THE CORPORATION OF THE MUNICIPALITY OF ST. CHARLES 2 KING ST E PO BOX 70 ST CHARLES, ONTARIO P0M2W0

KPMG LLP Times Square 1760 Regent Street, Unit 4 Sudbury, ON P3E 3Z8 Canada

October 4, 2023

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of The Corporation of the Municipality of St. Charles ("the Entity") as at and for the period ended December 31, 2022.

GENERAL:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 7, 2020, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which
 minutes have not yet been prepared, of shareholders, board of directors and committees of the
 board of directors that may affect the financial statements. All significant actions are included in
 summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.

- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others

where such fraud or suspected fraud could have a material effect on the financial statements.

- c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
- d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
- e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

SUBSEQUENT EVENTS:

4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

ESTIMATES:

8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

GOING CONCERN:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern

MISSTATEMENTS:

- 11) The effects of the uncorrected misstatements described in Attachment II are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- 12) We approve the corrected misstatements identified by you during the audit described in Attachment II.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

- We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 14) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly, By: Mr. Denis Turcot, Chief Administrative Officer		
By: Mr. Denis Turcot, Chief Administrative Officer		
By: Ms. Pamela McCracken, Treasurer		

Attachment I - Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

FRAUD & ERROR

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Attachment II

Summary of uncorrected misstatements

Method used to evaluate misstatements: Dual method

													Impact o	n financial	statement	captions -	DR(CR)				
#	Account #	Account Name	Description/ Identified During	Error Type	Amount	Inc	ome Stateme DR (CR)	ent		Bala	ance Sheet E	ffect		С	ash Flow Effe (Rollover)	ect	_	ash Flow Effe (Iron Curtain)		Statement of Comprehen sive Income - Debit (Credit) (Rollover)	Statement of Comprehen sive Income - Debit (Credit) (Iron Curtain)
					DR (CR)	Income effect of correcting the balance sheet in prior period	Income effect of current period balance sheet	Income effect (Rollover method)	Equity at period end	Current Assets \$	Non- Current Assets \$	Current Liabilities \$	Non- Current Liabilities \$	Operating Activities \$	Investing Activities \$	Financing Activities \$	Operating Activities \$	Investing Activities \$	Financing Activities \$		
1	1001 05.01.360 0	Cemetery Operating	Being cemetary operation's bank balance comfirmed	Factual	58,719 (58,719)	-	(58,719)	(58,719)	-	58,719	-	-	-	58,719 (58,719)	- -	-	-	-	- -	58,719	58,719
То	tal uncorrect		nents (before t	ax)		-	(58,719)	(58,719)	(58,719)	58,719	-	-	-	-	-	-	-	-	-	58,719	58,719
Fir	al financial s	statement an	nounts				-	1,291,412	(6,719,919)	4,047,252	4,227,925	799,877	755,381	1,275,396	(935,502)	(142,544)	1,275,396	(935,502)	(142,544)	-	-
	rcentage of tement amo		misstatements	after tax	financial		0.00%	4.55%	0.87%	1.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Summary of corrected misstatements

		T corrected impotat													
															Statement of
															Comprehen
			Description/	Error		Income Effect									sive Income - Debit
#	Account #	Account Name	Identified During	Туре	Amount	DR (CR)		Bala	ance Sheet E	ffect		С	ash Flow Effe	ect	(Credit)
					DR (CR)	Income	Equity at	Current	Non-	Current	Non-	Operating	Investing	Financing	
						effect	period end	Assets	Current	Liabilities	Current	Activities	Activities	Activities	
					\$	\$	\$	\$	Assets \$	\$	Liabilities \$	\$	\$	\$	
1	2003		To adjust opening retained earnings		(195,725)	-	-	Ψ	<u> </u>	İ	*	-	-	-	-
	2004				(16,173)		-	-	-	(195,725)	-	-	-	-	-
\vdash	2005 2006				(29,454)		-	-	-	(16,173)	-	-	-	-	-
	32000				(85,764) 327,116		327,116	-	_	(85,764)	-]	_]	
2	01.07.310		To record the deferrals and		6,249	-	6,249					-	-	-	-
	2		receivables associated with the grant												
	01.07.310		funding as of Dec 31 2022		80,493		80,493								
	3				00,493	-	00,493					_	_	-	-
	01.07.311				4,366	-	4,366					-	-	-	-
L	4				2.22		2.22								
	01.07.311 6				2,035	-	2,035					-	-	-	-
	2650				(80,493)		_	-	_	(80,493)	_		_	_	-
	2602				(6,249)		-	-	-	(6,249)	-	-	-	-	-
	2625 2620				(4,366) (2,035)		-	-	-	(4,366) (2,035)	-	-	-	-	-
3	2602		To allocate interest earned in unspent		(36)				-	(36)	-	-	-	-	1
ľ			grant funds to the correct account												
	2650				(161)		-	-	-	(161)	-	-	-	-	-
	01.01.323				`197	-	197					-	-	-	-
4	1003		To record the interest earned on the		2		_	2	_	_	-	_	-	_	-
			savings accounts for the year												
	1004				10		-	10	-	-	-	-	-	-	-
┢	1005 1006				4 18		_	4 18	-	-	-	-	-	-	-
	1007				36		_	36	_	_	_]	_] -	_
	1008				17		-	17	-	-	-	-	-	-	-
	1009 1010				2 11		-	2 11	-	-	-	-	-	-	-
	1010				11		-	11	_	_	-		_	_	_
	1012				1		-	1	-	-	-	-	-	-	-
	1013				19		-	19	-	-	-	-	-	-	-
	1014 LIB-1001				1 172		-	1 172	-	-	-	-	-	-	-
	01.01.323				(123)	_	(123)	172	_	_	·] [] -] [] []
	0				(= 3)		(:=3)								

_	· · · · · · · · · · · · · · · · · · ·		- Continued)				1								
1															Statement of
															Comprehen
			December 1			Income									sive İncome
Щ.	A + #	A N	Description/	Error	A 4	Effect		Dala	Ch4 T	ee - 4		۱ ,	ash Flow Effe	-4	- Debit
#	Account #	Account Name	Identified During	Туре	Amount	DR (CR)	Emiliar et	Current	ance Sheet E		Nan				(Credit)
					DR (CR)	Income effect	Equity at period end	Assets	Non- Current	Current Liabilities	Non- Current	Operating Activities	Investing Activities	Financing Activities	
						ellect	period erid	Assets	Assets	Liabilities	Liabilities	Activities	Activities	Activities	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
\vdash	LIB-3100				(172)	-	(172)		Ψ	Ψ	Ť	-	-	<u> </u>	-
5	03.16.455		To reclassify non NORDS expenses to		(23,237)	-	(23,237)					-	_	_	-
L	4		the correct account		(==,==+,		(==,==+)								
	03.16.421				23,237	-	23,237					-	-	-	-
	0														
6	07.07.311		To record the capital grant funding for		(282,061)	-	(282,061)					-	-	-	-
	1		the splashpad, arena and community												
			centre projects												
	1100				282,061		-	282,061	-	-	-	-	-	-	-
	07.07.03				(102,194)	-	(102,194)					-	-	-	-
	1100				306,682		<u>-</u>	306,682	-	-	-	-	-	-	-
	07.07.04				(204,488)	-	(204,488)					-	-	-	-
7	07.02.455		TO record the capital assets relating		(45,589)	-	(45,589)					-	-	-	-
	3		to the capital grants		4= ===				4						
	1206				45,589		(000.070)	-	45,589	-	-	-	-	-	-
	07.07.455 3				(262,272)	-	(262,272)					-	-	-	-
-	1222				262,272				262,272				1	1	1
	1206				284,294		-	-	284,294		· -	· -	-	-	-
	1222				27,968		I	_	27,968	I	I	1 - [I	I	1 [
	07.03.455				(312,262)	_	(312,262)	_	27,500		_	l -	I -	I -	1 .
	3				(012,202)		(012,202)								
	01.07.455				(109,759)	_	(109,759)					_	_	_	l -
	4				(100,100)		(100,100)								
	1235				109,759		-	-	109,759	-	-	-	-	-	-
10	12000	Undeposited Funds	PBC Entry - To reverse entry - should	N/A	(1,632)		-	-	(8,640)	-	-	8,640	-	-	-
			be posted in 2023						, ,						
	12000	Undeposited Funds			(200)		8,640	-	-	-	-	(8,640)	-	-	-
	12000	Undeposited Funds			(4,295)				(38,513)			38,513			
	12000	Undeposited Funds			(3,963)		38,513	-	-	-	-	(38,513)	-	-	-
	12000	Undeposited Funds			(172)		4,361	-	-	-	-	(4,361)	-	-	-
	12000	Undeposited Funds			(10,589)		-	-	(4,361)	-	-	4,361	-	-	-
	1500	Current Taxes			17,401		-	-	(6,470)	-	-	6,470	-	-	-
	1,504	Receivable			0.400		0.4=0					(0.4=0)			
	1501	Taxes Receivable -			3,128		6,470	-	-	-	-	(6,470)	-	-	-
	10000	Year 1			(40,000)		F 440					(5.440)			
	12000 1504	Undeposited Funds Interest & Penalties			(10,880) 321		5,143	-	(E 142)	l -	l -	(5,143)	· -	I -	-
	1304	Receivabl			321		-	-	(5,143)	· -	· -	5,143	_	_	_
1	I	receivabi		I	l .	l	I I		I	I	I	I	I	I	I

Attachment II Summary of corrected misstatements (continued)

г	, 		· · · · · · · · · · · · · · · · · · ·		1		<u> </u>					1			Statement
						Income									of Comprehen sive Income
μ	Account #	Account Name	Description/ Identified During	Error	Amount	Effect DR (CR)		Dala	ance Sheet E	ffoot			ash Flow Effe	not.	- Debit (Credit)
#	Account #	Account Name	identified During	Type	Amount DR (CR)	Income	Equity at	Current	Non-	πect Current	Non-	Operating	asn Flow Επο Investing	Financing	(Credit)
					Div (Oit)	effect	period end	Assets	Current	Liabilities	Current	Activities	Activities	Activities	
									Assets		Liabilities				
\vdash	1500	Current Taxes			\$ 10,880	\$	\$ 3,133	\$	\$	\$	\$	(3,133)	\$	\$	
	1500	Receivable			10,000		3,133	-	-	-	· -	(3,133)	-	_	-
8	2000		To clear over 90 days payable per		(5,491)		-	-	-	(5,491)	-	-	-	-	-
			client.												
Ļ	KPMG12		-		5,491	-	- (0.1.00.1)					-	-	-	-
9	1300		To correct the opening balances for the reserve accounts		(31,904)		(31,904)	-	-	-	-	-	-	-	-
	1301		the reserve accounts		(354,119)		(354,119)	_	_	_	_	_	_	_	_
L	1302				(290,290)		(290,290)	-	-	-	-	-	-	-	-
	1303				(2,818)		(2,818)	-	-	-	-	-	-	-	-
	1304 1305				(67,779) (55,699)		(67,779) (55,699)	-	-	-	-	-	-	-	-
	1306				(40,000)		(40,000)	_	_	_	_	_	_]	_
	1307				(2,869)		(2,869)	-	-	-	-	-	-	-	-
	1308				(621,305)		(621,305)	-	-	-	-	-	-	-	-
	1309 1310				(14,016)		(14,016) (15,217)	-	-	-	-	-	-	-	-
	32000				(15,217) 1,493,797		1,493,757	_	_]	_]		_	_
	32000				5,297		5,297	-	-	-	_	_	-	-	_
	2406				(5,297)		(5,297)	-	-	-	-	-	-	-	-
					(42,146)		(42,146)	-	-	-	-	-	-	-	-
					44 365		44 365	_	_	_	_	_	_	_	_
10			To record the partner municipalities		-		-	-	-	-	-	-	-	-	-
			receivable for the SEEBS Vehicle												
	04.04.001		Loan receivable												
					-	-	-					-	-	-	-
11			To record the reserve transfers		(37.500)		(37.500)	_	-	_	-	_	-	_	_
1	1306				37,500		37,500	-	-	-	-	-	-	-	-
L					(46,446)			-	-	-	-			-	-
	2304				45,000		45,000	-	-	-	-	-	-	-	-
	2305				1,446]]]] [_
	1304				(15,000)		(15,000)	_] -] -	_] -] -
	2306				(262,000)		(262,000)	-	-	-	-	-	-	-	-
								-	-	-	-	-	-	-	-
	1308				144,602 (40,000)		144,602 (40,000)	-	_		-		_	_	-
110	2406 01.01.455 2 2306 0 2306 0 1.01.321 5 2302 1306 2304 2304 1300 2305 1304		To record the partner municipalities receivable for the SEEBS Vehicle Loan receivable To record the reserve transfers		(5,297) (42,146) 44,365 - (37,500) 37,500 (46,446) 45,000 1,446 15,000 (15,000)	-	(5,297) (42,146) 44,365 - (37,500) 37,500 (46,446) 45,000 1,446 15,000 (15,000)	-	- - - - - - - - - - -	- - - - - - - - - - -	- - - - - - - - - - - - -	-	- - - - - - - - - - - -	- - - - - - - - - -	

Attachment II

Summary of corrected misstatements (continued)

															Statement of Comprehen
#	Account #	Account Name	Description/ Identified During	Error Type	Amount	Income Effect DR (CR)		Rala	ance Sheet Et	ffect		C	ash Flow Effe	ect	sive Income - Debit (Credit)
	, 1000u	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.co.m.ca 2 a.m.g	.,,,,	DR (CR)	Income effect	Equity at period end	Current Assets	Non- Current Assets	Current Liabilities	Non- Current Liabilities	Operating Activities	Investing Activities	Financing Activities	(O.Gan)
					\$	\$	\$	\$	A33613 \$	\$	\$	\$	\$	\$	
	2307 1315 2308 2308 2308				102,576 (62,576) (26,721) 40,000 (4)		102,576 (62,576) (26,721) 40,000 (4)					-	-	- - -	-
	01.01.323 0				4	-	4					-	-	-	-
	1315 2310 1309 2311				(13,279) (7,000) 7,000 (22,039)		(13,279) (7,000) 7,000 (22,039)	-	- - -	-	-	- - -	- - -	-	-
12			To record amortization		(8,640) 8,640	-	8,640	-	(8,640)	-	-	- -	- -	-	-
	1208				(38,513)		_	_	(38,513)	_	-	_	_	_	_
	01.10.999				38,513	-	38,513					-	-	-	-
	9 1207 07.02.999 9				(15,357) 15,357	-	- 15,357	-	(15,357)	-	-	- -		:	-
	1210 03.37.999 9				(6,470) 6,470	-	- 6,470	-	(6,470)	-	-	-	-	-	-
	1223 07.02.999 9				(29,726) 29,726	-	29,726	-	(29,726)	-	-	- -	- -	-	-
	1226 03.37.999 9				(35,391) 35,391	-	- 35,391	-	(35,391)	-	-	- -	- -	-	-
	1245 07.06.999 9				(2,827) 2,827	-	- 2,827	-	(2,827)	-	-	- -	- -	- -	-
	9 1251 04.06.999 9				(5,243) 5,243	-	- 5,243	-	(5,243)	-	-	- -	- -	-	-
	1247 04.06.999				(496) 496	-	- 496	-	(496)	-	-	-	-	-	-
	9 1236				(22,506)		-	-	(22,506)	-	-	-	-	-	-

															Statement of
#	Account #	Account Name	Description/ Identified During	Error Type	Amount	Income Effect DR (CR)		Rals	ance Sheet E	ffect			ash Flow Effe	ect.	Comprehen sive Income - Debit (Credit)
"	7 toodant //	7,000dile Name	identified Burning	Турс	DR (CR)	Income effect	Equity at period end	Current Assets	Non- Current Assets	Current Liabilities	Non- Current Liabilities	Operating Activities	Investing Activities	Financing Activities	(Oreall)
	00.40.000				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	03.16.999 9 1240				22,506 (46,490)	-	22,506	_	(46,490)	_	_	_	_	_	
13	2400		to correct the vacation accrual to actual		(4,669)		-	-	-	(4,669)	-	-	-	-	
	2401				4,669		-	-	-	4,669	-	-	-	-	
14	1675 01.01.395		to record the disposition of the st. Amour property		(59,982) 59,982	_	59,982	-	(58,982)	-	-	-	-	-	
	0				00,002	_	33,302								
15	01.01.399 0		To reallocate the sale of the excess property and land held for resale to the correct account and move Pothier gain to contingency reserve per resolution 22-162		(151,074)	-	(151,074)					-	-	-	
	2300 01.01.395 0		1650iuli011 22-102		(44,958) 196,033	-	-	-	-	-	-	- -	-	- -	
	1310 01.01.399 0				44,958 (44,958)	-	-		-	-	-	-	-	-	
11	1650	Prepaid Expense	To adjust Hydro expense as portion of expense relates to FY23 but was recorded in FY22.	N/A	5,600		(7,016)		-	-	-	-	-	-	
	8	Arena: Hydro Expense			(5,600)	(5,600)	7,016					-	-	-	
12	04.03.431 7 2250	Landfill - Other: Water Sampling Landfill Closure & Post Closur	To record the adjustment for the landfill obligation	N/A	(35,000)	(35,000)	(35,000)	-	-	35,000	-	-	-	-	
13	1505 KPMG10	Allowance for Doubtful Account Bad debts on property	To adjust the uncollectible accounts for the arena	N/A	(59,716) 59,716	59,716	- 59,716	(59,716)	-	-	-	-	-	-	
	KPIVIG 10	tax			39,716	59,716	59,716					_	_	_	
14	8	Arena: Hydro Expense	To adjust Hydro - amount recorded in 2022 but portion relates to 2023	N/A	(5,600)	(5,600)	(5,600)			5.000		-	-	-	
15	2000	Accounts Payable Admin - Other: Wages	to reallocate wages	N/A	5,600 26,376	26,376	26,376	-	-	5,600	-	-	-	-	
	01.01.400	Admin - Other, Wayes	to reallocate wages	1 1 1 1 1	20,376	20,370	20,370						-		

Attachment II Summary of corrected misstatements (continued)

			Description/	Error		Income Effect									Statement of Comprehen sive Income
#	Account #	Account Name	Identified During	Type	Amount	DR (CR)		Bala	ance Sheet E	ffect		С	ash Flow Effe	ect	- Debit (Credit)
				.,,,,,,	DR (CR)	Income effect	Equity at period end	Current Assets	Non- Current Assets	Current Liabilities	Non- Current Liabilities	Operating Activities	Investing Activities	Financing Activities	(\$153.0)
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	01.01.400	Admin - Other: Janitor			631	631	631					-	-	-	-
	2 01.04.400	Wages Hot and Cold Meals: Wages			383	383	383					-	-	-	-
	01.06.400	ELECTIONS: Wages			306	306	306					-	-	-	_
	0	School Rental: Wages			20	20	20					-	-	-	_
	01.09.400	School Rental: Janitor Wages			421	421	421					-	-	-	-
	01.10.400	Wellness Centre: Janitor Wages			485	485	485					-	-	-	-
	0	Unclassified: Wages			68	68	68					-	-	-	-
	0	# 1 - 2015 Western Star: Wages			345	345	345					-	-	-	-
	0	# 2 - 2012 Western Star: Wages # 3- 2012 Pick-up:			412 66	412 66	412 66					-	-	-	-
	0	# 3- 2012 Fick-up. Wages # 4 - 1993 Grader:			4	4	4						_	_	_
	0	Wages # 5 - Steamer: Wages			25	25	25					_	-	_	_
	0 03.07.400	#7 - Loader: Wages			168	168	168					-	-	-	-
	03.08.400	# 8 - Backhoe: Wages			211	211	211					-	-	-	-
	03.10.400	#10 - Float: Wages			26	26	26					-	-	-	-
	0	#11 - Utility Truck: Wages			135	135	135					-	-	-	-
	0	#14 - Kubota Lawn Mower: Wages			34	34	34					-	-	-	-
	0	#16 - 2020 Kubota: Wages			160	160	160					-	-	-	-
	03.17.400 0	Brush Cutting: Wages			28	28	28					-	-	-	-

															Statement of
						Income									Comprehen sive Income
			Description/	Error		Effect									- Debit
#	Account #	Account Name	Identified During	Type	Amount	DR (CR)		Bala	ance Sheet E	ffect		C	ash Flow Effe	ect	(Credit)
			V		DR (CR)	Income	Equity at	Current	Non-	Current	Non-	Operating	Investing	Financing	, , , , , , , , , , , , , , , , , , ,
					(- /	effect	period end	Assets	Current	Liabilities	Current	Activities	Activities	Activities	
					\$	\$	\$	\$	Assets \$	\$	Liabilities \$	\$	\$	\$	
		Dltching: Wages			32	32	32	,	<u> </u>	,	тт	-	-	-	
16	0 2400	Payroll Liabilities	To accrue payroll expense	N/A	(27,398)					(27,398)					
10	01.01.400	Admin - Other: Wages	To accide payroll expense	IN/A	13,873	13,873	13,873	-	_	(27,390)	_	-	-	-	
		Admin - Other: Janitor			332	332	332					-	-	-	
	2	Wages													
	01.01.405	Admin - Other: CPP			710	710	710					-	-	-	
	01 01 405	Expense Admin - Other: El			280	280	280					_	_	_	
	2	Expense			200	200	200					· -	_	_	,
	01.04.400	Hot and Cold Meals:			202	202	202					-	-	-	
	0	Wages													
	1	Hot and Cold Meals: CPP Expense			6	6	6					-	-	-	
	01.04.405	Hot and Cold Meals: El Expense			4	4	4					-	-	-	
	01.09.400	School Rental: Janitor Wages			221	221	221					-	-	-	
	01.09.405	School Rental: CPP			12	12	12					-	-	-	
	01.09.405	Expense School Rental: El			5	5	5					_	_	-	
	2 01.10.400	Expense Wellness Centre:			255	255	255					_	_	_	
	2	Janitor Wages													
	01.10.405	Wellness Centre: CPP Expense			15	15	15					-	-	-	
	01.10.405	Wellness Centre: El			6	6	6					-	-	-	
	02.02.400	Expense CBO: Wages			5,380	5,380	5,380					_	_	_	
	0	CBO: CPP Expense			249	249	249					_	_	_	
	1														
	02.02.405	CBO: El Expense			98	98	98					-	-	-	
	02.07.400 0	Fire Department - Other: Wages			1,547	1,547	1,547					-	-	-	

#	Account #	Account Name	Description/ Identified During	Error Type	Amount	Income Effect DR (CR)		Bala	ance Sheet E	ffect		C	ash Flow Effe	ect	Statement of Comprehen sive Income - Debit (Credit)
					DR (CR)	Income effect	Equity at period end	Current Assets	Non- Current Assets	Current Liabilities	Non- Current Liabilities	Operating Activities	Investing Activities	Financing Activities	
	3 02.07.400 4	Fire Department - Other: Wages - FD Maintenance Fire Department - Other: Wages - FD Volunteer Fire Department - Other: Wages - FD Practice			32 163 678	32 163 678		¥	•	Ţ.	Ţ,	-	-	-	-
Tot	al effect of c	corrected misstatements			67,920	(706,686)	529,321	396,114	(383,291)	-	(3,133)	-	-	-	