

March 19, 2024

Members of Council
Township of Douro-Dummer
894 South Street
P.O. Box 92
Warsaw, ON
K0L 3A0

Baker Tilly KDN LLP
272 Charlotte St.
Peterborough, ON
Canada K9J 2V4

T: (705) 742-3418
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www.bakertilly.ca

Re: Audit of the Consolidated Financial Statements of the Township of Douro-Dummer

Dear Members of Council:

We have been engaged to express an audit opinion on the consolidated financial statements of the Township of Douro-Dummer ("the Township") for the year ended December 31, 2021. We have substantially completed our audit and are pleased to report on the following items.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to Council. This report should be read in conjunction with the draft consolidated financial statements and our report thereon.

Auditor Independence

Canadian Auditing Standards ("CAS") require communications with audit committees, or other appropriate parties responsible for governance, at least annually, regarding all relationships between the Township and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Through our planning process, we identify any potential independence threats and communicate any concerns we identify. The Township, management and Council have a proactive role in this process, and are responsible for understanding the independence requirements applicable to the Township and its auditor. You must also bring to our attention any changes in the threshold status of the Township, any concerns you may have, or any knowledge of situations or relationships between the Township, management, personnel (acting in an oversight or financial reporting role) and our Firm, its partners/principals and audit team personnel that may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Ontario (registered name of The Institute of Chartered Accountants of Ontario) and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and

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Baker Tilly KDN LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

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(e) provision of services in addition to the audit engagement.

In accordance with our professional requirements, we advise you that we are not aware of any relationships between the Township and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Accordingly, we hereby confirm that our audit engagement team, our Firm and the other Baker Tilly Canada offices are independent with respect to the Township within the meaning of the Code of Professional Conduct Rule 204 of the Chartered Professional Accountants of Ontario (registered name of The Institute of Chartered Accountants of Ontario).

Our Responsibilities as Auditor

As stated in the engagement letter, our responsibility as auditor of your Township is to express an opinion on whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Township in accordance with Canadian Public Sector Accounting Standards.

An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- Assessing the risk that the financial statements may contain material misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the accounting principles used, and their application;
- Assessing the significant estimates made by management;
- Concluding on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern; and
- Evaluating the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

As part of our audit, we will obtain a sufficient understanding of the business and internal control structure of the Township to plan the audit. This will include management's assessment of:

- The risk that the financial statements may be materially misstated as a result of fraud and error; and
- The internal controls put in place by management to address such risks.

The engagement team undertakes a documented planning process prior to commencement of the audit to identify concerns, addresses independence considerations, assesses the engagement team requirements, and plans the audit work and timing.

An audit does not relieve management or those responsible for governance of their responsibilities for the preparation of the Township's financial statements.

The firm maintains a system of quality management that supports the consistent performance of quality audit engagements.

Council's Responsibilities

Council's role is to act in an objective, independent capacity as a liaison between the auditor and management to ensure the auditor has a facility to consider and discuss governance and audit issues with parties not directly responsible for operations.

Council's responsibilities include:

- Being available to assist and provide direction in the audit planning process when and where appropriate;
- Meeting with the auditor as necessary and prior to release and approval of financial statements to review audit, disclosure and compliance issues;
- Where necessary, reviewing matters raised by the auditor with appropriate levels of management, and reporting back to the auditor their findings;
- Making known to the auditor any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or Independent Auditor's Report;
- Providing guidance and direction to the auditor on any additional work the auditor feels should be undertaken in response to issues raised or concerns expressed;
- Making such enquiries as appropriate into the findings of the auditor with respect to corporate governance, management conduct, cooperation, information flow and systems of internal controls; and
- Reviewing the draft financial statements prepared by management, including the presentation, disclosures and supporting notes and schedules, for accuracy, completeness and appropriateness, and approve the draft financial statements.

At the end of our audit, we are required to evaluate, as part of our audit, whether the two-way communication between us and the audit committee has been adequate for the purpose of the audit.

Audit Approach

Outlined below are certain aspects of our audit approach which are intended to help you in discharging your oversight responsibilities. Our general approach to the audit of the Township of Douro-Dummer is to assess the risks of material misstatement in the financial statements and then respond by designing audit procedures.

Independent Auditor's Report

We anticipate that our Independent Auditor's Report will be issued without modification.

Our Independent Auditor's Report will be dated no earlier than the date on which we have obtained sufficient appropriate audit evidence on which to base our audit opinion on the consolidated financial statements, including evidence that all the statements and disclosures that comprise the consolidated financial statements have been prepared and Council has approved the consolidated financial statements.

Illegal Acts, Fraud, Intentional Misstatements and Errors

Our auditing procedures, including tests of your accounting records, were limited to those considered necessary in the circumstances and will not necessarily disclose all illegal acts should any exist. Under CAS, we consider the Township's control environment, governance structure, circumstances encountered during the audit and the potential likelihood of fraud and illegal acts occurring.

These procedures are not designed to test for fraudulent or illegal acts, nor will they necessarily detect such acts or recognize them as such, even if the effect on the consolidated financial statements is material. However, should we become aware that an illegal or possibly illegal act or act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate directly to Council.

It is our responsibility to maintain professional skepticism throughout the audit. This recognizes the possibility that a material misstatement due to fraud could exist, notwithstanding our past experience of the honesty and integrity of the Township's management and the audit committee.

It is management's responsibility to detect and prevent illegal action. If such acts are discovered or Council members become aware of circumstances under which the Township may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Testing during our audit did not reveal any illegal, improper or questionable payments or acts, nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of assets or misrepresentation of financial information.

Related Party Transactions

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management, members of Council and their immediate family members and companies with which these individual have an economic interest.

There were no related party transactions identified during the audit that required disclosure in the notes to the consolidated financial statements.

Significant Accounting Principles and Policies

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting principles and policies are disclosed in the notes to the consolidated financial statements.

The accounting policies adopted may be acceptable policies under Canadian Public Sector Accounting Standards; however, alternative policies may also be acceptable under Canadian Public Sector Accounting Standards. The Township and the Council have a responsibility to not adopt extreme or inappropriate interpretations of Canadian Public Sector Accounting Standards that may have inappropriate or misleading results. Alternative policies, if adopted, may produce significant changes in the reported results of the operations, financial position and disclosures of the Township.

Council has a responsibility to review the accounting policies adopted by the Township, and where alternative policies are available, make determinations as to the most appropriate policies to be adopted in the circumstances. If members of Council believe that the adoption or change in accounting policy may produce an inappropriate or misleading result in financial reporting or disclosure, this concern must be discussed with management and us.

There were no new accounting policies adopted or changes to the application of accounting policies of the Township during the year.

Accounting Estimates

Management is responsible for the accounting estimates included in the consolidated financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditor is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the consolidated financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Risk-based

Our risk-based approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the financial statements to an appropriately low level. This means that we focus our audit work on higher risk areas that have a higher risk of being materially misstated.

Materiality

Materiality is used throughout the audit and in particular when:

- a) Identifying and assessing risk of material misstatement;
- b) Determining the nature, timing and extent of further audit procedures; and
- c) Evaluating the effect of uncorrected misstatements, if any, on the financial statements and in forming an opinion on the auditor's report.

Materiality is defined as:

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

We used an overall materiality of \$200,000 and a performance materiality of \$150,000. The overall materiality for last year's audit was \$180,000 and the performance materiality was \$135,000.

Audit Procedures

The objective of the tests of controls is to evaluate whether certain controls operated effectively. The objective of the tests of details is to detect material misstatements in the account balances and transaction streams. Substantive analytical procedures are used to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time.

In response to our risk assessment and based on our understanding of internal controls, we adopted a substantive approach for the audit.

Evaluation of Internal Controls

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

There are no internal control matters that we wish to bring to your attention.

Significant Matters Discussed With Management

There were no significant matters arising from the audit discussed with management.

Written Representations Requested From Management

As part of our audit, we request that management prepare a letter to us to re-affirm various representations that they have provided to us and we have relied upon. A copy of this letter is attached for your convenience.

Significant Misstatements

In the course of our audit, we have not found any material misstatements or unadjusted items that, in aggregate, exceed materiality thresholds established for the audit, nor have we found significant misstatements that would likely cause future financial statements to be materially misstated.

Uncorrected Misstatements

In the course of our audit, we have aggregated uncorrected financial statement misstatements which are summarized in the accompanying schedule. Management has deemed the effects of these misstatements to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. To date, management has not agreed to correct these misstatements. Under CAS, we are required to request that Council approve the correction of these misstatements or that Council approve the decision of management.

Significant Unusual Transactions

We are not aware of any significant transactions entered into by the Township that you should be informed about.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the Township's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgements for accounting estimates;
- Financial statement disclosures;
- Scope of the audit: or
- Wording of the auditor's report.

In the course of our audit, we did not have any significant disagreements with management, nor were we under any significant time pressures or poor working conditions. We are not aware of any cause for concern as to management's attitude, competence or credibility with respect to matters affecting the financial statements.

Difficulties Encountered During the Audit

Difficulties encountered while performing the audit, include:

- Significant delays in receiving information required for the audit.

Management Letter

During our audit, we did not note any significant issues on internal controls to report to management. Any matters noted during our audit were discussed with management throughout the audit process.

New Accounting Pronouncements Not Yet Effective

We wish to bring to your attention the following accounting pronouncements that have been issued but are not yet effective that may affect your financial reporting in future periods:

- PS 3280 - Asset Retirement Obligations applies to fiscal years beginning on or after April 1, 2022.
- PS 3450 - Financial Instruments applies to fiscal years beginning on or after April 1, 2022.

We will be working with management to determine the impacts of these changes to your financial statements.

Conclusion

We wish to express our appreciation for the co-operation we received during the audit from the Township's management.

Should any member of Council wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours truly,

Baker Tilly KDN LLP

per: Joanna Park, CPA, CA
Partner

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Income		Balance Sheet		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
A/P subledger not balancing to G/L	28,222	28,222	-	(28,222)	-
Grant earned in 2020 recognized in 2021	50,000	50,000	-	-	(50,000)
Salary accrual understated	14,461	14,461	-	(14,461)	-
Investment account difference from statements	(14,410)	(14,410)	14,410	-	-
Overstated HST receivable	19,833	19,833	(19,833)	-	-
Septic inspection revenue earned in 2020 recognized in 2021	38,475	38,475	-	-	(38,475)
a) Totals		136,581	(5,423)	(42,683)	(88,475)
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		136,581	(5,423)	(42,683)	(88,475)
d) Effect of unadjusted misstatements from previous year's errors		(33,417)	-	-	33,417
e) Aggregate likely misstatements (c + d)		103,164	(5,423)	(42,683)	(55,058)
f) Final overall materiality		200,000	200,000	200,000	200,000
g) Amount remaining for further possible misstatement (f - e)		96,836	194,577	157,317	144,942

Township of Douro-Dummer
894 South Street
P.O. Box 92
Warsaw, ON
K0L 3A0

March 19, 2024

Baker Tilly KDN LLP
272 Charlotte St.
Peterborough, Ontario
K9J 2V4
Canada
Attention: Joanna Park, CPA, CA

Dear Sirs:

This representation letter is provided in connection with your audit of the consolidated financial statements of the Township of Douro-Dummer for the year ended December 31, 2021 for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that:

Financial statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 8, 2023 for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the consolidated financial statements are fairly presented in accordance therewith.
2. We have assessed that the Township is able to continue as a going concern and the consolidated financial statements have been prepared on a going concern basis.
3. 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.
4. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
5. There have been no events subsequent to the date of the consolidated financial statements up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those consolidated financial statements and the related notes.
6. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
7. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.

8. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the consolidated financial statements.
9. We are aware of the environmental laws and regulations that impact on our organization and we are in compliance. There are no known environmental liabilities, including liabilities under sections PS3260 - Liability for Contaminated Sites and PS3270 - Solid Waste Landfill Closure & Post-Closure Liability that have not been accrued for or disclosed in the consolidated financial statements.
10. The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
11. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
12. We confirm that there are no derivative or off-balance sheet financial instruments held at year end.
13. We have made the appropriate determination, accounting and disclosure in the consolidated financial statements of the costs, assets and obligations associated with employee future benefits.
14. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
15. The Township has satisfactory title to all assets, and there are no liens or encumbrances on the Township's assets.

Information provided

16. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the consolidated financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
17. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
18. We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.
19. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
20. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

21. We have disclosed to you, and the Township has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.
22. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
23. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
24. The minute books of the Township are a complete record of all meetings and resolutions of the Township throughout the year and to the present date.

Journal entry approval

25. We approve of and acknowledge responsibility for the journal entries summarized in the accompanying schedule.

Yours very truly,

Paul Creamer
Treasurer

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
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g) Amount remaining for further possible misstatement (f - e)		96,836	194,577	157,317	144,942

Township of Douro-Dummer**E45. 1****Year End: December 31, 2021****Baker Tilly proposed Journal Entries
for Management approval****Date: 1/01/21 To 12/31/21**

Number	Date	Name	Reference	Account No	Debit	Credit
BT01	12/31/21	Equity - inventory for resale	E7. 1	CB281.003		83,487.62
BT01	12/31/21	BS-CP-CP-Proceeds	E7. 1	05-00-0000-0029	199.99	
BT01	12/31/21	BS-CP-CP-Surplus	E7. 1	05-00-0000-0999	36,863.16	
BT01	12/31/21	BS-PS-BE-Transfer to Reserves	E7. 1	05-04-0440-0950		15,085.92
BT01	12/31/21	BS-PS-BE-Transfer from Reserve	E7. 1	05-04-0440-0970	167,990.75	
BT01	12/31/21	BS-TS-RD-Transfer to Gravel Pit Purchas	E7. 1	05-06-0600-0966		45,250.60
BT01	12/31/21	BS-TS-RD-Transfer to Gravel Pit Licensi	E7. 1	05-06-0600-0967		20,919.11
BT01	12/31/21	BS-RC-LB-Reserve Capital Project/Equipm	E7. 1	05-16-1640-0900		33,439.69
BT01	12/31/21	BS-RC-LB-Surplus	E7. 1	05-16-1640-0999		6,870.96
To adjust opening numbers						
BT02	12/31/21	OP-PS-FR-Other Revenues		00-04-0410-8880		250.00
BT02	12/31/21	BS-PS-FR-Transfer to Reserves		05-04-0410-0950	250.00	
To adjust reserve transfers						
BT04	12/31/21	OP-GG-CM-Grants-Provincial		00-02-0250-8020	5,000.00	
BT04	12/31/21	BS-CP-CP-Deferred Revenue		05-00-0000-0570		5,000.00
To adjust deferred revenue						
BT05	12/31/21	OP-TS-RD-Grants-Provincial		00-06-0600-8020		92,537.14
BT05	12/31/21	BS-CP-CP-AR Provincial		05-00-0000-0032	93,165.00	
BT05	12/31/21	BS-CP-CP-Deferred Revenue		05-00-0000-0570		627.86
To set up receivable for 2021 OCIF funding						
BT06	12/31/21	OP-RC-PR-Grants-Provincial		00-16-1600-8020	7,600.00	
BT06	12/31/21	BS-CP-CP-AR Provincial		05-00-0000-0032		7,600.00
To adjust accounts receivable						
BT07	12/31/21	OP-GG-CM-Computer Supplies	U. 1	00-02-0250-4113	114.48	
BT07	12/31/21	BS-PS-BE-TCA CompSw	U. 1	05-04-0440-0380		114.48
To remove operating expense posted to capital account						
BT08	12/31/21	BS-RC-LB-Reserve Capital Project/Equipm		05-16-1640-0900		15,448.61
BT08	12/31/21	BS-RC-LB-Transfer to Reserves		05-16-1640-0950	15,448.61	

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Township of Douro-Dummer

E45. 1-1

Year End: December 31, 2021

Baker Tilly proposed Journal Entries

for Management approval

Date: 1/01/21 To 12/31/21

Number	Date	Name	Reference	Account No	Debit	Credit
To transfer library surplus to reserve						
BT09	12/31/21	OP-ES-ES - WH-Consultant Fees		00-08-0802-3832		8,993.47
BT09	12/31/21	BS-TX-CO-AP County		05-01-0110-0525	3,729.92	
BT09	12/31/21	BS-TX-EP-Accounts Payable		05-01-0130-0500		
BT09	12/31/21	BS-TX-EP-Accounts Payable		05-01-0130-0500	10,209.86	
BT09	12/31/21	BS-TX-EP-Taxes Paid		05-01-0130-0799		6,088.09
BT09	12/31/21	BS-TX-ES-Accounts Payable		05-01-0135-0500	1,092.00	
BT09	12/31/21	BS-TX-FP-Accounts Payable		05-01-0140-0500	29.49	
BT09	12/31/21	BS-TX-FS-Accounts Payable		05-01-0145-0500	20.29	
To balance requisitions						
BT10	12/31/21	BS-CP-CP-Reserve-Dev Charge		05-00-0000-0901		2,701.39
BT10	12/31/21	BS-CP-CP-Transfer to Develop Charge		05-00-0000-0951	2,701.39	
BT10	12/31/21	BS-PS-FR-Reserve-Dev Charge		05-04-0410-0901		26,563.93
BT10	12/31/21	BS-PS-FR-Transfer to Develop Charge		05-04-0410-0951	26,563.93	
BT10	12/31/21	BS-TS-RD-Reserve-Dev Charge		05-06-0600-0901		107,456.63
BT10	12/31/21	BS-TS-RD-Transfer to Develop Charge		05-06-0600-0951	107,456.63	
BT10	12/31/21	BS-RC-PR-Reserve-Dev Charge		05-16-1600-0901		2,851.62
BT10	12/31/21	BS-RC-PR-Transfer to Develop Charge		05-16-1600-0951	2,851.62	
BT10	12/31/21	BS-RC-LB-Reserve-Dev Charge		05-16-1640-0901		10,505.43
BT10	12/31/21	BS-RC-LB-Transfer to Develop Charge		05-16-1640-0951	10,505.43	
To defer DCs collected in 2021						
BT11	12/31/21	OP-GG-CM-Maint CompSw	L. 1	00-02-0250-5180	10,315.74	
BT11	12/31/21	BS-CP-CP-Prepaid	L. 1	05-00-0000-0100		10,315.74
To reverse prior year Diamond Municipal Solutions prepaid.						
BT12	12/31/21	Library- Sols Grant		CB04		1,117.40
BT12	12/31/21	OP-RC-LB-Internet Service		00-16-1640-3320	899.40	
BT12	12/31/21	OP-RC-LB-Postage		00-16-1640-4210	218.00	
BT12	12/31/21	BS-RC-LB-Accounts Receivable		05-16-1640-0030		
BT12	12/31/21	BS - Due from (to) Township		05-16-1640-0151CB		
To correct posting of SOLS reimbursement						
BT13	12/31/21	BS-CP-CP-Reserve Captial Project/Equipm	140. 2	05-00-0000-0900		110,693.88
BT13	12/31/21	BS-GG-EL-Transfer to Reserves	140. 2	05-02-0241-0950	110,693.88	

Township of Douro-Dummer
Year End: December 31, 2021
Baker Tilly proposed Journal Entries
for Management approval
Date: 1/01/21 To 12/31/21

E45. 1-2

Number	Date	Name	Reference	Account No	Debit	Credit
To transfer surplus COVID funding to reserves						
BT14	12/31/21	BS-CP-CP-Reserve-Capital	SS. 2	05-00-0000-0915		927,162.77
BT14	12/31/21	BS-GG-EL-Transfer to Reserves	SS. 2	05-02-0241-0950	927,162.77	
To record general surplus transfer at YE						
					1,541,082.34	1,541,082.34

Net Income (Loss) 0.00