Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12-31-23	Accounts payable - other	2105 0	LL	600.00			
1	12-31-23	General surplus	3350 OPERATIONS	JJ		600.00		
1 1	12-31-23 12-31-23	General surplus Uniforms	3350 OPERATIONS 5720 OPERATIONS	JJ	189.37	189.37		
	12-31-23		JIZU UPERATIUNS	JJ	109.37			
		To agree opening retained earnings to prior year closing. (Close YE Auditor JE after backup provided to auditor)	8 not recorded and record J2356 rec	corded				
2	12-31-23	Accounts receivable	1150 0	C1		5,665.00		
2	12-31-23	Accounts receivable - other	1155 0	C1	5,665.00			
		To correct recording of YE Auditor adjustment 7.						
3	12-31-23	Deferred Revenue	2600 0	E1		12,250.00		
3	12-31-23	MNR Funding	4240 OPERATIONS	E1	12,250.00			
		To defer 2023-24 WECI funding received as had not spent any of funds at	year end				Recurring	
4	12-31-23	Accounts receivable - other	1155 0	C3		8,000.00		
4	12-31-23	MNR Funding	4240 OPERATIONS	C3	8,000.00			
		To reallocate 2022-2023 WECI funding receivable received.						
5	12-31-23	Accrued liabilities	2140 0	BB1-3		23,860.73		
5	12-31-23	Wages	5410 ADMINISTRATION	BB1-3	2,343.58			
5	12-31-23	Wages	5410 GR	BB1-3	773.82			
5	12-31-23	Wages	5410 OPERATIONS	BB1-3	20,230.05			
5 5	12-31-23 12-31-23	Wages Wages	5410 RLD 5410 SWP	BB1-3 BB1-3	2,790.73	2,277.45		
		To adjust allocation of accrued vacation and overtime.						
6	12-31-23	Land improvements	1640 0	K2	5,419.77			
6	12-31-23	Furniture, tools and equipment	1660 0	K2	15,078.08			
6	12-31-23	Automotive equipment	1670 0	K2	15,467.61			
6	12-31-23	Computer hardware and software	1680 0	K2	4,884.49	4 004 40		
6 6	12-31-23 12-31-23	Computer capital expense Operations Capital Expense	5210 0 5220 OPERATIONS	K2 K2		4,884.49 15,467.61		
6	12-31-23	Repairs and Maintenance	5550 MC	K2 K2		5,419.77		
6	12-31-23	Dam Operations	5680 OPERATIONS	K2		15,078.08		
		To capitalize capital purchases.					Recurring	
7	12-31-23	Land improvements - A/A	1645 0	K1		848.65		
7	12-31-23	Buildings - A/A	1655 0	K1		5,867.00		
7	12-31-23	Furniture, tools and equipment -A/A	1665 0	K1		4,099.34		
7	12-31-23	Automotive equipment - A/A	1675 0	K1		7,509.00		
7 7	12-31-23 12-31-23	Computer hardware/software-A/A Infrastructure - A/A	1685 0 1695 0	K1 K1		561.64 15,713.00		
7	12-31-23	Amortization	5900 0	K1 K1	34,598.63	13,713.00		
-	01.20				0.,000.00			
		To record amortization.					Recurring	
8	12-31-23	Accrued liabilities	2140 0	BB1		1,200.00		
8	12-31-23	Audit Fees	5010 ADMINISTRATION	BB1	1,200.00			
		To adjust accounting fee accrual.						
9	12-31-23	Deferred Revenue	2600 0	HH1	19,933.60			
9			2600 0					

Prepared by Re	viewed by Partner	Second Partne
TN 04-03-24	DJWC 04-10-24	

The Crowe Valley Conservation Authority Year End: December 31, 2023 Adjustments Rev. 10/10/01 Date: 01-01-23 To 12-31-23

9 12-31-23 Sou 9 12-31-23 MN To a To a 10 12-31-23 Mc 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Leg Per Per recc Ama 12 12-31-23 Acc 12 12-31-23 Acc 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 17 12-31-23	ate Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
9 12-31-23 Cot 9 12-31-23 MN To a To a 10 12-31-23 Defi 10 12-31-23 Mcd 10 12-31-23 Mcd 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Leg 11 12-31-23 Leg 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Gor 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc <		2600 0	HH1		400.00		
9 12-31-23 MN 10 12-31-23 Defi 10 12-31-23 Mcd 10 12-31-23 Mcd 10 12-31-23 Mcd 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Leg 11 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Acc 17 12-31-23 Acc 16 12-31-23 Act 17 12-31-23		4160 SWP	HH1		19,933.60		
To a 10 12-31-23 Def 10 12-31-23 Mcd 10 12-31-23 HST 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Acc 17 12-31-23 Act 16 12-31-23 Act 17 12-31-23 Mis 17 </td <td></td> <td>4210 MC</td> <td>HH1</td> <td>400.00</td> <td></td> <td></td> <td></td>		4210 MC	HH1	400.00			
10 12-31-23 Defi 10 12-31-23 Mcc 10 12-31-23 Mcc 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Acc 11 12-31-23 Acc 11 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 <t< td=""><td>31-23 MNR Funding</td><td>4240 KLD</td><td>HH1</td><td></td><td>1,459.00</td><td></td><td></td></t<>	31-23 MNR Funding	4240 KLD	HH1		1,459.00		
10 12-31-23 Mcd To a 202 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Leg Per recc 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 17 12-31-23 Mis 17 12-31-23 Mis 17 12-31-23 Mis 17 <td>To adjust deferred revenue</td> <td></td> <td></td> <td></td> <td></td> <td>Recurring</td> <td></td>	To adjust deferred revenue					Recurring	
To a 202 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Leg 11 12-31-23 Leg 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 13 12-31-23 HST 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 17 12-31-23 Deft 17 12-31-23 Mis	31-23 Deferred Revenue	2600 0	PL27		1,600.00		
202 11 12-31-23 HST 11 12-31-23 HST 11 12-31-23 Acc 11 12-31-23 Leg Per reco 12 12-31-23 12 12-31-23 12 12-31-23 12 12-31-23 13 12-31-23 13 12-31-23 13 12-31-23 13 12-31-23 13 12-31-23 14 12-31-23 15 12-31-23 15 12-31-23 15 12-31-23 16 12-31-23 17 12-31-23 16 12-31-23 17 12-31-23 17 12-31-23 18 12-31-23	31-23 McGeachie Conservation	4200 MC	PL27	1,600.00			
11 12-31-23 HST 11 12-31-23 Acc 11 12-31-23 Leg Per recc 12 12-31-23 Acc 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Act 16 12-31-23 Aut 17 12-31-23 Mis 17 12-31-23 Mis 18 12-31-23 Stat	To defer cottage rent received in 2023 related to January, 2024.						
11 12-31-23 Acc 11 12-31-23 Leg Per recc 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 12 12-31-23 Acc 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Def 17 12-31-23 Mis 17 12-31-23 Stal 18 12-31-23 Stal	81-23 HST rebate - federal portion	1162 0	BB1-2	210.99			
11 12-31-23 Leg Per recc 12 12-31-23 Acc 12 12-31-23 Cor 12 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Def 17 12-31-23 Mis 17 12-31-23 Mis 17 12-31-23 Stal 18 12-31-23 Stal	31-23 HST rebate - Provincial portion	1164 0	BB1-2	263.34			
Per recc Ama 12 12-31-23 Acc 12 12-31-23 Cor To a recc 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Defi 17 12-31-23 Defi 17 12-31-23 Stal 18 12-31-23 Stal 18 12-31-23 Acc	31-23 Accounts payable	2100 0	BB1-2		4,768.88		
recc 12 12-31-23 Acc 12 12-31-23 Cor 12 12-31-23 Cor 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Cor 13 12-31-23 Gor 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Auto 16 12-31-23 Auto 17 12-31-23 Deft 17 12-31-23 Deft 17 12-31-23 Mis 17 12-31-23 Stai 18 12-31-23 Stai	1-23 Legal Fees	5030 GR	BB1-2	4,294.55			
12 12-31-23 Acc 12 12-31-23 Cor To a reca 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Acc 13 12-31-23 HST 13 12-31-23 Acc 3 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Mis To a aud To a 18 12-31-23 Stal	Per discussion with Amanda, record Gardner Roberts invoice 362055 pa Amanda to reverse entry made in 2024.	record Gardner Roberts invoice 362055 payable for services rendered in December/23.					
12 12-31-23 Cor To a reco 13 12-31-23 HST 13 12-31-23 Gor 13 12-31-23 Cor 13 12-31-23 Cor 13 12-31-23 Cor 13 12-31-23 Acc 14 12-31-23 Acc 14 12-31-23 MN To a Oct 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Defi 17 12-31-23 Defi 17 12-31-23 Stal 18 12-31-23 Stal 18 12-31-23 Acc							
To a record 13 12-31-23 HST 13 12-31-23 Gord 13 12-31-23 Acc 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Defi 17 12-31-23 Mis 17 12-31-23 Stail 18 12-31-23 Stail		1155 0	PL24	7,827.15			
rece 13 12-31-23 HST 13 12-31-23 HST 13 12-31-23 Cor 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Auto 16 12-31-23 Auto 17 12-31-23 Defi 17 12-31-23 Mis 17 12-31-23 Stail 18 12-31-23 Stail	1-23 Consolidated Hydro Plant Revenue	4280 HP	PL24		7,827.15		
13 12-31-23 HST 13 12-31-23 Cor 13 12-31-23 Acc 13 12-31-23 Acc 14 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Def 17 12-31-23 Def 17 12-31-23 Stal 18 12-31-23 Stal 18 12-31-23 Stal 18 12-31-23 Acc	To adjust accrued profit sharing receivable.						
13 12-31-23 Cor 13 12-31-23 Acc 360 entr 14 12-31-23 Acc 14 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Mis To n and 18 12-31-23 Stat	B1-23 HST rebate - federal portion	1162 0	BB1-2	155.94			
13 12-31-23 Acc To (360) entr 14 12-31-23 Acc 14 12-31-23 MN To a Oct 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Aut 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Defi 17 12-31-23 Mis To a aut 18 12-31-23 Stal 18 12-31-23 Acc	31-23 HST rebate - Provincial portion	1164 0	BB1-2	194.64			
To 6 360 entr 14 12-31-23 Acc 14 12-31-23 MN To a Oct To a Oct To a Oct 15 12-31-23 Acc 15 12-31-23 Prov To n rela To n rela To n auto 16 12-31-23 Auto 17 12-31-23 Defi 17 17 12-31-23 Mis To n auto To n auto 18 12-31-23 Stat 18 12-31-23 Acc	1-23 Computer hardware and software	1680 0	BB1-2	3,174.13			
360 14 12-31-23 Acc 14 12-31-23 MN To a Oct 15 12-31-23 Acc 15 12-31-23 Acc 15 12-31-23 Acc 16 12-31-23 Auto 16 12-31-23 Auto 17 12-31-23 Defi 17 12-31-23 Mis To a auto To a auto 18 12-31-23 Stat 18 12-31-23 Acc	31-23 Accounts payable	2100 0	BB1-2		3,524.71		
14 12-31-23 MN To a Oct 15 12-31-23 Acc 15 12-31-23 Prov To n rela 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Mis To n and 18 12-31-23 Stal 18 12-31-23 Acc	To capitalize MNRF invoice 360501241018018 regarding ortho imager entry recorded in 2024.	360501241018018 regarding ortho imagery 2023 - Invoice #1. Amanda to reverse					
14 12-31-23 MN To a Oct 15 12-31-23 Acc 15 12-31-23 Prov To n rela 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Mis To n and 18 12-31-23 Stal 18 12-31-23 Acc	31-23 Accounts receivable - other	1155 0		2,234.00			
To a Oct 15 12-31-23 Acc 15 12-31-23 Prov To r rela 16 12-31-23 Aut 16 12-31-23 Aut 16 12-31-23 Aut 17 12-31-23 Defi 17 12-31-23 Mis To r and 18 12-31-23 Stal 18 12-31-23 Acc		4240 KLD		_,	2,234.00		
Oct 15 12-31-23 Acc 15 12-31-23 Prov To r rela 16 12-31-23 Auto 16 12-31-23 Auto 16 12-31-23 Auto 17 12-31-23 Defi 17 12-31-23 Mis To r and 18 12-31-23 Stal 18 12-31-23 Acc	5						
15 12-31-23 Prov To rela 16 12-31-23 Auto 16 12-31-23 Auto 16 12-31-23 Auto 17 12-31-23 Defi 17 12-31-23 Mise To r and 18 12-31-23 Stal 18 12-31-23 Acc	To accrue Oct-Dec 2023 revenue on Oct 2023 to Sept 2025 dam management	for Province					
15 12-31-23 Prov To rela 16 12-31-23 Auto 16 12-31-23 Auto 16 12-31-23 Auto 17 12-31-23 Defi 17 12-31-23 Mise To r and 18 12-31-23 Stal 18 12-31-23 Acc	31-23 Accounts receivable - other	1155 0		46,375.79			
rela 16 12-31-23 Autu 16 12-31-23 Autu To v auto 17 12-31-23 Defi 17 12-31-23 Mis To v and 18 12-31-23 Stat 18 12-31-23 Acc	31-23 Provincial Grant - other	4015 0			46,375.79		
16 12-31-23 Auto To v auto 17 12-31-23 Defi 17 12-31-23 Mis To r and 18 12-31-23 Stat 18 12-31-23 Acc	To record funding to be recevied related to 2023 expenditures on FHIMP						
16 12-31-23 Auto To v auto 17 12-31-23 Defi 17 12-31-23 Mis To r and 18 12-31-23 Stat 18 12-31-23 Acc	31-23 Automotive equipment	1670 0			38,476.75		
auto 17 12-31-23 Def 17 12-31-23 Mis To r and 18 12-31-23 Stal 18 12-31-23 Acc		1675 0		38,476.75	00,710.10		
17 12-31-23 Mis To r and 18 12-31-23 Stat 18 12-31-23 Acc	To wrtie off old fully amortized auto equipment no longer in service						
17 12-31-23 Mis To r and 18 12-31-23 Stat 18 12-31-23 Acc							
To r and 18 12-31-23 Stat 18 12-31-23 Acc		2600 0		5,691.08			
and 18 12-31-23 Stat 18 12-31-23 Acc	31-23 Misc. Revenue	4550 OPERATIONS			5,691.08		
18 12-31-23 Acc	To remove old amounts re Cattail and Low Wter Resposne Team sitting in d	To remove old amounts re Cattail and Low Wter Resposne Team sitting in deferred revenue					
18 12-31-23 Acc	31-23 Staff coffee fund	1080 0			37.32		
18 12-31-23 R.R		2105 0		1,174.10			
		2340 0		640.56			
		2345 0		161.36			
18 12-31-23 Mis	31-23 Misc. Revenue	4550 OPERATIONS			1,938.70		

Prepared by	Reviewed by	Partner	Second Partne
TN 04-03-24		DJWC 04-10-24	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
		To clear old msicellaenous payable balances						
19	12-31-23	Deferred contributions - Callaghan Rapids	2610 0			11,748.39		
19	12-31-23	Foundation Donations	4300 LANDS		5,673.75			
19	12-31-23	Foundation Donations	4300 LANDS			3,290.69		
19	12-31-23	Adjustment for prior year deferred contirbution	4998 LANDS		9,365.33			
		To establish deferred contribtuion re Callaghan rapids donatiosn unsepnt at end c current year amount spent in year with prior yea provision.		n				
					278,797.19	278,797.19		

Net Income (Loss)

9,988.52

Prepared by	Reviewed by	Partner	Second Partner
TN 04-03-24		DJWC 04-10-24	