

SGEU
Consolidated Financial Statements
December 31, 2021

Management's Responsibility

To the Members of Saskatchewan Government and General Employees' Union:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Provincial Council is composed entirely of Members who are neither management nor employees of the Union. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Union's external auditors.

MNP LLP is appointed by the members to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and may meet periodically and separately with, both the Council and management to discuss their audit findings.

April 20, 2022



Director of Finance

To the of Saskatchewan Government and General Employees' Union:

Opinion

We have audited the consolidated financial statements of Saskatchewan Government and General Employees' Union (the "Union"), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Union as at December 31, 2021, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Union's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude 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 Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Union to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Regina, Saskatchewan

April 20, 2022


The logo for MNP LLP, featuring the letters 'MNP' in a large, bold, sans-serif font, with 'LLP' in a smaller, similar font to the right.

Chartered Professional Accountants

SGEU
Consolidated Statement of Financial Position
As at December 31, 2021

	General	Defense	Contingency	2021	2020
Assets					
Cash					
Cash	1,717,382	888,558	262,093	2,868,033	4,036,144
Accounts receivable (Note 3)	856,242	151	-	856,393	925,878
Prepaid	298,332	-	-	298,332	120,126
Due from general fund	-	-	1,982,078	1,982,078	1,959,546
Due from defense fund	13,618,875	-	-	13,618,875	12,068,649
	16,490,831	888,709	2,244,171	19,623,711	19,110,343
Capital assets (Note 4)	13,482,426	-	-	13,482,426	11,635,176
Investments (Note 5)	-	39,596,100	-	39,596,100	33,416,807
Accrued benefit asset (Note 7)	4,024,657	-	-	4,024,657	1,802,211
	33,997,914	40,484,809	2,244,171	76,726,894	65,964,537
Liabilities					
Current					
Accounts payable and accruals (Note 8)	1,859,745	-	-	1,859,745	1,485,702
Due to LTD Plan (Note 9)	920,873	-	-	920,873	1,319,020
Due to general fund	-	13,618,875	-	13,618,875	12,068,649
Due to contingency fund	1,982,078	-	-	1,982,078	1,959,546
	4,762,696	13,618,875	-	18,381,571	16,832,917
	4,762,696	13,618,875	-	18,381,571	16,832,917
Net Assets					
Restricted surplus	4,024,657	26,865,934	2,244,171	33,134,762	25,984,191
Unrestricted surplus	25,210,561	-	-	25,210,561	23,147,429
	29,235,218	26,865,934	2,244,171	58,345,323	49,131,620
	33,997,914	40,484,809	2,244,171	76,726,894	65,964,537

Approved on behalf of the Board



 Teresa Sauer, President



 Diane Ralph, First Vice President

SGEU

Consolidated Statement of Operations and Changes in Net Assets
For the year ended December 31, 2021

	General	Defense	Contingency	2021	2020
Revenue					
Membership dues	16,138,687	-	-	16,138,687	16,160,113
Assessments	-	259,127	37,887	297,014	420,765
Investment income	6,175	1,727,121	496	1,733,792	1,103,059
Initiation fees	67,745	-	-	67,745	53,680
Rental income	123,739	-	-	123,739	127,232
	16,336,346	1,986,248	38,383	18,360,977	17,864,849
Expenses					
Amortization	861,480	-	-	861,480	872,048
Rental expenses	202,020	-	-	202,020	188,054
Campaign expenses	-	50,226	-	50,226	341,975
	1,063,500	50,226	-	1,113,726	1,402,077
Program expenses (Schedule 1)	6,158,937	-	-	6,158,937	5,698,384
Administration expenses (Schedule 2)	7,050,777	243,593	-	7,294,370	6,446,004
Total expenses	14,273,214	293,819	-	14,567,033	13,546,465
Excess of revenue over expenses before other items	2,063,132	1,692,429	38,383	3,793,944	4,318,384
Other items					
Unrealized gain on investment	-	3,197,313	-	3,197,313	1,089,852
Recovery of Long-term disability Plan costs	2,222,446	-	-	2,222,446	(994,516)
	2,222,446	3,197,313	-	5,419,759	95,336
Excess of revenue over expenses	4,285,578	4,889,742	38,383	9,213,703	4,413,720
Net assets, beginning of year	24,949,640	21,976,192	2,205,788	49,131,620	44,717,900
Net assets, end of year	29,235,218	26,865,934	2,244,171	58,345,323	49,131,620

The accompanying notes are an integral part of these consolidated financial statements

SGEU
Consolidated Statement of Cash Flows
For the year ended December 31, 2021

	General	Defense	Contingency	2021	2020
Cash provided by (used for) the following activities					
Operating					
Excess of revenue over expenses	4,285,578	4,889,742	38,383	9,213,703	4,413,720
Amortization	861,480	-	-	861,480	872,048
Investment income from investments	-	(1,725,573)	-	(1,725,573)	(1,091,945)
Change in the market value of investments	-	(3,197,313)	-	(3,197,313)	(1,089,852)
Management fee on investments	-	243,593	-	243,593	199,002
Long-term disability costs (recovery) / loss	(2,222,446)	-	-	(2,222,446)	994,516
	2,924,612	210,449	38,383	3,173,444	4,297,489
Changes in working capital accounts					
Accounts receivable	69,530	(45)	-	69,485	(243,179)
Due to LTD Plan	(398,147)	-	-	(398,147)	692,536
Due from general fund	-	-	(22,532)	(22,532)	(29,638)
Due from defense fund	(1,550,226)	-	-	(1,550,226)	(1,841,975)
Prepaid	(178,206)	-	-	(178,206)	92,582
Accounts payable and accruals	374,043	-	-	374,043	(158,284)
Due to general fund	-	1,550,226	-	1,550,226	1,841,975
Due to contingency fund	22,532	-	-	22,532	29,638
	1,264,138	1,760,630	15,851	3,040,619	4,681,144
Investing					
Purchase of capital assets	(2,708,730)	-	-	(2,708,730)	(388,110)
Purchase of investments	-	(1,500,000)	-	(1,500,000)	(1,500,000)
	(2,708,730)	(1,500,000)	-	(4,208,730)	(1,888,110)
(Decrease) increase in cash resources	(1,444,592)	260,630	15,851	(1,168,111)	2,793,034
Cash resources, beginning of year	3,161,974	627,928	246,242	4,036,144	1,243,110
Cash resources, end of year	1,717,382	888,558	262,093	2,868,033	4,036,144

The accompanying notes are an integral part of these consolidated financial statements

1. General

Saskatchewan Government and General Employees' Union (the "Union") is a democratic union, through which members strive for healthy productive work environments as they provide quality public services and presentation for all interest groups. The Union's vision is a structure that is membership driven ensuring democratic and equitable representation. The structure will accommodate the diversity of the membership and allow for accountable leadership and effective communication.

Impact of COVID-19

In March 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Union as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, there has been minimal impact on the Union as they continue to collect membership dues and provide services to members.

2. Significant accounting policies

The consolidated financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, and include the following significant accounting policies:

Fund accounting

The accounts of the Union are maintained in accordance with the principles of fund accounting, whereby the resources of the Union are classified into funds associated with specific activities or objectives. For financial reporting purposes, there are three funds presented in these financial statements:

- i) The General Fund reflects the conduct of general operations and activities.
- ii) The Defense Fund reflects the operations for those activities related to the defense of the union and strikes.
- iii) The Contingency Fund exists to meet unforeseen or unusual financial needs of the union.

Interfund receivables and payables are non interest bearing and have no fixed terms of repayment.

Consolidation

SGEU has consolidated the assets, liabilities, revenues and expenses of its subsidiary after the elimination of intercompany transactions and balances. The consolidated financial statements include the accounts of the Union, and its wholly owned real-estate holding subsidiary (101140532 Saskatchewan Ltd) as at December 31, 2021.

Basis of presentation

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of the Union, including the Defense Fund, and the Contingency Fund.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

2. Significant accounting policies *(Continued from previous page)*

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

In the year of acquisition, amortization is taken at one half of the below rates.

The organization expenses all software.

	Method	Rate
Buildings	straight-line	20 years
Computer equipment	straight-line	3 years
Furniture and fixtures	straight-line	5 years

Union leave accrual

SGEU accrues Union leave based on members attending union functions throughout the year. Union leave is remitted to the employers upon receipt of invoices. Union leave not invoiced after a one year period is recovered.

Pension plan

The Union contributes to a defined contribution plan which consists of a 9% (2020 - 9%) contribution made by the employee, which is matched by SGEU. During the year contributions of \$870,138 (2020 - \$731,861) were made to the pension plan.

Revenue recognition

Revenue from membership dues is recorded monthly and during the period in which the individual is a member of the union and is recorded when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Investment income is recorded as it is earned. Assessment revenue is recognized as it is earned. Rental revenue is recognized as earned over the period to which it relates.

Income taxes

The Union is exempt from taxes under the provision 149 (1)(l) of the Income Tax Act.

Measurement uncertainty

The preparation of consolidated financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period.

Capital assets are amortized based on the estimated useful lives.

The Long-term Disability Plan's accrued benefit asset or liability is based on a number of assumptions about future events including: recovery and mortality rates, interest rates and expected benefits from other sources. The actual experience may vary significantly from the assumptions used.

Assessment revenue is initially recorded based on the estimated working membership each month.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

2. Significant accounting policies (Continued from previous page)**Financial instruments**

The Union recognizes its financial instruments when the Union becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management, except for, financial assets and liabilities originated and issued in all other related party transactions which are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions* (refer to Note 9).

At initial recognition, the Union may irrevocably elect to subsequently measure any financial instrument at fair value. The Union subsequently measures all financial assets and liabilities at amortized cost except cash and long-term investments which are at fair value.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial assets recorded at fair value are cash and long-term investments, and at amortized cost are accounts receivable, rental receivable, and dues receivable.

Financial asset impairment:

The Union assesses impairment of all of its financial assets measured at cost or amortized cost. The Union groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors; no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Union determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Union reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenues over expenses.

The Union reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess (deficiency) of revenues over expenses in the year the reversal occurs.

3. Accounts receivable

	2021	2020
Accounts receivable	875,466	945,250
Allowance for doubtful accounts	(19,073)	(19,372)
	856,393	925,878

Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

4. Capital assets

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Land	1,445,209	-	1,445,209	1,445,209
Buildings	13,834,130	4,277,460	9,556,670	9,674,719
Computer equipment	429,596	217,844	211,752	192,241
Furniture and fixtures	406,158	178,484	227,674	240,862
Building under construction	2,041,121	-	2,041,121	82,145
	18,156,214	4,673,788	13,482,426	11,635,176

Building under construction with a carrying value of \$2,041,121 (2020 - \$82,145). No amortization of this asset has been recorded during the current year because it is currently under construction.

5. Long-term investments

	2021	2020
Measured at fair value (Defense Fund):		
Bonds (interest rate of 1.75% - 10.75%; maturing between Sept 2023 - Dec 2051)	9,790,631	7,235,401
Preferred Shares	4,403,243	5,979,034
Common Shares	14,800,311	10,562,870
Mutual Funds	8,790,527	8,778,797
Cash	1,811,388	860,705
	39,596,100	33,416,807

6. Credit arrangements

At December 31, 2021, the Union had a line of credit with Royal Bank Canada with a maximum limit of \$400,000, none (2020 - \$nil) of which was drawn. The line of credit when advanced bears interest at prime rate and is due on demand. Secured by a general security agreement. Collateral pledged is Royal Bank Dominion Securities defense fund investments.

In addition, SGEU maintains a margin account with its investment manager. The margin account is capped at 50% of the investment balance and has an interest rate of 3%, none (2020 - \$nil) of which was drawn on as of December 31, 2021.

SGEU
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

7. Accrued benefit asset

SGEU's long-term disability plan is intended to provide income protection for participating union members who are totally disabled, unable to work, and who are not covered by Workers' Compensation or automobile insurance. Plan participants consist of the members of the participating bargaining units of the plan. Bargaining units of SGEU can become participants of the plan through a vote to join decided by a majority. Current service costs of this plan are charged to earnings on the basis of actuarial valuations, the most recent valuation for SGEU was December 31, 2021. Valuations will be completed on an annual basis. In 2021, the accrued benefit asset increased by \$2,222,446 (2020 - decreased by \$994,516) to reflect the results of this valuation.

	2021	2020
Plan net assets fair value	61,881,657	54,490,211
Accrued benefit obligation	(57,857,000)	(52,688,000)
	4,024,657	1,802,211

The accrued benefit obligation is actuarially determined. The accrued benefit obligation is based on a number of assumptions about future events including: recovery and mortality rates, interest rates and expected benefits from other sources. The actual experience may vary significantly from the assumptions used. The valuation is based on the following assumptions:

Assumptions	2021	2020
Termination rate of claims	2011 Canadian Institute of Actuaries Group LTD Termination Table, adjusted for experience.	2011 Canadian Institute of Actuaries Group LTD Termination Table, adjusted for experience.
Expected rate of return on plan asset and discount rate	3.75%	3.25%
Inflation rate	4.00% in 2022; 3.00% in 2023 and 2.00% per year thereafter - based on consumer price index	2.00% - based on consumer price index
Cost of living adjustments	1.45% in 2022; 2.00% in 2023; 1.50% in 2024 and 1.00% per year thereafter	1.00%
Percentage of claimants expected to be accepted for extension of benefits to age 65	40%	40%
Incurred but not yet reported claims	6/12ths of the estimated current year claims cost	6/12ths of the estimated current year claims cost

The amount of benefits payable under the Long-term Disability Plan may be increased on January 1 each year. The increase in benefits is indexed. The liability for claims is based on a number of assumptions about future events including: recovery and mortality rates, interest rates and expected benefits from other sources. The actual experience may vary significantly from the assumptions used.

The actuary is appointed by SGEU's Council. The actuary is responsible for ensuring that the assumptions and methods used in management's valuation of Provision for Claims Payable are in accordance with accepted actuarial practice, applicable legislation and associated regulations or directives. The actuary is also required to provide an opinion regarding the appropriateness of the Plan's Provision for Claims Payable as at December 31, 2021. Examination of supporting data for accuracy and completeness, a review of the valuation process used and an analysis of the Plan's assets are important elements of the work required to form this opinion.

8. Accounts payable and accruals

Included in accounts payable and accruals are payroll income taxes, Canada Pension Plan, Employment Insurance, group insurance, pensions payable, and GST payable of \$107,462 (2020 - \$87,810).

9. Related party transactions

The SGEU is related to the Saskatchewan Government and General Employees' Union Long Term Disability Plan by virtue of common control. The members of the SGEU LTD Plan, are also members of SGEU. At December 31, 2021, the Union has recorded an amount payable to SGEU LTD of \$920,873 (2020 - \$1,319,020). This amount is based on the exchange amounts.

10. Contingencies

During the course of normal operations the Union has been named as a defendant in a number of legal claims, the outcomes of which are not determinable at this time. The Union rigorously defends all such actions and management believes that no provision for any potential losses is required within the financial statements. However, there remains some risk that the outcomes of such claims, once settled, may be material.

11. Wholly Owned Subsidiary - financial results

SGEU has consolidated the assets, liabilities, revenues and expenses of its subsidiary after the elimination of intercompany transactions and balances. For the year ended December 31, 2021, prior to consolidation and the elimination of inter-company transactions, the financial statements of the subsidiary had the following balances:

	2021	2020
Assets	\$1,249,970	\$1,205,970
Liabilities	1,265,343	1,210,516
Deficit	(15,373)	(4,546)
Revenue	230,606	234,100
Expenses	241,434	230,603
Net (loss) income	(10,828)	3,497

12. Financial instruments

The Union, as part of its operations, carries a number of financial instruments. It is management's opinion that the Union is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

Accounts receivable from one (2020 - three) employer represents 51% (2020 - 64%) of total accounts receivable as at December 31, 2021. The Union believes that there is minimal risk associated with the collection of these amounts. The balance of accounts receivable is widely distributed among the remainder of the Union's customer base. The Union performs regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Union is exposed to interest rate cash flow risk with respect to its line of credit and its accrued benefit asset/liability which are subject to varying interest rates. The Union is not exposed to interest rate price risk.

12. Financial instruments *(Continued from previous page)*

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Union's investments in publicly-traded securities and corporate bonds exposes the Union to price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Union enters into transactions to earn a return on investment denominated in foreign currency for which the related revenues, expenses, accounts receivable and accounts payable balances are subject to exchange rate fluctuations. As at December 31, 2021, the following items are denominated in foreign currency:

	2021	2020
	CAD\$	CAD\$
Investments - Cash	374,614	176,744
Investments - Mutual Funds	2,076,600	1,448,142
Investments - Common Shares	7,719,274	5,306,313
Investments - Preferred Shares	-	115,695
	10,170,488	7,046,894

Liquidity risk

Liquidity risk is the risk that the Union will encounter difficulty in meeting obligations associated with financial liabilities. The Union's exposure to liquidity risk is dependent on the collection of accounts, purchasing commitments and obligations or raising funds to meet commitments and sustain operations.

Saskatchewan Government and General Employees' Union
Schedule 1 - Schedule of Program Expenses

For the year ended December 31, 2021

	2021	2020
A. INTERNAL STRUCTURES AND ADMINISTRATION		
INTERNAL STRUCTURES AND CONVENTIONS (A01)	1,718,366	1,543,439
PLAN MANAGEMENT & ADMIN UPGRADES (A02)	(8,037)	(4,292)
BENEFIT PLAN ADMINISTRATION (A05)	6,067	5,317
LABOUR COUNCIL (A06)	36,247	36,247
	1,752,643	1,580,711
B. DEFENSE OF CONTRACT AND UNION RIGHTS		
BARGAINING / SERVICING (B01)	703,262	677,999
PSGE COMMITTEES (B03)	1,403,816	1,227,666
DEFENSE OF MEMBER GROUPS (B04)	227,368	137,408
LEGAL DEFENSE (B06)	556,884	523,040
OTHER (B07)	528	5,812
	2,891,858	2,571,925
C. CONTRACT ENFORCEMENT		
ELECTED REPS. TRAINING AND DEVELOPMENT (C02)	375,843	172,172
ARBITRATIONS (C05)	74,939	62,846
	450,782	235,018
E. UNION PUBLICATIONS		
UNION PUBLICATIONS (E03)	64,515	137,780
F. PROVINCIAL STANDING COMMITTEES		
PROVINCIAL STANDING COMMITTEES (F01)	171,172	400,096
LOCAL/SECTOR UNION LEAVE (F05)	(19,361)	3,499
SECTOR EXPENSES (F04)	107,057	67,907
	258,868	471,502
G. SOLIDARITY		
NUPGE MEMBERSHIP & ACTIVITIES (G01)	331,916	330,630
SFL MEMBERSHIP & ACTIVITIES (G02)	242,115	225,782
CLC MEMBERSHIP (G06)	166,240	145,036
	740,271	701,448
TOTAL PROGRAM EXPENSES	6,158,937	5,698,384

SASKATCHEWAN GOVERNMENT & GENERAL EMPLOYEES' UNION
Schedule 2 - Schedule of Administration Expenses (General Fund)

For the year ended December 31, 2021

	2021	2020
OFFICE EXPENSES		
405 T&S MEMBER	1,733	2,719
410 STIPEND	3,376	48
415 PAYLOSS	11,026	11,572
500 BUILDING MAINTENANCE	118,735	96,847
511 COMPUTER-SOFTWARE	152,035	87,855
512 COMPUTER-HARDWARE	15,060	12,720
515 UTILITIES	65,059	65,446
519 MANAGED HOSTING	144,344	130,222
525 OFFICE OPERATIONS	136,792	108,523
530 RENT	65,453	64,427
535 TELEPHONE	47,742	61,442
540 TELEPHONE/CELLS	58,896	50,969
545 AUDIT	55,000	45,000
555 COFFEE	4,236	3,778
560 DONATION	3,773	15,734
575 FEES (RECOVERY)	143,787	(7,807)
587 BANK INTEREST/SERVICE CHARGE	7,138	5,537
590 INSURANCE	64,934	38,736
605 MISCELLANEOUS	2,817	-
625 POSTAGE/CARTAGE	95,595	76,433
630 PRINTING/BINDING	7,855	53,300
635 REGISTRATION FEE	-	46
645 RESOURCE MATERIAL	48,123	46,284
662 UNIONWARE SUPPORT	57,635	47,239
665 TAXES	134,030	132,321
706 MISCELLANEOUS RECOVERIES	(115,819)	(384,548)
835 LEGAL	82,304	282,110
911 COVID-19	40,637	87,222
Total Office Expenses	1,452,296	1,134,175

SASKATCHEWAN GOVERNMENT & GENERAL EMPLOYEES' UNION
Schedule 2 - Schedule of Administration Expenses (General Fund)

For the year ended December 31, 2021

	2021	2020
STAFF COSTS		
200 BUILDING SERVICE WORKER	149,722	135,258
205 ADMIN	1,005,017	984,679
210 LRO/ORG	1,623,191	1,544,380
215 RES/EDUC	73,822	72,089
220 ACCOUNTING	226,762	250,642
230 OUT OF SCOPE	833,376	681,448
235 COMMUNICATIONS	298,177	269,924
240 OVERTIME	88,054	79,874
367 EMPLOYER PAID TRAINING	56,211	-
368 MANAGEMENT TRAINING	2,365	2,318
Sub-Total	4,356,697	4,020,612
BENEFITS		
300 UIC EMPLOYER	66,783	59,529
305 CPP EMPLOYER	181,778	157,133
315 GROUP INSURANCE-EMPLOYER	2,923	2,924
320 PENSION-EMPLOYER	375,134	372,204
345 DENTAL/DRUG/OPTICAL - EMPLOYER	161,677	152,045
355 SEP ALLOWANCE	2,782	-
360 WORKERS COMPENSATION	29,344	27,208
364 SICK LEAVE	282,290	203,118
376 JOINT ED LEAVE	56,331	56,058
Sub-Total	1,159,042	1,030,219
Total Staff Costs	5,515,739	5,050,831
100 STAFF T&S	82,742	61,956
TOTAL ADMINISTRATION	7,050,777	6,246,962



SGEU & the Long-Term Disability Plan

2021 Audit Findings

Report to Provincial Council

December 31, 2021

Jamie Burrows, CPA, CA, CFE

T: 306.790.7924

E: Jamie.burrows@mnp.ca



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OVERVIEW

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the consolidated financial statements of both SGEU (the "SGEU and SGEU LTD Plan") as at December 31, 2021 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Provincial Council.

As auditors, we report to the members on the results of our examination of the consolidated financial statements of the SGEU and SGEU LTD Plan as at and for the year ended December 31, 2021. The purpose of this Report is to assist you, as members of Provincial Council in your review of the results of our audit.

This Report is intended solely for the information and use of Provincial Council and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

ENGAGEMENT STATUS

We have substantially completed our audit of the consolidated financial statements of the SGEU and SGEU LTD Plan which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with Provincial Council; and
- The Provincial Council review and approval of the consolidated financial statements.

No significant limitations were placed on the scope or timing of our audit.

INDEPENDENT AUDITOR'S REPORT



We expect to have the above procedures completed and to release our Independent Auditor's Report, once Council meets to review and approve the financial statements.







Unless unforeseen complications arise, our Independent Auditor's Reports will provide unmodified opinions to the members of the SGEU and SGEU LTD Plan. A draft copy of our proposed Independent Auditor's Reports has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.




AUDIT REPORTING MATTERS

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

SIGNIFICANT AUDIT, ACCOUNTING AND REPORTING MATTERS

AREA	COMMENTS
 CHANGES FROM AUDIT SERVICE PLAN	There were no deviations from the Audit Service Plan previously presented to you.
 FINAL MATERIALITY	Final materiality used for our audit was \$520,000 for the SGEU LTD Plan; and \$710,000 for SGEU.

AREA	COMMENTS
 IDENTIFIED OR SUSPECTED FRAUD	<p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p> <p>Through our work completed, we did not identify any inappropriate transactions.</p>
 IDENTIFIED OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS	<p>Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.</p>
 MATTERS ARISING IN CONNECTION WITH RELATED PARTIES	<p>No significant matters arose during the course of our audit in connection with related parties of the SGEU and SGEU LTD Plan.</p>
 GOING CONCERN	<p>Throughout the course of the audit, and through the discussions held with management, we did not identify any going concern issues.</p>
 AUDITOR'S VIEWS OF SIGNIFICANT ACCOUNTING PRACTICES, ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES	<p>The application of Canadian accounting standards for not-for-profit organizations allows and requires the SGEU and SGEU LTD Plan to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your SGEU and SGEU LTD Plan's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p> <p>The accounting policies used by the SGEU and SGEU LTD Plan are appropriate and have been consistently applied.</p>
 FINANCIAL STATEMENT DISCLOSURES	<p>The disclosures made in the notes to the financial statements for both SGEU and the LTD Plan appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.</p>

AREA	COMMENTS
 <p>SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL</p>	<p>Our audit process focuses on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Provincial Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.</p>
 <p>MATTERS ARISING FROM DISCUSSIONS WITH MANAGEMENT</p>	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the both SGEU and the SGEU LTD Plan.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
 <p>OTHER MATTERS</p>	<p>No other significant matters arising during the audit that, in the auditor's professional judgment, are relevant to the oversight of the financial reporting process.</p>

SIGNIFICANT RISK AREAS AND RESPONSES

SIGNIFICANT RISK AREA	RESPONSE AND CONCLUSION
<p>Valuation of Investments (SGEU and LTD Plan)</p> <p>Occurrence of Investment Income (SGEU and LTD Plan)</p>	<p>Investments were confirmed for both SGEU and the LTD Plan with the investment manager.</p> <p>Investment confirmations were reconciled to the general ledger.</p> <p>Investment income was reconciled to the general ledger.</p> <p>There were no issues noted.</p>
<p>Occurrence of Payroll (SGEU and LTD Plan)</p>	<p>A sample of employees were tested, recalculating payroll, vouching to agreement/contract, and reviewing timesheets, back to the employee file.</p> <p>There were no issues noted.</p>
<p>Occurrence of LTD Benefit Payments (LTD Plan)</p>	<p>A sample of LTD Benefit Payments were recalculated, with details vouched to the claimant files.</p> <p>There were no issues noted.</p>
<p>Investment income</p> <p>The classification of revenue (net versus gross revenue) is highly subjective.</p>	<p>The investment income per the confirmation was compared to the general ledger to ensure that the investment income was properly recorded.</p> <p>There were no issues noted.</p>
<p>Investment income</p> <p>Risk of investment values being overstated because of investment impairment.</p>	<p>The investment income per the confirmation was compared to the general ledger to ensure that the investment income was properly recorded.</p> <p>There were no issues noted.</p>
<p>Accrued Benefit Asset/Liability</p> <p>Risk that accrued benefit/liability isn't valued correctly as the actuary report is only completed at year end and only adjusted once received.</p>	<p>MNP obtained the valuation report from Ecklers and adjusted the accrued benefit asset based on the report. MNP also reviewed the qualifications of the actuary.</p> <p>There were no issues noted.</p>
<p>Valuation of the Provision for Claims Payable (LTD Plan)</p>	<p>Valuation of the Provision for Claims Payable was discussed with management and confirmed with your actuary.</p> <p>There were no issues noted.</p>
<p>Completeness, accuracy and occurrence of Union dues and LTD premiums (SGEU and LTD Plan)</p>	<p>Dues and premiums were reconciled on a sample basis between employer remittances and the general ledger.</p> <p>There were no issues noted.</p>

OTHER AREAS

AREA	COMMENTS
AUDITOR INDEPENDENCE	We confirm to Provincial Council that we are independent of the SGEU and SGEU LTD Plan. Our letter to Provincial Council discussing our independence is included as part of the additional materials attached to this report.
MANAGEMENT REPRESENTATIONS	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
SUMMARY OF SIGNIFICANT DIFFERENCES	No significant differences were proposed to management with respect to the December 31, 2021 consolidated financial statements.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



Chartered Professional Accountants

Independent Auditor's Report

To the of Saskatchewan Government and General Employees' Union:

Opinion

We have audited the consolidated financial statements of Saskatchewan Government and General Employees' Union (the "Union"), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Union as at December 31, 2021, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Union's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude 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 Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Union to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Regina, Saskatchewan

April 20, 2022

Chartered Professional Accountants

SGEU
1011 Devonshire Drive North
Regina, SK S4X 2X4

April 20, 2022

MNP LLP
Suite 900, Royal Bank Building
2010 - 11th Avenue
Regina, Saskatchewan S4P 0J3

To Whom It May Concern:

In connection with your audit of the consolidated financial statements of SGEU ("the Union") as at December 31, 2021 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the consolidated financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the consolidated financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 27, 2021, for the preparation and fair presentation of the Union's consolidated financial statements and comparatives in accordance with Canadian accounting standards for not-for-profit organizations. We believe these consolidated financial statements and comparatives are complete and present fairly, in all material respects, the financial position of the Union as at December 31, 2021, and the results of its operations and its cash flows, in accordance with Canadian accounting standards for not-for-profit organizations.
2. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Union's consolidated financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the consolidated financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian accounting standards for not-for-profit organizations, and are applied consistently throughout the consolidated financial statements.
4. We have disclosed to you all significant assumptions used in making accounting estimates and judgments, and believe they are reasonable.
5. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the consolidated financial statement effects of the entries.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.

7. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed appropriately in the consolidated financial statements.
8. We further acknowledge the following items related specifically to COVID-19:
 - We have assessed the impact of COVID-19 on the Union's operations and have provided you all information relevant to the impact it has had and/or is anticipated to have on the Union's operations.
 - We have made available to you all source documentation requested, whether in original or scanned/electronic format. Where information has been provided in scanned/electronic format, it has been accurately reproduced.
 - All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed appropriately in the consolidated financial statements.
9. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
10. All liabilities, both known and contingent, requiring recognition or disclosure in the consolidated financial statements in accordance with the requirements of Canadian accounting standards for not-for-profit organizations have been adjusted or disclosed as appropriate.
11. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
12. All assets, wherever located, to which the Union had satisfactory title at the year-end, have been fairly stated and recorded in the consolidated financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the consolidated financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral. All assets of uncertain value, and restrictions imposed on assets, are appropriately reported in the consolidated financial statements.
13. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the consolidated financial statements.
14. Accounts receivable are correctly described in the records and represent valid claims as at December 31, 2021. An appropriate allowance has been made for losses from uncollectible accounts and for costs or expenses that may be incurred with respect to sales made or services rendered.
15. All charges to capital assets represent capital expenditures. No expenditures of a capital nature were charged to operations of the Union. Depreciation of property and equipment has been recorded according to our best estimates of their useful lives. All events or circumstances giving rise to impairments are appropriately reflected in the consolidated financial statements.
16. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the Union is not entitled to the proceeds.
17. We have identified all financial instruments, including derivatives, and hedging relationships. These have been appropriately recorded and disclosed in the consolidated financial statements in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
18. The accrued benefit asset is appropriately valued and all required disclosures have been made.

Information provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the consolidated financial statements, and related data and minutes of the meetings of members and board of directors held throughout the year to the present date;
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the consolidated financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the consolidated financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Union and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. The previous year's representation letter dated April 28, 2021 is still applicable to the prior year's consolidated financial statements, and no matters have arisen that require restatement of those consolidated financial statements.
10. There are no discussions with your firm's personnel regarding employment with the Union.

Professional Services

1. We acknowledge the engagement letter dated October 27, 2021, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Union's audit.

Sincerely,
SGEU

Signature

April 20, 2022

Provincial Council
SGEU
1011 Devonshire Drive North
Regina, SK S4X 2X4

Dear Sirs/Mesdames:

We have been engaged to audit the Consolidated financial statements of SGEU (the "Organization") as at December 31, 2021 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Organization and its related entities or persons in financial reporting oversight roles at the Organization and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body 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 or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Organization and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2021 to April 20, 2022.

We hereby confirm that MNP is independent with respect to the Organization within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Saskatchewan as of April 20, 2022.

This report is intended solely for the use of Provincial Council, management and others within the Organization and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

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About MNP LLP

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SGEU

Year End: December 31, 2021

Adjusting Journal Entries

Date: 01/01/2021 To 31/12/2021

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
BK1	31/12/2021	Accrued benefit	1800 G		1,323,036.00			
BK1	31/12/2021	Trial Balance Payable / receivable Split with L	6015 G			1,323,036.00		
		To move account 1800 from LTD to SGEU						
BK2	31/12/2021	Accountable Advance	1050 G		150.00			
BK2	31/12/2021	SUSPENSE	1225 G		1,462.00			
BK2	31/12/2021	Building	1500 G			15,103.00		
BK2	31/12/2021	Land	1600 G			7,031.00		
BK2	31/12/2021	Accrued benefit	1800 G		479,175.00			
BK2	31/12/2021	Accrued Payables	2600 G			1,800.00		
BK2	31/12/2021	Members Equity	3300 G		6,636,000.00			
BK2	31/12/2021	Members Equity	3300 G		3,121,544.00			
BK2	31/12/2021	Members Equity	3300 G			477,525.00		
BK2	31/12/2021	Membership Dues	4400 G			6,874.00		
BK2	31/12/2021	Trial Balance Payable / receivable Split with L	6015 G			6,636,000.00		
BK2	31/12/2021	Trial Balance Payable / receivable Split with L	6015 G			3,121,544.00		
BK2	31/12/2021	Retained Earnings	3100B G		27,546.00			
		To reconcile opening retained earnings						
BK3	31/12/2021	Accrued benefit	1800 G		2,222,446.00			
BK3	31/12/2021	LTD Plan costs	5000 G			2,222,446.00		
		To adjust accrued benefit per 2021 actuary report						
					13,811,359.00	13,811,359.00		
Net Income (Loss)			9,213,702.65					

27/04/2022
9:47 AM

Preparer PP 12/02/2022	Detailed MD 14/02/2022	Supervisory JB 10/03/2022
Peer	Tax	admin RV 18/04/2022

TB1

SGEU

Year End: December 31, 2021

Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount	Chg %Chg
1010 G Cash in Bank - Royal Bank	1,424,489.00	0.00	0.00	1,424,489.00	2,959,068.00	-1,534,579.00	-52
1050B G Cash in Bank - subsidiary	41,299.00	0.00	0.00	41,299.00	383.00	40,916.00	0683
1100B G RBC Bank	251,589.00	0.00	0.00	251,589.00	202,524.00	49,065.00	24
General	1,717,377.00	0.00	0.00	1,717,377.00	3,161,975.00	-1,444,598.00	-46
1110D DEFENS Cash - Defence	888,559.00	0.00	0.00	888,559.00	627,928.00	260,631.00	42
Defense	888,559.00	0.00	0.00	888,559.00	627,928.00	260,631.00	42
1000C CONTIN Cash - Contingency	262,094.00	0.00	0.00	262,094.00	246,242.00	15,852.00	6
Contingency	262,094.00	0.00	0.00	262,094.00	246,242.00	15,852.00	6
A Cash	2,868,030.00	0.00	0.00	2,868,030.00	4,036,145.00	-1,168,115.00	-29
5000 G LTD Plan costs	0.00	-2,222,446.00	0.00	-2,222,446.00	994,516.00	-3,216,962.00	-323
General	0.00	-2,222,446.00	0.00	-2,222,446.00	994,516.00	-3,216,962.00	-323
5700D DEFENS Unrealized gain in value of investments	-3,197,313.00	0.00	0.00	-3,197,313.00	-1,089,852.00	-2,107,461.00	193
Defense	-3,197,313.00	0.00	0.00	-3,197,313.00	-1,089,852.00	-2,107,461.00	193
70 Other income (expense)	-3,197,313.00	-2,222,446.00	0.00	-5,419,759.00	-95,336.00	-5,324,423.00	05585
1021 G Accounts Receivable Reserve	-19,073.00	0.00	0.00	-19,073.00	-19,372.00	299.00	-2
1050 G Accountable Advance	1,500.00	150.00	0.00	1,650.00	1,650.00	0.00	0
1100 G Accounts Receivable	174,251.00	0.00	0.00	174,251.00	156,926.00	17,325.00	11
1110 G Dues Receivable	695,262.00	0.00	0.00	695,262.00	775,333.00	-80,071.00	-10
1200B G Accounts receivable	4,152.00	0.00	0.00	4,152.00	7,643.00	-3,491.00	-46
2050B G Income taxes payable	0.00	0.00	0.00	0.00	3,592.00	-3,592.00	-100
General	856,092.00	150.00	0.00	856,242.00	925,772.00	-69,530.00	-8
1294D DEFENS Accrued Interest - Bank	151.00	0.00	0.00	151.00	106.00	45.00	42
Defense	151.00	0.00	0.00	151.00	106.00	45.00	42
C Trade and Other Receivables	856,243.00	150.00	0.00	856,393.00	925,878.00	-69,485.00	-8
1430 G Prepays	294,143.00	0.00	0.00	294,143.00	115,426.00	178,717.00	155
1310B G Prepaid Expenses	4,783.00	0.00	0.00	4,783.00	4,700.00	83.00	2
2200B G Prepaid liability	-594.00	0.00	0.00	-594.00	0.00	-594.00	0
General	298,332.00	0.00	0.00	298,332.00	120,126.00	178,206.00	148
F Prepaid Expenses and Deposits	298,332.00	0.00	0.00	298,332.00	120,126.00	178,206.00	148
1120D DEFENS Investment cash balance	1,811,388.00	0.00	0.00	1,811,388.00	860,705.00	950,683.00	110
1510D DEFENS Fixed Income at Matured Value	9,790,631.00	0.00	0.00	9,790,631.00	7,235,401.00	2,555,230.00	35
1520D DEFENS Preferred shares	4,403,243.00	0.00	0.00	4,403,243.00	5,979,034.00	-1,575,791.00	-26
1530D DEFENS Common Shares - Investment	14,800,311.00	0.00	0.00	14,800,311.00	10,562,870.00	4,237,441.00	40
1540D DEFENS Managed Funds	8,790,527.00	0.00	0.00	8,790,527.00	8,778,797.00	11,730.00	0
Defense	39,596,100.00	0.00	0.00	39,596,100.00	33,416,807.00	6,179,293.00	18
N Investments	39,596,100.00	0.00	0.00	39,596,100.00	33,416,807.00	6,179,293.00	18
1500 G Building	12,128,627.00	-15,103.00	0.00	12,113,524.00	12,113,524.00	0.00	0
1501 G ACCUM DEPRECIATION - BUILDING	-3,833,808.00	0.00	0.00	-3,833,808.00	-3,226,891.00	-606,917.00	19
1503 G Building under Construction	0.00	0.00	2,041,121.00	2,041,121.00	82,145.00	1,958,976.00	2385
1525 G Condo - 101-2160 Heseltine Road	272,634.00	0.00	0.00	272,634.00	0.00	272,634.00	0
1530 G Condo - 1 - 3225 Woodhams Drive	255,216.00	0.00	0.00	255,216.00	0.00	255,216.00	0
1550 G Equipment	406,158.00	0.00	0.00	406,158.00	1,076,220.00	-670,062.00	-62
1551 G ACCUM DEPRECIATION - EQUIPMENT	-178,484.00	0.00	0.00	-178,484.00	-835,358.00	656,874.00	-79
1570 G COMPUTERS	429,596.00	0.00	0.00	429,596.00	770,114.00	-340,518.00	-44
1571 G ACCUM DEPRECIATION - COMPUTERS	-217,844.00	0.00	0.00	-217,844.00	-577,873.00	360,029.00	-62
1600 G Land	1,253,197.00	-7,031.00	0.00	1,246,166.00	1,246,166.00	0.00	0
1500B G Building Saskatoon	1,091,593.00	0.00	0.00	1,091,593.00	1,091,593.00	0.00	0
1510B G Accumulated depreciation building Saskatoon	-379,782.00	0.00	0.00	-379,782.00	-350,123.00	-29,659.00	8

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1520B G Sign	101,163.00	0.00	0.00	101,163.00	101,163.00	0.00	0
1530B G Accumulated Depreciation Sign	-63,870.00	0.00	0.00	-63,870.00	-54,547.00	-9,323.00	17
1600B G Land Saskatoon	199,043.00	0.00	0.00	199,043.00	199,043.00	0.00	0
General	11,463,439.00	-22,134.00	2,041,121.00	13,482,426.00	11,635,176.00	1,847,250.00	16
P Property, Plant and Equipment	11,463,439.00	-22,134.00	2,041,121.00	13,482,426.00	11,635,176.00	1,847,250.00	16
1800 G Accrued benefit	0.00	4,024,657.00	0.00	4,024,657.00	1,802,211.00	2,222,446.00	123
General	0.00	4,024,657.00	0.00	4,024,657.00	1,802,211.00	2,222,446.00	123
W Other Long-term Assets 2	0.00	4,024,657.00	0.00	4,024,657.00	1,802,211.00	2,222,446.00	123
4300 G Initiation Fees	-67,745.00	0.00	0.00	-67,745.00	-53,680.00	-14,065.00	26
4400 G Membership Dues	-16,131,813.00	-6,874.00	0.00	-16,138,687.00	-16,160,113.00	21,426.00	0
4800 G Interest	-6,175.00	0.00	0.00	-6,175.00	-7,803.00	1,628.00	-21
4000B G Rent	-230,043.00	0.00	106,868.40	-123,174.60	-120,654.00	-2,520.60	2
4300B G Other income	-564.00	0.00	0.00	-564.00	-6,578.00	6,014.00	-91
General	-16,436,340.00	-6,874.00	106,868.40	-16,336,345.60	-16,348,828.00	12,482.40	0
4110D DEFENS Assessments	-259,127.00	0.00	0.00	-259,127.00	-384,246.00	125,119.00	-33
4210D DEFENS Investment Income - Interest - RBC	-492,953.00	0.00	0.00	-492,953.00	-382,054.00	-110,899.00	29
4215D DEFENS Investment income - dividend	-560,612.00	0.00	0.00	-560,612.00	-634,954.00	74,342.00	-12
4230D DEFENS Interest on bank account	-1,549.00	0.00	0.00	-1,549.00	-1,755.00	206.00	-12
4900D DEFENS Gain on Sale of Investment	-672,007.00	0.00	0.00	-672,007.00	0.00	-672,007.00	0
5000D DEFENS Realized loss on sale of investment	0.00	0.00	0.00	0.00	-74,937.00	74,937.00	-100
Defense	-1,986,248.00	0.00	0.00	-1,986,248.00	-1,477,946.00	-508,302.00	34
4400C CONTIN Assessments	-37,887.00	0.00	0.00	-37,887.00	-36,519.00	-1,368.00	4
4800C CONTIN Interest	-496.00	0.00	0.00	-496.00	-1,556.00	1,060.00	-68
Contingency	-38,383.00	0.00	0.00	-38,383.00	-38,075.00	-308.00	1
20 Revenue	-18,460,971.00	-6,874.00	106,868.40	-18,360,976.60	-17,864,849.00	-496,127.60	3
1250 G Due From LTD	-497,099.00	0.00	497,099.00	0.00	0.00	0.00	0
1260 G Due From Wholly owned Subsidiary	1,246,263.00	0.00	0.00	1,246,263.00	1,200,160.00	46,103.00	4
2110 G Due to Contingency Fund	-1,982,078.00	0.00	0.00	-1,982,078.00	-1,959,546.00	-22,532.00	1
2112 G Due to Defence Fund	13,618,875.00	0.00	0.00	13,618,875.00	12,068,649.00	1,550,226.00	13
2170 G DUE TO LTD	0.00	0.00	-920,873.00	-920,873.00	-1,319,020.00	398,147.00	-30
6015 G Trial Balance Payable / receiveable Split with LTD	10,656,806.00	-11,080,580.00	423,774.00	0.00	0.00	0.00	0
2400B G Shareholder's loan due to SGEU	-1,246,263.00	0.00	0.00	-1,246,263.00	-1,200,160.00	-46,103.00	4
General	21,796,504.00	-11,080,580.00	0.00	10,715,924.00	8,790,083.00	1,925,841.00	22
1230D DEFENS A/R SGEU Main	-13,618,875.00	0.00	0.00	-13,618,875.00	-12,075,523.00	-1,543,352.00	13
1250D DEFENS A/R SGEU Main	0.00	0.00	0.00	0.00	6,874.00	-6,874.00	-100
Defense	-13,618,875.00	0.00	0.00	-13,618,875.00	-12,068,649.00	-1,550,226.00	13
2110C CONTIN Interfund Payable	1,982,078.00	0.00	0.00	1,982,078.00	1,959,546.00	22,532.00	1
Contingency	1,982,078.00	0.00	0.00	1,982,078.00	1,959,546.00	22,532.00	1
JJ Related Party Balances & Transactions	10,159,707.00	-11,080,580.00	0.00	-920,873.00	-1,319,020.00	398,147.00	-30
6010 G MISCELLANEOUS	-426.00	0.00	0.00	-426.00	0.00	-426.00	0
5100B G Administration	695.00	0.00	0.00	695.00	103.00	592.00	575
5200B G Common Area Electric	26,456.00	0.00	0.00	26,456.00	26,087.00	369.00	1
5300B G Common Area Gas	4,653.00	0.00	0.00	4,653.00	5,236.00	-583.00	-11
5400B G Common Area Water/Sewer	4,590.00	0.00	0.00	4,590.00	3,223.00	1,367.00	42
5500B G Contract Cleaning	9,265.00	0.00	0.00	9,265.00	7,930.00	1,335.00	17
5600B G Electrical Repairs/Maintenance	9,464.00	0.00	0.00	9,464.00	397.00	9,067.00	2284
5700B G Elevator Repairs/Maintenance	4,934.00	0.00	0.00	4,934.00	5,060.00	-126.00	-2
5750B G Exterminating	544.00	0.00	0.00	544.00	0.00	544.00	0
5800B G Fire Protection	1,986.00	0.00	0.00	1,986.00	1,332.00	654.00	49
5900B G Grounds Repairs/Maintenance	120.00	0.00	0.00	120.00	10,140.00	-10,020.00	-99

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6000B G Garbage Removal	1,352.00	0.00	0.00	1,352.00	1,709.00	-357.00	-21
6100B G General Repairs & Maintenance	3,641.00	0.00	0.00	3,641.00	2,457.00	1,184.00	48
6200B G HVAC	5,779.00	0.00	0.00	5,779.00	9,934.00	-4,155.00	-42
6300B G Insurance	5,903.00	0.00	0.00	5,903.00	6,133.00	-230.00	-4
6500B G Lighting Supplies	132.00	0.00	0.00	132.00	0.00	132.00	0
6700B G On Site Maintenance	10,140.00	0.00	0.00	10,140.00	0.00	10,140.00	0
6800B G Property Tax	35,511.00	0.00	0.00	35,511.00	28,887.00	6,624.00	23
6900B G Property Management Fees	15,600.00	0.00	0.00	15,600.00	15,600.00	0.00	0
7000B G Plumbing Repairs/Maintenance	0.00	0.00	0.00	0.00	409.00	-409.00	-100
7050B G Painting/Decorating	276.00	0.00	0.00	276.00	0.00	276.00	0
7100B G Parking Lot Repairs	664.00	0.00	0.00	664.00	0.00	664.00	0
7250B G Snow Removal	4,782.00	0.00	0.00	4,782.00	11,081.00	-6,299.00	-57
7300B G Signage	0.00	0.00	0.00	0.00	5,517.00	-5,517.00	-100
7350B G Security	13,223.00	0.00	0.00	13,223.00	1,201.00	12,022.00	100
7500B G Depreciation	38,982.00	0.00	0.00	38,982.00	42,549.00	-3,567.00	-8
7800B G General Repairs & Maintenance	1,055.00	0.00	0.00	1,055.00	18,790.00	-17,735.00	-94
7900B G Tenant Inducement	21,300.00	0.00	0.00	21,300.00	0.00	21,300.00	0
8100B G Leasing Commissions	8,113.00	0.00	0.00	8,113.00	0.00	8,113.00	0
8200B G Management fees	12,000.00	0.00	0.00	12,000.00	12,000.00	0.00	0
8300B G Plumbing Repairs/Maintenance	0.00	0.00	0.00	0.00	345.00	-345.00	-100
8350B G Professional Fees	259.00	0.00	0.00	259.00	259.00	0.00	0
8375B G Signage	0.00	0.00	0.00	0.00	14,216.00	-14,216.00	-100
8700B G Bank Charges	9.00	0.00	0.00	9.00	8.00	1.00	13
0A01-018-810 G HEALTH - PER CAPITA REFUND	72,288.00	0.00	3,259.82	75,547.82	78,617.00	-3,069.18	-4
0A01-019-810 G CROWN SECTOR PER CAPITA REFUND	48,700.00	0.00	2,002.78	50,702.78	51,444.00	-741.22	-1
0A01-022-810 G EDUCATION - PER CAPITA REFUND	56,626.00	0.00	1,850.13	58,476.13	62,759.00	-4,282.87	-7
0A01-093-810 G RETAIL/REG-PER CAPITA REFUND	21,612.00	0.00	405.41	22,017.41	22,782.00	-764.59	-3
0A01-128-405 G PROV COUNCIL APPEALS - T&S MEMBER	0.00	0.00	0.00	0.00	1,546.00	-1,546.00	-100
0A01-128-410 G PROV COUNCIL APPEALS - STIPEND	107.00	0.00	0.00	107.00	0.00	107.00	0
0A01-128-415 G PROV COUNCIL APPEALS - PAYLOSS	253.00	0.00	0.00	253.00	5,113.00	-4,860.00	-95
0A01-130-405 G PROV COUNCIL COMM - T&S MEMBER	87,347.00	0.00	0.00	87,347.00	24,511.00	62,836.00	256
0A01-130-410 G PROV COUNCIL COMM - STIPEND	19,686.00	0.00	0.00	19,686.00	16,038.00	3,648.00	23
0A01-130-415 G PROV COUNCIL COMM - PAYLOSS	172,922.00	0.00	0.00	172,922.00	135,427.00	37,495.00	28
0A01-130-835 G PROV COUNCIL COMM-LEGAL	0.00	0.00	0.00	0.00	7,320.00	-7,320.00	-100
0A01-132-405 G FIRST VICE PRESIDENT EXPENSES - T&S MEMBR	48,129.00	0.00	0.00	48,129.00	46,207.00	1,922.00	4
0A01-132-410 G FIRST VICE PRESIDENT EXPENSES - STIPEND	2,275.00	0.00	0.00	2,275.00	1,498.00	777.00	52
0A01-132-415 G FIRST VICE PRESIDENT EXPENSES - PAYLOSS	61,175.00	0.00	3,099.00	64,274.00	40,820.00	23,454.00	57
0A01-132-540 G FIRST VICE PRESIDENT EXPENSES - CELL PHONE	746.00	0.00	0.00	746.00	815.00	-69.00	-8
0A01-137-405 G VP DUTIES - T&S MEMBER	3,043.00	0.00	0.00	3,043.00	0.00	3,043.00	0
0A01-137-410 G VP DUTIES - STIPEND	342.00	0.00	0.00	342.00	0.00	342.00	0
0A01-137-415 G VP DUTIES - PAYLOSS	3,942.00	0.00	0.00	3,942.00	2,508.00	1,434.00	57
0A01-149-810 G CBPS SECTOR -PER CAPITA REFUND	26,086.00	0.00	665.16	26,751.16	27,623.00	-871.84	-3
0A01-155-405 G CONVENTION PRECEDURES COMMITTEE - T&S	10,264.00	0.00	0.00	10,264.00	8,710.00	1,554.00	18
0A01-155-410 G CONVENTION PRECEDURES COMMITTEE - STIPE	2,526.00	0.00	0.00	2,526.00	1,510.00	1,016.00	67
0A01-155-415 G CONVENTION PRECEDURES COMMITTEE - PAYLC	17,106.00	0.00	0.00	17,106.00	10,961.00	6,145.00	56
0A01-156-405 G SGEU CONVENTION - T&S MEMBER	20,002.00	0.00	0.00	20,002.00	4,533.00	15,469.00	341
0A01-156-410 G SGEU CONVENTION - STIPEND	35,538.00	0.00	0.00	35,538.00	401.00	35,137.00	008762
0A01-156-415 G SGEU CONVENTION - PAYLOSS	102,347.00	0.00	0.00	102,347.00	6,496.00	95,851.00	1476
0A01-156-525 G SGEU CONVENTION - OFFICE OPS	67.00	0.00	0.00	67.00	0.00	67.00	0
0A01-156-911 G SGEU CONVENTION - COVID EXPENSES	0.00	0.00	0.00	0.00	116.00	-116.00	-100
0A01-216-810 G LOCAL 1101 - PER CAPITA REFUND	132,455.00	0.00	4,754.54	137,209.54	138,174.00	-964.46	-1
0A01-217-810 G LOCAL 1110 - PER CAPITA REFUND	17,719.00	0.00	722.81	18,441.81	18,301.00	140.81	1
0A01-218-810 G LOCAL 1111 - PER CAPITA REFUND	6,156.00	0.00	1.03	6,157.03	6,739.00	-581.97	-9
0A01-219-810 G LOCAL 1112 - PER CAPITA REFUND	6,039.00	0.00	591.80	6,630.80	6,020.00	610.80	10
0A01-220-810 G LOCAL 1114 - PER CAPITA REFUND	3,605.00	0.00	246.39	3,851.39	3,706.00	145.39	4
0A01-221-810 G LOCAL 1115 - PER CAPITA REFUND	15,354.00	0.00	604.29	15,958.29	15,509.00	449.29	3
0A01-223-810 G LOCAL 1119 - PER CAPITA REFUND	17,979.00	0.00	969.16	18,948.16	19,105.00	-156.84	-1
0A01-224-810 G LOCAL 1102 - PER CAPITA REFUND	74,134.00	0.00	4,164.64	78,298.64	76,311.00	1,987.64	3
0A01-225-810 G LOCAL 1120 - PER CAPITA REFUND	3,077.00	0.00	151.43	3,228.43	3,075.00	153.43	5
0A01-226-810 G LOCAL 1121 - PER CAPITA REFUND	32,640.00	0.00	3,222.78	35,862.78	34,677.00	1,185.78	3
0A01-227-810 G LOCAL 1122 - PER CAPITA REFUND	11,413.00	0.00	1,855.93	13,268.93	11,465.00	1,803.93	16
0A01-229-810 G LOCAL 1103 - PER CAPITA REFUND	21,922.00	0.00	592.25	22,514.25	22,670.00	-155.75	-1

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0A01-230-810 G LOCAL 1104 - PER CAPITA REFUND	9,662.00	0.00	472.76	10,134.76	10,069.00	65.76	1
0A01-231-810 G LOCAL 1105 - PER CAPITA REFUND	58,263.00	0.00	2,844.10	61,107.10	60,375.00	732.10	1
0A01-233-810 G LOCAL 1107 - PER CAPITA REFUND	4,338.00	0.00	118.90	4,456.90	4,640.00	-183.10	-4
0A01-234-810 G LOCAL 1108 - PER CAPITA REFUND	14,214.00	0.00	668.99	14,882.99	15,112.00	-229.01	-2
0A01-235-810 G LOCAL 1109 - PER CAPITA REFUND	2,733.00	0.00	94.48	2,827.48	2,875.00	-47.52	-2
0A01-261-405 G LOCAL 481 BARG- T&S MEMBER	14,756.00	0.00	0.00	14,756.00	0.00	14,756.00	0
0A01-261-410 G LOCAL 481 BARG- STIPEND	438.00	0.00	0.00	438.00	0.00	438.00	0
0A01-261-415 G LOCAL 481 BARG - PAYLOSS	10,956.00	0.00	0.00	10,956.00	0.00	10,956.00	0
0A01-579-810 G LOCAL 1579 - PER CAPITA REFUND	21,870.00	0.00	735.00	22,605.00	20,580.00	2,025.00	10
0A01-956-364 G PRESIDENTIAL EXPENSE-LTD	382.00	0.00	0.00	382.00	75.00	307.00	409
0A01-956-405 G PRESIDENTIAL EXPENSES-T&S MBR	36,724.00	0.00	0.00	36,724.00	39,196.00	-2,472.00	-6
0A01-956-410 G PRESIDENTIAL EXPENSES-STIPEND	502.00	0.00	0.00	502.00	0.00	502.00	0
0A01-956-415 G PRESIDENTIAL EXPENSES-PAYLOSS	53,450.00	0.00	0.00	53,450.00	55,164.00	-1,714.00	-3
0A01-956-540 G PRESIDENTIAL EXPENSES-CELL PHONE	799.00	0.00	0.00	799.00	895.00	-96.00	-11
0A01-956-575 G PRESIDENTIAL EXPENSES-FEES	4,140.00	0.00	0.00	4,140.00	0.00	4,140.00	0
0A01-956-585 G PRESIDENTIAL EXPENSE-HONORARIUM	3,184.00	0.00	0.00	3,184.00	3,022.00	162.00	5
0A02-015-405 G STAFF EDUC & TRG - T&S MEMBER	-8,037.00	0.00	0.00	-8,037.00	-4,292.00	-3,745.00	87
0A05-104-410 G HLTH & WELFARE TRUST - STIPEND	64.00	0.00	0.00	64.00	0.00	64.00	0
0A05-104-415 G HLTH & WELFARE TRUST - PAYLOSS	2,638.00	0.00	0.00	2,638.00	1,604.00	1,034.00	64
0A05-104-575 G HLTH & WELFARE TRUST - FEES	3,365.00	0.00	0.00	3,365.00	3,713.00	-348.00	-9
0A06-832-825 G MOOSE JAW LABOUR COUNCIL- LABOUR COUNC	2,376.00	0.00	0.00	2,376.00	2,376.00	0.00	0
0A06-834-825 G PRINCE ALBERT LABOUR COUNCIL - LAB COUNCI	8,198.00	0.00	0.00	8,198.00	8,198.00	0.00	0
0A06-835-825 G REGINA LABOUR COUNCIL - LABOUR COUNC DUE	14,400.00	0.00	0.00	14,400.00	14,400.00	0.00	0
0A06-836-825 G SASKATOON LABOUR COUNCIL - LABOUR COUNC	10,637.00	0.00	0.00	10,637.00	10,637.00	0.00	0
0A06-837-825 G WEYBURN LABOUR COUNCIL- LAB COUNCIL DUE	636.00	0.00	0.00	636.00	636.00	0.00	0
0B01-024-405 G CANCER AGENCY - T&S MEMBER	2,252.00	0.00	0.00	2,252.00	6,293.00	-4,041.00	-64
0B01-024-410 G CANCER AGENCY - STIPEND	4,366.00	0.00	0.00	4,366.00	1,278.00	3,088.00	242
0B01-024-415 G CANCER AGENCY - PAYLOSS	17,903.00	0.00	0.00	17,903.00	33,338.00	-15,435.00	-46
0B01-024-540 G CANCER AGENCY - CELL PHONES	3,597.00	0.00	0.00	3,597.00	4,329.00	-732.00	-17
0B01-024-870 G CANCER AGENCY - TV ADS	278.00	0.00	0.00	278.00	0.00	278.00	0
0B01-024-875 G CANCER AGENCY - PRODUCTION	121,581.00	0.00	0.00	121,581.00	0.00	121,581.00	0
0B01-030-410 G CATHEDRAL DAY CARE - STIPEND	272.00	0.00	0.00	272.00	0.00	272.00	0
0B01-030-415 G CATHEDRAL DAY CARE - PAYLOSS	338.00	0.00	0.00	338.00	0.00	338.00	0
0B01-033-405 G CITIZENS ALL - T&S MEMBER	75.00	0.00	0.00	75.00	0.00	75.00	0
0B01-033-410 G CITIZENS ALL - STIPEND	6.00	0.00	0.00	6.00	0.00	6.00	0
0B01-039-405 G REGIONAL COLLEGES - T&S MEMBER	23,077.00	0.00	0.00	23,077.00	23,318.00	-241.00	-1
0B01-039-410 G REGIONAL COLLEGES - STIPEND	6,046.00	0.00	0.00	6,046.00	3,445.00	2,601.00	76
0B01-039-415 G REGIONAL COLLEGES - PAYLOSS	36,557.00	0.00	0.00	36,557.00	34,260.00	2,297.00	7
0B01-077-410 G JOHN HOWARD SOCIETY - STIPEND	586.00	0.00	0.00	586.00	0.00	586.00	0
0B01-077-415 G JOHN HOWARD SOCIETY - PAYLOSS	2,940.00	0.00	0.00	2,940.00	0.00	2,940.00	0
0B01-080-405 G SLGA - T&S MBR	3,934.00	0.00	0.00	3,934.00	10,100.00	-6,166.00	-61
0B01-080-410 G SLGA - STIPEND	833.00	0.00	0.00	833.00	8,004.00	-7,171.00	-90
0B01-080-415 G SLGA - PAYLOSS	10,105.00	0.00	0.00	10,105.00	25,730.00	-15,625.00	-61
0B01-080-540 G SLGA - CELL PHONE	822.00	0.00	0.00	822.00	815.00	7.00	1
0B01-080-875 G SLGA - PRODUCTION	77,827.00	0.00	0.00	77,827.00	85,100.00	-7,273.00	-9
0B01-083-415 G MEEWASIN VALLEY AUTH - PAYLOSS	249.00	0.00	0.00	249.00	1,090.00	-841.00	-77
0B01-083-911 G MEEWASIN VALLEY AUTH - COVID	-121.00	0.00	0.00	-121.00	121.00	-242.00	-200
0B01-086-405 G MJ TRANSITION HOUSE - T&S MBR	0.00	0.00	0.00	0.00	206.00	-206.00	-100
0B01-087-405 G MOBILE CRISIS SERV - T&S MEMBR	90.00	0.00	0.00	90.00	0.00	90.00	0
0B01-087-410 G MOBILE CRISIS SERV - STIPEND	385.00	0.00	0.00	385.00	0.00	385.00	0
0B01-087-415 G MOBILE CRISIS SERV - PAYLOSS	1,460.00	0.00	0.00	1,460.00	0.00	1,460.00	0
0B01-126-405 G RAINBOW YTH CENTRE -T&S MEMBER	26.00	0.00	0.00	26.00	0.00	26.00	0
0B01-126-415 G RAINBOW YTH CENTRE - PAYLOSS	929.00	0.00	0.00	929.00	433.00	496.00	115
0B01-129-410 G CMHA Regina Branch - Stipend	0.00	0.00	0.00	0.00	64.00	-64.00	-100
0B01-129-415 G CMHA Regina Branch - Payloss	0.00	0.00	0.00	0.00	552.00	-552.00	-100
0B01-147-410 G REGINA TRANS HOUSE - STIPEND	0.00	0.00	0.00	0.00	32.00	-32.00	-100
0B01-147-415 G REGINA TRANS HOUSE - PAYLOSS	1,093.00	0.00	0.00	1,093.00	0.00	1,093.00	0
0B01-151-405 G SCIC - T&S MEMBER	31,360.00	0.00	0.00	31,360.00	19,140.00	12,220.00	64
0B01-151-410 G SCIC - STIPEND	24,981.00	0.00	0.00	24,981.00	2,075.00	22,906.00	1104
0B01-151-415 G SCIC - PAYLOSS	6,365.00	0.00	0.00	6,365.00	2,207.00	4,158.00	188
0B01-157-405 G SIGN - T&S MEMBER	116.00	0.00	0.00	116.00	247.00	-131.00	-53
0B01-157-410 G SIGN - STIPEND	235.00	0.00	0.00	235.00	160.00	75.00	47

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount	Chg %Chg
0B01-157-415 G SIGN - PAYLOSS	442.00	0.00	0.00	442.00	21.00	421.00	2005
0B01-158-410 G YORKTON WOMEN IN NEED (SHELWIN HOUSE) -	21.00	0.00	0.00	21.00	0.00	21.00	0
0B01-162-405 G SKTN CRISIS INTERV - T&S MEMBR	229.00	0.00	0.00	229.00	0.00	229.00	0
0B01-162-410 G SKTN CRISIS INTERV - STIPEND	256.00	0.00	0.00	256.00	0.00	256.00	0
0B01-162-415 G SKTN CRISIS INTERV - PAYLOSS	150.00	0.00	0.00	150.00	0.00	150.00	0
0B01-163-410 G HOUSING COALITION - STIPEND	0.00	0.00	0.00	0.00	160.00	-160.00	-100
0B01-163-415 G HOUSING COALITION - PAYLOSS	1,697.00	0.00	0.00	1,697.00	16.00	1,681.00	0506
0B01-173-405 G THUNDERCREEK REHAB - T&S MEMBR	626.00	0.00	0.00	626.00	0.00	626.00	0
0B01-173-410 G THUNDERCREEK REHAB - STIPEND	588.00	0.00	0.00	588.00	0.00	588.00	0
0B01-173-415 G THUNDERCREEK REHAB - PAYLOSS	4,412.00	0.00	0.00	4,412.00	0.00	4,412.00	0
0B01-175-405 G GABRIEL DUMONT INST - T&S MBR	526.00	0.00	0.00	526.00	0.00	526.00	0
0B01-175-410 G GABRIEL DUMONT INST - STIPEND	256.00	0.00	0.00	256.00	0.00	256.00	0
0B01-175-415 G GABRIEL DUMONT INST - PAYLOSS	1,351.00	0.00	0.00	1,351.00	1,636.00	-285.00	-17
0B01-178-405 G WHEATLAND REGIONAL CENTRE - T&S MEMBER	0.00	0.00	0.00	0.00	54.00	-54.00	-100
0B01-178-410 G WHEATLAND REGIONAL CENTRE - STIPEND	0.00	0.00	0.00	0.00	144.00	-144.00	-100
0B01-178-415 G WHEATLAND REGIONAL CENTRE - PAYLOSS	0.00	0.00	0.00	0.00	482.00	-482.00	-100
0B01-180-405 G WORKERS' COMP BRD - T&S MEMBER	74.00	0.00	0.00	74.00	3,480.00	-3,406.00	-98
0B01-180-410 G WORKERS' COMP BRD - STIPEND	0.00	0.00	0.00	0.00	80.00	-80.00	-100
0B01-180-415 G WORKERS' COMP BRD - PAYLOSS	61,908.00	0.00	0.00	61,908.00	74,413.00	-12,505.00	-17
0B01-180-540 G WORKERS' COMP BRD - CELL PHONE	377.00	0.00	0.00	377.00	466.00	-89.00	-19
0B01-180-635 G WORKERS' COMP BRD - REGISTRATION FEE	0.00	0.00	0.00	0.00	2,520.00	-2,520.00	-100
0B01-194-405 G DIV SERV - MOOSE JAW - T&S MBR	5,582.00	0.00	0.00	5,582.00	527.00	5,055.00	959
0B01-194-410 G DIV SERV - MOOSE JAW - STIPEND	817.00	0.00	0.00	817.00	0.00	817.00	0
0B01-194-415 G DIV SERV - MOOSE JAW - PAYLOSS	12,072.00	0.00	0.00	12,072.00	1,452.00	10,620.00	731
0B01-211-405 G MELFORT HSG AUTHORITY-T&S MBR	61.00	0.00	0.00	61.00	0.00	61.00	0
0B01-211-410 G MELFORT HSG AUTHORITY-STIPEND	0.00	0.00	0.00	0.00	64.00	-64.00	-100
0B01-212-405 G MOOSE JAW HSG AUTH - T&S MBR	1,791.00	0.00	0.00	1,791.00	1,032.00	759.00	74
0B01-212-410 G MOOSE JAW HSG AUTH - STIPEND	1,247.00	0.00	0.00	1,247.00	0.00	1,247.00	0
0B01-212-415 G MOOSE JAW HSG AUTH - PAYLOSS	2,421.00	0.00	0.00	2,421.00	1,815.00	606.00	33
0B01-214-405 G INFO SERVICES CORP -T&S MEMBER	4,879.00	0.00	0.00	4,879.00	5,018.00	-139.00	-3
0B01-214-415 G INFO SERVICES CORP - PAYLOSS	3,139.00	0.00	0.00	3,139.00	24,226.00	-21,087.00	-87
0B01-215-405 G SAMA - T&S MEMBER	2,203.00	0.00	0.00	2,203.00	1,743.00	460.00	26
0B01-215-410 G SAMA - STIPEND	171.00	0.00	0.00	171.00	272.00	-101.00	-37
0B01-215-415 G SAMA - PAYLOSS	7,470.00	0.00	0.00	7,470.00	5,731.00	1,739.00	30
0B01-246-415 G SASK CRAFT COUNCIL - PAYLOSS	47.00	0.00	0.00	47.00	0.00	47.00	0
0B01-252-405 G SASKATCHEWAN POLYTECHNIC - T&S MEMBER	3,070.00	0.00	0.00	3,070.00	11,621.00	-8,551.00	-74
0B01-252-410 G SASKATCHEWAN POLYTECHNIC - STIPEND	2,329.00	0.00	0.00	2,329.00	2,217.00	112.00	5
0B01-252-415 G SASKATCHEWAN POLYTECHNIC - PAYLOSS	43,597.00	0.00	0.00	43,597.00	53,560.00	-9,963.00	-19
0B01-253-405 G NORTHLANDS COLLEGE-T&S MBR	683.00	0.00	0.00	683.00	442.00	241.00	55
0B01-253-410 G NORTHLANDS COLLEGE - STIPEND	171.00	0.00	0.00	171.00	0.00	171.00	0
0B01-253-415 G NORTHLANDS COLLEGE - PAYLOSS	400.00	0.00	0.00	400.00	358.00	42.00	12
0B01-253-540 G NORTHLANDS COLLEGE - CELL PHONE	173.00	0.00	0.00	173.00	249.00	-76.00	-31
0B01-269-405 G EARLY CHILDHOOD INTV - T&S MBR	153.00	0.00	0.00	153.00	114.00	39.00	34
0B01-269-415 G EARLY CHILDHOOD INTV - PAYLOSS	7.00	0.00	0.00	7.00	674.00	-667.00	-99
0B01-288-405 G SASK ARTS BOARD - T&S MEMBER	0.00	0.00	0.00	0.00	735.00	-735.00	-100
0B01-288-410 G SASK ARTS BOARD - STIPEND	0.00	0.00	0.00	0.00	48.00	-48.00	-100
0B01-288-415 G SASK ARTS BOARD - PAYLOSS	0.00	0.00	0.00	0.00	2,449.00	-2,449.00	-100
0B01-291-405 G OPEN DOOR SOCIETY - T&S MEMBR	82.00	0.00	0.00	82.00	2,326.00	-2,244.00	-96
0B01-291-410 G OPEN DOOR SOCIETY - STIPEND	1,034.00	0.00	0.00	1,034.00	208.00	826.00	397
0B01-291-415 G OPEN DOOR SOCIETY - PAYLOSS	11,528.00	0.00	0.00	11,528.00	19,533.00	-8,005.00	-41
0B01-292-405 G REGINA SCHOOL DIV 4-T&S MEMBER	0.00	0.00	0.00	0.00	296.00	-296.00	-100
0B01-292-415 G REGINA SCHOOL DIV NO 4-STIPEND	1,135.00	0.00	0.00	1,135.00	0.00	1,135.00	0
0B01-293-410 G RM OF MEADOW LAKE - STIPEND	377.00	0.00	0.00	377.00	0.00	377.00	0
0B01-293-415 G RM OF MEADOW LAKE - PAYLOSS	3,461.00	0.00	0.00	3,461.00	0.00	3,461.00	0
0B01-328-405 G HEALTH SERVICE PROVIDERS- T&S MEMBER	35,229.00	0.00	0.00	35,229.00	58,684.00	-23,455.00	-40
0B01-328-410 G HEALTH SERVICE PROVIDERS - STIPEND	7,812.00	0.00	0.00	7,812.00	8,078.00	-266.00	-3
0B01-328-415 G HEALTH SERVICE PROVIDERS - PAYLOSS	85,638.00	0.00	0.00	85,638.00	98,497.00	-12,859.00	-13
0B01-328-875 G HEALTH SERVICE PROVIDERS - PRODUCTION	0.00	0.00	0.00	0.00	3,616.00	-3,616.00	-100
0B01-355-405 G YORKTON HOUSING AUTHORITY MEMBERS' T&S	0.00	0.00	0.00	0.00	18.00	-18.00	-100
0B01-355-410 G YORKTON HOUSING AUTHORITY-STIPEND	0.00	0.00	0.00	0.00	32.00	-32.00	-100
0B01-355-415 G YORKTON HOUSING AUTHORITY PAYLOSS	223.00	0.00	0.00	223.00	0.00	223.00	0
0B01-486-405 G PIPESTONE KINABILITY-T&S MEMBR	134.00	0.00	0.00	134.00	82.00	52.00	63

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0B01-486-410 G PIPESTONE KINABILITY-STIPEND	85.00	0.00	0.00	85.00	128.00	-43.00	-34
0B01-486-415 G PIPESTONE KINABILITY- PAYLOSS	1,080.00	0.00	0.00	1,080.00	278.00	802.00	288
0B01-487-405 G REGINA HOUSING AUTH - T&S MBR	59.00	0.00	0.00	59.00	2,627.00	-2,568.00	-98
0B01-487-415 G REGINA HOUSING AUTH - PAYLOSS	1,578.00	0.00	0.00	1,578.00	10,664.00	-9,086.00	-85
0B01-487-911 G REGINA HOUSING AUTH - COVID EXPENSES	0.00	0.00	0.00	0.00	150.00	-150.00	-100
0B01-490-405 G BFORDS TRD & ED CTR - T&S MBR	0.00	0.00	0.00	0.00	108.00	-108.00	-100
0B01-490-415 G BFORDS TRD & ED CTR - PAYLOSS	1,467.00	0.00	0.00	1,467.00	0.00	1,467.00	0
0B01-491-405 G JT AMBULANCE - T&S MEMBER	375.00	0.00	0.00	375.00	0.00	375.00	0
0B01-491-410 G JT AMBULANCE - STIPEND	449.00	0.00	0.00	449.00	0.00	449.00	0
0B01-520-405 G THOMAS CIRCLE OF CARE - T&S MEMBER	250.00	0.00	0.00	250.00	427.00	-177.00	-41
0B01-520-410 G THOMAS CIRCLE OF CARE - STIPEND	1,517.00	0.00	0.00	1,517.00	785.00	732.00	93
0B01-520-415 G THOMAS CIRCLE OF CARE - PAYLOSS	443.00	0.00	0.00	443.00	0.00	443.00	0
0B01-520-911 G THOMAS CIRCLE OF CARE - COVID	204.00	0.00	0.00	204.00	0.00	204.00	0
0B01-521-415 G INTERNATIONAL WOMEN OF SASKATOON - PAYL	-20.00	0.00	0.00	-20.00	206.00	-226.00	-110
0B01-522-410 G SMILES SERVICES - STIPEND	0.00	0.00	0.00	0.00	128.00	-128.00	-100
0B01-522-415 G SMILES SERVICES - PAYLOSS	-8.00	0.00	0.00	-8.00	248.00	-256.00	-103
0B01-531-410 G SASKATOON INTERVAL HOUSE- STIPEND	0.00	0.00	0.00	0.00	16.00	-16.00	-100
0B01-561-405 G LIVING SKIES HOUSING AUTHORITY - T & S	0.00	0.00	0.00	0.00	1,295.00	-1,295.00	-100
0B01-561-410 G LIVING SKIES HOUSING AUTHORITY - STIPEND	0.00	0.00	0.00	0.00	401.00	-401.00	-100
0B01-561-415 G LIVING SKIES HOUSING AUTHORITY- PAYLOSS	0.00	0.00	0.00	0.00	3,685.00	-3,685.00	-100
0B01-950-405 G TOURISM AUTHORITY - T&S MEMBER	26.00	0.00	0.00	26.00	786.00	-760.00	-97
0B01-950-415 G TOURISM AUTHORITY - PAYLOSS	-13.00	0.00	0.00	-13.00	4,227.00	-4,240.00	-100
0B01-951-405 G SASKATOON HOUSING AUTHORITY - T&S MEMBE	2,272.00	0.00	0.00	2,272.00	107.00	2,165.00	2023
0B01-951-410 G SASKATOON HOUSING AUTHORITY - STIPEND	0.00	0.00	0.00	0.00	176.00	-176.00	-100
0B01-951-415 G SASKATOON HOUSING AUTHORITY - PAYLOSS	886.00	0.00	0.00	886.00	31.00	855.00	2758
0B03-008-405 G PS/GE RAT MTGS - T&S MEMBER	607.00	0.00	0.00	607.00	-18.00	625.00	3472
0B03-008-410 G PS/GE RAT MTGS - STIPEND	112.00	0.00	0.00	112.00	0.00	112.00	0
0B03-008-415 G PS/GE RAT MTGS - PAYLOSS	5.00	0.00	0.00	5.00	-4,040.00	4,045.00	-100
0B03-010-405 G PS/GE COMPONENT - T&S MEMBER	139.00	0.00	0.00	139.00	1,136.00	-997.00	-88
0B03-010-410 G PS/GE COMPONENT - STIPEND	0.00	0.00	0.00	0.00	1,362.00	-1,362.00	-100
0B03-010-415 G PS/GE COMPONENT - PAYLOSS	364.00	0.00	0.00	364.00	5,535.00	-5,171.00	-93
0B03-042-415 G SOCIAL SERVICES - PAYLOSS	0.00	0.00	0.00	0.00	19.00	-19.00	-100
0B03-051-405 G CORRECTIONS - T&S MEMBER	2,995.00	0.00	0.00	2,995.00	8,767.00	-5,772.00	-66
0B03-051-410 G CORRECTIONS - STIPEND	1,508.00	0.00	0.00	1,508.00	1,691.00	-183.00	-11
0B03-051-415 G CORRECTIONS - PAYLOSS	6,292.00	0.00	0.00	6,292.00	10,252.00	-3,960.00	-39
0B03-053-405 G GENERAL - T&S member	0.00	0.00	0.00	0.00	100.00	-100.00	-100
0B03-138-405 G PS/GE NEGS COMMITTEE - T&S MBR	98,883.00	0.00	0.00	98,883.00	104,776.00	-5,893.00	-6
0B03-138-410 G PS/GE NEGS COMMITTEE - STIPEND	5,389.00	0.00	0.00	5,389.00	3,389.00	2,000.00	59
0B03-138-415 G PS/GE NEGS COMMITTEE - PAYLOSS	182,263.00	0.00	0.00	182,263.00	146,411.00	35,852.00	24
0B03-138-525 G PS/GE NEGS COMMITTEE- OFFICE OPERATIONS	116.00	0.00	0.00	116.00	0.00	116.00	0
0B03-138-540 G PS/GE NEGS COMMITTEE - CELL PHONES	5,771.00	0.00	0.00	5,771.00	6,075.00	-304.00	-5
0B03-138-835 G PS/GE NEG COMM - Legal	0.00	0.00	0.00	0.00	149.00	-149.00	-100
0B03-139-405 G PS/GE BARG COUNCIL - T&S MEMBR	119,158.00	0.00	0.00	119,158.00	28,463.00	90,695.00	319
0B03-139-410 G PS/GE BARG COUNCIL - Stipend	2,940.00	0.00	0.00	2,940.00	1,570.00	1,370.00	87
0B03-139-415 G PS/GE BARG COUNCIL - PAYLOSS	43,015.00	0.00	0.00	43,015.00	33,956.00	9,059.00	27
0B03-139-560 G PS/GE BARG COUNCIL - DONATION	33,071.00	0.00	0.00	33,071.00	50,174.00	-17,103.00	-34
0B03-140-405 G PS/GE MBRSHIP MTGS - T&S MEMBR	14,626.00	0.00	0.00	14,626.00	23,151.00	-8,525.00	-37
0B03-140-410 G PS/GE MBRSHIP MTGS - STIPEND	1,482.00	0.00	0.00	1,482.00	1,122.00	360.00	32
0B03-140-415 G PS/GE MBRSHIP MTGS - PAYLOSS	36,815.00	0.00	0.00	36,815.00	31,748.00	5,067.00	16
0B03-142-405 G PS/GE BARG CONF - T&S MEMBER	8,677.00	0.00	0.00	8,677.00	-75.00	8,752.00	****
0B03-142-410 G PS/GE BARG CONF - STIPEND	2,809.00	0.00	0.00	2,809.00	0.00	2,809.00	0
0B03-142-415 G PS/GE BARG CONF - PAYLOSS	2,627.00	0.00	0.00	2,627.00	0.00	2,627.00	0
0B03-250-415 G HIGHWAYS - PAYLOSS	0.00	0.00	0.00	0.00	3.00	-3.00	-100
0B03-256-405 G YOUNG OFFENDERS - T&S MEMBER	264.00	0.00	0.00	264.00	501.00	-237.00	-47
0B03-256-410 G YOUNG OFFENDERS - STIPEND	331.00	0.00	0.00	331.00	320.00	11.00	3
0B03-256-415 G YOUNG OFFENDERS - PAYLOSS	282.00	0.00	0.00	282.00	710.00	-428.00	-60
0B03-284-405 G PROPOSALS CONF - T&S MEMBER	29,513.00	0.00	0.00	29,513.00	100.00	29,413.00	9413
0B03-284-410 G PROPOSALS CONF - STIPEND	2,446.00	0.00	0.00	2,446.00	0.00	2,446.00	0
0B03-284-415 G PROPOSALS CONF - PAYLOSS	15,712.00	0.00	0.00	15,712.00	0.00	15,712.00	0
0B03-298-405 G PS/GE MISCELLANEOUS-T&S MBR	28,336.00	0.00	0.00	28,336.00	29,217.00	-881.00	-3
0B03-298-410 G PS/GE MISCELLANEOUS-STIPEND	320.00	0.00	0.00	320.00	0.00	320.00	0
0B03-470-405 G PS/GE HARASSMENT - T&S MEMBER	0.00	0.00	0.00	0.00	773.00	-773.00	-100

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount	Chg	%Chg
0B03-504-405 G SCOPE- T&S MEMBER	0.00	0.00	0.00	0.00	72.00	-72.00	-100	
0B03-504-415 G SCOPE - PAYLOSS	0.00	0.00	0.00	0.00	2,193.00	-2,193.00	-100	
0B03-506-405 G HLTH BRD OF TRUSTEES-T&S MBR	0.00	0.00	0.00	0.00	3,808.00	-3,808.00	-100	
0B03-506-635 G HLTH BRD OF TRUSTEES-REGISTRATION	0.00	0.00	0.00	0.00	520.00	-520.00	-100	
0B03-507-405 G REHABILITATION - STIPEND	0.00	0.00	0.00	0.00	90.00	-90.00	-100	
0B03-507-415 G REHABILITATION - PAYLOSS	0.00	0.00	0.00	0.00	319.00	-319.00	-100	
0B03-508-405 G PS/GE GRIEV/ARBIT - T&S MEMBER	17,076.00	0.00	0.00	17,076.00	12,066.00	5,010.00	42	
0B03-508-410 G PS/GE GRIEV/ARBIT - STIPEND	3,338.00	0.00	0.00	3,338.00	1,843.00	1,495.00	81	
0B03-508-415 G PS/GE GRIEV/ARBIT - PAYLOSS	28,741.00	0.00	0.00	28,741.00	30,309.00	-1,568.00	-5	
0B03-508-635 G PS/GE GRIEV/ARBIT - EDUC/TRAINING EDUCATIOI	273.00	0.00	0.00	273.00	0.00	273.00	0	
0B03-508-911 G PS/GE GRIEV/ARBIT - COVID	634.00	0.00	0.00	634.00	0.00	634.00	0	
0B03-509-405 G EDUCATION/TRAINING - T&S MEMBR	26,623.00	0.00	0.00	26,623.00	14,346.00	12,277.00	86	
0B03-509-410 G EDUCATION/TRAINING - STIPEND	1,458.00	0.00	0.00	1,458.00	1,442.00	16.00	1	
0B03-509-415 G EDUCATION/TRAINING - PAYLOSS	41,775.00	0.00	0.00	41,775.00	16,921.00	24,854.00	147	
0B03-509-635 G EDUCATION/TRAINING - REGISTRATION	78,728.00	0.00	0.00	78,728.00	2,586.00	76,142.00	2944	
0B03-518-405 G PS/GE CLASSPLAN COMM - T&S MBR	732.00	0.00	0.00	732.00	461.00	271.00	59	
0B03-518-410 G PS/GE CLASSPLAN COMM - STIPEND	0.00	0.00	0.00	0.00	96.00	-96.00	-100	
0B03-518-415 G PS/GE CLASSPLAN COMM - PAYLOSS	0.00	0.00	0.00	0.00	384.00	-384.00	-100	
0B03-557-405 G ENV & RES MGMT - T&S MEMBER	7,641.00	0.00	0.00	7,641.00	19,324.00	-11,683.00	-60	
0B03-557-410 G ENV & RES MGMT - STIPEND	214.00	0.00	0.00	214.00	2,604.00	-2,390.00	-92	
0B03-557-415 G ENV & RES MGMT - PAYLOSS	5,941.00	0.00	0.00	5,941.00	9,375.00	-3,434.00	-37	
0B03-563-415 G PACIFIC REGEN TECH - PAYLOSS	660.00	0.00	0.00	660.00	0.00	660.00	0	
0B03-572-405 G PSGE CAMPAIGNS-T&S MBR	118,486.00	0.00	0.00	118,486.00	75,709.00	42,777.00	57	
0B03-572-410 G PSGE CAMPAIGNS-STIPEND	85.00	0.00	0.00	85.00	136.00	-51.00	-38	
0B03-572-415 G PSGE CAMPAIGNS-PAYLOSS	1,703.00	0.00	0.00	1,703.00	9,786.00	-8,083.00	-83	
0B03-572-560 G PSGE CAMPAIGNS-DONATION	111,370.00	0.00	0.00	111,370.00	80,677.00	30,693.00	38	
0B03-572-605 G PSGE CAMPAIGNS-MISC	990.00	0.00	0.00	990.00	0.00	990.00	0	
0B03-572-850 G PSGE CAMPAIGNS-BILLBRD	3,927.00	0.00	0.00	3,927.00	0.00	3,927.00	0	
0B03-572-875 G PSGE CAMPAIGNS-PROD	119,935.00	0.00	0.00	119,935.00	302,260.00	-182,325.00	-60	
0B03-579-405 G EHEALTH - T&S MEMBER	67.00	0.00	0.00	67.00	13,759.00	-13,692.00	-100	
0B03-579-410 G EHEALTH - STIPEND	0.00	0.00	0.00	0.00	128.00	-128.00	-100	
0B03-579-415 G EHEALTH - PAYLOSS	5,093.00	0.00	0.00	5,093.00	5,645.00	-552.00	-10	
0B03-580-415 G LIVESTOCK SERVICES - PAYLOSS	150.00	0.00	0.00	150.00	-1,035.00	1,185.00	-114	
0B03-581-410 G SWAM - STIPEND	10.00	0.00	0.00	10.00	0.00	10.00	0	
0B03-586-405 G PSGE PANEL REP POSITION-T&S MEMBER	11,519.00	0.00	0.00	11,519.00	4,085.00	7,434.00	182	
0B03-586-410 G PSGE PANEL REP POSITION-STIPEND	1,015.00	0.00	0.00	1,015.00	32.00	983.00	3072	
0B03-586-415 G PSGE PANEL REP POSITION-PAYLOSS	116,920.00	0.00	0.00	116,920.00	58,477.00	58,443.00	100	
0B03-586-911 G PSGE PANEL REP POSITION-COVID	5,040.00	0.00	0.00	5,040.00	0.00	5,040.00	0	
0B03-588-405 G PSGE PENSION - T&S MEMBER	230.00	0.00	0.00	230.00	0.00	230.00	0	
0B03-588-635 G PSGE PENSION - REGISTRATION	0.00	0.00	0.00	0.00	133.00	-133.00	-100	
0B03-589-405 G UMACE START-UP COSTS - T&S MBR	0.00	0.00	0.00	0.00	322.00	-322.00	-100	
0B03-589-415 G UMACE START-UP COSTS - PAYLOSS	10,451.00	0.00	0.00	10,451.00	4,952.00	5,499.00	111	
0B03-591-405 G PS/GE PANEL TRAINING - T&S MBR	2,207.00	0.00	0.00	2,207.00	5,596.00	-3,389.00	-61	
0B03-591-410 G PS/GE PANEL TRAINING - STIPEND	12,300.00	0.00	0.00	12,300.00	7,001.00	5,299.00	76	
0B03-591-415 G PS/GE PANEL TRAINING - PAYLOSS	21,031.00	0.00	0.00	21,031.00	26,996.00	-5,965.00	-22	
0B03-591-540 G PS/GE PANEL TRAINING - CELL PHONES	822.00	0.00	0.00	822.00	861.00	-39.00	-5	
0B03-596-405 G COMPLAINT INVESTIGATIONS-T&S MBR	0.00	0.00	0.00	0.00	1,539.00	-1,539.00	-100	
0B03-596-415 G COMPLAINT INVESTIGATIONS-PAYLOSS	-237.00	0.00	0.00	-237.00	1,395.00	-1,632.00	-117	
0B03-596-835 G COMPLAINT INVESTIGATIONS-Legal	0.00	0.00	0.00	0.00	23,116.00	-23,116.00	-100	
0B04-053-405 G DEF/MBRS-GENERAL - T&S MEMBER	34,072.00	0.00	0.00	34,072.00	14,302.00	19,770.00	138	
0B04-053-410 G DEF/MBRS-GENERAL - STIPEND	0.00	0.00	0.00	0.00	961.00	-961.00	-100	
0B04-053-415 G DEF/MBRS-GENERAL - PAYLOSS	142.00	0.00	0.00	142.00	3,355.00	-3,213.00	-96	
0B04-053-560 G DEF/MBRS-GENERAL - DONATION	41,000.00	0.00	0.00	41,000.00	78,262.00	-37,262.00	-48	
0B04-053-575 G DEF/MBRS-GENERAL - FEES	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0	
0B04-053-875 G DEF/MBRS-GENERAL - PRODUCTION	150,061.00	0.00	0.00	150,061.00	40,528.00	109,533.00	270	
0B04-271-415 G WE'RE WORTH MORE - PAYLOSS	-2,907.00	0.00	0.00	-2,907.00	0.00	-2,907.00	0	
0B06-053-405 G GENERAL LEGAL - T&S MEMBER	520.00	0.00	0.00	520.00	2,206.00	-1,686.00	-76	
0B06-053-415 G GENERAL LEGAL - PAYLOSS	34.00	0.00	0.00	34.00	1,727.00	-1,693.00	-98	
0B06-053-835 G GENERAL LEGAL - LEGAL	556,330.00	0.00	0.00	556,330.00	513,992.00	42,338.00	8	
0B06-053-911 G GENERAL LEGAL-COVID 19	0.00	0.00	0.00	0.00	5,115.00	-5,115.00	-100	
0B07-108-405 G POTENTIAL GROUPS - T&S MEMBER	528.00	0.00	0.00	528.00	5,500.00	-4,972.00	-90	
0B07-108-410 G POTENTIAL GROUPS - STIPEND	0.00	0.00	0.00	0.00	312.00	-312.00	-100	

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Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount	Chg	%Chg
0C02-002-405 G LD 11 - T&S MEMBER	-74.00	0.00	0.00	-74.00	724.00	-798.00	-110	
0C02-002-410 G LD 11 - STIPEND	897.00	0.00	0.00	897.00	1,819.00	-922.00	-51	
0C02-002-415 G LD 11 - PAYLOSS	7,479.00	0.00	0.00	7,479.00	14,141.00	-6,662.00	-47	
0C02-007-405 G LD 10 - T&S MEMBER	118.00	0.00	0.00	118.00	454.00	-336.00	-74	
0C02-007-410 G LD 10 - STIPEND	577.00	0.00	0.00	577.00	240.00	337.00	140	
0C02-007-415 G LD 10 - PAYLOSS	9,555.00	0.00	0.00	9,555.00	12,516.00	-2,961.00	-24	
0C02-013-405 G LD 20/30 - T&S MEMBER	75,881.00	0.00	0.00	75,881.00	35,636.00	40,245.00	113	
0C02-013-410 G LD 20/30 - STIPEND	13,161.00	0.00	0.00	13,161.00	5,384.00	7,777.00	144	
0C02-013-415 G LD 20/30 - PAYLOSS	50,789.00	0.00	0.00	50,789.00	34,948.00	15,841.00	45	
0C02-029-405 G PAMPHLETS - T&S	958.00	0.00	0.00	958.00	0.00	958.00	0	
0C02-040-405 G BURSARIES - T&S MEMBER	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	0	
0C02-040-415 G BURSARIES - PAYLOSS	15.00	0.00	0.00	15.00	34.00	-19.00	-56	
0C02-040-585 G BURSARIES - HONORARIUM	-3,900.00	0.00	0.00	-3,900.00	9,500.00	-13,400.00	-141	
0C02-072-405 G E&P PRINT/AV - T&S MEMBER	568.00	0.00	0.00	568.00	11,555.00	-10,987.00	-95	
0C02-072-605 G E&P PRINT & A/V - MISC.	1,507.00	0.00	0.00	1,507.00	0.00	1,507.00	0	
0C02-072-645 G E&P PRINT & A/V - RES MATERIAL	462.00	0.00	0.00	462.00	0.00	462.00	0	
0C02-099-405 G EXTERNAL STEWARD TRAINING - T & S MEMBER	54,071.00	0.00	0.00	54,071.00	7,079.00	46,992.00	664	
0C02-099-410 G EXTERNAL STEWARD TRAINING - STIPEND	9,967.00	0.00	0.00	9,967.00	417.00	9,550.00	2290	
0C02-099-415 G EXTERNAL STEWARD TRAINING - PAYLOSS	37,891.00	0.00	0.00	37,891.00	2,461.00	35,430.00	1440	
0C02-185-405 G LD 60 - T&S MEMBER	31,195.00	0.00	0.00	31,195.00	6,714.00	24,481.00	365	
0C02-185-410 G LD 60 - STIPEND	8,984.00	0.00	0.00	8,984.00	1,442.00	7,542.00	523	
0C02-185-415 G LD 60 - PAYLOSS	19,263.00	0.00	0.00	19,263.00	5,611.00	13,652.00	243	
0C02-188-405 G LD 70 - T&S MEMBER	7,138.00	0.00	0.00	7,138.00	8,744.00	-1,606.00	-18	
0C02-188-410 G LD 70 - STIPEND	3,995.00	0.00	0.00	3,995.00	2,524.00	1,471.00	58	
0C02-188-415 G LD 70 - PAYLOSS	14,041.00	0.00	0.00	14,041.00	10,129.00	3,912.00	39	
0C02-314-405 G STEWARD SUPPORT - T&S MEMBER	9,614.00	0.00	0.00	9,614.00	0.00	9,614.00	0	
0C02-314-410 G STEWARD SUPPORT - STIPEND	2,040.00	0.00	0.00	2,040.00	0.00	2,040.00	0	
0C02-314-415 G STEWARD SUPPORT - PAYLOSS	8,271.00	0.00	0.00	8,271.00	0.00	8,271.00	0	
0C02-511-415 G MENTORSHIP TRAINING - PAYLOSS	0.00	0.00	0.00	0.00	100.00	-100.00	-100	
0C02-528-410 G TECHNOLOGY TRAINING - STIPEND	385.00	0.00	0.00	385.00	0.00	385.00	0	
0C02-528-415 G TECHNOLOGY TRAINING - PAYLOSS	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0	
0C05-053-405 G ARBITRATIONS GENERAL - T&S MBR	30.00	0.00	0.00	30.00	3,615.00	-3,585.00	-99	
0C05-053-415 G GENERAL - PAYLOSS	76.00	0.00	0.00	76.00	333.00	-257.00	-77	
0C05-X15-835 G 2020 073 067P Jennifer Desjardins - Legal	1,956.00	0.00	0.00	1,956.00	0.00	1,956.00	0	
0C05-X17-835 G 2021 073 004P Edna Willis - Legal	1,641.00	0.00	0.00	1,641.00	0.00	1,641.00	0	
0C05-X18-405 G 2021 537 001P Lyle Prokopetz - T&S	1,706.00	0.00	0.00	1,706.00	0.00	1,706.00	0	
0C05-X19-835 G 2020 291 001S/2019 291 008S - ALIMORAD - Legal	3,250.00	0.00	0.00	3,250.00	0.00	3,250.00	0	
0C05-X21-405 G 2021 800 001S Connie Rothlander - ALIMORAD - T&S	434.00	0.00	0.00	434.00	0.00	434.00	0	
0C05-X21-410 G 2021 800 001S Connie Rothlander - ALIMORAD - Sti	64.00	0.00	0.00	64.00	0.00	64.00	0	
0C05-X21-415 G 2021 800 001S Connie Rothlander - ALIMORAD - Pa	600.00	0.00	0.00	600.00	0.00	600.00	0	
0C05-X23-405 G 2020 073 055R Angie Pollom - T&S	1,706.00	0.00	0.00	1,706.00	0.00	1,706.00	0	
0C05-X27-835 G 2020 073 050S Daryl Skopyk - Legal	853.00	0.00	0.00	853.00	0.00	853.00	0	
0C05-X28-835 G 2020 073 051S Randi Dawn-Sanders - Legal	853.00	0.00	0.00	853.00	0.00	853.00	0	
0C05-Z06-405 G 2013 020 001S/2013 020 003SDUNKLE, Andrea - Art	2,918.00	0.00	0.00	2,918.00	0.00	2,918.00	0	
0C05-ZA7-835 G 2016 003 018P Henry, Darren - Legal	0.00	0.00	0.00	0.00	1,050.00	-1,050.00	-100	
0C05-ZH1-405 G 2013 013 006R Lapchuk, David - T&S	2,744.00	0.00	0.00	2,744.00	0.00	2,744.00	0	
0C05-ZH1-415 G 2013 013 006R Lapchuk, David - Payloss	1,326.00	0.00	0.00	1,326.00	0.00	1,326.00	0	
0C05-ZH1-835 G 2013 013 006R Lapchuk, David - Legal	0.00	0.00	0.00	0.00	7,596.00	-7,596.00	-100	
0C05-ZN1-405 G 2019 41 001SBOURDON, Jacquie - Single Panel Arb	0.00	0.00	0.00	0.00	3,323.00	-3,323.00	-100	
0C05-ZN1-415 G 2019 41 001SBOURDON, Jacquie - Single Panel Arb	0.00	0.00	0.00	0.00	3,284.00	-3,284.00	-100	
0C05-ZN1-835 G 2019 41 001SBOURDON, Jacquie-Single Panel Arb-l	0.00	0.00	0.00	0.00	10,857.00	-10,857.00	-100	
0C05-ZN5-405 G 2012 026 007P POLICY - Environ't Fit Test Age Disc	107.00	0.00	0.00	107.00	0.00	107.00	0	
0C05-ZN5-835 G 2012 026 007P POLICY - Environ't Fit Test Age Disc	0.00	0.00	0.00	0.00	220.00	-220.00	-100	
0C05-ZN7-405 G 2012 026 009P POLICY - Environment Fit Test - T&S	3,661.00	0.00	0.00	3,661.00	0.00	3,661.00	0	
0C05-ZN7-835 G 2012 026 009P POLICY - Environment Fit Test - Leg	0.00	0.00	0.00	0.00	3,859.00	-3,859.00	-100	
0C05-ZO6-405 G 2019 800 003S - KRAUSE, DONNA - T&S	752.00	0.00	0.00	752.00	0.00	752.00	0	
0C05-ZO6-410 G 2019 800 003S - KRAUSE, DONNA - STIPEND	256.00	0.00	0.00	256.00	0.00	256.00	0	
0C05-ZO6-415 G 2019 800 003S - KRAUSE, DONNA - PAYLOSS	2,401.00	0.00	0.00	2,401.00	0.00	2,401.00	0	
0C05-ZO9-415 G 2020 033 005R - Colin Toffan - Full Panel Arb - PA	624.00	0.00	0.00	624.00	0.00	624.00	0	
0C05-ZR6-415 G 2018 073 019R - RHODES, CHARLENE - PAYLOSS	0.00	0.00	0.00	0.00	1,840.00	-1,840.00	-100	
0C05-ZR6-835 G 2018 073 019R - RHODES, CHARLENE	0.00	0.00	0.00	0.00	1,155.00	-1,155.00	-100	
0C05-ZS6-405 G 2018 173 002R - PETERS, Brenda - T&S	0.00	0.00	0.00	0.00	1,896.00	-1,896.00	-100	

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0C05-ZS6-410 G 2018 173 002R - PETERS, Brenda - Stipend	0.00	0.00	0.00	0.00	577.00	-577.00	-100
0C05-ZS6-415 G 2018 173 002R - PETERS, Brenda - Payloss	0.00	0.00	0.00	0.00	420.00	-420.00	-100
0C05-ZS6-835 G 2018 173 002R - PETERS, Brenda - Legal	10,006.00	0.00	0.00	10,006.00	0.00	10,006.00	0
0C05-ZT6-835 G Rene Desjarlais-Full Panel Arb-LEGAL	634.00	0.00	0.00	634.00	0.00	634.00	0
0C05-ZT7-835 G 2012 027 002S - ATCHISON, Marcia - Legal	634.00	0.00	0.00	634.00	0.00	634.00	0
0C05-ZT8-835 G 2020 026 002P David Hornjak - Legal	1,641.00	0.00	0.00	1,641.00	952.00	689.00	72
0C05-ZT9-835 G 2018 026 010P - GREENE, Bonnie - Legal	0.00	0.00	0.00	0.00	952.00	-952.00	-100
0C05-ZU2-405 G 2018 073 017S ROSIAK, Brandi - T&S MBR	0.00	0.00	0.00	0.00	186.00	-186.00	-100
0C05-ZU2-410 G 2018 073 017S ROSIAK, Brandi - Stipend	0.00	0.00	0.00	0.00	841.00	-841.00	-100
0C05-ZU2-415 G 2018 073 017S ROSIAK, Brandi - Payloss	0.00	0.00	0.00	0.00	4,675.00	-4,675.00	-100
0C05-ZU2-835 G 2018 073 017S ROSIAK, Brandi - Legal	0.00	0.00	0.00	0.00	2,722.00	-2,722.00	-100
0C05-ZU3-835 G 2018 013 005S Jamie Thiele et al - proceed to thi	0.00	0.00	0.00	0.00	125.00	-125.00	-100
0C05-ZU4-835 G 2019 016 007R - Group - HWYS Pay Admin - Legal	0.00	0.00	0.00	0.00	952.00	-952.00	-100
0C05-ZU8-405 G 2019 087 008R KNUPP, Kaitlin - Full Panel Arbitrat	144.00	0.00	0.00	144.00	0.00	144.00	0
0C05-ZU8-410 G 2019 087 008R KNUPP, Kaitlin - Full Panel Arb - ST	737.00	0.00	0.00	737.00	48.00	689.00	1435
0C05-ZU8-415 G 2019 087 008R KNUPP, Kaitlin - Full Panel Arb - PA	431.00	0.00	0.00	431.00	0.00	431.00	0
0C05-ZU8-835 G 2019 087 008R KNUPP, Kaitlin - Full Panel Arb - LE	7,326.00	0.00	0.00	7,326.00	0.00	7,326.00	0
0C05-ZV7-835 G 2019 036 006S - PETERS, Calvin-Legal	1,055.00	0.00	0.00	1,055.00	0.00	1,055.00	0
0C05-ZV8-835 G 2019 073 044R - BUETTNER, Jeff - Legal	0.00	0.00	0.00	0.00	952.00	-952.00	-100
0C05-ZW6-835 G 2019 073 042P Workman, Stanley - proceed to third	0.00	0.00	0.00	0.00	818.00	-818.00	-100
0C05-ZW7-835 G 2020 073 016P Dutchak, Don - proceed to third part	0.00	0.00	0.00	0.00	818.00	-818.00	-100
0C05-ZW9-835 G 2019 073 036P Huyter, Pam - proceed to third party	0.00	0.00	0.00	0.00	818.00	-818.00	-100
0C05-ZX1-835 G 2019 073 050P Huyter, Pam - proceed to third party	0.00	0.00	0.00	0.00	818.00	-818.00	-100
0C05-ZX3-835 G 2020 036 004R Brenna Vennard - Legal	1,641.00	0.00	0.00	1,641.00	0.00	1,641.00	0
0C05-ZX4-835 G Legal	634.00	0.00	0.00	634.00	0.00	634.00	0
0C05-ZX5-405 G 2019 087 002R LEIER, Shayla - T&S	0.00	0.00	0.00	0.00	4,660.00	-4,660.00	-100
0C05-ZX5-410 G 2019 087 002R LEIER, Shayla - Stipend	0.00	0.00	0.00	0.00	545.00	-545.00	-100
0C05-ZX6-415 G 2019 016 015R ELLIS, Melody - Payloss	0.00	0.00	0.00	0.00	50.00	-50.00	-100
0C05-ZX6-835 G 2019 016 015R ELLIS, Melody - Legal	0.00	0.00	0.00	0.00	818.00	-818.00	-100
0C05-ZX9-835 G 2020 073 019R FULAWKA, James - Legal	1,260.00	0.00	0.00	1,260.00	0.00	1,260.00	0
0C05-ZY3-835 G BEAR, Kelly - 2020 016 004P - Legal	634.00	0.00	0.00	634.00	0.00	634.00	0
0C05-ZY4-835 G 2020 073 021P - Dekoric, Andy - Legal	634.00	0.00	0.00	634.00	0.00	634.00	0
0C05-ZY5-835 G LOCAL 1101 - Union Discipline - Legal	634.00	0.00	0.00	634.00	0.00	634.00	0
0C05-ZY8-405 G 2020 073 027S Arlen Nickel: proceed to third party	178.00	0.00	0.00	178.00	0.00	178.00	0
0C05-ZY8-410 G 2020 073 027S Arlen Nickel: proceed to third party	208.00	0.00	0.00	208.00	0.00	208.00	0
0C05-ZY8-415 G 2020 073 027S Arlen Nickel: proceed to third party	3,155.00	0.00	0.00	3,155.00	0.00	3,155.00	0
0C05-ZY8-835 G 2020 073 027S Arlen Nickel: proceed to third party	13,689.00	0.00	0.00	13,689.00	253.00	13,436.00	5311
0C05-ZY9-835 G 2011 208 013R Policy-Joint Job Evaluation-WCB - Le	1,706.00	0.00	0.00	1,706.00	0.00	1,706.00	0
0C05-ZZ0-835 G 2020 073 062R Barry Rees: proceed to third party -	0.00	0.00	0.00	0.00	818.00	-818.00	-100
0E03-075-405 G PHOTOFIL - T&S MEMBER	10,310.00	0.00	0.00	10,310.00	6,184.00	4,126.00	67
0E03-075-410 G PHOTOFIL - STIPEND	0.00	0.00	0.00	0.00	48.00	-48.00	-100
0E03-075-415 G PHOTOFIL-PAYLOSS	675.00	0.00	0.00	675.00	0.00	675.00	0
0E03-075-605 G PHOTOFIL - MISCELLANEOUS	2,061.00	0.00	0.00	2,061.00	0.00	2,061.00	0
0E03-075-875 G PHOTOFIL - PRODUCTION	39,041.00	0.00	0.00	39,041.00	60,357.00	-21,316.00	-35
0E03-095-870 G ADVERTISING - PLACEMENT	0.00	0.00	0.00	0.00	735.00	-735.00	-100
0E03-095-875 G ADVERTISING - PRODUCTION	735.00	0.00	0.00	735.00	0.00	735.00	0
0E03-458-635 G RESEARCH - REGISTRATION FEE	1,005.00	0.00	0.00	1,005.00	1,005.00	0.00	0
0E03-458-645 G RESEARCH - RESOURCE MATERIALS	5,407.00	0.00	0.00	5,407.00	8,016.00	-2,609.00	-33
0E03-985-405 G WEB/INTERNET - T&S	0.00	0.00	0.00	0.00	20,202.00	-20,202.00	-100
0E03-985-415 G WEB/INTERNET - PAYLOSS	0.00	0.00	0.00	0.00	-26.00	26.00	-100
0E03-985-875 G WEB/INTERNET - PRODUCTION	5,281.00	0.00	0.00	5,281.00	41,259.00	-35,978.00	-87
0F01-019-405 G CROWN SECTOR - T&S Member	0.00	0.00	0.00	0.00	500.00	-500.00	-100
0F01-020-405 G FAIR COMMITTEE - T&S MEMBER	11,408.00	0.00	0.00	11,408.00	7,069.00	4,339.00	61
0F01-020-410 G FAIR COMMITTEE - STIPEND	1,026.00	0.00	0.00	1,026.00	1,650.00	-624.00	-38
0F01-020-415 G FAIR COMMITTEE - PAYLOSS	6,350.00	0.00	0.00	6,350.00	4,380.00	1,970.00	45
0F01-020-560 G FAIR COMMITTEE - DONATIONS	2,004.00	0.00	0.00	2,004.00	0.00	2,004.00	0
0F01-020-585 G FAIR COMMITTEE - HONORARIUM	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	-100
0F01-021-405 G ANTI PRIVATIZATION - T&S MEMBER	2,325.00	0.00	0.00	2,325.00	1,129.00	1,196.00	106
0F01-021-410 G ANTI PRIVATIZATION - STIPEND	601.00	0.00	0.00	601.00	231.00	370.00	160
0F01-021-415 G ANTI PRIVATIZATION - PAYLOSS	5,421.00	0.00	0.00	5,421.00	4,654.00	767.00	16
0F01-045-405 G MEMBERSHIP/C&L COMM - T&S MEMBER	1,938.00	0.00	0.00	1,938.00	19,574.00	-17,636.00	-90
0F01-045-410 G MEMBERSHIP/C&L COMM - STIPEND	374.00	0.00	0.00	374.00	957.00	-583.00	-61

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0F01-045-415 G MEMBERSHIP/C&L COMM - PAYLOSS	5,439.00	0.00	0.00	5,439.00	3,973.00	1,466.00	37
0F01-045-835 G MEMBERSHIP COMMITTEE - LEGAL	0.00	0.00	0.00	0.00	2,869.00	-2,869.00	-100
0F01-047-405 G E&P COMMITTEE - T&S MEMBER	4,021.00	0.00	0.00	4,021.00	1,042.00	2,979.00	286
0F01-047-410 G E&P COMMITTEE - STIPEND	782.00	0.00	0.00	782.00	718.00	64.00	9
0F01-047-415 G E&P COMMITTEE - PAYLOSS	8,586.00	0.00	0.00	8,586.00	6,713.00	1,873.00	28
0F01-047-585 G E&P COMMITTEE - HONORARIUM	-2,000.00	0.00	0.00	-2,000.00	0.00	-2,000.00	0
0F01-056-405 G PROV GRIEVANCE/APPEALS COMMITTEE - T&S M	0.00	0.00	0.00	0.00	3,278.00	-3,278.00	-100
0F01-056-410 G PROV GRIEVANCE/APPEALS COMMITTEE - STIPEI	0.00	0.00	0.00	0.00	771.00	-771.00	-100
0F01-056-415 G PROV GRIEVANCE/APPEALS COMMITTEE - PAYLC	11.00	0.00	0.00	11.00	5,398.00	-5,387.00	-100
0F01-067-405 G OH&S COMMITTEE - T&S MEMBER	500.00	0.00	0.00	500.00	0.00	500.00	0
0F01-067-410 G OH&S COMMITTEE - STIPEND	0.00	0.00	0.00	0.00	120.00	-120.00	-100
0F01-067-415 G OH&S COMMITTEE - PAYLOSS	5,389.00	0.00	0.00	5,389.00	1,948.00	3,441.00	177
0F01-067-585 G OH&S COMMITTEE - HONORARIUM	500.00	0.00	0.00	500.00	1,000.00	-500.00	-50
0F01-115-405 G ADMINISTRATION COMM - T&S MBR	20,457.00	0.00	0.00	20,457.00	21,122.00	-665.00	-3
0F01-115-410 G ADMINISTRATION COMM - STIPEND	6,076.00	0.00	0.00	6,076.00	3,878.00	2,198.00	57
0F01-115-415 G ADMINISTRATION COMM - PAYLOSS	25,508.00	0.00	0.00	25,508.00	34,185.00	-8,677.00	-25
0F01-115-585 G ADMINISTRATION COMM - HONORARIUM	0.00	0.00	0.00	0.00	500.00	-500.00	-100
0F01-115-835 G ADMINISTRATION COMM - LEGAL	827.00	0.00	0.00	827.00	2,200.00	-1,373.00	-62
0F01-115-911 G OFFICE ADMIN COMM - COVID EXPENSES	0.00	0.00	0.00	0.00	112.00	-112.00	-100
0F01-116-405 G ADMINISTRATION SUB COMM - T&S MBR	2,081.00	0.00	0.00	2,081.00	15,512.00	-13,431.00	-87
0F01-116-410 G ADMINISTRATION SUB COMM - STIPEND	200.00	0.00	0.00	200.00	1,957.00	-1,757.00	-90
0F01-116-415 G ADMINISTRATION SUB COMM - PAYLOSS	4,188.00	0.00	0.00	4,188.00	18,216.00	-14,028.00	-77
0F01-116-835 G ADMINISTRATION SUB COMM - LEGAL	7,831.00	0.00	0.00	7,831.00	145,037.00	-137,206.00	-95
0F01-182-405 G WOMEN'S COMMITTEE - T&S MEMBER	9,417.00	0.00	0.00	9,417.00	35,518.00	-26,101.00	-73
0F01-182-410 G WOMEN'S COMMITTEE - STIPEND	3,042.00	0.00	0.00	3,042.00	4,846.00	-1,804.00	-37
0F01-182-415 G WOMEN'S COMMITTEE - PAYLOSS	7,093.00	0.00	0.00	7,093.00	28,542.00	-21,449.00	-75
0F01-182-560 G WOMEN'S COMMITTEE - DONATION	3,150.00	0.00	0.00	3,150.00	0.00	3,150.00	0
0F01-182-585 G WOMEN'S COMMITTEE - HONORARIUM	600.00	0.00	0.00	600.00	4,325.00	-3,725.00	-86
0F01-182-605 G WOMEN'S COMMITTEE - MISC	27.00	0.00	0.00	27.00	0.00	27.00	0
0F01-477-405 G HUMAN RIGHTS/EQUITY - T&S MBR	7,033.00	0.00	0.00	7,033.00	3,004.00	4,029.00	134
0F01-477-410 G HUMAN RIGHTS/EQUITY - STIPEND	4,268.00	0.00	0.00	4,268.00	3,053.00	1,215.00	40
0F01-477-415 G HUMAN RIGHTS/EQUITY - PAYLOSS	12,799.00	0.00	0.00	12,799.00	6,615.00	6,184.00	93
0F01-477-560 G HUMAN RIGHTS/EQUITY - DONATION	1,000.00	0.00	0.00	1,000.00	2,000.00	-1,000.00	-50
0F01-477-585 G HUMAN RIGHTS/EQUITY-HONORARIUM	900.00	0.00	0.00	900.00	500.00	400.00	80
0F02-287-405 G BOARD OF TRUSTEES - T&S MEMBER	320.00	0.00	0.00	320.00	0.00	320.00	0
0F02-287-410 G BOARD OF TRUSTEES - STIPEND	438.00	0.00	0.00	438.00	0.00	438.00	0
0F02-287-415 G BOARD OF TRUSTEES - PAYLOSS	666.00	0.00	0.00	666.00	0.00	666.00	0
0F04-018-405 G HEALTH SECTOR - T&S MEMBER	9,057.00	0.00	0.00	9,057.00	3,614.00	5,443.00	151
0F04-018-410 G HEALTH SECTOR - STIPEND	1,446.00	0.00	0.00	1,446.00	752.00	694.00	92
0F04-018-415 G HEALTH SECTOR - PAYLOSS	10,085.00	0.00	0.00	10,085.00	8,656.00	1,429.00	17
0F04-018-540 G HEALTH SECTOR - CELL PHONES	-27.00	0.00	0.00	-27.00	27.00	-54.00	-200
0F04-019-405 G CROWN SECTOR - T&S MEMBER	6,887.00	0.00	0.00	6,887.00	14,164.00	-7,277.00	-51
0F04-019-410 G CROWN SECTOR - STIPEND	1,912.00	0.00	0.00	1,912.00	1,120.00	792.00	71
0F04-019-415 G CROWN SECTOR - PAYLOSS	18,964.00	0.00	0.00	18,964.00	12,598.00	6,366.00	51
0F04-019-540 G CROWN SECTOR - CELL PHONES	1,120.00	0.00	0.00	1,120.00	1,053.00	67.00	6
0F04-022-405 G EDUCATION SECTOR - T&S MEMBER	9,912.00	0.00	0.00	9,912.00	4,417.00	5,495.00	124
0F04-022-410 G EDUCATION SECTOR - STIPEND	1,143.00	0.00	0.00	1,143.00	0.00	1,143.00	0
0F04-022-415 G EDUCATION SECTOR - PAYLOSS	8,550.00	0.00	0.00	8,550.00	3,924.00	4,626.00	118
0F04-093-405 G RETAIL/REGULATORY - T&S MEMBER	2,823.00	0.00	0.00	2,823.00	4,106.00	-1,283.00	-31
0F04-093-410 G RETAIL/REGULATORY - STIPEND	3,856.00	0.00	0.00	3,856.00	465.00	3,391.00	729
0F04-093-415 G RETAIL/REGULATORY - PAYLOSS	11,816.00	0.00	0.00	11,816.00	4,613.00	7,203.00	156
0F04-144-415 G PUBLIC SERVICE SECTOR - PAYLOSS	191.00	0.00	0.00	191.00	184.00	7.00	4
0F04-149-405 G COMM SERV SECTOR - T&S MEMBER	7,138.00	0.00	0.00	7,138.00	1,586.00	5,552.00	350
0F04-149-410 G COMM SERV SECTOR - STIPEND	1,872.00	0.00	0.00	1,872.00	2,411.00	-539.00	-22
0F04-149-415 G COMM SERV SECTOR - PAYLOSS	10,312.00	0.00	0.00	10,312.00	4,217.00	6,095.00	145
0F05-018-405 G HEALTH SECTOR UL - T&S MEMBER	0.00	0.00	0.00	0.00	-116.00	116.00	-100
0F05-018-415 G HEALTH SECTOR UL - PAYLOSS	0.00	0.00	0.00	0.00	-238.00	238.00	-100
0F05-144-415 G PS/GE SECTOR UL - PAYLOSS	0.00	0.00	0.00	0.00	3.00	-3.00	-100
0F05-216-405 G LOCAL 1101 - T&S MEMBER	-27,557.00	0.00	0.00	-27,557.00	766.00	-28,323.00	3698
0F05-216-410 G LOCAL 1101 - STIPEND	0.00	0.00	0.00	0.00	-23.00	23.00	-100
0F05-216-415 G LOCAL 1101 - PAYLOSS	3,809.00	0.00	0.00	3,809.00	541.00	3,268.00	604
0F05-218-415 G LOCAL 1111 - PAYLOSS	76.00	0.00	0.00	76.00	0.00	76.00	0

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0F05-219-415 G LOCAL 1112 - PAYLOSS	216.00	0.00	0.00	216.00	0.00	216.00	0
0F05-224-415 G LOCAL 1102 - PAYLOSS	2,310.00	0.00	0.00	2,310.00	558.00	1,752.00	314
0F05-225-415 G LOCAL 1120 - PAYLOSS	181.00	0.00	0.00	181.00	0.00	181.00	0
0F05-231-415 G LOCAL 1105 - PAYLOSS	180.00	0.00	0.00	180.00	2,008.00	-1,828.00	-91
0G01-050-415 G CHPS - PAYLOSS	1,216.00	0.00	0.00	1,216.00	147.00	1,069.00	727
0G01-090-405 G NUPGE WOMEN'S COMM - T&S MEMBR	0.00	0.00	0.00	0.00	411.00	-411.00	-100
0G01-090-415 G NUPGE WOMEN'S COMM - PAYLOSS	713.00	0.00	0.00	713.00	591.00	122.00	21
0G01-102-415 G NUPGE CONV DELEGATES - PAYLOSS	4.00	0.00	0.00	4.00	32.00	-28.00	-88
0G01-110-405 G NUPGE EXEC BOARD - T&S MEMBER	850.00	0.00	0.00	850.00	499.00	351.00	70
0G01-110-410 G NUPGE EXEC BOARD - STIPEND	248.00	0.00	0.00	248.00	16.00	232.00	1450
0G01-110-415 G NUPGE EXEC BOARD - PAYLOSS	3,616.00	0.00	0.00	3,616.00	1,387.00	2,229.00	161
0G01-113-325 G NUPGE DUES - DUES	307,009.00	0.00	13,656.76	320,665.76	320,673.00	-7.24	0
0G01-296-405 G NUPGE WORKING GROUP - T&S MBR	-496.00	0.00	0.00	-496.00	2,086.00	-2,582.00	-124
0G01-296-410 G NUPGE WORKING GROUP - STIPEND	268.00	0.00	0.00	268.00	80.00	188.00	235
0G01-296-415 G NUPGE WORKING GROUP - PAYLOSS	2,310.00	0.00	0.00	2,310.00	65.00	2,245.00	3454
0G01-317-405 G OTHER EDUCATIONALS - T&S MEMBR	0.00	0.00	0.00	0.00	4,200.00	-4,200.00	-100
0G01-317-410 G OTHER EDUCATIONALS - STIPEND	427.00	0.00	0.00	427.00	0.00	427.00	0
0G01-317-415 G OTHER EDUCATIONALS - PAYLOSS	2,094.00	0.00	0.00	2,094.00	443.00	1,651.00	373
0G02-036-405 G SFL SUB-COMM MBRS - T&S MEMBER	1,649.00	0.00	0.00	1,649.00	0.00	1,649.00	0
0G02-036-410 G SFL SUB-COMM MBRS - STIPEND	993.00	0.00	0.00	993.00	48.00	945.00	1969
0G02-036-415 G SFL SUB-COMM MBRS - PAYLOSS	473.00	0.00	0.00	473.00	428.00	45.00	11
0G02-120-405 G SFL OH&S CONVFERENCE - T&S MBR	300.00	0.00	0.00	300.00	0.00	300.00	0
0G02-120-415 G SFL OH&S CONFERENCE - PAYLOSS	1,927.00	0.00	0.00	1,927.00	358.00	1,569.00	438
0G02-152-325 G SFL DUES - DUES	211,998.00	0.00	13,017.89	225,015.89	223,276.00	1,739.89	1
0G02-153-405 G SFL CONVENTION - T&S MEMBER	3,619.00	0.00	0.00	3,619.00	0.00	3,619.00	0
0G02-153-410 G SFL CONVENTION - STIPEND	780.00	0.00	0.00	780.00	0.00	780.00	0
0G02-153-415 G SFL CONVENTION - PAYLOSS	6,830.00	0.00	0.00	6,830.00	1,659.00	5,171.00	312
0G02-153-911 G SFL CONVENTION - COVID	522.00	0.00	0.00	522.00	0.00	522.00	0
0G02-362-415 G P S U W - PAYLOSS	6.00	0.00	0.00	6.00	13.00	-7.00	-54
0G06-034-325 G CLC DUES	135,896.00	0.00	10,291.44	146,187.44	143,125.00	3,062.44	2
0G06-035-405 G CLC CONVENTION - T&S MEMBER	-9,765.00	0.00	0.00	-9,765.00	726.00	-10,491.00	1445
0G06-035-410 G CLC CONVENTION - STIPEND	3,045.00	0.00	0.00	3,045.00	0.00	3,045.00	0
0G06-035-415 G CLC CONVENTION - PAYLOSS	26,773.00	0.00	0.00	26,773.00	1,185.00	25,588.00	2159
0R05-125-100 G GENERAL ADMIN - T&S STAFF	82,742.00	0.00	0.00	82,742.00	61,956.00	20,786.00	34
0R05-125-200 G GENERAL ADMIN - BLDG SW	149,722.00	0.00	0.00	149,722.00	135,256.00	14,466.00	11
0R05-125-205 G GENERAL ADMIN - ADMIN	1,005,017.00	0.00	0.00	1,005,017.00	984,679.00	20,338.00	2
0R05-125-210 G GENERAL ADMIN - LRO/ORG	1,623,191.00	0.00	0.00	1,623,191.00	1,544,380.00	78,811.00	5
0R05-125-215 G GENERAL ADMIN - RES/EDUC	73,822.00	0.00	0.00	73,822.00	72,089.00	1,733.00	2
0R05-125-220 G GENERAL ADMIN - ACCOUNTING	226,762.00	0.00	0.00	226,762.00	250,642.00	-23,880.00	-10
0R05-125-230 G GENERAL ADMIN - OUTSCOPE	833,376.00	0.00	0.00	833,376.00	681,448.00	151,928.00	22
0R05-125-235 G GENERAL ADMIN - COMMUNICATIONS	298,177.00	0.00	0.00	298,177.00	269,924.00	28,253.00	10
0R05-125-240 G GENERAL ADMIN - OVERTIME	88,054.00	0.00	0.00	88,054.00	79,874.00	8,180.00	10
0R05-125-320 G GENERAL ADMIN - PENSION-EMPLOYER	375,134.00	0.00	0.00	375,134.00	372,204.00	2,930.00	1
0R05-125-330 G GENERAL ADMIN - STAFF EFAP - SUPPORT	4,824.00	0.00	0.00	4,824.00	0.00	4,824.00	0
0R05-125-345 G DENTAL/DRUG/OPTICAL PLAN	161,677.00	0.00	0.00	161,677.00	152,045.00	9,632.00	6
0R05-125-350 G GENERAL ADMIN - DEPRECIATION	822,498.00	0.00	0.00	822,498.00	829,499.00	-7,001.00	-1
0R05-125-355 G GENERAL ADMIN - SEP. ALLOWANCE	2,782.00	0.00	0.00	2,782.00	0.00	2,782.00	0
0R05-125-360 G GENERAL ADMIN - WCB ASSESSMENT	29,344.00	0.00	0.00	29,344.00	27,208.00	2,136.00	8
0R05-125-362 G GENERAL ADMIN-DOM EMER/FAMILY LEV	1,259.00	0.00	-1,259.00	0.00	0.00	0.00	0
0R05-125-364 G GENERAL ADMIN-SICK LEAVE LIABILITY	281,031.00	0.00	1,259.00	282,290.00	203,118.00	79,172.00	39
0R05-125-367 G GENERAL ADMIN - EMPLOYER PAID TRAINING	56,211.00	0.00	0.00	56,211.00	0.00	56,211.00	0
0R05-125-368 G GENERAL ADMIN - MANAGEMENT TRAINING	2,365.00	0.00	0.00	2,365.00	2,318.00	47.00	2
0R05-125-376 G GENERAL ADMIN - STAFF EDUCATION LEAVE	56,331.00	0.00	0.00	56,331.00	56,060.00	271.00	0
0R05-125-405 G GENERAL ADMIN - T&S MEMBER	1,733.00	0.00	0.00	1,733.00	2,719.00	-986.00	-36
0R05-125-410 G GENERAL ADMIN - STIPEND	3,376.00	0.00	0.00	3,376.00	48.00	3,328.00	6933
0R05-125-415 G GENERAL ADMIN - PAYLOSS	11,026.00	0.00	0.00	11,026.00	11,572.00	-546.00	-5
0R05-125-500 G GENERAL ADMIN - BUILDING MAINT	118,735.00	0.00	0.00	118,735.00	96,847.00	21,888.00	23
0R05-125-511 G GENERAL ADMIN - COMP SOFTWARE	148,804.00	0.00	3,231.00	152,035.00	80,021.00	72,014.00	90
0R05-125-512 G GENERAL ADMIN - COMP HARDWARE	15,060.00	0.00	0.00	15,060.00	12,720.00	2,340.00	18
0R05-125-515 G GENERAL ADMIN - UTILITIES	65,059.00	0.00	0.00	65,059.00	65,446.00	-387.00	-1
0R05-125-519 G GENERAL ADMIN - MANAGED/INTERNAL HOSTINC	144,344.00	0.00	0.00	144,344.00	130,222.00	14,122.00	11
0R05-125-525 G GENERAL ADMIN - OFF OPERATIONS	136,613.00	0.00	179.00	136,792.00	108,523.00	28,269.00	26

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0R05-125-530 G GENERAL ADMIN - RENT	172,321.00	0.00	-106,868.40	65,452.60	64,427.00	1,025.60	2
0R05-125-535 G GENERAL ADMIN - TELEPHONE	47,742.00	0.00	0.00	47,742.00	61,442.00	-13,700.00	-22
0R05-125-540 G GENERAL ADMIN - CELL PHONES	58,896.00	0.00	0.00	58,896.00	50,969.00	7,927.00	16
0R05-125-545 G GENERAL ADMIN - AUDIT	55,000.00	0.00	0.00	55,000.00	45,000.00	10,000.00	22
0R05-125-555 G GENERAL ADMIN - COFFEE	4,236.00	0.00	0.00	4,236.00	3,778.00	458.00	12
0R05-125-575 G GENERAL ADMIN - FEES	143,787.00	0.00	0.00	143,787.00	-7,807.00	151,594.00	1942
0R05-125-587 G GENERAL ADMIN - BANK INT/SERV CHG	7,138.00	0.00	0.00	7,138.00	5,537.00	1,601.00	29
0R05-125-590 G GENERAL ADMIN - INSURANCE	64,934.00	0.00	0.00	64,934.00	38,736.00	26,198.00	68
0R05-125-605 G GENERAL ADMIN - MISCELLANEOUS	2,817.00	0.00	0.00	2,817.00	0.00	2,817.00	0
0R05-125-625 G GENERAL ADMIN - POSTAGE/CART	95,595.00	0.00	0.00	95,595.00	76,433.00	19,162.00	25
0R05-125-630 G GENERAL ADMIN - PRINTING/BIND	7,855.00	0.00	0.00	7,855.00	53,300.00	-45,445.00	-85
0R05-125-635 G GENERAL ADMIN - REGIS FEE	0.00	0.00	0.00	0.00	46.00	-46.00	-100
0R05-125-645 G GENERAL ADMIN - RES MATERIALS	48,123.00	0.00	0.00	48,123.00	46,284.00	1,839.00	4
0R05-125-662 G GENERAL ADMIN - UNIONWARE SUPPORT	57,635.00	0.00	0.00	57,635.00	47,239.00	10,396.00	22
0R05-125-665 G GENERAL ADMIN - TAXES	133,851.00	0.00	179.00	134,030.00	132,321.00	1,709.00	1
0R05-125-706 G General Admin - B/S Cleanup	0.00	0.00	-120,643.00	-120,643.00	-384,548.00	263,905.00	-69
0R05-125-750 G General Admin - Defence Fund	242,649.00	0.00	11,126.40	253,775.40	381,668.00	-127,892.60	-34
0R05-125-760 G General Admin - Contengency Fund	36,239.00	0.00	2,225.28	38,464.28	36,261.00	2,203.28	6
0R05-125-835 G GENERAL ADMIN - LEGAL	82,304.00	0.00	0.00	82,304.00	282,110.00	-199,806.00	-71
0R05-125-880 G GENERAL ADMIN - All Offices Donations	3,773.00	0.00	0.00	3,773.00	15,734.00	-11,961.00	-76
0R05-125-911 G GENERAL ADMIN - COVID	40,637.00	0.00	0.00	40,637.00	87,222.00	-46,585.00	-53
0R05-199-300 G GEN ADMIN MBR - UIC EMPLOYER	-975.00	0.00	0.00	-975.00	-306.00	-669.00	219
0R05-199-305 G GEN ADMIN MBR - CPP EMPLOYER	976.00	0.00	0.00	976.00	306.00	670.00	219
0R05-200-300 G GEN ADMIN STAFF - EI EMPLOYER	67,758.00	0.00	0.00	67,758.00	59,835.00	7,923.00	13
0R05-200-305 G GEN ADMIN STAFF - CPP EMPLOYER	180,802.00	0.00	0.00	180,802.00	156,827.00	23,975.00	15
0R05-200-315 G GEN ADMIN STAFF -GRP INS EMLPR	2,923.00	0.00	0.00	2,923.00	2,924.00	-1.00	0
0R10-967-511 G STONEFIELD - SOFTWARE	0.00	0.00	0.00	0.00	7,834.00	-7,834.00	-100
General	14,412,725.00	0.00	-139,511.05	14,273,213.95	13,005,448.00	1,267,765.95	10
5101D DEFENS Bank Charges - Other	0.00	0.00	0.00	0.00	40.00	-40.00	-100
5120D DEFENS RBC Charges - Commissions	243,593.00	0.00	0.00	243,593.00	199,002.00	44,591.00	22
5417D DEFENS Promoting Public Services Campaigns	50,226.00	0.00	0.00	50,226.00	341,975.00	-291,749.00	-85
Defense	293,819.00	0.00	0.00	293,819.00	541,017.00	-247,198.00	-46
40 Expenses	14,706,544.00	0.00	-139,511.05	14,567,032.95	13,546,465.00	1,020,567.95	8
1225 G SUSPENSE	1,657,465.00	1,462.00	-1,685,585.00	-26,658.00	-44,928.00	18,270.00	-41
1235 G Union Leave Clearing Acct	45,835.00	0.00	0.00	45,835.00	51,708.00	-5,873.00	-11
2100 G Accounts Payable	1,792.00	0.00	0.00	1,792.00	-9,120.00	10,912.00	-120
2102 G Accrued Vacation/Toil	-154,200.00	0.00	0.00	-154,200.00	-159,312.00	5,112.00	-3
2105 G A/P Uninvoiced	-137.00	0.00	0.00	-137.00	0.00	-137.00	0
2107 G Old A/P	-120,643.00	0.00	120,643.00	0.00	0.00	0.00	0
2300 G Staff UIC Payable	-7,460.00	0.00	0.00	-7,460.00	-6,133.00	-1,327.00	22
2305 G Staff CPP Payable	-22,426.00	0.00	0.00	-22,426.00	-17,869.00	-4,557.00	26
2310 G Staff Income Tax Payable	-40,129.00	0.00	0.00	-40,129.00	-32,448.00	-7,681.00	24
2315 G Staff Group Insurance Payable	-1,562.00	0.00	0.00	-1,562.00	-1,387.00	-175.00	13
2320 G Staff Pensions Payable	-35,865.00	0.00	0.00	-35,865.00	-29,814.00	-6,051.00	20
2325 G Staff Union Dues Payable	-2,338.00	0.00	0.00	-2,338.00	-2,092.00	-246.00	12
2330 G STAFF LTD PAYABLE	-2,819.00	0.00	0.00	-2,819.00	0.00	-2,819.00	0
2335 G STAFF GARNISHEE	0.00	0.00	0.00	0.00	-1,004.00	1,004.00	-100
2520 G Education Fund - Short Term	-108,840.00	0.00	0.00	-108,840.00	-99,999.00	-8,841.00	9
2540 G Prepaid Leave Plan	-14,047.00	0.00	0.00	-14,047.00	-16,541.00	2,494.00	-15
2600 G Accrued Payables	-1,027,069.00	-1,800.00	-443,536.35	-1,472,405.35	-1,106,406.00	-365,999.35	33
2000B G Accounts payable	-3,419.00	0.00	0.00	-3,419.00	0.00	-3,419.00	0
2100B G GST payable	-20.00	0.00	0.00	-20.00	-161.00	141.00	-88
2300B G Lease deposit	-15,047.00	0.00	0.00	-15,047.00	-10,196.00	-4,851.00	48
General	149,071.00	-338.00	-2,008,478.35	-1,859,745.35	-1,485,702.00	-374,043.35	25
BB Trade and Other Payables	149,071.00	-338.00	-2,008,478.35	-1,859,745.35	-1,485,702.00	-374,043.35	25
3000 G Capital Surplus	-1,783,806.00	0.00	0.00	-1,783,806.00	-1,783,806.00	0.00	0
3300 G Members Equity	-32,477,942.00	9,280,019.00	0.00	-23,197,923.00	-20,852,560.00	-2,345,363.00	11

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount	Chg %Chg
3000B G Share capital	-1.00	0.00	0.00	-1.00	-1.00	0.00	0
3100B G Retained Earnings	4,547.00	27,546.00	0.00	32,093.00	35,590.00	-3,497.00	-10
General	<u>-34,257,202.00</u>	<u>9,307,565.00</u>	<u>0.00</u>	<u>-24,949,637.00</u>	<u>-22,600,777.00</u>	<u>-2,348,860.00</u>	<u>10</u>
3300D DEFENS Members Equity	-21,976,192.00	0.00	0.00	-21,976,192.00	-19,949,411.00	-2,026,781.00	10
Defense	<u>-21,976,192.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-21,976,192.00</u>	<u>-19,949,411.00</u>	<u>-2,026,781.00</u>	<u>10</u>
3300C CONTIN Members Equity	-2,205,788.00	0.00	0.00	-2,205,788.00	-2,167,713.00	-38,075.00	2
Contingency	<u>-2,205,788.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-2,205,788.00</u>	<u>-2,167,713.00</u>	<u>-38,075.00</u>	<u>2</u>
WW Retained Earnings and Equity	<u>-58,439,182.00</u>	<u>9,307,565.00</u>	<u>0.00</u>	<u>-49,131,617.00</u>	<u>-44,717,901.00</u>	<u>-4,413,716.00</u>	<u>10</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	6,951,740.00			9,213,702.65	4,413,720.00	4,799,982.65	109

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MNP LLP
Audit Program - Summary of Differences

Client: SGEU
 Client #: 191520
 Year End: 31/12/2021

Adjusted Differences

Designed to pull all journal entries recorded in the CaseWare file which are classified as "Normal Adjusting" entries

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss)						Adjustment to Balance Sheet Items								Client Prepared JE (Yes/No)
			Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	DR (CR)				DR (CR)				
									Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance	
BK1		To move account 1800 from LTD to SGEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,323,036.00	-1,323,036.00	0.00	0.00	0.00	0.00	0.00
BK2		To reconcile opening retained earnings	-6,874.00	0.00	-6,874.00	0.00	-6,874.00	0.00	9,307,565.00	150.00	457,041.00	-9,757,882.00	0.00	0.00	0.00	9,300,691.00	0.00
BK3		To adjust accrued benefit per 2021 actuary report	-2,222,446.00	0.00	-2,222,446.00	0.00	-2,222,446.00	0.00	0.00	0.00	2,222,446.00	0.00	0.00	0.00	0.00	-2,222,446.00	0.00
Client adjustments DR (CR)			-2,229,320	0	-2,229,320	0	-2,229,320	0	9,307,565	150	4,002,523	-11,080,918	0	0	7,078,245	0	

