

COURT FILE NUMBER 2301 – 07899
COURT COURT OF KING’S BENCH OF ALBERTA
JUDICIAL CENTRE CALGARY
APPLICANT SAGE PROPERTY DEVELOPMENT
RESPONDENT MERMAC CONSTRUCTION LTD.

DOCUMENT THIRD REPORT OF THE TRUSTEE OF
MERMAC CONSTRUCTION LTD.

DATED JANUARY 15, 2024

**PREPARED BY HUDSON & COMPANY
INSOLVENCY TRUSTEES INC.**

**ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
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INTRODUCTION AND BACKGROUND

Introduction

1. Mermac Construction Ltd. (hereinafter referred to as “**Mermac**” or the “**Company**”) filed a voluntary assignment into bankruptcy pursuant to Section 49(1) of the *Bankruptcy and Insolvency Act* (the “**BIA**”) on June 14, 2023 (the “**Date of Bankruptcy**”) with Hudson & Company Insolvency Trustees Inc. (“**Hudson**”) appointed as Licensed Insolvency Trustee (“**Trustee**”).
2. Mermac was in the construction industry and last operated from leased premises located at 4799 – 68 Avenue SW, in Calgary Alberta.
3. The first meeting of creditors was held by teleconference on June 27, 2023 at 2PM. At this meeting, Trevor Bauer from the BMO Bank of Montreal was appointed as estate inspector. With the approval of the estate inspector, Dentons Canada LLP (“**Dentons**”) was retained by the Trustee as its independent legal counsel.
4. The purpose of this Third Report of the Trustee is to provide further information in response to the application filed and served by Sage Property Development Inc. (“**Sage**”), initially scheduled to be heard on September 8, 2023, and adjourned on various appearances over to January 22, 2024. The Trustee submitted its “**First Report**” and its “**Second Report**” in preparation for two of the prior application dates. It is recommended the First Report, Second Report and Third Report (together, the “**Reports**”) be read together for completeness.
5. By Order of Applications Judge Park, made September 21, 2023, lien security in the aggregate amount of \$3,053,422.00 was posted by way of payment into an interest-bearing trust account and provision of lien bond (collectively, the “**Lien Security**”), to stand in place and stead of the liens previously registered against the Sage lands.

6. The purpose of this **Third Report** is to provide further clarity of the billing practices of Mermac, and to clarify the systems used and maintained by Mermac, noting that Sage paid Mermac for all Mermac progress invoices #1 through #17. As noted in previous reports of the Trustee, Mermac progress invoices #18, #19 and #20 billed to Sage have not been paid, nor has the applicable holdback and several of the change order invoices. The Trustee makes this Report in furtherance of payment out of the Lien Security of amounts owing to Mermac and other creditors of Sage, with properly proven claims.

Accounting Software

7. The Trustee has reviewed the various progress invoices and change-order invoices used to quantify the First Lien and Second Lien, as defined in the First Report.
8. As discussed in the First Report and Second Report, the Trustee understands that Mermac would receive and review invoices from sub-trades, and such invoices, along with Mermac employee charges and general contractor costs, would form the basis of Mermac's monthly progress and change-order billings to Sage.
9. Mermac used an accounting software to track costs associated with each of the projects they were involved with, including the Sage project. Such costs incurred by subtrades and employee costs were entered into Mermac's accounting software, "Sage Accounting". The Trustee has reviewed the accounting reports for the Sage project from the accounting software for the period of February 1, 2023 to May 31, 2023, with Mermac tracking costs on a building-by-building basis, as well as separately for the Sage common area costs.
10. As also discussed in the First Report, the Trustee reviewed certain of the quantity surveyor reports prepared by Turner & Townsend ("**T&T**"). The amounts reported in the February 2023 T&T report #8, regarding construction costs and work completed to that date, by Mermac, exactly match with the amounts reported in the February 28, 2023 Mermac progress billing to Sage of \$6,233,007, excluding the costs for change orders and holdback amounts.

11. The February 28, 2023 Mermac progress invoice #17 appears to have been accepted and agreed upon by all parties and the amounts billed by Mermac to Sage on progress invoice #17 as at February 28, 2023 was paid in full by Sage on April 18, 2023, with exception given to certain change orders and holdback amounts.
12. According to the May 31, 2023 T&T report #9, the total value of work done by Mermac and its subcontractors on the project between February 19, 2023 and May 31, 2023, was \$559,953, including change orders totaling \$75,553. This does not align with the Trustee’s review.
13. The Trustee generated a report from the Mermac accounting system known as the “Job Costing Allocation Detail” report (“**Job Costing Report**”) that reflects Mermac’s direct costs associated with the Sage project. These costs primarily consist of the underlying subtrade invoices, employee charges, and other miscellaneous expenses.
14. A review of the Job Costing Report was completed and an analysis was undertaken to compare the costs incurred for the Sage project during the period of March 1, 2023 to May 31, 2023, and the summary is shown below:

	Costing Summary
Sage Common	\$ 320,339.43
Building A	119,726.47
Building B	128,488.25
Building C	99,241.56
Building F	328,608.62
Building G	148,535.79
Building H	181,652.01
Building J	146,704.51
	\$ 1,473,296.64
Holdback 10%	140,039.51
Total	\$ 1,613,336.15

15. The Job Costing Report noted in the analysis above is attached as **Appendix A**.
16. As shown in the table above, the overall total job costing on the Sage project from March 1, 2023 to May 31, 2023, comprised of sub-trade costs as well as overhead costs, totals

\$1,613,336.15, excluding GST. The holdback amount of approximately \$140,000 was added as such amounts have been netted off the subtrade charges and costs shown in the Job Costing Report.

17. During the same period, Mermac billed progress invoices for a gross total of \$1,681,159.67 (based on progress invoices 18, 19 and 20), and change orders totalling \$112,520.84, which adds to a total gross amount billed to Sage in the amount of \$1,793,680.51, not inclusive of GST and not inclusive of any holdback amounts owed.
18. The Trustee understands the difference between the total in the Job Costing Report and the total gross amount billed to Sage to be a reflection of Mermac's profit markup.

Sub Trade Claim – Liened

19. Since the Trustee's Second Report, the Trustee has received and reviewed the affidavits proving the liens filed by King's Electrical Services Limited, D&T Plumbing, Triumph Inc., and Grayframe Ltd., among others, as well as the underlying invoices that were provided by the respective sub-trades as evidence of work they performed at the Sage site. In each case, the invoices from the above noted sub-trades are captured within the Job Costing Report (as referred to in the paragraphs above), with the sub-trade invoice amounts matching exactly to the amounts contained within.
20. The Trustee notes that certain invoices from Dragon Excavating Ltd. (Lien #5, in prior Reports) are not reflected in the Mermac Accounting reports as of May 31, 2023, and understands this was due to the invoices being submitted after the "cut-off" date of May 25, 2023. Accordingly, it appears that the amounts claimed and liened by Dragon Excavating Ltd. of approximately \$40,000 should not be treated as being subsumed within the Mermac lien, but they do appear to be valid amounts owing by Sage.
21. In addition to the review of the King's Electrical invoices noted in the Second Report, the Trustee has received an invoice for Mermac sub-trade Rik's Electric (copy attached as

Appendix B), who performed the electrical work on Sage building F. Along with the King's Electric invoices, the amounts billed by Rik's Electric to Mermac for Sage work directly correlate with the Mermac progress billing to Sage for building F electrical work.

Sub Trade Claims – Not Liened

22. The Trustee has also reviewed the proofs of claims received in the estate and notes that there have been several claims submitted by subtrades of Mermac who performed work on Sage, but whom have not filed corresponding liens on the Sage site.
23. The invoices for certain of these subtrades, specially Detailed Drywall, LBCO Contracting Ltd., and Simply Stones Landscapes Ltd., have been reviewed by the Trustee and compared to the amounts contained within the Mermac Accounting reports, and all amounts billed by the respective subtrades are captured within the Job Costing Report. A copy of these subtrades' underlying invoices are attached as **Appendix C**.
24. The total of the Detailed Drywall, LBCO Contracting, and Simply Stones Landscapes Ltd., in the period from March 1, 2023 to May 31, 2023, is \$247,510.50, \$62,046.00, and \$62,572.50, respectively. Certain of these amounts are not inclusive of the holdback portion or GST.

Employee Costs

25. As mentioned previously, one component of the Job Costing Report was the various employee charges allocated to the Sage project. The Trustee was able to use the Mermac accounting software to generate a "Payroll Costing Allocation" report which verified the underlying charges reflected in the Job Costing Report.
26. For confidentiality purposes, a copy of the redacted "Payroll Costing Allocation" report is attached as **Appendix D**.

Information Provided to Sage

27. Counsel for Sage has requested copies of the sub-trade invoices and other such expenses that

support the Mermac progress invoices #18, 19 and 20. Such detail was provided to Sage's counsel by email dated January 2, 2024, from the Trustee's counsel, and no response or further information has been requested of the Trustee since that time. A copy of the email and underlying reports provided to Sage's counsel are attached as **Appendix E**.

28. The information provided to Sage, along with the Trustee's summary as set out in Appendix E, indicates an approximate \$114,000 of direct charges where the Trustee has not yet obtained the underlying sub-trade invoices. It appears substantially all of these amounts relate to invoices that are \$5K or less.
29. The Trustee notes this remaining variance amounts to approximately 5% of Mermac's total claim against Sage. In the Trustee's view, continued reconciliation of underlying invoices of such small amounts falls below a convenience threshold, where the cost of recovery and review of those records would exceed the benefit to the estate.
30. The Trustee has no basis to assume the remaining 5% of Mermac's claim, based on its direct invoicing, is not accurate. The Trustee would draw an inference that the full amount of the Mermac invoices are properly due and owing, on the basis that the Trustee has reconciled 95% of those invoices to date, and continued work on the remainder by the Trustee would be prejudicial to estate creditors.

Relief Sought

31. The relief sought by the Trustee continues to be as stated in the Second Report, with minor update to reflect the Trustee's further review:
 - a. the Trustee maintains that the Mermac Liens and Liens #1 to #7 are valid and enforceable;
 - b. the Trustee seeks payment out of the Lien Security of the amount of \$2,168,490.88, plus 10% for costs and interest, for a total of \$2,385,339.97, in satisfaction of Mermac's claims and those sub-trades claiming through Mermac and proven to the

Trustee, which excludes Lien # 5 for Dragon Excavating Ltd., and Liens 10 through 14. For clarity, if lienholders 10 through 14 believe they are entitled to be paid from Lien Security funds, they should seek same accordingly from the Lien Security. If lienholders 10 through 14 are unsuccessful in being paid from Lien Security Funds, the total payment amount the Trustee seeks would increase to \$2,498,259.70 plus 10% for costs and interest, for a total of 2,748,085.67;

- c. the Trustee will remit \$578,005.31, plus 10% for costs and interest, for a total of \$635,805.84 to the following lien creditors:
 - i. Kerrige Concrete Ltd. - \$1,288.41
 - ii. King Electrical Services Ltd. - \$106,287.37
 - iii. Grayframe Ltd. - \$24,118.15
 - iv. Triumph Inc. - \$222,520.57
 - v. 1400188 Alberta Ltd. o/a D&T Plumbing - \$241,493.48
 - vi. Southway Equipment Rentals Ltd. - \$40,097.86
- d. the Trustee seeks payment of \$39,965.21 from the Lien Security to Dragon Excavating Ltd., separately from amounts owing and paid to Mermac, as the Mermac invoices do not include and subsume the valid Dragon Excavating Ltd. lien.

SUMMARY

- 32. The Trustee's analysis has been thorough and purposeful, with a view to distilling what has otherwise been a fairly complex net of intertwined claims.
- 33. On the basis of the Trustee's analysis, it appears evident the lien security can be paid out at this time and distributed by the Trustee to creditors with proven claims.
- 34. The Trustee would pay accrued fees and costs in the normal course, in advance of distribution to creditors.

35. Any party with questions with respect to the foregoing is invited to contact the Trustee or its counsel in writing, at the information provided on the covering page.

HUDSON & COMPANY INSOLVENCY TRUSTEES INC.

In its capacity as Licensed Insolvency Trustee of
the bankruptcy estate of Mermac Construction Ltd.
and not in its personal capacity



Stefan DuChene, CPA, CA, CIRP
President

APPENDIX A

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
2020-202 Sage Hill Commons				
4040	Original Contract			
03/31/2023	Sage Property Development Inc. (ONSITE)	4735	J1022	-81,725.39
03/31/2023	Sage Property Development Inc. (ONSITE)	4736	J1049	258,811.34
04/28/2023	Sage Property Development Inc. (ONSITE)	4748	J1485	514,823.64
05/31/2023	Sage Property Development Inc. (ONSITE)	4754	J1979	739,409.04
				<u>1,431,318.63</u>
4060	Extras to Contract			
03/31/2023	Sage Property Development Inc. (ONSITE)	4735	J1022	89,969.53
04/28/2023	Sage Property Development Inc. (ONSITE)	4742	J1449	1,178.66
04/28/2023	Sage Property Development Inc. (ONSITE)	4743	J1450	22,147.77
05/31/2023	Sage Property Development Inc. (ONSITE)	4752	J1977	5,397.52
05/31/2023	Sage Property Development Inc. (ONSITE)	4753	J1978	75,552.75
				<u>194,246.23</u>
5010	Vehicle/Mileage			
05/11/2023		11-May-23 ...	J1640	149.60
05/25/2023		25-May-23 ...	J1713	81.60
05/25/2023		25-May-23 ...	J1730	149.60
				<u>380.80</u>
5015	Fuel			
03/05/2023	FleetCor Canada MasterCard	5-Mar-23 S...	J690	778.75
05/05/2023	FleetCor Canada MasterCard	05-May-23 ...	J1545	995.69
05/18/2023	Home Depot Credit Services	4023113	J1752	4.99
				<u>1,779.43</u>
5025	Site Office			
03/24/2023	Home Depot Credit Services	9024900	J1096	28.27
05/05/2023	Home Depot Credit Services	7010596	J1543	40.52
05/18/2023	Home Depot Credit Services	4023113	J1752	21.30
				<u>90.09</u>
5027	Temp Barriers & Enclosures			
03/11/2023	Rite-Way Fencing (2000) Inc.	RAF024954	J964	1,188.60
03/22/2023	Rite-Way Fencing (2000) Inc.	C63771	J965	-772.80
04/08/2023	Rite-Way Fencing (2000) Inc.	RAF025118	J1604	995.40
05/06/2023	Rite-Way Fencing (2000) Inc.	RAF025294	J1934	995.40
				<u>2,406.60</u>
5032	Temp Power			
03/18/2023	South-Way Equipment Rentals	94091	J1253	80.00
04/15/2023	South-Way Equipment Rentals	94238	J1601	80.00
05/15/2023	South-Way Equipment Rentals	94414	J1942	80.00
				<u>240.00</u>
5033	Site Trailers & C Cans			
03/01/2023	Black Diamond Limited Partnership	BXCA3212...	J811	865.00
04/01/2023	Black Diamond Limited Partnership	BXCA3212...	J1210	865.00
05/01/2023	Black Diamond Limited Partnership	BXCA3212...	J1596	865.00
05/01/2023	Black Diamond Limited Partnership	BXCA3212...	J1597	120.00
				<u>2,715.00</u>
5034	Temp Toilets/Wash Stations			
03/08/2023	ABC Waste Potties Ltd.	32514	J1209	350.00
04/08/2023	ABC Waste Potties Ltd.	32783	J1590	350.00
05/08/2023	ABC Waste Potties Ltd.	33129	J1904	350.00
				<u>1,050.00</u>
5036	Temp Labour			
04/17/2023	Trades Labour Corporation	50150	J1600	572.99

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5040	Winter Conditions			
05/16/2023	Superior Propane	44272769	J1936	-756.80
05/16/2023	Superior Propane	44272770	J1937	-1,019.87
05/17/2023	Superior Propane	44286458	J1938	587.50
05/17/2023	Superior Propane	44286457	J1939	587.50
				<hr/> -601.67
5050	Garbage			
03/06/2023	ABC Waste Management Ltd.	26902	J1208	520.00
03/15/2023	ABC Waste Management Ltd.	26949	J1207	520.00
04/04/2023	ABC Waste Management Ltd.	27147	J1591	550.00
04/05/2023	ABC Waste Management Ltd.	27057	J1594	550.00
04/12/2023	ABC Waste Management Ltd.	27089	J1595	520.00
04/14/2023	ABC Waste Management Ltd.	27105	J1593	520.00
04/28/2023	ABC Waste Management Ltd.	27194	J1592	520.00
05/04/2023	ABC Waste Management Ltd.	27244	J1901	520.00
05/19/2023	ABC Waste Management Ltd.	27361	J1900	520.00
05/26/2023	ABC Waste Management Ltd.	27409	J1903	520.00
05/29/2023	ABC Waste Management Ltd.	27427	J1902	580.00
				<hr/> 5,840.00
5055	Safety			
03/24/2023	Home Depot Credit Services	9024900	J1096	6.66
04/05/2023	Sprouse Fire & Safety	0423643	J1571	90.38
05/12/2023	Calgary Fasteners & Tools Ltd.	Y62797	J1912	185.74
05/23/2023	Calgary Fasteners & Tools Ltd.	Y66102	J1913	-83.21
				<hr/> 199.57
5060	Permits			
03/11/2023	BMO Bank of Montreal M/C	11-Mar-23 ...	J866	12.00
5075	Commissions/Referral Fee's			
03/31/2023	2119031 Alberta Ltd.	14	J1031	91,245.23
5086	Insurance			
03/23/2023	Toole Peet & Co. Ltd.	463211	J1214	23,652.00
5095	Equipment Rental			
03/10/2023	Ward Tires Inc.	WT133323	J1043	197.00
03/20/2023	Drumheller Equipment Sales & Rentals Ltd.	139592	J1212	3,200.00
04/12/2023	Ward Tires Inc.	WT135288	J1277	184.84
04/17/2023	Drumheller Equipment Sales & Rentals Ltd.	140176	J1598	3,200.00
05/15/2023	Drumheller Equipment Sales & Rentals Ltd.	140773	J1821	3,480.00
				<hr/> 10,261.84
5096	Survey			
03/03/2023	Jones Geomatics Ltd.	71065	J683	-1,420.00
5103	Dewatering			
04/03/2023	Calgary Fasteners & Tools Ltd.	Y45520	J1599	609.19
5120	Site Servicing			
04/06/2023	LBCO Contracting Ltd.	20220186	J1603	62,046.00
5140	Site Gravel			
04/12/2023	Lafarge Canada Inc.	717697535	J1602	189.21
05/31/2023	Calgary Aggregate Recycling Inc.	215570	J1985	451.26
				<hr/> 640.47
5167	Grouting			
05/19/2023	Unicon Concrete Specialties	INV002-795...	J1944	154.32
5191	Foundation - Excavation & Bac...			
05/09/2023	South-Way Equipment Rentals	94406	J1940	710.00
05/15/2023	South-Way Equipment Rentals	94411	J1941	3,700.00
				<hr/> 4,410.00

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5193	Foundations - Reinforcing			
04/23/2023	Canbar Steel Fabricators Ltd.	0423-11322	J1575	116.67
5214	Retaining Walls			
05/24/2023	Simply Stone Landscapes Ltd.	2458	J1935	62,572.50
5260	Rough Carpentry			
03/06/2023	Calgary Fasteners & Tools Ltd.	Y34535	J1211	151.68
05/18/2023	Home Depot Credit Services	4023113	J1752	47.94
				<u>199.62</u>
5497	Warranty work			
03/24/2023	Home Depot Credit Services	9024900	J1096	43.56
5890	Worker's Compensation			
03/02/2023		DD2445	J652	33.35
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2448	J655	7.81
03/02/2023		DD2449	J656	9.62
03/02/2023		DD2456	J663	68.08
03/16/2023		DD2458	J909	23.10
03/16/2023		DD2461	J912	9.93
03/16/2023		DD2462	J913	3.37
03/16/2023		DD2463	J914	0.46
03/16/2023		DD2469	J920	81.62
03/30/2023		DD2472	J1003	21.58
03/30/2023		DD2475	J1010	13.84
03/30/2023		DD2476	J1011	6.49
03/30/2023		DD2483	J1018	91.31
04/13/2023		DD2485	J1265	8.28
04/13/2023		DD2487	J1267	0.32
04/13/2023		DD2488	J1268	18.81
04/13/2023		DD2489	J1269	0.96
04/13/2023		DD2496	J1276	90.77
04/27/2023		DD2498	J1378	23.10
04/27/2023		DD2500	J1380	0.84
04/27/2023		DD2501	J1381	12.77
04/27/2023		DD2504	J1384	3.26
04/27/2023		DD2508	J1388	87.79
05/11/2023		DD2510	J1643	27.03
05/11/2023		DD2513	J1646	1.06
05/11/2023		DD2520	J1653	96.99
05/25/2023		38880	J1714	5.06
05/25/2023		38883	J1717	22.45
05/25/2023		38885	J1719	10.64
05/25/2023		38891	J1725	79.63
				<u>860.51</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	1,802.64
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2448	J655	421.96
03/02/2023		DD2449	J656	520.00
03/02/2023		DD2456	J663	3,523.35
03/16/2023		DD2458	J909	1,248.89
03/16/2023		DD2461	J912	537.04
03/16/2023		DD2462	J913	182.00
03/16/2023		DD2463	J914	24.96
03/16/2023		DD2469	J920	4,224.25

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/30/2023	[REDACTED]	DD2472	J1003	1,166.42
03/30/2023	[REDACTED]	DD2475	J1010	748.02
03/30/2023	[REDACTED]	DD2476	J1011	351.00
03/30/2023	[REDACTED]	DD2483	J1018	4,725.59
04/13/2023	[REDACTED]	DD2485	J1265	447.72
04/13/2023	[REDACTED]	DD2487	J1267	17.38
04/13/2023	[REDACTED]	DD2488	J1268	1,016.54
04/13/2023	[REDACTED]	DD2489	J1269	52.00
04/13/2023	[REDACTED]	DD2496	J1276	4,697.80
04/27/2023	[REDACTED]	DD2498	J1378	1,248.89
04/27/2023	[REDACTED]	DD2500	J1380	45.43
04/27/2023	[REDACTED]	DD2501	J1381	690.48
04/27/2023	[REDACTED]	DD2504	J1384	176.46
04/27/2023	[REDACTED]	DD2508	J1388	4,543.27
05/11/2023	[REDACTED]	DD2510	J1643	1,460.97
05/11/2023	[REDACTED]	DD2513	J1646	57.54
05/11/2023	[REDACTED]	DD2520	J1653	5,019.23
05/25/2023	[REDACTED]	38880	J1714	273.73
05/25/2023	[REDACTED]	38883	J1717	1,213.54
05/25/2023	[REDACTED]	38885	J1719	575.40
05/25/2023	[REDACTED]	38891	J1725	4,120.88
				45,143.79

5910 CPP Expense

03/02/2023	[REDACTED]	DD2445	J652	102.91
03/02/2023	[REDACTED]	DD2447	J654	0.59
03/02/2023	[REDACTED]	DD2448	J655	23.88
03/02/2023	[REDACTED]	DD2449	J656	28.95
03/02/2023	[REDACTED]	DD2456	J663	213.52
03/16/2023	[REDACTED]	DD2458	J909	71.78
03/16/2023	[REDACTED]	DD2461	J912	30.51
03/16/2023	[REDACTED]	DD2462	J913	10.13
03/16/2023	[REDACTED]	DD2463	J914	1.39
03/16/2023	[REDACTED]	DD2469	J920	255.99
03/30/2023	[REDACTED]	DD2472	J1003	67.20
03/30/2023	[REDACTED]	DD2475	J1010	42.55
03/30/2023	[REDACTED]	DD2476	J1011	19.54
03/30/2023	[REDACTED]	DD2483	J1018	286.38
04/13/2023	[REDACTED]	DD2485	J1265	25.63
04/13/2023	[REDACTED]	DD2487	J1267	0.99
04/13/2023	[REDACTED]	DD2488	J1268	57.53
04/13/2023	[REDACTED]	DD2489	J1269	2.86
04/13/2023	[REDACTED]	DD2496	J1276	284.69
04/27/2023	[REDACTED]	DD2498	J1378	72.35
04/27/2023	[REDACTED]	DD2500	J1380	2.58
04/27/2023	[REDACTED]	DD2501	J1381	39.26
04/27/2023	[REDACTED]	DD2504	J1384	10.00
04/27/2023	[REDACTED]	DD2508	J1388	275.33
05/11/2023	[REDACTED]	DD2510	J1643	84.78
05/11/2023	[REDACTED]	DD2513	J1646	3.27
05/11/2023	[REDACTED]	DD2520	J1653	304.17
05/25/2023	[REDACTED]	38880	J1714	14.91
05/25/2023	[REDACTED]	38883	J1717	70.10
05/25/2023	[REDACTED]	38885	J1719	32.58
05/25/2023	[REDACTED]	38891	J1725	249.73

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
				2,686.08
5920	El Expense			
03/02/2023		DD2445	J652	41.14
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2448	J655	9.63
03/02/2023		DD2449	J656	11.87
03/02/2023		DD2456	J663	83.98
03/16/2023		DD2458	J909	28.50
03/16/2023		DD2461	J912	12.25
03/16/2023		DD2462	J913	4.15
03/16/2023		DD2463	J914	0.57
03/16/2023		DD2469	J920	100.69
03/30/2023		DD2472	J1003	26.62
03/30/2023		DD2475	J1010	17.07
03/30/2023		DD2476	J1011	8.01
03/30/2023		DD2483	J1018	112.64
04/13/2023		DD2485	J1265	10.22
04/13/2023		DD2487	J1267	0.40
04/13/2023		DD2488	J1268	23.20
04/13/2023		DD2489	J1269	1.19
04/13/2023		DD2496	J1276	111.97
04/27/2023		DD2498	J1378	28.50
04/27/2023		DD2500	J1380	1.04
04/27/2023		DD2501	J1381	15.76
04/27/2023		DD2504	J1384	4.03
04/27/2023		DD2508	J1388	108.29
05/11/2023		DD2510	J1643	33.34
05/11/2023		DD2513	J1646	1.31
05/11/2023		DD2520	J1653	119.63
05/25/2023		38880	J1714	6.25
05/25/2023		38883	J1717	27.69
05/25/2023		38885	J1719	13.13
05/25/2023		38891	J1725	98.22
				1,061.53
5930	Car Allowance			
03/02/2023		DD2456	J663	156.59
03/16/2023		DD2469	J920	187.75
03/30/2023		DD2483	J1018	210.03
04/13/2023		DD2496	J1276	208.79
04/27/2023		DD2508	J1388	201.92
05/11/2023		DD2520	J1653	223.08
05/25/2023		38891	J1725	183.15
				1,371.31
Total 2020-202 Sage Hill Commons				1,945,904.29
2020-202-A Bldg. A (Sage Hill)				
5036	Temp Labour			
03/20/2023	Trades Labour Corporation	49998	J1215	34.94
5040	Winter Conditions			
04/13/2023	Superior Propane	43865318	J1608	2,438.52
04/13/2023	Superior Propane	43865317	J1609	2,421.29
05/05/2023	FleetCor Canada MasterCard	05-May-23 ...	J1545	372.60
				5,232.41

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
5250	Roofing			
03/31/2023	Triumph Inc.	32712	J1216	8,762.13
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32593	J1845	1,025.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61885	J1607	30,259.10
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20700	J1217	17,065.62
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3051	J1915	38,988.00
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1921	J1606	7,002.28
05/25/2023	King Electrical Services Ltd.	1932	J1928	5,788.80
				<hr/> 12,791.08
5890	Worker's Compensation			
03/02/2023		DD2445	J652	0.87
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2450	J657	2.77
03/16/2023		DD2463	J914	3.69
03/30/2023		DD2472	J1003	6.10
03/30/2023		DD2475	J1010	4.97
03/30/2023		DD2477	J1012	4.62
04/13/2023		DD2485	J1265	10.46
04/13/2023		DD2487	J1267	0.19
04/13/2023		DD2488	J1268	10.65
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2498	J1378	7.85
04/27/2023		DD2500	J1380	0.42
04/27/2023		DD2501	J1381	9.23
04/27/2023		DD2502	J1382	3.69
05/11/2023		DD2510	J1643	0.87
05/11/2023		DD2514	J1647	4.16
05/25/2023		38886	J1720	10.50
				<hr/> 85.39
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	47.13
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2463	J914	199.68
03/30/2023		DD2472	J1003	329.90
03/30/2023		DD2475	J1010	268.52
03/30/2023		DD2477	J1012	249.60
04/13/2023		DD2485	J1265	565.54
04/13/2023		DD2487	J1267	10.43
04/13/2023		DD2488	J1268	575.40
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2498	J1378	424.15
04/27/2023		DD2500	J1380	22.71
04/27/2023		DD2501	J1381	498.68
04/27/2023		DD2502	J1382	199.68
05/11/2023		DD2510	J1643	47.13
05/11/2023		DD2514	J1647	224.64

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/25/2023		38886	J1720	567.84
				<u>4,615.84</u>
5910	CPP Expense			
03/02/2023		DD2445	J652	2.69
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2463	J914	11.13
03/30/2023		DD2472	J1003	19.01
03/30/2023		DD2475	J1010	15.28
03/30/2023		DD2477	J1012	13.91
04/13/2023		DD2485	J1265	32.38
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2488	J1268	32.57
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2498	J1378	24.57
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2501	J1381	28.35
04/27/2023		DD2502	J1382	11.14
05/11/2023		DD2510	J1643	2.73
05/11/2023		DD2514	J1647	12.50
05/25/2023		38886	J1720	32.07
				<u>261.58</u>
5920	EI Expense			
03/02/2023		DD2445	J652	1.08
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2463	J914	4.56
03/30/2023		DD2472	J1003	7.53
03/30/2023		DD2475	J1010	6.13
03/30/2023		DD2477	J1012	5.70
04/13/2023		DD2485	J1265	12.91
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2488	J1268	13.13
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	9.68
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2501	J1381	11.38
04/27/2023		DD2502	J1382	4.56
05/11/2023		DD2510	J1643	1.08
05/11/2023		DD2514	J1647	5.13
05/25/2023		38886	J1720	12.96
				<u>105.38</u>
Total 2020-202-A Bldg. A (Sage Hill)				<u><u>119,726.47</u></u>
2020-202-B Bldg. B (Sage Hill)				
5036	Temp Labour			
04/17/2023	Trades Labour Corporation	50150	J1600	55.90
5140	Site Gravel			
04/10/2023	Brian's Bobcat Service	44897	J1612	400.00
04/30/2023	Calgary Aggregate Recycling Inc.	215160	J1574	422.96
				<u>822.96</u>
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5201	Slab - Excavation & Backfill			
03/02/2023	Home Depot Credit Services	1010740	J740	98.76
5202	Slab - Gravel			
03/10/2023	Lafarge Canada Inc.	717584975	J1219	754.82
05/08/2023	Brian's Bobcat Service	45023	J1910	1,025.00
05/24/2023	Brian's Bobcat Service	45280	J1908	1,224.68
				<u>3,004.50</u>
5260	Rough Carpentry			
03/06/2023	Home Depot Credit Services	7011009	J923	58.82
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32594	J1846	1,330.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61886	J1615	16,762.50
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20699	J1218	28,158.52
04/25/2023	Detailed Drywall	20774	J1613	7,251.71
				<u>35,410.23</u>
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3050	J1918	46,238.40
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1920	J1614	11,319.37
05/25/2023	King Electrical Services Ltd.	1933	J1929	9,357.78
				<u>20,677.15</u>
5890	Worker's Compensation			
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2450	J657	2.77
03/16/2023		DD2458	J909	10.46
03/16/2023		DD2461	J912	15.79
03/16/2023		DD2463	J914	3.69
03/30/2023		DD2475	J1010	1.42
03/30/2023		DD2477	J1012	4.16
04/13/2023		DD2487	J1267	0.19
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2500	J1380	0.42
04/27/2023		DD2501	J1381	3.55
04/27/2023		DD2502	J1382	3.69
05/11/2023		DD2514	J1647	4.16
05/25/2023		38880	J1714	1.65
05/25/2023		38883	J1717	0.87
05/25/2023		38885	J1719	2.31
				<u>59.48</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2458	J909	565.54
03/16/2023		DD2461	J912	853.51
03/16/2023		DD2463	J914	199.68
03/30/2023		DD2475	J1010	76.72
03/30/2023		DD2477	J1012	224.64
04/13/2023		DD2487	J1267	10.43
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2500	J1380	22.71
04/27/2023		DD2501	J1381	191.80
04/27/2023		DD2502	J1382	199.68

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/11/2023		DD2514	J1647	224.64
05/25/2023		38880	J1714	88.77
05/25/2023		38883	J1717	47.13
05/25/2023		38885	J1719	124.67
				<u>3,214.73</u>
5910	CPP Expense			
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2458	J909	32.50
03/16/2023		DD2461	J912	48.49
03/16/2023		DD2463	J914	11.13
03/30/2023		DD2475	J1010	4.36
03/30/2023		DD2477	J1012	12.52
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2501	J1381	10.91
04/27/2023		DD2502	J1382	11.14
05/11/2023		DD2514	J1647	12.50
05/25/2023		38880	J1714	4.85
05/25/2023		38883	J1717	2.72
05/25/2023		38885	J1719	7.06
				<u>181.43</u>
5920	EI Expense			
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2458	J909	12.91
03/16/2023		DD2461	J912	19.47
03/16/2023		DD2463	J914	4.56
03/30/2023		DD2475	J1010	1.75
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2501	J1381	4.38
04/27/2023		DD2502	J1382	4.56
05/11/2023		DD2514	J1647	5.13
05/25/2023		38880	J1714	2.03
05/25/2023		38883	J1717	1.08
05/25/2023		38885	J1719	2.84
				<u>73.39</u>
Total 2020-202-B Bldg. B (Sage Hill)				<u><u>128,488.25</u></u>
2020-202-C Bldg. C (Sage Hill)				
5191	Foundation - Excavation & Bac...			
03/06/2023	Brian's Bobcat Service	44529	J738	3,933.17
03/08/2023	Brian's Bobcat Service	44200-Rev...	J737	-9,475.00
03/08/2023	Brian's Bobcat Service	44879	J739	3,000.00
05/15/2023	Dragon Excavating Ltd.	4025	J1920	8,455.50
05/26/2023	Dragon Excavating Ltd.	4027-HB	J1923	3,758.00
				<u>9,671.67</u>
5193	Foundations - Reinforcing			
03/27/2023	Canbar Steel Fabricators Ltd.	HBSage-C-...	J1618	94.20

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5260	Rough Carpentry			
05/11/2023	Home Depot Credit Services	1021802	J1753	369.94
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32757	J1847	1,330.00
5330	Drywall & T-bar			
04/25/2023	Detailed Drywall	20762	J1657	30,262.50
05/25/2023	Detailed Drywall	20823	J1926	54,472.50
				<u>84,735.00</u>
5890	Worker's Compensation			
03/02/2023	[REDACTED]	DD2450	J657	2.77
03/16/2023	[REDACTED]	DD2461	J912	5.14
03/16/2023	[REDACTED]	DD2463	J914	3.23
03/30/2023	[REDACTED]	DD2477	J1012	4.16
04/13/2023	[REDACTED]	DD2490	J1270	4.16
04/27/2023	[REDACTED]	DD2498	J1378	3.49
04/27/2023	[REDACTED]	DD2502	J1382	3.69
04/27/2023	[REDACTED]	DD2504	J1384	2.57
05/11/2023	[REDACTED]	DD2510	J1643	3.49
05/11/2023	[REDACTED]	DD2514	J1647	4.16
05/25/2023	[REDACTED]	38880	J1714	4.38
05/25/2023	[REDACTED]	38883	J1717	6.97
05/25/2023	[REDACTED]	38885	J1719	2.13
05/25/2023	[REDACTED]	38886	J1720	0.92
				<u>51.26</u>
5900	Wages, Vacation Pay			
03/02/2023	[REDACTED]	DD2450	J657	149.76
03/16/2023	[REDACTED]	DD2461	J912	278.11
03/16/2023	[REDACTED]	DD2463	J914	174.72
03/30/2023	[REDACTED]	DD2477	J1012	224.64
04/13/2023	[REDACTED]	DD2490	J1270	224.64
04/27/2023	[REDACTED]	DD2498	J1378	188.51
04/27/2023	[REDACTED]	DD2502	J1382	199.68
04/27/2023	[REDACTED]	DD2504	J1384	138.10
05/11/2023	[REDACTED]	DD2510	J1643	188.51
05/11/2023	[REDACTED]	DD2514	J1647	224.64
05/25/2023	[REDACTED]	38880	J1714	236.74
05/25/2023	[REDACTED]	38883	J1717	377.02
05/25/2023	[REDACTED]	38885	J1719	115.08
05/25/2023	[REDACTED]	38886	J1720	49.92
				<u>2,770.07</u>
5910	CPP Expense			
03/02/2023	[REDACTED]	DD2450	J657	8.35
03/16/2023	[REDACTED]	DD2461	J912	15.80
03/16/2023	[REDACTED]	DD2463	J914	9.74
03/30/2023	[REDACTED]	DD2477	J1012	12.52
04/13/2023	[REDACTED]	DD2490	J1270	12.43
04/27/2023	[REDACTED]	DD2498	J1378	10.92
04/27/2023	[REDACTED]	DD2502	J1382	11.14
04/27/2023	[REDACTED]	DD2504	J1384	7.83
05/11/2023	[REDACTED]	DD2510	J1643	10.94
05/11/2023	[REDACTED]	DD2514	J1647	12.50
05/25/2023	[REDACTED]	38880	J1714	12.90
05/25/2023	[REDACTED]	38883	J1717	21.78
05/25/2023	[REDACTED]	38885	J1719	6.52

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/25/2023		38886	J1720	2.82
				156.19
5920	El Expense			
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2461	J912	6.35
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	4.30
04/27/2023		DD2502	J1382	4.56
04/27/2023		DD2504	J1384	3.15
05/11/2023		DD2510	J1643	4.30
05/11/2023		DD2514	J1647	5.13
05/25/2023		38880	J1714	5.40
05/25/2023		38883	J1717	8.60
05/25/2023		38885	J1719	2.63
05/25/2023		38886	J1720	1.14
				63.23
Total 2020-202-C Bldg. C (Sage Hill)				99,241.56
2020-202-F Bldg. F (Sage Hill)				
5015	Fuel			
04/05/2023	FleetCor Canada MasterCard	05-APR-23 ...	J1187	617.79
5070	Testing and Inspections			
03/07/2023	PrairieGEO Engineering Ltd.	2039	J1225	125.00
04/03/2023	PrairieGEO Engineering Ltd.	2099	J1621	595.00
04/03/2023	PrairieGEO Engineering Ltd.	2105	J1622	720.00
05/05/2023	PrairieGEO Engineering Ltd.	2156	J1933	570.00
				2,010.00
5096	Survey			
03/07/2023	Terramatic Technologies Inc.	00040246	J1224	1,055.00
03/30/2023	Terramatic Technologies Inc.	00040272	J1223	405.00
05/03/2023	Terramatic Technologies Inc.	00040342	J1623	3,045.00
				4,505.00
5190	Anchor Bolts & Grouting			
05/24/2023	Brian's Bobcat Service	45308	J1907	1,950.00
5191	Foundation - Excavation & Bac...			
05/16/2023	South-Way Equipment Rentals	94418	J1943	338.00
05/26/2023	Dragon Excavating Ltd.	4026	J1922	22,873.20
05/29/2023	Dragon Excavating Ltd.	4028	J1921	7,030.80
				30,242.00
5203	Slab - Rebar			
04/25/2023	MQR Precast Ltd.	20230222	J1620	113,301.00
05/25/2023	MQR Precast Ltd.	20230333	J1932	107,172.00
				220,473.00
5230	Structural Steel			
04/25/2023	AAA Steel Ltd.	19628	J1619	18,000.00
5381	Rigid Insulation			
04/18/2023	Unicon Concrete Specialties	INV002-770...	J1473	4,535.04
5470	Electrical			
05/25/2023	Rik's Electrical Limited	2456	J1970	35,000.00
5890	Worker's Compensation			

MERMAC Construction Ltd.

Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/02/2023		DD2445	J652	10.03
03/02/2023		DD2450	J657	2.77
03/16/2023		DD2458	J909	12.86
03/16/2023		DD2463	J914	3.23
03/30/2023		DD2472	J1003	39.01
03/30/2023		DD2475	J1010	14.19
03/30/2023		DD2477	J1012	4.16
04/13/2023		DD2485	J1265	28.55
04/13/2023		DD2488	J1268	7.10
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2498	J1378	35.42
04/27/2023		DD2501	J1381	3.55
04/27/2023		DD2502	J1382	3.69
05/11/2023		DD2510	J1643	10.90
05/11/2023		DD2514	J1647	4.16
05/25/2023		38883	J1717	6.11
				<u>189.89</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	541.97
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2458	J909	695.14
03/16/2023		DD2463	J914	174.72
03/30/2023		DD2472	J1003	2,108.97
03/30/2023		DD2475	J1010	767.20
03/30/2023		DD2477	J1012	224.64
04/13/2023		DD2485	J1265	1,543.44
04/13/2023		DD2488	J1268	383.60
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2498	J1378	1,914.58
04/27/2023		DD2501	J1381	191.80
04/27/2023		DD2502	J1382	199.68
05/11/2023		DD2510	J1643	589.10
05/11/2023		DD2514	J1647	224.64
05/25/2023		38883	J1717	329.91
				<u>10,263.79</u>
5910	CPP Expense			
03/02/2023		DD2445	J652	30.94
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2458	J909	39.95
03/16/2023		DD2463	J914	9.74
03/30/2023		DD2472	J1003	121.51
03/30/2023		DD2475	J1010	43.65
03/30/2023		DD2477	J1012	12.52
04/13/2023		DD2485	J1265	88.37
04/13/2023		DD2488	J1268	21.71
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2498	J1378	110.91
04/27/2023		DD2501	J1381	10.91
04/27/2023		DD2502	J1382	11.14
05/11/2023		DD2510	J1643	34.19
05/11/2023		DD2514	J1647	12.50
05/25/2023		38883	J1717	19.06
				<u>587.88</u>
5920	EI Expense			

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/02/2023		DD2445	J652	12.37
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2458	J909	15.86
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2472	J1003	48.12
03/30/2023		DD2475	J1010	17.51
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2485	J1265	35.22
04/13/2023		DD2488	J1268	8.75
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	43.69
04/27/2023		DD2501	J1381	4.38
04/27/2023		DD2502	J1382	4.56
05/11/2023		DD2510	J1643	13.44
05/11/2023		DD2514	J1647	5.13
05/25/2023		38883	J1717	7.53
				234.23

Total 2020-202-F Bldg. F (Sage Hill)

328,608.62

2020-202-G Bldg. G (Sage Hill)

5036	Temp Labour			
03/20/2023	Trades Labour Corporation	49998	J1215	104.81
5055	Safety			
04/03/2023	Home Depot Credit Services	9012991	J1238	79.08
5193	Foundations - Reinforcing			
03/22/2023	Canbar Steel Fabricators Ltd.	HBSage-G-...	J1625	1,860.00
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
5230	Structural Steel			
05/24/2023	AAA Steel Ltd.	19643	J1899	4,402.52
5260	Rough Carpentry			
03/21/2023	Davidson Enman Lumber Ltd.	2632715	J1228	2,163.60
03/22/2023	Davidson Enman Lumber Ltd.	2632762	J1227	1,200.00
				3,363.60
5290	Hollow Metal Doors			
03/06/2023	ABBL Hardware	32575	J1226	725.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61887	J1627	25,175.70
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20698	J1229	27,028.35
5415	Cladding			
04/26/2023	Blue Artisan Stucco & Exteriors Ltd.	1033	J1624	13,500.00
05/25/2023	Blue Artisan Stucco & Exteriors Ltd.	1035	J1911	14,400.00
				27,900.00
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3049	J1917	40,427.74
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1918	J1626	8,535.68
05/25/2023	King Electrical Services Ltd.	1934	J1931	3,931.82
				12,467.50
5890	Worker's Compensation			
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2450	J657	2.77

MERMAC Construction Ltd.

Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/16/2023		DD2463	J914	3.23
03/30/2023		DD2475	J1010	4.26
03/30/2023		DD2477	J1012	4.62
04/13/2023		DD2487	J1267	0.19
04/13/2023		DD2488	J1268	5.67
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2498	J1378	5.67
04/27/2023		DD2500	J1380	0.42
04/27/2023		DD2502	J1382	4.16
05/11/2023		DD2510	J1643	20.38
05/11/2023		DD2514	J1647	4.16
05/25/2023		38883	J1717	11.33
05/25/2023		38885	J1719	4.61
				<u>75.82</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2463	J914	174.72
03/30/2023		DD2475	J1010	230.16
03/30/2023		DD2477	J1012	249.60
04/13/2023		DD2487	J1267	10.43
04/13/2023		DD2488	J1268	306.88
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2498	J1378	306.33
04/27/2023		DD2500	J1380	22.71
04/27/2023		DD2502	J1382	224.64
05/11/2023		DD2510	J1643	1,101.62
05/11/2023		DD2514	J1647	224.64
05/25/2023		38883	J1717	612.66
05/25/2023		38885	J1719	249.34
				<u>4,098.54</u>
5910	CPP Expense			
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2463	J914	9.74
03/30/2023		DD2475	J1010	13.09
03/30/2023		DD2477	J1012	13.91
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2488	J1268	17.37
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2498	J1378	17.75
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2502	J1382	12.53
05/11/2023		DD2510	J1643	63.93
05/11/2023		DD2514	J1647	12.50
05/25/2023		38883	J1717	35.39
05/25/2023		38885	J1719	14.12
				<u>233.58</u>
5920	EI Expense			
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2475	J1010	5.25
03/30/2023		DD2477	J1012	5.70

MERMAC Construction Ltd.**Job Costing Allocation Detail 03/01/2023 to 05/31/2023**

Date	Description	Source	JE#	Amount
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2488	J1268	7.00
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	6.99
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2502	J1382	5.13
05/11/2023		DD2510	J1643	25.14
05/11/2023		DD2514	J1647	5.13
05/25/2023		38883	J1717	13.98
05/25/2023		38885	J1719	5.69
				93.55

Total 2020-202-G Bldg. G (Sage Hill)

148,535.79
2020-202-H Bldg. H (Sage Hill)

5040	Winter Conditions			
03/15/2023	South-Way Equipment Rentals	94070	J1220	826.56
5193	Foundations - Reinforcing			
03/27/2023	Canbar Steel Fabricators Ltd.	HBSage-H-...	J1628	2,835.00
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
5240	Steel Decking			
03/08/2023	Igloo Erectors Ltd.	1525-HB	J1221	3,116.30
5250	Roofing			
04/30/2023	Triumph Inc.	37889	J1631	27,777.60
5260	Rough Carpentry			
05/01/2023	Davidson Enman Lumber Ltd.	2634090	J1925	5,623.00
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32606	J1848	1,025.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61889	J1638	23,778.10
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20696	J1222	42,112.80
04/25/2023	Detailed Drywall	20768	J1629	31,584.60
				73,697.40
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3048	J1919	19,904.14
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1919	J1630	7,108.49
05/25/2023	King Electrical Services Ltd.	1935	J1930	5,876.62
				12,985.11
5890	Worker's Compensation			
03/02/2023		DD2445	J652	1.74
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2450	J657	2.77
03/16/2023		DD2458	J909	11.12
03/16/2023		DD2463	J914	3.23
03/30/2023		DD2475	J1010	2.13
03/30/2023		DD2477	J1012	4.16
04/13/2023		DD2485	J1265	7.19
04/13/2023		DD2487	J1267	0.19
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2500	J1380	0.42
04/27/2023		DD2502	J1382	4.16

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/11/2023		DD2510	J1643	18.53
05/11/2023		DD2513	J1646	20.23
05/11/2023		DD2514	J1647	4.16
05/25/2023		38880	J1714	17.38
05/25/2023		38883	J1717	37.71
05/25/2023		38885	J1719	22.00
				<u>161.47</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	94.26
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2458	J909	600.88
03/16/2023		DD2463	J914	174.72
03/30/2023		DD2475	J1010	115.08
03/30/2023		DD2477	J1012	224.64
04/13/2023		DD2485	J1265	388.81
04/13/2023		DD2487	J1267	10.43
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2500	J1380	22.71
04/27/2023		DD2502	J1382	224.64
05/11/2023		DD2510	J1643	1,001.47
05/11/2023		DD2513	J1646	1,093.26
05/11/2023		DD2514	J1647	224.64
05/25/2023		38880	J1714	939.55
05/25/2023		38883	J1717	2,038.28
05/25/2023		38885	J1719	1,189.16
				<u>8,727.34</u>
5910	CPP Expense			
03/02/2023		DD2445	J652	5.38
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2458	J909	34.53
03/16/2023		DD2463	J914	9.74
03/30/2023		DD2475	J1010	6.55
03/30/2023		DD2477	J1012	12.52
04/13/2023		DD2485	J1265	22.26
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2502	J1382	12.53
05/11/2023		DD2510	J1643	58.12
05/11/2023		DD2513	J1646	62.18
05/11/2023		DD2514	J1647	12.50
05/25/2023		38880	J1714	51.19
05/25/2023		38883	J1717	117.74
05/25/2023		38885	J1719	67.33
				<u>495.82</u>
5920	EI Expense			
03/02/2023		DD2445	J652	2.15
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2458	J909	13.71
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2475	J1010	2.63

MERMAC Construction Ltd.**Job Costing Allocation Detail 03/01/2023 to 05/31/2023**

Date	Description	Source	JE#	Amount
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2485	J1265	8.87
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2502	J1382	5.13
05/11/2023		DD2510	J1643	22.85
05/11/2023		DD2513	J1646	24.95
05/11/2023		DD2514	J1647	5.13
05/25/2023		38880	J1714	21.44
05/25/2023		38883	J1717	46.51
05/25/2023		38885	J1719	27.13
				<u>199.17</u>

Total 2020-202-H Bldg. H (Sage Hill)181,652.01**2020-202-J Bldg. J (Sage Hill)**

5040 Winter Conditions

03/13/2023	Kerridge Concrete Ltd.	71707	J1230	72.00
04/05/2023	FleetCor Canada MasterCard	05-APR-23 ...	J1187	747.82
04/11/2023	Darcy's Rentals Inc	1814	J1633	7,498.35
				<u>8,318.17</u>

5045 Fuel Surcharges

03/13/2023	Kerridge Concrete Ltd.	71707	J1230	24.00
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5121 Shallow Utilities(Emax/Telus/S...

04/10/2023	Jet Hydrovac	24558	J1635	900.00
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5193 Foundations - Reinforcing

03/27/2023	Canbar Steel Fabricators Ltd.	HBSage-J-...	J1632	1,630.00
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5194 Foundations - Concrete-Pumping

03/13/2023	Kerridge Concrete Ltd.	71707	J1230	1,019.50
03/16/2023	Grayframe Ltd.	3070	J1231	600.00
				<u>1,619.50</u>

5196 Cutting and Coring

05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
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5202 Slab - Gravel

05/08/2023	Brian's Bobcat Service	45184	J1909	100.00
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5250 Roofing

04/30/2023	Triumph Inc.	37888	J1637	31,661.28
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5260 Rough Carpentry

03/06/2023	Home Depot Credit Services	711008	J922	59.96
03/08/2023	Home Depot Credit Services	5011141	J924	113.55
				<u>173.51</u>

5290 Hollow Metal Doors

05/30/2023	ABBL Hardware	32607	J1849	1,530.00
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5310 Windows and Glazing

04/25/2023	Metro Glass Products Ltd.	61888	J1639	30,537.00
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5330 Drywall & T-bar

03/24/2023	Detailed Drywall	20695	J1188	9,473.89
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5430 Plumbing

04/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3024	J1634	3,665.70
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3047	J1916	28,355.59
				<u>32,021.29</u>

5470 Electrical

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
04/25/2023	King Electrical Services Ltd.	1922	J1636	9,985.23
05/25/2023	King Electrical Services Ltd.	1936	J1927	8,254.82
				<u>18,240.05</u>
5890	Worker's Compensation			
03/02/2023	[REDACTED]	DD2445	J652	5.01
03/02/2023	[REDACTED]	DD2447	J654	0.19
03/02/2023	[REDACTED]	DD2448	J655	10.65
03/02/2023	[REDACTED]	DD2450	J657	2.77
03/16/2023	[REDACTED]	DD2458	J909	15.48
03/16/2023	[REDACTED]	DD2461	J912	18.09
03/16/2023	[REDACTED]	DD2463	J914	3.23
03/30/2023	[REDACTED]	DD2472	J1003	11.99
03/30/2023	[REDACTED]	DD2475	J1010	10.29
03/30/2023	[REDACTED]	DD2477	J1012	4.62
04/13/2023	[REDACTED]	DD2485	J1265	11.55
04/13/2023	[REDACTED]	DD2487	J1267	0.19
04/13/2023	[REDACTED]	DD2488	J1268	8.52
04/13/2023	[REDACTED]	DD2490	J1270	4.62
04/27/2023	[REDACTED]	DD2498	J1378	18.85
04/27/2023	[REDACTED]	DD2500	J1380	0.42
04/27/2023	[REDACTED]	DD2501	J1381	9.93
04/27/2023	[REDACTED]	DD2502	J1382	4.16
05/11/2023	[REDACTED]	DD2510	J1643	19.72
05/11/2023	[REDACTED]	DD2514	J1647	4.16
05/25/2023	[REDACTED]	38880	J1714	1.09
05/25/2023	[REDACTED]	38885	J1719	2.48
				<u>168.01</u>
5900	Wages, Vacation Pay			
03/02/2023	[REDACTED]	DD2445	J652	270.99
03/02/2023	[REDACTED]	DD2447	J654	10.41
03/02/2023	[REDACTED]	DD2448	J655	575.40
03/02/2023	[REDACTED]	DD2450	J657	149.76
03/16/2023	[REDACTED]	DD2458	J909	836.52
03/16/2023	[REDACTED]	DD2461	J912	978.18
03/16/2023	[REDACTED]	DD2463	J914	174.72
03/30/2023	[REDACTED]	DD2472	J1003	648.01
03/30/2023	[REDACTED]	DD2475	J1010	556.22
03/30/2023	[REDACTED]	DD2477	J1012	249.60
04/13/2023	[REDACTED]	DD2485	J1265	624.45
04/13/2023	[REDACTED]	DD2487	J1267	10.43
04/13/2023	[REDACTED]	DD2488	J1268	460.32
04/13/2023	[REDACTED]	DD2490	J1270	249.60
04/27/2023	[REDACTED]	DD2498	J1378	1,019.15
04/27/2023	[REDACTED]	DD2500	J1380	22.71
04/27/2023	[REDACTED]	DD2501	J1381	537.04
04/27/2023	[REDACTED]	DD2502	J1382	224.64
05/11/2023	[REDACTED]	DD2510	J1643	1,066.27
05/11/2023	[REDACTED]	DD2514	J1647	224.64
05/25/2023	[REDACTED]	38880	J1714	59.18
05/25/2023	[REDACTED]	38885	J1719	134.26
				<u>9,082.50</u>
5910	CPP Expense			
03/02/2023	[REDACTED]	DD2445	J652	15.47
03/02/2023	[REDACTED]	DD2447	J654	0.59

MERMAC Construction Ltd.

Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/02/2023		DD2448	J655	32.57
03/02/2023		DD2450	J657	8.33
03/16/2023		DD2458	J909	48.08
03/16/2023		DD2461	J912	55.58
03/16/2023		DD2463	J914	9.74
03/30/2023		DD2472	J1003	37.34
03/30/2023		DD2475	J1010	31.64
03/30/2023		DD2477	J1012	13.91
04/13/2023		DD2485	J1265	35.75
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2488	J1268	26.05
04/13/2023		DD2490	J1270	13.81
04/27/2023		DD2498	J1378	59.04
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2501	J1381	30.53
04/27/2023		DD2502	J1382	12.53
05/11/2023		DD2510	J1643	61.88
05/11/2023		DD2514	J1647	12.50
05/25/2023		38880	J1714	3.22
05/25/2023		38885	J1719	7.60
				<u>518.04</u>
5920	El Expense			
03/02/2023		DD2445	J652	6.18
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2448	J655	13.13
03/02/2023		DD2450	J657	3.39
03/16/2023		DD2458	J909	19.09
03/16/2023		DD2461	J912	22.32
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2472	J1003	14.79
03/30/2023		DD2475	J1010	12.69
03/30/2023		DD2477	J1012	5.70
04/13/2023		DD2485	J1265	14.25
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2488	J1268	10.51
04/13/2023		DD2490	J1270	5.70
04/27/2023		DD2498	J1378	23.26
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2501	J1381	12.26
04/27/2023		DD2502	J1382	5.13
05/11/2023		DD2510	J1643	24.34
05/11/2023		DD2514	J1647	5.13
05/25/2023		38880	J1714	1.35
05/25/2023		38885	J1719	3.06
				<u>207.27</u>
Total 2020-202-J Bldg. J (Sage Hill)				<u><u>146,704.51</u></u>

APPENDIX B

Riks Electrical

284087 Meadowridge Lane

AB

5878918221

accounting@rikselectrical.com

www.rikselectrical.com

Business Number 798592697RP0001



INVOICE

BILL TO

Mermac Construction Ltd

4799 68 AVE SW

Calgary AB T2C5C1

INVOICE # 2456

DATE 25/05/2023

DUE DATE 24/06/2023

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	TAX	QTY	RATE	AMOUNT
	Distrubtion	Order Distribution 50% deposit, 50% 30 days after delivery.	GST	1	35,000.00	35,000.00

Building F
 Contract: \$275,000
 Due: \$35,000
 Remaining: \$240,000

SUBTOTAL 35,000.00
 GST @ 5% 1,750.00
 TOTAL 36,750.00
BALANCE DUE \$36,750.00

PMT1

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	1,750.00	35,000.00

APPENDIX C



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20700
 Date: 03/24/23
 Job No.: 22-2039

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Commons
 3650 Sage Hill Commons
 Calgary, Alberta
 RE: Building A

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including March 31, 2023	G	18,961.80
Less 10% holdback	G	-1,896.18
Subtotal:		17,065.62
G - GST 5%		
GST		853.28
Terms: Terms: Net 30. Due 04/23/23.		Total Amount 17,918.90
Comment: Thank you for using Detailed Drywall!		Amount Paid 0.00
		Amount Owing 17,918.90



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20553
 Date: 12/23/22
 Job No.: 22-2039

Sold to:
Mernac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building A
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for remainder of change order #1 (header jambs) sent October 2, 2022	G	3,075.00
Less 10% holdback	G	-307.50
Subtotal:		2,767.50
G - GST 5%		
GST		138.37
Terms: Terms: Net 30. Due 01/22/23. Comment: Thank you for using Detailed Drywall!		Total Amount 2,905.87 Amount Paid 2,905.87 Amount Owing 0.00



1148477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20417
 Date: 10/25/22
 Job No.: 22-2039

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Commons
 3650 SAge Hill Drive NW
 Calgary, Alberta
 Building A

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for first progression draw for Detailed Drywall change order #1 sent October 3, 2022 for header jambs	G	9,225.00
Less 10% holdback	G	-922.50
Subtotal:		8,302.50
G - GST 5%		
GST		415.12
Terms: Terms: Net 30. Due 11/24/22.		Total Amount 8,717.62
Comment: Thank you for using Detailed Drywall!		Amount Paid 8,717.62
		Amount Owing 0.00



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20371
 Date: 09/25/22
 Job No.: 22-2039

Sold to:
 Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Commons
 3650 Sage Hill Drive NW
 Calgary, Alberta
 Building A

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for first progression draw of Building A as per SCA dated August 1, 2022	G	47,404.50
Less 10% holdback	G	-4,740.45
Subtotal:		42,664.05
G - GST 5%		
GST		2,133.21
Terms: Terms: Net 30. Due 10/25/22. Comment: Thank you for using Detailed Drywall!		Total Amount 44,797.26 Amount Paid 44,797.26 Amount Owing 0.00



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20774
 Date: 04/25/23
 Job No.: 22-2040

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building B
 3650 Sage Hill Drive NW

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 5th progression daw for material and labour up to and including April 30, 2023	G	8,057.45
Less 10% holdback	G	-805.74
Subtotal:		7,251.71
G - GST 5%		
GST		362.58
GST, not included		-0.01
Terms: Terms: Net 30. Due 05/25/23.		Total Amount 7,614.28
Comment: Thank you for using Detailed Drywall!		Amount Paid 0.00
		Amount Owing 7,614.28



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20699
 Date: 03/24/23
 Job No.: 22-2040

Sold to:
 Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building B
 3650 Sage Hill Drive NW

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 4th progression draw for material and labour up to and including March 31, 2023	G	31,287.25
Less 10% holdback	G	-3,128.73
Subtotal:		28,158.52
G - GST 5%		
GST		1,407.92
Terms: Terms: Net 30. Due 04/23/23.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owing
		29,566.44
		0.00
		29,566.44



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20485
 Date: 11/25/22
 Job No.: 22-2040

Sold to:
 Memac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building B
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for thrd progression draw for material and labour up to and including November 30, 2022	G	9,000.00
Invoice for remainder of change order #1 (header jambs) sent October 2, 2022	G	3,400.00
Less 10% holdback	G	-1,240.00
Subtotal:		11,160.00
G - GST 5%		
GST		558.00
Terms: Terms: Net 30. Due 12/25/22.		Total Amount 11,718.00
Comment: Thank you for using Detailed Drywall!		Amount Paid 11,718.00
		Amount Owing 0.00



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20418
 Date: 10/25/22
 Job No.: 22-2040

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Commons
 3650 Sage Hill Drive NW
 Calgary, Alberta
 Building B

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for second progression draw of Building B for material and labour up to and including October 31, 2022	G	16,114.90
Invoice for first progression draw for Detailed Drywall change order #1 sent October 3, 2022 for header jambs	G	10,200.00
Less 10% holdback	G	-2,631.49
Subtotal:		23,683.41
G - GST 5%		
GST		1,184.18
Terms: Terms: Net 30. Due 11/24/22.		Total Amount 24,867.59
Comment: Thank you for using Detailed Drywall!		Amount Paid 24,867.59
		Amount Owing 0.00



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20372
 Date: 09/23/22
 Job No.: 22-2040

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Commons
 3650 Sage Hill Drive NW
 Calgary, Alberta
 Building B

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for first progression draw for material and labour, up to and including September 30, 2022	G	48,344.70
Less 10% holdback	G	-4,834.47
Subtotal:		43,510.23
G - GST 5%		
GST		2,175.52
Terms: Terms: Net 30, Due 10/23/22.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owing
		45,685.75
		45,685.75
		0.00



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20823
 Date: 05/25/23
 Job No.: 23-2025

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 3650 Sage Hill Drive NW
 Calgary, Alberta
 RE: Building C

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including May 31, 2023	G	60,525.00
Less 10% holdback	G	-6,052.50
Subtotal:		54,472.50
G - GST 5%		
GST		2,723.62
Terms: Terms: Net 30. Due 06/24/23.		Total Amount 57,196.12
Comment: Thank you for using Detailed Drywall!		Amount Paid 0.00
		Amount Owning 57,196.12



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20762
 Date: 04/25/23
 Job No.: 23-2025

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 3650 Sage Hill Drive NW
 Calgary, Alberta
 RE: Buidling C

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
1st Progression draw for material and labour up to and including April 30, 2023	G	33,625.00
Less 10% holdback	G	-3,362.50
Subtotal:		30,262.50
G - GST 5%		
GST		1,513.12
Terms: Terms: Net 30. Due 05/25/23.		Total Amount 31,775.62
Comment: Thank you for using Detailed Drywall!		Amount Paid 0.00
		Amount Owing 31,775.62



1149477 ALBERTA LTD.
4, 4804 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20698
Date: 03/24/23
Job No.: 22-2041

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building G
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including March 31, 2023	G	30,031.50
Less 10% holdback	G	-3,003.15
Subtotal:		27,028.35
G - GST 5%		
GST		1,351.42
Terms: Terms: Net 30. Due 04/23/23. Comment: Thank you for using Detailed Drywall!	Total Amount Amount Paid Amount Owing	28,379.77 0.00 28,379.77



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20554
 Date: 12/23/22
 Job No.: 22-2041

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building G
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
WCB No.: 5054852

Description	Tax	Amount
Invoice for first progression draw for material and labour up to and including December 31, 2022	G	22,500.00
Less 10% holdback	G	-2,250.00
Subtotal:		20,250.00
G - GST 5%		
GST		1,012.50
Terms: Terms: Net 30. Due 01/22/23.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owning
		21,262.50
		21,262.50
		0.00



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20768
 Date: 04/25/23
 Job No.: 23-2002

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building H
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including April 30, 2023	G	35,094.00
Less 10% holdback	G	-3,509.40
Subtotal:		31,584.60
G - GST 5%		
GST		1,579.23
Terms: Terms: Net 30. Due 05/25/23.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owing
		33,163.83
		0.00
		33,163.83



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20696
 Date: 03/24/23
 Job No.: 23-2002

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building H
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for first progression draw for material and labour up to and including March 31, 2023	G	46,792.00
Less 10% holdback	G	-4,679.20
Subtotal:		42,112.80
G - GST 5%		
GST		2,105.64
Terms: Terms: Net 30. Due 04/23/23.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owing
		44,218.44
		0.00
		44,218.44



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20695
 Date: 03/24/23
 Job No.: 23-2003

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building J
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 3rd progression draw for material and labour up to and including March 31, 2023	G	10,526.55
Less 10% holdback	G	-1,052.66
Subtotal:		9,473.89
G - GST 5%		
GST		473.70
Terms: Terms: Net 30. Due 04/23/23.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owning
		9,947.59
		0.00
		9,947.59



1149477 ALBERTA LTD.
4, 4804 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20647
 Date: 02/24/23
 Job No.: 23-2003

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building J
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for second progression draw for material and labour up to and including February 28, 2023	G	24,561.95
Less 10% holdback	G	-2,456.20
Subtotal:		22,105.75
G - GST 5%		
GST		1,105.29
Terms: Terms: Net 30. Due 03/26/23.		Total Amount 23,211.04
Comment: Thank you for using Detailed Drywall		Amount Paid 0.00
		Amount Owning 23,211.04



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

INVOICE

Invoice No.: 20597
Date: 01/25/23
Job No.: 23-2003

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building J
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
WCB No.: 5054852

Description	Tax	Amount
Invoice for first progression draw for material and labour up to and including January 31, 2023	G	14,035.40
Less 10% holdback	G	-1,403.54
Subtotal:		12,631.86
G - GST 5%		
GST		631.59
Terms: Terms: Net 30. Due 02/24/23.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owning
		13,263.45
		13,263.45
		0.00

Invoice #	Date	Description	Total	Cheque #	Holdback
Building A					
Inv 20371	25-Sep	1st progression draw	\$44,797.26	38597	\$4,740.45
Inv 20417	25-Oct	CO 1 progression	\$8,717.62	38597	\$992.50
Inv 20553	23-Dec	CO 1 final	\$2,905.87	38702	\$307.50
Inv 20700	24-Mar	70% (base progression)	\$17,918.90		\$1,896.18
Inv HB22-2039	1-Oct	HB Release	\$7,259.97		
Total to be Paid:			\$26,178.87		

PAID
Not Paid

Invoice #	Date	Description	Total	Cheque #	Holdback
Building B					
Inv 20372	23-Sep	1st progression	\$45,685.75	38597	\$4,834.47
Inv 20418	25-Oct	2nd prog and CO	\$24,867.59	38597	\$2,631.49
Inv 20485	25-Nov	3rd prog and CO	\$11,718.00	48597	\$1,240.00
Inv 20699	24-Mar	65% (4th progression)	\$29,566.44		\$3,128.73
Inv 20774	25-Apr	70% (5th progression)	\$7,614.28		\$805.74
Inv HB22-2040	1-Oct	HB Release	\$13,272.45		
Total to be Paid:			\$50,453.17		

PAID
Not Paid

Invoice #	Date	Description	Total	Cheque #	Holdback
Building C					
Inv 20762	25-Apr	25% (1st progression)	\$31,775.62		\$3,362.50
Inv 20823	25-May	70% (2nd progression)	\$57,196.12		\$6,052.50
Inv HB23-2025	1-Oct	HB Release	\$9,885.76		
Total to be Paid:			\$98,857.50		

PAID
Not Paid

Invoice #	Date	Description	Total	Cheque #	Holdback
Building G					
Inv 20554		1st progression	\$21,262.50	38702	\$2,250.00
Inv 20698		70% (2nd progression)	\$28,379.77		\$3,003.15
Inv HB22-2041		HB Release	\$5,515.81		
Total to be Paid:			\$33,895.58		

PAID
Not Paid

Invoice #	Date	Description	Total	Cheque #	Holdback
Building H					
Inv 20696	24-Mar	40% (1st progression)	\$44,218.44		\$4,679.20
Inv 20768	25-Apr	70% (2nd progression)	\$33,163.83		\$3,509.40
Inv HB23-2002	1-Oct	HB Release	\$8,598.03		
Total to be Paid:			\$85,980.30		

PAID
Not Paid

Invoice #	Date	Description	Total	Cheque #	Holdback
Building J					
Inv 20597	25-Jan	1st progression	\$13,263.45	38702	\$1,403.54
Inv 20647	24-Feb	55% (2nd progression)	\$23,211.04		\$2,456.20
Inv 20695	24-Mar	70% (3rd progression)	\$9,947.59		\$1,052.66
Inv HB23-2003	1-Oct	HB Release	\$5,456.02		
Total to be Paid:			\$38,316.65		

PAID
Not Paid

Building A	\$26,178.87
Building B	\$50,453.17
Building C	\$98,857.50
Building G	\$33,895.58
Building H	\$85,980.30
Building J	\$38,316.65
Total	\$333,682.07



CONTRACTING LTD.

629 - 35th Ave NE
Calgary, AB T2E 2L2
www.lbcocontracting.com
P: 403-277-9555
F: 403-457-0500
E: Info@lbcocontracting.com

Invoice

Date	Invoice #
2023-04-06	20220186

Invoice to:

Mermac Construction Ltd.
4799 68 Ave SE
Calgary, AB T2C 5C1

P.O. No.	Terms	Due Date	Account #	Project
	Net 30	2023-05-06		
Description		Qty	Rate	Amount
PPC #7 - Sage Hill Commons Site Development		1	68,940.00	68,940.00
Holdback			-10.00%	-6,894.00
			Subtotal	\$62,046.00
			GST	\$3,102.30
			Total	\$65,148.30
			Payments/Credits	\$0.00
			Balance Due	\$65,148.30

Thank you for your business.

GST/HST No. 831094586

Simply Stone Landscapes Ltd
 151 Tuscany Glen Park NW
 AB T3L 3E6
 invoices@simplystonelandscape.com
 GST/HST Registration No.:
 879514719RT0001



INVOICE

BILL TO

Mermac Construction Ltd
 4799 - 68 Avenue SE
 Calgary AB T2C 5C1
 RE: PO 2020-202
 Sage Property Development
 Inc. Sage Hill Lot 1

INVOICE # 2458
DATE 24-05-2023
DUE DATE 23-06-2023
TERMS Net 30

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Commercial Projects:CP Supply and Install Supply and install Allen Block walls 1,2,3,5,9,10. Wall 1- 17.9 lin m and 11 sq. m Wall 2- 13.9 lin m and 9 sq. m Wall 3- 24.4 lin m and 21 sq. m Wall 5- 30.8 lin m and 15 sq. m Wall 9- 28.6 lin m and 29 sq. m Wall 10- 29.2 lin m and 18 sq. m	103	675.00	GST	69,525.00
Holdbacks:Holdbacks Holdback 10% of project billing	1	-6,952.50	GST	-6,952.50

 SUBTOTAL 62,572.50
 GST @ 5% 3,128.62
 TOTAL 65,701.12
BALANCE DUE \$65,701.12

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	3,128.62	62,572.50

APPENDIX D

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

Pay Period March 3 to March 15/23
Paydate March 16/23

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03, 2023	J907	38714,	[REDACTED]				
		5890	Worker's Com...	28.55	-	4.36	- 2021-212 HiQ...
						23.32	- 2020-192 Lot ...
						0.87	- 2020-198 Sun...
		5900	Wages, Vacat...	1,543.44	-	235.64	- 2021-212 HiQ...
						1,260.67	- 2020-192 Lot ...
						47.13	- 2020-198 Sun...
		5910	CPP Expense	83.83	-	12.80	- 2021-212 HiQ...
						68.47	- 2020-192 Lot ...
						2.56	- 2020-198 Sun...
		5920	EI Expense	35.22	-	5.38	- 2021-212 HiQ...
						28.77	- 2020-192 Lot ...
						1.07	- 2020-198 Sun...
		1075	BANK (BMO)	-	1,251.05		
		2270	EI Payable	-	60.38		
		2280	CPP Payable	-	167.66		
		2290	Federal Inco...	-	183.40		
		2295	WCB Payable	-	28.55		
03/16/2023	J908	DD2457,	[REDACTED]				
		5890	Worker's Com...	41.27	-		
		5900	Wages, Vacat...	2,230.77	-		
		5910	CPP Expense	124.72	-		
		5920	EI Expense	50.90	-		
		1075	BANK (BMO)	-	1,668.66		
		2270	EI Payable	-	87.26		
		2280	CPP Payable	-	249.44		
		2290	Federal Inco...	-	350.87		
		2295	WCB Payable	-	41.27		
		5640	Insurance - ...	-	50.16		
03/16/2023	J909	DD2458,	[REDACTED]				
		5890	Worker's Com...	73.02	-	23.10	- 2020-202 Sag...
						10.46	- 2020-202-B B...
						12.86	- 2020-202-F Bl...
						15.48	- 2020-202-J Bl...
						11.12	- 2020-202-H B...
		5900	Wages, Vacat...	3,946.97	-	1,248.89	- 2020-202 Sag...
						565.54	- 2020-202-B B...
						695.14	- 2020-202-F Bl...
						836.52	- 2020-202-J Bl...
						600.88	- 2020-202-H B...
		5910	CPP Expense	226.84	-	71.78	- 2020-202 Sag...
						32.50	- 2020-202-B B...
						39.95	- 2020-202-F Bl...
						48.08	- 2020-202-J Bl...
						34.53	- 2020-202-H B...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		5920	EI Expense	90.08	-		
						28.50	- 2020-202 Sag...
						12.91	- 2020-202-B B...
						15.86	- 2020-202-F Bl...
						19.09	- 2020-202-J Bl...
						13.71	- 2020-202-H B...
		1075	BANK (BMO)	-	2,726.24		
		2270	EI Payable	-	154.42		
		2280	CPP Payable	-	453.68		
		2290	Federal Inco...	-	868.66		
		2295	WCB Payable	-	73.02		
		5640	Insurance - ...	-	60.89		
03/16/2023	J910	DD2459,	[REDACTED]				
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/16/2023	J911	DD2460,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
						5.93	- 2023-228 Mer...
						15.42	- 2023-226 Pro...
						17.79	- 2021-212 HiQ...
						14.23	- 2019-185 Ne...
		5900	Wages, Vacat...	2,884.62	-		
						320.51	- 2023-228 Mer...
						833.33	- 2023-226 Pro...
						961.54	- 2021-212 HiQ...
						769.24	- 2019-185 Ne...
		5910	CPP Expense	163.63	-		
						18.18	- 2023-228 Mer...
						47.27	- 2023-226 Pro...
						54.54	- 2021-212 HiQ...
						43.64	- 2019-185 Ne...
		5920	EI Expense	65.83	-		
						7.31	- 2023-228 Mer...
						19.02	- 2023-226 Pro...
						21.94	- 2021-212 HiQ...
						17.56	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,068.44		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	60.89		
03/16/2023	J912	DD2461,	[REDACTED]				

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
5890	Worker's Com...	55.17	-	9.93	- 2020-202 Sag...
				15.79	- 2020-202-B B...
				5.14	- 2021-213 Mr. ...
				18.09	- 2020-202-J Bl...
				5.14	- 2020-202-C B...
				1.08	- 2023-227 Saf...
5900	Wages, Vacat...	2,982.49	-	537.04	- 2020-202 Sag...
				853.51	- 2020-202-B B...
				278.11	- 2021-213 Mr. ...
				978.18	- 2020-202-J Bl...
				278.11	- 2020-202-C B...
				57.54	- 2023-227 Saf...
5910	CPP Expense	169.45	-	30.51	- 2020-202 Sag...
				48.49	- 2020-202-B B...
				15.80	- 2021-213 Mr. ...
				55.58	- 2020-202-J Bl...
				15.80	- 2020-202-C B...
				3.27	- 2023-227 Saf...
5920	EI Expense	68.05	-	12.25	- 2020-202 Sag...
				19.47	- 2020-202-B B...
				6.35	- 2021-213 Mr. ...
				22.32	- 2020-202-J Bl...
				6.35	- 2020-202-C B...
				1.31	- 2023-227 Saf...
1075	BANK (BMO)	-	2,158.44		
2270	EI Payable	-	116.66		
2280	CPP Payable	-	338.90		
2290	Federal Inco...	-	574.49		
2295	WCB Payable	-	55.17		
5640	Insurance - ...	-	31.50		
03/16/2023	J913	DD2462, [REDACTED]			
5890	Worker's Com...	38.48	-	12.03	- 2022-225 PT ...
				1.20	- 2019-180 Cob...
				3.37	- 2020-202 Sag...
				0.24	- 2023-230 RO...
				0.24	- 2023-227 Saf...
				0.24	- 2023-228 Mer...
				21.16	- 2023-226 Pro...
5900	Wages, Vacat...	2,080.00	-	650.00	- 2022-225 PT ...
				65.00	- 2019-180 Cob...
				182.00	- 2020-202 Sag...
				13.00	- 2023-230 RO...
				13.00	- 2023-227 Saf...
				13.00	- 2023-228 Mer...
				1,144.00	- 2023-226 Pro...
5910	CPP Expense	115.75	-	36.17	- 2022-225 PT ...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					3.62	- 2019-180 Cob...
					10.13	- 2020-202 Sag...
					0.72	- 2023-230 RO...
					0.72	- 2023-227 Saf...
					0.72	- 2023-228 Mer...
					63.66	- 2023-226 Pro...
	5920	EI Expense	47.46	-		
					14.83	- 2022-225 PT ...
					1.48	- 2019-180 Cob...
					4.15	- 2020-202 Sag...
					0.30	- 2023-230 RO...
					0.30	- 2023-227 Saf...
					0.30	- 2023-228 Mer...
					26.10	- 2023-226 Pro...
	1075	BANK (BMO)	-	1,580.57		
	2270	EI Payable	-	81.36		
	2280	CPP Payable	-	231.50		
	2290	Federal Inco...	-	307.82		
	2295	WCB Payable	-	38.48		
	5640	Insurance - ...	-	41.96		
03/16/2023	J914	DD2463, [REDACTED]				
		5890 Worker's Com...	39.25	-		
					1.39	- 2019-180 Cob...
					0.92	- 2019-185 Ne
					6.93	- 2020-192 Lc
					0.46	- 2020-202 Sag...
					3.69	- 2020-202-A B...
					3.69	- 2020-202-B B...
					3.23	- 2020-202-C B...
					3.23	- 2020-202-F Bl...
					3.23	- 2020-202-G B...
					3.23	- 2020-202-H B...
					0.46	- 2021-208 Jac...
					0.46	- 2021-212 HiQ...
					1.85	- 2021-213 Mr. ...
					1.85	- 2023-230 RO...
					0.92	- 2022-225 PT ...
					0.46	- 2023-228 Mer...
					3.23	- 2020-202-J Bl...
	5900	Wages, Vacat...	2,121.60	-		
					74.88	- 2019-180 Cob...
					49.92	- 2019-185 Ne...
					374.40	- 2020-192 Lot ...
					24.96	- 2020-202 Sag...
					199.68	- 2020-202-A B...
					199.68	- 2020-202-B B...
					174.72	- 2020-202-C B...
					174.72	- 2020-202-F Bl...
					174.72	- 2020-202-G B...
					174.72	- 2020-202-H ...
					24.96	- 2021-208 Jac...
					24.96	- 2021-212 HiQ...
					99.84	- 2021-213 Mr. ...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
				99.84	- 2023-230 RO...
				49.92	- 2022-225 PT ...
				24.96	- 2023-228 Mer...
				174.72	- 2020-202-J Bl...
5910	CPP Expense	118.23	-		
				4.17	- 2019-180 Cob...
				2.78	- 2019-185 Ne...
				20.86	- 2020-192 Lot ...
				1.39	- 2020-202 Sag...
				11.13	- 2020-202-A B...
				11.13	- 2020-202-B B...
				9.74	- 2020-202-C B...
				9.74	- 2020-202-F Bl...
				9.74	- 2020-202-G B...
				9.74	- 2020-202-H B...
				1.39	- 2021-208 Jac...
				1.39	- 2021-212 HiQ...
				5.56	- 2021-213 Mr. ...
				5.56	- 2023-230 RO...
				2.78	- 2022-225 PT ...
				1.39	- 2023-228 Mer...
				9.74	- 2020-202-J Bl...
5920	EI Expense	48.41	-		
				1.71	- 2019-180 Cob...
				1.14	- 2019-185 Ne...
				8.54	- 2020-192 Lot ...
				0.57	- 2020-202 Sag...
				4.56	- 2020-202-A B...
				4.56	- 2020-202-B B...
				3.99	- 2020-202-C B...
				3.99	- 2020-202-F Bl...
				3.99	- 2020-202-G B...
				3.99	- 2020-202-H B...
				0.57	- 2021-208 Jac...
				0.57	- 2021-212 HiQ...
				2.28	- 2021-213 Mr. ...
				2.28	- 2023-230 RO...
				1.14	- 2022-225 PT ...
				0.57	- 2023-228 Mer...
				3.99	- 2020-202-J Bl...
	1075 BANK (BMO)	-	1,607.13		
	2270 EI Payable	-	82.99		
	2280 CPP Payable	-	236.46		
	2290 Federal Inco...	-	319.70		
	2295 WCB Payable	-	39.25		
	5640 Insurance - ...	-	41.96		
03/16/2023	J915 DD2464, [REDACTED]				
	5900 Wages, Vacat...	9,615.38	-		
	5910 CPP Expense	580.07	-		
	1075 BANK (BMO)	-	5,726.92		
	2280 CPP Payable	-	1,160.14		
	2290 Federal Inco...	-	3,273.89		
	5640 Insurance - ...	-	34.50		

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03/16/2023	J916	DD2465, 5890	Worker's Com...	43.17	-		
						2.59	- 2020-192 Lot ...
						1.55	- 2020-198 Sun...
						21.71	- 2021-212 HiQ...
						17.32	- 2019-185 Ne...
		5900	Wages, Vacat...	2,333.66	-		
						139.74	- 2020-192 Lot ...
						83.84	- 2020-198 Sun...
						1,173.82	- 2021-212 HiQ...
						936.26	- 2019-185 Ne...
		5910	CPP Expense	130.84	-		
						7.83	- 2020-192 Lot ...
						4.70	- 2020-198 Sun...
						65.81	- 2021-212 HiQ...
						52.50	- 2019-185 Ne...
		5920	EI Expense	53.26	-		
						3.19	- 2020-192 Lot ...
						1.91	- 2020-198 Sun...
						26.79	- 2021-212 HiQ...
						21.37	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,753.04		
		2270	EI Payable	-	91.30		
		2280	CPP Payable	-	261.68		
		2290	Federal Inco...	-	380.24		
		2295	WCB Payable	-	43.17		
		5640	Insurance - ...	-	31.50		
03/16/2023	J917	DD2466, 5900	Wages, Vacat...	9,615.38	-		
		5910	CPP Expense	564.11	-		
		1075	BANK (BMO)	-	5,841.12		
		2280	CPP Payable	-	1,128.22		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	62.34		
03/16/2023	J918	DD2467, 5890	Worker's Com...	39.80	-		
						39.80	- 2019-185 Ne...
		5900	Wages, Vacat...	2,150.90	-		
						2,150.90	- 2019-185 Ne...
		5910	CPP Expense	119.97	-		
						119.97	- 2019-185 Ne...
		5920	EI Expense	49.08	-		
						49.08	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,667.81		
		2270	EI Payable	-	84.14		
		2280	CPP Payable	-	239.94		
		2290	Federal Inco...	-	328.06		
		2295	WCB Payable	-	39.80		
03/16/2023	J919	DD2468, 5890	Worker's Com...	74.45	-		

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						74.45	- 2019-185 Ne...
		5900	Wages, Vacat...	4,024.51	-	4,024.51	- 2019-185 Ne...
		5910	CPP Expense	231.45	-	231.45	- 2019-185 Ne...
		5920	EI Expense	91.84	-	91.84	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,802.21		
		2270	EI Payable	-	157.44		
		2280	CPP Payable	-	462.90		
		2290	Federal Inco...	-	892.30		
		2295	WCB Payable	-	74.45		
		5640	Insurance - ...	-	32.95		
03/16/2023	J920	DD2469,					
		5890	Worker's Com...	100.33	-		
						2.27	- 2021-213 Mr. ...
						2.27	- 2022-225 PT ...
						81.62	- 2020-202 Sag...
						2.27	- 2021-212 HiQ...
						3.40	- 2023-226 Pro...
						3.97	- 2021-208 Jac...
						1.13	- 2023-228 Mer...
						3.40	- 2020-198 Sun...
		5900	Wages, Vacat...	5,192.31	-		
						117.34	- 2021-213 Mr. ...
						117.34	- 2022-225 PT ...
						4,224.25	- 2020-202 Sag...
						117.34	- 2021-212 HiQ...
						176.01	- 2023-226 Pro...
						205.35	- 2021-208 Jac...
						58.67	- 2023-228 Mer...
						176.01	- 2020-198 Sun...
		5910	CPP Expense	314.66	-		
						7.11	- 2021-213 Mr. ...
						7.11	- 2022-225 PT ...
						255.99	- 2020-202 Sag...
						7.11	- 2021-212 HiQ...
						10.67	- 2023-226 Pro...
						12.44	- 2021-208 Jac...
						3.56	- 2023-228 Mer...
						10.67	- 2020-198 Sun...
		5920	EI Expense	123.76	-		
						2.80	- 2021-213 Mr. ...
						2.80	- 2022-225 PT ...
						100.69	- 2020-202 Sag...
						2.80	- 2021-212 HiQ...
						4.20	- 2023-226 Pro...
						4.89	- 2021-208 Jac...
						1.40	- 2023-228 Mer...
						4.18	- 2020-198 Sun...
		5930	Car Allowance	230.77	-		
						5.22	- 2021-213 Mr. ...
						5.22	- 2022-225 PT ...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
				187.75	- 2020-202 Sag...
				5.22	- 2021-212 HiQ...
				7.82	- 2023-226 Pro...
				9.13	- 2021-208 Jac...
				2.61	- 2023-228 Mer...
				7.80	- 2020-198 Sun...
1075	BANK (BMO)	-	3,567.61		
2270	EI Payable	-	212.16		
2280	CPP Payable	-	629.32		
2290	Federal Inco...	-	1,390.07		
2295	WCB Payable	-	100.33		
5640	Insurance - ...	-	62.34		
		<u>58,416.88</u>	<u>58,416.88</u>		

MERMAC Construction Ltd.
Payroll Journal 03/17/2023 to 03/30/2023

Pay Period March 16 to 29/23
Pay Date March 30/23

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03.	2023	J1001	DD2470, ██████████				
			5890 Worker's Com...	41.27	-		
			5900 Wages, Vacat...	2,230.77	-		
			5910 CPP Expense	124.72	-		
			5920 EI Expense	50.90	-		
			1075 BANK (BMO)	-	1,668.66		
			2270 EI Payable	-	87.26		
			2280 CPP Payable	-	249.44		
			2290 Federal Inco...	-	350.87		
			2295 WCB Payable	-	41.27		
			5640 Insurance - ...	-	50.16		
03/30/2023		J1002	DD2471, ██████████				
			5890 Worker's Com...	14.60	-	14.60	- 2020-192 Lot ...
			5900 Wages, Vacat...	789.12	-	789.12	- 2020-192 Lot ...
			5910 CPP Expense	38.94	-	38.94	- 2020-192 Lot ...
			5920 EI Expense	18.00	-	18.00	- 2020-192 Lot ...
			1075 BANK (BMO)	-	721.15		
			2270 EI Payable	-	30.86		
			2280 CPP Payable	-	77.88		
			2290 Federal Inco...	-	16.17		
			2295 WCB Payable	-	14.60		
03/30/2023		J1003	DD2472, ██████████				
			5890 Worker's Com...	78.68	-	21.58	- 2020-202 Sag...
						6.10	- 2020-202-A B...
						11.99	- 2020-202-J Bl...
						39.01	- 2020-202-F Bl...
			5900 Wages, Vacat...	4,253.30	-	1,166.42	- 2020-202 Sag...
						329.90	- 2020-202-A B...
						648.01	- 2020-202-J Bl...
						2,108.97	- 2020-202-F Bl...
			5910 CPP Expense	245.06	-	67.20	- 2020-202 Sag...
						19.01	- 2020-202-A B...
						37.34	- 2020-202-J Bl...
						121.51	- 2020-202-F Bl...
			5920 EI Expense	97.06	-	26.62	- 2020-202 Sag...
						7.53	- 2020-202-A B...
						14.79	- 2020-202-J Bl...
						48.12	- 2020-202-F Bl...
			1075 BANK (BMO)	-	2,909.07		
			2270 EI Payable	-	166.39		
			2280 CPP Payable	-	490.12		
			2290 Federal Inco...	-	968.95		
			2295 WCB Payable	-	78.68		
			5640 Insurance - ...	-	60.89		

MERMAC Construction Ltd.
Payroll Journal 03/17/2023 to 03/30/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03/30/2023	J1004	DD2473,					
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1005	ADJ DD2473, Rev. of J1004. Corr. is J1006.					
		1075	BANK (BMO)	2,092.26	-		
		2270	EI Payable	114.36	-		
		2280	CPP Payable	331.82	-		
		2290	Federal Incom...	556.37	-		
		2295	WCB Payable	54.08	-		
		5640	Insurance - Gr...	60.89	-		
		5890	Worker's Co...	-	54.08		
		5900	Wages, Vac...	-	2,923.08		
		5910	CPP Expense	-	165.91		
		5920	EI Expense	-	66.71		
03/30/2023	J1006	DD2473,					
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1007	ADJ DD2473, Rev. of J1006. Corr. is J1008.					
		1075	BANK (BMO)	2,092.26	-		
		2270	EI Payable	114.36	-		
		2280	CPP Payable	331.82	-		
		2290	Federal Incom...	556.37	-		
		2295	WCB Payable	54.08	-		
		5640	Insurance - Gr...	60.89	-		
		5890	Worker's Co...	-	54.08		
		5900	Wages, Vac...	-	2,923.08		
		5910	CPP Expense	-	165.91		
		5920	EI Expense	-	66.71		
03/30/2023	J1008	DD2473,					
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1009	DD2474,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
		5900	Wages, Vacat...	2,884.62	-		
		5910	CPP Expense	163.63	-		
		5920	EI Expense	65.83	-		
		1075	BANK (BMO)	-	2,068.44		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1010	DD2475,	[REDACTED]				
		5890	Worker's Com...	56.77	-		
						13.84	- 2020-202 Sag...
						4.97	- 2020-202-A B...
						1.42	- 2020-202-B B...
						4.26	- 2020-202-G B...
						2.13	- 2020-202-H B...
						10.29	- 2020-202-J Bl...
						14.19	- 2020-202-F Bl...
						5.68	- 2020-192 Lot ...
		5900	Wages, Vacat...	3,068.80	-		
						748.02	- 2020-202 Sag...
						268.52	- 2020-202-A B...
						76.72	- 2020-202-B B...
						230.16	- 2020-202-G B...
						115.08	- 2020-202-H B...
						556.22	- 2020-202-J Bl...
						767.20	- 2020-202-F Bl...
						306.88	- 2020-192 Lot ...
		5910	CPP Expense	174.58	-		
						42.55	- 2020-202 Sag...
						15.28	- 2020-202-A B...
						4.36	- 2020-202-B B...
						13.09	- 2020-202-G B...
						6.55	- 2020-202-H B...
						31.64	- 2020-202-J Bl...
						43.65	- 2020-202-F Bl...
						17.46	- 2020-192 Lot ...
		5920	EI Expense	70.03	-		
						17.07	- 2020-202 Sag...
						6.13	- 2020-202-A B...
						1.75	- 2020-202-B B...
						5.25	- 2020-202-G B...
						2.63	- 2020-202-H B...
						12.69	- 2020-202-J Bl...

MERMAC Construction Ltd.
Payroll Journal 03/17/2023 to 03/30/2023

	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					17.51	- 2020-202-F L
					7.00	- 2020-192 Lot ...
	1075	BANK (BMO)	-	2,211.89		
	2270	EI Payable	-	120.05		
	2280	CPP Payable	-	349.16		
	2290	Federal Inco...	-	600.81		
	2295	WCB Payable	-	56.77		
	5640	Insurance - ...	-	31.50		
03/30/2023	J1011	DD2476, [REDACTED]				
	5890	Worker's Com...	38.60	-		
					0.48	- 2022-225 PT ...
					6.49	- 2020-202 Sag...
					4.33	- 2023-228 Mer...
					27.30	- 2023-226 Pro...
	5900	Wages, Vacat...	2,086.50	-		
					26.00	- 2022-225 PT ...
					351.00	- 2020-202 Sag...
					234.00	- 2023-228 Mer...
					1,475.50	- 2023-226 Pro...
	5910	CPP Expense	116.14	-		
					1.45	- 2022-225 PT ...
					19.54	- 2020-202 Sag...
					13.03	- 2023-228 Mer...
					82.12	- 2023-226 Pro ...
	5920	EI Expense	47.61	-		
					0.59	- 2022-225 PT ...
					8.01	- 2020-202 Sag...
					5.34	- 2023-228 Mer...
					33.67	- 2023-226 Pro...
	1075	BANK (BMO)	-	1,584.71		
	2270	EI Payable	-	81.62		
	2280	CPP Payable	-	232.28		
	2290	Federal Inco...	-	309.68		
	2295	WCB Payable	-	38.60		
	5640	Insurance - ...	-	41.96		
03/30/2023	J1012	DD2477, [REDACTED]				
	5890	Worker's Com...	39.25	-		
					0.46	- 2019-185 Ne...
					3.23	- 2020-192 Lot ...
					4.62	- 2020-202-A B...
					4.16	- 2020-202-B B...
					4.16	- 2020-202-C B...
					4.16	- 2020-202-F Bl...
					4.16	- 2020-202-H B...
					4.62	- 2020-202-G B...
					4.62	- 2020-202-J Bl...
					2.31	- 2021-213 Mr. ...
					0.92	- 2023-230 RO...
					1.83	- 2023-228 Mr...
	5900	Wages, Vacat...	2,121.60	-		
					24.96	- 2019-185 Ne...
					174.72	- 2020-192 Lot ...

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Payroll Journal 03/17/2023 to 03/30/2023

		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						249.60	- 2020-202-A B...
						224.64	- 2020-202-B B...
						224.64	- 2020-202-C B...
						224.64	- 2020-202-F Bl...
						224.64	- 2020-202-H B...
						249.60	- 2020-202-G B...
						249.60	- 2020-202-J Bl...
						124.80	- 2021-213 Mr. ...
						49.92	- 2023-230 RO...
						99.84	- 2023-228 Mer...
		5910	CPP Expense	118.23	-		
						1.39	- 2019-185 Ne...
						9.74	- 2020-192 Lot ...
						13.91	- 2020-202-A B...
						12.52	- 2020-202-B B...
						12.52	- 2020-202-C B...
						12.52	- 2020-202-F Bl...
						12.52	- 2020-202-H B...
						13.91	- 2020-202-G B...
						13.91	- 2020-202-J Bl...
						6.95	- 2021-213 Mr. ...
						2.78	- 2023-230 RO...
						5.56	- 2023-228 Mer...
		5920	EI Expense	48.41	-		
						0.57	- 2019-185 Ne...
						3.99	- 2020-192 Lot ...
						5.70	- 2020-202-A B...
						5.13	- 2020-202-B B...
						5.13	- 2020-202-C B...
						5.13	- 2020-202-F Bl...
						5.13	- 2020-202-H B...
						5.70	- 2020-202-G B...
						5.70	- 2020-202-J Bl...
						2.85	- 2021-213 Mr. ...
						1.14	- 2023-230 RO...
						2.24	- 2023-228 Mer...
		1075	BANK (BMO)	-	1,607.13		
		2270	EI Payable	-	82.99		
		2280	CPP Payable	-	236.46		
		2290	Federal Inco...	-	319.70		
		2295	WCB Payable	-	39.25		
		5640	Insurance - ...	-	41.96		
03/30/2023	J1013	DD2478,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		5910	CPP Expense	275.13	-		
		1075	BANK (BMO)	-	6,031.86		
		2280	CPP Payable	-	550.26		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	34.50		
03, 2023	J1014	DD2479,	[REDACTED]				
		5890	Worker's Com...	41.36	-		
						33.09	- 2021-212 HiQ...

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Payroll Journal 03/17/2023 to 03/30/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						8.27	- 2020-192 Lot ...
		5900	Wages, Vacat...	2,235.84	-	1,788.67	- 2021-212 HiQ...
						447.17	- 2020-192 Lot ...
		5910	CPP Expense	125.02	-	100.02	- 2021-212 HiQ...
						25.00	- 2020-192 Lot ...
		5920	EI Expense	51.02	-	40.82	- 2021-212 HiQ...
						10.20	- 2020-192 Lot ...
		1075	BANK (BMO)	-	1,690.57		
		2270	EI Payable	-	87.46		
		2280	CPP Payable	-	250.04		
		2290	Federal Inco...	-	352.31		
		2295	WCB Payable	-	41.36		
		5640	Insurance - ...	-	31.50		
03/30/2023	J1015	DD2480,					
		5900	Wages, Vacat...	9,615.38	-		
		5910	CPP Expense	369.79	-		
		1075	BANK (BMO)	-	6,035.44		
		2280	CPP Payable	-	739.58		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	62.34		
03/30/2023	J1016	DD2481,					
		5890	Worker's Com...	40.80	-	32.69	- 2019-185 Ne...
						8.11	- 2020-192 Lot ...
		5900	Wages, Vacat...	2,205.70	-	1,767.30	- 2019-185 Ne...
						438.40	- 2020-192 Lot ...
		5910	CPP Expense	123.23	-	98.74	- 2019-185 Ne...
						24.49	- 2020-192 Lot ...
		5920	EI Expense	50.33	-	40.33	- 2019-185 Ne...
						10.00	- 2020-192 Lot ...
		1075	BANK (BMO)	-	1,702.81		
		2270	EI Payable	-	86.28		
		2280	CPP Payable	-	246.46		
		2290	Federal Inco...	-	343.71		
		2295	WCB Payable	-	40.80		
03/30/2023	J1017	DD2482,					
		5890	Worker's Com...	59.13	-	47.45	- 2019-185 Ne...
						11.68	- 2020-192 Lot ...
		5900	Wages, Vacat...	3,195.94	-	2,564.64	- 2019-185 Ne...
						631.30	- 2020-192 Lot ...
		5910	CPP Expense	182.15	-	146.17	- 2019-185 Ne...
						35.98	- 2020-192 Lot ...

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Payroll Journal 03/17/2023 to 03/30/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		5920	El Expense	72.93	-		
						58.52	- 2019-185 Ne...
						14.41	- 2020-192 Lot ...
		1075	BANK (BMO)	-	2,289.16		
		2270	El Payable	-	125.02		
		2280	CPP Payable	-	364.30		
		2290	Federal Inco...	-	639.59		
		2295	WCB Payable	-	59.13		
		5640	Insurance - ...	-	32.95		
03/30/2023	J1018	DD2483,					
		5890	Worker's Com...	100.33	-		
						91.31	- 2020-202 Sag...
						2.25	- 2023-226 Pro...
						5.64	- 2021-208 Jac...
						1.13	- 2020-198 Sun...
		5900	Wages, Vacat...	5,192.31	-		
						4,725.59	- 2020-202 Sag...
						116.68	- 2023-226 Pro...
						291.70	- 2021-208 Jac...
						58.34	- 2020-198 Sun...
		5910	CPP Expense	314.66	-		
						286.38	- 2020-202 Sag...
						7.07	- 2023-226 Pro...
						17.68	- 2021-208 Jac...
						3.53	- 2020-198 Sun...
		5920	El Expense	123.76	-		
						112.64	- 2020-202 Sag...
						2.78	- 2023-226 Pro...
						6.95	- 2021-208 Jac...
						1.39	- 2020-198 Sun...
		5930	Car Allowance	230.77	-		
						210.03	- 2020-202 Sag...
						5.19	- 2023-226 Pro...
						12.96	- 2021-208 Jac...
						2.59	- 2020-198 Sun...
		1075	BANK (BMO)	-	3,567.61		
		2270	El Payable	-	212.16		
		2280	CPP Payable	-	629.32		
		2290	Federal Inco...	-	1,390.07		
		2295	WCB Payable	-	100.33		
		5640	Insurance - ...	-	62.34		
				69,406.25	69,406.25		

MERMAC Construction Ltd.
Payroll Journal 04/01/2023 to 04/13/2023

Pay Period March 30 to April 12/23

Pay Date April 13/23

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
04/2023	J1264	DD2484,	[REDACTED]				
		5890	Worker's Com...	41.27	-		
		5900	Wages, Vacat...	2,230.77	-		
		5910	CPP Expense	124.72	-		
		5920	EI Expense	50.90	-		
		1075	BANK (BMO)	-	1,668.66		
		2270	EI Payable	-	87.26		
		2280	CPP Payable	-	249.44		
		2290	Federal Inco...	-	350.87		
		2295	WCB Payable	-	41.27		
		5640	Insurance - ...	-	50.16		
04/13/2023	J1265	DD2485,	[REDACTED]				
		5890	Worker's Com...	66.04	-		
						8.28	- 2020-202 Sag...
						10.46	- 2020-202-A B...
						28.55	- 2020-202-F Bl...
						7.19	- 2020-202-H B...
						11.55	- 2020-202-J Bl...
		5900	Wages, Vacat...	3,569.95	-		
						447.72	- 2020-202 Sag...
						565.54	- 2020-202-A B...
						1,543.44	- 2020-202-F Bl...
						388.81	- 2020-202-H B...
						624.45	- 2020-202-J Bl...
		5910	CPP Expense	204.40	-		
						25.63	- 2020-202 Sag...
						32.38	- 2020-202-A B...
						88.37	- 2020-202-F Bl...
						22.26	- 2020-202-H B...
						35.75	- 2020-202-J Bl...
		5920	EI Expense	81.47	-		
						10.22	- 2020-202 Sag...
						12.91	- 2020-202-A B...
						35.22	- 2020-202-F Bl...
						8.87	- 2020-202-H B...
						14.25	- 2020-202-J Bl...
		1075	BANK (BMO)	-	2,492.81		
		2270	EI Payable	-	139.66		
		2280	CPP Payable	-	408.80		
		2290	Federal Inco...	-	753.66		
		2295	WCB Payable	-	66.04		
		5640	Insurance - ...	-	60.89		
04/13/2023	J1266	DD2486,	[REDACTED]				
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		

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Payroll Journal 04/01/2023 to 04/13/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		5640	Insurance - ...	-	60.89		
04/13/2023	J1267	DD2487,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
						7.72	- 2023-228 Mer...
						32.15	- 2021-212 HiQ...
						0.32	- 2020-202 Sag...
						0.19	- 2020-202-A B...
						0.19	- 2020-202-B B...
						0.19	- 2020-202-G B...
						0.19	- 2020-202-H B...
						0.19	- 2020-202-J Bl...
						12.22	- 2019-185 Ne...
		5900	Wages, Vacat...	2,884.62	-		
						417.05	- 2023-228 Mer...
						1,737.72	- 2021-212 HiQ...
						17.38	- 2020-202 Sag...
						10.43	- 2020-202-A B...
						10.43	- 2020-202-B B...
						10.43	- 2020-202-G B...
						10.43	- 2020-202-H B...
						10.43	- 2020-202-J Bl...
						660.33	- 2019-185 Ne...
		5910	CPP Expense	163.63	-		
						23.66	- 2023-228 Mer...
						98.57	- 2021-212 Hi...
						0.99	- 2020-202 Sag...
						0.59	- 2020-202-A B...
						0.59	- 2020-202-B B...
						0.59	- 2020-202-G B...
						0.59	- 2020-202-H B...
						0.59	- 2020-202-J Bl...
						37.46	- 2019-185 Ne...
		5920	EI Expense	65.83	-		
						9.52	- 2023-228 Mer...
						39.66	- 2021-212 HiQ...
						0.40	- 2020-202 Sag...
						0.24	- 2020-202-A B...
						0.24	- 2020-202-B B...
						0.24	- 2020-202-G B...
						0.24	- 2020-202-H B...
						0.24	- 2020-202-J Bl...
						15.07	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,068.44		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	60.89		
04/13/2023	J1268	DD2488,	[REDACTED]				
		5890	Worker's Com...	51.10	-		
						18.81	- 2020-202 Sag...
						10.65	- 2020-202-A B...

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Payroll Journal 04/01/2023 to 04/13/2023

		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						7.10	- 2020-202-F Bl...
						8.52	- 2020-202-J Bl...
						0.35	- 2023-227 Saf...
						5.67	- 2020-202-G B...
		5900	Wages, Vacat...	2,761.92	-		
						1,016.54	- 2020-202 Sag...
						575.40	- 2020-202-A B...
						383.60	- 2020-202-F Bl...
						460.32	- 2020-202-J Bl...
						19.18	- 2023-227 Saf...
						306.88	- 2020-202-G B...
		5910	CPP Expense	156.32	-		
						57.53	- 2020-202 Sag...
						32.57	- 2020-202-A B...
						21.71	- 2020-202-F Bl...
						26.05	- 2020-202-J Bl...
						1.09	- 2023-227 Saf...
						17.37	- 2020-202-G B...
		5920	EI Expense	63.03	-		
						23.20	- 2020-202 Sag...
						13.13	- 2020-202-A B...
						8.75	- 2020-202-F Bl...
						10.51	- 2020-202-J Bl...
						0.44	- 2023-227 Saf...
						7.00	- 2020-202-G B...
		1075	BANK (BMO)	-	2,021.87		
		2270	EI Payable	-	108.05		
		2280	CPP Payable	-	312.64		
		2290	Federal Inco...	-	507.21		
		2295	WCB Payable	-	51.10		
		5640	Insurance - ...	-	31.50		
04/13/2023	J1269	DD2489,	[REDACTED]				
		5890	Worker's Com...	32.71	-		
						0.96	- 2020-202 Sag...
						0.48	- 2023-230 RO...
						2.41	- 2019-180 Cob...
						0.96	- 2019-185 Ne...
						0.12	- 2023-227 Saf...
						16.23	- 2023-228 Mer...
						11.54	- 2023-226 Pro...
		5900	Wages, Vacat...	1,768.00	-		
						52.00	- 2020-202 Sag...
						26.00	- 2023-230 RO...
						130.00	- 2019-180 Cob...
						52.00	- 2019-185 Ne...
						6.50	- 2023-227 Saf...
						877.50	- 2023-228 Mer...
						624.00	- 2023-226 Pro...
		5910	CPP Expense	97.19	-		
						2.86	- 2020-202 Sag...
						1.43	- 2023-230 RO...
						7.15	- 2019-180 Cob...
						2.86	- 2019-185 Ne...

MERMAC Construction Ltd.
Payroll Journal 04/01/2023 to 04/13/2023

	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					0.36	- 2023-227 Sa...
					48.24	- 2023-228 Mer...
					34.30	- 2023-226 Pro...
	5920	EI Expense	40.35	-		
					1.19	- 2020-202 Sag...
					0.59	- 2023-230 RO...
					2.97	- 2019-180 Cob...
					1.19	- 2019-185 Ne...
					0.15	- 2023-227 Saf...
					20.03	- 2023-228 Mer...
					14.24	- 2023-226 Pro...
	1075	BANK (BMO)	-	1,364.74		
	2270	EI Payable	-	69.17		
	2280	CPP Payable	-	194.38		
	2290	Federal Inco...	-	235.29		
	2295	WCB Payable	-	32.71		
	5640	Insurance - ...	-	41.96		
04/13/2023	J1270	DD2490, ██████████				
		5890 Worker's Com...	35.56	-		
					2.31	- 2020-192 Lot ...
					0.46	- 2020-198-C - ...
					4.16	- 2020-202-A B...
					4.16	- 2020-202-B B...
					4.16	- 2020-202-C B...
					4.16	- 2020-202-F
					4.16	- 2020-202-H b...
					4.16	- 2020-202-G B...
					4.62	- 2020-202-J Bl...
					0.46	- 2021-208 Jac...
					0.92	- 2021-213 Mr. ...
					0.46	- 2023-230 RO...
					1.39	- 2023-228 Mer...
	5900	Wages, Vacat...	1,921.92	-		
					124.80	- 2020-192 Lot ...
					24.96	- 2020-198-C - ...
					224.64	- 2020-202-A B...
					224.64	- 2020-202-B B...
					224.64	- 2020-202-C B...
					224.64	- 2020-202-F Bl...
					224.64	- 2020-202-H B...
					224.64	- 2020-202-G B...
					249.60	- 2020-202-J Bl...
					24.96	- 2021-208 Jac...
					49.92	- 2021-213 Mr. ...
					24.96	- 2023-230 RO...
					74.88	- 2023-228 Mer...
	5910	CPP Expense	106.34	-		
					6.91	- 2020-192 Lot ...
					1.38	- 2020-198-C - ...
					12.43	- 2020-202-A B...
					12.43	- 2020-202-B B...
					12.43	- 2020-202-C B...
					12.43	- 2020-202-F Bl...

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		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						12.43	- 2020-202-H B...
						12.43	- 2020-202-G B...
						13.81	- 2020-202-J Bl...
						1.38	- 2021-208 Jac...
						2.76	- 2021-213 Mr. ...
						1.38	- 2023-230 RO...
						4.14	- 2023-228 Mer...
		5920	El Expense	43.86	-		
						2.85	- 2020-192 Lot ...
						0.57	- 2020-198-C - ...
						5.13	- 2020-202-A B...
						5.13	- 2020-202-B B...
						5.13	- 2020-202-C B...
						5.13	- 2020-202-F Bl...
						5.13	- 2020-202-H B...
						5.13	- 2020-202-G B...
						5.70	- 2020-202-J Bl...
						0.57	- 2021-208 Jac...
						1.14	- 2021-213 Mr. ...
						0.57	- 2023-230 RO...
						1.71	- 2023-228 Mer...
		1075	BANK (BMO)	-	1,471.44		
		2270	El Payable	-	75.19		
		2280	CPP Payable	-	212.68		
		2290	Federal Inco...	-	270.85		
		2295	WCB Payable	-	35.56		
		5640	Insurance - ...	-	41.96		
04/13/2023	J1271	DD2491,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,306.99		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	34.50		
04/13/2023	J1272	DD2492,	[REDACTED]				
		5890	Worker's Com...	53.22	-		
						2.84	- 2020-192 Lot ...
						43.71	- 2021-212 HiQ...
						0.85	- 2021-208 Jac...
						5.82	- 2019-185 Ne...
		5900	Wages, Vacat...	2,877.00	-		
						153.44	- 2020-192 Lot ...
						2,362.98	- 2021-212 HiQ...
						46.03	- 2021-208 Jac...
						314.55	- 2019-185 Ne...
		5910	CPP Expense	163.17	-		
						8.70	- 2020-192 Lot ...
						134.02	- 2021-212 HiQ...
						2.61	- 2021-208 Jac...
						17.84	- 2019-185 Ne...
		5920	El Expense	65.66	-		
						3.50	- 2020-192 Lot ...
						53.93	- 2021-212 HiQ...
						1.05	- 2021-208 Jac...

MERMAC Construction Ltd.
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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						7.18	- 2019-185 Ne
		1075	BANK (BMO)	-	2,093.12		
		2270	EI Payable	-	112.56		
		2280	CPP Payable	-	326.34		
		2290	Federal Inco...	-	542.31		
		2295	WCB Payable	-	53.22		
		5640	Insurance - ...	-	31.50		
04/13/2023	J1273	DD2493,					
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,405.23		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	62.34		
04/13/2023	J1274	DD2494,					
		5890	Worker's Com...	38.02	-	38.02	- 2019-185 Ne...
		5900	Wages, Vacat...	2,055.00	-	2,055.00	- 2019-185 Ne...
		5910	CPP Expense	114.26	-	114.26	- 2019-185 Ne...
		5920	EI Expense	46.90	-	46.90	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,605.64		
		2270	EI Payable	-	80.40		
		2280	CPP Payable	-	228.52		
		2290	Federal Inco...	-	301.60		
		2295	WCB Payable	-	38.02		
04/13/2023	J1275	DD2495,					
		5890	Worker's Com...	55.48	-	55.48	- 2019-185 Ne...
		5900	Wages, Vacat...	2,998.66	-	2,998.66	- 2019-185 Ne...
		5910	CPP Expense	170.41	-	170.41	- 2019-185 Ne...
		5920	EI Expense	68.43	-	68.43	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,167.00		
		2270	EI Payable	-	117.31		
		2280	CPP Payable	-	340.82		
		2290	Federal Inco...	-	579.42		
		2295	WCB Payable	-	55.48		
		5640	Insurance - ...	-	32.95		
04/13/2023	J1276	DD2496,					
		5890	Worker's Com...	100.33	-	90.77	- 2020-202 Sag...
						3.19	- 2020-192 Lot ...
						4.78	- 2023-226 Pro...
						1.59	- 2023-228 Mr
		5900	Wages, Vacat...	5,192.31	-	4,697.80	- 2020-202 Sag...
						164.84	- 2020-192 Lot ...

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<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
				247.25	- 2023-226 Pro...
				82.42	- 2023-228 Mer...
5910	CPP Expense	314.66	-	284.69	- 2020-202 Sag...
				9.99	- 2020-192 Lot ...
				14.98	- 2023-226 Pro...
				5.00	- 2023-228 Mer...
5920	EI Expense	123.76	-	111.97	- 2020-202 Sag...
				3.93	- 2020-192 Lot ...
				5.89	- 2023-226 Pro...
				1.97	- 2023-228 Mer...
5930	Car Allowance	230.77	-	208.79	- 2020-202 Sag...
				7.33	- 2020-192 Lot ...
				10.99	- 2023-226 Pro...
				3.66	- 2023-228 Mer...
1075	BANK (BMO)	-	3,567.61		
2270	EI Payable	-	212.16		
2280	CPP Payable	-	629.32		
2290	Federal Inco...	-	1,390.07		
2295	WCB Payable	-	100.33		
5640	Insurance - ...	-	62.34		
		<u>53,723.85</u>	<u>53,723.85</u>		

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Pay Period Apr 13 to 26/23
Pay Date April 27/23

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
04/23	J1335	38794,			
5890	Worker's Com...	6.49	-	2.88	- 2022-225 PT ...
				1.68	- 2023-228 Mer...
				1.93	- 2023-226 Pro...
5900	Wages, Vacat...	351.00	-	156.00	- 2022-225 PT ...
				91.00	- 2023-228 Mer...
				104.00	- 2023-226 Pro...
5910	CPP Expense	12.87	-	5.72	- 2022-225 PT ...
				3.34	- 2023-228 Mer...
				3.81	- 2023-226 Pro...
5920	EI Expense	8.01	-	3.56	- 2022-225 PT ...
				2.08	- 2023-228 Mer...
				2.37	- 2023-226 Pro...
1075	BANK (BMO)	-	332.41		
2270	EI Payable	-	13.73		
2280	CPP Payable	-	25.74		
2295	WCB Payable	-	6.49		
04/27/2023	J1377	DD2497,			
5890	Worker's Com...	41.27	-		
5900	Wages, Vacat...	2,230.77	-		
5910	CPP Expense	124.72	-		
5920	EI Expense	50.90	-		
1075	BANK (BMO)	-	1,664.31		
2270	EI Payable	-	87.26		
2280	CPP Payable	-	249.44		
2290	Federal Inco...	-	350.87		
2295	WCB Payable	-	41.27		
5640	Insurance - ...	-	54.51		
04/27/2023	J1378	DD2498,			
5890	Worker's Com...	94.38	-	23.10	- 2020-202 Sag...
				7.85	- 2020-202-A B...
				3.49	- 2020-202-C B...
				35.42	- 2020-202-F Bl...
				5.67	- 2020-202-G B...
				18.85	- 2020-202-J Bl...
5900	Wages, Vacat...	5,101.61	-	1,248.89	- 2020-202 Sag...
				424.15	- 2020-202-A B...
				188.51	- 2020-202-C B...
				1,914.58	- 2020-202-F Bl...
				306.33	- 2020-202-G B...
				1,019.15	- 2020-202-J Bl...
5910	CPP Expense	295.54	-	72.35	- 2020-202 Sag...
				24.57	- 2020-202-A B...
				10.92	- 2020-202-C B...
				110.91	- 2020-202-F Bl...

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						17.75	- 2020-202-G L...
						59.04	- 2020-202-J Bl...
		5920	EI Expense	116.42	-		
						28.50	- 2020-202 Sag...
						9.68	- 2020-202-A B...
						4.30	- 2020-202-C B...
						43.69	- 2020-202-F Bl...
						6.99	- 2020-202-G B...
						23.26	- 2020-202-J Bl...
		1075	BANK (BMO)	-	3,382.42		
		2270	EI Payable	-	199.58		
		2280	CPP Payable	-	591.08		
		2290	Federal Inco...	-	1,274.34		
		2295	WCB Payable	-	94.38		
		5640	Insurance - ...	-	66.15		
04/27/2023	J1379	DD2499,	[REDACTED]				
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,087.00		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	66.15		
04/27/2023	J1380	DD2500,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
						5.04	- 2023-228 Mer...
						2.52	- 2023-226 Pro...
						0.42	- 2019-180-A A...
						25.63	- 2021-212 HiQ...
						0.84	- 2020-202 Sag...
						0.42	- 2020-202-A B...
						0.42	- 2020-202-B B...
						0.42	- 2020-202-G B...
						0.42	- 2020-202-H B...
						0.42	- 2020-202-J Bl...
						0.42	- 2020-198 Sun...
						0.21	- 2020-198-A - ...
						0.21	- 2020-198-B - ...
						0.21	- 2020-198-C - ...
						0.21	- 2020-198-D - ...
						0.21	- 2021-208 Jac...
						0.21	- 2021-208 JP '...
						0.21	- 2021-208 JP '...
						0.21	- 2021-208 JP '...
						14.71	- 2019-185 Ne...
		5900	Wages, Vacat...	2,884.62	-		
						272.56	- 2023-228 M...
						136.28	- 2023-226 Pro...
						22.71	- 2019-180-A A...

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Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
				1,385.53	- 2021-212 HiQ...
				45.43	- 2020-202 Sag...
				22.71	- 2020-202-A B...
				22.71	- 2020-202-B B...
				22.71	- 2020-202-G B...
				22.71	- 2020-202-H B...
				22.71	- 2020-202-J Bl...
				22.71	- 2020-198 Sun...
				11.36	- 2020-198-A - ...
				11.36	- 2020-198-B - ...
				11.36	- 2020-198-C - ...
				11.36	- 2020-198-D - ...
				11.36	- 2021-208 Jac...
				11.36	- 2021-208 JP '...
				11.36	- 2021-208 JP '...
				11.36	- 2021-208 JP '...
				794.97	- 2019-185 Ne...
5910	CPP Expense	163.63	-	15.46	- 2023-228 Mer...
				7.73	- 2023-226 Pro...
				1.29	- 2019-180-A A...
				78.59	- 2021-212 HiQ...
				2.58	- 2020-202 Sag...
				1.29	- 2020-202-A B...
				1.29	- 2020-202-B B...
				1.29	- 2020-202-G B...
				1.29	- 2020-202-H B...
				1.29	- 2020-202-J Bl...
				1.29	- 2020-198 Sun...
				0.64	- 2020-198-A - ...
				0.64	- 2020-198-B - ...
				0.64	- 2020-198-C - ...
				0.64	- 2020-198-D - ...
				0.64	- 2021-208 Jac...
				0.64	- 2021-208 JP '...
				0.64	- 2021-208 JP '...
				0.64	- 2021-208 JP '...
				45.09	- 2019-185 Ne...
5920	EI Expense	65.83	-	6.22	- 2023-228 Mer...
				3.11	- 2023-226 Pro...
				0.52	- 2019-180-A A...
				31.62	- 2021-212 HiQ...
				1.04	- 2020-202 Sag...
				0.52	- 2020-202-A B...
				0.52	- 2020-202-B B...
				0.52	- 2020-202-G B...
				0.52	- 2020-202-H B...
				0.52	- 2020-202-J Bl...
				0.52	- 2020-198 Sun...
				0.26	- 2020-198-A - ...
				0.26	- 2020-198-B - ...
				0.26	- 2020-198-C - ...
				0.26	- 2020-198-D - ...

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						0.26	- 2021-208 Jac.
						0.26	- 2021-208 JP '...
						0.26	- 2021-208 JP '...
						0.26	- 2021-208 JP '...
						18.14	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,063.18		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	66.15		
04/27/2023	J1381	DD2501,	[REDACTED]				
		5890	Worker's Com...	56.06	-		
						12.77	- 2020-202 Sag...
						9.23	- 2020-202-A B...
						3.55	- 2020-202-B B...
						9.93	- 2020-202-J Bl...
						3.55	- 2020-202-F Bl...
						0.71	- 2023-227 Saf...
						16.32	- 2023-230 RO...
		5900	Wages, Vacat...	3,030.44	-		
						690.48	- 2020-202 Sag...
						498.68	- 2020-202-A B...
						191.80	- 2020-202-B B...
						537.04	- 2020-202-J F
						191.80	- 2020-202-F Bl...
						38.36	- 2023-227 Saf...
						882.28	- 2023-230 RO...
		5910	CPP Expense	172.30	-		
						39.26	- 2020-202 Sag...
						28.35	- 2020-202-A B...
						10.91	- 2020-202-B B...
						30.53	- 2020-202-J Bl...
						10.91	- 2020-202-F Bl...
						2.18	- 2023-227 Saf...
						50.16	- 2023-230 RO...
		5920	EI Expense	69.16	-		
						15.76	- 2020-202 Sag...
						11.38	- 2020-202-A B...
						4.38	- 2020-202-B B...
						12.26	- 2020-202-J Bl...
						4.38	- 2020-202-F Bl...
						0.88	- 2023-227 Saf...
						20.12	- 2023-230 RO...
		1075	BANK (BMO)	-	2,185.49		
		2270	EI Payable	-	118.56		
		2280	CPP Payable	-	344.60		
		2290	Federal Inco...	-	589.11		
		2295	WCB Payable	-	56.06		
		5640	Insurance - ...	-	34.14		
04/27/2023	J1382	DD2502,	[REDACTED]				
		5890	Worker's Com...	39.71	-		

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<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
				1.39	- 2019-185 Ne...
				2.77	- 2020-192 Lot ...
				0.46	- 2020-198-C - ...
				3.69	- 2020-202-A B...
				3.69	- 2020-202-B B...
				3.69	- 2020-202-C B...
				3.69	- 2020-202-F Bl...
				4.16	- 2020-202-H B...
				4.16	- 2020-202-G B...
				1.39	- 2021-208 Jac...
				0.92	- 2021-213 Mr. ...
				0.46	- 2023-230 RO...
				3.23	- 2022-225 PT ...
				1.39	- 2023-228 Mer...
				0.46	- 2023-226 Pro...
				4.16	- 2020-202-J Bl...
5900	Wages, Vacat...	2,146.56	-		
				74.88	- 2019-185 Ne...
				149.76	- 2020-192 Lot ...
				24.96	- 2020-198-C - ...
				199.68	- 2020-202-A B...
				199.68	- 2020-202-B B...
				199.68	- 2020-202-C B...
				199.68	- 2020-202-F Bl...
				224.64	- 2020-202-H B...
				224.64	- 2020-202-G B...
				74.88	- 2021-208 Jac...
				49.92	- 2021-213 Mr. ...
				24.96	- 2023-230 RO...
				174.72	- 2022-225 PT ...
				74.88	- 2023-228 Mer...
				24.96	- 2023-226 Pro...
				224.64	- 2020-202-J Bl...
5910	CPP Expense	119.71	-		
				4.18	- 2019-185 Ne...
				8.35	- 2020-192 Lot ...
				1.39	- 2020-198-C - ...
				11.14	- 2020-202-A B...
				11.14	- 2020-202-B B...
				11.14	- 2020-202-C B...
				11.14	- 2020-202-F Bl...
				12.53	- 2020-202-H B...
				12.53	- 2020-202-G B...
				4.18	- 2021-208 Jac...
				2.78	- 2021-213 Mr. ...
				1.39	- 2023-230 RO...
				9.74	- 2022-225 PT ...
				4.18	- 2023-228 Mer...
				1.39	- 2023-226 Pro...
				12.53	- 2020-202-J Bl...
5920	EI Expense	48.99	-		
				1.71	- 2019-185 Ne...
				3.42	- 2020-192 Lot ...
				0.57	- 2020-198-C - ...

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		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						4.56	- 2020-202-A E
						4.56	- 2020-202-B B...
						4.56	- 2020-202-C B...
						4.56	- 2020-202-F Bl...
						5.13	- 2020-202-H B...
						5.13	- 2020-202-G B...
						1.71	- 2021-208 Jac...
						1.14	- 2021-213 Mr. ...
						0.57	- 2023-230 RO...
						3.99	- 2022-225 PT ...
						1.71	- 2023-228 Mer...
						0.57	- 2023-226 Pro...
						5.13	- 2020-202-J Bl...
		1075	BANK (BMO)	-	1,619.46		
		2270	EI Payable	-	83.98		
		2280	CPP Payable	-	239.42		
		2290	Federal Inco...	-	326.82		
		2295	WCB Payable	-	39.71		
		5640	Insurance - ...	-	45.58		
04/27/2023	J1383	DD2503,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,306.07		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	35.42		
04/27/2023	J1384	DD2504,	[REDACTED]				
		5890	Worker's Com...	52.65	-		
						2.55	- 2021-208 Jac...
						29.52	- 2021-212 HiQ...
						0.28	- 2020-201 Nol...
						0.85	- 2020-198 Sun...
						13.62	- 2023-230 RO...
						3.26	- 2020-202 Sag...
						2.57	- 2020-202-C B...
		5900	Wages, Vacat...	2,846.31	-		
						138.10	- 2021-208 Jac...
						1,595.77	- 2021-212 HiQ...
						15.34	- 2020-201 Nol...
						46.03	- 2020-198 Sun...
						736.51	- 2023-230 RO...
						176.46	- 2020-202 Sag...
						138.10	- 2020-202-C B...
		5910	CPP Expense	161.35	-		
						7.83	- 2021-208 Jac...
						90.46	- 2021-212 HiQ...
						0.87	- 2020-201 Nol...
						2.61	- 2020-198 Sun...
						41.75	- 2023-230 RO...
						10.00	- 2020-202 Sag...
						7.83	- 2020-202-C F
		5920	EI Expense	64.95	-		
						3.15	- 2021-208 Jac...
						36.41	- 2021-212 HiQ...

MERMAC Construction Ltd.
Payroll Journal 04/14/2023 to 04/27/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						0.35	- 2020-201 Nol...
						1.05	- 2020-198 Sun...
						16.81	- 2023-230 RO...
						4.03	- 2020-202 Sag...
						3.15	- 2020-202-C B...
		1075	BANK (BMO)	-	2,071.48		
		2270	EI Payable	-	111.34		
		2280	CPP Payable	-	322.70		
		2290	Federal Inco...	-	532.95		
		2295	WCB Payable	-	52.65		
		5640	Insurance - ...	-	34.14		
04/27/2023	J1385	DD2505,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,399.82		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	67.75		
04/27/2023	J1386	DD2506,	[REDACTED]				
		5890	Worker's Com...	43.97	-	43.97	- 2019-185 Ne...
		5900	Wages, Vacat...	2,376.95	-	2,376.95	- 2019-185 Ne...
		5910	CPP Expense	133.42	-	133.42	- 2019-185 Ne...
		5920	EI Expense	54.24	-	54.24	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,812.14		
		2270	EI Payable	-	92.98		
		2280	CPP Payable	-	266.84		
		2290	Federal Inco...	-	392.65		
		2295	WCB Payable	-	43.97		
04/27/2023	J1387	DD2507,	[REDACTED]				
		5890	Worker's Com...	79.57	-	67.89	- 2019-185 Ne...
						11.68	- 2023-227 Saf...
		5900	Wages, Vacat...	4,300.70	-	3,669.40	- 2019-185 Ne...
						631.30	- 2023-227 Saf...
		5910	CPP Expense	247.88	-	211.49	- 2019-185 Ne...
						36.39	- 2023-227 Saf...
		5920	EI Expense	98.14	-	83.73	- 2019-185 Ne...
						14.41	- 2023-227 Saf...
		1075	BANK (BMO)	-	2,960.96		
		2270	EI Payable	-	168.24		
		2280	CPP Payable	-	495.76		
		2290	Federal Inco...	-	986.02		
		2295	WCB Payable	-	79.57		
		5640	Insurance - ...	-	35.74		
04/27/2023	J1388	DD2508,	[REDACTED]				

MERMAC Construction Ltd.
Payroll Journal 04/14/2023 to 04/27/2023

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
5890	Worker's Com...	100.33	-		
				1.39	- 2022-225 PT ...
				87.79	- 2020-202 Sag...
				9.75	- 2023-226 Pro...
				1.40	- 2023-228 Mer...
5900	Wages, Vacat...	5,192.31	-		
				72.12	- 2022-225 PT ...
				4,543.27	- 2020-202 Sag...
				504.81	- 2023-226 Pro...
				72.11	- 2023-228 Mer...
5910	CPP Expense	314.66	-		
				4.37	- 2022-225 PT ...
				275.33	- 2020-202 Sag...
				30.59	- 2023-226 Pro...
				4.37	- 2023-228 Mer...
5920	EI Expense	123.76	-		
				1.72	- 2022-225 PT ...
				108.29	- 2020-202 Sag...
				12.03	- 2023-226 Pro...
				1.72	- 2023-228 Mer...
5930	Car Allowance	230.77	-		
				3.21	- 2022-225 PT ...
				201.92	- 2020-202 Sag...
				22.44	- 2023-226 Pro...
				3.20	- 2023-228 Mer...
1075	BANK (BMO)	-	3,562.20		
2270	EI Payable	-	212.16		
2280	CPP Payable	-	629.32		
2290	Federal Inco...	-	1,390.07		
2295	WCB Payable	-	100.33		
5640	Insurance - ...	-	67.75		
		<u>56,146.86</u>	<u>56,146.86</u>		

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05	2023	J1642	DD2509, [REDACTED]				
			5890 Worker's Com...	41.27	-		
			5900 Wages, Vacat...	2,230.77	-		
			5910 CPP Expense	124.72	-		
			5920 EI Expense	50.90	-		
			1075 BANK (BMO)	-	1,664.31		
			2270 EI Payable	-	87.26		
			2280 CPP Payable	-	249.44		
			2290 Federal Inco...	-	350.87		
			2295 WCB Payable	-	41.27		
			5640 Insurance - ...	-	54.51		
05/11/2023		J1643	DD2510, [REDACTED]				
			5890 Worker's Com...	100.92	-		
						27.03	- 2020-202 Sag...
						0.87	- 2020-202-A B...
						3.49	- 2020-202-C B...
						18.53	- 2020-202-H B...
						10.90	- 2020-202-F Bl...
						20.38	- 2020-202-G B...
						19.72	- 2020-202-J Bl...
			5900 Wages, Vacat...	5,455.07	-		
						1,460.97	- 2020-202 Sag...
						47.13	- 2020-202-A B...
						188.51	- 2020-202-C B...
						1,001.47	- 2020-202-H B...
						589.10	- 2020-202-F Bl...
						1,101.62	- 2020-202-G B...
						1,066.27	- 2020-202-J Bl...
			5910 CPP Expense	316.57	-		
						84.78	- 2020-202 Sag...
						2.73	- 2020-202-A B...
						10.94	- 2020-202-C B...
						58.12	- 2020-202-H B...
						34.19	- 2020-202-F Bl...
						63.93	- 2020-202-G B...
						61.88	- 2020-202-J Bl...
			5920 EI Expense	124.49	-		
						33.34	- 2020-202 Sag...
						1.08	- 2020-202-A B...
						4.30	- 2020-202-C B...
						22.85	- 2020-202-H B...
						13.44	- 2020-202-F Bl...
						25.14	- 2020-202-G B...
						24.34	- 2020-202-J Bl...
			1075 BANK (BMO)	-	3,581.84		
			2270 EI Payable	-	213.41		
			2280 CPP Payable	-	633.14		
			2290 Federal Inco...	-	1,401.59		
			2295 WCB Payable	-	100.92		
			5640 Insurance - ...	-	66.15		
05/11/2023		J1644	DD2511, [REDACTED]				
			5890 Worker's Com...	54.08	-		

MERMAC Construction Ltd.
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	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
	5900	Wages, Vacat...	2,923.08	-		
	5910	CPP Expense	165.91	-		
	5920	EI Expense	66.71	-		
	1075	BANK (BMO)	-	2,087.00		
	2270	EI Payable	-	114.36		
	2280	CPP Payable	-	331.82		
	2290	Federal Inco...	-	556.37		
	2295	WCB Payable	-	54.08		
	5640	Insurance - ...	-	66.15		
05/11/2023	J1645	DD2512, [REDACTED]				
	5890	Worker's Com...	53.37	-		
					6.09	- 2023-228 Mer...
					2.87	- 2023-226 Pro...
					2.15	- 2019-180 Cob...
					1.79	- 2023-230 RO...
					21.85	- 2021-212 HiQ...
					1.07	- 2020-192 Lot ...
					16.83	- 2019-185 Ne...
					0.72	- 2020-198 Sun...
	5900	Wages, Vacat...	2,884.62	-		
					329.12	- 2023-228 Mer...
					154.88	- 2023-226 Pro...
					116.16	- 2019-180 Cob...
					96.80	- 2023-230 RO...
					1,180.95	- 2021-212 HiQ...
					58.08	- 2020-192 Lot ...
					909.91	- 2019-185 Ne...
					38.72	- 2020-198 Sun...
	5910	CPP Expense	163.63	-		
					18.67	- 2023-228 Mer...
					8.79	- 2023-226 Pro...
					6.59	- 2019-180 Cob...
					5.49	- 2023-230 RO...
					66.99	- 2021-212 HiQ...
					3.29	- 2020-192 Lot ...
					51.61	- 2019-185 Ne...
					2.20	- 2020-198 Sun...
	5920	EI Expense	65.83	-		
					7.51	- 2023-228 Mer...
					3.53	- 2023-226 Pro...
					2.65	- 2019-180 Cob...
					2.21	- 2023-230 RO...
					26.95	- 2021-212 HiQ...
					1.33	- 2020-192 Lot ...
					20.77	- 2019-185 Ne...
					0.88	- 2020-198 Sun...
	1075	BANK (BMO)	-	2,063.18		
	2270	EI Payable	-	112.85		
	2280	CPP Payable	-	327.26		
	2290	Federal Inco...	-	544.64		
	2295	WCB Payable	-	53.37		
	5640	Insurance - ...	-	66.15		

MERMAC Construction Ltd.

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			Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05	2023	J1646	DD2513,	[REDACTED]				
			5890	Worker's Com...	56.42	-		
							35.13	- 2023-230 RO...
							20.23	- 2020-202-H B...
							1.06	- 2020-202 Sag...
			5900	Wages, Vacat...	3,049.62	-		
							1,898.82	- 2023-230 RO...
							1,093.26	- 2020-202-H B...
							57.54	- 2020-202 Sag...
			5910	CPP Expense	173.44	-		
							107.99	- 2023-230 RO...
							62.18	- 2020-202-H B...
							3.27	- 2020-202 Sag...
			5920	EI Expense	69.59	-		
							43.33	- 2023-230 RO...
							24.95	- 2020-202-H B...
							1.31	- 2020-202 Sag...
			1075	BANK (BMO)	-	2,197.37		
			2270	EI Payable	-	119.30		
			2280	CPP Payable	-	346.88		
			2290	Federal Inco...	-	594.96		
			2295	WCB Payable	-	56.42		
			5640	Insurance - ...	-	34.14		
05/11/2023		J1647	DD2514,	[REDACTED]				
			5890	Worker's Com...	38.32	-		
							2.77	- 2020-192 Lot ...
							4.16	- 2020-202-A B...
							4.16	- 2020-202-B B...
							4.16	- 2020-202-C B...
							4.16	- 2020-202-F Bl...
							4.16	- 2020-202-H B...
							4.16	- 2020-202-G B...
							4.16	- 2020-202-J Bl...
							0.92	- 2021-213 Mr. ...
							2.77	- 2022-225 PT ...
							1.39	- 2023-228 Mer...
							1.39	- 2023-226 Pro...
			5900	Wages, Vacat...	2,071.68	-		
							149.76	- 2020-192 Lot ...
							224.64	- 2020-202-A B...
							224.64	- 2020-202-B B...
							224.64	- 2020-202-C B...
							224.64	- 2020-202-F Bl...
							224.64	- 2020-202-H B...
							224.64	- 2020-202-G B...
							224.64	- 2020-202-J Bl...
							49.92	- 2021-213 Mr. ...
							149.76	- 2022-225 PT ...
							74.88	- 2023-228 Mer...
							74.88	- 2023-226 Pro...
			5910	CPP Expense	115.26	-		
							8.33	- 2020-192 Lot ...
							12.50	- 2020-202-A B...

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	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					12.50	- 2020-202-B I
					12.50	- 2020-202-C B...
					12.50	- 2020-202-F Bl...
					12.50	- 2020-202-H B...
					12.50	- 2020-202-G B...
					12.50	- 2020-202-J Bl...
					2.78	- 2021-213 Mr. ...
					8.33	- 2022-225 PT ...
					4.17	- 2023-228 Mer...
					4.17	- 2023-226 Pro...
	5920	EI Expense	47.28	-		
					3.42	- 2020-192 Lot ...
					5.13	- 2020-202-A B...
					5.13	- 2020-202-B B...
					5.13	- 2020-202-C B...
					5.13	- 2020-202-F Bl...
					5.13	- 2020-202-H B...
					5.13	- 2020-202-G B...
					5.13	- 2020-202-J Bl...
					1.14	- 2021-213 Mr. ...
					3.42	- 2022-225 PT ...
					1.71	- 2023-228 Mer...
					1.71	- 2023-226 Pro...
	1075	BANK (BMO)	-	1,571.63		
	2270	EI Payable	-	81.05		
	2280	CPP Payable	-	230.52		
	2290	Federal Inco...	-	305.44		
	2295	WCB Payable	-	38.32		
	5640	Insurance - ...	-	45.58		
05/11/2023	J1648	DD2515, ██████████				
		5900 Wages, Vacat...	9,615.38	-		
		1075 BANK (BMO)	-	6,306.07		
		2290 Federal Inco...	-	3,273.89		
		5640 Insurance - ...	-	35.42		
05/11/2023	J1649	DD2516, ██████████				
		5890 Worker's Com...	60.17	-		
					56.20	- 2021-212 HiQ...
					0.85	- 2020-192 Lot ...
					3.12	- 2023-230 RO...
		5900 Wages, Vacat...	3,252.93	-		
					3,038.11	- 2021-212 HiQ...
					46.03	- 2020-192 Lot ...
					168.78	- 2023-230 RO...
		5910 CPP Expense	185.54	-		
					173.29	- 2021-212 HiQ...
					2.63	- 2020-192 Lot ...
					9.63	- 2023-230 RO...
		5920 EI Expense	74.23	-		
					69.33	- 2021-212 HiQ...
					1.05	- 2020-192 Lc
					3.85	- 2023-230 RC...
	1075	BANK (BMO)	-	2,323.26		

MERMAC Construction Ltd.
Payroll Journal 04/29/2023 to 05/11/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		2270	EI Payable	-	127.25		
		2280	CPP Payable	-	371.08		
		2290	Federal Inco...	-	656.97		
		2295	WCB Payable	-	60.17		
		5640	Insurance - ...	-	34.14		
05/11/2023	J1650	DD2517,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,399.82		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	67.75		
05/11/2023	J1651	DD2518,	[REDACTED]				
		5890	Worker's Com...	37.00	-		
						24.58	- 2019-185 Ne...
						12.42	- 2021-212 HiQ...
		5900	Wages, Vacat...	2,000.20	-		
						1,328.90	- 2019-185 Ne...
						671.30	- 2021-212 HiQ...
		5910	CPP Expense	111.00	-		
						73.75	- 2019-185 Ne...
						37.25	- 2021-212 HiQ...
		5920	EI Expense	45.64	-		
						30.32	- 2019-185 Ne...
						15.32	- 2021-212 HiQ...
		1075	BANK (BMO)	-	1,567.66		
		2270	EI Payable	-	78.24		
		2280	CPP Payable	-	222.00		
		2290	Federal Inco...	-	288.94		
		2295	WCB Payable	-	37.00		
05/11/2023	J1652	DD2519,	[REDACTED]				
		5890	Worker's Com...	60.59	-		
						45.26	- 2019-185 Ne...
						5.11	- 2023-227 Saf...
						10.22	- 2021-212 HiQ...
		5900	Wages, Vacat...	3,274.85	-		
						2,446.27	- 2019-185 Ne...
						276.19	- 2023-227 Saf...
						552.39	- 2021-212 HiQ...
		5910	CPP Expense	186.84	-		
						139.57	- 2019-185 Ne...
						15.76	- 2023-227 Saf...
						31.51	- 2021-212 HiQ...
		5920	EI Expense	74.73	-		
						55.82	- 2019-185 Ne...
						6.30	- 2023-227 Saf...
						12.61	- 2021-212 HiQ...
		1075	BANK (BMO)	-	2,335.23		
		2270	EI Payable	-	128.11		
		2280	CPP Payable	-	373.68		
		2290	Federal Inco...	-	663.66		
		2295	WCB Payable	-	60.59		
		5640	Insurance - ...	-	35.74		

MERMAC Construction Ltd.
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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/11/2023	J1653	DD2520,	[REDACTED]				
		5890	Worker's Com...	100.33	-	96.99	- 2020-202 Sag...
						1.11	- 2023-226 Pro...
						2.23	- 2023-228 Mer...
		5900	Wages, Vacat...	5,192.31	-	5,019.23	- 2020-202 Sag...
						57.69	- 2023-226 Pro...
						115.39	- 2023-228 Mer...
		5910	CPP Expense	314.66	-	304.17	- 2020-202 Sag...
						3.50	- 2023-226 Pro...
						6.99	- 2023-228 Mer...
		5920	EI Expense	123.76	-	119.63	- 2020-202 Sag...
						1.38	- 2023-226 Pro...
						2.75	- 2023-228 Mer...
		5930	Car Allowance	230.77	-	223.08	- 2020-202 Sag...
						2.56	- 2023-226 Pro...
						5.13	- 2023-228 Mer...
		1075	BANK (BMO)	-	3,562.20		
		2270	EI Payable	-	212.16		
		2280	CPP Payable	-	629.32		
		2290	Federal Inco...	-	1,390.07		
		2295	WCB Payable	-	100.33		
		5640	Insurance - ...	-	67.75		
				54,999.86	54,999.86		

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/	2023	J1710	38879, ██████████				
		5890	Worker's Com...	49.73	-	18.23	- 2021-212 HiQ...
						19.89	- 2023-228 Mer...
						11.61	- 2019-185 Ne...
		5900	Wages, Vacat...	2,688.46	-	985.77	- 2021-212 HiQ...
						1,075.38	- 2023-228 Mer...
						627.31	- 2019-185 Ne...
		5910	CPP Expense	151.95	-	55.72	- 2021-212 HiQ...
						60.78	- 2023-228 Mer...
						35.45	- 2019-185 Ne...
		5920	EI Expense	61.35	-	22.50	- 2021-212 HiQ...
						24.54	- 2023-228 Mer...
						14.31	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,007.88		
		2270	EI Payable	-	105.17		
		2280	CPP Payable	-	303.90		
		2290	Federal Inco...	-	484.81		
		2295	WCB Payable	-	49.73		
05/25/2023		J1714	38880, ██████████				
		5890	Worker's Com...	29.56	-	5.06	- 2020-202 Sag...
						17.38	- 2020-202-H B...
						1.09	- 2020-202-J Bl...
						4.38	- 2020-202-C B...
						1.65	- 2020-202-B B...
		5900	Wages, Vacat...	1,597.97	-	273.73	- 2020-202 Sag...
						939.55	- 2020-202-H B...
						59.18	- 2020-202-J Bl...
						236.74	- 2020-202-C B...
						88.77	- 2020-202-B B...
		5910	CPP Expense	87.07	-	14.91	- 2020-202 Sag...
						51.19	- 2020-202-H B...
						3.22	- 2020-202-J Bl...
						12.90	- 2020-202-C B...
						4.85	- 2020-202-B B...
		5920	EI Expense	36.47	-	6.25	- 2020-202 Sag...
						21.44	- 2020-202-H B...
						1.35	- 2020-202-J Bl...
						5.40	- 2020-202-C B...
						2.03	- 2020-202-B B...
		1075	BANK (BMO)	-	1,288.85		
		2270	EI Payable	-	62.52		
		2280	CPP Payable	-	174.14		
		2290	Federal Inco...	-	196.00		
		2295	WCB Payable	-	29.56		

MERMAC Construction Ltd.
Payroll Journal 05/12/2023 to 05/25/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/25/2023	J1715	38881,					
		5890	Worker's Com...	41.27	-		
		5900	Wages, Vacat...	2,230.77	-		
		5910	CPP Expense	124.72	-		
		5920	EI Expense	50.90	-		
		1075	BANK (BMO)	-	1,664.31		
		2270	EI Payable	-	87.26		
		2280	CPP Payable	-	249.44		
		2290	Federal Inco...	-	350.87		
		2295	WCB Payable	-	41.27		
		5640	Insurance - ...	-	54.51		
05/25/2023	J1716	38882,					
		5890	Worker's Com...	12.78	-	12.78	- 2023-227 Saf...
		5900	Wages, Vacat...	690.48	-	690.48	- 2023-227 Saf...
		5910	CPP Expense	33.07	-	33.07	- 2023-227 Saf...
		5920	EI Expense	15.75	-	15.75	- 2023-227 Saf...
		1075	BANK (BMO)	-	643.67		
		2270	EI Payable	-	27.00		
		2280	CPP Payable	-	66.14		
		2290	Federal Inco...	-	2.49		
		2295	WCB Payable	-	12.78		
05/25/2023	J1717	38883,					
		5890	Worker's Com...	85.44	-	22.45	- 2020-202 Sag...
						6.97	- 2020-202-C B...
						0.87	- 2020-202-B B...
						11.33	- 2020-202-G B...
						37.71	- 2020-202-H B...
						6.11	- 2020-202-F Bl...
		5900	Wages, Vacat...	4,618.54	-	1,213.54	- 2020-202 Sag...
						377.02	- 2020-202-C B...
						47.13	- 2020-202-B B...
						612.66	- 2020-202-G B...
						2,038.28	- 2020-202-H B...
						329.91	- 2020-202-F Bl...
		5910	CPP Expense	266.79	-	70.10	- 2020-202 Sag...
						21.78	- 2020-202-C B...
						2.72	- 2020-202-B B...
						35.39	- 2020-202-G B...
						117.74	- 2020-202-H B...
						19.06	- 2020-202-F Bl...
		5920	EI Expense	105.39	-	27.69	- 2020-202 Sad...
						8.60	- 2020-202-C
						1.08	- 2020-202-B b...
						13.98	- 2020-202-G B...

MERMAC Construction Ltd.
Payroll Journal 05/12/2023 to 05/25/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						46.51	- 2020-202-H B...
						7.53	- 2020-202-F Bl...
		1075	BANK (BMO)	-	3,109.88		
		2270	EI Payable	-	180.67		
		2280	CPP Payable	-	533.58		
		2290	Federal Inco...	-	1,100.44		
		2295	WCB Payable	-	85.44		
		5640	Insurance - ...	-	66.15		
05/25/2023	J1718	38884,	██████████				
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,087.00		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	66.15		
05/25/2023	J1719	38885,	██████████				
		5890	Worker's Com...	51.45	-		
						10.64	- 2020-202 Sag...
						22.00	- 2020-202-H B...
						2.13	- 2020-202-C B...
						0.71	- 2023-228 Mer...
						4.61	- 2020-202-G B...
						2.31	- 2020-202-B B...
						2.48	- 2020-202-J Bl...
						6.56	- 2023-227 Saf...
		5900	Wages, Vacat...	2,781.10	-		
						575.40	- 2020-202 Sag...
						1,189.16	- 2020-202-H B...
						115.08	- 2020-202-C B...
						38.36	- 2023-228 Mer...
						249.34	- 2020-202-G B...
						124.67	- 2020-202-B B...
						134.26	- 2020-202-J Bl...
						354.83	- 2023-227 Saf...
		5910	CPP Expense	157.47	-		
						32.58	- 2020-202 Sag...
						67.33	- 2020-202-H B...
						6.52	- 2020-202-C B...
						2.17	- 2023-228 Mer...
						14.12	- 2020-202-G B...
						7.06	- 2020-202-B B...
						7.60	- 2020-202-J Bl...
						20.09	- 2023-227 Saf...
		5920	EI Expense	63.46	-		
						13.13	- 2020-202 Sag...
						27.13	- 2020-202-H B...
						2.63	- 2020-202-C B...
						0.88	- 2023-228 Mer...

MERMAC Construction Ltd.
Payroll Journal 05/12/2023 to 05/25/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						5.69	- 2020-202-G
						2.84	- 2020-202-B B...
						3.06	- 2020-202-J Bl...
						8.10	- 2023-227 Saf...
		1075	BANK (BMO)	-	2,031.10		
		2270	EI Payable	-	108.79		
		2280	CPP Payable	-	314.94		
		2290	Federal Inco...	-	513.06		
		2295	WCB Payable	-	51.45		
		5640	Insurance - ...	-	34.14		
05/25/2023	J1720	38886,					
		5890	Worker's Com...	48.94	-		
						10.50	- 2020-202-A B...
						16.16	- 2021-212 HiQ...
						11.20	- 2019-185 Ne...
						1.85	- 2020-192 Lot ...
						0.92	- 2020-202-C B...
						1.39	- 2022-225 PT ...
						6.00	- 2023-228 Mer...
						0.92	- 2023-226 Pro...
		5900	Wages, Vacat...	2,645.76	-		
						567.84	- 2020-202-A B...
						873.60	- 2021-212 HiQ...
						605.28	- 2019-185 Ne...
						99.84	- 2020-192 Lr ...
						49.92	- 2020-202-C ...
						74.88	- 2022-225 PT ...
						324.48	- 2023-228 Mer...
						49.92	- 2023-226 Pro...
		5910	CPP Expense	149.41	-		
						32.07	- 2020-202-A B...
						49.33	- 2021-212 HiQ...
						34.18	- 2019-185 Ne...
						5.64	- 2020-192 Lot ...
						2.82	- 2020-202-C B...
						4.23	- 2022-225 PT ...
						18.32	- 2023-228 Mer...
						2.82	- 2023-226 Pro...
		5920	EI Expense	60.38	-		
						12.96	- 2020-202-A B...
						19.94	- 2021-212 HiQ...
						13.81	- 2019-185 Ne...
						2.28	- 2020-192 Lot ...
						1.14	- 2020-202-C B...
						1.71	- 2022-225 PT ...
						7.41	- 2023-228 Mer...
						1.13	- 2023-226 Pro...
		1075	BANK (BMO)	-	1,935.85		
		2270	EI Payable	-	103.51		
		2280	CPP Payable	-	298.82		
		2290	Federal Inco...	-	471.79		
		2295	WCB Payable	-	48.94		
		5640	Insurance - ...	-	45.58		

MERMAC Construction Ltd.
Payroll Journal 05/12/2023 to 05/25/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/20/2023	J1721	38887,					
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,323.28		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	18.21		
05/25/2023	J1722	38888,					
		5890	Worker's Com...	48.54	-	45.42	- 2021-212 HiQ...
						1.99	- 2020-198 Sun...
						1.13	- 2023-227 Saf...
		5900	Wages, Vacat...	2,623.82	-	2,455.04	- 2021-212 HiQ...
						107.41	- 2020-198 Sun...
						61.37	- 2023-227 Saf...
		5910	CPP Expense	148.11	-	138.58	- 2021-212 HiQ...
						6.06	- 2020-198 Sun...
						3.47	- 2023-227 Saf...
		5920	EI Expense	59.88	-	56.03	- 2021-212 HiQ...
						2.45	- 2020-198 Sun...
						1.40	- 2023-227 Saf...
		1075	BANK (BMO)	-	1,933.71		
		2270	EI Payable	-	102.65		
		2280	CPP Payable	-	296.22		
		2290	Federal Inco...	-	465.09		
		2295	WCB Payable	-	48.54		
		5640	Insurance - ...	-	34.14		
05/25/2023	J1723	38889,					
		5890	Worker's Com...	33.96	-	33.96	- 2019-185 Ne...
		5900	Wages, Vacat...	1,835.80	-	1,835.80	- 2019-185 Ne...
		5910	CPP Expense	101.22	-	101.22	- 2019-185 Ne...
		5920	EI Expense	41.89	-	41.89	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,453.71		
		2270	EI Payable	-	71.81		
		2280	CPP Payable	-	202.44		
		2290	Federal Inco...	-	250.95		
		2295	WCB Payable	-	33.96		
05/25/2023	J1724	38890,					
		5890	Worker's Com...	55.29	-	48.36	- 2019-185 Ne...
						6.20	- 2023-227 Saf...
						0.73	- 2023-228 Mer...
		5900	Wages, Vacat...	2,988.79	-	2,613.96	- 2019-185 Ne...
						335.38	- 2023-227 Saf...

MERMAC Construction Ltd.
Payroll Journal 05/12/2023 to 05/25/2023

	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					39.45	- 2023-228 M
	5910	CPP Expense	169.82	-	148.52	- 2019-185 Ne...
					19.06	- 2023-227 Saf...
					2.24	- 2023-228 Mer...
	5920	EI Expense	68.21	-	59.66	- 2019-185 Ne...
					7.65	- 2023-227 Saf...
					0.90	- 2023-228 Mer...
	1075	BANK (BMO)	-	2,158.10		
	2270	EI Payable	-	116.93		
	2280	CPP Payable	-	339.64		
	2290	Federal Inco...	-	576.41		
	2295	WCB Payable	-	55.29		
	5640	Insurance - ...	-	35.74		
05/25/2023	J1725	38891, [REDACTED]				
	5890	Worker's Com...	100.33	-	79.63	- 2020-202 Sag...
					1.59	- 2022-225 PT ...
					19.11	- 2023-228 Mer...
	5900	Wages, Vacat...	5,192.31	-	4,120.88	- 2020-202 Sag...
					82.42	- 2022-225 PT ...
					989.01	- 2023-228 Mer...
	5910	CPP Expense	314.66	-	249.73	- 2020-202 S...
					4.99	- 2022-225 PT ...
					59.94	- 2023-228 Mer...
	5920	EI Expense	123.76	-	98.22	- 2020-202 Sag...
					1.96	- 2022-225 PT ...
					23.57	- 2023-228 Mer...
	5930	Car Allowance	230.77	-	183.15	- 2020-202 Sag...
					3.66	- 2022-225 PT ...
					43.96	- 2023-228 Mer...
	1075	BANK (BMO)	-	3,562.20		
	2270	EI Payable	-	212.16		
	2280	CPP Payable	-	629.32		
	2290	Federal Inco...	-	1,390.07		
	2295	WCB Payable	-	100.33		
	5640	Insurance - ...	-	67.75		
			45,898.75	45,898.75		

APPENDIX E

From: [Stefan DuChene](#)
To: [Breanna Burkard-Smith](#)
Subject: FW: Sage Property Development v Mermac Construction Ltd. et al // Action No. 2301-07899
Date: Monday, January 15, 2024 8:58:01 AM
Attachments: [Sage Job Costing Summary Invoices- Final.pdf](#)
[Sage Job Costing Verification Summary.pdf](#)
[Job Costing Allocation Detail Redacted.pdf](#)
[Payroll Journal - Job Costing Allocations Redacted.pdf](#)
[image001.png](#)

Stefan DuChene

Tel: (403) 984-9553

sduchene@hudsoninc.ca

From: Pontin, Derek <derek.pontin@dentons.com>

Sent: Tuesday, January 2, 2024 3:54 PM

To: Trevor McDonald <tmcDonald@bdplaw.com>

Cc: Stefan DuChene <SDuChene@hudsoninc.ca>; Trojanoski, Terry <terry.trojanoski@dentons.com>; Ryan Algar <ralgar@bdplaw.com>

Subject: RE: Sage Property Development v Mermac Construction Ltd. et al // Action No. 2301-07899

Hi Trevor,

Please see attached. To provide a brief overview:

- The trustee generated a report from the Mermac accounting system called a "Job Costing Allocation Detail", which we understand reflects all of Mermac's direct costs associated with the Sage project for the period of March 1, 2023 to May 31, 2023. That is attached. These costs primarily consist of subtrade invoices and Mermac staff charges, along with other miscellaneous costs. These costs total \$1,473,296.64 – please note, the amounts entered in the Mermac accounting system for subtrade invoices reflect the amount *after the 10% subtrade holdback was deducted* and therefore, the "Job Costing Allocation Detail" is 10% lower than the total amount owed by Sage, as the Mermac holdback was also deducted from the Mermac progress invoices.
- Copies of sub-trade invoices have been obtained and are attached, as far as gathered to date. The total of these is \$1,145,885.38. We also attach the underlying data to back up the Mermac employee charges, titled Payroll Journal. We have removed employee personal information from both the Payroll Journal and the Job Costing Allocation Detail, viewing this as being confidential and irrelevant to the review. If you think that needs to be released to Sage, let us know and we can assess.
- In terms of subtrade verification, we are currently in receipt of subtrade invoices totaling \$1,145,885.38. When compared to the \$1,473,296.64 of total costs, this leaves a gap of \$327,411.26. The trustee has confirmed \$91,245.23 relates to a referral fee and \$23,652 relates to insurance, lowering the variance to \$212,514.03. The total employee costs billed by Mermac to Sage are \$98,415.67, which leaves an approximate \$114,000 of direct charges where the trustee has not yet obtained the underlying sub-trade invoices. It appears substantially all of these amounts relate to invoices that are \$5K or less.
- We have additionally attached a summary of work. The total for Mermac costs is \$1,613,336.15, when the sub-trade invoices are grossed up to reflect the holdback amount. During the same period of March to May 2023, Mermac billed \$1,793,680.51 to Sage between three progress invoices and five change-order invoices. The variance between Mermac cost build-up and the amount billed onward to Sage is approx. \$180,000, which we understand to be Mermac's profit charges billed to Sage.

If you have questions, please let us know. If you wish to discuss the foregoing, and/or resolving the lien

amount and getting that paid out on a consent basis, that would be ideal as we'd be happy to close this out.

If you anticipate shortly filing your client's defence, please advise of the timing, as we will need to resolve an outside date in due course.

Thanks

Derek

Derek Pontin

Partner

My [pronouns](#) are: He/Him/His

[D](#) | [+1 403 268 6301](#)

[Dentons Canada LLP](#) | [Calgary](#)

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Mermac - Sage Project Invoices

Company	JE #	Amount	Appendix
LBCO Contracting Ltd	J1603	\$62,046.00	1
South-Way Equipment Rentals	J1940	\$710.00	2
South-Way Equipment Rentals	J1941	\$3,700.00	3
Simply Stone Landscapes Ltd	J1935	\$62,572.50	4
Triumph Inc.	J1216	\$8,762.13	5
Metro Glass Products Ltd.	J1607	\$30,259.10	6
Detailed Drywall	J1217	\$17,065.62	7
D & T Plumbing / 1400188 Alberta Ltd	J1915	\$38,988.00	8
King Electrical Services Ltd	J1606	\$7,002.28	9
King Electrical Services Ltd	J1928	\$5,788.80	10
Metro Glass Products Ltd.	J1615	\$16,762.50	11
Detailed Drywall	J1218	\$28,158.52	12
Detailed Drywall	J1613	\$7,251.71	13
D & T Plumbing / 1400188 Alberta Ltd	J1918	\$46,238.40	14
King Electrical Services Ltd	J1614	\$11,319.37	15
King Electrical Services Ltd	J1929	\$9,357.78	16
Dragon Excavating Ltd	J1920	\$8,455.00	17
Dragon Excavating Ltd	J1923	\$3,758.00	18
Detailed Drywall	J1657	\$30,262.50	19
Detailed Drywall	J1926	\$54,472.50	20
Dragon Excavating Ltd	J1922	\$22,873.20	21
Dragon Excavating Ltd	J1921	\$7,030.80	22
MQR Precast Ltd	J1620	\$113,301.00	23
MQR Precast Ltd	J1932	\$107,172.00	24
AAA Steel	J1619	\$18,000.00	25
Riks Electrical Limited	J1970	\$35,000.00	26
AAA Steel	J1899	\$4,402.52	27
Metro Glass Products Ltd.	J1627	\$25,175.70	28
Detailed Drywall	J1229	\$27,028.35	29
D & T Plumbing / 1400188 Alberta Ltd	J1917	\$40,427.74	30
King Electrical Services Ltd	J1626	\$8,535.68	31
King Electrical Services Ltd	J1931	\$3,931.82	32
Triumph Inc.	J1631	\$27,777.60	33
Metro Glass Products Ltd.	J1638	\$23,778.10	34
Detailed Drywall	J1222	\$42,112.80	35
Detailed Drywall	J1629	\$31,584.60	36
D & T Plumbing / 1400188 Alberta Ltd	J1919	\$19,904.14	37
King Electrical Services Ltd	J1630	\$7,108.49	38
King Electrical Services Ltd	J1930	\$5,876.62	39
Triumph Inc.	J1637	\$31,661.28	40
Metro Glass Products Ltd.	J1639	\$30,537.00	41
Detailed Drywall	J1188	\$9,473.89	42
D & T Plumbing / 1400188 Alberta Ltd	J1634	\$3,665.70	43
D & T Plumbing / 1400188 Alberta Ltd	J1916	\$28,355.59	44
King Electrical Services Ltd	J1636	\$9,985.23	45
King Electrical Services Ltd	J1927	\$8,254.82	46
Total		\$1,145,885.38	



623 - 35th Ave NE
 Calgary, AB T2E 2L2
 www.lbcocontracting.com
 P: 403-277-9555
 F: 403-457-0500
 E: Info@lbcocontracting.com

Invoice

Date	Invoice #
2023-04-06	20220186

Invoice to:

Mermac Construction Ltd.
 4799 68 Ave SE
 Calgary, AB T2C 5C1

P.O. No.	Terms	Due Date	Account #	Project
	Net 30	2023-05-06		
Description	Qty	Rate	Amount	
PPC #7 - Sage Hill Commons Site Development	1	68,940.00	68,940.00	
Holdback		-10.00%	-6,894.00	
			Subtotal	\$62,046.00
			GST	\$3,102.30
Thank you for your business.			Total	\$65,148.30
			Payments/Credits	\$0.00
			Balance Due	\$65,148.30

GST/HST No. 831094586

STATEMENT OF ACCOUNT

SOUTH-WAY EQUIPMENT RENTAL LTD
 4729-32 STREET S.E.
 CALGARY, AB
 T2B 2X3

PHONE #: 403-207-4577 FAX #: 403-207-0099

TO : MERMAC CONSTRUCTION LTD.
 4799 - 68 AVENUE S.E.
 CALGARY AB. T2C 5C1

CUST # : 248
 DATE : 06/15/2023
 PAGE : 8

FAX #: 403-720-8122

DATE	TYPE	REFERENCE	CHARGES	AMT PAID	PAYMENTS	BALANCE
05/02/2023	I	94494	189.00			189.00
05/03/2023	I	94373	460.95			460.95
05/08/2023	I	94402	252.00			252.00
05/08/2023	I	94403	6814.08			6814.08
05/09/2023	I	94406	745.50			745.50
05/09/2023	I	94449	354.90			354.90
05/10/2023	I	94390	746.03			746.03
05/10/2023	I	94407	210.00			210.00
05/11/2023	I	94409	189.00			189.00
05/12/2023	I	94422	2508.45			2508.45
05/15/2023	I	94411	3885.00			3885.00
05/15/2023	I	94414	84.00			84.00
05/16/2023	I	94418	354.90			354.90
05/17/2023	I	94426	913.50			913.50
05/17/2023	I	94427	2404.56			2404.56
05/22/2023	I	94474	134.40			134.40
05/23/2023	I	94450	220.50			220.50
05/23/2023	I	94451	399.00			399.00
05/23/2023	I	94464	245.70			245.70
06/12/2023	I	94555	430.50			430.50
06/12/2023	I	94556	3918.08			3918.08
06/12/2023	I	94557	945.00			945.00
06/12/2023	I	94558	2621.06			2621.06
06/12/2023	I	94559	1776.60			1776.60
06/13/2023	I	94560	354.90			354.90
06/14/2023	I	94561	134.40			134.40

STATEMENT OF ACCOUNT

SOUTH-WAY EQUIPMENT RENTAL LTD
 4729-32 STREET S.E.
 CALGARY, AB
 T2B 2X3

PHONE #: 403-207-4577 FAX #: 403-207-0099

TO : MERMAC CONSTRUCTION LTD.
 4799 - 68 AVENUE S.E.
 CALGARY AB. T2C 5C1

CUST # : 248
 DATE : 06/15/2023
 PAGE : 8

FAX #: 403-720-8122

<u>DATE</u>	<u>TYPE</u>	<u>REFERENCE</u>	<u>CHARGES</u>	<u>AMT PAID</u>	<u>PAYMENTS</u>	<u>BALANCE</u>
05/02/2023	I	94494	189.00			189.00
05/03/2023	I	94373	460.95			460.95
05/08/2023	I	94402	252.00			252.00
05/08/2023	I	94403	6814.08			6814.08
05/09/2023	I	94406	745.50			745.50
05/09/2023	I	94449	354.90			354.90
05/10/2023	I	94390	746.03			746.03
05/10/2023	I	94407	210.00			210.00
05/11/2023	I	94409	189.00			189.00
05/12/2023	I	94422	2508.45			2508.45
05/15/2023	I	94411	3885.00			3885.00
05/15/2023	I	94414	84.00			84.00
05/16/2023	I	94418	354.90			354.90
05/17/2023	I	94426	913.50			913.50
05/17/2023	I	94427	2404.56			2404.56
05/22/2023	I	94474	134.40			134.40
05/23/2023	I	94450	220.50			220.50
05/23/2023	I	94451	399.00			399.00
05/23/2023	I	94464	245.70			245.70
06/12/2023	I	94555	430.50			430.50
06/12/2023	I	94556	3918.08			3918.08
06/12/2023	I	94557	945.00			945.00
06/12/2023	I	94558	2621.06			2621.06
06/12/2023	I	94559	1776.60			1776.60
06/13/2023	I	94560	354.90			354.90
06/14/2023	I	94561	134.40			134.40

Simply Stone Landscapes Ltd
 151 Tuscany Glen Park NW
 AB T3L 3E6
 invoices@simplystonelandscape.com
 GST/HST Registration No.:
 879514719RT0001



INVOICE

BILL TO

Mermac Construction Ltd
 4799 - 68 Avenue SE
 Calgary AB T2C 5C1
 RE: PO 2020-202
 Sage Property Development
 Inc. Sage Hill Lot 1

INVOICE # 2458
DATE 24-05-2023
DUE DATE 23-06-2023
TERMS Net 30

DESCRIPTION	QTY	RATE	TAX	AMOUNT
Commercial Projects:CP Supply and Install Supply and install Allen Block walls 1,2,3,5,9,10. Wall 1- 17.9 lin m and 11 sq. m Wall 2- 13.9 lin m and 9 sq. m Wall 3- 24.4 lin m and 21 sq. m Wall 5- 30.8 lin m and 15 sq. m Wall 9- 28.6 lin m and 29 sq. m Wall 10- 29.2 lin m and 18 sq. m	103	675.00	GST	69,525.00
Holdbacks:Holdbacks Holdback 10% of project billing	1	-6,952.50	GST	-6,952.50
SUBTOTAL				62,572.50
GST @ 5%				3,128.62
TOTAL				65,701.12
BALANCE DUE				\$65,701.12

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	3,128.62	62,572.50

TRIUMPH

BUILD | ROOFING | SOLAR | CLADDING

INVOICE

32712

Triumph Inc.
 1 Conhle Street, Toronto, ON
 MBL 2HB
 P: (416) 534-8877 / F: (416) 534-8863
 Toll Free: (855) 832-8877 / email: zosmag@triumphinc.ca

Invoice Date: 03/31/2023
Draw #: TC00003
Contract #: Quoted 08/08/22
PO #: Subcontract

S O L D
 T O
 MERMAC CONSTRUCTION
 4799-68 AVE. SE
 CALGARY, AB T2C 5C1

J O B S I T E
 2020-167-TC
 Sage Hill Commons
 3650 Sage Hill Dr NW,
 Calgary, AB
 T3R 1J1

REMIT PAYMENT TO HEAD OFFICE

G.S.T. / H.S.T. REGISTRATION # 840105183RT0001

Item Id	Description	Contract Amount	Completed To Date	% Complete	Less Previous Billings	Total Current Billings	Holdback	Net Current Billing
1.0	Building A	74,890.00	69,647.70	93.0%	59,912.00	9,735.70	973.57	8,762.13
Total		74,890.00	69,647.70	93.0%	59,912.00	9,735.70	973.57	8,762.13

Total Current Billings	9,735.70
Holdback	973.57
Subtotal	8,762.13
HST/GST	438.11
Total Invoice	\$9,200.24

*** TERMS NET 30 ***

*** INTEREST CHARGED AFTER 30 DAYS AT 1.5% PER MONTH, 18% ANNUALLY ***

*** CREDIT CARD PAYMENTS WILL ONLY BE ACCEPTED FOR PAYMENTS BELOW \$ 5,000.00 ***

Metro Glass Products Ltd.

Aged Overdue Sales Invoices Detail As at 24/05/2023

MERMAC CONSTRUCTION LTD

Source	Type	Date	Due Date	Total Due	Total Current	Total Overdue	1 to 30 Overdue	31 to 60 Overdue	61+ Overdue	Job Name	Notes
59629	Invoice	24/08/2021	23/09/2021	9,223.73	0.00	9,223.73	0.00	0.00	9,223.73	Bowden Tim Horton Holdback	
59755	Invoice	24/09/2021	24/10/2021	921.79	0.00	921.79	0.00	0.00	921.79	Bowden Tim Horton Holdback	
60893	Invoice	03/08/2022	02/09/2022	444.15	0.00	444.15	0.00	0.00	444.15	Extra Mr. Lube	
60984	Invoice	24/08/2022	23/09/2022	1,901.34	0.00	1,901.34	0.00	0.00	1,901.34	Essex Addition	
61629	Invoice	25/01/2023	24/02/2023	11,623.50	0.00	11,623.50	0.00	0.00	11,623.50	New Brighton Car Wash 1st Progress Billing	
61678	Invoice	23/02/2023	25/03/2023	11,879.59	0.00	11,879.59	0.00	11,879.59	0.00	New Brighton Car Wash 2nd Progress Billing	
61731	Invoice	08/03/2023	07/04/2023	3,510.99	0.00	3,510.99	0.00	3,510.99	0.00	New Brighton Car Wash 3rd Progress Billing	
61730	Invoice	08/03/2023	07/04/2023	8,095.81	0.00	8,095.81	0.00	8,095.81	0.00	New Brighton Car Wash Holdback	
61777	Invoice	24/03/2023	23/04/2023	13,326.39	0.00	13,326.39	0.00	13,326.39	0.00	HQ Plaza Holdback	
61888	Invoice	25/04/2023	25/05/2023	32,063.85	32,063.85	0.00	0.00	0.00	0.00	Sage Hill Building H 1st Progress Billing	
61889	Invoice	25/04/2023	25/05/2023	24,967.00	24,967.00	0.00	0.00	0.00	0.00	Sage Hill Building J 1st Progress Billing	
61887	Invoice	25/04/2023	25/05/2023	26,434.48	26,434.48	0.00	0.00	0.00	0.00	Sage Hill Commons G 2nd Progress Billing	
51607 61885	Invoice	25/04/2023	25/05/2023	31,772.05	31,772.05	0.00	0.00	0.00	0.00	Sage Hill Commons A 1st Progress Billing	
61886	Invoice	25/04/2023	25/05/2023	17,600.62	17,600.62	0.00	0.00	0.00	0.00	Sage Hill Commons B 2nd Progress Billing	

Total outstanding:

193,765.29 132,838.00 60,927.29 0.00 36,812.78 24,114.51

Generated On: 24/05/2023



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20700
 Date: 03/24/23
 Job No.: 22-2039

Sold to:

Mermac Construction Ltd.
 4798 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:

Sage Hill Commons
 3650 Sage Hill Commons
 Calgary, Alberta
 RE: Building A

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including March 31, 2023	G	18,961.80
Less 10% holdback	G	-1,896.18
Subtotal:		17,065.62
G - GST 5%		
GST		853.28
Terms: Terms: Net 30. Due 04/23/23.		Total Amount
Comment: Thank you for using Detailed Drywall		Amount Paid
		Amount Owning
		17,918.90
		0.00
		17,918.90



1400188 Alberta Ltd/D and T Plumbing
 10, 11410 - 27 Street SE
 Calgary, AB T2Z 3R6

Invoice

Date	Invoice #
2023-05-25	3051

Invoice To:
Mermac Construction Ltd 4799 68 Ave SE Calgary, AB T2C 5C1

P.O. No.	Project Name:	Terms
Sage Property Devt	Bldg A	Net 45

Description	Amount
Bldg A Progress Claim 5 - May 2023	
Labour	1,500.00
Materials	0.00
Fixtures	0.00
HVAC	41,820.00
Holdback on Invoice 3051	-4,332.00
GST on sales	1,949.40
GST/HST No. 818764623	

Supply costs are payable by the 1st of the month following receipt of invoice once they have been delivered to the job site and final costs are payable within thirty (30) days of job.

Prices are subject to change without notice. The purchaser will be invoiced at prices in effect at the time of shipment.

All taxes, transportation costs, duties and other charges are in addition to the quoted price.

All invoices will be paid in accordance to the terms stated on each invoice. Accounts not paid within terms shall be deemed to be "overdue accounts". Interest at a rate of 2 % per month, 26.8% per annum may be charged on all overdue balances and this rate will apply to both pre and post judgement balances.

Subtotal	\$38,988.00
Total Tax	\$1,949.40
Total	\$40,937.40
Balance Due	\$40,937.40



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1921	25/04/2023	\$7,352.40	25/05/2023	Net 30	

P.O. NUMBER
 sage hill A

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services lighting on site	1	G	7,780.31	7,780.31
Hold Back 10%	1	G	-778.03	-778.03

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	7,002.28
GST @ 5%	350.12
TOTAL	7,352.40
BALANCE DUE	\$7,352.40

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	350.12	7,002.28



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1932	25/05/2023	\$6,078.24	24/06/2023	Net 30	

P.O. NUMBER
 sage hill A

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services undergrounds material purchase to be installed	1	G	6,432.00	6,432.00
Hold Back 10%	1	G	-643.20	-643.20

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	5,788.80
GST @ 5%	289.44
TOTAL	6,078.24
BALANCE DUE	\$6,078.24

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	289.44	5,788.80

Metro Glass Products Ltd.

Aged Overdue Sales Invoices Detail As at 24/05/2023

MERMAC CONSTRUCTION LTD

Source	Type	Date	Due Date	Total Due	Total Current	Total Overdue	1 to 30 Overdue	31 to 60 Overdue	61+ Overdue	Job Name	Notes
59629	Invoice	24/08/2021	23/09/2021	9,223.73	0.00	9,223.73	0.00	0.00	9,223.73	Bowden Tim Horton Holdback	
59755	Invoice	24/09/2021	24/10/2021	921.79	0.00	921.79	0.00	0.00	921.79	Bowden Tim Horton Holdback	
60893	Invoice	03/08/2022	02/09/2022	444.15	0.00	444.15	0.00	0.00	444.15	Extra Mr. Lube	
60984	Invoice	24/08/2022	23/09/2022	1,901.34	0.00	1,901.34	0.00	0.00	1,901.34	Essex Addition	
61629	Invoice	25/01/2023	24/02/2023	11,623.50	0.00	11,623.50	0.00	0.00	11,623.50	New Brighton Car Wash 1st Progress Billing	
61678	Invoice	23/02/2023	25/03/2023	11,879.59	0.00	11,879.59	0.00	11,879.59	0.00	New Brighton Car Wash 2nd Progress Billing	
61731	Invoice	08/03/2023	07/04/2023	3,510.99	0.00	3,510.99	0.00	3,510.99	0.00	New Brighton Car Wash 3rd Progress Billing	
61730	Invoice	08/03/2023	07/04/2023	8,095.81	0.00	8,095.81	0.00	8,095.81	0.00	New Brighton Car Wash Holdback	
61777	Invoice	24/03/2023	23/04/2023	13,326.39	0.00	13,326.39	0.00	13,326.39	0.00	HQ Plaza Holdback	
61888	Invoice	25/04/2023	25/05/2023	32,063.85	32,063.85	0.00	0.00	0.00	0.00	Sage Hill Building H 1st Progress Billing	
61889	Invoice	25/04/2023	25/05/2023	24,967.00	24,967.00	0.00	0.00	0.00	0.00	Sage Hill Building J 1st Progress Billing	
61887	Invoice	25/04/2023	25/05/2023	26,434.48	26,434.48	0.00	0.00	0.00	0.00	Sage Hill Commons G 2nd Progress Billing	
61885	Invoice	25/04/2023	25/05/2023	31,772.05	31,772.05	0.00	0.00	0.00	0.00	Sage Hill Commons A 1st Progress Billing	
61886	Invoice	25/04/2023	25/05/2023	17,600.62	17,600.62	0.00	0.00	0.00	0.00	Sage Hill Commons B 2nd Progress Billing	

51615

Total outstanding:

193,765.29 132,838.00 60,927.29 0.00 36,812.78 24,114.51

Generated On: 24/05/2023



1149477 ALBERTA LTD.
 4, 4804 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20699
 Date: 03/24/23
 Job No.: 22-2040

Sold to:
Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:
 Sage Hill Building B
 3650 Sage Hill Drive NW

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 4th progression draw for material and labour up to and including March 31, 2023	G	31,287.25
Less 10% holdback	G	-3,128.73
Subtotal:		28,158.52
G - GST 5%		
GST		1,407.92
<p>Terms: Terms: Net 30. Due 04/23/23. Comment: Thank you for using Detailed Drywall</p>	<p>Total Amount</p> <p>Amount Paid</p> <p>Amount Owning</p>	<p>29,566.44</p> <p>0.00</p> <p>29,566.44</p>



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20774
 Date: 04/25/23
 Job No.: 22-2040

Sold to:

Marmac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:

Sage Hill Building B
 3650 Sage Hill Drive NW

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 5th progression daw for material and labour up to and including April 30, 2023	G	8,057.45
Less 10% holdback	G	-805.74
Subtotal:		7,251.71
G - GST 5%		
GST		362.58
GST, not included		-0.01
Terms: Terms: Net 30. Due 05/25/23.		Total Amount
Comment: Thank you for using Detailed Drywall		Amount Paid
		Amount Owing
		7,614.28
		0.00
		7,614.28



1400188 Alberta Ltd/D and T Plumbing
 10, 11410 - 27 Street SE
 Calgary, AB T2Z 3R6

Invoice

Date	Invoice #
2023-05-25	3050

Invoice To:
Mermac Construction Ltd 4799 68 Ave SE Calgary, AB T2C 5C1

P.O. No.	Project Name:	Terms
Bldg B	Sage Property Development	Nct 45

Description	Amount
0 B - Progress Claim #3 - May 2023	
Plumbing Labour	500.00
Plumbing Materials	1,100.00
Plumbing Fixtures	0.00
HVAC	49,776.00
Insulation	0.00
Controls	0.00
Holdback on Invoice 3050	-5,137.60
GST on sales	2,311.92
GST/HST No. 818764623	

Supply costs are payable by the 1st of the month following receipt of invoice once they have been delivered to the job site and final costs are payable within thirty (30) days of job.

Prices are subject to change without notice. The purchaser will be invoiced at prices in effect at the time of shipment.

All taxes, transportation costs, duties and other charges are in addition to the quoted price.

All invoices will be paid in accordance to the terms stated on each invoice. Accounts not paid within terms shall be deemed to be "overdue accounts". Interest at a rate of 2 % per month, 26.8% per annum may be charged on all overdue balances and this rate will apply to both pre and post judgement balances.

Subtotal	\$46,238.40
Total Tax	\$2,311.92
Total	\$48,550.32
Balance Due	\$48,550.32



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1920	25/04/2023	\$11,885.33	25/05/2023	Net 30	

P.O. NUMBER
 Sage hill B

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services lighting is on site	1	G	12,577.08	12,577.08
Hold Back 10%	1	G	-1,257.71	-1,257.71

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	11,319.37
GST @ 5%	565.96
TOTAL	11,885.33
BALANCE DUE	\$11,885.33

TAX SUMMARY

	RATE	TAX	NET
	GST @ 5%	565.96	11,319.37



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1933	25/05/2023	\$9,825.67	24/06/2023	Net 30	

P.O. NUMBER
 sage hill B

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services Underground material ready to install	1	G	10,397.53	10,397.53
Hold Back 10%	1	G	-1,039.75	-1,039.75

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	9,357.78
GST @ 5%	467.89
TOTAL	9,825.67
BALANCE DUE	\$9,825.67

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	467.89	9,357.78

Invoice

Date	Invoice #
2023-05-15	4025



Bay 8 - 10 Wrangler Place
Rocky View, Alberta
T1X 0L7

Invoice To
Mermac Construction Ltd. 4799 - 68 Ave SE Calgary Alberta T2C 5C1

P.O. No.	Terms	Due Date
		2023-06-15

Item	Date	Qty	Description	Rate	Amount
Contract		0.25	Sage Hill Commons Building C Excavation 3650 Sage Hill DR NW Building Earthwork	37,580.00	9,395.00
Holdback			Less 10% Holdback GST on sales	-939.50 5.00%	-939.50 422.78

Dear valued customer: We greatly appreciate your business and respectfully request payment within 30 days of the invoice date. Thank you in advance for your consideration. Accounts are considered overdue when over 30 days from invoice date. Interest on overdue accounts will be charged at a rate of 2% per month, totalling 26.82% per annum.				Subtotal	
				Payments Applied \$0.00	
				Balance Due \$8,878.28	
GST/HST No.	843494071	Phone #	587-470-1001		

Invoice

Date	Invoice #
2023-05-26	4027



Bay 8 - 10 Wrangler Place
Rocky View, Alberta
T1X 0L7

Invoice To
Mermac Construction Ltd. 4799 - 68 Ave SE Calgary Alberta T2C 5C1

P.O. No.	Terms	Due Date
		2023-06-26

Item	Date	Qty	Description	Rate	Amount
Holdback			Sage Hill Commons Building C Excavation 3650 Sage Hill DR NW		
Holdback			Holdbacks from invoice 2891	1,691.10	1,691.10
Holdback			Holdbacks from invoice 3923	1,127.40	1,127.40
			Holdbacks from invoice 4025	939.50	939.50
			GST on sales	5.00%	187.90

Dear valued customer: We greatly appreciate your business and respectfully request payment within 30 days of the invoice date. Thank you in advance for your consideration. Accounts are considered overdue when over 30 days from invoice date. Interest on overdue accounts will be charged at a rate of 2% per month, totalling 26.82% per annum.

Subtotal

Payments Applied

\$0.00

Balance Due

\$3,945.90

GST/HST No.	843494071	Phone #	587-470-1001
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1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20762
 Date: 04/25/23
 Job No.: 23-2025

Sold to:

Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:

3650 Sage Hill Drive NW
 Calgary, Alberta
 RE: Building C

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
1st Progression draw for material and labour up to and including April 30, 2023	G	33,625.00
Less 10% holdback	G	-3,362.50
Subtotal:		30,262.50
G - GST 5%		
GST		1,513.12
Terms: Terms: Net 30. Due 05/25/23. Comment: Thank you for using Detailed Drywall		Total Amount 31,775.62 Amount Paid 0.00 Amount Owning 31,775.62



1149477 ALBERTA LTD.
 4, 4804 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20823
 Date: 05/25/23
 Job No.: 23-2025

Sold to:

Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:

3650 Sage Hill Drive NW
 Calgary, Alberta
 RE: Building C

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including May 31, 2023	G	60,525.00
Less 10% holdback	G	-6,052.50
Subtotal:		54,472.50
G - GST 5%		
GST		2,723.62
Terms: Terms: Net 30. Due 06/24/23. Comment: Thank you for using Detailed Drywall!		Total Amount 57,196.12 Amount Paid 0.00 Amount Owning 57,196.12

Invoice

Date	Invoice #
2023-05-26	4026



Bay 8 - 10 Wrangler Place
Rocky View, Alberta
T1X 0L7

Invoice To
Mermac Construction Ltd. 4799 - 68 Ave SE Calgary Alberta T2C 5C1

P.O. No.	Terms	Due Date
202FX		2023-06-26

Item	Date	Qty	Description	Rate	Amount
289 Track Skid S... 50 D Fuel Surcharge	2023-05-19	4	Sage Hill Commons Building C Excavation 3650 Sage Hill DR NW		
			WO #5370		
			Backfill abandon water line	145.00	580.00
			Compact trench	175.00	875.00
			12% Fuel Surcharge	174.60	174.60
289 Track Skid S... 50 D 320 Cat Water Truck Load of Water Fuel Surcharge	2023-05-19	5	WO #5371		
			Backfill	145.00	725.00
			Compact area	175.00	700.00
			Load fill	210.00	840.00
			Water down dirt piles	135.00	675.00
			Load of water	80.00	80.00
			12% Fuel Surcharge	362.40	362.40
289 Track Skid S... 50 D 320 Cat Fuel Surcharge	2023-05-23	10	WO #5372		
			Backfill building	145.00	1,450.00
			Compact area	175.00	1,750.00
			Backfill	210.00	2,100.00
			12% Fuel Surcharge	636.00	636.00
289 Track Skid S... 50 D 320 Cat 320 Cat	2023-05-24	2.5	WO #5374		
			Backfill building	145.00	870.00
			Compact area	175.00	1,750.00
			Backfill foundation	210.00	1,050.00
			Compact area	235.00	587.50

Dear valued customer: We greatly appreciate your business and respectfully request payment within 30 days of the invoice date. Thank you in advance for your consideration. Accounts are considered overdue when over 30 days from invoice date. Interest on overdue accounts will be charged at a rate of 2% per month, totalling 26.82% per annum.

Subtotal

Payments Applied

Balance Due

GST/HST No.	843494071	Phone #	587-470-1001
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Bay 8 - 10 Wrangler Place
Rocky View, Alberta
T1X 0L7

Invoice

Date	Invoice #
2023-05-26	4026

Invoice To
Mermac Construction Ltd. 4799 - 68 Ave SE Calgary Alberta T2C 5C1

P.O. No.	Terms	Due Date
202FX		2023-06-26

Item	Date	Qty	Description	Rate	Amount
Fuel Surcharge			12% Fuel Surcharge	510.90	510.90
50 D Fuel Surcharge	2023-05-24	2	WO #5373 Elevate electrical trench 12% Fuel Surcharge	150.00 36.00	300.00 36.00
50 D 320 Cat 289 Track Skid S... Foreman Water Truck Load of Water Fuel Surcharge	2023-05-26	8.5 10 10 1 6.5 1	WO #5380 Compact around foundation Mix dirt piles and load trucks Backfill Organize and set up Water dirt piles Load of water 12% Fuel Surcharge GST on sales	175.00 210.00 145.00 95.00 135.00 80.00 730.80 5.00%	1,487.50 2,100.00 1,450.00 95.00 877.50 80.00 730.80 1,143.66

<p>Dear valued customer: We greatly appreciate your business and respectfully request payment within 30 days of the invoice date. Thank you in advance for your consideration. Accounts are considered overdue when over 30 days from invoice date. Interest on overdue accounts will be charged at a rate of 2% per month, totalling 26.82% per annum.</p>				Subtotal	
				Payments Applied \$0.00	
				Balance Due \$24,016.86	
GST/HST No.	843494071	Phone #	587-470-1001		



Bay 8 - 10 Wrangler Place
Rocky View, Alberta
T1X 0L7

Invoice

Date	Invoice #
2023-05-29	4028

Invoice To
Mermac Construction Ltd. 4799 - 68 Ave SE Calgary Alberta T2C 5C1

P.O. No.	Terms	Due Date
202FX		2023-06-29

Item	Date	Qty	Description	Rate	Amount
			Sage Hill Commons Building C Excavation 3650 Sage Hill DR NW		
			WO 5379		
320 Cat	2023-05-25	7	Mix up dirt pile with water and backfill	210.00	1,470.00
320 Cat		3	Compact foundation	235.00	705.00
289 Track Skid S...		10	Backfill foundation	145.00	1,450.00
50 D		10	Compact foundation	175.00	1,750.00
Water Truck		5.5	Water dirt piles	135.00	742.50
Load of Water		2	2 loads of water	80.00	160.00
Fuel Surcharge			12% Fuel Surcharge	753.30	753.30
			GST on sales	5.00%	351.54

Dear valued customer: We greatly appreciate your business and respectfully request payment within 30 days of the invoice date. Thank you in advance for your consideration. Accounts are considered overdue when over 30 days from invoice date. Interest on overdue accounts will be charged at a rate of 2% per month, totalling 26.82% per annum.

Subtotal

Payments Applied

\$0.00

Balance Due

\$7,382.34

GST/HST No.	843494071	Phone #	587-470-1001
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MQR PRECAST LTD.
 97 PRAIRIE PLACE
 ROCKY VIEW COUNTY AB T1X 0K2
 info@mqrprecast.com
 Business Number 821400645

INVOICE

BILL TO
 MERMAC CONSTRUCTION
 LTD
 4799 68 AVE SE
 CALGARY ALBERTA T2C
 5C1

INVOICE # 20230222
DATE 04/25/2023
DUE DATE 05/31/2023
TERMS Net 30

SERVICE	JOB	TAX	QTY	RATE	AMOUNT
	PROJECT- SAGE HILL -2023.04.25-				
Sales	CONCRETE 100 M3	GST	1	24,500.00	24,500.00
Sales	REBAR	GST	1	34,500.00	34,500.00
Sales	INSTALL REBAR	GST	1	15,000.00	15,000.00
Sales	PUMP AND PLACE	GST	1	2,500.00	2,500.00
FORM WORK-COMMERCIAL	MOBILIZATION 100%	GST	1	3,000.00	3,000.00
FORM WORK-COMMERCIAL	FOOTING 50%	GST	1	8,390.00	8,390.00
FORM WORK-COMMERCIAL	WALL 40%	GST	1	38,000.00	38,000.00
					Subtotal: 125,890.00
Sales	HOLD BACK 10%	GST	1	-	-12,589.00
				12,589.00	

PAYMENT DUE AS PER THE ALBERTA
 PROMPT PAYMENT & CONSTRUCTION
 LIEN ACT

SUBTOTAL	113,301.00
GST @ 5%	5,665.05
TOTAL	118,966.05
BALANCE DUE	\$118,966.05

EFT PAYMENT INFORMATON:
 MQR PRECAST LTD.
 Transit: 00009
 Institution: 003
 Account: 1097427



MQR PRECAST LTD.
 97 PRAIRIE PLACE
 ROCKY VIEW COUNTY AB T1X 0K2
 info@mqrprecast.com
 Business Number 821400645

INVOICE

BILL TO
 MERMAC
 4799 68 AVE SE
 CALGARY ALBERTA T2C
 5C1

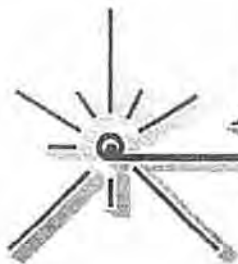
INVOICE # 20230333
DATE 05/25/2023
DUE DATE 06/30/2023
TERMS Net 30

SERVICE	JOB	TAX	QTY	RATE	AMOUNT
	PROJECT- SAGE HILL -2023.05.25-				
Sales	CONCRETE 106 M3	GST	1	25,970.00	25,970.00
Sales	REBAR	GST	1	27,500.00	27,500.00
Sales	INSTALL REBAR	GST	1	9,500.00	9,500.00
FORM WORK- COMMERCIAL	FOOTING + WALLS + PILES 100%	GST	1	53,610.00	53,610.00
PUMP		GST	1	2,500.00	2,500.00
					Subtotal: 119,080.00
Sales	HOLDBACK 10%	GST	1	-	-11,908.00
				11,908.00	Subtotal: -11,908.00

PAYMENT DUE AS PER THE ALBERTA
 PROMPT PAYMENT & CONSTRUCTION
 LIEN ACT

SUBTOTAL	107,172.00
GST @ 5%	5,358.60
TOTAL	112,530.60
BALANCE DUE	\$112,530.60

EFT PAYMENT INFORMATON:
 MQR PRECAST LTD.
 Transit: 00009
 Institution: 003
 Account: 1097427



AAA STEEL LTD.

6420 - 68 Street S.E.
 Calgary, Alberta, T2C 4V6
 Ph: 403-257-1143 Fax: 403-257-1147

DATE	INVOICE #
4/25/2023	19628

BILL TO:
 Mermac Construction Ltd.
 4799 - 68th Avenue SE
 Calgary, Alberta
 T2C 5C1

P.O. NUMBER	TERMS	JOB NUMBER
see below	Net 30	8139 Building F ...

QUANTITY	DESCRIPTION	UNIT PRICE	NET AMOUNT
	Your Project Name: Sage Hill Commons Bldg. F Subcontract No.: SC-202-046 Gross Contract Value: \$625,185.00		
	To progress invoice for detailing and Anchor Bolts regarding this project.	20,000.00	20,000.00
	Less 10% Holdback Money regarding this Claim.	-10.00%	-2,000.00
GST# 100000603RT 0001		TOTAL BEFORE TAX	CAD 18,000.00

G.S.T	CAD 900.00
TOTAL	CAD 18,900.00



5/1/23

Riks Electrical
 284087 Meadowridge Lane
 AB
 5878918221
 accounting@rikselectrical.com
 www.rikselectrical.com
 Business Number 798592697RP0001



INVOICE

BILL TO
 Mermac Construction Ltd
 4799 68 AVE SW
 Calgary AB T2C5C1

INVOICE # 2456
DATE 25/05/2023
DUE DATE 24/06/2023
TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	TAX	QTY	RATE	AMOUNT
	Distrubtion	Order Distribution 50% deposit, 50% 30 days after delivery.	GST	1	35,000.00	35,000.00

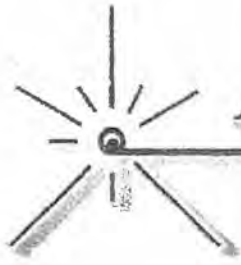
Building F
 Contract: \$275,000
 Due: \$35,000
 Remaining: \$240,000

SUBTOTAL	35,000.00
GST @ 5%	1,750.00
TOTAL	36,750.00
BALANCE DUE	\$36,750.00

PMT1

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	1,750.00	35,000.00



AAA STEEL LTD.

6420 - 68 Street S.E.
Calgary, Alberta, T2C 4V6
Ph: 403-257-1143 Fax: 403-257-1147

DATE	INVOICE #
5/24/2023	19643

BILL TO:

Mermac Construction Ltd.
4799 - 68th Avenue SE
Calgary, Alberta
T2C 5C1

P.O. NUMBER	TERMS	JOB NUMBER
see below	Net 30	8014 Building G...

QUANTITY	DESCRIPTION	UNIT PRICE	NET AMOUNT
	Your Project Name: Sage Hill Building G Subcontract No.: N/A Gross Revised Contract Value: \$133,425.69		
	To invoice for Change Order #1 - canopy and ladder revisions, added platform rail.	4,891.69	4,891.69
	Less 10% Holdback Money regarding this Claim.	-10.00%	-489.17
GST# 100000603RT 0001		TOTAL BEFORE TAX	CAD 4,402.52
		G.S.T	CAD 220.13
		TOTAL	CAD 4,622.65



SH22

Metro Glass Products Ltd.

Aged Overdue Sales Invoices Detail As at 24/05/2023

MERMAC CONSTRUCTION LTD

Source	Type	Date	Due Date	Total Due	Total Current	Total Overdue	1 to 30 Overdue	31 to 60 Overdue	61+ Overdue	Job Name	Notes
59629	Invoice	24/08/2021	23/09/2021	9,223.73	0.00	9,223.73	0.00	0.00	9,223.73	Bowden Tim Horton Holdback	
59755	Invoice	24/09/2021	24/10/2021	921.79	0.00	921.79	0.00	0.00	921.79	Bowden Tim Horton Holdback	
60893	Invoice	03/08/2022	02/09/2022	444.15	0.00	444.15	0.00	0.00	444.15	Extra Mr. Lube	
60984	Invoice	24/08/2022	23/09/2022	1,901.34	0.00	1,901.34	0.00	0.00	1,901.34	Essex Addition	
61629	Invoice	25/01/2023	24/02/2023	11,623.50	0.00	11,623.50	0.00	0.00	11,623.50	New Brighton Car Wash 1st Progress Billing	
61678	Invoice	23/02/2023	25/03/2023	11,879.59	0.00	11,879.59	0.00	11,879.59	0.00	New Brighton Car Wash 2nd Progress Billing	
61731	Invoice	08/03/2023	07/04/2023	3,510.99	0.00	3,510.99	0.00	3,510.99	0.00	New Brighton Car Wash 3rd Progress Billing	
61730	Invoice	08/03/2023	07/04/2023	8,095.81	0.00	8,095.81	0.00	8,095.81	0.00	New Brighton Car Wash Holdback	
61777	Invoice	24/03/2023	23/04/2023	13,326.39	0.00	13,326.39	0.00	13,326.39	0.00	HQ Plaza Holdback	
61888	Invoice	25/04/2023	25/05/2023	32,063.85	32,063.85	0.00	0.00	0.00	0.00	Sage Hill Building H 1st Progress Billing	
61889	Invoice	25/04/2023	25/05/2023	24,967.00	24,967.00	0.00	0.00	0.00	0.00	Sage Hill Building J 1st Progress Billing	
51627	61887	Invoice	25/04/2023	25/05/2023	26,434.48	26,434.48	0.00	0.00	0.00	Sage Hill Commons G 2nd Progress Billing	
61885	Invoice	25/04/2023	25/05/2023	31,772.05	31,772.05	0.00	0.00	0.00	0.00	Sage Hill Commons A 1st Progress Billing	
61886	Invoice	25/04/2023	25/05/2023	17,600.62	17,600.62	0.00	0.00	0.00	0.00	Sage Hill Commons B 2nd Progress Billing	

Total outstanding:

193,765.29	137,838.00	60,927.29	0.00	36,812.78	24,114.51
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Generated On: 24/05/2023



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20898
 Date: 03/24/23
 Job No.: 22-2041

Sold to:

Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:

Sage Hill Building G
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including March 31, 2023	G	30,031.50
Less 10% holdback	G	-3,003.15
Subtotal:		27,028.35
G - GST 5%		
GST		1,351.42
Terms: Terms: Net 30. Due 04/23/23. Comment: Thank you for using Detailed Drywall!		Total Amount 28,379.77 Amount Paid 0.00 Amount Owning 28,379.77



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1918	25/04/2023	\$8,962.46	25/05/2023	Net 30	

P.O. NUMBER

Sage hill g

ACTIVITY	QTY	TAX	RATE	AMOUNT
Lighting Supply Lighting on site	1	G	9,484.09	9,484.09
Hold Back 10%	1	G	-948.41	-948.41

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	8,535.68
GST @ 5%	426.78
TOTAL	8,962.46
BALANCE DUE	\$8,962.46

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	426.78	8,535.68



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1934	25/05/2023	\$4,128.41	24/06/2023	Net 30	

P.O. NUMBER

Sage Hill G

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services Underground material ready to install	1	G	4,368.69	4,368.69
Hold Back 10%	1	G	-436.87	-436.87

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	3,931.82
GST @ 5%	196.59
TOTAL	4,128.41
BALANCE DUE	\$4,128.41

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	196.59	3,931.82

TRIUMPH

BUILD | ROOFING | SOLAR | CLADDING

INVOICE

37889

Triumph Inc.
 1 Connie Street, Toronto, ON
 M6L 2H8
 P: (416) 534-8877 / F: (416) 534-8863
 Toll Free: (855) 832-8877 / email: zosmag@triumphinc.ca

Invoice Date: 04/30/2023
Draw #: TC00001
Contract #: Quoted 08/08/22
PO #: Subcontract

S O L D
 T O
 MERMAC CONSTRUCTION
 4799-68 AVE. SE
 CALGARY, AB T2C 5C1

J O B S I T E
 2020-167-TC
 Sage Hill Commons
 3650 Sage Hill Dr NW,
 Calgary, AB
 T3R 1J1

REMIT PAYMENT TO HEAD OFFICE

G.S.T. / H.S.T. REGISTRATION # 840105183RT0001

Item Id	Description	Contract Amount	Completed To Date	% Complete	Less Previous Billings	Total Current Billings	Holdback	Net Current Billing
4.0	Building H	102,880.00	30,864.00	30.0%		30,864.00	3,086.40	27,777.60
Total		102,880.00	30,864.00	30.0%		30,864.00	3,086.40	27,777.60

Total Current Billings	30,864.00
Holdback	3,086.40
Subtotal	27,777.60
HST/GST	1,388.88
Total Invoice	\$29,166.48

*** TERMS NET 30 ***

*** INTEREST CHARGED AFTER 30 DAYS AT 1.5% PER MONTH, 18% ANNUALLY ***

*** CREDIT CARD PAYMENTS WILL ONLY BE ACCEPTED FOR PAYMENTS BELOW \$ 5,000.00 ***

Metro Glass Products Ltd.

Aged Overdue Sales Invoices Detail As at 24/05/2023

MERMAC CONSTRUCTION LTD

Source	Type	Date	Due Date	Total Due	Total Current	Total Overdue	1 to 30 Overdue	31 to 60 Overdue	61+ Overdue	Job Name	Notes
59629	Invoice	24/08/2021	23/09/2021	9,223.73	0.00	9,223.73	0.00	0.00	9,223.73	Bowden Tim Horton Holdback	
59755	Invoice	24/09/2021	24/10/2021	921.79	0.00	921.79	0.00	0.00	921.79	Bowden Tim Horton Holdback	
60893	Invoice	03/08/2022	02/09/2022	444.15	0.00	444.15	0.00	0.00	444.15	Extra Mr. Lube	
60984	Invoice	24/08/2022	23/09/2022	1,901.34	0.00	1,901.34	0.00	0.00	1,901.34	Essex Addition	
61629	Invoice	25/01/2023	24/02/2023	11,623.50	0.00	11,623.50	0.00	0.00	11,623.50	New Brighton Car Wash 1st Progress Billing	
61678	Invoice	23/02/2023	25/03/2023	11,879.59	0.00	11,879.59	0.00	11,879.59	0.00	New Brighton Car Wash 2nd Progress Billing	
61731	Invoice	08/03/2023	07/04/2023	3,510.99	0.00	3,510.99	0.00	3,510.99	0.00	New Brighton Car Wash 3rd Progress Billing	
61730	Invoice	08/03/2023	07/04/2023	8,095.81	0.00	8,095.81	0.00	8,095.81	0.00	New Brighton Car Wash Holdback	
61777	Invoice	24/03/2023	23/04/2023	13,326.39	0.00	13,326.39	0.00	13,326.39	0.00	HQ Plaza Holdback	
61888	Invoice	25/04/2023	25/05/2023	32,063.85	32,063.85	0.00	0.00	0.00	0.00	Sage Hill Building H 1st Progress Billing	
J1638 61889	Invoice	25/04/2023	25/05/2023	24,967.00	24,967.00	0.00	0.00	0.00	0.00	Sage Hill Building J 1st Progress Billing	
61887	Invoice	25/04/2023	25/05/2023	26,434.48	26,434.48	0.00	0.00	0.00	0.00	Sage Hill Commons G 2nd Progress Billing	
61885	Invoice	25/04/2023	25/05/2023	31,772.05	31,772.05	0.00	0.00	0.00	0.00	Sage Hill Commons A 1st Progress Billing	
61886	Invoice	25/04/2023	25/05/2023	17,600.62	17,600.62	0.00	0.00	0.00	0.00	Sage Hill Commons B 2nd Progress Billing	

Total outstanding:

193,765.29	137,838.00	60,927.29	0.00	36,812.78	24,114.51
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Generated On: 24/05/2023



1149477 ALBERTA LTD.
 4, 4604 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20696
 Date: 03/24/23
 Job No.: 23-2002

Sold to:

Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:

Sage Hill Building H
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
WCB No.: 5054852

Description	Tax	Amount
Invoice for first progression draw for material and labour up to and including March 31, 2023	G	46,792.00
Less 10% holdback	G	-4,679.20
Subtotal:		42,112.80
G - GST 5%		
GST		2,105.64
Terms: Terms: Net 30. Due 04/23/23.		Total Amount
Comment: Thank you for using Detailed Drywall		Amount Paid
		Amount Owning
		44,218.44
		0.00
		44,218.44



1149477 ALBERTA LTD.
4, 4604 - 13 STREET NE
CALGARY, ALBERTA T2E 6P1
Tel: 291-7021
Fax: 291-7022

Sold to:

Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

INVOICE

Invoice No.: 20768
Date: 04/25/23
Job No.: 23-2002

Service Address:

Sage Hill Building H
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
WCB No.: 5054852

Description	Tax	Amount
Invoice for 2nd progression draw for material and labour up to and including April 30, 2023	G	35,094.00
Less 10% holdback	G	-3,509.40
Subtotal:		31,584.60
G - GST 5%		
GST		1,579.23
Terms: Terms: Net 30. Due 05/25/23.		Total Amount 33,163.83
Comment: Thank you for using Detailed Drywall!		Amount Paid 0.00
		Amount Owing 33,163.83



1400188 Alberta Ltd/D and T Plumbing
 10, 11410 - 27 Street SE
 Calgary, AB T2Z 3R6

Invoice

Date	Invoice #
2023-05-25	3048

Invoice To:
Mermac Construction Ltd 4799 68 Ave SE Calgary, AB T2C 5C1

P.O. No.	Project Name:	Terms
Sage Property Devt	Bldg H	Net 45

Description	Amount
Bldg H Progress Clnim #3 - May 2023	
Labour	11,000.00
Materials	8,463.71
Fixtures	0.00
HVAC	2,652.00
Insulation	0.00
Controls	0.00
Holdback on Invoice 3048	-2,211.57
GST on sales	995.21
GST/HST No. 818764623	

Supply costs are payable by the 1st of the month following receipt of invoice once they have been delivered to the job site and final costs are payable within thirty (30) days of job.

Prices are subject to change without notice. The purchaser will be invoiced at prices in effect at the time of shipment.

All taxes, transportation costs, duties and other charges are in addition to the quoted price.

All invoices will be paid in accordance to the terms stated on each invoice. Accounts not paid within terms shall be deemed to be "overdue accounts". Interest at a rate of 2 % per month, 26.8% per annum may be charged on all overdue balances and this rate will apply to both pre and post judgement balances.

Subtotal	\$19,904.14
Total Tax	\$995.21
Total	\$20,899.35
Balance Due	\$20,899.35



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1919	25/04/2023	\$7,463.92	25/05/2023	Net 30	

P.O. NUMBER

Sage hill h

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services lighting is in site	1	G	7,898.32	7,898.32
Hold Back 10%	1	G	-789.83	-789.83

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	7,108.49
GST @ 5%	355.43
TOTAL	7,463.92
BALANCE DUE	\$7,463.92

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	355.43	7,108.49



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1935	25/05/2023	\$6,170.45	24/06/2023	Net 30	

P.O. NUMBER

Sage Hill H

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services Underground material ready for install	1	G	6,529.58	6,529.58
Hold Back 10%	1	G	-652.96	-652.96

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	5,876.62
GST @ 5%	293.83
TOTAL	6,170.45
BALANCE DUE	\$6,170.45

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	293.83	5,876.62

TRIUMPH

BUILD | ROOFING | SOLAR | CLADDING

INVOICE

37888

Triumph Inc.
 1 Connie Street, Toronto, ON
 M6L 2H8
 P: (416) 534-8877 / F: (416) 534-8863
 Toll Free: (855) 832-8877 / email: zosmag@triumphinc.ca

Invoice Date: 04/30/2023
Draw #: TC00002
Contract #: Quoted 08/08/22
PO #: Subcontract

S O L D
 T O
 MERMAC CONSTRUCTION
 4799-68 AVE. SE
 CALGARY, AB T2C 5C1

J O B S I T E
 2020-167-TC
 Sage Hill Commons
 3650 Sage Hill Dr NW,
 Calgary, AB
 T3R 1J1

REMIT PAYMENT TO HEAD OFFICE

G.S.T. / H.S.T. REGISTRATION # 840105183RT0001

Item Id	Description	Contract Amount	Completed To Date	% Complete	Less Previous Billings	Total Current Billings	Holdback	Net Current Billing
5.0	Building J	55,840.00	51,931.20	93.0%	16,752.00	35,179.20	3,517.92	31,661.28
Total		55,840.00	51,931.20	93.0%	16,752.00	35,179.20	3,517.92	31,661.28

Total Current Billings	35,179.20
Holdback	3,517.92
Subtotal	31,661.28
HST/GST	1,583.06
Total Invoice	\$33,244.34

*** TERMS NET 30 ***

*** INTEREST CHARGED AFTER 30 DAYS AT 1.5% PER MONTH, 18% ANNUALLY ***

*** CREDIT CARD PAYMENTS WILL ONLY BE ACCEPTED FOR PAYMENTS BELOW \$ 5,000.00 ***

Metro Glass Products Ltd.

Aged Overdue Sales Invoices Detail As at 24/05/2023

MERMAC CONSTRUCTION LTD

Source	Type	Date	Due Date	Total Due	Total Current	Total Overdue	1 to 30 Overdue	31 to 60 Overdue	61+ Overdue	Job Name	Notes
59629	Invoice	24/08/2021	23/09/2021	9,223.73	0.00	9,223.73	0.00	0.00	9,223.73	Bowden Tim Horton Holdback	
59755	Invoice	24/09/2021	24/10/2021	921.79	0.00	921.79	0.00	0.00	921.79	Bowden Tim Horton Holdback	
60893	Invoice	03/08/2022	02/09/2022	444.15	0.00	444.15	0.00	0.00	444.15	Extra Mr. Lube	
60984	Invoice	24/08/2022	23/09/2022	1,901.34	0.00	1,901.34	0.00	0.00	1,901.34	Essex Addition	
61629	Invoice	25/01/2023	24/02/2023	11,623.50	0.00	11,623.50	0.00	0.00	11,623.50	New Brighton Car Wash 1st Progress Billing	
61678	Invoice	23/02/2023	25/03/2023	11,879.59	0.00	11,879.59	0.00	11,879.59	0.00	New Brighton Car Wash 2nd Progress Billing	
61731	Invoice	08/03/2023	07/04/2023	3,510.99	0.00	3,510.99	0.00	3,510.99	0.00	New Brighton Car Wash 3rd Progress Billing	
61730	Invoice	08/03/2023	07/04/2023	8,095.81	0.00	8,095.81	0.00	8,095.81	0.00	New Brighton Car Wash Holdback	
61777	Invoice	24/03/2023	23/04/2023	13,326.39	0.00	13,326.39	0.00	13,326.39	0.00	HQ Plaza Holdback	
J1639 61888	Invoice	25/04/2023	25/05/2023	32,063.85	32,063.85	0.00	0.00	0.00	0.00	Sage Hill Building H 1st Progress Billing	
61889	Invoice	25/04/2023	25/05/2023	24,967.00	24,967.00	0.00	0.00	0.00	0.00	Sage Hill Building J 1st Progress Billing	
61887	Invoice	25/04/2023	25/05/2023	26,434.48	26,434.48	0.00	0.00	0.00	0.00	Sage Hill Commons G 2nd Progress Billing	
61885	Invoice	25/04/2023	25/05/2023	31,772.05	31,772.05	0.00	0.00	0.00	0.00	Sage Hill Commons A 1st Progress Billing	
61886	Invoice	25/04/2023	25/05/2023	17,600.62	17,600.62	0.00	0.00	0.00	0.00	Sage Hill Commons B 2nd Progress Billing	

Total outstanding:

193,765.29 132,838.00 60,927.29 0.00 36,812.78 24,114.51

Generated On: 24/05/2023



1149477 ALBERTA LTD.
 4, 4804 - 13 STREET NE
 CALGARY, ALBERTA T2E 6P1
 Tel: 291-7021
 Fax: 291-7022

INVOICE

Invoice No.: 20695
 Date: 03/24/23
 Job No.: 23-2003

Sold to:

Mermac Construction Ltd.
 4799 68 Avenue SE
 Calgary, Alberta T2C 5C1

Service Address:

Sage Hill Building J
 3650 Sage Hill Drive NW
 Calgary, Alberta

GST No.: 85427 8371
 WCB No.: 5054852

Description	Tax	Amount
Invoice for 3rd progression draw for material and labour up to and including March 31, 2023	G	10,526.55
Less 10% holdback	G	-1,052.66
Subtotal:		9,473.89
G - GST 5%		
GST		473.70
Terms: Terms: Net 30, Due 04/23/23.		Total Amount
Comment: Thank you for using Detailed Drywall!		Amount Paid
		Amount Owning
		9,947.59
		0.00
		9,947.59

PLUMBING

MECHANICAL ELECTRICAL

1400188 Alberta Ltd/D and T Plumbing
 10, 11410 - 27 Street SE
 Calgary, AB T2Z 3R6

Invoice

Date	Invoice #
2023-04-25	3024

Invoice To:

Mermac Construction Ltd
 4799 68 Ave SE
 Calgary, AB T2C 5C1

P.O. No.	Project Name:	Terms
Bldg J	Sage Property Development	Net 45

Description	Amount
Bldg J - Progress Claim #3 - April 2023	
Plumbing - labour and materials	4,073.00
Holdback on Invoice 3024	-407.30
GST on sales	183.29
GST/HST No. 818764623	

Supply costs are payable by the 1st of the month following receipt of invoice once they have been delivered to the job site and final costs are payable within thirty (30) days of job.

Prices are subject to change without notice. The purchaser will be invoiced at prices in effect at the time of shipment.

All taxes, transportation costs, duties and other charges are in addition to the quoted price.

All invoices will be paid in accordance to the terms stated on each invoice. Accounts not paid within terms shall be deemed to be "overdue accounts". Interest at a rate of 2 % per month, 26.8% per annum may be charged on all overdue balances and this rate will apply to both pre and post judgement balances.

Subtotal	\$3,665.70
Total Tax	\$183.29
Total	\$3,848.99
Balance Due	\$3,848.99



1400188 Alberta Ltd/D and T Plumbing
 10, 11410 - 27 Street SE
 Calgary, AB T2Z 3R6

Invoice

Date	Invoice #
2023-05-25	3047

Invoice To:
Mermac Construction Ltd 4799 68 Ave SE Calgary, AB T2C 5C1

P.O. No.	Project Name:	Terms
Bldg J	Sage Property Development	Net 45

Description	Amount
Bldg J - Progress Claim #4 - May 2023	
Plumbing - labour and materials	1,000.00
HVAC	27,335.80
CO#002 - Water Line	3,170.41
Holdback on Invoice 3047	-3,150.62
GST on sales	1,417.78
GST/HST No. 818764623	

Supply costs are payable by the 1st of the month following receipt of invoice once they have been delivered to the job site and final costs are payable within thirty (30) days of job.

Prices are subject to change without notice. The purchaser will be invoiced at prices in effect at the time of shipment.

All taxes, transportation costs, duties and other charges are in addition to the quoted price.

All invoices will be paid in accordance to the terms stated on each invoice. Accounts not paid within terms shall be deemed to be "overdue accounts". Interest at a rate of 2 % per month, 26.8% per annum may be charged on all overdue balances and this rate will apply to both pre and post judgement balances.

Subtotal	\$28,355.59
Total Tax	\$1,417.78
Total	\$29,773.37
Balance Due	\$29,773.37



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1922	25/04/2023	\$10,484.50	25/05/2023	Net 30	

P.O. NUMBER

Sage hill J

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services	1	G	11,094.70	11,094.70
Lighting on site				
Hold Back	1	G	-1,109.47	-1,109.47
10%				

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	9,985.23
GST @ 5%	499.27
TOTAL	10,484.50
BALANCE DUE	\$10,484.50

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	499.27	9,985.23



King Electrical Services Ltd
 6036 5 st SE
 Calgary AB T2H 1L4
 403-852-4807
 info@kingelectricalservices.com
 GST Registration No.: 815945449RT0001

Invoice

BILL TO
mermac

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
1936	25/05/2023	\$8,667.56	24/06/2023	Net 30	

P.O. NUMBER

Sage Hill J

ACTIVITY	QTY	TAX	RATE	AMOUNT
Services Underground material ready for install	1	G	9,172.02	9,172.02
Hold Back 10%	1	G	-917.20	-917.20

Any late Payments will trigger a fee of 2.00% per month on the amount owing.

SUBTOTAL	8,254.82
GST @ 5%	412.74
TOTAL	8,667.56
BALANCE DUE	\$8,667.56

TAX SUMMARY

RATE	TAX	NET
GST @ 5%	412.74	8,254.82

Costing Summary

Sage Common	\$ 320,339.43
Building A	119,726.47
Building B	128,488.25
Building C	99,241.56
Building F	328,608.62
Building G	148,535.79
Building H	181,652.01
Building J	146,704.51
	<u>\$ 1,473,296.64</u>
Holdback 10%	140,039.51
Total	<u>\$ 1,613,336.15</u>

Amounts Billed

Progress #18	\$ 287,568.14
Progress #19	572,026.25
Progress #20	821,565.28
Change Order 4742	1,178.66
Change Order 4735	8,244.14
Change Order 4743	22,147.77
Change Order 4752	5,397.52
Change Order 4753	75,552.75
	<u>\$ 1,793,680.51</u>

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
2020-202 Sage Hill Commons				
4040	Original Contract			
03/31/2023	Sage Property Development Inc. (ONSITE)	4735	J1022	-81,725.39
03/31/2023	Sage Property Development Inc. (ONSITE)	4736	J1049	258,811.34
04/28/2023	Sage Property Development Inc. (ONSITE)	4748	J1485	514,823.64
05/31/2023	Sage Property Development Inc. (ONSITE)	4754	J1979	739,409.04
				<u>1,431,318.63</u>
4060	Extras to Contract			
03/31/2023	Sage Property Development Inc. (ONSITE)	4735	J1022	89,969.53
04/28/2023	Sage Property Development Inc. (ONSITE)	4742	J1449	1,178.66
04/28/2023	Sage Property Development Inc. (ONSITE)	4743	J1450	22,147.77
05/31/2023	Sage Property Development Inc. (ONSITE)	4752	J1977	5,397.52
05/31/2023	Sage Property Development Inc. (ONSITE)	4753	J1978	75,552.75
				<u>194,246.23</u>
5010	Vehicle/Mileage			
05/11/2023		11-May-23 ...	J1640	149.60
05/25/2023		25-May-23 ...	J1713	81.60
05/25/2023		25-May-23 ...	J1730	149.60
				<u>380.80</u>
5015	Fuel			
03/05/2023	FleetCor Canada MasterCard	5-Mar-23 S...	J690	778.75
05/05/2023	FleetCor Canada MasterCard	05-May-23 ...	J1545	995.69
05/18/2023	Home Depot Credit Services	4023113	J1752	4.99
				<u>1,779.43</u>
5025	Site Office			
03/24/2023	Home Depot Credit Services	9024900	J1096	28.27
05/05/2023	Home Depot Credit Services	7010596	J1543	40.52
05/18/2023	Home Depot Credit Services	4023113	J1752	21.30
				<u>90.09</u>
5027	Temp Barriers & Enclosures			
03/11/2023	Rite-Way Fencing (2000) Inc.	RAF024954	J964	1,188.60
03/22/2023	Rite-Way Fencing (2000) Inc.	C63771	J965	-772.80
04/08/2023	Rite-Way Fencing (2000) Inc.	RAF025118	J1604	995.40
05/06/2023	Rite-Way Fencing (2000) Inc.	RAF025294	J1934	995.40
				<u>2,406.60</u>
5032	Temp Power			
03/18/2023	South-Way Equipment Rentals	94091	J1253	80.00
04/15/2023	South-Way Equipment Rentals	94238	J1601	80.00
05/15/2023	South-Way Equipment Rentals	94414	J1942	80.00
				<u>240.00</u>
5033	Site Trailers & C Cans			
03/01/2023	Black Diamond Limited Partnership	BXCA3212...	J811	865.00
04/01/2023	Black Diamond Limited Partnership	BXCA3212...	J1210	865.00
05/01/2023	Black Diamond Limited Partnership	BXCA3212...	J1596	865.00
05/01/2023	Black Diamond Limited Partnership	BXCA3212...	J1597	120.00
				<u>2,715.00</u>
5034	Temp Toilets/Wash Stations			
03/08/2023	ABC Waste Potties Ltd.	32514	J1209	350.00
04/08/2023	ABC Waste Potties Ltd.	32783	J1590	350.00
05/08/2023	ABC Waste Potties Ltd.	33129	J1904	350.00
				<u>1,050.00</u>
5036	Temp Labour			
04/17/2023	Trades Labour Corporation	50150	J1600	572.99

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5040	Winter Conditions			
05/16/2023	Superior Propane	44272769	J1936	-756.80
05/16/2023	Superior Propane	44272770	J1937	-1,019.87
05/17/2023	Superior Propane	44286458	J1938	587.50
05/17/2023	Superior Propane	44286457	J1939	587.50
				<hr/> -601.67
5050	Garbage			
03/06/2023	ABC Waste Management Ltd.	26902	J1208	520.00
03/15/2023	ABC Waste Management Ltd.	26949	J1207	520.00
04/04/2023	ABC Waste Management Ltd.	27147	J1591	550.00
04/05/2023	ABC Waste Management Ltd.	27057	J1594	550.00
04/12/2023	ABC Waste Management Ltd.	27089	J1595	520.00
04/14/2023	ABC Waste Management Ltd.	27105	J1593	520.00
04/28/2023	ABC Waste Management Ltd.	27194	J1592	520.00
05/04/2023	ABC Waste Management Ltd.	27244	J1901	520.00
05/19/2023	ABC Waste Management Ltd.	27361	J1900	520.00
05/26/2023	ABC Waste Management Ltd.	27409	J1903	520.00
05/29/2023	ABC Waste Management Ltd.	27427	J1902	580.00
				<hr/> 5,840.00
5055	Safety			
03/24/2023	Home Depot Credit Services	9024900	J1096	6.66
04/05/2023	Sprouse Fire & Safety	0423643	J1571	90.38
05/12/2023	Calgary Fasteners & Tools Ltd.	Y62797	J1912	185.74
05/23/2023	Calgary Fasteners & Tools Ltd.	Y66102	J1913	-83.21
				<hr/> 199.57
5060	Permits			
03/11/2023	BMO Bank of Montreal M/C	11-Mar-23 ...	J866	12.00
5075	Commissions/Referral Fee's			
03/31/2023	2119031 Alberta Ltd.	14	J1031	91,245.23
5086	Insurance			
03/23/2023	Toole Peet & Co. Ltd.	463211	J1214	23,652.00
5095	Equipment Rental			
03/10/2023	Ward Tires Inc.	WT133323	J1043	197.00
03/20/2023	Drumheller Equipment Sales & Rentals Ltd.	139592	J1212	3,200.00
04/12/2023	Ward Tires Inc.	WT135288	J1277	184.84
04/17/2023	Drumheller Equipment Sales & Rentals Ltd.	140176	J1598	3,200.00
05/15/2023	Drumheller Equipment Sales & Rentals Ltd.	140773	J1821	3,480.00
				<hr/> 10,261.84
5096	Survey			
03/03/2023	Jones Geomatics Ltd.	71065	J683	-1,420.00
5103	Dewatering			
04/03/2023	Calgary Fasteners & Tools Ltd.	Y45520	J1599	609.19
5120	Site Servicing			
04/06/2023	LBCO Contracting Ltd.	20220186	J1603	62,046.00
5140	Site Gravel			
04/12/2023	Lafarge Canada Inc.	717697535	J1602	189.21
05/31/2023	Calgary Aggregate Recycling Inc.	215570	J1985	451.26
				<hr/> 640.47
5167	Grouting			
05/19/2023	Unicon Concrete Specialties	INV002-795...	J1944	154.32
5191	Foundation - Excavation & Bac...			
05/09/2023	South-Way Equipment Rentals	94406	J1940	710.00
05/15/2023	South-Way Equipment Rentals	94411	J1941	3,700.00
				<hr/> 4,410.00

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5193	Foundations - Reinforcing			
04/23/2023	Canbar Steel Fabricators Ltd.	0423-11322	J1575	116.67
5214	Retaining Walls			
05/24/2023	Simply Stone Landscapes Ltd.	2458	J1935	62,572.50
5260	Rough Carpentry			
03/06/2023	Calgary Fasteners & Tools Ltd.	Y34535	J1211	151.68
05/18/2023	Home Depot Credit Services	4023113	J1752	47.94
				<u>199.62</u>
5497	Warranty work			
03/24/2023	Home Depot Credit Services	9024900	J1096	43.56
5890	Worker's Compensation			
03/02/2023		DD2445	J652	33.35
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2448	J655	7.81
03/02/2023		DD2449	J656	9.62
03/02/2023		DD2456	J663	68.08
03/16/2023		DD2458	J909	23.10
03/16/2023		DD2461	J912	9.93
03/16/2023		DD2462	J913	3.37
03/16/2023		DD2463	J914	0.46
03/16/2023		DD2469	J920	81.62
03/30/2023		DD2472	J1003	21.58
03/30/2023		DD2475	J1010	13.84
03/30/2023		DD2476	J1011	6.49
03/30/2023		DD2483	J1018	91.31
04/13/2023		DD2485	J1265	8.28
04/13/2023		DD2487	J1267	0.32
04/13/2023		DD2488	J1268	18.81
04/13/2023		DD2489	J1269	0.96
04/13/2023		DD2496	J1276	90.77
04/27/2023		DD2498	J1378	23.10
04/27/2023		DD2500	J1380	0.84
04/27/2023		DD2501	J1381	12.77
04/27/2023		DD2504	J1384	3.26
04/27/2023		DD2508	J1388	87.79
05/11/2023		DD2510	J1643	27.03
05/11/2023		DD2513	J1646	1.06
05/11/2023		DD2520	J1653	96.99
05/25/2023		38880	J1714	5.06
05/25/2023		38883	J1717	22.45
05/25/2023		38885	J1719	10.64
05/25/2023		38891	J1725	79.63
				<u>860.51</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	1,802.64
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2448	J655	421.96
03/02/2023		DD2449	J656	520.00
03/02/2023		DD2456	J663	3,523.35
03/16/2023		DD2458	J909	1,248.89
03/16/2023		DD2461	J912	537.04
03/16/2023		DD2462	J913	182.00
03/16/2023		DD2463	J914	24.96
03/16/2023		DD2469	J920	4,224.25

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/30/2023	[REDACTED]	DD2472	J1003	1,166.42
03/30/2023	[REDACTED]	DD2475	J1010	748.02
03/30/2023	[REDACTED]	DD2476	J1011	351.00
03/30/2023	[REDACTED]	DD2483	J1018	4,725.59
04/13/2023	[REDACTED]	DD2485	J1265	447.72
04/13/2023	[REDACTED]	DD2487	J1267	17.38
04/13/2023	[REDACTED]	DD2488	J1268	1,016.54
04/13/2023	[REDACTED]	DD2489	J1269	52.00
04/13/2023	[REDACTED]	DD2496	J1276	4,697.80
04/27/2023	[REDACTED]	DD2498	J1378	1,248.89
04/27/2023	[REDACTED]	DD2500	J1380	45.43
04/27/2023	[REDACTED]	DD2501	J1381	690.48
04/27/2023	[REDACTED]	DD2504	J1384	176.46
04/27/2023	[REDACTED]	DD2508	J1388	4,543.27
05/11/2023	[REDACTED]	DD2510	J1643	1,460.97
05/11/2023	[REDACTED]	DD2513	J1646	57.54
05/11/2023	[REDACTED]	DD2520	J1653	5,019.23
05/25/2023	[REDACTED]	38880	J1714	273.73
05/25/2023	[REDACTED]	38883	J1717	1,213.54
05/25/2023	[REDACTED]	38885	J1719	575.40
05/25/2023	[REDACTED]	38891	J1725	4,120.88
				45,143.79

5910 CPP Expense

03/02/2023	[REDACTED]	DD2445	J652	102.91
03/02/2023	[REDACTED]	DD2447	J654	0.59
03/02/2023	[REDACTED]	DD2448	J655	23.88
03/02/2023	[REDACTED]	DD2449	J656	28.95
03/02/2023	[REDACTED]	DD2456	J663	213.52
03/16/2023	[REDACTED]	DD2458	J909	71.78
03/16/2023	[REDACTED]	DD2461	J912	30.51
03/16/2023	[REDACTED]	DD2462	J913	10.13
03/16/2023	[REDACTED]	DD2463	J914	1.39
03/16/2023	[REDACTED]	DD2469	J920	255.99
03/30/2023	[REDACTED]	DD2472	J1003	67.20
03/30/2023	[REDACTED]	DD2475	J1010	42.55
03/30/2023	[REDACTED]	DD2476	J1011	19.54
03/30/2023	[REDACTED]	DD2483	J1018	286.38
04/13/2023	[REDACTED]	DD2485	J1265	25.63
04/13/2023	[REDACTED]	DD2487	J1267	0.99
04/13/2023	[REDACTED]	DD2488	J1268	57.53
04/13/2023	[REDACTED]	DD2489	J1269	2.86
04/13/2023	[REDACTED]	DD2496	J1276	284.69
04/27/2023	[REDACTED]	DD2498	J1378	72.35
04/27/2023	[REDACTED]	DD2500	J1380	2.58
04/27/2023	[REDACTED]	DD2501	J1381	39.26
04/27/2023	[REDACTED]	DD2504	J1384	10.00
04/27/2023	[REDACTED]	DD2508	J1388	275.33
05/11/2023	[REDACTED]	DD2510	J1643	84.78
05/11/2023	[REDACTED]	DD2513	J1646	3.27
05/11/2023	[REDACTED]	DD2520	J1653	304.17
05/25/2023	[REDACTED]	38880	J1714	14.91
05/25/2023	[REDACTED]	38883	J1717	70.10
05/25/2023	[REDACTED]	38885	J1719	32.58
05/25/2023	[REDACTED]	38891	J1725	249.73

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
				2,686.08
5920	El Expense			
03/02/2023		DD2445	J652	41.14
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2448	J655	9.63
03/02/2023		DD2449	J656	11.87
03/02/2023		DD2456	J663	83.98
03/16/2023		DD2458	J909	28.50
03/16/2023		DD2461	J912	12.25
03/16/2023		DD2462	J913	4.15
03/16/2023		DD2463	J914	0.57
03/16/2023		DD2469	J920	100.69
03/30/2023		DD2472	J1003	26.62
03/30/2023		DD2475	J1010	17.07
03/30/2023		DD2476	J1011	8.01
03/30/2023		DD2483	J1018	112.64
04/13/2023		DD2485	J1265	10.22
04/13/2023		DD2487	J1267	0.40
04/13/2023		DD2488	J1268	23.20
04/13/2023		DD2489	J1269	1.19
04/13/2023		DD2496	J1276	111.97
04/27/2023		DD2498	J1378	28.50
04/27/2023		DD2500	J1380	1.04
04/27/2023		DD2501	J1381	15.76
04/27/2023		DD2504	J1384	4.03
04/27/2023		DD2508	J1388	108.29
05/11/2023		DD2510	J1643	33.34
05/11/2023		DD2513	J1646	1.31
05/11/2023		DD2520	J1653	119.63
05/25/2023		38880	J1714	6.25
05/25/2023		38883	J1717	27.69
05/25/2023		38885	J1719	13.13
05/25/2023		38891	J1725	98.22
				1,061.53
5930	Car Allowance			
03/02/2023		DD2456	J663	156.59
03/16/2023		DD2469	J920	187.75
03/30/2023		DD2483	J1018	210.03
04/13/2023		DD2496	J1276	208.79
04/27/2023		DD2508	J1388	201.92
05/11/2023		DD2520	J1653	223.08
05/25/2023		38891	J1725	183.15
				1,371.31
Total 2020-202 Sage Hill Commons				1,945,904.29
2020-202-A Bldg. A (Sage Hill)				
5036	Temp Labour			
03/20/2023	Trades Labour Corporation	49998	J1215	34.94
5040	Winter Conditions			
04/13/2023	Superior Propane	43865318	J1608	2,438.52
04/13/2023	Superior Propane	43865317	J1609	2,421.29
05/05/2023	FleetCor Canada MasterCard	05-May-23 ...	J1545	372.60
				5,232.41

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
5250	Roofing			
03/31/2023	Triumph Inc.	32712	J1216	8,762.13
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32593	J1845	1,025.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61885	J1607	30,259.10
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20700	J1217	17,065.62
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3051	J1915	38,988.00
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1921	J1606	7,002.28
05/25/2023	King Electrical Services Ltd.	1932	J1928	5,788.80
				<hr/> 12,791.08
5890	Worker's Compensation			
03/02/2023		DD2445	J652	0.87
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2450	J657	2.77
03/16/2023		DD2463	J914	3.69
03/30/2023		DD2472	J1003	6.10
03/30/2023		DD2475	J1010	4.97
03/30/2023		DD2477	J1012	4.62
04/13/2023		DD2485	J1265	10.46
04/13/2023		DD2487	J1267	0.19
04/13/2023		DD2488	J1268	10.65
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2498	J1378	7.85
04/27/2023		DD2500	J1380	0.42
04/27/2023		DD2501	J1381	9.23
04/27/2023		DD2502	J1382	3.69
05/11/2023		DD2510	J1643	0.87
05/11/2023		DD2514	J1647	4.16
05/25/2023		38886	J1720	10.50
				<hr/> 85.39
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	47.13
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2463	J914	199.68
03/30/2023		DD2472	J1003	329.90
03/30/2023		DD2475	J1010	268.52
03/30/2023		DD2477	J1012	249.60
04/13/2023		DD2485	J1265	565.54
04/13/2023		DD2487	J1267	10.43
04/13/2023		DD2488	J1268	575.40
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2498	J1378	424.15
04/27/2023		DD2500	J1380	22.71
04/27/2023		DD2501	J1381	498.68
04/27/2023		DD2502	J1382	199.68
05/11/2023		DD2510	J1643	47.13
05/11/2023		DD2514	J1647	224.64

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/25/2023		38886	J1720	567.84
				<u>4,615.84</u>
5910	CPP Expense			
03/02/2023		DD2445	J652	2.69
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2463	J914	11.13
03/30/2023		DD2472	J1003	19.01
03/30/2023		DD2475	J1010	15.28
03/30/2023		DD2477	J1012	13.91
04/13/2023		DD2485	J1265	32.38
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2488	J1268	32.57
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2498	J1378	24.57
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2501	J1381	28.35
04/27/2023		DD2502	J1382	11.14
05/11/2023		DD2510	J1643	2.73
05/11/2023		DD2514	J1647	12.50
05/25/2023		38886	J1720	32.07
				<u>261.58</u>
5920	EI Expense			
03/02/2023		DD2445	J652	1.08
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2463	J914	4.56
03/30/2023		DD2472	J1003	7.53
03/30/2023		DD2475	J1010	6.13
03/30/2023		DD2477	J1012	5.70
04/13/2023		DD2485	J1265	12.91
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2488	J1268	13.13
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	9.68
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2501	J1381	11.38
04/27/2023		DD2502	J1382	4.56
05/11/2023		DD2510	J1643	1.08
05/11/2023		DD2514	J1647	5.13
05/25/2023		38886	J1720	12.96
				<u>105.38</u>
Total 2020-202-A Bldg. A (Sage Hill)				<u><u>119,726.47</u></u>
2020-202-B Bldg. B (Sage Hill)				
5036	Temp Labour			
04/17/2023	Trades Labour Corporation	50150	J1600	55.90
5140	Site Gravel			
04/10/2023	Brian's Bobcat Service	44897	J1612	400.00
04/30/2023	Calgary Aggregate Recycling Inc.	215160	J1574	422.96
				<u>822.96</u>
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5201	Slab - Excavation & Backfill			
03/02/2023	Home Depot Credit Services	1010740	J740	98.76
5202	Slab - Gravel			
03/10/2023	Lafarge Canada Inc.	717584975	J1219	754.82
05/08/2023	Brian's Bobcat Service	45023	J1910	1,025.00
05/24/2023	Brian's Bobcat Service	45280	J1908	1,224.68
				<hr/> 3,004.50
5260	Rough Carpentry			
03/06/2023	Home Depot Credit Services	7011009	J923	58.82
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32594	J1846	1,330.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61886	J1615	16,762.50
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20699	J1218	28,158.52
04/25/2023	Detailed Drywall	20774	J1613	7,251.71
				<hr/> 35,410.23
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3050	J1918	46,238.40
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1920	J1614	11,319.37
05/25/2023	King Electrical Services Ltd.	1933	J1929	9,357.78
				<hr/> 20,677.15
5890	Worker's Compensation			
03/02/2023	[REDACTED]	DD2447	J654	0.19
03/02/2023	[REDACTED]	DD2450	J657	2.77
03/16/2023	[REDACTED]	DD2458	J909	10.46
03/16/2023	[REDACTED]	DD2461	J912	15.79
03/16/2023	[REDACTED]	DD2463	J914	3.69
03/30/2023	[REDACTED]	DD2475	J1010	1.42
03/30/2023	[REDACTED]	DD2477	J1012	4.16
04/13/2023	[REDACTED]	DD2487	J1267	0.19
04/13/2023	[REDACTED]	DD2490	J1270	4.16
04/27/2023	[REDACTED]	DD2500	J1380	0.42
04/27/2023	[REDACTED]	DD2501	J1381	3.55
04/27/2023	[REDACTED]	DD2502	J1382	3.69
05/11/2023	[REDACTED]	DD2514	J1647	4.16
05/25/2023	[REDACTED]	38880	J1714	1.65
05/25/2023	[REDACTED]	38883	J1717	0.87
05/25/2023	[REDACTED]	38885	J1719	2.31
				<hr/> 59.48
5900	Wages, Vacation Pay			
03/02/2023	[REDACTED]	DD2447	J654	10.41
03/02/2023	[REDACTED]	DD2450	J657	149.76
03/16/2023	[REDACTED]	DD2458	J909	565.54
03/16/2023	[REDACTED]	DD2461	J912	853.51
03/16/2023	[REDACTED]	DD2463	J914	199.68
03/30/2023	[REDACTED]	DD2475	J1010	76.72
03/30/2023	[REDACTED]	DD2477	J1012	224.64
04/13/2023	[REDACTED]	DD2487	J1267	10.43
04/13/2023	[REDACTED]	DD2490	J1270	224.64
04/27/2023	[REDACTED]	DD2500	J1380	22.71
04/27/2023	[REDACTED]	DD2501	J1381	191.80
04/27/2023	[REDACTED]	DD2502	J1382	199.68

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/11/2023		DD2514	J1647	224.64
05/25/2023		38880	J1714	88.77
05/25/2023		38883	J1717	47.13
05/25/2023		38885	J1719	124.67
				<u>3,214.73</u>
5910	CPP Expense			
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2458	J909	32.50
03/16/2023		DD2461	J912	48.49
03/16/2023		DD2463	J914	11.13
03/30/2023		DD2475	J1010	4.36
03/30/2023		DD2477	J1012	12.52
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2501	J1381	10.91
04/27/2023		DD2502	J1382	11.14
05/11/2023		DD2514	J1647	12.50
05/25/2023		38880	J1714	4.85
05/25/2023		38883	J1717	2.72
05/25/2023		38885	J1719	7.06
				<u>181.43</u>
5920	EI Expense			
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2458	J909	12.91
03/16/2023		DD2461	J912	19.47
03/16/2023		DD2463	J914	4.56
03/30/2023		DD2475	J1010	1.75
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2501	J1381	4.38
04/27/2023		DD2502	J1382	4.56
05/11/2023		DD2514	J1647	5.13
05/25/2023		38880	J1714	2.03
05/25/2023		38883	J1717	1.08
05/25/2023		38885	J1719	2.84
				<u>73.39</u>
Total 2020-202-B Bldg. B (Sage Hill)				<u><u>128,488.25</u></u>
2020-202-C Bldg. C (Sage Hill)				
5191	Foundation - Excavation & Bac...			
03/06/2023	Brian's Bobcat Service	44529	J738	3,933.17
03/08/2023	Brian's Bobcat Service	44200-Rev...	J737	-9,475.00
03/08/2023	Brian's Bobcat Service	44879	J739	3,000.00
05/15/2023	Dragon Excavating Ltd.	4025	J1920	8,455.50
05/26/2023	Dragon Excavating Ltd.	4027-HB	J1923	3,758.00
				<u>9,671.67</u>
5193	Foundations - Reinforcing			
03/27/2023	Canbar Steel Fabricators Ltd.	HBSage-C-...	J1618	94.20

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
5260	Rough Carpentry			
05/11/2023	Home Depot Credit Services	1021802	J1753	369.94
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32757	J1847	1,330.00
5330	Drywall & T-bar			
04/25/2023	Detailed Drywall	20762	J1657	30,262.50
05/25/2023	Detailed Drywall	20823	J1926	54,472.50
				<u>84,735.00</u>
5890	Worker's Compensation			
03/02/2023	[REDACTED]	DD2450	J657	2.77
03/16/2023	[REDACTED]	DD2461	J912	5.14
03/16/2023	[REDACTED]	DD2463	J914	3.23
03/30/2023	[REDACTED]	DD2477	J1012	4.16
04/13/2023	[REDACTED]	DD2490	J1270	4.16
04/27/2023	[REDACTED]	DD2498	J1378	3.49
04/27/2023	[REDACTED]	DD2502	J1382	3.69
04/27/2023	[REDACTED]	DD2504	J1384	2.57
05/11/2023	[REDACTED]	DD2510	J1643	3.49
05/11/2023	[REDACTED]	DD2514	J1647	4.16
05/25/2023	[REDACTED]	38880	J1714	4.38
05/25/2023	[REDACTED]	38883	J1717	6.97
05/25/2023	[REDACTED]	38885	J1719	2.13
05/25/2023	[REDACTED]	38886	J1720	0.92
				<u>51.26</u>
5900	Wages, Vacation Pay			
03/02/2023	[REDACTED]	DD2450	J657	149.76
03/16/2023	[REDACTED]	DD2461	J912	278.11
03/16/2023	[REDACTED]	DD2463	J914	174.72
03/30/2023	[REDACTED]	DD2477	J1012	224.64
04/13/2023	[REDACTED]	DD2490	J1270	224.64
04/27/2023	[REDACTED]	DD2498	J1378	188.51
04/27/2023	[REDACTED]	DD2502	J1382	199.68
04/27/2023	[REDACTED]	DD2504	J1384	138.10
05/11/2023	[REDACTED]	DD2510	J1643	188.51
05/11/2023	[REDACTED]	DD2514	J1647	224.64
05/25/2023	[REDACTED]	38880	J1714	236.74
05/25/2023	[REDACTED]	38883	J1717	377.02
05/25/2023	[REDACTED]	38885	J1719	115.08
05/25/2023	[REDACTED]	38886	J1720	49.92
				<u>2,770.07</u>
5910	CPP Expense			
03/02/2023	[REDACTED]	DD2450	J657	8.35
03/16/2023	[REDACTED]	DD2461	J912	15.80
03/16/2023	[REDACTED]	DD2463	J914	9.74
03/30/2023	[REDACTED]	DD2477	J1012	12.52
04/13/2023	[REDACTED]	DD2490	J1270	12.43
04/27/2023	[REDACTED]	DD2498	J1378	10.92
04/27/2023	[REDACTED]	DD2502	J1382	11.14
04/27/2023	[REDACTED]	DD2504	J1384	7.83
05/11/2023	[REDACTED]	DD2510	J1643	10.94
05/11/2023	[REDACTED]	DD2514	J1647	12.50
05/25/2023	[REDACTED]	38880	J1714	12.90
05/25/2023	[REDACTED]	38883	J1717	21.78
05/25/2023	[REDACTED]	38885	J1719	6.52

MERMAC Construction Ltd.
Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/25/2023		38886	J1720	2.82
				<u>156.19</u>
5920	El Expense			
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2461	J912	6.35
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	4.30
04/27/2023		DD2502	J1382	4.56
04/27/2023		DD2504	J1384	3.15
05/11/2023		DD2510	J1643	4.30
05/11/2023		DD2514	J1647	5.13
05/25/2023		38880	J1714	5.40
05/25/2023		38883	J1717	8.60
05/25/2023		38885	J1719	2.63
05/25/2023		38886	J1720	1.14
				<u>63.23</u>
Total 2020-202-C Bldg. C (Sage Hill)				<u><u>99,241.56</u></u>
2020-202-F Bldg. F (Sage Hill)				
5015	Fuel			
04/05/2023	FleetCor Canada MasterCard	05-APR-23 ...	J1187	617.79
5070	Testing and Inspections			
03/07/2023	PrairieGEO Engineering Ltd.	2039	J1225	125.00
04/03/2023	PrairieGEO Engineering Ltd.	2099	J1621	595.00
04/03/2023	PrairieGEO Engineering Ltd.	2105	J1622	720.00
05/05/2023	PrairieGEO Engineering Ltd.	2156	J1933	570.00
				<u>2,010.00</u>
5096	Survey			
03/07/2023	Terramatic Technologies Inc.	00040246	J1224	1,055.00
03/30/2023	Terramatic Technologies Inc.	00040272	J1223	405.00
05/03/2023	Terramatic Technologies Inc.	00040342	J1623	3,045.00
				<u>4,505.00</u>
5190	Anchor Bolts & Grouting			
05/24/2023	Brian's Bobcat Service	45308	J1907	1,950.00
5191	Foundation - Excavation & Bac...			
05/16/2023	South-Way Equipment Rentals	94418	J1943	338.00
05/26/2023	Dragon Excavating Ltd.	4026	J1922	22,873.20
05/29/2023	Dragon Excavating Ltd.	4028	J1921	7,030.80
				<u>30,242.00</u>
5203	Slab - Rebar			
04/25/2023	MQR Precast Ltd.	20230222	J1620	113,301.00
05/25/2023	MQR Precast Ltd.	20230333	J1932	107,172.00
				<u>220,473.00</u>
5230	Structural Steel			
04/25/2023	AAA Steel Ltd.	19628	J1619	18,000.00
5381	Rigid Insulation			
04/18/2023	Unicon Concrete Specialties	INV002-770...	J1473	4,535.04
5470	Electrical			
05/25/2023	Rik's Electrical Limited	2456	J1970	35,000.00
5890	Worker's Compensation			

MERMAC Construction Ltd.

Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/02/2023		DD2445	J652	10.03
03/02/2023		DD2450	J657	2.77
03/16/2023		DD2458	J909	12.86
03/16/2023		DD2463	J914	3.23
03/30/2023		DD2472	J1003	39.01
03/30/2023		DD2475	J1010	14.19
03/30/2023		DD2477	J1012	4.16
04/13/2023		DD2485	J1265	28.55
04/13/2023		DD2488	J1268	7.10
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2498	J1378	35.42
04/27/2023		DD2501	J1381	3.55
04/27/2023		DD2502	J1382	3.69
05/11/2023		DD2510	J1643	10.90
05/11/2023		DD2514	J1647	4.16
05/25/2023		38883	J1717	6.11
				<u>189.89</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	541.97
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2458	J909	695.14
03/16/2023		DD2463	J914	174.72
03/30/2023		DD2472	J1003	2,108.97
03/30/2023		DD2475	J1010	767.20
03/30/2023		DD2477	J1012	224.64
04/13/2023		DD2485	J1265	1,543.44
04/13/2023		DD2488	J1268	383.60
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2498	J1378	1,914.58
04/27/2023		DD2501	J1381	191.80
04/27/2023		DD2502	J1382	199.68
05/11/2023		DD2510	J1643	589.10
05/11/2023		DD2514	J1647	224.64
05/25/2023		38883	J1717	329.91
				<u>10,263.79</u>
5910	CPP Expense			
03/02/2023		DD2445	J652	30.94
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2458	J909	39.95
03/16/2023		DD2463	J914	9.74
03/30/2023		DD2472	J1003	121.51
03/30/2023		DD2475	J1010	43.65
03/30/2023		DD2477	J1012	12.52
04/13/2023		DD2485	J1265	88.37
04/13/2023		DD2488	J1268	21.71
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2498	J1378	110.91
04/27/2023		DD2501	J1381	10.91
04/27/2023		DD2502	J1382	11.14
05/11/2023		DD2510	J1643	34.19
05/11/2023		DD2514	J1647	12.50
05/25/2023		38883	J1717	19.06
				<u>587.88</u>
5920	EI Expense			

MERMAC Construction Ltd.**Job Costing Allocation Detail 03/01/2023 to 05/31/2023**

Date	Description	Source	JE#	Amount
03/02/2023		DD2445	J652	12.37
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2458	J909	15.86
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2472	J1003	48.12
03/30/2023		DD2475	J1010	17.51
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2485	J1265	35.22
04/13/2023		DD2488	J1268	8.75
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	43.69
04/27/2023		DD2501	J1381	4.38
04/27/2023		DD2502	J1382	4.56
05/11/2023		DD2510	J1643	13.44
05/11/2023		DD2514	J1647	5.13
05/25/2023		38883	J1717	7.53
				234.23

Total 2020-202-F Bldg. F (Sage Hill)

328,608.62

2020-202-G Bldg. G (Sage Hill)

5036	Temp Labour			
03/20/2023	Trades Labour Corporation	49998	J1215	104.81
5055	Safety			
04/03/2023	Home Depot Credit Services	9012991	J1238	79.08
5193	Foundations - Reinforcing			
03/22/2023	Canbar Steel Fabricators Ltd.	HBSage-G-...	J1625	1,860.00
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
5230	Structural Steel			
05/24/2023	AAA Steel Ltd.	19643	J1899	4,402.52
5260	Rough Carpentry			
03/21/2023	Davidson Enman Lumber Ltd.	2632715	J1228	2,163.60
03/22/2023	Davidson Enman Lumber Ltd.	2632762	J1227	1,200.00
				3,363.60
5290	Hollow Metal Doors			
03/06/2023	ABBL Hardware	32575	J1226	725.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61887	J1627	25,175.70
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20698	J1229	27,028.35
5415	Cladding			
04/26/2023	Blue Artisan Stucco & Exteriors Ltd.	1033	J1624	13,500.00
05/25/2023	Blue Artisan Stucco & Exteriors Ltd.	1035	J1911	14,400.00
				27,900.00
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3049	J1917	40,427.74
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1918	J1626	8,535.68
05/25/2023	King Electrical Services Ltd.	1934	J1931	3,931.82
				12,467.50
5890	Worker's Compensation			
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2450	J657	2.77

MERMAC Construction Ltd.

Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/16/2023		DD2463	J914	3.23
03/30/2023		DD2475	J1010	4.26
03/30/2023		DD2477	J1012	4.62
04/13/2023		DD2487	J1267	0.19
04/13/2023		DD2488	J1268	5.67
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2498	J1378	5.67
04/27/2023		DD2500	J1380	0.42
04/27/2023		DD2502	J1382	4.16
05/11/2023		DD2510	J1643	20.38
05/11/2023		DD2514	J1647	4.16
05/25/2023		38883	J1717	11.33
05/25/2023		38885	J1719	4.61
				<u>75.82</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2463	J914	174.72
03/30/2023		DD2475	J1010	230.16
03/30/2023		DD2477	J1012	249.60
04/13/2023		DD2487	J1267	10.43
04/13/2023		DD2488	J1268	306.88
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2498	J1378	306.33
04/27/2023		DD2500	J1380	22.71
04/27/2023		DD2502	J1382	224.64
05/11/2023		DD2510	J1643	1,101.62
05/11/2023		DD2514	J1647	224.64
05/25/2023		38883	J1717	612.66
05/25/2023		38885	J1719	249.34
				<u>4,098.54</u>
5910	CPP Expense			
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2463	J914	9.74
03/30/2023		DD2475	J1010	13.09
03/30/2023		DD2477	J1012	13.91
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2488	J1268	17.37
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2498	J1378	17.75
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2502	J1382	12.53
05/11/2023		DD2510	J1643	63.93
05/11/2023		DD2514	J1647	12.50
05/25/2023		38883	J1717	35.39
05/25/2023		38885	J1719	14.12
				<u>233.58</u>
5920	EI Expense			
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2475	J1010	5.25
03/30/2023		DD2477	J1012	5.70

MERMAC Construction Ltd.**Job Costing Allocation Detail 03/01/2023 to 05/31/2023**

Date	Description	Source	JE#	Amount
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2488	J1268	7.00
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2498	J1378	6.99
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2502	J1382	5.13
05/11/2023		DD2510	J1643	25.14
05/11/2023		DD2514	J1647	5.13
05/25/2023		38883	J1717	13.98
05/25/2023		38885	J1719	5.69
				93.55

Total 2020-202-G Bldg. G (Sage Hill)

148,535.79
2020-202-H Bldg. H (Sage Hill)

5040	Winter Conditions			
03/15/2023	South-Way Equipment Rentals	94070	J1220	826.56
5193	Foundations - Reinforcing			
03/27/2023	Canbar Steel Fabricators Ltd.	HBSage-H-...	J1628	2,835.00
5196	Cutting and Coring			
05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
5240	Steel Decking			
03/08/2023	Igloo Erectors Ltd.	1525-HB	J1221	3,116.30
5250	Roofing			
04/30/2023	Triumph Inc.	37889	J1631	27,777.60
5260	Rough Carpentry			
05/01/2023	Davidson Enman Lumber Ltd.	2634090	J1925	5,623.00
5290	Hollow Metal Doors			
05/30/2023	ABBL Hardware	32606	J1848	1,025.00
5310	Windows and Glazing			
04/25/2023	Metro Glass Products Ltd.	61889	J1638	23,778.10
5330	Drywall & T-bar			
03/24/2023	Detailed Drywall	20696	J1222	42,112.80
04/25/2023	Detailed Drywall	20768	J1629	31,584.60
				73,697.40
5430	Plumbing			
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3048	J1919	19,904.14
5470	Electrical			
04/25/2023	King Electrical Services Ltd.	1919	J1630	7,108.49
05/25/2023	King Electrical Services Ltd.	1935	J1930	5,876.62
				12,985.11
5890	Worker's Compensation			
03/02/2023		DD2445	J652	1.74
03/02/2023		DD2447	J654	0.19
03/02/2023		DD2450	J657	2.77
03/16/2023		DD2458	J909	11.12
03/16/2023		DD2463	J914	3.23
03/30/2023		DD2475	J1010	2.13
03/30/2023		DD2477	J1012	4.16
04/13/2023		DD2485	J1265	7.19
04/13/2023		DD2487	J1267	0.19
04/13/2023		DD2490	J1270	4.16
04/27/2023		DD2500	J1380	0.42
04/27/2023		DD2502	J1382	4.16

MERMAC Construction Ltd.

Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
05/11/2023		DD2510	J1643	18.53
05/11/2023		DD2513	J1646	20.23
05/11/2023		DD2514	J1647	4.16
05/25/2023		38880	J1714	17.38
05/25/2023		38883	J1717	37.71
05/25/2023		38885	J1719	22.00
				<u>161.47</u>
5900	Wages, Vacation Pay			
03/02/2023		DD2445	J652	94.26
03/02/2023		DD2447	J654	10.41
03/02/2023		DD2450	J657	149.76
03/16/2023		DD2458	J909	600.88
03/16/2023		DD2463	J914	174.72
03/30/2023		DD2475	J1010	115.08
03/30/2023		DD2477	J1012	224.64
04/13/2023		DD2485	J1265	388.81
04/13/2023		DD2487	J1267	10.43
04/13/2023		DD2490	J1270	224.64
04/27/2023		DD2500	J1380	22.71
04/27/2023		DD2502	J1382	224.64
05/11/2023		DD2510	J1643	1,001.47
05/11/2023		DD2513	J1646	1,093.26
05/11/2023		DD2514	J1647	224.64
05/25/2023		38880	J1714	939.55
05/25/2023		38883	J1717	2,038.28
05/25/2023		38885	J1719	1,189.16
				<u>8,727.34</u>
5910	CPP Expense			
03/02/2023		DD2445	J652	5.38
03/02/2023		DD2447	J654	0.59
03/02/2023		DD2450	J657	8.35
03/16/2023		DD2458	J909	34.53
03/16/2023		DD2463	J914	9.74
03/30/2023		DD2475	J1010	6.55
03/30/2023		DD2477	J1012	12.52
04/13/2023		DD2485	J1265	22.26
04/13/2023		DD2487	J1267	0.59
04/13/2023		DD2490	J1270	12.43
04/27/2023		DD2500	J1380	1.29
04/27/2023		DD2502	J1382	12.53
05/11/2023		DD2510	J1643	58.12
05/11/2023		DD2513	J1646	62.18
05/11/2023		DD2514	J1647	12.50
05/25/2023		38880	J1714	51.19
05/25/2023		38883	J1717	117.74
05/25/2023		38885	J1719	67.33
				<u>495.82</u>
5920	EI Expense			
03/02/2023		DD2445	J652	2.15
03/02/2023		DD2447	J654	0.24
03/02/2023		DD2450	J657	3.42
03/16/2023		DD2458	J909	13.71
03/16/2023		DD2463	J914	3.99
03/30/2023		DD2475	J1010	2.63

MERMAC Construction Ltd.**Job Costing Allocation Detail 03/01/2023 to 05/31/2023**

Date	Description	Source	JE#	Amount
03/30/2023		DD2477	J1012	5.13
04/13/2023		DD2485	J1265	8.87
04/13/2023		DD2487	J1267	0.24
04/13/2023		DD2490	J1270	5.13
04/27/2023		DD2500	J1380	0.52
04/27/2023		DD2502	J1382	5.13
05/11/2023		DD2510	J1643	22.85
05/11/2023		DD2513	J1646	24.95
05/11/2023		DD2514	J1647	5.13
05/25/2023		38880	J1714	21.44
05/25/2023		38883	J1717	46.51
05/25/2023		38885	J1719	27.13
				<u>199.17</u>

Total 2020-202-H Bldg. H (Sage Hill)181,652.01**2020-202-J Bldg. J (Sage Hill)**

5040 Winter Conditions

03/13/2023	Kerridge Concrete Ltd.	71707	J1230	72.00
04/05/2023	FleetCor Canada MasterCard	05-APR-23 ...	J1187	747.82
04/11/2023	Darcy's Rentals Inc	1814	J1633	7,498.35
				<u>8,318.17</u>

5045 Fuel Surcharges

03/13/2023	Kerridge Concrete Ltd.	71707	J1230	24.00
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5121 Shallow Utilities(Emax/Telus/S...

04/10/2023	Jet Hydrovac	24558	J1635	900.00
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5193 Foundations - Reinforcing

03/27/2023	Canbar Steel Fabricators Ltd.	HBSage-J-...	J1632	1,630.00
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5194 Foundations - Concrete-Pumping

03/13/2023	Kerridge Concrete Ltd.	71707	J1230	1,019.50
03/16/2023	Grayframe Ltd.	3070	J1231	600.00
				<u>1,619.50</u>

5196 Cutting and Coring

05/24/2023	Canwest Concrete Cutting & Coring	75683	J1914	500.00
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5202 Slab - Gravel

05/08/2023	Brian's Bobcat Service	45184	J1909	100.00
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5250 Roofing

04/30/2023	Triumph Inc.	37888	J1637	31,661.28
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5260 Rough Carpentry

03/06/2023	Home Depot Credit Services	711008	J922	59.96
03/08/2023	Home Depot Credit Services	5011141	J924	113.55
				<u>173.51</u>

5290 Hollow Metal Doors

05/30/2023	ABBL Hardware	32607	J1849	1,530.00
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5310 Windows and Glazing

04/25/2023	Metro Glass Products Ltd.	61888	J1639	30,537.00
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5330 Drywall & T-bar

03/24/2023	Detailed Drywall	20695	J1188	9,473.89
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5430 Plumbing

04/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3024	J1634	3,665.70
05/25/2023	D & T Plumbing /1400188 Alberta Ltd.	3047	J1916	28,355.59
				<u>32,021.29</u>

5470 Electrical

MERMAC Construction Ltd.**Job Costing Allocation Detail 03/01/2023 to 05/31/2023**

Date	Description	Source	JE#	Amount
04/25/2023	King Electrical Services Ltd.	1922	J1636	9,985.23
05/25/2023	King Electrical Services Ltd.	1936	J1927	8,254.82
				<u>18,240.05</u>
5890	Worker's Compensation			
03/02/2023	[REDACTED]	DD2445	J652	5.01
03/02/2023	[REDACTED]	DD2447	J654	0.19
03/02/2023	[REDACTED]	DD2448	J655	10.65
03/02/2023	[REDACTED]	DD2450	J657	2.77
03/16/2023	[REDACTED]	DD2458	J909	15.48
03/16/2023	[REDACTED]	DD2461	J912	18.09
03/16/2023	[REDACTED]	DD2463	J914	3.23
03/30/2023	[REDACTED]	DD2472	J1003	11.99
03/30/2023	[REDACTED]	DD2475	J1010	10.29
03/30/2023	[REDACTED]	DD2477	J1012	4.62
04/13/2023	[REDACTED]	DD2485	J1265	11.55
04/13/2023	[REDACTED]	DD2487	J1267	0.19
04/13/2023	[REDACTED]	DD2488	J1268	8.52
04/13/2023	[REDACTED]	DD2490	J1270	4.62
04/27/2023	[REDACTED]	DD2498	J1378	18.85
04/27/2023	[REDACTED]	DD2500	J1380	0.42
04/27/2023	[REDACTED]	DD2501	J1381	9.93
04/27/2023	[REDACTED]	DD2502	J1382	4.16
05/11/2023	[REDACTED]	DD2510	J1643	19.72
05/11/2023	[REDACTED]	DD2514	J1647	4.16
05/25/2023	[REDACTED]	38880	J1714	1.09
05/25/2023	[REDACTED]	38885	J1719	2.48
				<u>168.01</u>
5900	Wages, Vacation Pay			
03/02/2023	[REDACTED]	DD2445	J652	270.99
03/02/2023	[REDACTED]	DD2447	J654	10.41
03/02/2023	[REDACTED]	DD2448	J655	575.40
03/02/2023	[REDACTED]	DD2450	J657	149.76
03/16/2023	[REDACTED]	DD2458	J909	836.52
03/16/2023	[REDACTED]	DD2461	J912	978.18
03/16/2023	[REDACTED]	DD2463	J914	174.72
03/30/2023	[REDACTED]	DD2472	J1003	648.01
03/30/2023	[REDACTED]	DD2475	J1010	556.22
03/30/2023	[REDACTED]	DD2477	J1012	249.60
04/13/2023	[REDACTED]	DD2485	J1265	624.45
04/13/2023	[REDACTED]	DD2487	J1267	10.43
04/13/2023	[REDACTED]	DD2488	J1268	460.32
04/13/2023	[REDACTED]	DD2490	J1270	249.60
04/27/2023	[REDACTED]	DD2498	J1378	1,019.15
04/27/2023	[REDACTED]	DD2500	J1380	22.71
04/27/2023	[REDACTED]	DD2501	J1381	537.04
04/27/2023	[REDACTED]	DD2502	J1382	224.64
05/11/2023	[REDACTED]	DD2510	J1643	1,066.27
05/11/2023	[REDACTED]	DD2514	J1647	224.64
05/25/2023	[REDACTED]	38880	J1714	59.18
05/25/2023	[REDACTED]	38885	J1719	134.26
				<u>9,082.50</u>
5910	CPP Expense			
03/02/2023	[REDACTED]	DD2445	J652	15.47
03/02/2023	[REDACTED]	DD2447	J654	0.59

MERMAC Construction Ltd.

Job Costing Allocation Detail 03/01/2023 to 05/31/2023

Date	Description	Source	JE#	Amount
03/02/2023	[REDACTED]	DD2448	J655	32.57
03/02/2023	[REDACTED]	DD2450	J657	8.33
03/16/2023	[REDACTED]	DD2458	J909	48.08
03/16/2023	[REDACTED]	DD2461	J912	55.58
03/16/2023	[REDACTED]	DD2463	J914	9.74
03/30/2023	[REDACTED]	DD2472	J1003	37.34
03/30/2023	[REDACTED]	DD2475	J1010	31.64
03/30/2023	[REDACTED]	DD2477	J1012	13.91
04/13/2023	[REDACTED]	DD2485	J1265	35.75
04/13/2023	[REDACTED]	DD2487	J1267	0.59
04/13/2023	[REDACTED]	DD2488	J1268	26.05
04/13/2023	[REDACTED]	DD2490	J1270	13.81
04/27/2023	[REDACTED]	DD2498	J1378	59.04
04/27/2023	[REDACTED]	DD2500	J1380	1.29
04/27/2023	[REDACTED]	DD2501	J1381	30.53
04/27/2023	[REDACTED]	DD2502	J1382	12.53
05/11/2023	[REDACTED]	DD2510	J1643	61.88
05/11/2023	[REDACTED]	DD2514	J1647	12.50
05/25/2023	[REDACTED]	38880	J1714	3.22
05/25/2023	[REDACTED]	38885	J1719	7.60
				518.04
5920	El Expense			
03/02/2023	[REDACTED]	DD2445	J652	6.18
03/02/2023	[REDACTED]	DD2447	J654	0.24
03/02/2023	[REDACTED]	DD2448	J655	13.13
03/02/2023	[REDACTED]	DD2450	J657	3.39
03/16/2023	[REDACTED]	DD2458	J909	19.09
03/16/2023	[REDACTED]	DD2461	J912	22.32
03/16/2023	[REDACTED]	DD2463	J914	3.99
03/30/2023	[REDACTED]	DD2472	J1003	14.79
03/30/2023	[REDACTED]	DD2475	J1010	12.69
03/30/2023	[REDACTED]	DD2477	J1012	5.70
04/13/2023	[REDACTED]	DD2485	J1265	14.25
04/13/2023	[REDACTED]	DD2487	J1267	0.24
04/13/2023	[REDACTED]	DD2488	J1268	10.51
04/13/2023	[REDACTED]	DD2490	J1270	5.70
04/27/2023	[REDACTED]	DD2498	J1378	23.26
04/27/2023	[REDACTED]	DD2500	J1380	0.52
04/27/2023	[REDACTED]	DD2501	J1381	12.26
04/27/2023	[REDACTED]	DD2502	J1382	5.13
05/11/2023	[REDACTED]	DD2510	J1643	24.34
05/11/2023	[REDACTED]	DD2514	J1647	5.13
05/25/2023	[REDACTED]	38880	J1714	1.35
05/25/2023	[REDACTED]	38885	J1719	3.06
				207.27
Total 2020-202-J Bldg. J (Sage Hill)				146,704.51

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

Pay Period March 3 to March 15/23
Paydate March 16/23

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03, 2023	J907	38714,	[REDACTED]				
		5890	Worker's Com...	28.55	-	4.36	- 2021-212 HiQ...
						23.32	- 2020-192 Lot ...
						0.87	- 2020-198 Sun...
		5900	Wages, Vacat...	1,543.44	-	235.64	- 2021-212 HiQ...
						1,260.67	- 2020-192 Lot ...
						47.13	- 2020-198 Sun...
		5910	CPP Expense	83.83	-	12.80	- 2021-212 HiQ...
						68.47	- 2020-192 Lot ...
						2.56	- 2020-198 Sun...
		5920	EI Expense	35.22	-	5.38	- 2021-212 HiQ...
						28.77	- 2020-192 Lot ...
						1.07	- 2020-198 Sun...
		1075	BANK (BMO)	-	1,251.05		
		2270	EI Payable	-	60.38		
		2280	CPP Payable	-	167.66		
		2290	Federal Inco...	-	183.40		
		2295	WCB Payable	-	28.55		
03/16/2023	J908	DD2457,	[REDACTED]				
		5890	Worker's Com...	41.27	-		
		5900	Wages, Vacat...	2,230.77	-		
		5910	CPP Expense	124.72	-		
		5920	EI Expense	50.90	-		
		1075	BANK (BMO)	-	1,668.66		
		2270	EI Payable	-	87.26		
		2280	CPP Payable	-	249.44		
		2290	Federal Inco...	-	350.87		
		2295	WCB Payable	-	41.27		
		5640	Insurance - ...	-	50.16		
03/16/2023	J909	DD2458,	[REDACTED]				
		5890	Worker's Com...	73.02	-	23.10	- 2020-202 Sag...
						10.46	- 2020-202-B B...
						12.86	- 2020-202-F Bl...
						15.48	- 2020-202-J Bl...
						11.12	- 2020-202-H B...
		5900	Wages, Vacat...	3,946.97	-	1,248.89	- 2020-202 Sag...
						565.54	- 2020-202-B B...
						695.14	- 2020-202-F Bl...
						836.52	- 2020-202-J Bl...
						600.88	- 2020-202-H B...
		5910	CPP Expense	226.84	-	71.78	- 2020-202 Sag...
						32.50	- 2020-202-B B...
						39.95	- 2020-202-F Bl...
						48.08	- 2020-202-J Bl...
						34.53	- 2020-202-H B...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		5920	EI Expense	90.08	-		
						28.50	- 2020-202 Sag...
						12.91	- 2020-202-B B...
						15.86	- 2020-202-F Bl...
						19.09	- 2020-202-J Bl...
						13.71	- 2020-202-H B...
		1075	BANK (BMO)	-	2,726.24		
		2270	EI Payable	-	154.42		
		2280	CPP Payable	-	453.68		
		2290	Federal Inco...	-	868.66		
		2295	WCB Payable	-	73.02		
		5640	Insurance - ...	-	60.89		
03/16/2023	J910	DD2459,	[REDACTED]				
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/16/2023	J911	DD2460,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
						5.93	- 2023-228 Mer...
						15.42	- 2023-226 Pro...
						17.79	- 2021-212 HiQ...
						14.23	- 2019-185 Ne...
		5900	Wages, Vacat...	2,884.62	-		
						320.51	- 2023-228 Mer...
						833.33	- 2023-226 Pro...
						961.54	- 2021-212 HiQ...
						769.24	- 2019-185 Ne...
		5910	CPP Expense	163.63	-		
						18.18	- 2023-228 Mer...
						47.27	- 2023-226 Pro...
						54.54	- 2021-212 HiQ...
						43.64	- 2019-185 Ne...
		5920	EI Expense	65.83	-		
						7.31	- 2023-228 Mer...
						19.02	- 2023-226 Pro...
						21.94	- 2021-212 HiQ...
						17.56	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,068.44		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	60.89		
03/16/2023	J912	DD2461,	[REDACTED]				

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
5890	Worker's Com...	55.17	-	9.93	- 2020-202 Sag...
				15.79	- 2020-202-B B...
				5.14	- 2021-213 Mr. ...
				18.09	- 2020-202-J Bl...
				5.14	- 2020-202-C B...
				1.08	- 2023-227 Saf...
5900	Wages, Vacat...	2,982.49	-	537.04	- 2020-202 Sag...
				853.51	- 2020-202-B B...
				278.11	- 2021-213 Mr. ...
				978.18	- 2020-202-J Bl...
				278.11	- 2020-202-C B...
				57.54	- 2023-227 Saf...
5910	CPP Expense	169.45	-	30.51	- 2020-202 Sag...
				48.49	- 2020-202-B B...
				15.80	- 2021-213 Mr. ...
				55.58	- 2020-202-J Bl...
				15.80	- 2020-202-C B...
				3.27	- 2023-227 Saf...
5920	EI Expense	68.05	-	12.25	- 2020-202 Sag...
				19.47	- 2020-202-B B...
				6.35	- 2021-213 Mr. ...
				22.32	- 2020-202-J Bl...
				6.35	- 2020-202-C B...
				1.31	- 2023-227 Saf...
1075	BANK (BMO)	-	2,158.44		
2270	EI Payable	-	116.66		
2280	CPP Payable	-	338.90		
2290	Federal Inco...	-	574.49		
2295	WCB Payable	-	55.17		
5640	Insurance - ...	-	31.50		
03/16/2023	J913	DD2462, [REDACTED]			
5890	Worker's Com...	38.48	-	12.03	- 2022-225 PT ...
				1.20	- 2019-180 Cob...
				3.37	- 2020-202 Sag...
				0.24	- 2023-230 RO...
				0.24	- 2023-227 Saf...
				0.24	- 2023-228 Mer...
				21.16	- 2023-226 Pro...
5900	Wages, Vacat...	2,080.00	-	650.00	- 2022-225 PT ...
				65.00	- 2019-180 Cob...
				182.00	- 2020-202 Sag...
				13.00	- 2023-230 RO...
				13.00	- 2023-227 Saf...
				13.00	- 2023-228 Mer...
				1,144.00	- 2023-226 Pro...
5910	CPP Expense	115.75	-	36.17	- 2022-225 PT ...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					3.62	- 2019-180 Cob...
					10.13	- 2020-202 Sag...
					0.72	- 2023-230 RO...
					0.72	- 2023-227 Saf...
					0.72	- 2023-228 Mer...
					63.66	- 2023-226 Pro...
	5920	EI Expense	47.46	-		
					14.83	- 2022-225 PT ...
					1.48	- 2019-180 Cob...
					4.15	- 2020-202 Sag...
					0.30	- 2023-230 RO...
					0.30	- 2023-227 Saf...
					0.30	- 2023-228 Mer...
					26.10	- 2023-226 Pro...
	1075	BANK (BMO)	-	1,580.57		
	2270	EI Payable	-	81.36		
	2280	CPP Payable	-	231.50		
	2290	Federal Inco...	-	307.82		
	2295	WCB Payable	-	38.48		
	5640	Insurance - ...	-	41.96		
03/16/2023	J914	DD2463, [REDACTED]				
		5890 Worker's Com...	39.25	-		
					1.39	- 2019-180 Cob...
					0.92	- 2019-185 Ne
					6.93	- 2020-192 Lc
					0.46	- 2020-202 Sag...
					3.69	- 2020-202-A B...
					3.69	- 2020-202-B B...
					3.23	- 2020-202-C B...
					3.23	- 2020-202-F Bl...
					3.23	- 2020-202-G B...
					3.23	- 2020-202-H B...
					0.46	- 2021-208 Jac...
					0.46	- 2021-212 HiQ...
					1.85	- 2021-213 Mr. ...
					1.85	- 2023-230 RO...
					0.92	- 2022-225 PT ...
					0.46	- 2023-228 Mer...
					3.23	- 2020-202-J Bl...
	5900	Wages, Vacat...	2,121.60	-		
					74.88	- 2019-180 Cob...
					49.92	- 2019-185 Ne...
					374.40	- 2020-192 Lot ...
					24.96	- 2020-202 Sag...
					199.68	- 2020-202-A B...
					199.68	- 2020-202-B B...
					174.72	- 2020-202-C B...
					174.72	- 2020-202-F Bl...
					174.72	- 2020-202-G B...
					174.72	- 2020-202-H ...
					24.96	- 2021-208 Jac...
					24.96	- 2021-212 HiQ...
					99.84	- 2021-213 Mr. ...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
				99.84	- 2023-230 RO...
				49.92	- 2022-225 PT ...
				24.96	- 2023-228 Mer...
				174.72	- 2020-202-J Bl...
5910	CPP Expense	118.23	-		
				4.17	- 2019-180 Cob...
				2.78	- 2019-185 Ne...
				20.86	- 2020-192 Lot ...
				1.39	- 2020-202 Sag...
				11.13	- 2020-202-A B...
				11.13	- 2020-202-B B...
				9.74	- 2020-202-C B...
				9.74	- 2020-202-F Bl...
				9.74	- 2020-202-G B...
				9.74	- 2020-202-H B...
				1.39	- 2021-208 Jac...
				1.39	- 2021-212 HiQ...
				5.56	- 2021-213 Mr. ...
				5.56	- 2023-230 RO...
				2.78	- 2022-225 PT ...
				1.39	- 2023-228 Mer...
				9.74	- 2020-202-J Bl...
5920	EI Expense	48.41	-		
				1.71	- 2019-180 Cob...
				1.14	- 2019-185 Ne...
				8.54	- 2020-192 Lot ...
				0.57	- 2020-202 Sag...
				4.56	- 2020-202-A B...
				4.56	- 2020-202-B B...
				3.99	- 2020-202-C B...
				3.99	- 2020-202-F Bl...
				3.99	- 2020-202-G B...
				3.99	- 2020-202-H B...
				0.57	- 2021-208 Jac...
				0.57	- 2021-212 HiQ...
				2.28	- 2021-213 Mr. ...
				2.28	- 2023-230 RO...
				1.14	- 2022-225 PT ...
				0.57	- 2023-228 Mer...
				3.99	- 2020-202-J Bl...
	1075 BANK (BMO)	-	1,607.13		
	2270 EI Payable	-	82.99		
	2280 CPP Payable	-	236.46		
	2290 Federal Inco...	-	319.70		
	2295 WCB Payable	-	39.25		
	5640 Insurance - ...	-	41.96		
03/16/2023	J915 DD2464, [REDACTED]				
	5900 Wages, Vacat...	9,615.38	-		
	5910 CPP Expense	580.07	-		
	1075 BANK (BMO)	-	5,726.92		
	2280 CPP Payable	-	1,160.14		
	2290 Federal Inco...	-	3,273.89		
	5640 Insurance - ...	-	34.50		

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03/16/2023	J916	DD2465, 5890	Worker's Com...	43.17	-		
						2.59	- 2020-192 Lot ...
						1.55	- 2020-198 Sun...
						21.71	- 2021-212 HiQ...
						17.32	- 2019-185 Ne...
		5900	Wages, Vacat...	2,333.66	-		
						139.74	- 2020-192 Lot ...
						83.84	- 2020-198 Sun...
						1,173.82	- 2021-212 HiQ...
						936.26	- 2019-185 Ne...
		5910	CPP Expense	130.84	-		
						7.83	- 2020-192 Lot ...
						4.70	- 2020-198 Sun...
						65.81	- 2021-212 HiQ...
						52.50	- 2019-185 Ne...
		5920	EI Expense	53.26	-		
						3.19	- 2020-192 Lot ...
						1.91	- 2020-198 Sun...
						26.79	- 2021-212 HiQ...
						21.37	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,753.04		
		2270	EI Payable	-	91.30		
		2280	CPP Payable	-	261.68		
		2290	Federal Inco...	-	380.24		
		2295	WCB Payable	-	43.17		
		5640	Insurance - ...	-	31.50		
03/16/2023	J917	DD2466, 5900	Wages, Vacat...	9,615.38	-		
		5910	CPP Expense	564.11	-		
		1075	BANK (BMO)	-	5,841.12		
		2280	CPP Payable	-	1,128.22		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	62.34		
03/16/2023	J918	DD2467, 5890	Worker's Com...	39.80	-		
						39.80	- 2019-185 Ne...
		5900	Wages, Vacat...	2,150.90	-		
						2,150.90	- 2019-185 Ne...
		5910	CPP Expense	119.97	-		
						119.97	- 2019-185 Ne...
		5920	EI Expense	49.08	-		
						49.08	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,667.81		
		2270	EI Payable	-	84.14		
		2280	CPP Payable	-	239.94		
		2290	Federal Inco...	-	328.06		
		2295	WCB Payable	-	39.80		
03/16/2023	J919	DD2468, 5890	Worker's Com...	74.45	-		

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						74.45	- 2019-185 Ne...
		5900	Wages, Vacat...	4,024.51	-	4,024.51	- 2019-185 Ne...
		5910	CPP Expense	231.45	-	231.45	- 2019-185 Ne...
		5920	EI Expense	91.84	-	91.84	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,802.21		
		2270	EI Payable	-	157.44		
		2280	CPP Payable	-	462.90		
		2290	Federal Inco...	-	892.30		
		2295	WCB Payable	-	74.45		
		5640	Insurance - ...	-	32.95		
03/16/2023	J920	DD2469,					
		5890	Worker's Com...	100.33	-		
						2.27	- 2021-213 Mr. ...
						2.27	- 2022-225 PT ...
						81.62	- 2020-202 Sag...
						2.27	- 2021-212 HiQ...
						3.40	- 2023-226 Pro...
						3.97	- 2021-208 Jac...
						1.13	- 2023-228 Mer...
						3.40	- 2020-198 Sun...
		5900	Wages, Vacat...	5,192.31	-		
						117.34	- 2021-213 Mr. ...
						117.34	- 2022-225 PT ...
						4,224.25	- 2020-202 Sag...
						117.34	- 2021-212 HiQ...
						176.01	- 2023-226 Pro...
						205.35	- 2021-208 Jac...
						58.67	- 2023-228 Mer...
						176.01	- 2020-198 Sun...
		5910	CPP Expense	314.66	-		
						7.11	- 2021-213 Mr. ...
						7.11	- 2022-225 PT ...
						255.99	- 2020-202 Sag...
						7.11	- 2021-212 HiQ...
						10.67	- 2023-226 Pro...
						12.44	- 2021-208 Jac...
						3.56	- 2023-228 Mer...
						10.67	- 2020-198 Sun...
		5920	EI Expense	123.76	-		
						2.80	- 2021-213 Mr. ...
						2.80	- 2022-225 PT ...
						100.69	- 2020-202 Sag...
						2.80	- 2021-212 HiQ...
						4.20	- 2023-226 Pro...
						4.89	- 2021-208 Jac...
						1.40	- 2023-228 Mer...
						4.18	- 2020-198 Sun...
		5930	Car Allowance	230.77	-		
						5.22	- 2021-213 Mr. ...
						5.22	- 2022-225 PT ...

MERMAC Construction Ltd.
Payroll Journal 03/03/2023 to 03/16/2023

<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
				187.75	- 2020-202 Sag...
				5.22	- 2021-212 HiQ...
				7.82	- 2023-226 Pro...
				9.13	- 2021-208 Jac...
				2.61	- 2023-228 Mer...
				7.80	- 2020-198 Sun...
1075	BANK (BMO)	-	3,567.61		
2270	EI Payable	-	212.16		
2280	CPP Payable	-	629.32		
2290	Federal Inco...	-	1,390.07		
2295	WCB Payable	-	100.33		
5640	Insurance - ...	-	62.34		
		<u>58,416.88</u>	<u>58,416.88</u>		

MERMAC Construction Ltd.
Payroll Journal 03/17/2023 to 03/30/2023

Pay Period March 16 to 29/23
Pay Date March 30/23

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03.	2023	J1001	DD2470, ██████████				
			5890 Worker's Com...	41.27	-		
			5900 Wages, Vacat...	2,230.77	-		
			5910 CPP Expense	124.72	-		
			5920 EI Expense	50.90	-		
			1075 BANK (BMO)	-	1,668.66		
			2270 EI Payable	-	87.26		
			2280 CPP Payable	-	249.44		
			2290 Federal Inco...	-	350.87		
			2295 WCB Payable	-	41.27		
			5640 Insurance - ...	-	50.16		
03/30/2023		J1002	DD2471, ██████████				
			5890 Worker's Com...	14.60	-	14.60	- 2020-192 Lot ...
			5900 Wages, Vacat...	789.12	-	789.12	- 2020-192 Lot ...
			5910 CPP Expense	38.94	-	38.94	- 2020-192 Lot ...
			5920 EI Expense	18.00	-	18.00	- 2020-192 Lot ...
			1075 BANK (BMO)	-	721.15		
			2270 EI Payable	-	30.86		
			2280 CPP Payable	-	77.88		
			2290 Federal Inco...	-	16.17		
			2295 WCB Payable	-	14.60		
03/30/2023		J1003	DD2472, ██████████				
			5890 Worker's Com...	78.68	-	21.58	- 2020-202 Sag...
						6.10	- 2020-202-A B...
						11.99	- 2020-202-J Bl...
						39.01	- 2020-202-F Bl...
			5900 Wages, Vacat...	4,253.30	-	1,166.42	- 2020-202 Sag...
						329.90	- 2020-202-A B...
						648.01	- 2020-202-J Bl...
						2,108.97	- 2020-202-F Bl...
			5910 CPP Expense	245.06	-	67.20	- 2020-202 Sag...
						19.01	- 2020-202-A B...
						37.34	- 2020-202-J Bl...
						121.51	- 2020-202-F Bl...
			5920 EI Expense	97.06	-	26.62	- 2020-202 Sag...
						7.53	- 2020-202-A B...
						14.79	- 2020-202-J Bl...
						48.12	- 2020-202-F Bl...
			1075 BANK (BMO)	-	2,909.07		
			2270 EI Payable	-	166.39		
			2280 CPP Payable	-	490.12		
			2290 Federal Inco...	-	968.95		
			2295 WCB Payable	-	78.68		
			5640 Insurance - ...	-	60.89		

MERMAC Construction Ltd.
Payroll Journal 03/17/2023 to 03/30/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
03/30/2023	J1004	DD2473,					
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1005	ADJ DD2473, Rev. of J1004. Corr. is J1006.					
		1075	BANK (BMO)	2,092.26	-		
		2270	EI Payable	114.36	-		
		2280	CPP Payable	331.82	-		
		2290	Federal Incom...	556.37	-		
		2295	WCB Payable	54.08	-		
		5640	Insurance - Gr...	60.89	-		
		5890	Worker's Co...	-	54.08		
		5900	Wages, Vac...	-	2,923.08		
		5910	CPP Expense	-	165.91		
		5920	EI Expense	-	66.71		
03/30/2023	J1006	DD2473,					
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1007	ADJ DD2473, Rev. of J1006. Corr. is J1008.					
		1075	BANK (BMO)	2,092.26	-		
		2270	EI Payable	114.36	-		
		2280	CPP Payable	331.82	-		
		2290	Federal Incom...	556.37	-		
		2295	WCB Payable	54.08	-		
		5640	Insurance - Gr...	60.89	-		
		5890	Worker's Co...	-	54.08		
		5900	Wages, Vac...	-	2,923.08		
		5910	CPP Expense	-	165.91		
		5920	EI Expense	-	66.71		
03/30/2023	J1008	DD2473,					
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		

MERMAC Construction Ltd.
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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		1075	BANK (BMO)	-	2,092.26		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1009	DD2474,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
		5900	Wages, Vacat...	2,884.62	-		
		5910	CPP Expense	163.63	-		
		5920	EI Expense	65.83	-		
		1075	BANK (BMO)	-	2,068.44		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	60.89		
03/30/2023	J1010	DD2475,	[REDACTED]				
		5890	Worker's Com...	56.77	-		
						13.84	- 2020-202 Sag...
						4.97	- 2020-202-A B...
						1.42	- 2020-202-B B...
						4.26	- 2020-202-G B...
						2.13	- 2020-202-H B...
						10.29	- 2020-202-J Bl...
						14.19	- 2020-202-F Bl...
						5.68	- 2020-192 Lot ...
		5900	Wages, Vacat...	3,068.80	-		
						748.02	- 2020-202 Sag...
						268.52	- 2020-202-A B...
						76.72	- 2020-202-B B...
						230.16	- 2020-202-G B...
						115.08	- 2020-202-H B...
						556.22	- 2020-202-J Bl...
						767.20	- 2020-202-F Bl...
						306.88	- 2020-192 Lot ...
		5910	CPP Expense	174.58	-		
						42.55	- 2020-202 Sag...
						15.28	- 2020-202-A B...
						4.36	- 2020-202-B B...
						13.09	- 2020-202-G B...
						6.55	- 2020-202-H B...
						31.64	- 2020-202-J Bl...
						43.65	- 2020-202-F Bl...
						17.46	- 2020-192 Lot ...
		5920	EI Expense	70.03	-		
						17.07	- 2020-202 Sag...
						6.13	- 2020-202-A B...
						1.75	- 2020-202-B B...
						5.25	- 2020-202-G B...
						2.63	- 2020-202-H B...
						12.69	- 2020-202-J Bl...

MERMAC Construction Ltd.
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	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					17.51	- 2020-202-F L
					7.00	- 2020-192 Lot ...
	1075	BANK (BMO)	-	2,211.89		
	2270	EI Payable	-	120.05		
	2280	CPP Payable	-	349.16		
	2290	Federal Inco...	-	600.81		
	2295	WCB Payable	-	56.77		
	5640	Insurance - ...	-	31.50		
03/30/2023	J1011	DD2476, [REDACTED]				
	5890	Worker's Com...	38.60	-		
					0.48	- 2022-225 PT ...
					6.49	- 2020-202 Sag...
					4.33	- 2023-228 Mer...
					27.30	- 2023-226 Pro...
	5900	Wages, Vacat...	2,086.50	-		
					26.00	- 2022-225 PT ...
					351.00	- 2020-202 Sag...
					234.00	- 2023-228 Mer...
					1,475.50	- 2023-226 Pro...
	5910	CPP Expense	116.14	-		
					1.45	- 2022-225 PT ...
					19.54	- 2020-202 Sag...
					13.03	- 2023-228 Mer...
					82.12	- 2023-226 Pro ...
	5920	EI Expense	47.61	-		
					0.59	- 2022-225 PT ...
					8.01	- 2020-202 Sag...
					5.34	- 2023-228 Mer...
					33.67	- 2023-226 Pro...
	1075	BANK (BMO)	-	1,584.71		
	2270	EI Payable	-	81.62		
	2280	CPP Payable	-	232.28		
	2290	Federal Inco...	-	309.68		
	2295	WCB Payable	-	38.60		
	5640	Insurance - ...	-	41.96		
03/30/2023	J1012	DD2477, [REDACTED]				
	5890	Worker's Com...	39.25	-		
					0.46	- 2019-185 Ne...
					3.23	- 2020-192 Lot ...
					4.62	- 2020-202-A B...
					4.16	- 2020-202-B B...
					4.16	- 2020-202-C B...
					4.16	- 2020-202-F Bl...
					4.16	- 2020-202-H B...
					4.62	- 2020-202-G B...
					4.62	- 2020-202-J Bl...
					2.31	- 2021-213 Mr. ...
					0.92	- 2023-230 RO...
					1.83	- 2023-228 Mr
	5900	Wages, Vacat...	2,121.60	-		
					24.96	- 2019-185 Ne...
					174.72	- 2020-192 Lot ...

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		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						249.60	- 2020-202-A B...
						224.64	- 2020-202-B B...
						224.64	- 2020-202-C B...
						224.64	- 2020-202-F Bl...
						224.64	- 2020-202-H B...
						249.60	- 2020-202-G B...
						249.60	- 2020-202-J Bl...
						124.80	- 2021-213 Mr. ...
						49.92	- 2023-230 RO...
						99.84	- 2023-228 Mer...
		5910	CPP Expense	118.23	-		
						1.39	- 2019-185 Ne...
						9.74	- 2020-192 Lot ...
						13.91	- 2020-202-A B...
						12.52	- 2020-202-B B...
						12.52	- 2020-202-C B...
						12.52	- 2020-202-F Bl...
						12.52	- 2020-202-H B...
						13.91	- 2020-202-G B...
						13.91	- 2020-202-J Bl...
						6.95	- 2021-213 Mr. ...
						2.78	- 2023-230 RO...
						5.56	- 2023-228 Mer...
		5920	EI Expense	48.41	-		
						0.57	- 2019-185 Ne...
						3.99	- 2020-192 Lot ...
						5.70	- 2020-202-A B...
						5.13	- 2020-202-B B...
						5.13	- 2020-202-C B...
						5.13	- 2020-202-F Bl...
						5.13	- 2020-202-H B...
						5.70	- 2020-202-G B...
						5.70	- 2020-202-J Bl...
						2.85	- 2021-213 Mr. ...
						1.14	- 2023-230 RO...
						2.24	- 2023-228 Mer...
		1075	BANK (BMO)	-	1,607.13		
		2270	EI Payable	-	82.99		
		2280	CPP Payable	-	236.46		
		2290	Federal Inco...	-	319.70		
		2295	WCB Payable	-	39.25		
		5640	Insurance - ...	-	41.96		
03/30/2023	J1013	DD2478,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		5910	CPP Expense	275.13	-		
		1075	BANK (BMO)	-	6,031.86		
		2280	CPP Payable	-	550.26		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	34.50		
03, 2023	J1014	DD2479,	[REDACTED]				
		5890	Worker's Com...	41.36	-		
						33.09	- 2021-212 HiQ...

MERMAC Construction Ltd.
Payroll Journal 03/17/2023 to 03/30/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						8.27	- 2020-192 Lot ...
		5900	Wages, Vacat...	2,235.84	-	1,788.67	- 2021-212 HiQ...
						447.17	- 2020-192 Lot ...
		5910	CPP Expense	125.02	-	100.02	- 2021-212 HiQ...
						25.00	- 2020-192 Lot ...
		5920	EI Expense	51.02	-	40.82	- 2021-212 HiQ...
						10.20	- 2020-192 Lot ...
		1075	BANK (BMO)	-	1,690.57		
		2270	EI Payable	-	87.46		
		2280	CPP Payable	-	250.04		
		2290	Federal Inco...	-	352.31		
		2295	WCB Payable	-	41.36		
		5640	Insurance - ...	-	31.50		
03/30/2023	J1015	DD2480,					
		5900	Wages, Vacat...	9,615.38	-		
		5910	CPP Expense	369.79	-		
		1075	BANK (BMO)	-	6,035.44		
		2280	CPP Payable	-	739.58		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	62.34		
03/30/2023	J1016	DD2481,					
		5890	Worker's Com...	40.80	-	32.69	- 2019-185 Ne...
						8.11	- 2020-192 Lot ...
		5900	Wages, Vacat...	2,205.70	-	1,767.30	- 2019-185 Ne...
						438.40	- 2020-192 Lot ...
		5910	CPP Expense	123.23	-	98.74	- 2019-185 Ne...
						24.49	- 2020-192 Lot ...
		5920	EI Expense	50.33	-	40.33	- 2019-185 Ne...
						10.00	- 2020-192 Lot ...
		1075	BANK (BMO)	-	1,702.81		
		2270	EI Payable	-	86.28		
		2280	CPP Payable	-	246.46		
		2290	Federal Inco...	-	343.71		
		2295	WCB Payable	-	40.80		
03/30/2023	J1017	DD2482,					
		5890	Worker's Com...	59.13	-	47.45	- 2019-185 Ne...
						11.68	- 2020-192 Lot ...
		5900	Wages, Vacat...	3,195.94	-	2,564.64	- 2019-185 Ne...
						631.30	- 2020-192 Lot ...
		5910	CPP Expense	182.15	-	146.17	- 2019-185 Ne...
						35.98	- 2020-192 Lot ...

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		5920	El Expense	72.93	-		
						58.52	- 2019-185 Ne...
						14.41	- 2020-192 Lot ...
		1075	BANK (BMO)	-	2,289.16		
		2270	El Payable	-	125.02		
		2280	CPP Payable	-	364.30		
		2290	Federal Inco...	-	639.59		
		2295	WCB Payable	-	59.13		
		5640	Insurance - ...	-	32.95		
03/30/2023	J1018	DD2483,					
		5890	Worker's Com...	100.33	-		
						91.31	- 2020-202 Sag...
						2.25	- 2023-226 Pro...
						5.64	- 2021-208 Jac...
						1.13	- 2020-198 Sun...
		5900	Wages, Vacat...	5,192.31	-		
						4,725.59	- 2020-202 Sag...
						116.68	- 2023-226 Pro...
						291.70	- 2021-208 Jac...
						58.34	- 2020-198 Sun...
		5910	CPP Expense	314.66	-		
						286.38	- 2020-202 Sag...
						7.07	- 2023-226 Pro...
						17.68	- 2021-208 Jac...
						3.53	- 2020-198 Sun...
		5920	El Expense	123.76	-		
						112.64	- 2020-202 Sag...
						2.78	- 2023-226 Pro...
						6.95	- 2021-208 Jac...
						1.39	- 2020-198 Sun...
		5930	Car Allowance	230.77	-		
						210.03	- 2020-202 Sag...
						5.19	- 2023-226 Pro...
						12.96	- 2021-208 Jac...
						2.59	- 2020-198 Sun...
		1075	BANK (BMO)	-	3,567.61		
		2270	El Payable	-	212.16		
		2280	CPP Payable	-	629.32		
		2290	Federal Inco...	-	1,390.07		
		2295	WCB Payable	-	100.33		
		5640	Insurance - ...	-	62.34		
				69,406.25	69,406.25		

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 Payroll Journal 04/01/2023 to 04/13/2023

Pay Period March 30 to April 12/23

Pay Date April 13/23

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
04/	2023	J1264	DD2484, ██████████				
			5890 Worker's Com...	41.27	-		
			5900 Wages, Vacat...	2,230.77	-		
			5910 CPP Expense	124.72	-		
			5920 EI Expense	50.90	-		
			1075 BANK (BMO)	-	1,668.66		
			2270 EI Payable	-	87.26		
			2280 CPP Payable	-	249.44		
			2290 Federal Inco...	-	350.87		
			2295 WCB Payable	-	41.27		
			5640 Insurance - ...	-	50.16		
04/13/2023		J1265	DD2485, ██████████				
			5890 Worker's Com...	66.04	-		
						8.28	- 2020-202 Sag...
						10.46	- 2020-202-A B...
						28.55	- 2020-202-F Bl...
						7.19	- 2020-202-H B...
						11.55	- 2020-202-J Bl...
			5900 Wages, Vacat...	3,569.95	-		
						447.72	- 2020-202 Sag...
						565.54	- 2020-202-A B...
						1,543.44	- 2020-202-F Bl...
						388.81	- 2020-202-H B...
						624.45	- 2020-202-J Bl...
			5910 CPP Expense	204.40	-		
						25.63	- 2020-202 Sag...
						32.38	- 2020-202-A B...
						88.37	- 2020-202-F Bl...
						22.26	- 2020-202-H B...
						35.75	- 2020-202-J Bl...
			5920 EI Expense	81.47	-		
						10.22	- 2020-202 Sag...
						12.91	- 2020-202-A B...
						35.22	- 2020-202-F Bl...
						8.87	- 2020-202-H B...
						14.25	- 2020-202-J Bl...
			1075 BANK (BMO)	-	2,492.81		
			2270 EI Payable	-	139.66		
			2280 CPP Payable	-	408.80		
			2290 Federal Inco...	-	753.66		
			2295 WCB Payable	-	66.04		
			5640 Insurance - ...	-	60.89		
04/13/2023		J1266	DD2486, ██████████				
			5890 Worker's Com...	54.08	-		
			5900 Wages, Vacat...	2,923.08	-		
			5910 CPP Expense	165.91	-		
			5920 EI Expense	66.71	-		
			1075 BANK (BMO)	-	2,092.26		
			2270 EI Payable	-	114.36		
			2280 CPP Payable	-	331.82		
			2290 Federal Inco...	-	556.37		
			2295 WCB Payable	-	54.08		

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		5640	Insurance - ...	-	60.89		
04/13/2023	J1267	DD2487,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
						7.72	- 2023-228 Mer...
						32.15	- 2021-212 HiQ...
						0.32	- 2020-202 Sag...
						0.19	- 2020-202-A B...
						0.19	- 2020-202-B B...
						0.19	- 2020-202-G B...
						0.19	- 2020-202-H B...
						0.19	- 2020-202-J Bl...
						12.22	- 2019-185 Ne...
		5900	Wages, Vacat...	2,884.62	-		
						417.05	- 2023-228 Mer...
						1,737.72	- 2021-212 HiQ...
						17.38	- 2020-202 Sag...
						10.43	- 2020-202-A B...
						10.43	- 2020-202-B B...
						10.43	- 2020-202-G B...
						10.43	- 2020-202-H B...
						10.43	- 2020-202-J Bl...
						660.33	- 2019-185 Ne...
		5910	CPP Expense	163.63	-		
						23.66	- 2023-228 Mer...
						98.57	- 2021-212 Hi...
						0.99	- 2020-202 Sag...
						0.59	- 2020-202-A B...
						0.59	- 2020-202-B B...
						0.59	- 2020-202-G B...
						0.59	- 2020-202-H B...
						0.59	- 2020-202-J Bl...
						37.46	- 2019-185 Ne...
		5920	EI Expense	65.83	-		
						9.52	- 2023-228 Mer...
						39.66	- 2021-212 HiQ...
						0.40	- 2020-202 Sag...
						0.24	- 2020-202-A B...
						0.24	- 2020-202-B B...
						0.24	- 2020-202-G B...
						0.24	- 2020-202-H B...
						0.24	- 2020-202-J Bl...
						15.07	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,068.44		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	60.89		
04/13/2023	J1268	DD2488,	[REDACTED]				
		5890	Worker's Com...	51.10	-		
						18.81	- 2020-202 Sag...
						10.65	- 2020-202-A B...

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Payroll Journal 04/01/2023 to 04/13/2023

	<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
					7.10	- 2020-202-F Bl...
					8.52	- 2020-202-J Bl...
					0.35	- 2023-227 Saf...
					5.67	- 2020-202-G B...
	5900	Wages, Vacat...	2,761.92	-		
					1,016.54	- 2020-202 Sag...
					575.40	- 2020-202-A B...
					383.60	- 2020-202-F Bl...
					460.32	- 2020-202-J Bl...
					19.18	- 2023-227 Saf...
					306.88	- 2020-202-G B...
	5910	CPP Expense	156.32	-		
					57.53	- 2020-202 Sag...
					32.57	- 2020-202-A B...
					21.71	- 2020-202-F Bl...
					26.05	- 2020-202-J Bl...
					1.09	- 2023-227 Saf...
					17.37	- 2020-202-G B...
	5920	EI Expense	63.03	-		
					23.20	- 2020-202 Sag...
					13.13	- 2020-202-A B...
					8.75	- 2020-202-F Bl...
					10.51	- 2020-202-J Bl...
					0.44	- 2023-227 Saf...
					7.00	- 2020-202-G B...
	1075	BANK (BMO)	-	2,021.87		
	2270	EI Payable	-	108.05		
	2280	CPP Payable	-	312.64		
	2290	Federal Inco...	-	507.21		
	2295	WCB Payable	-	51.10		
	5640	Insurance - ...	-	31.50		
04/13/2023	J1269	DD2489, [REDACTED]				
	5890	Worker's Com...	32.71	-		
					0.96	- 2020-202 Sag...
					0.48	- 2023-230 RO...
					2.41	- 2019-180 Cob...
					0.96	- 2019-185 Ne...
					0.12	- 2023-227 Saf...
					16.23	- 2023-228 Mer...
					11.54	- 2023-226 Pro...
	5900	Wages, Vacat...	1,768.00	-		
					52.00	- 2020-202 Sag...
					26.00	- 2023-230 RO...
					130.00	- 2019-180 Cob...
					52.00	- 2019-185 Ne...
					6.50	- 2023-227 Saf...
					877.50	- 2023-228 Mer...
					624.00	- 2023-226 Pro...
	5910	CPP Expense	97.19	-		
					2.86	- 2020-202 Sag...
					1.43	- 2023-230 RO...
					7.15	- 2019-180 Cob...
					2.86	- 2019-185 Ne...

MERMAC Construction Ltd.
Payroll Journal 04/01/2023 to 04/13/2023

	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					0.36	- 2023-227 Sa...
					48.24	- 2023-228 Mer...
					34.30	- 2023-226 Pro...
	5920	EI Expense	40.35	-		
					1.19	- 2020-202 Sag...
					0.59	- 2023-230 RO...
					2.97	- 2019-180 Cob...
					1.19	- 2019-185 Ne...
					0.15	- 2023-227 Saf...
					20.03	- 2023-228 Mer...
					14.24	- 2023-226 Pro...
	1075	BANK (BMO)	-	1,364.74		
	2270	EI Payable	-	69.17		
	2280	CPP Payable	-	194.38		
	2290	Federal Inco...	-	235.29		
	2295	WCB Payable	-	32.71		
	5640	Insurance - ...	-	41.96		
04/13/2023	J1270	DD2490, [REDACTED]				
		5890 Worker's Com...	35.56	-		
					2.31	- 2020-192 Lot ...
					0.46	- 2020-198-C - ...
					4.16	- 2020-202-A B...
					4.16	- 2020-202-B B...
					4.16	- 2020-202-C B...
					4.16	- 2020-202-F
					4.16	- 2020-202-H B...
					4.16	- 2020-202-G B...
					4.62	- 2020-202-J Bl...
					0.46	- 2021-208 Jac...
					0.92	- 2021-213 Mr. ...
					0.46	- 2023-230 RO...
					1.39	- 2023-228 Mer...
	5900	Wages, Vacat...	1,921.92	-		
					124.80	- 2020-192 Lot ...
					24.96	- 2020-198-C - ...
					224.64	- 2020-202-A B...
					224.64	- 2020-202-B B...
					224.64	- 2020-202-C B...
					224.64	- 2020-202-F Bl...
					224.64	- 2020-202-H B...
					224.64	- 2020-202-G B...
					249.60	- 2020-202-J Bl...
					24.96	- 2021-208 Jac...
					49.92	- 2021-213 Mr. ...
					24.96	- 2023-230 RO...
					74.88	- 2023-228 Mer...
	5910	CPP Expense	106.34	-		
					6.91	- 2020-192 Lot ...
					1.38	- 2020-198-C - ...
					12.43	- 2020-202-A B...
					12.43	- 2020-202-B B...
					12.43	- 2020-202-C B...
					12.43	- 2020-202-F Bl...

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		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						12.43	- 2020-202-H B...
						12.43	- 2020-202-G B...
						13.81	- 2020-202-J Bl...
						1.38	- 2021-208 Jac...
						2.76	- 2021-213 Mr. ...
						1.38	- 2023-230 RO...
						4.14	- 2023-228 Mer...
		5920	El Expense	43.86	-		
						2.85	- 2020-192 Lot ...
						0.57	- 2020-198-C - ...
						5.13	- 2020-202-A B...
						5.13	- 2020-202-B B...
						5.13	- 2020-202-C B...
						5.13	- 2020-202-F Bl...
						5.13	- 2020-202-H B...
						5.13	- 2020-202-G B...
						5.70	- 2020-202-J Bl...
						0.57	- 2021-208 Jac...
						1.14	- 2021-213 Mr. ...
						0.57	- 2023-230 RO...
						1.71	- 2023-228 Mer...
		1075	BANK (BMO)	-	1,471.44		
		2270	El Payable	-	75.19		
		2280	CPP Payable	-	212.68		
		2290	Federal Inco...	-	270.85		
		2295	WCB Payable	-	35.56		
		5640	Insurance - ...	-	41.96		
04/13/2023	J1271	DD2491,	██████████				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,306.99		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	34.50		
04/13/2023	J1272	DD2492,	██████████				
		5890	Worker's Com...	53.22	-		
						2.84	- 2020-192 Lot ...
						43.71	- 2021-212 HiQ...
						0.85	- 2021-208 Jac...
						5.82	- 2019-185 Ne...
		5900	Wages, Vacat...	2,877.00	-		
						153.44	- 2020-192 Lot ...
						2,362.98	- 2021-212 HiQ...
						46.03	- 2021-208 Jac...
						314.55	- 2019-185 Ne...
		5910	CPP Expense	163.17	-		
						8.70	- 2020-192 Lot ...
						134.02	- 2021-212 HiQ...
						2.61	- 2021-208 Jac...
						17.84	- 2019-185 Ne...
		5920	El Expense	65.66	-		
						3.50	- 2020-192 Lot ...
						53.93	- 2021-212 HiQ...
						1.05	- 2021-208 Jac...

MERMAC Construction Ltd.
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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						7.18	- 2019-185 Ne
		1075	BANK (BMO)	-	2,093.12		
		2270	EI Payable	-	112.56		
		2280	CPP Payable	-	326.34		
		2290	Federal Inco...	-	542.31		
		2295	WCB Payable	-	53.22		
		5640	Insurance - ...	-	31.50		
04/13/2023	J1273	DD2493,					
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,405.23		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	62.34		
04/13/2023	J1274	DD2494,					
		5890	Worker's Com...	38.02	-	38.02	- 2019-185 Ne...
		5900	Wages, Vacat...	2,055.00	-	2,055.00	- 2019-185 Ne...
		5910	CPP Expense	114.26	-	114.26	- 2019-185 Ne...
		5920	EI Expense	46.90	-	46.90	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,605.64		
		2270	EI Payable	-	80.40		
		2280	CPP Payable	-	228.52		
		2290	Federal Inco...	-	301.60		
		2295	WCB Payable	-	38.02		
04/13/2023	J1275	DD2495,					
		5890	Worker's Com...	55.48	-	55.48	- 2019-185 Ne...
		5900	Wages, Vacat...	2,998.66	-	2,998.66	- 2019-185 Ne...
		5910	CPP Expense	170.41	-	170.41	- 2019-185 Ne...
		5920	EI Expense	68.43	-	68.43	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,167.00		
		2270	EI Payable	-	117.31		
		2280	CPP Payable	-	340.82		
		2290	Federal Inco...	-	579.42		
		2295	WCB Payable	-	55.48		
		5640	Insurance - ...	-	32.95		
04/13/2023	J1276	DD2496,					
		5890	Worker's Com...	100.33	-	90.77	- 2020-202 Sag...
						3.19	- 2020-192 Lot ...
						4.78	- 2023-226 Pro...
						1.59	- 2023-228 Mr
		5900	Wages, Vacat...	5,192.31	-	4,697.80	- 2020-202 Sag...
						164.84	- 2020-192 Lot ...

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<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
				247.25	- 2023-226 Pro...
				82.42	- 2023-228 Mer...
5910	CPP Expense	314.66	-	284.69	- 2020-202 Sag...
				9.99	- 2020-192 Lot ...
				14.98	- 2023-226 Pro...
				5.00	- 2023-228 Mer...
5920	EI Expense	123.76	-	111.97	- 2020-202 Sag...
				3.93	- 2020-192 Lot ...
				5.89	- 2023-226 Pro...
				1.97	- 2023-228 Mer...
5930	Car Allowance	230.77	-	208.79	- 2020-202 Sag...
				7.33	- 2020-192 Lot ...
				10.99	- 2023-226 Pro...
				3.66	- 2023-228 Mer...
1075	BANK (BMO)	-	3,567.61		
2270	EI Payable	-	212.16		
2280	CPP Payable	-	629.32		
2290	Federal Inco...	-	1,390.07		
2295	WCB Payable	-	100.33		
5640	Insurance - ...	-	62.34		
		<u>53,723.85</u>	<u>53,723.85</u>		

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Pay Period Apr 13 to 26/23
Pay Date April 27/23

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
04/23	J1335	38794,			
5890	Worker's Com...	6.49	-	2.88	- 2022-225 PT ...
				1.68	- 2023-228 Mer...
				1.93	- 2023-226 Pro...
5900	Wages, Vacat...	351.00	-	156.00	- 2022-225 PT ...
				91.00	- 2023-228 Mer...
				104.00	- 2023-226 Pro...
5910	CPP Expense	12.87	-	5.72	- 2022-225 PT ...
				3.34	- 2023-228 Mer...
				3.81	- 2023-226 Pro...
5920	EI Expense	8.01	-	3.56	- 2022-225 PT ...
				2.08	- 2023-228 Mer...
				2.37	- 2023-226 Pro...
1075	BANK (BMO)	-	332.41		
2270	EI Payable	-	13.73		
2280	CPP Payable	-	25.74		
2295	WCB Payable	-	6.49		
04/27/2023	J1377	DD2497,			
5890	Worker's Com...	41.27	-		
5900	Wages, Vacat...	2,230.77	-		
5910	CPP Expense	124.72	-		
5920	EI Expense	50.90	-		
1075	BANK (BMO)	-	1,664.31		
2270	EI Payable	-	87.26		
2280	CPP Payable	-	249.44		
2290	Federal Inco...	-	350.87		
2295	WCB Payable	-	41.27		
5640	Insurance - ...	-	54.51		
04/27/2023	J1378	DD2498,			
5890	Worker's Com...	94.38	-	23.10	- 2020-202 Sag...
				7.85	- 2020-202-A B...
				3.49	- 2020-202-C B...
				35.42	- 2020-202-F Bl...
				5.67	- 2020-202-G B...
				18.85	- 2020-202-J Bl...
5900	Wages, Vacat...	5,101.61	-	1,248.89	- 2020-202 Sag...
				424.15	- 2020-202-A B...
				188.51	- 2020-202-C B...
				1,914.58	- 2020-202-F Bl...
				306.33	- 2020-202-G B...
				1,019.15	- 2020-202-J Bl...
5910	CPP Expense	295.54	-	72.35	- 2020-202 Sag...
				24.57	- 2020-202-A B...
				10.92	- 2020-202-C B...
				110.91	- 2020-202-F Bl...

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						17.75	- 2020-202-G L...
						59.04	- 2020-202-J Bl...
		5920	EI Expense	116.42	-		
						28.50	- 2020-202 Sag...
						9.68	- 2020-202-A B...
						4.30	- 2020-202-C B...
						43.69	- 2020-202-F Bl...
						6.99	- 2020-202-G B...
						23.26	- 2020-202-J Bl...
		1075	BANK (BMO)	-	3,382.42		
		2270	EI Payable	-	199.58		
		2280	CPP Payable	-	591.08		
		2290	Federal Inco...	-	1,274.34		
		2295	WCB Payable	-	94.38		
		5640	Insurance - ...	-	66.15		
04/27/2023	J1379	DD2499,	[REDACTED]				
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,087.00		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	66.15		
04/27/2023	J1380	DD2500,	[REDACTED]				
		5890	Worker's Com...	53.37	-		
						5.04	- 2023-228 Mer...
						2.52	- 2023-226 Pro...
						0.42	- 2019-180-A A...
						25.63	- 2021-212 HiQ...
						0.84	- 2020-202 Sag...
						0.42	- 2020-202-A B...
						0.42	- 2020-202-B B...
						0.42	- 2020-202-G B...
						0.42	- 2020-202-H B...
						0.42	- 2020-202-J Bl...
						0.42	- 2020-198 Sun...
						0.21	- 2020-198-A - ...
						0.21	- 2020-198-B - ...
						0.21	- 2020-198-C - ...
						0.21	- 2020-198-D - ...
						0.21	- 2021-208 Jac...
						0.21	- 2021-208 JP '...
						0.21	- 2021-208 JP '...
						0.21	- 2021-208 JP '...
						14.71	- 2019-185 Ne...
		5900	Wages, Vacat...	2,884.62	-		
						272.56	- 2023-228 M...
						136.28	- 2023-226 Pro...
						22.71	- 2019-180-A A...

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Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
				1,385.53	- 2021-212 HiQ...
				45.43	- 2020-202 Sag...
				22.71	- 2020-202-A B...
				22.71	- 2020-202-B B...
				22.71	- 2020-202-G B...
				22.71	- 2020-202-H B...
				22.71	- 2020-202-J Bl...
				22.71	- 2020-198 Sun...
				11.36	- 2020-198-A - ...
				11.36	- 2020-198-B - ...
				11.36	- 2020-198-C - ...
				11.36	- 2020-198-D - ...
				11.36	- 2021-208 Jac...
				11.36	- 2021-208 JP '...
				11.36	- 2021-208 JP '...
				11.36	- 2021-208 JP '...
				794.97	- 2019-185 Ne...
5910	CPP Expense	163.63	-	15.46	- 2023-228 Mer...
				7.73	- 2023-226 Pro...
				1.29	- 2019-180-A A...
				78.59	- 2021-212 HiQ...
				2.58	- 2020-202 Sag...
				1.29	- 2020-202-A B...
				1.29	- 2020-202-B B...
				1.29	- 2020-202-G B...
				1.29	- 2020-202-H B...
				1.29	- 2020-202-J Bl...
				1.29	- 2020-198 Sun...
				0.64	- 2020-198-A - ...
				0.64	- 2020-198-B - ...
				0.64	- 2020-198-C - ...
				0.64	- 2020-198-D - ...
				0.64	- 2021-208 Jac...
				0.64	- 2021-208 JP '...
				0.64	- 2021-208 JP '...
				0.64	- 2021-208 JP '...
				45.09	- 2019-185 Ne...
5920	EI Expense	65.83	-	6.22	- 2023-228 Mer...
				3.11	- 2023-226 Pro...
				0.52	- 2019-180-A A...
				31.62	- 2021-212 HiQ...
				1.04	- 2020-202 Sag...
				0.52	- 2020-202-A B...
				0.52	- 2020-202-B B...
				0.52	- 2020-202-G B...
				0.52	- 2020-202-H B...
				0.52	- 2020-202-J Bl...
				0.52	- 2020-198 Sun...
				0.26	- 2020-198-A - ...
				0.26	- 2020-198-B - ...
				0.26	- 2020-198-C - ...
				0.26	- 2020-198-D - ...

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						0.26	- 2021-208 Jac.
						0.26	- 2021-208 JP '...
						0.26	- 2021-208 JP '...
						0.26	- 2021-208 JP '...
						18.14	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,063.18		
		2270	EI Payable	-	112.85		
		2280	CPP Payable	-	327.26		
		2290	Federal Inco...	-	544.64		
		2295	WCB Payable	-	53.37		
		5640	Insurance - ...	-	66.15		
04/27/2023	J1381	DD2501,	[REDACTED]				
		5890	Worker's Com...	56.06	-		
						12.77	- 2020-202 Sag...
						9.23	- 2020-202-A B...
						3.55	- 2020-202-B B...
						9.93	- 2020-202-J Bl...
						3.55	- 2020-202-F Bl...
						0.71	- 2023-227 Saf...
						16.32	- 2023-230 RO...
		5900	Wages, Vacat...	3,030.44	-		
						690.48	- 2020-202 Sag...
						498.68	- 2020-202-A B...
						191.80	- 2020-202-B B...
						537.04	- 2020-202-J F
						191.80	- 2020-202-F Bl...
						38.36	- 2023-227 Saf...
						882.28	- 2023-230 RO...
		5910	CPP Expense	172.30	-		
						39.26	- 2020-202 Sag...
						28.35	- 2020-202-A B...
						10.91	- 2020-202-B B...
						30.53	- 2020-202-J Bl...
						10.91	- 2020-202-F Bl...
						2.18	- 2023-227 Saf...
						50.16	- 2023-230 RO...
		5920	EI Expense	69.16	-		
						15.76	- 2020-202 Sag...
						11.38	- 2020-202-A B...
						4.38	- 2020-202-B B...
						12.26	- 2020-202-J Bl...
						4.38	- 2020-202-F Bl...
						0.88	- 2023-227 Saf...
						20.12	- 2023-230 RO...
		1075	BANK (BMO)	-	2,185.49		
		2270	EI Payable	-	118.56		
		2280	CPP Payable	-	344.60		
		2290	Federal Inco...	-	589.11		
		2295	WCB Payable	-	56.06		
		5640	Insurance - ...	-	34.14		
04/27/2023	J1382	DD2502,	[REDACTED]				
		5890	Worker's Com...	39.71	-		

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<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
				1.39	- 2019-185 Ne...
				2.77	- 2020-192 Lot ...
				0.46	- 2020-198-C - ...
				3.69	- 2020-202-A B...
				3.69	- 2020-202-B B...
				3.69	- 2020-202-C B...
				3.69	- 2020-202-F Bl...
				4.16	- 2020-202-H B...
				4.16	- 2020-202-G B...
				1.39	- 2021-208 Jac...
				0.92	- 2021-213 Mr. ...
				0.46	- 2023-230 RO...
				3.23	- 2022-225 PT ...
				1.39	- 2023-228 Mer...
				0.46	- 2023-226 Pro...
				4.16	- 2020-202-J Bl...
5900	Wages, Vacat...	2,146.56	-		
				74.88	- 2019-185 Ne...
				149.76	- 2020-192 Lot ...
				24.96	- 2020-198-C - ...
				199.68	- 2020-202-A B...
				199.68	- 2020-202-B B...
				199.68	- 2020-202-C B...
				199.68	- 2020-202-F Bl...
				224.64	- 2020-202-H B...
				224.64	- 2020-202-G B...
				74.88	- 2021-208 Jac...
				49.92	- 2021-213 Mr. ...
				24.96	- 2023-230 RO...
				174.72	- 2022-225 PT ...
				74.88	- 2023-228 Mer...
				24.96	- 2023-226 Pro...
				224.64	- 2020-202-J Bl...
5910	CPP Expense	119.71	-		
				4.18	- 2019-185 Ne...
				8.35	- 2020-192 Lot ...
				1.39	- 2020-198-C - ...
				11.14	- 2020-202-A B...
				11.14	- 2020-202-B B...
				11.14	- 2020-202-C B...
				11.14	- 2020-202-F Bl...
				12.53	- 2020-202-H B...
				12.53	- 2020-202-G B...
				4.18	- 2021-208 Jac...
				2.78	- 2021-213 Mr. ...
				1.39	- 2023-230 RO...
				9.74	- 2022-225 PT ...
				4.18	- 2023-228 Mer...
				1.39	- 2023-226 Pro...
				12.53	- 2020-202-J Bl...
5920	EI Expense	48.99	-		
				1.71	- 2019-185 Ne...
				3.42	- 2020-192 Lot ...
				0.57	- 2020-198-C - ...

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		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						4.56	- 2020-202-A E
						4.56	- 2020-202-B B...
						4.56	- 2020-202-C B...
						4.56	- 2020-202-F Bl...
						5.13	- 2020-202-H B...
						5.13	- 2020-202-G B...
						1.71	- 2021-208 Jac...
						1.14	- 2021-213 Mr. ...
						0.57	- 2023-230 RO...
						3.99	- 2022-225 PT ...
						1.71	- 2023-228 Mer...
						0.57	- 2023-226 Pro...
						5.13	- 2020-202-J Bl...
		1075	BANK (BMO)	-	1,619.46		
		2270	EI Payable	-	83.98		
		2280	CPP Payable	-	239.42		
		2290	Federal Inco...	-	326.82		
		2295	WCB Payable	-	39.71		
		5640	Insurance - ...	-	45.58		
04/27/2023	J1383	DD2503,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,306.07		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	35.42		
04/27/2023	J1384	DD2504,	[REDACTED]				
		5890	Worker's Com...	52.65	-		
						2.55	- 2021-208 Jac...
						29.52	- 2021-212 HiQ...
						0.28	- 2020-201 Nol...
						0.85	- 2020-198 Sun...
						13.62	- 2023-230 RO...
						3.26	- 2020-202 Sag...
						2.57	- 2020-202-C B...
		5900	Wages, Vacat...	2,846.31	-		
						138.10	- 2021-208 Jac...
						1,595.77	- 2021-212 HiQ...
						15.34	- 2020-201 Nol...
						46.03	- 2020-198 Sun...
						736.51	- 2023-230 RO...
						176.46	- 2020-202 Sag...
						138.10	- 2020-202-C B...
		5910	CPP Expense	161.35	-		
						7.83	- 2021-208 Jac...
						90.46	- 2021-212 HiQ...
						0.87	- 2020-201 Nol...
						2.61	- 2020-198 Sun...
						41.75	- 2023-230 RO...
						10.00	- 2020-202 Sag...
						7.83	- 2020-202-C F
		5920	EI Expense	64.95	-		
						3.15	- 2021-208 Jac...
						36.41	- 2021-212 HiQ...

MERMAC Construction Ltd.
Payroll Journal 04/14/2023 to 04/27/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						0.35	- 2020-201 Nol...
						1.05	- 2020-198 Sun...
						16.81	- 2023-230 RO...
						4.03	- 2020-202 Sag...
						3.15	- 2020-202-C B...
		1075	BANK (BMO)	-	2,071.48		
		2270	EI Payable	-	111.34		
		2280	CPP Payable	-	322.70		
		2290	Federal Inco...	-	532.95		
		2295	WCB Payable	-	52.65		
		5640	Insurance - ...	-	34.14		
04/27/2023	J1385	DD2505,					
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,399.82		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	67.75		
04/27/2023	J1386	DD2506,					
		5890	Worker's Com...	43.97	-	43.97	- 2019-185 Ne...
		5900	Wages, Vacat...	2,376.95	-	2,376.95	- 2019-185 Ne...
		5910	CPP Expense	133.42	-	133.42	- 2019-185 Ne...
		5920	EI Expense	54.24	-	54.24	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,812.14		
		2270	EI Payable	-	92.98		
		2280	CPP Payable	-	266.84		
		2290	Federal Inco...	-	392.65		
		2295	WCB Payable	-	43.97		
04/27/2023	J1387	DD2507,					
		5890	Worker's Com...	79.57	-	67.89	- 2019-185 Ne...
						11.68	- 2023-227 Saf...
		5900	Wages, Vacat...	4,300.70	-	3,669.40	- 2019-185 Ne...
						631.30	- 2023-227 Saf...
		5910	CPP Expense	247.88	-	211.49	- 2019-185 Ne...
						36.39	- 2023-227 Saf...
		5920	EI Expense	98.14	-	83.73	- 2019-185 Ne...
						14.41	- 2023-227 Saf...
		1075	BANK (BMO)	-	2,960.96		
		2270	EI Payable	-	168.24		
		2280	CPP Payable	-	495.76		
		2290	Federal Inco...	-	986.02		
		2295	WCB Payable	-	79.57		
		5640	Insurance - ...	-	35.74		
04/27/2023	J1388	DD2508,					

MERMAC Construction Ltd.
Payroll Journal 04/14/2023 to 04/27/2023

Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
5890	Worker's Com...	100.33	-	1.39	- 2022-225 PT ...
				87.79	- 2020-202 Sag...
				9.75	- 2023-226 Pro...
				1.40	- 2023-228 Mer...
5900	Wages, Vacat...	5,192.31	-	72.12	- 2022-225 PT ...
				4,543.27	- 2020-202 Sag...
				504.81	- 2023-226 Pro...
				72.11	- 2023-228 Mer...
5910	CPP Expense	314.66	-	4.37	- 2022-225 PT ...
				275.33	- 2020-202 Sag...
				30.59	- 2023-226 Pro...
				4.37	- 2023-228 Mer...
5920	EI Expense	123.76	-	1.72	- 2022-225 PT ...
				108.29	- 2020-202 Sag...
				12.03	- 2023-226 Pro...
				1.72	- 2023-228 Mer...
5930	Car Allowance	230.77	-	3.21	- 2022-225 PT ...
				201.92	- 2020-202 Sag...
				22.44	- 2023-226 Pro...
				3.20	- 2023-228 Mer...
1075	BANK (BMO)	-	3,562.20		
2270	EI Payable	-	212.16		
2280	CPP Payable	-	629.32		
2290	Federal Inco...	-	1,390.07		
2295	WCB Payable	-	100.33		
5640	Insurance - ...	-	67.75		
		<u>56,146.86</u>	<u>56,146.86</u>		

MERMAC Construction Ltd.
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Pay Period April 27 to May 10/23
 Pay Date May 11/23

05	2023	J1642	Ac... DD2509, [REDACTED]	Account D...	Debits	Credits	Job Co...	Job Costing
			5890	Worker's Com...	41.27	-		
			5900	Wages, Vacat...	2,230.77	-		
			5910	CPP Expense	124.72	-		
			5920	EI Expense	50.90	-		
			1075	BANK (BMO)	-	1,664.31		
			2270	EI Payable	-	87.26		
			2280	CPP Payable	-	249.44		
			2290	Federal Inco...	-	350.87		
			2295	WCB Payable	-	41.27		
			5640	Insurance - ...	-	54.51		
05/11/2023		J1643	DD2510, [REDACTED]					
			5890	Worker's Com...	100.92	-		
							27.03	- 2020-202 Sag...
							0.87	- 2020-202-A B...
							3.49	- 2020-202-C B...
							18.53	- 2020-202-H B...
							10.90	- 2020-202-F Bl...
							20.38	- 2020-202-G B...
							19.72	- 2020-202-J Bl...
			5900	Wages, Vacat...	5,455.07	-		
							1,460.97	- 2020-202 Sag...
							47.13	- 2020-202-A B...
							188.51	- 2020-202-C B...
							1,001.47	- 2020-202-H B...
							589.10	- 2020-202-F Bl...
							1,101.62	- 2020-202-G B...
							1,066.27	- 2020-202-J Bl...
			5910	CPP Expense	316.57	-		
							84.78	- 2020-202 Sag...
							2.73	- 2020-202-A B...
							10.94	- 2020-202-C B...
							58.12	- 2020-202-H B...
							34.19	- 2020-202-F Bl...
							63.93	- 2020-202-G B...
							61.88	- 2020-202-J Bl...
			5920	EI Expense	124.49	-		
							33.34	- 2020-202 Sag...
							1.08	- 2020-202-A B...
							4.30	- 2020-202-C B...
							22.85	- 2020-202-H B...
							13.44	- 2020-202-F Bl...
							25.14	- 2020-202-G B...
							24.34	- 2020-202-J Bl...
			1075	BANK (BMO)	-	3,581.84		
			2270	EI Payable	-	213.41		
			2280	CPP Payable	-	633.14		
			2290	Federal Inco...	-	1,401.59		
			2295	WCB Payable	-	100.92		
			5640	Insurance - ...	-	66.15		
05/11/2023		J1644	DD2511, [REDACTED]					
			5890	Worker's Com...	54.08	-		

MERMAC Construction Ltd.
Payroll Journal 04/29/2023 to 05/11/2023

	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
	5900	Wages, Vacat...	2,923.08	-		
	5910	CPP Expense	165.91	-		
	5920	EI Expense	66.71	-		
	1075	BANK (BMO)	-	2,087.00		
	2270	EI Payable	-	114.36		
	2280	CPP Payable	-	331.82		
	2290	Federal Inco...	-	556.37		
	2295	WCB Payable	-	54.08		
	5640	Insurance - ...	-	66.15		
05/11/2023	J1645	DD2512, [REDACTED]				
	5890	Worker's Com...	53.37	-		
					6.09	- 2023-228 Mer...
					2.87	- 2023-226 Pro...
					2.15	- 2019-180 Cob...
					1.79	- 2023-230 RO...
					21.85	- 2021-212 HiQ...
					1.07	- 2020-192 Lot ...
					16.83	- 2019-185 Ne...
					0.72	- 2020-198 Sun...
	5900	Wages, Vacat...	2,884.62	-		
					329.12	- 2023-228 Mer...
					154.88	- 2023-226 Pro...
					116.16	- 2019-180 Cob...
					96.80	- 2023-230 RO...
					1,180.95	- 2021-212 HiQ...
					58.08	- 2020-192 Lot ...
					909.91	- 2019-185 Ne...
					38.72	- 2020-198 Sun...
	5910	CPP Expense	163.63	-		
					18.67	- 2023-228 Mer...
					8.79	- 2023-226 Pro...
					6.59	- 2019-180 Cob...
					5.49	- 2023-230 RO...
					66.99	- 2021-212 HiQ...
					3.29	- 2020-192 Lot ...
					51.61	- 2019-185 Ne...
					2.20	- 2020-198 Sun...
	5920	EI Expense	65.83	-		
					7.51	- 2023-228 Mer...
					3.53	- 2023-226 Pro...
					2.65	- 2019-180 Cob...
					2.21	- 2023-230 RO...
					26.95	- 2021-212 HiQ...
					1.33	- 2020-192 Lot ...
					20.77	- 2019-185 Ne...
					0.88	- 2020-198 Sun...
	1075	BANK (BMO)	-	2,063.18		
	2270	EI Payable	-	112.85		
	2280	CPP Payable	-	327.26		
	2290	Federal Inco...	-	544.64		
	2295	WCB Payable	-	53.37		
	5640	Insurance - ...	-	66.15		

MERMAC Construction Ltd.
Payroll Journal 04/29/2023 to 05/11/2023

			Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05	2023	J1646	DD2513,	[REDACTED]				
			5890	Worker's Com...	56.42	-		
							35.13	- 2023-230 RO...
							20.23	- 2020-202-H B...
							1.06	- 2020-202 Sag...
			5900	Wages, Vacat...	3,049.62	-		
							1,898.82	- 2023-230 RO...
							1,093.26	- 2020-202-H B...
							57.54	- 2020-202 Sag...
			5910	CPP Expense	173.44	-		
							107.99	- 2023-230 RO...
							62.18	- 2020-202-H B...
							3.27	- 2020-202 Sag...
			5920	EI Expense	69.59	-		
							43.33	- 2023-230 RO...
							24.95	- 2020-202-H B...
							1.31	- 2020-202 Sag...
			1075	BANK (BMO)	-	2,197.37		
			2270	EI Payable	-	119.30		
			2280	CPP Payable	-	346.88		
			2290	Federal Inco...	-	594.96		
			2295	WCB Payable	-	56.42		
			5640	Insurance - ...	-	34.14		
05/11/2023		J1647	DD2514,	[REDACTED]				
			5890	Worker's Com...	38.32	-		
							2.77	- 2020-192 Lot ...
							4.16	- 2020-202-A B...
							4.16	- 2020-202-B B...
							4.16	- 2020-202-C B...
							4.16	- 2020-202-F Bl...
							4.16	- 2020-202-H B...
							4.16	- 2020-202-G B...
							4.16	- 2020-202-J Bl...
							0.92	- 2021-213 Mr. ...
							2.77	- 2022-225 PT ...
							1.39	- 2023-228 Mer...
							1.39	- 2023-226 Pro...
			5900	Wages, Vacat...	2,071.68	-		
							149.76	- 2020-192 Lot ...
							224.64	- 2020-202-A B...
							224.64	- 2020-202-B B...
							224.64	- 2020-202-C B...
							224.64	- 2020-202-F Bl...
							224.64	- 2020-202-H B...
							224.64	- 2020-202-G B...
							224.64	- 2020-202-J Bl...
							49.92	- 2021-213 Mr. ...
							149.76	- 2022-225 PT ...
							74.88	- 2023-228 Mer...
							74.88	- 2023-226 Pro...
			5910	CPP Expense	115.26	-		
							8.33	- 2020-192 Lot ...
							12.50	- 2020-202-A B...

MERMAC Construction Ltd.
Payroll Journal 04/29/2023 to 05/11/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						12.50	- 2020-202-B I
						12.50	- 2020-202-C B...
						12.50	- 2020-202-F Bl...
						12.50	- 2020-202-H B...
						12.50	- 2020-202-G B...
						12.50	- 2020-202-J Bl...
						2.78	- 2021-213 Mr. ...
						8.33	- 2022-225 PT ...
						4.17	- 2023-228 Mer...
						4.17	- 2023-226 Pro...
		5920	EI Expense	47.28	-		
						3.42	- 2020-192 Lot ...
						5.13	- 2020-202-A B...
						5.13	- 2020-202-B B...
						5.13	- 2020-202-C B...
						5.13	- 2020-202-F Bl...
						5.13	- 2020-202-H B...
						5.13	- 2020-202-G B...
						5.13	- 2020-202-J Bl...
						1.14	- 2021-213 Mr. ...
						3.42	- 2022-225 PT ...
						1.71	- 2023-228 Mer...
						1.71	- 2023-226 Pro...
		1075	BANK (BMO)	-	1,571.63		
		2270	EI Payable	-	81.05		
		2280	CPP Payable	-	230.52		
		2290	Federal Inco...	-	305.44		
		2295	WCB Payable	-	38.32		
		5640	Insurance - ...	-	45.58		
05/11/2023	J1648	DD2515,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,306.07		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	35.42		
05/11/2023	J1649	DD2516,	[REDACTED]				
		5890	Worker's Com...	60.17	-		
						56.20	- 2021-212 HiQ...
						0.85	- 2020-192 Lot ...
						3.12	- 2023-230 RO...
		5900	Wages, Vacat...	3,252.93	-		
						3,038.11	- 2021-212 HiQ...
						46.03	- 2020-192 Lot ...
						168.78	- 2023-230 RO...
		5910	CPP Expense	185.54	-		
						173.29	- 2021-212 HiQ...
						2.63	- 2020-192 Lot ...
						9.63	- 2023-230 RO...
		5920	EI Expense	74.23	-		
						69.33	- 2021-212 HiQ...
						1.05	- 2020-192 Lc
						3.85	- 2023-230 RC...
		1075	BANK (BMO)	-	2,323.26		

MERMAC Construction Ltd.
Payroll Journal 04/29/2023 to 05/11/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
		2270	EI Payable	-	127.25		
		2280	CPP Payable	-	371.08		
		2290	Federal Inco...	-	656.97		
		2295	WCB Payable	-	60.17		
		5640	Insurance - ...	-	34.14		
05/11/2023	J1650	DD2517,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,399.82		
		2290	Federal Inco...	-	3,147.81		
		5640	Insurance - ...	-	67.75		
05/11/2023	J1651	DD2518,	[REDACTED]				
		5890	Worker's Com...	37.00	-	24.58 - 2019-185 Ne...	
						12.42 - 2021-212 HiQ...	
		5900	Wages, Vacat...	2,000.20	-	1,328.90 - 2019-185 Ne...	
						671.30 - 2021-212 HiQ...	
		5910	CPP Expense	111.00	-	73.75 - 2019-185 Ne...	
						37.25 - 2021-212 HiQ...	
		5920	EI Expense	45.64	-	30.32 - 2019-185 Ne...	
						15.32 - 2021-212 HiQ...	
		1075	BANK (BMO)	-	1,567.66		
		2270	EI Payable	-	78.24		
		2280	CPP Payable	-	222.00		
		2290	Federal Inco...	-	288.94		
		2295	WCB Payable	-	37.00		
05/11/2023	J1652	DD2519,	[REDACTED]				
		5890	Worker's Com...	60.59	-	45.26 - 2019-185 Ne...	
						5.11 - 2023-227 Saf...	
						10.22 - 2021-212 HiQ...	
		5900	Wages, Vacat...	3,274.85	-	2,446.27 - 2019-185 Ne...	
						276.19 - 2023-227 Saf...	
						552.39 - 2021-212 HiQ...	
		5910	CPP Expense	186.84	-	139.57 - 2019-185 Ne...	
						15.76 - 2023-227 Saf...	
						31.51 - 2021-212 HiQ...	
		5920	EI Expense	74.73	-	55.82 - 2019-185 Ne...	
						6.30 - 2023-227 Saf...	
						12.61 - 2021-212 HiQ...	
		1075	BANK (BMO)	-	2,335.23		
		2270	EI Payable	-	128.11		
		2280	CPP Payable	-	373.68		
		2290	Federal Inco...	-	663.66		
		2295	WCB Payable	-	60.59		
		5640	Insurance - ...	-	35.74		

MERMAC Construction Ltd.
Payroll Journal 04/29/2023 to 05/11/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/11/2023	J1653	DD2520,	[REDACTED]				
		5890	Worker's Com...	100.33	-	96.99	- 2020-202 Sag...
						1.11	- 2023-226 Pro...
						2.23	- 2023-228 Mer...
		5900	Wages, Vacat...	5,192.31	-	5,019.23	- 2020-202 Sag...
						57.69	- 2023-226 Pro...
						115.39	- 2023-228 Mer...
		5910	CPP Expense	314.66	-	304.17	- 2020-202 Sag...
						3.50	- 2023-226 Pro...
						6.99	- 2023-228 Mer...
		5920	EI Expense	123.76	-	119.63	- 2020-202 Sag...
						1.38	- 2023-226 Pro...
						2.75	- 2023-228 Mer...
		5930	Car Allowance	230.77	-	223.08	- 2020-202 Sag...
						2.56	- 2023-226 Pro...
						5.13	- 2023-228 Mer...
		1075	BANK (BMO)	-	3,562.20		
		2270	EI Payable	-	212.16		
		2280	CPP Payable	-	629.32		
		2290	Federal Inco...	-	1,390.07		
		2295	WCB Payable	-	100.33		
		5640	Insurance - ...	-	67.75		
				54,999.86	54,999.86		

MERMAC Construction Ltd.
Payroll Journal 05/12/2023 to 05/25/2023

Pay Period May 11 to May 24/23
Pay Date May 25/23

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/	2023	J1710	38879, ██████████				
		5890	Worker's Com...	49.73	-	18.23	- 2021-212 HiQ...
						19.89	- 2023-228 Mer...
						11.61	- 2019-185 Ne...
		5900	Wages, Vacat...	2,688.46	-	985.77	- 2021-212 HiQ...
						1,075.38	- 2023-228 Mer...
						627.31	- 2019-185 Ne...
		5910	CPP Expense	151.95	-	55.72	- 2021-212 HiQ...
						60.78	- 2023-228 Mer...
						35.45	- 2019-185 Ne...
		5920	EI Expense	61.35	-	22.50	- 2021-212 HiQ...
						24.54	- 2023-228 Mer...
						14.31	- 2019-185 Ne...
		1075	BANK (BMO)	-	2,007.88		
		2270	EI Payable	-	105.17		
		2280	CPP Payable	-	303.90		
		2290	Federal Inco...	-	484.81		
		2295	WCB Payable	-	49.73		
05/25/2023		J1714	38880, ██████████				
		5890	Worker's Com...	29.56	-	5.06	- 2020-202 Sag...
						17.38	- 2020-202-H B...
						1.09	- 2020-202-J Bl...
						4.38	- 2020-202-C B...
						1.65	- 2020-202-B B...
		5900	Wages, Vacat...	1,597.97	-	273.73	- 2020-202 Sag...
						939.55	- 2020-202-H B...
						59.18	- 2020-202-J Bl...
						236.74	- 2020-202-C B...
						88.77	- 2020-202-B B...
		5910	CPP Expense	87.07	-	14.91	- 2020-202 Sag...
						51.19	- 2020-202-H B...
						3.22	- 2020-202-J Bl...
						12.90	- 2020-202-C B...
						4.85	- 2020-202-B B...
		5920	EI Expense	36.47	-	6.25	- 2020-202 Sag...
						21.44	- 2020-202-H B...
						1.35	- 2020-202-J Bl...
						5.40	- 2020-202-C B...
						2.03	- 2020-202-B B...
		1075	BANK (BMO)	-	1,288.85		
		2270	EI Payable	-	62.52		
		2280	CPP Payable	-	174.14		
		2290	Federal Inco...	-	196.00		
		2295	WCB Payable	-	29.56		

MERMAC Construction Ltd.
Payroll Journal 05/12/2023 to 05/25/2023

		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/25/2023	J1715	38881,	[REDACTED]				
		5890	Worker's Com...	41.27	-		
		5900	Wages, Vacat...	2,230.77	-		
		5910	CPP Expense	124.72	-		
		5920	EI Expense	50.90	-		
		1075	BANK (BMO)	-	1,664.31		
		2270	EI Payable	-	87.26		
		2280	CPP Payable	-	249.44		
		2290	Federal Inco...	-	350.87		
		2295	WCB Payable	-	41.27		
		5640	Insurance - ...	-	54.51		
05/25/2023	J1716	38882,	[REDACTED]				
		5890	Worker's Com...	12.78	-	12.78	- 2023-227 Saf...
		5900	Wages, Vacat...	690.48	-	690.48	- 2023-227 Saf...
		5910	CPP Expense	33.07	-	33.07	- 2023-227 Saf...
		5920	EI Expense	15.75	-	15.75	- 2023-227 Saf...
		1075	BANK (BMO)	-	643.67		
		2270	EI Payable	-	27.00		
		2280	CPP Payable	-	66.14		
		2290	Federal Inco...	-	2.49		
		2295	WCB Payable	-	12.78		
05/25/2023	J1717	38883,	[REDACTED]				
		5890	Worker's Com...	85.44	-	22.45	- 2020-202 Sag...
						6.97	- 2020-202-C B...
						0.87	- 2020-202-B B...
						11.33	- 2020-202-G B...
						37.71	- 2020-202-H B...
						6.11	- 2020-202-F Bl...
		5900	Wages, Vacat...	4,618.54	-	1,213.54	- 2020-202 Sag...
						377.02	- 2020-202-C B...
						47.13	- 2020-202-B B...
						612.66	- 2020-202-G B...
						2,038.28	- 2020-202-H B...
						329.91	- 2020-202-F Bl...
		5910	CPP Expense	266.79	-	70.10	- 2020-202 Sag...
						21.78	- 2020-202-C B...
						2.72	- 2020-202-B B...
						35.39	- 2020-202-G B...
						117.74	- 2020-202-H B...
						19.06	- 2020-202-F Bl...
		5920	EI Expense	105.39	-	27.69	- 2020-202 Sad...
						8.60	- 2020-202-C
						1.08	- 2020-202-B b...
						13.98	- 2020-202-G B...

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		<u>Ac...</u>	<u>Account D...</u>	<u>Debits</u>	<u>Credits</u>	<u>Job Co...</u>	<u>Job Costing</u>
						46.51	- 2020-202-H B...
						7.53	- 2020-202-F Bl...
		1075	BANK (BMO)	-	3,109.88		
		2270	EI Payable	-	180.67		
		2280	CPP Payable	-	533.58		
		2290	Federal Inco...	-	1,100.44		
		2295	WCB Payable	-	85.44		
		5640	Insurance - ...	-	66.15		
05/25/2023	J1718	38884,	██████████				
		5890	Worker's Com...	54.08	-		
		5900	Wages, Vacat...	2,923.08	-		
		5910	CPP Expense	165.91	-		
		5920	EI Expense	66.71	-		
		1075	BANK (BMO)	-	2,087.00		
		2270	EI Payable	-	114.36		
		2280	CPP Payable	-	331.82		
		2290	Federal Inco...	-	556.37		
		2295	WCB Payable	-	54.08		
		5640	Insurance - ...	-	66.15		
05/25/2023	J1719	38885,	██████████				
		5890	Worker's Com...	51.45	-		
						10.64	- 2020-202 Sag...
						22.00	- 2020-202-H B...
						2.13	- 2020-202-C B...
						0.71	- 2023-228 Mer...
						4.61	- 2020-202-G B...
						2.31	- 2020-202-B B...
						2.48	- 2020-202-J Bl...
						6.56	- 2023-227 Saf...
		5900	Wages, Vacat...	2,781.10	-		
						575.40	- 2020-202 Sag...
						1,189.16	- 2020-202-H B...
						115.08	- 2020-202-C B...
						38.36	- 2023-228 Mer...
						249.34	- 2020-202-G B...
						124.67	- 2020-202-B B...
						134.26	- 2020-202-J Bl...
						354.83	- 2023-227 Saf...
		5910	CPP Expense	157.47	-		
						32.58	- 2020-202 Sag...
						67.33	- 2020-202-H B...
						6.52	- 2020-202-C B...
						2.17	- 2023-228 Mer...
						14.12	- 2020-202-G B...
						7.06	- 2020-202-B B...
						7.60	- 2020-202-J Bl...
						20.09	- 2023-227 Saf...
		5920	EI Expense	63.46	-		
						13.13	- 2020-202 Sag...
						27.13	- 2020-202-H B...
						2.63	- 2020-202-C B...
						0.88	- 2023-228 Mer...

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
						5.69	- 2020-202-G
						2.84	- 2020-202-B B...
						3.06	- 2020-202-J Bl...
						8.10	- 2023-227 Saf...
		1075	BANK (BMO)	-	2,031.10		
		2270	EI Payable	-	108.79		
		2280	CPP Payable	-	314.94		
		2290	Federal Inco...	-	513.06		
		2295	WCB Payable	-	51.45		
		5640	Insurance - ...	-	34.14		
05/25/2023	J1720	38886,					
		5890	Worker's Com...	48.94	-		
						10.50	- 2020-202-A B...
						16.16	- 2021-212 HiQ...
						11.20	- 2019-185 Ne...
						1.85	- 2020-192 Lot ...
						0.92	- 2020-202-C B...
						1.39	- 2022-225 PT ...
						6.00	- 2023-228 Mer...
						0.92	- 2023-226 Pro...
		5900	Wages, Vacat...	2,645.76	-		
						567.84	- 2020-202-A B...
						873.60	- 2021-212 HiQ...
						605.28	- 2019-185 Ne...
						99.84	- 2020-192 Lr ...
						49.92	- 2020-202-C ...
						74.88	- 2022-225 PT ...
						324.48	- 2023-228 Mer...
						49.92	- 2023-226 Pro...
		5910	CPP Expense	149.41	-		
						32.07	- 2020-202-A B...
						49.33	- 2021-212 HiQ...
						34.18	- 2019-185 Ne...
						5.64	- 2020-192 Lot ...
						2.82	- 2020-202-C B...
						4.23	- 2022-225 PT ...
						18.32	- 2023-228 Mer...
						2.82	- 2023-226 Pro...
		5920	EI Expense	60.38	-		
						12.96	- 2020-202-A B...
						19.94	- 2021-212 HiQ...
						13.81	- 2019-185 Ne...
						2.28	- 2020-192 Lot ...
						1.14	- 2020-202-C B...
						1.71	- 2022-225 PT ...
						7.41	- 2023-228 Mer...
						1.13	- 2023-226 Pro...
		1075	BANK (BMO)	-	1,935.85		
		2270	EI Payable	-	103.51		
		2280	CPP Payable	-	298.82		
		2290	Federal Inco...	-	471.79		
		2295	WCB Payable	-	48.94		
		5640	Insurance - ...	-	45.58		

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		Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
05/20/2023	J1721	38887,	[REDACTED]				
		5900	Wages, Vacat...	9,615.38	-		
		1075	BANK (BMO)	-	6,323.28		
		2290	Federal Inco...	-	3,273.89		
		5640	Insurance - ...	-	18.21		
05/25/2023	J1722	38888,	[REDACTED]				
		5890	Worker's Com...	48.54	-		
						45.42	- 2021-212 HiQ...
						1.99	- 2020-198 Sun...
						1.13	- 2023-227 Saf...
		5900	Wages, Vacat...	2,623.82	-		
						2,455.04	- 2021-212 HiQ...
						107.41	- 2020-198 Sun...
						61.37	- 2023-227 Saf...
		5910	CPP Expense	148.11	-		
						138.58	- 2021-212 HiQ...
						6.06	- 2020-198 Sun...
						3.47	- 2023-227 Saf...
		5920	EI Expense	59.88	-		
						56.03	- 2021-212 HiQ...
						2.45	- 2020-198 Sun...
						1.40	- 2023-227 Saf...
		1075	BANK (BMO)	-	1,933.71		
		2270	EI Payable	-	102.65		
		2280	CPP Payable	-	296.22		
		2290	Federal Inco...	-	465.09		
		2295	WCB Payable	-	48.54		
		5640	Insurance - ...	-	34.14		
05/25/2023	J1723	38889,	[REDACTED]				
		5890	Worker's Com...	33.96	-		
						33.96	- 2019-185 Ne...
		5900	Wages, Vacat...	1,835.80	-		
						1,835.80	- 2019-185 Ne...
		5910	CPP Expense	101.22	-		
						101.22	- 2019-185 Ne...
		5920	EI Expense	41.89	-		
						41.89	- 2019-185 Ne...
		1075	BANK (BMO)	-	1,453.71		
		2270	EI Payable	-	71.81		
		2280	CPP Payable	-	202.44		
		2290	Federal Inco...	-	250.95		
		2295	WCB Payable	-	33.96		
05/25/2023	J1724	38890,	[REDACTED]				
		5890	Worker's Com...	55.29	-		
						48.36	- 2019-185 Ne...
						6.20	- 2023-227 Saf...
						0.73	- 2023-228 Mer...
		5900	Wages, Vacat...	2,988.79	-		
						2,613.96	- 2019-185 Ne...
						335.38	- 2023-227 Saf...

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	Ac...	Account D...	Debits	Credits	Job Co...	Job Costing
					39.45	- 2023-228 M
	5910	CPP Expense	169.82	-	148.52	- 2019-185 Ne...
					19.06	- 2023-227 Saf...
					2.24	- 2023-228 Mer...
	5920	EI Expense	68.21	-	59.66	- 2019-185 Ne...
					7.65	- 2023-227 Saf...
					0.90	- 2023-228 Mer...
	1075	BANK (BMO)	-	2,158.10		
	2270	EI Payable	-	116.93		
	2280	CPP Payable	-	339.64		
	2290	Federal Inco...	-	576.41		
	2295	WCB Payable	-	55.29		
	5640	Insurance - ...	-	35.74		
05/25/2023	J1725	38891, [REDACTED]				
	5890	Worker's Com...	100.33	-	79.63	- 2020-202 Sag...
					1.59	- 2022-225 PT ...
					19.11	- 2023-228 Mer...
	5900	Wages, Vacat...	5,192.31	-	4,120.88	- 2020-202 Sag...
					82.42	- 2022-225 PT ...
					989.01	- 2023-228 Mer...
	5910	CPP Expense	314.66	-	249.73	- 2020-202 S...
					4.99	- 2022-225 PT ...
					59.94	- 2023-228 Mer...
	5920	EI Expense	123.76	-	98.22	- 2020-202 Sag...
					1.96	- 2022-225 PT ...
					23.57	- 2023-228 Mer...
	5930	Car Allowance	230.77	-	183.15	- 2020-202 Sag...
					3.66	- 2022-225 PT ...
					43.96	- 2023-228 Mer...
	1075	BANK (BMO)	-	3,562.20		
	2270	EI Payable	-	212.16		
	2280	CPP Payable	-	629.32		
	2290	Federal Inco...	-	1,390.07		
	2295	WCB Payable	-	100.33		
	5640	Insurance - ...	-	67.75		
			45,898.75	45,898.75		