

Attachment II

Summary of uncorrected misstatements

Method used to evaluate misstatements: Income statement (Roll over)

									Impact on financial statement captions - DR(CR)								
#	Account #	Account Name	Description/ Identified During	Error Type	Amount	Income Statement DR (CR)			Balance Sheet Effect					Cash Flow Effect			Statement of Comprehen sive Income - De bit (Credit)
					DR (CR) \$	Income effect of correcting the balance sheet in prior period \$	Income effect of current period balance sheet \$	Income effect (Rollover method) \$	Equity at period end \$	Current Assets \$	Non-Curre nt Assets \$	Current Liabilities \$	Non-Curre nt Liabilities \$	Operating Activities \$	Investing Activities \$	Financing Activities \$	
1	55690 - 1 000	Tecumseh Dollars	To reconcile general ledger to match underlying BIA dollar subledger	Factual	795	-	795	795	795					(795)	-	-	(795)
	21550 - 1 000	Deferred Revenue - BIA			(795)				-	-	-	(795)	-	795	-	-	-
Total uncorrected misstatements (before tax)						-	795	795	795	-	-	(795)	-	-	-	-	(795)
Final financial statement amounts							-	11,792	(68,244)	110,458	-	(42,214)	-	4,138	-	-	11,792
Percentage of uncorrected misstatements after tax financial statement amounts.								6.74%	1.16%	0.00%	0.00%	1.88%	0.00%	0.00%	0.00%	0.00%	0.00%