

Financial Statements of

WAHTA MOHAWKS

And Independent Auditors' Report thereon

Year ended March 31, 2019

WAHTA MOHAWKS

Financial Statement Index

Year ended March 31, 2019

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Wahta Mohawks are the responsibility of management and have been approved by Chief and Council.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Wahta Mohawks maintains a system of internal accounting and administrative controls. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the assets are appropriately accounted for and adequately safeguarded.

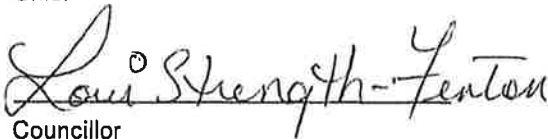
The Chief and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and are ultimately responsible for reviewing and approving the financial statements.

The Chief and Council review the Wahta Mohawks' financial statements and recommend their approval. The Chief and Council meet periodically to discuss and to review the annual report, the financial statements and the external auditors' report. The Chief and Council takes this information into consideration when approving the financial statements for issuance to the Members. The Chief and Council also consider the engagement of the external auditors.

The financial statements have been audited by KPMG LLP in accordance with Canadian generally accepted auditing standards on behalf of the Wahta Mohawks.



Chief



Councillor

Councillor



Councillor

Councillor



Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the First Nation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the First Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the First Nation to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Group First Nation to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

July 17, 2019

WAHTA MOHAWKS

Statement of Financial Position

March 31, 2019, with comparative information for 2018

	2019	2018
Financial assets		
Cash	\$ 7,422,272	\$ 4,484,815
Accounts receivable (note 2)	527,400	753,673
Note receivable (note 3)	20,000	20,000
Investments (note 4)	26,332,459	25,218,421
Investment in Wahta Economic Development Partnership (note 5)	98,583	110
Consolidated revenue funds	3,237,541	3,164,058
	<u>37,638,255</u>	<u>33,641,077</u>
Financial liabilities		
Accounts payable and accrued liabilities	734,101	534,652
Deferred revenue (note 6)	1,969,817	490,011
	<u>2,703,918</u>	<u>1,024,663</u>
Net financial assets	34,934,337	32,616,414
Non-financial assets		
Tangible capital assets (note 8)	6,743,458	6,661,999
Prepaid expenses	44,657	42,423
Inventory	21,001	48,848
	<u>6,809,116</u>	<u>6,753,270</u>
Contingent liabilities (note 10)		
Accumulated surplus (note 9)	\$ 41,743,453	\$ 39,369,684

See accompanying notes to financial statements.

On behalf of the First Nation:


Chief



Councillor

Councillor

Councillor

Councillor

WAHTA MOHAWKS

Statement of Changes in Net Financial Assets

Year ended March 31, 2019, with comparative information for 2018

	2019 Budget (note 11)	2019 Actual	2018 Actual
Excess (deficiency) of revenue over expenses	\$ (1,430,769)	\$ 2,373,769	\$ 1,743,243
Acquisition of tangible capital assets	-	(429,986)	(515,602)
Disposal of tangible capital assets	-	-	5,223
Amortization of tangible capital assets	348,526	348,526	349,743
	(1,082,243)	2,292,309	1,582,607
Acquisition of prepaid expenses	-	(44,657)	(42,423)
Use of prepaid expenses	-	42,424	21,451
Production of inventory	-	-	(48,848)
Use of inventory	-	27,847	404,079
Change in net financial assets	(1,082,243)	2,317,923	1,916,866
Net financial assets, beginning of year	32,616,414	32,616,414	30,699,548
Net financial assets, end of year	\$ 31,534,171	\$ 34,934,337	\$ 32,616,414

See accompanying notes to financial statements.

WAHTA MOHAWKS

Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 2,373,769	\$ 1,743,243
Adjustment for:		
Gain on disposal of tangible capital assets	-	(15,077)
Equity gain from government business enterprises	(19,451)	-
Amortization of tangible capital assets	348,526	349,743
	2,702,844	2,077,909
Change in non-cash working capital:		
Decrease in accounts receivable	226,273	344,462
Decrease in inventory	27,847	355,231
Increase in prepaid expenses	(2,234)	(20,972)
Increase in deferred revenue	1,479,806	38,275
Increase in accounts payable and accrued liabilities	199,449	162,654
	4,633,985	2,957,559
Cash flows from investing activities:		
Increase in consolidated revenue funds	(73,483)	(103,717)
Purchase of tangible capital assets	(429,986)	(515,602)
Proceeds on disposal of tangible capital assets	-	20,300
Issuance of note receivable	-	(20,000)
Investment in Wahta Economic Development Partnership	(79,022)	(110)
Increase in investments	(1,114,037)	(764,347)
	(1,696,528)	(1,383,476)
Net increase in cash	2,937,457	1,574,083
Cash, beginning of year	4,484,815	2,910,732
Cash, end of year	\$ 7,422,272	\$ 4,484,815

See accompanying notes to financial statements.

WAHTA MOHAWKS

Notes to Financial Statements

Year ended March 31, 2019

Wahta Mohawks (the "First Nation"), administers programs and performs services as contracted with various funding agencies for the benefit of its members.

1. Basis of presentation and significant accounting policies:

The financial statements of the First Nation are the representation of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The following is a summary of the significant accounting policies followed in the preparation of these financial statements:

(a) Reporting entity:

The reporting entity is comprised of all committees and related entities under the control of Chief and Council which includes the following entities:

- Wahta Economic Development GP Inc.
- Wahta Economic Development LP

The above entities are accounted for on the modified equity basis. Under the modified equity basis, the entity's accounting principles are not adjusted to conform with those of the First Nation and inter-organizational transactions and balances are not eliminated.

(b) Revenue recognition:

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under funding arrangements which relate to a subsequent fiscal period is reflected as deferred revenue in the year of receipt and classified as such on the statement of financial position.

(c) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Land improvements	25 years
Buildings and improvements	25 - 40 years
Infrastructure	20 - 40 years
Machinery and equipment	10 - 15 years
Furniture, computers and fixtures	7 - 15 years

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

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Notes to Financial Statements

Year ended March 31, 2019

1. Basis of presentation and significant accounting policies (continued):

(d) Consolidated revenue funds:

Consolidated revenue funds are comprised of funds held in Ottawa Trust accounts and arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

(e) Prior year funding adjustments:

The First Nation has entered into accountable contribution arrangements with several government funding agencies. All such programs are subject to audit by the various governments, with audit adjustments repayable to the governments. Adjustments are recorded in the year during which the adjustments are made.

(f) Inventories:

Inventories are comprised of crushed gravel, frozen cranberries and cranberry juice. Inventories are stated at the lower of average cost and net realizable value. Cost comprises all costs to purchase, convert and any other costs in bringing the inventories to their present location and condition.

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the carrying amount of capital assets and valuation allowances for receivables. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

In addition, the First Nation's implementation of the Public Sector Accounting Handbook PS3150 has required management to make estimates of historical cost and useful lives of tangible capital assets.

Actual results could differ from these estimates.

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Notes to Financial Statements

Year ended March 31, 2019

2. Accounts receivable:

	2019	2018
Member loans and advances	\$ 49,719	\$ 39,284
Association of Iroquois and Allied Indians	25,856	23,531
Indigenous Services Canada	224,437	316,170
Canada Mortgage and Housing Corporation	—	51,900
Health Canada	5,550	—
Canada Revenue Agency	44,632	26,401
Business customers	—	91
Hydro One Networks	68,675	88,620
Ministry of Community and Social Services	23,229	19,342
Ministry of Education	—	63,081
Ministry of Indigenous Relations and Reconciliation	—	18,700
Ministry of Transportation	25,200	—
Other	103,236	136,271
Allowance for doubtful accounts	(43,134)	(29,718)
	\$ 527,400	\$ 753,673

3. Note receivable:

The First Nation issued a non-interest bearing note receivable to Wahta Signs Inc. The note receivable has no specified terms of repayment.

4. Investments:

2019	Cost	Market	Carrying Value
Scotia Asset Management			
- Cash and Short Term	\$ 1,222,961	1,222,961	1,222,961
- Common shares	8,378,181	11,404,894	8,378,181
- Real Estate	104,627	109,795	104,627
- Mutual funds	16,610,835	16,494,624	16,610,835
USC Education Savings Plan	15,855	15,855	15,855
	\$ 26,332,459	29,248,129	26,332,459

2018	Cost	Market	Carrying Value
Scotia Asset Management			
- Cash	\$ 13,975	13,975	13,975
- Common shares	5,179,907	6,660,733	5,179,907
- Mutual funds	20,006,153	20,883,730	20,006,153
USC Education Savings Plan	18,386	18,386	18,386
	\$ 25,218,421	27,576,824	25,218,421

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Notes to Financial Statements

Year ended March 31, 2019

5. Investment in Wahta Economic Development Partnership:

The First Nation has a 100% equity interest in Wahta Economic Development Corp GP Inc. ("WEDGP") and 99.99% equity interest in the limited partner Wahta Economic Development Limited Partnership ("WEDLP") as follows:

	2019	2018
WEDGP	\$ 10	\$ 10
WEDLP	100	100
	\$ 110	\$ 110

The investment at March 31, 2019 consists of the following:

	WEDGP	WEDLP	2019	2018
Balance, at beginning of year	\$ 10	\$ 100	\$ 110	\$ –
Capital Contributions		79,022	79,022	110
Share of earnings	–	19,451	19,451	–
Balance, end of year	\$ 10	\$ 98,573	\$ 98,583	\$ 110

Financial information for the Wahta Economic Development Partnership at March 31, 2019 is as follows:

	2019	2018
Financial position:		
Assets	\$ 118,594	\$ 20,121
Liabilities	20,011	20,011
Partners' equity (deficit)	\$ 98,583	\$ 110

	2019	2018
Results of operations:		
Revenue	\$ 19,451	\$ –
Expenses	–	–
Net gain	\$ 19,451	\$ –

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Notes to Financial Statements

Year ended March 31, 2019

6. Deferred revenue:

	2019	2018
Hydro One Networks Inc.	\$ 29,631	\$ 29,631
AIAI	52,787	20,059
ISC	1,514,887	424,668
Health Canada	334,262	—
MOHTLC	19,084	—
Other	19,166	15,653
	\$ 1,969,817	\$ 490,011

7. Investment income:

	Interest and Dividends	Investment Gain	2019 Total
Scotia Asset Management	\$ 869,225	360,031	1,229,256
Scotiabank	110,511	—	110,511
Consolidated Revenue Fund	73,482	—	73,482
	\$ 1,053,218	360,031	1,413,249

	Interest and Dividends	Investment Gain	2018 Total
Scotia Asset Management	\$ 757,664	115,881	873,545
Scotiabank	47,960	—	47,960
Consolidated Revenue Fund	103,716	—	103,716
	\$ 909,340	115,881	1,025,221

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Notes to Financial Statements

Year ended March 31, 2019

8. Tangible capital assets:

Cost	Balance at March 31, 2018	Additions	Adjustments	Balance at March 31, 2019
Buildings	\$ 4,728,425	69,863	-	4,798,288
Computers	188,385	-	-	188,385
Vehicles	585,893	21,728	-	607,621
Roads	3,379,497	-	-	3,379,497
Equipment and furniture	1,863,097	90,306	-	1,953,403
Water and sewer	92,327	-	-	92,327
Housing	983,819	194,145	-	1,177,964
Land improvements	1,049,291	-	-	1,049,291
Construction-in-progress	392,363	103,895	(49,950)	446,308
Total	\$ 13,263,097	479,937	(49,950)	13,693,084

Accumulated Amortization	Balance at March 31, 2018	Disposals	Amortization	Balance at March 31, 2019
Buildings	\$ 2,100,351	-	125,131	2,225,482
Computers	100,353	-	20,188	120,541
Vehicles	352,335	-	42,901	395,236
Roads	1,679,979	-	82,203	1,762,182
Equipment and furniture	1,441,044	-	47,127	1,488,171
Water and sewer	20,735	-	2,308	23,043
Housing	480,458	-	28,669	509,127
Land improvements	425,843	-	-	425,843
Total	\$ 6,601,098	-	348,527	6,949,625

	Net book value, March 31, 2018	Net book value, March 31, 2019
Buildings	\$ 2,628,074	2,572,806
Computers	88,032	67,844
Vehicles	233,558	212,385
Roads	1,699,518	1,617,315
Equipment and furniture	422,053	465,232
Water and sewer	71,592	69,284
Housing	503,361	668,837
Land improvements	623,448	623,448
Construction-in-progress	392,363	446,308
Total	\$ 6,661,999	6,743,459

WAHTA MOHAWKS

Notes to Financial Statements

Year ended March 31, 2019

8. Tangible capital assets (continued):

Cost	Balance at March 31, 2017	Additions	Adjustments	Balance at March 31, 2018
Buildings	\$ 4,695,225	33,200	-	4,728,425
Computers	128,606	59,779	-	188,385
Vehicles	539,814	46,079	-	585,893
Roads	3,375,529	3,968	-	3,379,497
Equipment and furniture	1,838,588	46,991	(22,482)	1,863,097
Water and sewer	92,327	-	-	92,327
Housing	983,819	-	-	983,819
Land improvements	1,010,751	38,540	-	1,049,291
Construction-in-progress	105,319	287,044	-	392,363
Total	\$ 12,769,978	515,601	(22,482)	13,263,097

Accumulated Amortization	Balance at March 31, 2017	Disposals	Amortization	Balance at March 31, 2018
Buildings	\$ 1,974,959	-	125,392	2,100,351
Computers	80,412	-	19,941	100,353
Vehicles	304,250	-	48,085	352,335
Roads	1,597,563	-	82,416	1,679,979
Equipment and furniture	1,412,945	(17,258)	45,357	1,441,044
Water and sewer	18,427	-	2,308	20,735
Housing	454,216	-	26,242	480,458
Land improvements	425,843	-	-	425,843
Construction-in-progress	-	-	-	-
Total	\$ 6,268,615	(17,258)	349,741	6,601,098

	Net book value, March 31, 2017	Net book value, March 31, 2018
Buildings	\$ 2,720,266	2,628,074
Computers	48,194	88,032
Vehicles	235,564	233,558
Roads	1,777,966	1,699,518
Equipment and furniture	425,643	422,053
Water and sewer	73,900	71,592
Housing	529,603	503,361
Land improvements	584,908	623,448
Construction-in-progress	105,319	392,363
Total	\$ 6,501,363	6,661,999

WAHTA MOHAWKS

Notes to Financial Statements

Year ended March 31, 2019

9. Accumulated surplus:

The allocation of the accumulated surplus between the various funds is as follows:

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 6,743,454	6,542,891
Other	22,808,449	22,014,809
Business enterprises	(4,459,061)	(4,439,014)
Total surplus	25,092,842	24,118,686
Reserves	16,650,611	15,250,998
	\$ 41,743,453	39,369,684

10. Contingent liabilities:

Indigenous Services Canada has guaranteed loans to various members in the amount of \$671,081 (2018 - \$735,542). If any loans are in default and require payment by Indigenous Services Canada, the amount paid will be charged back to the First Nation.

11. Budget information:

The budget data presented in these consolidated financial statements is based upon the operating and capital budgets approved by Council. The reconciliation of the approved budget to the budget figures reported on these consolidated financial statements is listed below.

Approved revenue budget:		
Total revenues per budget	\$	7,431,460
Revenue budget per financial statements	\$	7,431,460
Approved expense budget:		
Total expenses per budget	\$	8,513,700
Add:		
Amortization of tangible capital assets		348,529
Expense budget per financial statements	\$	8,862,229

12. Comparative information:

Certain 2018 comparative figures have been reclassified to conform to the presentation adopted in 2019.

WAHTA MOHAWKS

Notes to Financial Statements

Year ended March 31, 2019

13. Segmented information:

The First Nation is a diversified governmental institution that provides a wide range of services to its Members, including band administration, education, health services, community infrastructure, community and economic development, community property, social assistance and business operations. For management reporting purposes the First Nation's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide.

Band Administration

The administration department oversees the delivery of all governmental services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of Chief and Council.

Health Services

The health services department provides a diverse bundle of services directed towards the well being of the members including the delivery of programs such as diabetes, mental health, healthy babies and many other programs designed to enhance the health of members.

Community Infrastructure

The infrastructure department provides public services that contribute to sustainability through the provision of maintenance and operating services such as roads, water and sanitation, fire protection, electrical and community buildings.

Education

The education department enters into service contracts with provincially funded area school boards for elementary and secondary students. In addition, the department reimburses tuition costs and provides living and other allowances to students who are attending post secondary institutions.

Community and Economic Development

This department is responsible for identifying and developing economic opportunities for the benefit of the First Nation and its Members. The department is responsible for administering investments held by the First Nation. In addition, department also secures and delivers employment training and culture funding for the First Nation.

Social Assistance

The social services department delivers a variety of programs including Ontario works and offers employment support services. In addition, the department manages the homemakers and national child benefit and child welfare prevention programs.

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Notes to Financial Statements

Year ended March 31, 2019

13. Segmented information (continued):

Community Property

This department is responsible for all major renovations to housing stock for the First Nation.

Business Operations

The Business Operations division sells cranberries and related products. This division has been discontinued in the current year.

For each reported segment, revenues and expenses include amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

Therefore, certain allocation methodologies are employed in the preparation of segmented financial information, including transfers that have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in the summary of significant accounting policies.

WAHTA MOHAWKS

Notes to Financial Statements

Note 13 - Segmented information (continued)

Year ended March 31, 2019

	Band Administration	Health Services	Community Infrastructure	Education	Community and Economic Development	Social Assistance	Community Property	Business Operations	2019 Total
Revenue	\$ 1,747,123	1,067,738	311,417	991,690	2,041,813	442,513	349,526	21,988	6,973,788
Expenses:									
Salaries, benefits and honorarium	456,795	358,939	178,815	89,065	333,248	22,652	12,495	-	1,452,009
Materials, supplies and rentals	47,154	417,563	67,787	23,817	78,958	193,650	79,758	21,380	930,067
Contractual and professional	221,674	9,952	131,072	217,415	50,772	71,963	-	-	702,848
Tuition and allowances	-	-	-	552,865	-	-	-	-	552,865
Travel and training	48,964	62,390	4,362	71,301	1,277	8,239	-	-	196,533
Other	63,176	81,490	51,306	2,531	116,065	91,962	10,640	-	417,170
Administration (recovery)	(193,450)	90,190	1,491	37,183	15,935	48,651	-	-	-
Amortization	18,593	37,267	265,872	11,106	13,549	2,140	-	-	348,527
	662,906	1,057,791	700,705	1,005,283	609,804	439,257	102,893	21,380	4,600,019
Excess (deficiency) of revenue over expenses	\$ 1,084,217	9,947	(389,288)	(13,593)	1,432,009	3,256	246,633	588	2,373,769

WAHTA MOHAWKS

Notes to Financial Statements

Note 13 - Segmented information (continued)

Year ended March 31, 2019

	Band Administration	Health Services	Community Infrastructure	Education	Community and Economic Development	Social Assistance	Community Property	Business Operations	2018 Total
Revenue	\$ 1,529,270	965,972	654,488	837,815	2,088,083	278,163	237,947	144,356	6,736,094
Expenses:									
Salaries, benefits and honorarium	455,310	371,201	186,084	67,985	354,029	34,618	17,000	49,188	1,535,415
Materials, supplies and rentals	55,291	378,471	107,987	45,530	198,952	42,790	154,539	115,737	1,099,297
Contractual and professional	86,992	14,620	153,084	94,255	137,808	55,489	-	-	542,248
Tuition and allowances	-	-	-	533,663	-	-	-	-	533,663
Travel and training	39,041	39,938	7,110	32,262	4,491	19,785	-	603	143,230
Other	102,410	13,436	30,690	1,565	249,846	87,070	6,552	297,688	789,257
Administration (recovery)	(223,312)	79,492	54,736	48,878	21,347	18,859	-	-	-
Amortization	21,683	33,680	231,250	10,307	39,676	1,029	-	12,116	349,741
	537,415	930,838	770,941	834,445	1,006,149	259,640	178,091	475,332	4,992,851
Excess (deficiency) of revenue over expenses	\$ 991,855	35,134	(116,453)	3,370	1,081,934	18,523	59,856	(330,976)	1,743,243