

Financial Statements of

MATTAGAMI FIRST NATION

Year ended March 31, 2014

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of **Mattagami First Nation** are the responsibility of management and have been approved by the Chief and Council of the First Nation.

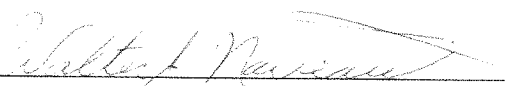
The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it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

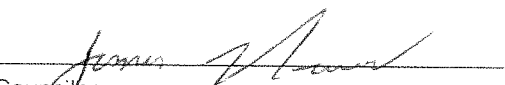
The First Nation maintains systems of internal accounting and administrative controls. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the First Nation's assets are appropriately accounted for and adequately safeguarded.


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 First Nation's financial statements and recommend their approval. The Chief and Council meet periodically with management, as well as the external auditors to review the annual report, the financial statements and the external auditors' report. The Chief and Council take 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 First Nation.


Chief


Councilor


Councilor





KPMG LLP
Chartered Accountants
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INDEPENDENT AUDITORS' REPORT

To the Members of Mattagami First Nation

We have audited the accompanying financial statements of **Mattagami First Nation** which comprise the statement of financial position as at March 31, 2014, the statements of financial activities, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Mattagami First Nation as at March 31, 2014 and its results of operations and its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

September 18, 2014

Sudbury, Canada

MATTAGAMI FIRST NATION

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MATTAGAMI FIRST NATION

Statement of Financial Position

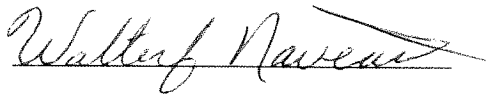
March 31, 2014, with comparative information for 2013

	2014	2013
Financial assets:		
Cash	\$ 321,346	\$ 707,367
Consolidated revenue trust fund	211,419	206,197
Marketable securities (note 3)	345,513	400,721
Accounts receivable (note 11)	1,158,363	1,546,708
Investment in Mattagami Group Limited Partnership (note 12)	-	55
	<u>2,036,641</u>	<u>2,861,048</u>
Financial liabilities:		
Accounts payable and accrued liabilities	275,077	330,646
Loans payable (note 5)	703,452	494,946
Deferred revenue (note 6)	-	52,973
Long-term debt (note 7)	920,814	964,544
	<u>1,899,343</u>	<u>1,843,109</u>
Net financial assets	137,298	1,017,939
Non-financial assets:		
Tangible capital assets (note 8)	8,424,118	8,727,665
Prepaid expenses	13,917	34,126
	<u>8,438,035</u>	<u>8,761,791</u>
Contingent liabilities (note 10)		
Accumulated surplus (note 9)	\$ 8,575,333	\$ 9,779,730

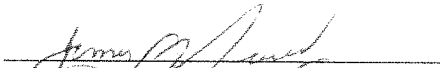
See accompanying notes to financial statements.

On behalf of the First Nation:

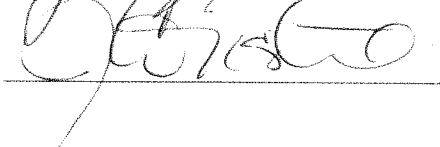
Chief



Councilor



Councilor



MATTAGAMI FIRST NATION

Statement of Financial Activities

Year ended March 31, 2014, with comparative information for 2013

	2014	2013
Revenue:		
Aboriginal Affairs and Northern Development Canada (note 11)	\$ 1,987,897	\$ 2,274,203
Wabun Tribal Council	383,984	384,036
Health Canada	91,462	80,752
Other	870,939	1,459,028
Ministry of Community, Family and Child Services	266,373	253,270
Ministry of Aboriginal Affairs	49,693	-
Mattagami First Nation Community Development Trust	86,223	143,471
Canada Mortgage and Housing Corporation	63,953	63,953
Ontario First Nations Limited Partnership	510,486	508,077
	4,311,010	5,166,790
Expenses:		
Band Support	872,374	755,492
Community Development	300,636	101,457
Operation and Maintenance	821,630	724,069
Education	1,198,886	1,144,164
Health	453,795	363,763
Social Assistance	379,300	355,278
Other	496,777	455,424
Capital Projects	413,371	323,116
Business Enterprises	425,633	20,203
Social Housing	153,005	154,229
	5,515,407	4,397,195
Excess (deficiency) of revenue over expenses	(1,204,397)	769,595
Accumulated surplus, beginning of year	9,779,730	9,010,135
Accumulated surplus, end of year	\$ 8,575,333	\$ 9,779,730

See accompanying notes to financial statements.

MATTAGAMI FIRST NATION

Statement of Changes in Net Financial Assets

Year ended March 31, 2014, with comparative information for 2013

	2014	2013
Excess (deficiency) of revenue over expenses	\$ (1,204,397)	\$ 769,595
Acquisition of tangible capital assets	(328,964)	(636,227)
Amortization of tangible capital assets	576,272	562,286
Loss on sale of tangible capital assets	6,439	-
Proceeds on disposition of tangible capital assets	49,800	-
	(900,850)	695,654
Acquisition of prepaid expenses	(13,917)	(34,126)
Use of prepaid expenses	34,126	37,163
Change in net financial assets	(880,641)	698,691
Net financial assets, beginning of year	1,017,939	319,248
Net financial assets, end of year	\$ 137,298	\$ 1,017,939

See accompanying notes to financial statements.

MATTAGAMI FIRST NATION

Statement of Cash Flows

Year ended March 31, 2014, with comparative information for 2013

	2014	2013
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ (1,204,397)	\$ 769,595
Adjustments for:		
Loss on sale of tangible capital assets	6,439	-
Amortization of tangible capital assets	576,272	562,286
	(621,686)	1,331,881
Change in non-cash working capital:		
Increase (decrease) in accounts receivable	388,345	(205,318)
Decrease in investment in Limited Partnership	55	-
Increase in prepaid expenses	20,209	3,037
Decrease in accounts payable and accrued liabilities	(55,569)	(68,162)
Increase in deferred revenue	(52,973)	(304,211)
	(321,619)	757,227
Cash flows from financing activities:		
Repayment of long-term debt	164,776	(256,226)
Cash flows from investing activities:		
Increase in marketable securities	55,208	305,355
Increase in consolidated revenue trust fund	(5,222)	(4,943)
Proceeds on disposal of tangible capital assets	49,800	-
Purchase of tangible capital assets	(328,964)	(636,227)
	(229,178)	(335,815)
Net increase (decrease) in cash	(386,021)	165,186
Cash, beginning of year	707,367	542,181
Cash, end of year	\$ 321,346	\$ 707,367

See accompanying notes to financial statements.

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

Mattagami First Nation (the "First Nation") administers funds and performs services as contracted with various funding agencies for the benefit of its members.

1. Basis of presentation and significant accounting policies:

These 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 wholly owned Corporations:

- Mattagami Group Limited Partnership operating as Compass Carriers

Mattagami Group Limited Partnership ("the "Corporation") is accounted for on the modified equity basis. Under the modified equity basis, the Corporation'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 the funding arrangements which relates 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) Allocation of revenue and expenses:

The allocation of revenue and expenses was determined by the Chief and Council in accordance with the specific terms of the applicable contribution agreements.

(d) Capital assets:

Capital assets are recorded at cost. The cost is amortized on a straight-line basis over the estimated useful lives of the asset as follows:

Vehicles, equipment, office equipment and furniture	5 years
Infrastructure	10 years
Buildings	40 years
CMHC Housing	40 years

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

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

(d) Capital assets (continued):

For business enterprises, capital assets are valued at cost. Amortization is charged on a declining-balance basis at the following annual rates:

Assets	Rate
Fuel tanks	10%
Equipment	20%
Trailer	20%
Heavy equipment	30%
Logging vehicles	30%

(e) Assets under construction:

No amortization is taken on assets under construction until they are placed in use.

(f) 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. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(g) Prior year funding adjustments:

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

(h) Investments:

Investments are recorded at cost. Temporary declines in the market value of the investments are not adjusted.

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

2. Minor children distribution trust funds:

On July 26, 2004, the First Nation distributed \$2,100 to every member of the First Nation. Members who had not reached their 18th birth date as of July 26, 2004 are entitled to receive their distribution along with accumulated interest on their 18th birth date. The minor children distribution trust and related liability represents the distribution outstanding along with accumulated interest for those members entitled to a distribution, but who have not attained their 18th birth date as of March 31, 2010.

The trust funds are not included in these financial statements. The balance held in trust by the First Nation was \$117,524 (2013 - \$172,659) at year end.

3. Marketable securities:

	Cost	Market value at March 31, 2014	Cost	Market value at March 31, 2013
Liberty Mines Inc.	\$ —	—	\$ 83,333	10,000
Lakeshore Gold Corp	317,888	224,475	302,138	172,325
Gowest Gold Ltd.	6,000	4,500	5,250	2,250
Kitrinor Metals Inc.	10,000	500	10,000	1,250
Nobel Mineral Explor	1,375	500	—	—
Explor Resources Inc	2,000	3,000	—	—
Melkior	6,000	8,000	—	—
Rapier Gold	2,250	9,000	—	—
	\$ 345,513	249,975	\$ 400,721	185,825

4. Undrawn line of credit:

The First Nation has a demand line of credit available of \$150,000 which is secured by a general security agreement and bears interest at prime plus 1.875%.

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

5. Loans payable:

	2014	2013
Loan payable, due on demand, monthly installments of \$250 plus interest at prime plus 2.125%	\$ —	\$ 1,000
Loan payable, due on demand, monthly installments of \$619 plus interest at prime plus 2.375%, secured by specified asset	1,856	9,278
Loan payable, due on demand, monthly installments of \$7,500 plus interest at prime plus 2.375%	—	82,500
Loan payable, due on demand, monthly installments of \$8,217 including interest at prime plus 1.75%	223,658	309,427
Loan payable, due on demand, monthly installments of \$1,667 plus interest at prime plus 2.375%	—	18,333
Mortgage payable on behalf of Morris Naveau in monthly installments of \$528, including interest at 3.14%, maturing October 1, 2014, and is unsecured	70,284	74,408
Loan payable as a result of a loan guarantee for the Mattagami Limited Partnership	407,654	—
	\$ 703,452	\$ 494,946

The loans payable are secured by a general security agreement or by specified assets.

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

6. Deferred revenue:

	2014	2013
Aboriginal Affairs and Northern Development Canada - Capital	\$ -	\$ 52,973
Other income	-	-
Other - education	-	-
	\$ -	\$ 52,973

7. Long-term debt:

	2014	2013
Mortgage payable in monthly installments of \$2,169 including interest at 1.8%, maturing July 1, 2026	\$ 287,818	\$ 308,485
Mortgage payable in monthly installments of \$1,830 including interest at 1.65%, maturing September 2036	412,824	427,866
Mortgage payable in monthly installments of \$976 including interest at 1.65%, maturing September 1, 2036	220,172	228,193
	\$ 920,814	\$ 964,544

Scheduled principal repayments over the next five years are as follows:

2015	\$ 44,432
2016	45,203
2017	45,987
2018	46,784
2019	47,596

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

8. Tangible capital assets:

Cost	Balance at March 31, 2013	Additions	Disposals	Balance at March 31, 2014
Land improvements	\$ 831,844	\$ -	\$ -	\$ 831,844
Buildings	6,381,289	55,000	-	6,436,289
Roads	992,708	15,000	-	1,007,708
Water systems	5,443,086	13,494	-	5,456,580
Machinery and equipment	1,095,833	101,377	(112,481)	1,084,729
Vehicles	102,341	37,626	-	139,967
Furniture, computers and fixtures	392,204	106,467	-	498,671
Total	\$ 15,239,305	\$ 328,964	\$ (112,481)	\$ 15,455,788

Accumulated amortization	Balance at March 31, 2013	Disposals	Amortization expense	Balance at March 31, 2014
Land improvements	\$ 431,442	\$ -	\$ 38,133	\$ 469,575
Buildings	2,932,892	-	231,106	3,163,998
Roads	856,417	-	12,568	868,985
Water systems	1,402,350	-	192,443	1,594,793
Machinery and equipment	667,094	(61,402)	55,948	661,640
Vehicles	91,208	(3,152)	14,338	102,394
Furniture, computers and fixtures	130,237	(3,065)	43,113	170,285
Total	\$ 6,511,640	\$ (67,619)	\$ 587,649	\$ 7,031,670

	Net book value March 31, 2013	Net book value March 31, 2014
Land improvements	\$ 400,402	\$ 362,269
Buildings	3,448,397	3,272,291
Roads	136,291	138,723
Water systems	4,040,736	3,861,787
Machinery and equipment	428,739	423,089
Vehicles	11,133	37,573
Furniture, computers and fixtures	261,967	328,386
Total	\$ 8,727,665	\$ 8,424,118

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

8. Tangible capital assets (continued):

Cost	Balance at March 31, 2012	Additions	Disposals	Balance at March 31, 2013
Land improvements	\$ 831,844	\$ -	\$ -	\$ 831,844
Buildings	6,377,178	4,111	-	6,381,289
Roads	992,708	-	-	992,708
Water systems	5,028,117	414,969	-	5,443,086
Machinery and equipment	1,079,302	16,531	-	1,095,833
Vehicles	102,341	-	-	102,341
Furniture, computers and fixtures	191,588	200,616	-	392,204
Total	\$ 14,603,078	\$ 636,227	\$ -	\$ 15,239,305

Accumulated amortization	Balance at March 31, 2012	Disposals	Amortization expense	Balance at March 31, 2013
Land improvements	\$ 393,309	\$ -	\$ 38,133	\$ 431,442
Buildings	2,702,967	-	229,925	2,932,892
Roads	844,149	-	12,268	856,417
Water systems	1,215,592	-	186,758	1,402,350
Machinery and equipment	609,542	-	57,552	667,094
Vehicles	80,633	-	10,575	91,208
Furniture, computers and fixtures	103,162	-	27,075	130,237
Total	\$ 5,949,354	\$ -	\$ 562,286	\$ 6,511,640

	Net book value March 31, 2012	Net book value March 31, 2013
Land improvements	\$ 438,535	\$ 400,402
Buildings	3,674,211	3,448,397
Roads	148,559	136,291
Water systems	3,812,525	4,040,736
Machinery and equipment	469,760	428,739
Vehicles	21,708	11,133
Furniture, computers and fixtures	88,426	261,967
Assets under construction	-	-
Total	\$ 8,653,724	\$ 8,727,665

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

9. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserve funds as follows:

	2014	2013
Surplus:		
Invested in tangible capital assets	\$ 7,492,600	\$ 7,513,587
Operations	254,212	1,180,755
Reserves and reserve funds	828,521	1,085,388
Accumulated surplus	\$ 8,575,333	\$ 9,779,730

10. Contingent liabilities:

The First Nation has guaranteed loans to its members under the "First Nation on Reserve Loan Program". At year end, the balance outstanding of these loans amounted to \$847,169 (2013 - \$850,920).

11. Aboriginal Affairs and Northern Development Canada:

	2014	2013
Revenue per funding confirmation	\$ 1,934,924	\$ 2,016,447
Add: deferred revenue, beginning of year	52,973	312,279
Less: deferred revenue, end of year	—	(52,973)
Less: prior year recovery	—	(1,550)
Revenue as reported	\$ 1,987,897	\$ 2,274,203

Included in accounts receivable are amounts due from Aboriginal Affairs and Northern Development Canada of \$619,144 (2013 - \$534,061).

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

12. Investment in Mattagami Group Limited Partnership:

The First Nation has a direct 54% interest in Mattagami Group Limited Partnership and a further 1% interest by virtue of its 51% investment in Mattagami Group Inc. The investment in the Limited Partnership has an original cost of \$55. The investment was written down to \$Nil in the current year (2013 - \$55).

13. Comparative information:

Certain 2013 comparative information have been reclassified to conform with the presentation adopted in 2014.

14. Segmented information:

Mattagami First Nation is a diversified governmental institution that provides a wide range of services to its band members, including band support, health services, education, social assistance, and capital. 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, are as follows:

Band Support

The band support 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 and management and assistance for computer and communications related projects and services.

Health Services

The health services department provides a diverse bundle of services directed toward the well-being of the members of the member First Nations including such activities as long-term care, medical transportation services, health centers, diabetes, fetal alcohol syndrome, mental health, smoke free programs, traditional healing and training designed to enhance the health of member communities.

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

14. Segmented information (continued):

Education

The education department provides services to elementary students through the operation of an on reserve elementary school. Service contracts with provincially funded area school boards are entered into for secondary students. In addition, the department reimburses tuition costs and provides living and other allowances to students who are attending post secondary institutions.

Social Assistance

The social assistance department provides services under the Provincial Ontario Works Program including both active measures such as employment training and financial assistance components. In addition, the department manages the national child benefit programs.

Housing

The housing department manages the operations of the various rental housing stock owned by the First Nation including both CMHC and other housing. This includes tenant identification, rent collections and maintenance management.

Capital

The capital department is responsible for all capital asset activities occurring in the First Nation during the year, including housing construction and renovations as well as major projects such as water and building construction.

Infrastructure

The infrastructure or public works department provides the First Nation with support services for the repair and maintenance of all First Nation owned assets including buildings, roads, water systems and equipment.

Economic and Community Development

This department is responsible for identifying and developing economic opportunities for the benefit of the First Nation and its Members. The department also secures and delivers employment training funding for the First Nation.

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.

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2014

Note 14 - Segmented Information (continued)

	Band Support	Health Services	Education	Social Assistance	Housing	Capital	Infrastructure	Economic and Community Development	2014 Total
Revenue	\$ 998,627	391,821	1,079,482	343,083	140,433	346,071	317,731	693,762	4,311,010
Expenses:									
Salaries wages and benefits	387,578	237,209	663,124	46,695	-	62,552	200,248	255,508	1,852,914
Materials, supplies, rentals and general	93,596	22,791	125,966	-	60,360	66,037	476,816	212,270	1,057,836
Capital acquisitions	(11,100)	-	-	-	-	(13,494)	(304,370)	-	(328,964)
Admin	(63,774)	36,004	-	-	-	27,770	-	-	-
Tuition	-	-	291,202	-	-	-	-	-	291,202
Travel	75,890	6,063	31,406	3,808	-	5,412	6,696	28,999	158,274
Other	685,347	138,222	60,940	328,731	33,841	107,327	138,961	414,504	1,907,873
Amortization of tangible capital assets	5,473	13,506	26,248	66	58,804	157,766	303,279	11,130	576,272
	1,173,010	453,795	1,198,886	379,300	153,005	413,370	821,630	922,411	5,515,407
Excess (deficiency) of revenue over expenses	\$ (174,383)	(61,974)	(119,404)	(36,217)	(12,572)	(67,299)	(503,899)	(228,649)	(1,204,397)

MATTAGAMI FIRST NATION

Notes to Financial Statements

Year ended March 31, 2013

Note 14 - Segmented Information (continued)

	Band Support	Health Services	Education	Social Assistance	Housing	Capital	Infrastructure	and Community Development	2013 Total
Revenue	\$ 1,014,195	367,109	1,128,744	338,821	135,336	743,981	288,530	1,150,074	5,166,790
Expenses:									
Salaries wages and benefits	344,038	219,546	590,767	45,207	-	62,642	150,360	159,032	1,571,592
Materials, supplies, rentals and general	59,809	21,085	123,400	-	52,895	14,230	66,660	-	338,079
Capital acquisitions	-	(10,070)	(53,177)	-	-	(419,080)	(153,900)	-	(636,227)
Admin	-	30,911	18,559	-	-	22,000	-	-	71,470
Tuition	-	-	328,950	-	-	-	-	-	328,950
Travel	36,036	1,286	12,079	907	-	3,680	5,367	23,826	83,181
Other	499,713	57,103	81,864	309,072	42,612	487,562	325,798	274,140	2,077,864
Amortization of tangible capital assets	5,720	16,550	25,261	92	58,722	152,082	285,230	18,629	562,286
	945,316	336,411	1,127,703	355,278	154,229	323,116	679,515	475,627	4,397,195
Excess (deficiency) of revenue over expenses	\$ 68,879	30,698	1,041	(16,457)	(18,893)	420,865	(390,985)	674,447	769,595