

DZAWADA'ENUXW FIRST NATION

FINANCIAL STATEMENTS

MARCH 31, 2017

**DZAWADA'ENUXW FIRST NATION
FINANCIAL STATEMENTS
MARCH 31, 2017**

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DZAWADA'ENUXW FIRST NATION
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING
MARCH 31, 2017

The accompanying financial statements of Dzawada'enuxw First Nation are the responsibility of management and have been approved by the Council.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the financial statements.

The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditor's report.

The external auditors, Moeller Matthews, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Dzawada'enuxw First Nation and meet when required.

On behalf of Dzawada'enuxw First Nation:

Willie Moon

Council Chair


Band Manager

Aug 1st, 2017
Date
Aug 1, 2017
Date

Independent Auditors' Report

To the Members of Dzawada'enuxw First Nation

We have audited the accompanying financial statements of Dzawada'enuxw First Nation, which comprise the statement of financial position as at March 31, 2017, and the statements of revenue, expenditures and accumulated surplus, change in net debt, cash flows and the related schedules for the year then ended, and 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.

Auditor's 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 the auditor's 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, the auditor considers internal control relevant to the First Nation'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 First Nation'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, the financial statements present fairly, in all material respects, the financial position of Dzawada'enuxw First Nation as at March 31, 2017, and the results of its operations, the changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Campbell River, British Columbia
July 27, 2017

Moeller Matthews
Chartered Professional Accountants

DZAWADA'ENUXW FIRST NATION
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2017

	2017	2016
	\$	\$
Financial Assets		
Cash (Note 2)	1,697,923	978,277
Accounts receivable (Note 3)	649,308	454,767
Trust funds held by Federal Government (Note 4)	41,719	39,707
	<hr/> 2,388,950	<hr/> 1,472,751
Liabilities		
Accounts payable (Note 5)	682,785	348,095
Deferred revenue (Note 6)	2,212,144	1,562,197
Long-term debt (Note 7)	306,615	234,070
	<hr/> 3,201,544	<hr/> 2,144,362
Net debt	(812,594)	(671,611)
Non-financial Assets		
Tangible capital assets (Note 8)	3,248,004	3,625,772
Prepaid expenses (Note 9)	128,192	105,575
	<hr/> 3,376,196	<hr/> 3,731,347
Accumulated Surplus	2,563,602	3,059,736

Approved on behalf of the Dzawada'enuxw First Nation

, Council Chair

, Band Manager

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

DZAWADA'ENUXW FIRST NATION
STATEMENT OF REVENUE, EXPENDITURES AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenue			
Federal Government:			
Indigenous and Northern Affairs Canada	3,362,428	3,060,922	2,478,416
Canada Mortgage and Housing Corporation	-	114,002	47,992
Ottawa Trust	-	2,013	2,045
Intertribal Health Authority	602,806	607,510	516,350
Province of British Columbia	57,500	46,597	15,000
First Nation Health Authority	83,637	87,846	109,391
North Vancouver Island Aboriginal Training Society	54,627	37,571	29,942
First Nations Education Steering Committee	77,352	62,413	55,286
Coast Opportunity Funds	-	-	6,500
Rental Income	19,740	58,336	80,552
Interest income	866	2,681	1,072
Other	867,737	326,741	263,913
	5,126,693	4,406,632	3,606,459
Expenditures			
Band Government	733,205	761,530	712,694
Education	802,881	802,744	729,750
Health	683,713	609,375	554,710
Economic Development	68,532	73,232	23,852
Public Works	660,857	1,333,904	1,486,983
Community and Social Services	337,105	256,425	267,295
Housing	955,602	1,065,556	356,514
	4,241,895	4,902,766	4,131,798
Annual deficit	884,798	(496,134)	(525,339)
Accumulated surplus at beginning of year	3,059,736	3,059,736	3,585,075
Accumulated surplus at end of year	3,944,534	2,563,602	3,059,736

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

DZAWADA'ENUXW FIRST NATION
STATEMENT OF CHANGE IN NET DEBT
FOR THE YEAR ENDED MARCH 31, 2017

	2017 Budget (unaudited)	2017 Actual	2016 Actual
	\$	\$	\$
Annual deficit	884,798	(496,134)	(525,339)
Acquisition of tangible capital assets	-	(62,064)	(39,205)
Amortization of tangible capital assets	-	439,832	465,140
	-	377,768	425,935
Acquisition of prepaid asset	-	(128,192)	(105,575)
Use of prepaid asset	-	105,575	147,441
	-	(22,617)	41,866
Increase (decrease) in net financial assets	884,798	(140,983)	(57,538)
Net debt at beginning of year	(671,611)	(671,611)	(614,073)
Net debt at end of year	213,187	(812,594)	(671,611)

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

DZAWADA'ENUXW FIRST NATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
	\$	\$
Cash flows from Operating activities		
Annual deficit	(496,134)	(525,339)
Items not affecting cash		
Amortization of tangible capital assets	439,832	465,140
Gain on disposal of tangible capital assets	(5,500)	-
	(61,802)	(60,199)
Change in non-cash operating working capital		
Accounts receivable	(194,541)	(230,640)
Prepaid expenses	(22,617)	41,866
Accounts payable	334,693	50,873
Deferred revenue	649,947	323,065
Trust funds held by Federal Government	(2,013)	(2,044)
	703,667	122,921
Capital activities		
Purchase of tangible capital assets	(62,065)	(39,200)
Proceeds on disposal of tangible capital assets	5,500	-
	(56,565)	(39,200)
Financing activities		
Proceeds of long-term debt	145,000	-
Repayment of long term debt	(72,456)	(93,851)
	72,544	(93,851)
Increase (decrease) in cash and cash equivalents	719,646	(10,130)
Cash and cash equivalents, beginning of year	978,277	988,407
Cash and cash equivalents, end of year	1,697,923	978,277

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

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

1. Basis of Presentation and Significant Accounting Policies

These financial statements are prepared in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting entity

The Dzawada'enuxw First Nation reporting entity includes the Dzawada'enuxw First Nation government and all related entities that are controlled by the First Nation.

(b) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets.

Tangible capital assets are written down when conditions indicate that they no longer contribute to Dzawada'enuxw First Nation's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

Contributed capital assets are recorded into revenues at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value.

Certain assets which have historical or cultural value, including works of art, historical documents and historical and cultural artifacts, are not recognized as tangible capital assets. Assets under construction are not amortized until the asset is available to be put into service.

Amortization is provided for on a straight-line basis over their estimated useful lives as follows:

Buildings	25 years
Automotive equipment	5 years
Computer equipment	3 years
Furniture and equipment	5 years
Infrastructure	25 years

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

1. Basis of Presentation and Significant Accounting Policies (continued)

(c) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

(d) Measurement uncertainty

In preparing the financial statements for the Dzawada'enuxw First Nation, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Items requiring the use of significant estimates include amortization and the allowance for doubtful accounts. Actual results could differ from these estimates.

2. Cash

Under the terms of an agreement with Canada Mortgage and Housing Corporation, Dzawada'enuxw First Nation must set aside funds annually for the repair, maintenance and replacement of worn out assets. These funds are to be held in a separate bank account and invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as otherwise approved by the Canada Mortgage and Housing Corporation with any interest earned to be credited as revenue to the replacement reserve.

Cash and cash equivalents is comprised of the following:

	2017	2016
	\$	\$
Externally restricted		
Replacement reserve	-	247,611
Unrestricted		
Operations	1,517,568	588,808
Capital projects	2,409	2,429
Social housing	176,761	139,338
Flood donations	1,185	91
	1,697,923	730,666
	1,697,923	978,277

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

Cash, continued

3. Accounts receivable

	2017	2016
	\$	\$
Due from members	308,991	284,269
Aboriginal Affairs and Northern Development Canada	241,770	239,270
Canada Mortgage and Housing Corporation	147,513	3,955
Intertribal Health Authority	-	1,904
North Vancouver Island Aboriginal Training Society	3,265	4,253
Province of British Columbia	15,000	-
Fist Nations Education Steering Committee	-	2,265
Other amounts	21,458	401
	737,997	536,317
Allowance for doubtful accounts	(88,689)	(81,550)
	649,308	454,767

4. Trust funds held by federal government

The trust funds 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.

	March 31, 2016	Additions, 2017	March 31, 2017
	\$	\$	\$
Revenue	28,191	2,012	30,203
Capital	11,516	-	11,516
	39,707	2,012	41,719

5. Accounts payable

	2017	2016
	\$	\$
Government remittances payable	16,361	15,409
Wages and benefits payable	43,510	51,399
Amounts owed to members	12,609	10,703
Trade payables	610,305	270,584
	682,785	348,095

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

6. Deferred revenue

	March 31, 2016	Additions, 2017	Recognized, 2017	March 31, 2017
	\$	\$	\$	\$
INAC - Capital				
ACRS - 12453 / 700	67,710	-	-	67,710
ACRS - 12453 / 710	63,875	-	-	63,875
ACRS - 12453 / 720	3,933	-	-	3,933
Other protection -11217 / 845	1,053	-	(1,053)	-
Roads and bridges -11168 / 815	2,071	-	(2,071)	-
Roads and bridges -11392 / 765	1,135	-	-	1,135
Fire protection - 10916 / 760	5,129	-	(5,129)	-
Flood and erosion control - 11222 / 745	148,950	-	(148,950)	-
Housing admin - 11534 / 811	21,528	3,675	(21,528)	3,675
Renovations - school roof - 11004 / 750	-	404,741	-	404,741
Electrical systems - 11246 / 825	-	144,225	-	144,225
<u>Building 16 - 9-00126254 / 810</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	100,000
	315,384	652,641	(178,731)	789,294
INAC - Other				
Post secondary education program	81,082	102,391	(81,082)	102,391
Instructional services	107,681	32,973	(107,681)	32,973
Service delivery	7,771	19,966	(7,771)	19,966
School Sprinkler Project	23,142	-	-	23,142
Membership	3,583	2,881	(3,583)	2,881
Student accomodation	-	25,707	-	25,707
Parental and community engagement	-	11,711	-	11,711
Student transportation	-	12,717	-	12,717
Teacher residence	-	8,889	-	8,889
	223,259	217,235	(200,117)	240,377
Other				
Province of British Columbia - FRA	711,399	-	(20,861)	690,538
Province of British Columbia - RDF	-	90,000	-	90,000
Province of British Columbia - VC	-	14,264	-	14,264
Other amounts	312,155	256,518	(181,002)	387,671
	1,023,554	360,782	(201,863)	1,182,473
	1,562,197	1,230,658	(580,711)	2,212,144

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

7. Long-term debt

	2017 \$	2016 \$
Royal Bank of Canada	-	17,915
Royal Bank of Canada; demand loan repayable at \$2,085 per month including interest at 2.28% per annum, secured by buildings	74,232	97,455
Royal Bank of Canada; demand loan repayable at \$2,825 per month including interest at 2.74% per annum, secured by buildings	87,383	118,700
Royal Bank of Canada; term loan with interest only payments at prime plus 1.3%. Matures on April 30, 2017	145,000	-
	306,615	234,070

Principal portion of long-term debt due within the next four years:

2018	200,814
2019	56,914
2020	47,149
2021	1,738
	306,615

**DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017**

8. Tangible Capital Assets

Cost

	Balance, beginning of year	Additions	Disposals	Balance, end of year	Balance, beginning of year	Amortization	Accumulated amortization on disposals	Balance, end of year	2017 net book value
Buildings	7,943,318	-	7,943,318	6,250,246	260,421	-	6,510,667	1,432,651	
Automotive equipment	122,775	48,136	(33,410)	65,268	16,471	(33,410)	48,329	89,172	
Computer equipment	113,215	6,718	-	119,933	91,665	12,107	-	103,772	
Furniture and equipment	236,777	7,210	-	243,987	215,500	9,752	-	225,252	
Infrastructure	4,266,108	-	-	4,266,108	2,433,742	141,081	-	2,574,823	
	12,682,193	62,064	(33,410)	12,710,847	9,056,421	439,832	(33,410)	9,462,843	3,248,004

Cost

	Balance, beginning of year	Additions	Disposals	Balance, end of year	Balance, beginning of year	Amortization	Accumulated amortization on disposals	Balance, end of year	2016 Net book value
Buildings	7,943,318	-	7,943,318	5,971,544	278,702	-	6,250,246	1,693,072	
Automotive equipment	101,028	21,747	-	122,775	45,824	19,444	-	65,268	57,507
Computer equipment	117,203	17,456	(21,444)	113,215	102,900	10,209	(21,444)	91,665	21,550
Furniture and equipment	236,777	-	-	236,777	198,691	16,809	-	215,500	21,277
Infrastructure	4,266,108	-	-	4,266,108	2,293,766	139,976	-	2,433,742	1,832,366
	12,664,434	39,203	(21,444)	12,682,193	8,612,725	465,140	(21,444)	9,056,421	3,625,772

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

9. Prepaid expenses

	2017	2016
	\$	\$
Hydro diesel fuel	89,328	88,346
Social assistance	13,422	17,229
Tetra Tech	25,442	-
	<hr/>	<hr/>
	128,192	105,575
	<hr/>	<hr/>

10. Accumulated surplus

	2017	2016
	\$	\$
Equity in tangible capital assets - restricted	3,086,389	3,391,701
Equity in Ottawa Trust - restricted	41,719	39,706
Replacement reserve - restricted	15,485	(361)
Operating surplus (deficit) - unrestricted	(579,991)	(371,310)
	<hr/>	<hr/>
	2,563,602	3,059,736
	<hr/>	<hr/>

11. Contingent Liabilities

Dzawada'enuxw First Nation has entered into contribution agreements with various federal government departments. Funding received under these contribution agreements is subject to repayment if the First Nation fails to comply with the terms and conditions of the agreements.

In addition, in the normal course of its operations, Dzawada'enuxw First Nation becomes involved in legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on Dzawada'enuxw First Nation's financial statements.

12. Contractual Obligations

The nature of Dzawada'enuxw First Nation's activities can result in some multi-year contracts whereby it will be obligated to make future payments. Significant contractual obligations that can be reasonably estimated are as follows:

2018	18,299
2019	8,496
	<hr/>
	26,795
	<hr/>

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

13. Economic Dependence

Dzawada'enuxw First Nation receives a significant portion of its revenue pursuant to a funding agreement with Aboriginal Affairs and Northern Development Canada. The nature and extent of this revenue is of such significance that the First Nation is economically dependent on this source of revenue.

14. Pension Plan

Dzawada'enuxw First Nation provides a defined contribution plan for eligible members of its staff. Members are required to contribute 5.5% of their salary. Dzawada'enuxw First Nation contributes 5.5% to the members contribution account. The amount of retirement benefit to be received by the employees will be the amount of retirement annuity that could be purchased based on the member's share of the pension plan at the time of the member's withdrawal from the plan. Dzawada'enuxw First Nation contributed \$20,542 (2016 - \$23,475) for its retirement benefits. Dzawada'enuxw First Nation does not have any other obligations with regards to the pension plan as at March 31, 2017.

15. Budgeted Figures

Unaudited budgeted figures have been provided for comparison purposes and have been derived from the estimates approved by the Band Council.

16. Comparative Amounts

Certain of the comparative amounts have been reclassified to conform with the presentation adopted in the current period.

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

17. Segmented information

The presentation by segment is based on the same accounting policies as described in the summary of significant accounting policies as detailed in Note 1. The following table presents the revenue generated by major revenue type and expenses incurred by main object. The segment results for the year are as follows:

	Band Government		Education		Health	
	2017 Budget	2017 Actual	2016 Actual	2017 Budget	2016 Actual	2017 Budget
	\$	\$	\$	\$	\$	\$
Revenues						
Indigenous and Northern Affairs	361,527	358,645	352,057	711,553	662,946	498,675
Canada	-	2,013	2,045	-	-	-
Ottawa Trust	-	9,937	-	-	-	-
Province of British Columbia	-	-	-	-	-	-
Intertribal Health Authority	405,158	19,387	25,447	276,208	163,969	144,479
Other revenue						
Total revenue	766,685	389,982	379,550	987,761	826,915	643,154
Expenses						
Amortization	-	20,278	17,801	-	168,013	175,567
Consultants	44,216	45,749	22,489	78,076	60,368	-
Materials and supplies	10,725	11,476	11,694	26,715	27,049	12,766
Programs	35,997	22,452	35,997	47,385	38,858	24,805
Wages and benefits	344,277	344,151	347,426	299,420	299,524	290,843
Other expenses	297,990	317,424	277,287	351,285	208,932	225,769
Total expenses	733,205	761,530	712,694	802,881	802,744	729,750
Annual surplus (deficit)	33,480	(371,548)	(333,144)	184,880	24,171	(86,596)

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

17. Segmented information, continued

	Economic Development			Public Works			Community and Social Services		
	2017		2016	2017		2016	2017		2016
	Budget	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues									
Indigenous and Northern Affairs	-	-	-	711,982	923,311	1,177,560	259,513	202,907	234,363
Canada									
Province of British Columbia	7,500	10,924	15,000	50,000	25,736	-	-	-	-
Other revenue	112,724	68,277	17,672	114,560	99,059	119,004	78,405	79,091	64,825
Total revenue	120,224	79,201	32,672	876,542	1,048,106	1,296,564	337,918	281,998	299,188
Expenses									
Amortization	-	282	141	-	141,473	161,027	-	-	-
Consultants	5,000	5,000	60	342,173	381,235	464,094	10,000	11,000	-
Materials and supplies	11,502	18,531	10,367	24,139	48,589	43,486	9,377	13,141	21,118
Fuel	-	-	-	741	326,560	310,962	-	-	-
Programs	-	-	-	-	-	35,267	47,639	-	-
Wages and benefits	1,596	85	-	75,811	124,028	114,026	45,684	31,965	54,298
Other expenses	50,434	49,334	13,284	217,993	312,019	393,388	236,777	152,680	191,879
Total expenses	68,532	73,232	23,852	660,857	1,333,904	1,486,983	337,105	256,425	267,295
Annual surplus (deficit)	51,692	5,969	8,820	215,685	(285,798)	(190,419)	813	25,573	31,893

DZAWADA'ENUXW FIRST NATION
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

17. Segmented information, continued

		Housing 2017 Budget	Housing 2017 Actual	2016 Actual	2017 Budget	2017 Actual	Consolidated totals 2017 Actual	2016 Actual
Revenues								
Indigenous and Northern Affairs Canada		1,317,853	913,113	215,761	3,362,428	3,060,922	2,478,416	
Canada Mortgage and Housing Corporation		-	114,002	47,992	-	114,002	47,992	
Ottawa Trust		-	-	-	-	2,013	2,045	
Province of British Columbia		-	-	-	57,500	46,597	15,000	
Intertribal Health Authority		-	-	-	602,806	607,510	516,350	
Other revenue		35,997	85,554	108,979	1,103,959	575,588	546,655	
Total revenue		1,353,850	1,112,669	372,732	5,126,693	4,406,632	3,606,459	
Expenses								
Amortization		-	49,013	61,463	-	439,832	465,140	
Consultants		17,831	17,285	25,301	502,096	520,637	512,326	
Materials and supplies		1,000	1,344	209	94,783	132,946	141,729	
Fuel		-	-	-	741	326,560	310,962	
Programs		-	-	-	258,689	267,716	156,130	
Wages and benefits		21,308	19,977	25,155	1,034,482	1,034,391	1,032,060	
Other expenses		915,463	977,937	244,386	2,351,104	2,180,684	1,513,451	
Total expenses		955,602	1,065,556	356,514	4,241,895	4,902,766	4,131,798	
Annual surplus (deficit)		398,248	47,113	16,218	84,798	(496,134)	(525,339)	