

**TSAWOUT FIRST NATION
INDEPENDENT AUDITOR'S REPORT
ON THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015**

*Brynjolfson & Co.
Certified General Accountant*

TSAWOUT FIRST NATION
ANNUAL FINANCIAL REPORT
MARCH 31, 2015

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TSAWOUT FIRST NATION

Management's Report

Management's Responsibility for the Consolidated Financial Statements

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

The consolidated 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.

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

Chief and Council meet periodically with management, as well as the external auditor, 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.

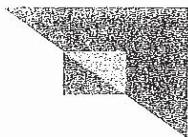
The external auditors, Brynjolfson & Company, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Tsawout First Nations and meet when required.

On behalf of Tsawout First Nation:



A handwritten signature in black ink, appearing to read "Garfield". To the right of the signature, the text "Band Administrator" is printed in a smaller, sans-serif font.

September 12, 2015
Victoria, B.C.



Brynjolfson & Co. Ltd. Certified General Accountant

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INDEPENDENT AUDITOR'S REPORT

To the Members of Tsawout First Nation:

I have audited the accompanying financial statements of Tsawout First Nation, which comprise the consolidated statement of financial position as at March 31, 2015, and the consolidated statement of operations, consolidated statement of change in net debt, and consolidated statement of cash flow 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 generally accepted accounting principles, 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

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

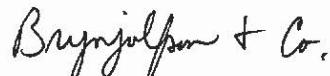
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Tsawout First Nation as at March 31, 2015, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

The supplementary information contained in the accompanying schedule is presented for purposes of additional information to the membership and Indian and Northern Affairs Canada and do not form part of the financial statements. The schedule has not been audited other than in the course of my audit of the financial statements to the extent necessary to allow me to render an opinion thereon.



September 12, 2015

Date

Certified General Accountant

Tsawout First Nation

STATEMENT 1

Consolidated Statement of Financial Position

As of March 31, 2015

	<u>2015</u>	<u>2014</u>
Financial Assets		
Cash and Banks	755,478	375,317
Accounts Receivable, Note 3	1,497,392	1,513,581
Ottawa Trust Funds, Note 4	7	2,065
	<u>\$2,252,877</u>	<u>\$1,890,963</u>
Liabilities		
Accounts Payable and Accruals, Note 6	1,386,202	1,187,102
Deferred Revenue	78,065	93,708
Mortgage Payable, Note 7	8,172,007	8,602,532
Reserves	617,243	455,000
	<u>10,253,517</u>	<u>10,338,342</u>
Total Liabilities		
Net Debt	<u>(8,000,640)</u>	<u>(8,447,379)</u>
Non-Financial Assets		
Tangible Capital Assets	12,565,771	13,064,981
Prepaid Expenses	397,477	316,617
	<u>12,963,248</u>	<u>13,381,598</u>
Total Non-Financial Assets		
Accumulated Surplus (Deficit) - Statement 2	\$4,962,608	\$4,934,219

Approved by Chief and Council:

Henry Ladd
H. Ladd
Stan Senn

John Hill
R. P. Hill

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Tsawout First Nation
STATEMENT 2
Consolidated Statement of Operations
For the Year Ended March 31, 2015

	<u>Approved Budget</u>	<u>2015</u>	<u>2014</u>
Revenue			
Indian and Northern Affairs	2,323,563	3,398,593	2,889,527
Health Canada	943,733	977,439	926,282
Government of Canada - Gst	1,366,830	1,564,391	1,201,872
Other Federal Funding	494,832	426,958	380,709
Provincial Funding	170,000	10,301	179,639
Funding from other Non-Governmental Agencies	0	12,715	39,190
Water and Sewer Charges	370,000	380,312	382,925
Property Taxation	1,108,780	1,139,701	1,437,461
Reserve Fund	0	16,821	0
Rentals and Rental Subsidies	1,128,905	775,152	2,153,538
Sales and Own Source Revenue	13,830,000	784,189	224,031
Interest and Other	16,063,300	603,774	756,756
Prior Year Funding Reimbursements (Recoveries)	0	(365,456)	(87,251)
Total Revenue	37,799,943	9,724,890	10,484,679
Expenditures			
Governance & Administration	585,028	570,537	682,595
Social Development & Training	1,061,836	1,159,722	1,170,579
Lands Management	1,888,807	1,556,180	2,515,993
Infrastructure & Public Works	1,202,073	1,099,600	1,475,685
Economic Development	94,678	294,852	175,667
Douglas Treaty	(9,441)	2,499	(3,076)
Health Services	959,166	1,025,915	929,146
Capital Projects	28,300,000	492,250	65,345
FNGST Programs	1,366,830	1,544,071	1,351,650
Fisheries	100,000	111,913	114,786
Property Taxation	1,124,380	932,845	1,180,988
Recreation & Community Facilities	21,327	138,401	275,550
Social Housing	360,595	247,996	213,267
Education Support Services	471,829	383,745	552,508
Trust Funds	0	0	2,026
Total Expenditures	37,527,108	9,560,526	10,702,709
Excess (Deficiency) of Revenue over Expenditure - Schedule 1	272,835	164,364	(218,030)
Opening Surplus (Deficit)		4,934,220	5,306,978
creased (Decreased) Equity in Physical Assets		(135,976)	(154,728)
Closing Surplus (Deficit)	272,835	4,962,608	4,934,220

STATEMENT 3**Tsawout First Nation****For the 12 period(s) Ending March 31, 2015****Consolidated Statement of Change in Net Debt**

	<u>2015</u>	<u>2014</u>
Annual surplus (deficit)	164,364	(218,030)
Tangible capital assets:		
Acquisition and adjustments of tangible capital assets	(27,348)	(22,370)
Amortization of tangible capital assets in operations	526,558	538,246
Transfer of capital surplus funds to operations	<u>(135,976)</u>	<u>(154,729)</u>
	<u>527,598</u>	<u>143,117</u>
Acquisition of prepaid asset	(397,477)	(316,617)
Use of prepaid asset	<u>316,617</u>	<u>272,856</u>
	<u>(80,860)</u>	<u>(43,761)</u>
(Increase)/Decrease in Net Debt	446,738	99,356
Net debt at beginning of year	<u>(8,447,378)</u>	<u>(8,546,734)</u>
Net debt at end of year	<u>(8,000,640)</u>	<u>(8,447,378)</u>

STATEMENT 4**Tsawout First Nation****For the 12 period(s) Ending March 31, 2015****Consolidated Statement of Cash Flow**

	<u>2015</u>	<u>2014</u>
Operating Activities		
Annual surplus (deficit)	164,364	(218,030)
Items not affecting cash:		
Amortization of tangible capital assets	526,558	538,246
Amortization charged to equity in capital assets	(135,976)	(154,729)
Change in non-cash charges to operations		
Accounts receivable	16,189	106,160
Ottawa Trust	2,059	(32)
Accounts payable and accruals	199,100	407,148
Deferred revenue	(15,643)	30,068
Reserves	162,243	32,409
Prepaid expenses	(80,860)	(43,762)
Cash provided by (applied to) operating transactions	<u>838,034</u>	697,478
Capital Transactions		
Acquisition of tangible capital assets	<u>(27,348)</u>	<u>(22,370)</u>
Financing Activities		
Repayment of long term debt	<u>(430,525)</u>	<u>(411,627)</u>
Increase (decrease) in cash during year	380,161	263,481
Cash at beginning of year	<u>375,317</u>	<u>111,836</u>
Cash at end of year	<u>755,478</u>	<u>375,317</u>
REPRESENTED BY		
Cash	<u>755,478</u>	<u>375,317</u>

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

1. Purpose of the Organization

Tsawout First Nation is an aboriginal government registered under the Indian Act. It has a membership of approximately 800 individuals. The organization provides governance to its people and also administers programs to help support its membership.

2. Basis of Presentation and Significant Accounting Policies

These consolidated financial statements have been prepared 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.

a) Fund Accounting

The Tsawout First Nation uses fund accounting procedures which result in a self-balancing set of accounts for each fund established by legal, contractual or voluntary actions. The various funds have been amalgamated for the purpose of presentation in the Summary Financial Statements. Details of the operations of each fund are set out in the supplementary schedules. The Tsawout First Nation maintains the following funds:

- The Operating Fund which reports the general activities of the First Nation Administration.
- The Capital Fund which reports the capital assets of the First Nation, together with their related financing.
- The Trust Fund which reports on trust funds owned by the First Nation and held by third parties.
- The Social Housing Fund which reports the activities within the First Nation's Social Housing Program.
- The Enterprise Fund which reports the activities of the First Nation taxation of lands and band controlled corporations.

b) Reporting Entity and Principles of Financial Reporting

The Tsawout First Nation reporting entity includes the Tsawout First Nation government and all related entities which are accountable to the First Nation and are either owned or controlled by the First Nation.

These financial statements consolidate the assets, liabilities and results of operations for the following entities which use accounting principles which lend themselves to consolidation:

- Tsawout First Nation Government Administration
- Tsawout First Nation Trusts Funds
- Tsawout First Nation Social Housing Program
- Tsawout First Nation Capital Fund
- Tsawout First Nation Taxation Fund

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each specific fund, transactions amongst funds have not necessarily been eliminated on the individual schedules.

c) Measurement Uncertainty

In preparing the consolidated financial statements for the government of Tsawout First Nation, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and reported amounts of revenue and expenses during the period. The main estimates used in preparing these consolidated financial statements include allowance for doubtful accounts, estimated useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, and disclosure of contingencies. Actual results could differ from those estimates.

d) Tangible Capital Assets

Tangible capital assets include acquired, built, developed and improved tangible capital assets, whose useful life extends beyond one year and which are intended to be used on an ongoing basis for producing goods or delivering services.

Tangible capital assets are reported at net book value. Contributions received specifically to assist in the acquisition of tangible capital assets are reported as equity in capital and amortized to income at the same rate as the related asset.

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

e) Amortization

Amortization is provided for on a straight-line basis, over the expected useful life of the assets in the table that follows:

Infrastructure	2%	straight-line
Buildings	3%	straight-line
Non-CMHC Housing	5%	straight-line
CMHC Housing	6%	straight-line
Equipment (communications)	5%	straight-line
Equipment (construction & yard)	5%	straight-line
Equipment (classroom)	7%	straight-line
Equipment (marine)	10%	straight-line
Equipment (office)	20%	straight-line
Equipment (computer)	33%	straight-line
Vehicles	20%	straight line

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

f) CMHC Social Housing

Social Housing assets acquired under C.M.H.C. sponsored housing programs are amortized at a rate equivalent to the annual principal reduction in related long term debt, as required for C.M.H.C. reporting purposes. This is estimated at approximately 6% straight-line, on average, over the remaining useful life.

g) Revenue Recognition

All revenue is recorded on the accrual basis whereby amounts received or recorded as receivable but not earned by the end of the fiscal year are recorded as deferred revenue. Funding received under the terms of contribution agreements with the federal government is recognized as revenue once eligibility criteria have been met. Funding is recorded as deferred revenue if it has been restricted by the federal government for a stated purpose, such as a specific program or the purchase of tangible capital assets. Deferred revenue is recognized in revenue over time as the recognition criteria are met.

h) Comparative Figures

Prior year's comparative amounts have been reclassified where necessary to conform to the current year's presentation.

i) Financial Instruments

Tsawout First Nation's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that Tsawout First Nation is not exposed to significant interest, or credit risks arising from financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

j) Net Debt

The First Nation's financial statements are presented so as to highlight net debt as the measurement of financial position. The net debt of the First Nation is determined by its liabilities less its financial assets. Net debt is comprised of two components, non-financial and accumulated surplus.

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

3. Accounts Receivable

Accounts Receivable consists of the following:

	<u>2015</u>	<u>2014</u>
CSETS	30,666	63,625
Department of Fisheries	75,565	109,665
Govt of Canada	23,914	11,542
INAC	-	54,559
Social Housing - Rents and Subsidies	479,538	487,242
Development – PDG Investments	-	840
Other	722,278	646,732
Taxation -- property tax	120,862	111,118
Utility Fees	<u>356,623</u>	<u>342,816</u>
	1,809,446	1,828,139
Less: Allowance for Doubtful Accounts	<u>(312,054)</u>	<u>(314,558)</u>
	<u><u>\$1,497,392</u></u>	<u><u>\$1,513,581</u></u>

4. Trust Funds Held by Federal Government

Trust fund accounts 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 Section 63 to 69 of the Indian Act.

	<u>Opening Balance</u>	<u>Additions</u>	<u>Withdrawals</u>	<u>2014</u>	<u>2013</u>
Revenue	2,058	2,050	(4,108)	-	2,058
Capital	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Fund Total	<u>2,065</u>	<u>2,050</u>	<u>(4,108)</u>	<u>7</u>	<u>2,065</u>

5. Capital Assets

	<u>Cost</u>	<u>Accumulative Amortization</u>	<u>2015</u>	<u>2014</u>
Buildings	11,144,553	2,308,847	8,835,706	9,113,269
Equipment/Appliances	678,812	558,302	120,510	124,466
Infrastructure	3,397,462	1,235,314	2,162,148	2,230,097
Auto equipment	124,190	66,514	57,676	68,029
Marine equipment	24,215	12,107	12,108	14,529
Social Housing CMHC	<u>4,099,721</u>	<u>2,722,098</u>	<u>1,377,623</u>	<u>1,514,591</u>
	<u><u>19,468,953</u></u>	<u><u>6,903,182</u></u>	<u><u>12,565,771</u></u>	<u><u>13,064,981</u></u>

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

6. Accounts Payable and Accrued Liabilities

	<u>2015</u>	<u>2014</u>
Comprised of the following:		
Trade payables and accruals	\$1,314,766	\$1,058,058
Accrued salaries and employee benefits payable	<u>71,436</u>	<u>129,044</u>
	<u>\$1,386,202</u>	<u>\$1,187,102</u>

7. Long-Term Debt

	<u>2015</u>	<u>2014</u>
Royal Bank of Canada, NHA Mortgage, bearing interest at a fixed rate of 4.05%, blended payments of \$657 per month	\$ 57,588	\$ 63,027
Bank of Montreal, loan bearing interest at prime plus 1/2%, payable of \$2,696 per month blended, payable on demand	391,441	413,565
Bank of Montreal, fixed rate term loan, interest at 5.32%, payments of \$37,148 per month amortized over 25 years	4,665,611	4,857,666
Bank of Montreal, loan bearing interest at prime plus 1%, payments of \$11,585 per month blended, payable on demand	1,679,744	1,753,683
Mortgage payable with payments of \$3,143 per month including interest at 1.92% per annum, due April 2019, secured by ministerial guarantee of the Minister of Indian and Northern Affairs.	145,381	180,013
Mortgage payable with payments of \$2,264 per month including interest at 1.92% per annum, due Sept. 2019, secured by ministerial guarantee of the Minister of Indian and Northern Affairs.	233,474	255,926

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

Mortgage payable with payments of \$2,360 per month including interest at 1.67% per annum, due March 2017, secured by ministerial guarantee of the Minister of Indian and Northern Affairs.	310,325	333,321
Mortgage payable with payments of \$3,046 per month including interest at 1.92% per annum, due April 2019, secured by ministerial guarantee of the Minister of Indian and Northern Affairs.	307,609	338,004
Mortgage payable with payments of \$2,736 per month including interest at 1.62% per annum, due March 2018, secured by ministerial guarantee of the Minister of Indian and Northern Affairs.	<u>380,834</u>	<u>407,327</u>
Sub total	8,172,007	8,602,532
Less: current portion of mortgages payable	<u>728,326</u>	<u>672,539</u>
	<u>\$7,443,681</u>	<u>\$7,929,993</u>

Anticipated annual principal repayments over the next five years are as follows:

Year 1	\$728,326
Year 2	764,031
Year 3	801,540
Year 4	840,631
Year 5	840,073

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

8. Replacement Reserve

Under the terms of the agreement with CMHC, a replacement reserve is maintained to provide for future asset replacement. These funds, along with accumulated interest, must be held in a separate bank account. Use of these funds is restricted

9. Subsidy Reserve

Under the terms of the agreement with CMHC, excess federal assistance payments received may be retained in a subsidy surplus reserve up to a maximum of \$500 per unit. These funds along with accumulated interest, must be held in a separate bank account. The funds in this account may only be used to meet future subsidy requirements.

10. Restricted Cash

Comprised of the following:

	<u>2015</u>	<u>2014</u>
Housing - Restricted Cash	\$ 342,382	\$ 281,133
Contingency Reserves	-	-
Ottawa Trust Funds	7	2,065
	<u>\$ 342,389</u>	<u>\$ 283,198</u>

11. Member's Equity

Equity in Physical Assets

Capital	3,967,899	4,103,873
Equity in Operations, Note 15	<u>994,711</u>	<u>830,347</u>

\$ 4,962,610 \$ 4,934,220

TSAWOUT FIRST NATION
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

12. Contingent Liabilities

The band has contingent liabilities for the following band members regarding housing related activity:

• D. Underwood	\$ 85,834
• G. Hermsen	\$ 92,087
• E. Pelkey	\$ 126,924
• Gus Underwood	\$ 225,140
• Social Housing	\$1,377,623

13. Economic Dependence

The First Nation receives the major portion of its operating revenues pursuant to a Comprehensive Funding Arrangement with Indian and Northern Affairs Canada.

14. Federal Assistance Payments

The projects have received federal assistance through Canada Mortgage and Housing Corporation pursuant to Section 56.1 of the National Housing Act to enable the project to provide housing to low income individuals. The amount of assistance received in 2014/2015 was \$ 77,825 (2013/2014 was \$78,049).

15. SEGMENTED STATEMENT OF OPERATIONS

Tsawout First Nation
Schedule of Segmented Operations
(Unaudited)
For the 12 Months Ending March 31, 2015

	Social	Governance & Administration	Development & Training	Lands Management	Infrastructure & Public Works	Economic Development	Douglas Treaty	Health Services	Capital Projects	FNGST Programs	Fisheries	Property Taxation	Recreation & Community Facilities	Education Support Services	Social Housing	Trust Funds	Totals - 2015
Revenue																	
AANDC	440,985	1,049,441	325,386	444,557	230,226	0	0	412,940	0	0	0	0	133,582	0	0	3,036,697	
Health Canada	0	0	0	0	0	0	973,680	0	0	0	0	0	0	0	0	973,680	
Other Federal Funding	59,631	0	54,885	0	0	0	0	0	1,554,381	51,160	0	0	183,557	77,765	0	1,091,349	
Own Source Revenue	0	0	1,241,661	334,239	0	0	0	0	0	50,000	1,138,701	97,881	54,249	124,438	0	3,102,369	
Reserve Fund Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,821	0	
Interest and Other	69,820	5,206	4,823	317,855	5,000	0	38,614	5,689	0	37,081	17,573	31,253	28,005	2,189	2,050	568,708	
Deferred Revenue	0	0	35,086	0	0	0	0	0	0	0	0	0	0	0	0	35,086	
	\$570,536	\$1,054,647	\$1,682,101	\$1,155,651	\$238,226	\$0	\$1,012,294	\$418,900	\$1,554,381	\$138,231	\$1,157,274	\$129,134	\$369,263	\$221,184	\$2,050	\$8,724,690	
Expenditures																	
Personnel and Benefits	428,664	117,491	142,748	279,734	0	59,385	572,725	0	0	48,471	0	172,847	281,124	83,442	0	2,178,011	
Capital Expenditure	42,905	0	0	335,912	281	0	361	0	0	3,622	0	6,299	0	135,958	0	525,558	
Direct Assistance	0	1,001,072	0	0	0	0	0	0	0	0	0	0	0	0	0	1,001,072	
Debt Servicing and Interest	20,133	0	0	336,035	0	0	0	0	0	0	0	4,371	0	0	25,820	0	
Program Delivery Costs and Other	670,692	40,259	1,385,537	1,153,884	289,542	13,348	308,833	330,600	377,265	55,010	700,886	121,693	110,181	74,392	0	5,617,632	
	\$1,162,705	\$1,159,722	\$1,569,285	\$2,110,565	\$289,833	\$63,713	\$981,910	\$330,900	\$377,265	\$107,303	\$705,257	\$301,139	\$391,395	\$229,622	\$0	\$9,710,532	
Transfers to (from) other departments	(592,158)	0	47,895	(1,010,955)	5,018	(51,214)	143,986	151,359	1,166,806	4,612	227,589	(162,738)	(7,580)	(7,527)	0	(150,005)	
	\$570,537	\$1,159,722	\$1,436,180	\$1,089,659	\$294,852	\$2,498	\$1,025,915	\$482,250	\$1,544,071	\$111,915	\$932,818	\$139,403	\$383,745	\$247,995	\$0	\$8,560,527	
Excess (Deficiency) of Revenue over Expenditure	(\$1)	(\$105,075)	\$105,921	\$57,051	(\$56,626)	(\$2,498)	(\$13,621)	(\$73,350)	\$20,320	\$26,316	\$224,428	(\$9,257)	\$15,518	(\$26,691)	\$2,050	\$164,353	
Opening Surplus (Deficit)	131,280	55,715	110,958	(67,701)	(8,082)	(945)	382,608	(14,651)	137,626	30,490	480,705	(145,578)	(55,187)	(226,404)	6,112	\$30,347	
Closing Surplus (Deficit)	151,289	(36,360)	216,880	(10,650)	(64,707)	(3,444)	359,187	(88,001)	158,146	56,807	705,133	(154,847)	(39,679)	(253,205)	8,152	994,710	