

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**FINANCIAL STATEMENTS**

**MARCH 31, 2019**



CHARTERED PROFESSIONAL ACCOUNTANTS

June 14, 2019

## INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of Canadian Mental Health Association, Manitoba and Winnipeg Inc. (The Association):**

### *Opinion*

We have audited the financial statements of The Association, which comprise the statement of financial position as at March 31, 2019, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Association as at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of The Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Emphasis of Matter*

Without modifying our opinion, we draw attention to Note 12 to the financial statements which explains that certain comparative information presented as at and for the year ended March 31, 2018 has been restated. Our opinion is not modified in respect of this matter. As part of our audit of the financial statements of the year ended March 31, 2019, we also audited the adjustments that were applied to restate certain of the comparative information presented for the year ended March 31, 2019. In our opinion, such adjustment are appropriate and have been properly applied.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Association'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 Canadian Mental Health Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing The Association's financial reporting process.

### *Auditor's 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 auditor's 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 these 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 risks 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, intentional 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 purpose of expressing an opinion on the effectiveness of The Association'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 events or conditions that may cast significant doubt on The Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause The Association 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Scarrow & Donald LLP*

Chartered Professional Accountants  
Winnipeg, Canada


**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENT OF FINANCIAL POSITION**

		<b>March 31</b>	
		<u>2019</u>	<u>2018</u> (as restated)
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash	\$	1,519,922	\$ 1,516,907
Accounts receivable		97,452	192,171
Prepaid expenses		<u>12,839</u>	<u>49,890</u>
		1,630,213	1,758,968
<b>Capital assets (Note 3)</b>		<u>2,837,373</u>	<u>2,785,803</u>
	<b>\$</b>	<u><u>4,467,586</u></u>	<u><u>4,544,771</u></u>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	\$	376,956	\$ 370,572
Deferred revenue		355,500	456,798
Due to related party (Note 4)		48,971	13,386
Current portion of long-term debt (Note 5)		<u>66,507</u>	<u>62,956</u>
		847,934	903,712
<b>Long-term debt (Note 5)</b>		1,690,979	1,757,486
<b>Deferred contributions related to capital assets (Note 6)</b>		<u>611,970</u>	<u>549,339</u>
		3,150,883	3,210,537
<b>NET ASSETS</b>			
<b>Net assets invested in capital assets</b>		467,917	416,022
<b>Restricted net assets (Note 7)</b>		1,118,225	1,097,237
<b>Unrestricted net assets</b>		<u>(269,439)</u>	<u>(179,025)</u>
		<u>1,316,703</u>	<u>1,334,234</u>
	<b>\$</b>	<u><u>4,467,586</u></u>	<u><u>4,544,771</u></u>

**APPROVED BY THE BOARD:**

  
 \_\_\_\_\_ **Director**

  
 \_\_\_\_\_ **Director**

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENTS OF OPERATIONS**

	<b>Year ended March 31</b>	
	<b>2019</b>	<b>2018</b>
		(as restated)
<b>Revenues:</b>		
United Way	\$ 462,160	\$ 440,550
Other grants	220,647	27,141
Winnipeg Regional Health Authority	1,878,332	1,836,162
Province of Manitoba	1,008,094	847,605
General	495,703	671,529
Mental Health - First aid training	40,222	16,819
MBSR fees	12,007	71,237
Donations and fundraising	233,842	1,138,645
Interest	22,500	3,696
Amortization of deferred contributions related to capital assets	37,369	29,959
	<u>4,410,876</u>	<u>5,083,343</u>
<b>Expenditures:</b>		
Amortization	117,647	116,044
Fundraising expenses	63,947	55,060
Interest on long term debt	98,564	101,925
Meetings and conferences	19,673	22,847
Occupancy	128,393	170,337
Office	159,240	123,929
Project expenses	108,271	85,696
Public education	176,045	62,847
Purchased services	500,847	424,447
Salaries and benefits	2,966,846	2,935,758
Staff recruitment and development	33,005	46,694
Travel	55,929	48,618
	<u>4,428,407</u>	<u>4,194,202</u>
<b>Difference between revenues and expenditures</b>	<u>\$ (17,531)</u>	<u>\$ 889,141</u>

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENT OF CHANGES IN NET ASSETS**

	<u>Invested in capital assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Year ended March 31</u>	
				<u>2019</u>	<u>2018</u> (as restated)
Net assets, beginning of year	\$ 416,022	\$ 1,097,237	\$ (179,025)	\$ 1,334,234	\$ 445,093
Difference between revenue and expenditures	(80,278)	20,988	41,759	(17,531)	889,141
Purchase of capital assets	169,217	-	(169,217)	-	-
Contributions received related to Capital assets	(100,000)	-	100,000	-	-
Repayment of long-term debt	<u>62,956</u>	<u>-</u>	<u>(62,956)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 467,917</u>	<u>\$ 1,118,225</u>	<u>\$ (269,439)</u>	<u>\$ 1,316,703</u>	<u>\$ 1,334,234</u>

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENT OF CASH FLOWS**

	<b>Year ended March 31</b>	
	<b>2019</b>	<b>2018</b>
		(as restated)
<b>Cash flow from operating activities:</b>		
Cash receipts from funders and others	\$ 4,480,013	\$ 5,287,064
Cash paid to suppliers and employees	(4,267,325)	(4,078,801)
Interest received	22,500	3,696
	<u>235,188</u>	<u>1,211,959</u>
<b>Cash flow from investing activities</b>		
Purchase of capital assets	(169,217)	-
<b>Cash flow from financing activities</b>		
Change in long-term debt	(62,956)	(59,594)
	<u>3,015</u>	<u>1,152,365</u>
<b>Change in cash</b>	<b>3,015</b>	<b>1,152,365</b>
<b>Cash, beginning of year</b>	<u>1,516,907</u>	<u>364,542</u>
<b>Cash, end of year</b>	<u>\$ 1,519,922</u>	<u>\$ 1,516,907</u>

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2019**

**1. Purpose of the Association:**

Canadian Mental Health Association, Manitoba and Winnipeg Inc. is organized with the mission that people with mental illness are full participants in society. Canadian Mental Health Association, Manitoba and Winnipeg Inc., is incorporated under the Corporations Act of Manitoba and is a registered charity under the Income Tax Act.

**2. Significant accounting policies:**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. An assumption underlying the preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

**a) Critical accounting estimates and judgements-**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and judgments that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period.

Accounting estimates are included in financial statements to approximate the effect of past business transactions or events, or to approximate the present status of an asset or liability. It is possible that changes in future economic conditions could require changes in the recognized amounts for accounting estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the period in which they became known.

Significant areas of estimation by management include the impairment of non-financial assets, the useful lives of capital assets and the fair value of financial instruments.

Management bases their judgments, estimates and assumptions on factors they believe to be reasonable in the circumstances, but which may be inherently uncertain and unpredictable.

**b) Financial instruments-**

Except for certain related party transactions, financial instruments are measured at fair value on initial recognition adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Transaction costs related to financial instruments that will be measured subsequently at fair value are recognized in net income for the period incurred.

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2019**

**2. Significant accounting policies (continued):**

**b) Financial instruments (continued)-**

Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

The Association measures cash, accounts receivable, accounts payable, due to related party and long-term debt at amortized cost.

The Association assesses impairment of all its financial assets, except those measured at fair value. Management considers whether there has been a breach in contract, such as a default or delinquency in interest of principal payments in determining whether objective evidence of impairment exists. Impairment is included in current earnings.

**c) Capital assets-**

Capital assets are recorded at cost and amortized over their estimated useful lives. This requires estimation of the useful life of the asset and its salvage and residual value. At the end of each accounting period management considers whether there has been a permanent impairment in the value of capital assets by estimating the net recoverable amount of the unamortized portion. As is true for all accounting estimates, it is possible that changes in future conditions could require changes in the recognized amounts for accounting estimates.

Purchased capital assets are recorded at cost. Amortization is provided at rates which are expected to amortize the assets over their estimated useful lives as follows:

Furniture and equipment	20% declining balance
Computer equipment	30% declining balance
Building	4% declining balance

**d) Revenue recognition-**

Canadian Mental Health Association, Manitoba and Winnipeg Inc. follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as revenue on a time proportioned basis.

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2019**

**3. Capital assets:**

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Furniture and equipment	\$ 267,700	\$ 164,343	\$ 197,141	\$ 147,324
Computer equipment	140,055	126,415	130,215	124,786
Building	3,190,734	770,358	3,101,917	671,360
Land	300,000	-	300,000	-
	<u>\$ 3,898,489</u>	<u>\$ 1,061,116</u>	<u>\$ 3,729,273</u>	<u>\$ 943,470</u>
Net book value	<u>\$ 2,837,373</u>		<u>\$ 2,785,803</u>	

**4. Due to Related Party:**

Canadian Mental Health Association, Manitoba and Winnipeg Inc. amalgamated with Selkirk and District Canadian Mental Health Association Incorporated as of April 1, 2017 and took over financial management of collecting and distributing funds on their behalf. The due to amount balance is non-interest bearing, no fixed terms of repayment and due on demand.

**5. Long-term debt**

	<u>March 31</u>	
	<u>2018</u>	<u>2018</u>
Mortgage payable in favour of Caisse populaire de Saint-Boniface With monthly principal and interest payments of \$13,460 (2018 - \$13,460), maturing April 30, 2023, with interest at 5.50% (2018 - 5.50%), secured by a general security agreement, a first ranked multi-purpose mortgage on the building, assignment of rent and leases, and fire insurance	\$ 1,690,979	\$ 1,820,442
Less current portion:	<u>66,507</u>	<u>62,956</u>
	<u>\$ 1,624,472</u>	<u>\$ 1,757,486</u>

Principal payment requirements contractually due on long-term debt within each of the next five years are approximately as follows:

2020	\$ 66,507
2021	70,259
2022	74,222
2023	78,408
2024	<u>1,335,076</u>
	<u>\$ 1,624,472</u>

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2019**

**6. Deferred contributions related to capital assets:**

	March 31	
	2019	2018
Balance, beginning of year	\$ 549,339	\$ 579,298
Contributions received during the year	100,000	-
Less: Amortized to revenue	(37,369)	(29,959)
Balance, end of year	\$ 611,970	\$ 549,339

**7. Restricted net assets:**

In 2015, management established two internally restricted funds, one for special projects and a reserve fund as per EL 1.3.1 using excess donations received from various fundraisers. The special project fund is established to address programming priorities. The reserve fund is to be used for unforeseen circumstances not covered through normal revenue streams and upon dissolution to fund severances and pay outstanding obligations. During 2018, the board restricted a \$1,000,000 donation received and any revenues earned from donation during the year and transferred that to the reserve fund.

	March 31	
	2019	2018
Special projects fund	\$ 82,237	\$ 82,237
Reserve fund	1,035,988	1,015,000
	\$ 1,118,225	\$ 1,097,237

**8. Lease commitments:**

The Association's obligations, over the next five years, under various operating leases for equipment are as follows:

2020	\$	8,882
2021		8,882
2022		2,620
2023		2,620
	\$	23,004

**9. Employee benefit plan:**

All employees of the Association are members of the United Way Agencies' Employee Benefits Plan, a multi-employer defined benefits plan, which will provide employee pension benefits based on a calculation of gross basic earnings and contributing services.

The employees and the Association each contribute 7% (2018 - 7%) of their monthly gross basic earnings, up to \$55,300 (2018 - \$55,300) and 8.75% (2018 - 8.75%) of their earnings above \$55,300 (2018 - \$55,300). This plan, to which contributions for the Association during the year totaled \$132,516 (2018 - \$132,516) is accounted for as a defined contribution plan.

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2019**

**10. Risk management:**

Management's risk management policies are typically performed as a part of the overall management of the Association's operations. Management is aware of risks related to these objectives through direct personal involvement with employees and outside parties. In the normal course of its business, the Association is exposed to a number of risks that can affect its operating performance. Management's close involvement in operations helps identify risks and variations from expectations. The Association has not designated transactions as hedging transactions to manage risk. As a part of the overall operation of the Association, management considers the avoidance of undue concentrations of risk. These risks include, and the actions taken to manage them are as follows:

**Liquidity risk-**

Liquidity risk is the risk that the Association cannot meet its financial obligations associated with financial liabilities in full. The Association's main sources of liquidity are its operations and government funding. The funds are primarily used to financing working capital and capital expenditure requirements and are adequate to meet the Association's financial obligations associated with financial liabilities.

**Interest rate risk-**

Interest rate risk is the risk that changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as interest rate cash flow risk, or on the fair value of other financial assets or liabilities, known as interest rate price risk. Obtaining long-term debt with fixed interest rates minimizes cash flow risk.

**Credit risk-**

Credit risk arises from the possibility that debtors may be unable to fulfill their commitments. For a financial asset, this is typically the gross carrying amount, net of any amounts offset and impairment losses. The Association has credit policies to address credit risk on accounts receivable, which may include the analysis of the financial position of the debtor and review of credit limits. The Association also may review credit history before establishing credit and reviews credit performance. An allowance for doubtful accounts or other impairment provisions are established based upon factors surrounding credit risk, historical trends and other information. No allowance for doubtful accounts has been recorded as at March 31, 2019 (2018 - \$nil)

**11. Indemnification:**

The Association has indemnified its present and future directors, officers and employees against expenses, judgments and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding in which the directors are sued as a result of their service, if they acted honestly and in good faith with a view to the best interest of the Association. The nature of the indemnity prevents the Association from reasonably estimated the maximum exposure. The Association has purchased directors' and officers' insurance with respect to this indemnification.

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2019**

**12. Prior Period Restatement:**

During the year ended March 31, 2019 it was determined that related party transactions had not been recorded during the 2018 year end.

As a result of the above, the prior period was restated as follows:

<b>As at March 31, 2018</b>	<b>As originally stated</b>	<b>Adjustment</b>	<b>Restated amount</b>
Accounts receivable	\$ 194,326	\$ (2,155)	\$ 192,171
Accounts payable	(415,314)	44,742	(370,572)
Due to Related party	-	(13,386)	(13,386)
Net assets			
Unrestricted net assets	(208,226)	29,201	(179,025)
<b>For the year ended March 31, 2018</b>			
Revenue			
Province of Manitoba	\$ 1,250,457	\$ (402,852)	\$ 847,605
Expenses			
Fundraising expenses	(55,432)	372	(55,060)
Mortgages and conferences	(22,982)	135	(22,847)
Occupancy	(205,949)	35,612	(170,337)
Office	(165,086)	41,157	(123,929)
Project expenses	(88,883)	3,187	(85,696)
Public education	(64,894)	2,047	(62,847)
Purchase services	(438,392)	13,945	(424,447)
Salaries and benefits	(3,254,323)	318,565	(2,935,758)
Staff recruitment and development	(49,523)	2,829	(46,694)
Travel	(62,822)	14,204	(48,618)
<b>Change in cash flow activity For the year ended March 31, 2018</b>			
Cash receipts from funders and others	\$ 5,674,375	\$ (387,311)	\$ 5,287,064
Cash paid to suppliers and employees	(4,466,112)	387,311	(4,078,801)

	Agency	Rehabilitation Services Program	Parent Wellness Initiative	Portable Housing With Support	Community Housing with Support	Information and Education Support	Divisional Support	Futures Forward	Indigenous (MO) Initiative	Wellness Skills Support	Bounce Back	Employment with Support	2019	March 31 2018 (as restated)
Revenue:														
United Way	\$ 2,850	\$ -	\$ -	\$ -	\$ -	\$ 459,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 462,180	\$ 440,550
Other Grants	-	-	-	-	-	146,279	-	-	74,368	-	-	-	220,647	27,141
Winnipeg Regional Health Authority	-	1,048,536	-	-	608,736	71,060	-	-	-	-	150,000	-	1,878,332	1,836,162
Province of Manitoba	-	41,496	200,000	110,000	-	-	146,000	165,157	-	205,441	140,000	-	1,008,094	847,605
General	282,355	-	-	-	-	17,321	17,263	-	95	-	-	178,668	495,703	671,529
Mental Health - First aid training	39,612	-	-	-	-	420	-	-	190	-	-	-	40,222	16,819
MBSR fees	3,078	-	-	-	-	8,929	-	-	-	-	-	-	12,007	71,237
Donations and fundraising	233,842	-	-	-	-	-	-	-	-	-	-	-	233,842	1,138,645
Interest	21,082	-	-	-	-	-	-	-	1,408	-	-	-	22,500	3,696
Authorization of deferred contributions (Note 5)	37,369	-	-	-	-	-	-	-	-	-	-	-	37,369	29,959
	620,198	1,090,032	200,000	110,000	608,736	703,319	163,263	165,157	76,061	205,441	290,000	178,669	4,410,876	5,063,343
Expenditures:														
Amortization	106,491	5,901	834	55	1,826	-	-	42	-	-	1,137	1,361	117,647	116,044
Fundraising expenses	15,385	-	-	-	-	42,194	1,407	-	-	1,570	3,391	-	63,947	55,060
Interest on long-term debt	2,791	83,180	-	-	2,791	9,802	-	-	-	-	-	-	98,564	101,925
Meetings and conferences	19,673	-	-	-	-	-	-	-	-	-	-	-	19,673	22,847
Occupancy	22,074	36,820	5,344	975	15,209	12,663	5,671	2,560	-	4,205	10,279	12,593	128,393	170,337
Office	47,320	12,365	4,985	1,707	14,734	20,980	7,139	3,094	1,203	10,434	24,683	10,606	159,240	123,929
Project expenses	14,182	8,454	5,995	280	8,711	40,391	2,586	4,062	-	13,098	8,134	2,380	109,271	85,696
Public education	30,401	3,928	809	-	692	111,618	-	692	-	7,901	12,224	7,780	176,045	62,847
Purchased services	63,483	124,375	12,599	6,080	69,989	85,566	22,723	18,745	1,372	21,529	50,476	3,900	500,947	424,447
Salaries and benefits	225,820	638,669	162,707	103,541	511,615	343,369	119,780	133,070	70,047	138,862	179,842	139,524	2,966,846	2,936,758
Staff recruitment and development	6,887	3,660	1,456	600	1,575	7,442	700	1,150	390	650	8,495	-	33,005	46,694
Travel	5,279	14,149	5,425	1,852	6,664	1,119	4,071	1,572	3,111	7,536	3,285	1,886	55,929	48,618
	579,786	1,131,501	200,154	115,090	633,816	675,124	164,077	164,987	76,123	205,783	301,936	180,030	4,428,407	4,194,202

Difference between revenue and expenditures \$ 40,412 \$ (41,469) \$ (154) \$ (5,080) \$ (25,080) \$ 28,195 \$ (814) \$ 170 \$ (62) \$ (342) \$ (11,936) \$ (1,361) \$ (17,531) \$ 888,141