



Financial Statements

Pacific Centre Family Services Association

March 31, 2018

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Independent Auditors' Report

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To the directors of Pacific Centre Family Services Association

We have audited the accompanying financial statements of Pacific Centre Family Services Association, which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows 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 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.

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 the auditors' 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.

We believe that the audit evidence we have obtained in our audit 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 Pacific Centre Family Services Association as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on other legal and regulatory requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis.

Victoria, Canada
June 14, 2018



Chartered Professional Accountants

Pacific Centre Family Services Association

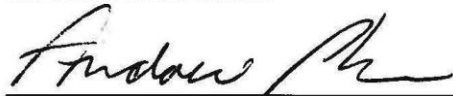
Statement of Financial Position

March 31, 2018

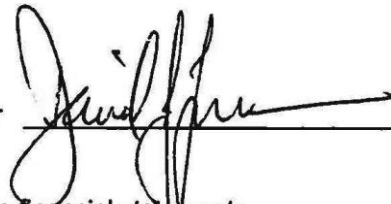
	Capital Assets	Operating Fund	Restricted	Total 2018	Total 2017
Assets					
Current					
Cash	\$ -	\$ 1,212,975	\$ -	\$ 1,212,975	\$ 588,607
Term deposit	-	-	870,547	870,547	1,447,613
Receivables	-	129,395	-	129,395	121,173
Prepays	-	22,054	-	22,054	1,992
Interfund balances	-	(40,560)	40,560	-	-
	-	1,323,864	911,107	2,234,971	2,159,385
Capital assets (Note 3)	7,639,679	-	-	7,639,679	4,802,817
	\$ 7,639,679	\$ 1,323,864	\$ 911,107	\$ 9,874,650	\$ 6,962,202
Liabilities					
Current					
Payables (Note 5)	\$ -	\$ 90,220	\$ -	\$ 90,220	\$ 108,004
Deferred revenue (Note 7)	-	73,089	-	73,089	206,402
Accrued benefits	-	75,599	-	75,599	102,114
Mortgage (Note 4)	5,470,917	-	-	5,470,917	2,768,728
	5,470,917	238,908	-	5,709,825	3,185,248
Net Assets					
Unrestricted	-	1,084,956	-	1,084,956	254,692
Invested in capital assets	2,168,762	-	-	2,168,762	2,034,089
Capital replacement reserve	-	-	24,733	24,733	24,733
Building fund	-	-	870,547	870,547	1,447,613
Externally restricted (Note 8)	-	-	15,827	15,827	15,827
	2,168,762	1,084,956	911,107	4,164,825	3,776,954
	\$ 7,639,679	\$ 1,323,864	\$ 911,107	\$ 9,874,650	\$ 6,962,202

Commitments (Note 14)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Statement of Operations

Year ended March 31	2018	2017
Revenue (Page 13)		
Youth services	\$ 363,850	\$ 278,504
Substance use program	218,403	210,279
Sexual abuse intervention program	164,109	166,670
Skookum Café	132,048	115,718
Community outreach prevention and education	120,731	115,394
Better at home	115,531	109,319
Stopping the violence	111,672	96,203
Reach	89,595	244,728
Community counselling	58,904	89,051
Youth gang intervention	50,000	51,281
ESP	43,360	-
Other revenue	42,300	31,844
Safer families program	40,000	61,068
Intake program	30,000	-
Literacy	28,039	26,499
Family violence program	25,354	26,728
Interest and dividends	16,540	24,955
Capital campaign donations	5,391	25,995
Goldstream Property	-	245
	<u>1,655,827</u>	<u>1,674,481</u>
Expenditures (Page 13)		
Salaries	1,178,877	1,267,380
Employee benefits	284,794	302,891
Building occupancy	207,667	208,096
Purchased services	226,222	204,568
Interest and bank charges	175,824	64,713
Office	95,118	79,384
Amortization	85,647	21,333
Cost of goods sold	44,063	43,923
Property taxes	36,765	16,301
Transportation	14,301	16,998
Staff training	9,496	11,835
Promotion and publicity	6,799	23,176
Membership dues	4,998	4,526
Donations	4,916	5,836
Community literacy program support	1,800	351
	<u>2,377,287</u>	<u>2,271,311</u>
Deficiency of revenue over expenditures from operations	(721,460)	(596,830)
Gain on sale of property	<u>1,109,331</u>	<u>113,179</u>
Excess (deficiency) of revenue over expenditures	\$ <u>387,871</u>	\$ <u>(483,651)</u>

See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Statement of Changes in Net Assets

Year Ended March 31

	<u>Unrestricted</u>	<u>Invested In Capital Assets</u>	<u>Capital Replacement Reserve</u>	<u>Building Fund</u>	<u>Externally Restricted</u>	<u>Total 2018</u>	<u>Total 2017</u>
Balance, beginning of year	\$ 254,692	\$ 2,034,089	\$ 24,733	\$ 1,447,613	\$ 15,827	\$ 3,776,954	4,260,605
Excess (deficiency) of revenue over expenditures	(635,813)	1,023,684	-	-	-	387,871	(483,651)
Interfund transfers (Note 10)	<u>1,466,077</u>	<u>(889,011)</u>	<u>-</u>	<u>(577,066)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	\$ <u>1,084,956</u>	\$ <u>2,168,762</u>	\$ <u>24,733</u>	\$ <u>870,547</u>	\$ <u>15,827</u>	\$ <u>4,164,825</u>	<u>3,776,954</u>

See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Statement of Cash Flows

Year ended March 31

2018

2017

Increase (decrease) in cash and cash equivalents

Operating

Excess (deficiency) of revenue over expenditures	\$	387,871	\$	(483,651)
Gain on sale of capital assets		(1,109,331)		(113,179)
Amortization of capital assets		85,647		21,333
		<u>(635,813)</u>		<u>(575,497)</u>

Change in non-cash operating working capital (Note 9)		<u>(205,896)</u>		<u>(61,561)</u>
		<u>(841,709)</u>		<u>(637,058)</u>

Investing

Proceeds from term deposit		577,066		552,387
Purchase of capital assets		(3,233,107)		(2,970,966)
Proceeds from sale of capital assets		1,419,929		759,883
		<u>(1,236,112)</u>		<u>(1,658,696)</u>

Financing

Mortgage proceeds		<u>2,702,189</u>		<u>2,768,728</u>
		2,702,189		2,768,728

Net increase in cash		624,368		472,974
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Cash and cash equivalents, beginning of year		<u>588,607</u>		<u>115,633</u>
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Cash and cash equivalents, end of year	\$	<u>1,212,975</u>	\$	<u>588,607</u>
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See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2018

1. Nature of operations

By encouraging healthy patterns of living, Pacific Centre Family Services Association (the "Association") enhances and promotes the quality and dignity of life of individuals and families within our diverse community. The Association is incorporated under the British Columbia Society Act and is a registered charity in accordance with the Income Tax Act of Canada.

2. Summary of significant accounting policies

Basis of presentation

The Association has elected to apply the standards of Part III of the CPA Canada Handbook in accordance with Canadian accounting standards for not-for-profit organizations. The Association controls the Pacific Centre Family Services Foundation ("the Foundation") through common board members and management. As a permitted option under ASNPO, these financial statements are prepared on a non-consolidated basis.

Fund accounting

The Pacific Centre Family Services Association follows the deferral method of accounting for contributions.

The Operating Fund accounts for the organization's program delivery and administrative activities.

The Capital Asset Fund accounts for the capital assets employed in the operations of the Association.

The Capital Replacement Reserve accounts for internally restricted funds set aside by the Board for the required replacement of capital assets.

The Building Fund accounts for internally restricted funds set aside by the Board to accumulate resources for property acquisition. Interest earned on the investments held in the Building Fund are used in general operations.

Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Building	4%, straight-line
Leasehold improvements	term of lease
Automotive	20%, straight-line
Furniture and equipment	20%, straight-line
Computer	20%, straight-line
Computer software	20% straight-line

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2018

2. Summary of significant accounting policies (continued)

Financial instruments

The Association's financial instruments consist of cash, receivables, term deposits, and payables and accrued benefits. Financial instruments are recorded at fair value on initial recognition. Investments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

Use of estimates

In preparing the Association's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

3. Capital assets			<u>2018</u>	<u>2017</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Land	\$ 1,371,058	\$ -	\$ 1,371,058	\$ 1,596,420
Building	6,278,104	62,700	6,215,404	3,142,426
Leasehold improvements	1,658	1,658	-	37,570
Furniture and equipment	70,983	53,010	17,973	12,506
Computer software	9,110	4,555	4,555	6,832
Automotive	22,147	22,147	-	-
Computer hardware	67,564	57,375	10,189	7,063
Artwork	20,500	-	20,500	-
	<u>\$ 7,841,124</u>	<u>\$ 201,445</u>	<u>\$ 7,639,679</u>	<u>\$ 4,802,817</u>

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2018

4. Mortgage

During the year the Association obtained a variable rate business mortgage from Vancouver City Savings Credit Union at prime plus 0.9% interest. At March 31, 2018 the balance owing on the mortgage is \$5,470,918 (2017: \$2,768,729). The mortgage is classified as a current liability as the loan term is July 31, 2018, at which time a payment schedule will be entered into, and all amounts outstanding are repayable on demand.

In addition, as a condition of financing, the Association must make a lump sum payment within six months of year end to reduce the amount of the principal to \$2,650,000.

5. Payables

	<u>2018</u>	<u>2017</u>
Payables and accruals	\$ 62,639	\$ 75,183
Government remittances	<u>27,581</u>	<u>32,821</u>
	<u>\$ 90,220</u>	<u>\$ 108,004</u>

6. Line of credit

The Association has an operating line of credit with Island Savings Credit Union, authorized to a maximum of \$400,000. As of March 31, 2018, the amount drawn on the line of credit was \$228,170 (2017: \$0). This line of credit bears interest at bank prime and is secured by a first floating charge over the accounts, investments, and capital assets of the association.

7. Deferred revenue

The amounts reported as deferred revenues represent those amounts that the Association has collected that do not relate to operations conducted during the current fiscal year.

	<u>2018</u>	<u>2017</u>
Balance beginning of the year	\$ 206,402	\$ 79,697
Amounts received	449,449	682,681
Recognition of deferred amounts	<u>(582,762)</u>	<u>(555,976)</u>
Balance, end of year	<u>\$ 73,089</u>	<u>\$ 206,402</u>

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2018

8. Externally restricted

During November 2008, Pacific Centre Family Services Association participated in the delivery of the Child Sexual Abuse Symposium. The Association holds the net assets from the Child Sexual Abuse Symposium in trust, for use toward future symposiums at the discretion of the Association and the Victoria Child Abuse Prevention and Counselling Centre (formerly Mary Manning Centre). No contributions were used towards symposiums in the year (2017: Nil). As at March 31, 2018, the net assets the Association holds in trust for the delivery of future symposiums is \$15,827 (2017: \$15,827).

9. Supplemental cash flow information

	<u>2018</u>	<u>2017</u>
Change in non-cash operating working capital		
Receivables	\$ (8,222)	\$ (50,588)
Prepays	(20,062)	849
Payables and accruals	(17,784)	(162,047)
Deferred revenue	(133,313)	126,705
Accrued benefits	(26,515)	23,520
	<u>\$ (205,896)</u>	<u>\$ (61,561)</u>

10 Interfund transfers

During the year \$577,066 was transferred from the Building Fund to the Capital Fund to pay construction costs.

11. Allocated expenses

It is the practice of the Association to allocate salaries, wages and benefits of the executive director, administrative assistant, accounting administrator and program managers to specific programs. This allocation is based on resource requirements on an individual program basis. Other administrative costs which are in support of all programs are allocated by a combination of the number of full time employees in each program and the total program revenue.

12. Economic dependence

The Association receives a significant portion of its funding from government. The ongoing operation of the Association is dependent on continuing to receive adequate levels of funding from government.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2018

13. Risk management

In the normal course of operations, the Association is exposed to interest rate risk, and credit risk. The Association's primary risk management objective is to protect earnings and cash flow and ultimately program service longevity. Risks are managed within limits ultimately established by the Association's Board of Directors and implemented by senior management. These risks and actions taken to manage them are as follows:

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to interest rate risk related to their investments in term deposits.

Credit risk

Credit risk arises from the possibility that a debtor is unable to discharge its obligations to the Association in a timely manner. The Association minimizes its risk through regular monitoring and follow up of its outstanding receivables.

Liquidity risk

The Association's liquidity risk represents the risk that the Association could encounter difficulty in meeting obligations associated with its financial liabilities. The Association is, therefore, exposed to liquidity risk with respect to its accounts payable and accrued benefits.

14. Commitments

At year end the Association has an outstanding contractual obligation with the Sooke Family Resource Society. These contracts relate to the Youth Services program where the Association is sub-contracting certain services required by the contract with the Ministry of Children and Family Development (MCFD). The contract with Sooke Family Resource Society has a term to March 2019 with total commitments of \$141,803.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2018

15. Employee pension plan

The Association and certain of its employees contribute to the Municipal Pension Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. During the year the Association contributed \$83,435 (2017: \$82,863) on behalf of the employees.

Based on the most recent actuarial valuation as of December 2015, the Municipal Pension Plan is fully funded as of that date. Portions of any surplus or deficiency are not attributed to individual employers.

16. Victoria Foundation Fund

The Association established the Pacific Centre Family Services Fund, a Hosted Endowment Fund with the Victoria Foundation. The Association or others may make additional gifts to be held in perpetuity as capital of the Fund. Annual distributable returns of the Fund may be distributed as grants to registered charities or other qualified donees. The fair market value of the Fund at March 31, 2018 is \$43,346 (2017: \$43,241).

17. Remuneration

Under the British Columbia Societies Act a requirement to disclose the remuneration paid to all directors, the ten highest paid employees and all contractors who are paid at least \$75,000 annually.

During the year, the Society paid no remuneration to directors.

During the year, the Society paid \$83,021 (2017: \$182,368) in remuneration to one employee, whose remuneration, during the applicable period, was at least \$75,000.

18. Related parties

Pacific Centre Family Services Association and the Pacific Centre Family Services Association Foundation are related societies. The Foundation exists to support the work of the Association.

At year end included in accounts receivable the Association has a \$23,537 due from the Foundation for expenses paid on the Foundation's behalf. The amount is non-interest bearing and has no set repayment terms.

Pacific Centre Family Services Association

Schedule of Operations by Program

Year Ended March 31, 2018

	Admin- istration	Operations	Goldstream property acquisition	Intake	Better at Home	Bistro	Capital Campaign	Communi- cations	Community Counselling	Community outreach prevention & education	ESP	Family violence program	Safer Healthy Relationship s program	1000 x 5 program	Youth gang intervention	Youth services	Literacy	REACH	Sexual abuse intervention program	Stopping the violence	Substance Use	Total Overall by Program
Revenue																						
Ministry for Children & Families	-	-	-	-	-	-	-	-	-	-	-	24,601	-	-	-	343,850	-	35,977	158,437	-	-	562,865
Ministry of Public Safety & Solicitor General	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	40,000
Ministry of Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	101,752	-	151,751
Vancouver Island Health Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,920	217,278	227,198
Potential Funding - New Initiatives	-	-	-	-	-	-	-	-	-	-	-	353	-	-	-	-	-	-	-	-	-	353
City of Colwood	-	-	-	-	-	-	-	-	-	49,187	-	-	-	-	-	-	-	-	-	-	-	49,187
District of Langford	-	-	-	-	-	-	-	-	-	69,839	-	-	-	-	-	-	-	-	-	-	-	69,839
Other Municipalities	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
United Way	-	-	-	30,000	101,000	-	-	-	-	-	-	-	-	-	-	-	-	10,667	-	-	-	141,667
Counselling fees	-	-	-	-	-	-	-	-	30,458	-	-	400	-	-	-	-	-	-	2,140	-	360	33,358
Provincial Employee Services Fund	-	-	-	-	-	3,974	-	-	24,947	-	-	-	-	-	-	-	-	-	-	-	-	28,921
Bistro Sales & Catering	-	-	-	-	-	86,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,540
Donations	21,181	-	-	-	3,427	2,730	5,391	-	-	-	-	-	-	-	-	-	-	80	2,517	-	-	35,325
Interest income	16,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,540
Rental income	11,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,140
Other revenue	9,980	-	-	-	6,104	-	-	-	3,500	-	-	-	-	-	-	-	-	-	1,015	-	765	21,364
Victoria Foundation	-	-	-	-	-	706	-	-	-	706	-	-	-	-	-	-	-	-	-	-	-	1,411
DECODA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,748	-	-	-	-	19,748
Grant income	-	-	-	-	5,000	38,099	-	-	-	-	-	-	-	8,291	-	20,000	-	-	-	-	-	71,390
Daycare fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,871	-	-	-	42,871
Worklink	-	-	-	-	-	-	-	-	-	-	43,360	-	-	-	-	-	-	-	-	-	-	43,360
Gain on sale of property	-	-	1,118,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,868)	-	-	-	1,109,331
	58,842	-	1,118,199	30,000	115,531	132,048	5,391	-	58,904	120,731	43,360	25,354	40,000	8,291	50,000	363,850	19,748	80,727	164,109	111,672	218,403	2,765,158
Expenditures																						
Salaries	123,105	-	-	65,547	52,041	106,222	-	4,442	85,971	87,886	35,724	12,972	23,985	-	34,517	144,062	-	85,410	95,917	80,183	134,873	1,172,858
Employee benefits	45,745	-	-	11,964	10,368	21,737	-	243	21,704	21,675	5,033	5,057	7,275	-	7,972	32,300	-	19,441	22,254	15,020	37,002	284,792
Building Occupancy	49,591	214	11,673	5,033	29,752	6,780	-	6,001	6,877	6,877	952	3,394	5,445	-	3,948	8,699	38	7,460	20,117	6,329	22,902	195,204
Purchased services	441	18,290	10,058	71	15,236	456	-	26,979	188	91	266	204	37	2,600	32	145,387	15,372	572	1,376	947	1,433	240,035
Office	25,458	177	23,747	1,798	3,939	2,645	-	58	3,365	3,066	483	1,358	3,216	4,862	1,501	5,299	563	4,288	9,578	3,930	4,080	103,410
Food purchases	1,182	-	-	-	135	42,677	-	-	-	-	-	-	-	-	-	25	-	-	-	44	-	44,063
Staff training	484	-	-	235	390	3,840	-	-	400	-	75	102	20	-	472	1,143	-	-	75	-	26	7,261
Amortization of deferred capital	2,915	-	62,700	526	618	1,165	-	151	810	658	132	171	204	-	263	368	-	12,090	902	658	1,316	85,647
Transportation	1,579	-	-	131	5,649	113	-	-	60	1,009	21	69	59	-	1,367	1,473	-	116	59	150	2,445	14,301
Promotion and publicity	946	-	-	46	30	30	-	3,162	64	76	-	64	64	-	74	91	-	166	111	79	111	5,113
Donations	5,116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	5,216
Membership dues	1,592	-	170	118	57	171	-	100	954	198	-	138	178	-	57	204	-	75	284	348	354	4,998
Bank charges	2,807	-	172,231	9	34	610	-	13	11	4	5	5	5	-	5	-	-	-	14	56	20	175,824
Property taxes	-	-	36,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,765
Community Literacy Program support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	-	-	-	-	1,800
	260,960	18,681	317,344	85,478	118,251	186,446	-	35,136	119,531	121,547	42,690	23,534	40,487	7,462	50,207	339,050	17,773	129,616	150,688	107,744	204,662	2,377,287
Administration allocations	(171,500)	-	-	3,300	10,872	14,262	-	-	4,938	18,950	4,770	2,789	4,400	829	5,500	31,732	1,975	12,814	18,052	12,293	24,024	-
Total Expenditures	89,460	18,681	317,344	88,778	129,123	200,708	-	35,136	124,469	140,497	47,459	26,323	44,887	8,291	55,707	370,782	19,748	142,431	168,740	120,037	228,686	2,377,287
Excess of revenue over expenditures	(30,619)	(18,681)	800,855	(58,778)	(13,592)	(68,660)	5,391	(35,136)	(65,565)	(19,766)	(4,099)	(968)	(4,888)	-	(5,707)	(6,932)	-	(61,704)	(4,631)	(8,366)	(10,284)	387,871