

# **Sudbury & District Health Unit**

Financial Statements  
**December 31, 2015**

May 19, 2016

## **Independent Auditor's Report**

### **To the Board Members of the Sudbury & District Health Unit, Members of Council, Inhabitants and Ratepayers of the Participating Municipalities of Sudbury & District Health Unit**

We have audited the accompanying financial statements of the Sudbury & District Health Unit, which comprise the statement of financial position as at December 31, 2015 and the statements of operations, accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and the related notes, which comprise 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sudbury & District Health Unit as at December 31, 2015 and the results of its operations, accumulated surplus, changes in its net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

**Chartered Professional Accountants, Licensed Public Accountants**

# Sudbury & District Health Unit

## Statement of Financial Position

As at December 31, 2015

	2015 \$	2014 \$
<b>Financial assets</b>		
Cash and cash equivalents	10,930,342	11,043,841
Accounts receivable	339,367	277,008
Receivable from the Province of Ontario	135,489	113,586
	<u>11,405,198</u>	<u>11,434,435</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	928,400	1,625,434
Deferred revenue	310,650	382,779
Payable to the Province of Ontario	363,073	369,684
Employee benefit obligations (note 3)	2,783,265	2,726,917
	<u>4,385,388</u>	<u>5,104,814</u>
<b>Net financial assets</b>	7,019,810	6,329,621
<b>Non-financial assets</b>		
Tangible capital assets (note 4)	5,705,961	6,028,787
Prepaid expenses	248,633	345,120
	<u>12,974,404</u>	<u>12,703,528</u>
<b>Accumulated surplus</b> (note 5)		
<b>Commitments and contingencies</b> (note 6)		

### Approved by the Board

\_\_\_\_\_ Board member \_\_\_\_\_ Board member

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

# Sudbury & District Health Unit

## Statement of Operations

For the year ended December 31, 2015

	2015		2014
	Budget	Actual	Actual
	\$	\$	\$
<b>Revenues (note 10)</b>			
Provincial grants	20,764,828	20,160,129	20,122,562
Per capita revenue from municipalities (note 8)	6,845,498	6,720,498	6,590,279
Other			
Plumbing inspections and licences	257,000	301,064	262,909
Interest	85,000	83,468	100,023
Other	801,436	1,086,396	750,968
	<u>28,753,762</u>	<u>28,351,555</u>	<u>27,826,741</u>
<b>Expenses (note 10)</b>			
Salaries and wages (note 7)	18,601,888	18,337,096	17,660,201
Benefits	5,038,792	4,748,177	4,639,269
Transportation	426,553	352,748	352,646
Administration (note 9)	2,445,562	2,422,221	2,411,239
Supplies and materials	1,688,294	1,173,513	1,087,383
Small operational equipment	552,673	375,133	322,628
Amortization of tangible capital assets (note 4)	-	671,791	638,691
	<u>28,753,762</u>	<u>28,080,679</u>	<u>27,112,057</u>
<b>Annual surplus</b>	-	270,876	714,684

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

**Sudbury & District Health Unit**  
Statement of Accumulated Surplus  
For the year ended December 31, 2015

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	2015	2014
	\$	\$
<b>Accumulated surplus - Beginning of year</b>	12,703,528	11,988,844
Annual surplus	<u>270,876</u>	<u>714,684</u>
<b>Accumulated surplus - End of year</b>	<u>12,974,404</u>	<u>12,703,528</u>

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

**Sudbury & District Health Unit**  
Statement of Changes in Net Financial Assets  
For the year ended December 31, 2015

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	2015 \$	2014 \$
Annual surplus	270,876	714,684
Purchase of tangible capital assets	(348,965)	(512,598)
Amortization of tangible capital assets	671,791	638,691
Change in prepaid expenses	96,487	(158,094)
Change in net financial assets	690,189	682,683
Net financial assets - Beginning of year	6,329,621	5,646,938
Net financial assets - End of year	7,019,810	6,329,621

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

# Sudbury & District Health Unit

## Statement of Cash Flows

For the year ended December 31, 2015

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	2015 \$	2014 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus	270,876	714,684
Adjustments for		
Amortization of tangible capital assets	671,791	638,691
Benefit payments related to employee benefit obligations	(148,272)	(178,142)
Non-cash expenses related to employee benefit obligations	204,620	159,304
Changes in non-cash working capital items		
Accounts receivable	(62,359)	11,626
Receivable from the Province of Ontario	(21,903)	33,877
Payable to the Province of Ontario	(6,611)	(460,568)
Accounts payable and accrued liabilities	(697,034)	85,792
Deferred revenue	(72,129)	(83,501)
Prepaid expenses	96,487	(158,094)
	<u>235,466</u>	<u>763,669</u>
<b>Investing activity</b>		
Purchase of tangible capital assets	<u>(348,965)</u>	<u>(512,598)</u>
<b>Increase in cash and cash equivalents during the year</b>	(113,499)	251,071
<b>Cash and cash equivalents - Beginning of year</b>	<u>11,043,841</u>	<u>10,792,770</u>
<b>Cash and cash equivalents - End of year</b>	<u>10,930,342</u>	<u>11,043,841</u>

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



# Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2015

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## 1 Nature of operations

The Sudbury & District Health Unit (Health Unit) was established in 1956, and is a progressive, accredited public health agency committed to improving health and reducing social inequities in health through evidence-informed practice. The Health Unit is funded through a combination of Ministry grants and through levies that are paid by the municipalities to whom the Health Unit provides public health services. The Health Unit works locally with individuals, families and community and partner agencies to promote and protect health and to prevent disease. Public health programs and services are geared toward people of all ages and delivered in a variety of settings including workplaces, day care and educational settings, homes, health-care settings and community spaces.

The Health Unit is a not-for-profit public health agency and is therefore exempt from income taxes under the Income Tax Act (Canada).

## 2 Summary of significant accounting policies

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. The principal accounting policies applied in the preparation of these financial statements are set out below.

### **Basis of accounting**

The financial statements are prepared using the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they are earned. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### **Cash and cash equivalents**

Cash and cash equivalents include guaranteed investment certificates that are readily convertible into known amounts of cash and subject to insignificant risk of change in value.

Guaranteed investment certificates amounted to \$2,188,942 as at December 31, 2015 (2014 - \$2,171,083) and these can be redeemed for cash on demand.

### **Employee benefit obligations**

The Health Unit accounts for its participation in the Ontario Municipal Employee Retirement Fund (OMERS), a multi-employer public sector pension fund, as a defined contribution plan.

Vacation and other compensated absence entitlements are accrued for as entitlements are earned.

# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2015

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Sick leave benefits are accrued when they are vested and subject to payout when an employee leaves the Health Unit's employ.

Other post-employment benefits are accrued in accordance with the projected benefit method pro-rated on service and management's best estimate of salary escalation and retirement ages of employees. The discount rate used to determine the accrued benefit obligation was determined with reference to the Health Unit's cost of borrowing at the measurement date taking into account cash flows that match the timing and amount of expected benefit payments.

Actuarial gains (losses) on the accrued benefit obligation arise from the difference between actual and expected experiences and from changes in actuarial assumptions used to determine the accrued benefit obligation. These gains (losses) are amortized over the average remaining service period of active employees.

### Non-financial assets

Tangible capital assets and prepaid expenses are accounted for as non-financial assets by the Health Unit. Non-financial assets are not available to discharge liabilities and are held for use in the provision of services. They have useful lives extending beyond the currency year and are not intended for sale in the ordinary course of operations.

### Tangible capital assets

Tangible capital assets are recorded at cost, and include amounts that are directly related to the acquisition of the assets. The Health Unit provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization periods are as follows:

<b>Asset class</b>	<b>Basis</b>	<b>Rate %</b>
Building	straight-line	2.5
Parking lot resurfacing	straight-line	10
Computer hardware	straight-line	30
Leasehold improvements	straight-line	10
Website design	straight-line	20
Vehicles and equipment	straight-line	10
Computer software	straight-line	100

### Prepaid expenses

Prepaid expenses are charged to expenses over the periods expected to benefit from them.

# Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2015

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## Accumulated surplus

Certain amounts, as approved by the Board of Directors, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

The accumulated surplus consists of the following surplus accounts:

- Invested in tangible capital assets

This represents the net book value of the tangible capital assets the Health Unit has on hand.

- Unfunded employee benefit obligations

This represents the unfunded future employee benefit obligations comprised of the accumulated sick leave benefits, other post-employment benefits and vacation pay and other compensated absences.

The accumulated surplus consists of the following reserves:

- Working capital reserve

This reserve is not restricted and is utilized for the operating activities of the Health Unit.

- Public health initiatives

This reserve is restricted and can only be used for public health initiatives.

- Corporate contingencies

This reserve is restricted and can only be used for corporate contingencies.

- Facility and equipment repairs and maintenance

This reserve is restricted and can only be used for facility and equipment repairs and maintenance.

- Sick leave and vacation

This reserve is restricted and can only be used for future sick leave and vacation obligations.

- Research and development

This reserve is restricted and can only be used for research and development activities.

# Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2015

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## Revenue recognition

Revenue from government grants and from municipalities is recognized in the period in which the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government; and the amount can reasonably be estimated. Funding received under a funding arrangement, which relates to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes, is reflected as deferred revenue in the year of receipt and is recognized as revenue in the period in which all the recognition criteria have been met.

Other revenues including certain user fees, rents and interest are recorded on the accrual basis, when earned and when the amounts can be reasonably estimated and collection is reasonably assured.

## Budget figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Directors.

## Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are allowance for doubtful accounts, employee benefit obligations and the estimated useful lives and residual values of tangible capital assets.

## 3 Employee benefit obligations

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2015 and forms the basis for the estimated liability reported in these financial statements.

	2015	2014
	\$	\$
Accumulated sick leave benefits	849,339	879,757
Other post-employment benefits	994,287	954,822
	<hr/>	<hr/>
	1,843,626	1,834,579
Vacation pay and other compensated absence	939,639	892,338
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	2,783,265	2,726,917
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# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2015

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The significant actuarial assumptions adopted in measuring the Health Unit's accumulated sick leave benefits and other post-employment benefits are as follows:

	2015 %	2014 %
Discount rate	4.50	4.25
Health-care trend rate		
Initial	5.10	6.20
Ultimate	4.00	4.00
Salary escalation factor	3.00	3.00

The Health Unit has established reserves in the amount of \$675,447 (2014 - \$675,447) to mitigate the future impact of these obligations.

The accrued benefit obligations as at December 31, 2015 are \$1,667,050 (2014 - \$1,723,955). Total benefit plan related expenses were \$157,317 (2014 - \$199,021) and were comprised of current service costs of \$101,664 (2014 - \$139,551), interest of \$72,790 (2014 - \$71,068) and amortization of actuarial gain of \$17,137 (2014 - \$11,598). Benefits paid during the year were \$148,272 (2014 - \$178,142). The net unamortized actuarial gain of \$176,576 (2014 - \$110,624) will be amortized over the expected average remaining service period.



# Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2015

## 5 Accumulated surplus

The accumulated surplus consists of individual fund surplus accounts and reserves as follows:

	2015		2014							
	Invested in tangible capital assets	Unfunded employee benefit obligations	Working capital reserve	Public health initiatives	Corporate contingencies	Facility and equipment repairs and maintenance	Sick leave and vacation	Research and development	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance - Beginning of year	6,028,787	(2,726,917)	4,417,042	1,319,963	500,000	2,432,346	675,447	56,860	12,703,528	11,988,844
Annual surplus (deficit)	(671,791)	(56,348)	999,015	-	-	-	-	-	270,876	714,664
In-year transfer to (from) reserves	-	-	(629,257)	201,156	-	428,101	-	-	-	-
Purchase of tangible capital assets	348,965	-	(348,965)	-	-	-	-	-	-	-
Balance - End of year	5,705,961	(2,783,265)	4,437,835	1,521,119	500,000	2,860,447	675,447	56,860	12,974,404	12,703,528

# Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2015

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## 6 Commitments and contingencies

### Line of credit

As at December 31, 2015, the Health Unit has available an operating line of credit of \$500,000 (2014 - \$500,000). There is no balance outstanding on the line of credit at year-end (2014 - \$nil).

### Lease commitment

The Health Unit enters into operating leases in the ordinary course of business, primarily for lease of premises and equipment. Payments for these leases are contractual obligations as scheduled per each agreement. Commitments for minimum lease payments in relation to non-cancellable operating leases at December 31, 2015 are as follows:

	\$
No later than 1 year	211,970
Later than 1 year and no later than 5 years	539,973
Later than 5 years	<u>674,386</u>
	<u>1,426,129</u>

### Contingencies

From time to time, the Health Unit is involved in lawsuits and claims arising in the ordinary course of business. Management has established policies and procedures to ensure adequate provisions will be made in the accounts where required such that the ultimate resolution with respect to any claims will not have a material adverse effect on the Health Unit's financial position or results of operations. As at December 31, 2015, no such claims exist.

## 7 Pension agreements

The Health Unit makes contributions to OMERS, which is a multi-employer plan, on behalf of its members. The plan is a defined contribution plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2015 was \$1,753,523 (2014 - \$1,715,562) for current service and is included within benefits expense on the statement of operations.



# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2015

### 8 Per capita revenue from municipalities

	2015 \$	2014 \$
Township of Assiginack	30,578	30,315
Township of Baldwin	20,363	20,693
Township of Billings (and part of Allan)	20,498	19,969
Township of Burpee	11,089	10,808
Township of Central Manitoulin	70,767	69,791
Municipality of St. Charles	45,565	46,461
Township of Chapleau	81,520	80,863
Municipality of French River	95,431	91,407
Township of Espanola	180,513	178,003
Township of Gordon (and part of Allan)	18,145	17,991
Town of Gore Bay	31,922	32,490
Municipality of Markstay-Warren	94,826	92,396
Township of Northeastern Manitoulin & The Islands	88,845	86,464
Township of Nairn & Hyman	16,264	15,685
Municipality of Killarney	14,180	13,971
Township of Sables and Spanish River	111,896	109,794
City of Greater Sudbury	5,773,445	5,659,141
Township of Tehkummah	14,651	14,037
	<u>6,720,498</u>	<u>6,590,279</u>

### 9 Administration expenses

	2015		2014
	Budget \$	Actual \$	Actual \$
Professional fees	649,899	728,204	751,563
Advertising	256,001	241,749	213,962
Building maintenance	350,501	360,473	341,711
Staff education	300,205	233,342	269,536
Utilities	195,265	181,395	193,131
Rent	256,064	249,728	245,131
Liability insurance	101,714	114,454	93,793
Postage	85,330	67,821	68,271
Telephone	196,756	197,243	186,165
Memberships and subscriptions	48,827	45,933	46,513
Strategic planning	5,000	1,879	1,463
	<u>2,445,562</u>	<u>2,422,221</u>	<u>2,411,239</u>

# Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2015

## 10 Revenues and expenses by funding sources

	OLHA	CNO	CINOT Expansion	Enhanced Safe Food	HSO	CID	IC-PHN	MOH/ AMOH	Unorganized territories	Enhanced safe water	SDWS	Needle exchange	UIIP	Men C	HPV	
<b>Revenues</b>																
Provincial grants - one-time	14,893,000	119,529	24,800	35,606	376,354	389,000	90,100	17,000	-	16,200	106,000	71,100	18,920	11,637	9,605	
Unorganized territories	4,981	-	5,019	-	-	-	-	-	813,000	-	-	-	-	-	-	-
Municipalities	6,641,127	-	10,503	-	-	-	-	-	-	-	47,222	-	-	-	-	-
Plumbing and inspections	301,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	83,468	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	859,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	22,783,498	119,529	40,322	35,606	376,354	389,000	90,100	17,000	813,000	16,200	153,222	71,100	18,920	11,637	9,605	
<b>Expenses</b>																
Salaries and wages	14,650,781	94,785	-	-	243,722	303,213	71,515	14,529	482,239	12,736	116,329	-	15,146	10,259	8,734	
Benefits	3,877,439	24,744	-	-	73,831	75,780	18,585	2,471	134,373	3,464	31,661	-	1,537	1,017	871	
Transportation	109,161	-	-	-	3,524	894	-	-	127,948	-	2,694	-	1,006	361	-	
Administration (note 9)	2,081,959	-	43,950	35,606	40,616	-	-	-	37,546	-	-	-	505	-	-	
Supplies and materials	753,240	-	-	-	14,661	9,113	-	-	30,894	-	-	71,100	726	-	-	
Small operational equipment	369,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization of tangible capital assets	671,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	22,513,647	119,529	43,950	35,606	376,354	389,000	90,100	17,000	813,000	16,200	150,684	71,100	18,920	11,637	9,605	
Annual surplus	269,851	-	(3,628)	-	-	-	-	-	-	-	2,538	-	-	-	-	

OLHA - MOHLTC mandatory cost-shared  
 CNO - Chief nursing officer  
 CINOT - Children in need of treatment  
 HSO - Healthy Smiles Ontario  
 CID - Infectious Diseases Control Initiative  
 IC - PHN - Infection Prevention and Control Nurses Initiative  
 MOH/AMOH - MOH/AMOH Compensation Initiative  
 SDWS - Small drinking water systems  
 UIIP - Universal Influenza Immunization Program  
 Men. C - Meningococcal vaccine program  
 HPV - Human papilloma virus  
 VBD - Vector borne diseases  
 MCTS - Ministry of Children and Youth Services  
 SFO - Smoke Free Ontario  
 HCFP - Healthy Communities Partnership Fund  
 NFVP - Northern Fruit and Vegetable Program  
 SDoH Nurses - Social Determinants of Health Nurses  
 ISPA - Immunization of School Pupils Act

# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2015

	VBD	MCYS	SFO	HCPF	PHI Practicum	Panorama 2014-15	Panorama 2015-16	SFO Expanded Smoking Cessation	Diabetes Prevention	NFVP	Nurse Graduate Guarantee	ISPA	HIV-Aids Anonymous Testing	SDoH Nurses Initiatives	Non-Ministry	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>																
Provincial grants - one-time	58,592	1,616,658	712,788	9,172	18,000	24,902	90,990	2,213	189,233	136,184	5,459	51,300	62,087	180,500	-	19,149,724
Provincial grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	897,405
Unorganized territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,000
Municipalities	21,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,321,684
Plumbing and inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	301,084
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,468
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	226,538	1,086,395
	80,238	1,616,658	712,788	9,172	18,000	24,902	90,990	2,213	189,233	136,184	5,459	51,300	62,087	180,500	226,538	28,351,555
<b>Expenses</b>																
Salaries and wages	36,158	1,260,306	430,637	-	15,952	19,270	69,818	-	74,331	49,829	5,459	44,304	46,712	145,665	114,767	18,337,096
Benefits	3,662	273,917	113,739	-	1,594	4,879	14,710	-	18,073	5,386	-	4,956	7,574	34,935	18,979	4,748,177
Transportation	9,430	45,449	39,089	660	-	-	-	-	9,150	101	-	2,040	246	-	995	352,748
Administration (note 9)	1,336	9,665	81,889	6,794	-	2,465	2,465	1,463	61,138	600	-	-	1,624	-	15,065	2,422,221
Supplies and materials	27,537	22,118	47,434	1,718	-	753	3,997	750	26,541	80,268	-	-	5,931	-	76,732	1,173,513
Small operational equipment	-	5,403	-	-	454	-	-	-	-	-	-	-	-	-	-	375,133
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	671,791
	78,123	1,616,658	712,788	9,172	18,000	24,902	90,990	2,213	189,233	136,184	5,459	51,300	62,087	180,500	226,538	28,080,679
<b>Annual surplus</b>	2,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	270,876

