

## Financial Statements

# Thunder Bay District Health Unit

December 31, 2018



## Thunder Bay District Health Unit

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## Statement of Administrative Responsibility

The management of the **Thunder Bay District Health Unit** have prepared the accompanying financial statements and are responsible for their accuracy and integrity. These statements consolidate all operations for which the Health Unit has legislative and financial responsibility. The financial statements have been prepared by management in accordance with the accounting principles generally accepted for the public sector as prescribed by the Public Sector Accounting Board (PSAB).

In fulfilling its responsibilities and recognizing the limits inherent in all systems, administration has developed and maintains a system of internal control designed to provide reasonable assurance that Health Unit assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of the financial statements.

The Board of Health reviews and approves the financial statements before such statements are submitted to the Province of Ontario and published for the residents of the participating municipalities. The external auditors have access to, and meet with the Board of Health to discuss their audit and the results of their examination.

The 2018 financial statements have been reported on by the Health Unit's external auditors, BDO Canada LLP. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

**Dr. Janet DeMille**  
Medical Officer of Health /  
Chief Executive Officer

**James McPherson**  
Chair, Board of Health

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**Thunder Bay District Health Unit**

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## Independent Auditor's Report

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To the Members of the Board of Health, Members of Council, Inhabitants and Ratepayers of the Participating Municipalities as listed in Note 13

### Opinion

We have audited the financial statements of Thunder Bay District Health Unit (the Entity), which comprise the statement of financial position as at December 31, 2018, statement of operations and accumulated surplus, statement of changes in net financial assets and 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 Entity as at December 31, 2018, and the results of its operations, changes in its net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

### 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 Entity 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.

### Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Entity'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 the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 Entity'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 Entity'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 Entity 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Thunder Bay, Ontario  
April 17, 2019

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**Thunder Bay District Health Unit****STATEMENT OF FINANCIAL POSITION**

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As at December 31,

	2018 \$	2017 \$ [As Restated Note 3]
<b>FINANCIAL ASSETS</b>		
Cash	4,371,375	4,123,103
Accounts receivable	218,329	359,815
Inventory for resale	20,625	20,276
<b>Total Financial Assets</b>	<b>4,610,329</b>	<b>4,503,194</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	1,471,708	1,378,417
Due to Province of Ontario	513,439	540,130
Deferred revenue (Note 4)	37,968	91,889
Accrued vacation pay	993,105	1,004,489
Vested sick liability (Note 5)	17,154	31,211
<b>Total Financial Liabilities</b>	<b>3,033,374</b>	<b>3,046,136</b>
<b>NET FINANCIAL ASSETS</b>	<b>1,576,955</b>	<b>1,457,058</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net (Schedule 2)	1,700,878	1,887,236
Inventories of supplies	25,613	30,811
Prepaid expenses	134,576	115,095
<b>Total Non-Financial Assets</b>	<b>1,861,067</b>	<b>2,033,142</b>
<b>ACCUMULATED SURPLUS (Schedule 1)</b>	<b>3,438,022</b>	<b>3,490,200</b>

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

## Thunder Bay District Health Unit

### STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31,

	Budget 2018 \$ (Note 14)	Actual 2018 \$ (Schedule 3)	Actual 2017 \$ [As Restated Note 3]
<b>REVENUES</b>	<b>18,697,492</b>	<b>18,318,867</b>	<b>17,295,966</b>
<b>EXPENDITURES</b>			
<b>Operating</b>			
Mandatory Core Programs	12,368,071	12,151,177	11,218,566
Needle Exchange Initiative	124,600	80,747	120,600
Haines Food Safety Initiative	47,900	47,900	47,900
Enhanced Safe Water Initiative	15,500	15,500	15,500
Vector Borne Disease	124,267	124,267	124,267
Small Drinking Water Systems	83,600	83,986	84,371
Unorganized Territories	948,900	948,900	948,900
Land Development	189,682	184,816	183,516
Infectious Disease Control Initiative	555,600	556,586	557,017
Infection Prevention & Control Nurse	90,100	90,100	90,100
Healthy Smiles Ontario	475,600	478,595	472,674
Public Health Nurse Initiative	180,500	180,500	180,500
Harm Reduction Enhancement	250,000	245,464	250,000
HIV Anonymous Testing	60,271	55,377	60,394
Healthy Babies Healthy Children	1,296,335	1,296,894	1,297,643
Smoke Free Ontario	772,200	738,838	758,486
Indigenous First Nations	540,100	459,598	161,340
Nurse Practitioner	143,053	126,079	130,976
Chief Nursing Officer Initiative	121,500	121,500	121,500
Youth Violence Prevention	48,247	21,917	-
Other Funded Programs	261,466	358,240	406,914
	<b>18,697,492</b>	<b>18,366,981</b>	<b>17,231,164</b>
<b>NET (EXPENDITURES)/REVENUES</b>	<b>-</b>	<b>(48,114)</b>	<b>64,802</b>
Loss on disposal of capital assets	-	(4,064)	(1,355)
<b>ANNUAL (DEFICIT)/SURPLUS</b>	<b>-</b>	<b>(52,178)</b>	<b>63,447</b>
<b>ACCUMULATED SURPLUS</b>			
<b>Beginning of Year</b>	<b>3,490,200</b>	<b>3,490,200</b>	<b>3,426,753</b>
<b>End of Year</b>	<b>3,490,200</b>	<b>3,438,022</b>	<b>3,490,200</b>

The accompanying notes are an integral part of these financial statements

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**Thunder Bay District Health Unit****STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**

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For the Year Ended December 31,

	<b>Budget 2018 \$</b>	<b>Actual 2018 \$</b>	<b>Actual 2017 \$</b>
			<i><b>[As Restated Note 3]</b></i>
<b>Annual (Deficit)/Surplus</b>	-	<b>(52,178)</b>	63,447
Acquisition of tangible capital assets	-	<b>(84,262)</b>	(98,528)
Amorization of tangible capital assets	-	<b>266,556</b>	282,873
Loss on disposal of tangible capital assets	-	<b>4,064</b>	1,355
	-	<b>186,358</b>	185,700
Acquisition of supplies inventory	-	<b>(25,613)</b>	(30,811)
Acquisition of prepaid expenses	-	<b>(134,576)</b>	(115,095)
Consumption of supplies inventory	-	<b>30,811</b>	12,495
Use of prepaid expenses	-	<b>115,095</b>	180,618
	-	<b>(14,283)</b>	47,207
Increase in net financial assets	-	<b>119,897</b>	296,354
<b>Net financial assets, beginning of year</b>	<b>1,457,058</b>	<b>1,457,058</b>	1,160,704
<b>Net financial assets, end of year</b>	<b>1,457,058</b>	<b>1,576,955</b>	1,457,058

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



## Thunder Bay District Health Unit

### STATEMENT OF CASH FLOWS

For the Year Ended December 31,

	Actual 2018 \$	Actual 2017 \$
		<i>[As Restated Note 3]</i>
<b>Operating transactions</b>		
Annual (deficit)/surplus	(52,178)	63,447
<b>Uses</b>		
Increase in accounts receivable	-	(180,427)
Increase in inventory	-	(16,483)
Decrease in accounts payable and accrued liabilities	-	(380,777)
Decrease in due to Province of Ontario	(26,691)	-
Decrease in deferred revenue	(53,921)	(191,337)
Decrease in accrued vacation pay and vested sick leave liability	(25,441)	-
Increase in prepaid expenses	(19,481)	-
	(125,534)	(769,024)
<b>Sources</b>		
Decrease in accounts receivable	141,486	-
Decrease in inventory	4,849	-
Increase in accounts payable and accrued liabilities	93,291	-
Increase in due to Province of Ontario	-	397,421
Increase in accrued vacation pay and vested sick leave liability	-	21,710
Decrease in prepaid expenses	-	65,523
	239,626	484,654
<b>Non-cash charges to operations</b>		
Amortization	266,556	282,873
Loss on disposal of tangible capital assets	4,064	1,355
	270,620	284,228
<b>Cash provided by operating transactions</b>	<b>332,534</b>	<b>63,305</b>
<b>Capital Transactions</b>		
Purchase of tangible capital assets	(84,262)	(98,528)
<b>Cash used in capital transactions</b>	<b>(84,262)</b>	<b>(98,528)</b>
Net change in cash	248,272	(35,223)
Cash, beginning of the year	4,123,103	4,158,326
<b>Cash, end of the year</b>	<b>4,371,375</b>	<b>4,123,103</b>

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

## NOTES TO FINANCIAL STATEMENTS

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December 31, 2018

### 1. GENERAL

The Thunder Bay District Health Unit is established under the *Health Protection and Promotion Act*, and provides programs and services in accordance with the legislative mandate for Boards of Health in Ontario.

### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements of the Thunder Bay District Health Unit (Health Unit) are prepared by management in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada). Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgment. The more significant of these accounting policies are as follows:

#### (a) Reporting Entity

These financial statements reflect the financial assets, liabilities, operating revenues and expenditures, reserves and reserve funds, and changes in investment in tangible capital assets of the Health Unit.

#### (b) Basis of accounting

##### Accrual accounting

The Health Unit uses the accrual basis of accounting and recognizes revenues as they are levied or earned and become measurable; expenditures 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

Cash is defined as cash on hand and balances with banks with maturities of three months or less.

##### Inventories held for resale

Inventories held for resale are recorded at the lower of cost and net realizable value, with cost being determined on a first in, first out basis. Assets held for sale are those expected to be sold within one year.

## NOTES TO FINANCIAL STATEMENTS

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December 31, 2018

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Inventory of supplies

Thunder Bay District Health Unit's material and supplies inventory are valued at the lower of cost and net realizable value, with cost being determined on a first in, first out basis.

#### Employee benefits

Vacation pay is charged to operations in the year earned.

#### 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 assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates included in these financial statements are accounts payable and accrued liabilities, estimated useful life of tangible capital assets and contingencies. Actual results could differ from those estimates.

#### Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

##### I. Tangible Capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land Improvements	15 to 30 years
Building	40 years
Machinery & Equipment	3 to 30 years
Vehicles	9 to 15 years

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2018

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- II. Contribution of tangible capital assets  
Tangible capital assets received as contributions are recorded at their fair value at the date of receipt.
- III. Tangible capital assets recorded at nominal value  
Tangible capital assets acquired at no cost, or nominal cost, are recorded at their fair value at the date of acquisition, and that fair value is accounted for as a deferred credit to the tangible capital asset amount recognized.
- IV. Leases  
Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**Revenue recognition**

Grant revenue is recognized as earned when the related expenditure is incurred.

Municipal levies are recognized as earned when the levy is established by the Board of Health through the budget process.

Generated revenues are recognized as earned when the goods or services are rendered, amounts are estimable and collectability is reasonably assured.

**3. PRIOR PERIOD ADJUSTMENT**

During the current year, the Health Unit determined that an accrued vacation pay liability existed that had not been recognized in prior year's financial statements. As a result of the error, in the prior period's financial statements the accrued vacation pay liability and expense was understated. This error has been corrected retroactively with restatement of prior periods. This correction had the following effect on the financial statement amounts presented for comparative purposes:

	<b>Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Salaries & benefits	13,327,011	35,116	13,362,127
Accrued vacation pay	542,812	461,677	1,004,489
Accumulated surplus, beginning of year	3,853,314	(426,561)	3,426,753
Accumulated surplus, end of year	3,951,877	(461,677)	3,490,200
Net financial assets, beginning of year	1,587,265	(426,561)	1,160,704
Net financial assets, end of year	1,918,735	(461,677)	1,457,058

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**Thunder Bay District Health Unit****NOTES TO FINANCIAL STATEMENTS**

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December 31, 2018

**4. DEFERRED REVENUE**

The Thunder Bay District Health Unit operates a number of programs with March 31 fiscal year ends. As such, any funding received but unearned at December 31 is recorded as deferred revenue.

The continuity of deferred revenue is as follows:

	2018 \$	2017 \$
<b>Balance, beginning of year</b>	<b>91,889</b>	283,226
Funding used, net	(53,921)	(191,337)
<b>Balance, end of year</b>	<b>37,968</b>	91,889

**5. LIABILITY FOR EMPLOYEE VESTED SICK LEAVE BENEFITS**

The Thunder Bay District Health Unit provides certain employee benefits which will require funding in future years, namely its Vested Sick Leave Benefits Plan. Under the sick leave benefit plan, unused sick leave days can accumulate and certain employees become entitled to a cash payment when they retire or leave the Health Unit's employment.

**6. PENSION AGREEMENTS**

The Health Unit makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. The amount contributed to OMERS for 2018 was \$1,094,878 (2017 - \$1,038,384) for current service. The Health Unit recognizes the expense related to this plan when contributions are due.

**7. AVAILABLE FINANCING**

The Health Unit has available an operating line of credit of \$500,000 with TD Canada Trust for which the Health Unit has provided a borrowing by-law. There is no balance outstanding on the line of credit at year-end (2017 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.50% (3.45% at year-end) (2017 - 2.70%).

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2018

**8. TANGIBLE CAPITAL ASSETS**

Schedule 2 provides information on the tangible capital assets of the Health Unit by major asset class, as well as accumulated amortization of the assets controlled.

During the year, there were no write-downs of assets (2017 - \$nil).

Interest capitalized during 2018 was \$nil (2017 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2017 - \$nil).

**9. SEGMENTED INFORMATION**

The Thunder Bay District Health Unit provides a wide range of services to citizens of the District of Thunder Bay. For management reporting purposes, the Health Unit's operations and activities are organized and reported by programs. Programs were created for the purposes of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Public health services are provided by programs and their activities are reported in these funds. Certain programs have been separately disclosed in Schedule 3 – Schedule of Revenue and Expenditures.

**10. DESIGNATED ASSETS**

Of the financial assets reported on the Statement of Financial Position, the Health Unit has designated \$2,675,915 (2017 - \$2,385,236) to support reserve funds.

**11. CONTINGENCIES**

All Province of Ontario grants for shared and 100% funded programs are subject to final approval by the Ministry of Health and Long Term Care, or the Ministry of Children, Community and Social Services. Until final approval is given, it is not possible to determine whether any adjustments to the grants will be made.

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**Thunder Bay District Health Unit****NOTES TO FINANCIAL STATEMENTS**

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December 31, 2018

**12. COMMITMENTS**

The Thunder Bay District Health Unit leases branch offices in Marathon, Red Rock, Geraldton, and Terrace Bay. Also, the Health Unit leases significant pieces of office and computer equipment. Future minimum payments by year, and in aggregate under the operating leases, with initial terms of one year or more, consisted of the following at December 31, 2018:

	<b>\$</b>
2019	<b>212,983</b>
2020	<b>141,677</b>
2021	<b>111,959</b>
2022	<b>43,615</b>
2023	<b>3,398</b>
	<b>513,632</b>

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**13. MUNICIPAL LEVIES**

	2018 \$	2017 \$
Township of Conmee	15,461	15,461
Township of Dorion	6,909	6,909
Township of Gillies	10,001	10,001
Municipality of Greenstone	94,309	94,309
Township of Manitouwadge	45,612	45,612
Town of Marathon	73,292	73,292
Municipality of Neebing	44,014	44,014
Township of Nipigon	34,448	34,448
Township of O'Connor	14,374	14,374
Municipality of Oliver-Paipoonge	124,746	124,746
Township of Red Rock	19,905	19,905
Township of Schreiber	25,292	25,292
Township of Shuniah	56,841	56,841
Township of Terrace Bay	32,974	32,974
City of Thunder Bay	2,238,140	2,238,140
	<b>2,836,318</b>	<b>2,836,318</b>

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**14. BUDGETED AMOUNTS**

The budget figures have been restated to conform with the requirements under Public Sector Accounting Board guidelines. As such, the budget figures presented in the financial statements differ from the presentation approved by the Board of Health.

**Thunder Bay District Health Unit**

**Schedule 1**

**SCHEDULE OF ACCUMULATED SURPLUS AND RESERVE FUNDS**

As at December 31,

	Sick Leave Plan Allowance Reserve	Capital Expenditures Reserve	Land Development Reserve	Program Contingency Reserve	Benefit Cost Stabilization Reserve	Safe Food Handling Training Reserve	Tangible Capital Assets less Unfunded Liabilities	Total 2017 \$	Total 2018 \$	[As Restated Note 3]
Balance, beginning of year as previously stated	31,714	1,934,664	125,879	200,000	102,327	244,080	1,313,213	3,951,877	3,853,314	
Prior period adjustment	-	-	-	-	-	-	(461,677)	(461,677)	(426,561)	
Balance, beginning of year as restated	31,714	1,934,664	125,879	200,000	102,327	244,080	851,536	3,490,200	3,426,753	
Interest earned	549	27,250	1,878	2,393	1,500	3,681	(37,251)	-	-	
Allocation to (from) reserve	(13,500)	-	-	13,500	-	-	-	-	-	
Transfers to (from) operating	-	38,086	(51)	84,107	438	(51,092)	(71,488)	-	-	
(Deficit)/Surplus	-	-	-	-	-	-	(52,178)	(52,178)	63,447	
Balance, end of year	18,763	2,000,000	127,706	300,000	104,265	196,669	690,619	3,438,022	3,490,200	



## SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31,

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Total 2018 \$	Total 2017 \$
<b>COST</b>							
Balance, beginning of year	147,300	37,444	3,018,233	2,690,812	17,800	<b>5,911,589</b>	5,871,734
Add: Additions during the year	-	-	-	84,262	-	<b>84,262</b>	98,528
Less: Disposals during the year	-	-	-	36,462	-	<b>36,462</b>	58,673
<b>Balance, end of year</b>	<b>147,300</b>	<b>37,444</b>	<b>3,018,233</b>	<b>2,738,612</b>	<b>17,800</b>	<b>5,959,389</b>	5,911,589
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	-	37,444	1,831,915	2,139,864	15,130	<b>4,024,353</b>	3,798,798
Add: Amortization during the year	-	-	75,456	189,320	1,780	<b>266,556</b>	282,873
Less: Accumulated amortization on disposal	-	-	-	32,398	-	<b>32,398</b>	57,318
<b>Balance, end of year</b>	<b>-</b>	<b>37,444</b>	<b>1,907,371</b>	<b>2,296,786</b>	<b>16,910</b>	<b>4,258,511</b>	4,024,353
<b>NET BOOK VALUE</b>	<b>147,300</b>	<b>-</b>	<b>1,110,862</b>	<b>441,826</b>	<b>890</b>	<b>1,700,878</b>	1,887,236

