

THE CORPORATION OF THE VILLAGE OF SAYWARD

Consolidated Financial Statements

For the year ended December 31, 2012

THE CORPORATION OF THE VILLAGE OF SAYWARD
Elected and Appointed Officials
December 31, 2012

Mayor and Council

Mayor	J MacDonald
Councillor	A Baybrook
Councillor	N Kirschner
Councillor	M Marsh
Councillor	D Mason

Officials

CAO/CFO	D Kiedyk
Public Works Foreman	L Wachs
Fire Chief	J Hansen
Emergency Program Coordinator	S Jewell

THE CORPORATION OF THE VILLAGE OF SAYWARD
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December 31, 2012

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THE CORPORATION OF THE VILLAGE OF SAYWARD
Management's Responsibility for Financial Reporting
December 31, 2012

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards for British Columbia local governments and are outlined under "Significant Accounting Policies" in the notes to the financial statements. Management is responsible for the integrity and objectivity of these statements as well as the supplementary statements and schedules.

Management maintains a system of internal controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Council. The Council reviews internal financial statements and external Audited Financial Statements.

The external auditors, Moeller & Company, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Village's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to financial management of the Corporation of the Village of Sayward and meet when required.

On behalf of The Corporation of the Village of Sayward



Darren Kiedyk

Chief Administrative Officer and Chief Financial Officer

MOELLER & COMPANY

CHARTERED ACCOUNTANTS

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Kyle E. Matthews, B.A., C.A.*
* Incorporated Professional

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Corporation of the Village of Sayward

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of The Corporation of the Village of Sayward, which comprise the consolidated statement of financial position as at December 31, 2012, and the consolidated statements of operations, changes in net financial 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement, whether due to fraud or error.

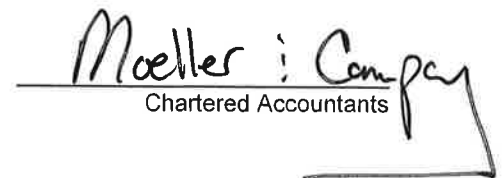
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether 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 consolidated 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 consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Village of Sayward as at December 31, 2012 and its consolidated results of operations, its changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Campbell River, Canada
April 16, 2013


Chartered Accountants

THE CORPORATION OF THE VILLAGE OF SAYWARD
Consolidated Statement of Financial Position
As at December 31, 2012

Statement I

	2012	2011
Financial Assets		
Cash and temporary investments (Note 2)	1,238,066	1,074,073
Accounts receivable (Note 3)	176,484	163,192
	1,414,550	1,237,265
Liabilities		
Accounts payable (Note 4)	80,384	122,570
Deferred revenue (Note 5)	358,408	240,617
Capital lease and long-term debt (Note 6)	119,509	136,558
	558,301	499,745
Net Financial Assets	856,249	737,520
Non-Financial Assets		
Prepaid expenses	10,617	11,703
Tangible capital assets (Note 7)	7,348,443	7,357,548
	7,359,060	7,369,251
Accumulated Surplus (Note 8)	8,215,309	8,106,771
 Commitments and Contingencies (Note 9)		

The Financial Statement Notes are an integral part of the Financial Statements.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Consolidated Statement of Operations
Year Ended December 31, 2012

	2012		2011
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Unaudited)		
	(Note 11)		
Revenue			
Taxation	330,178	329,629	312,433
User fees	135,202	135,097	135,340
Government grants and transfers	394,409	489,588	477,745
Sales of services	62,673	63,023	59,860
Investment and other income	17,711	41,482	31,873
Contributions from others	-	-	2,896
Gain on disposal of tangible capital assets	-	-	2,024
	<u>940,173</u>	<u>1,058,819</u>	<u>1,022,171</u>
Expenses			
General government services	309,917	303,861	246,507
Recreation and parks services	240,097	261,199	328,827
Protective services	117,445	94,239	111,843
Transportation services	75,313	37,833	114,966
Solid waste services	23,400	25,181	23,380
Public works services	47,995	67,945	99,921
Sewer services	86,076	75,706	75,380
Water services	78,886	84,317	68,969
	<u>979,129</u>	<u>950,281</u>	<u>1,069,793</u>
Annual Surplus (Deficit)	(38,956)	108,538	(47,622)
Accumulated Surplus, opening	<u>8,106,771</u>	<u>8,106,771</u>	<u>8,154,393</u>
Accumulated Surplus, end of year	<u>8,067,815</u>	<u>8,215,309</u>	<u>8,106,771</u>

The Financial Statement Notes are an integral part of the Financial Statements.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Consolidated Statement of Changes in Net Financial Assets
Year ended December 31, 2012

	2012		2011
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Unaudited)		
	(Note 11)		
Annual Surplus (Deficit)	<u>(38,956)</u>	<u>108,538</u>	<u>(47,622)</u>
Use of prepaid expenses	-	11,703	13,096
Acquisition of prepaid expenses	-	(10,617)	(11,703)
Acquisition of tangible capital assets	-	(99,159)	-
Amortization of tangible capital assets	97,707	108,264	102,901
Loss on disposal of tangible capital assets	-	-	(2,024)
Proceeds on disposal of tangible capital assets	-	-	2,524
	<u>97,707</u>	<u>10,191</u>	<u>104,794</u>
Change in Net Financial Assets	58,751	118,729	57,172
Net Financial Assets, beginning of year	<u>737,520</u>	<u>737,520</u>	<u>680,348</u>
Net Financial Assets, end of year	<u><u>796,271</u></u>	<u><u>856,249</u></u>	<u><u>737,520</u></u>

The Financial Statement Notes are an integral part of the Financial Statements.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Consolidated Statement of Cash Flows
Year ended December 31, 2012

	<u>2012</u>	<u>2011</u>
Operating Activities		
Annual surplus (deficit)	108,538	(47,622)
Changes in non-cash items:		
Accounts receivable	(13,291)	157,424
Tax sale inventory	-	13,562
Accounts payable	(42,187)	52,367
Deferred revenue	117,791	41,408
Prepaid expenses	1,086	1,393
Amortization of tangible capital assets	108,264	102,901
Gain on disposal of tangible capital assets	-	(2,024)
	<u>171,663</u>	<u>367,031</u>
Cash provided by operating activities	<u>280,201</u>	<u>319,409</u>
Capital Activities		
Acquisition of tangible capital assets	(99,159)	-
Proceeds from disposal of tangible capital assets	-	2,524
Cash provided by capital activities	<u>(99,159)</u>	<u>2,524</u>
Financing Activities		
Capital lease and long-term debt repayments	(15,600)	(22,424)
Actuarial adjustment of long-term debt	(1,449)	(4,267)
Cash applied to financing activities	<u>(17,049)</u>	<u>(26,691)</u>
Net Increase in Cash Position	163,993	295,242
Cash, beginning of year	<u>1,074,073</u>	<u>778,831</u>
Cash, end of year	<u>1,238,066</u>	<u>1,074,073</u>
Supplemental Information:		
Interest received	<u>15,998</u>	<u>15,303</u>
Interest paid	<u>6,783</u>	<u>7,917</u>

The Financial Statement Notes are an integral part of the Financial Statements.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

The Village of Sayward ("Village") was incorporated as a municipality in 1968 under the provisions of the *British Columbia Municipal Act*. Its principal activities are the provision of local government services to residents of the Village, as governed by the *Community Charter* and the *Local Government Act*.

The notes to the Consolidated Financial Statements are an integral part of these financial statements. They provide detailed information and explain the significant accounting and reporting policies and principles that form the basis for these statements. They also provide relevant supplementary information and explanations which cannot be conveniently expressed in the Consolidated Financial Statements.

1. Significant accounting policies

a) Basis of presentation

The Consolidated Financial Statements of the Village are the representation of management prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The Consolidated Financial Statements reflect the combined results and activities of the reporting entity which is comprised of the Operating, Capital and Reserve funds. Inter-fund transactions have been eliminated on consolidation.

b) Revenue recognition

Taxation revenues and user fee revenues are recognized at the time of issuing the property tax notices for the fiscal year.

Sale of services revenues are recognized on an accrual basis, when the service or product is rendered by the Village.

Grant revenues are recognized when the funding becomes receivable.

c) Deferred revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

d) Government transfers

Government transfers, which include legislative grants, are recognized in the financial statements when received or receivable unless the transfer contains stipulations that create a liability, in which case the transfer is recognized as the liability is extinguished.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

e) Tangible capital assets

Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life of the asset commencing the year the asset is put in to service. Donated tangible capital assets are reported at their estimated fair value at the time of donation. Estimated useful lives as follows:

Buildings	20 to 70 years
Furniture, Equipment and Vehicles	10 to 40 years
Roads and Bridges	25 to 75 years
Water Infrastructure	100 years
Sewer and Drainage Infrastructure	100 years

f) Accrued employee benefits

Based on obligations as determined by contractual arrangements and internal policies, employee benefit accruals, which include an allowance for sick leave and vacation entitlement, are recorded in the year in which they are earned.

g) Use of estimates

The preparation of consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the period. Significant areas requiring estimates include the determination of accrued payroll liabilities, amortization expense and provisions for contingencies. As such, actual amounts could differ from the estimates.

h) Financial instruments

The Village's financial instruments consist of cash and temporary investments, accounts receivable, accounts payable, other liabilities and long-term debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest, currency or credit risk arising from these financial instruments.

2. Cash and temporary investments

Included in cash and temporary investments is \$494,851 (2011 - \$488,437) of temporary investments held with the Municipal Finance Authority (MFA) in money market, intermediate and bond funds. These investments are carried at market value which approximates cost.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

3. Accounts receivable

	2012	2011
Property taxes	\$91,507	\$67,361
Other governments	78,551	92,241
Trade and other	6,426	3,590
	<u>\$176,484</u>	<u>\$163,192</u>

4. Accounts payable

	2012	2011
Payroll liabilities	\$24,310	\$28,847
Other governments	17,240	9,315
Trade and other	38,834	84,408
	<u>\$80,384</u>	<u>\$122,570</u>

5. Deferred revenue

	Opening balance	Transfers In	Transfers Out	Interest	Ending balance
Taxes and other	\$2,330	\$2,222	\$(2,330)	\$-	\$2,222
Gas Tax Funds	238,287	63,746	-	7,753	309,786
Kelly Bridge Funds	-	46,400	-	-	46,400
	<u>\$240,617</u>	<u>\$112,368</u>	<u>\$(2,330)</u>	<u>\$7,753</u>	<u>\$358,408</u>

Gas tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Village and the Union of British Columbia Municipalities. Gas tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste, and capacity building projects, as specified in the funding agreements.

The Village received funding during the year from the Government of British Columbia to aid in the construction of the Kelly Bridge. The construction is expected to take place in 2013 and 2014.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

6. Capital lease and long-term debt

	Opening balance	Additions	Principal payments	Actuarial adjustment*	Ending balance
Capital lease					
MFA	\$10,138	\$-	\$(10,138)	\$-	\$-
Long-term debt					
Water Fund					
MFA issue 95	\$32,361	\$-	\$(1,398)	\$(371)	\$30,592
Sewer Fund					
MFA issue 95	94,059	-	(4,064)	(1,078)	88,917
	<u>\$126,420</u>	<u>\$-</u>	<u>\$(5,462)</u>	<u>\$(1,449)</u>	<u>\$119,509</u>
Total	<u>\$136,558</u>	<u>\$-</u>	<u>\$(15,600)</u>	<u>\$(1,449)</u>	<u>\$119,509</u>

*Actuarial Adjustments represent interest earned on sinking funds held by the Municipal Finance Authority. Such interest is used to reduce the principal amount of outstanding debt and is recorded as income in the year in which is earned.

The interest rate on MFA debt issue 95 is 4.170%

Payments of principal on issued debt and capital leases for the next five years are:

	2013	2014	2015	2016	2017
Water Fund	1,398	1,398	1,398	1,398	1,398
Sewer Fund	4,064	4,064	4,064	4,064	4,064
	<u>\$5,462</u>	<u>\$5,462</u>	<u>\$5,462</u>	<u>\$5,462</u>	<u>\$5,462</u>

7. Tangible capital assets

	2012	2011
Land	\$1,882,657	\$1,882,657
Buildings	228,817	203,351
Equipment, furniture and vehicles	340,591	297,825
Engineered structures		
Water	2,316,665	2,346,316
Sewer	2,458,502	2,491,322
Roads and bridges	121,211	136,079
	<u>\$7,348,443</u>	<u>\$7,357,548</u>

For additional information, see the Consolidated Schedule of Tangible Capital Assets (Schedule 1).

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

8. Accumulated surplus

	2012	2011
Operating surplus		
General	\$281,646	\$355,692
Sewer	226,931	191,287
Water	217,465	195,466
	726,042	742,445
Reserves (Schedule 2)	260,333	143,336
Equity in tangible capital assets		
General	2,530,647	2,465,365
Sewer	2,370,470	2,398,148
Water	2,327,817	2,357,477
	7,228,934	7,220,990
Accumulated surplus	8,215,309	\$8,106,771

9. Commitments and contingencies

a) Pension Liability

The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 176,000 active members and approximately 67,000 retired members. Active members include approximately 35,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2009 indicated a \$1,024 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The Village paid \$13,765 for employer contributions to the plan in fiscal 2012, while employees contributed \$9,586 to the plan in fiscal 2012.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

b) Claims for damages

Financial implications of potential claims against the Village, resulting from such litigation and not covered by insurance, are accrued to the extent that amounts can be reasonably estimated. Otherwise, such claims are recognized in the year in which a definitive obligation is determined. It is the opinion of management that the Village has no exposure to any such claims at this time.

c) Regional District debt

Debt issued by the Strathcona Regional District is a direct joint and several liability of the Regional District and each member municipality, including the Village.

d) Municipal Insurance

The Village is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber.

Under the Reciprocal Insurance Exchange Agreement, the Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, not joint and several. The Village irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

e) Commitments

The Village has entered into various commitment agreements. Total payments for the next five years are:

2013	2014	2015	2016	2017
\$3,303	\$3,303	\$3,303	\$-	\$-

10. MFA Debt Reserve Fund

The Village secures its long-term borrowing through the Municipal Finance Authority (MFA). As a condition of these borrowings, a portion of the debenture proceeds is retained by MFA as a debt reserve fund. As at December 31, 2012, the Village debt reserve fund, which is not recorded in the financial statements, was \$6,615 (2011 - \$6,553).

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

11. 2012 Budget

The budget amounts presented throughout these financial statements are unaudited and represent the five year financial plan bylaw approved by the Village board on May 10, 2012.

The financial plan anticipated current year revenues to exceed current year expenditures, which would result in a net surplus with those excess funds to be used to offset capital purchases and future expenditures.

12. Collections for other governments

	2012	2011
Provincial School Levy	\$92,784	\$96,854
Comox Strathcona Regional Hospital District	28,808	28,523
BC Assessment Authority	2,451	2,498
Municipal Finance Authority	8	8
Strathcona Regional District	8,277	9,052
Police	12,858	13,744
	<u>\$145,186</u>	<u>\$150,679</u>

These amounts are collected on behalf of other governments; therefore the balances above are not included in the Village financial statements.

THE CORPORATION OF THE VILLAGE OF SAYWARD
Notes to the Consolidated Financial Statements
Year ended December 31, 2012

13. Segment Reporting by Service

The Village provides various services within various departments. The segmented information as disclosed in Schedule 3 reflects those functions offered by the Village as summarized below:

General government – activities related to the administration of the Village as a whole including central administration, finance, human resources, information systems and legislative and election operations.

Recreation and parks – activities related to all recreational and parks services including the maintenance of parks and facilities for recreational activities.

Protective – activities related to providing for the security of the property and citizens of the Village including policing, fire protection, health and emergency planning.

Transportation – activities related to transportation including maintenance of roads, sidewalks, street lighting and drainage.

Solid waste – activities related to solid waste management.

Public works – activities related to overall maintenance of the Village including green initiatives, building maintenance and insurance, animal control and recycling.

Sewer – activities related to gathering, treating, transporting, storing and discharging sewage or reclaimed water.

Water – activities related to supplying, storing, treating and transporting water.

For each reported segment, revenues and expenses represent amounts that are directly attributable to the segment, in addition to amounts that are allocated to each segment on a reasonable basis. Refer to schedule 3 for segment revenues and expense detail on a comparative basis.

14. Comparative figures

The comparative figures have been reclassified where applicable to conform to the current year's presentation.

THE CORPORATION OF THE VILLAGE OF SAYWARD
 Consolidated Schedule of Tangible Capital Assets
 Year ended December 31, 2012

	General Capital Assets				Engineered Structures			Totals
	Land	Buildings	Equipment Furniture Vehicles	Water	Sewer	Roads Bridges	2012	2011
Cost	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	1,882,657	1,176,651	655,875	2,965,138	3,282,025	572,977	10,535,323	10,554,642
Acquisitions during the year	-	34,105	62,522	-	-	2,532	99,159	-
Disposals and write downs	-	-	-	-	-	-	-	(19,319)
Ending balance	1,882,657	1,210,756	718,397	2,965,138	3,282,025	575,509	10,634,482	10,535,323
Accumulated Amortization								
Opening balance	-	973,302	358,050	618,822	790,703	436,898	3,177,775	3,093,693
Amortization	-	8,637	19,756	29,651	32,820	17,400	108,264	102,901
Disposals and write downs	-	-	-	-	-	-	-	(18,819)
Ending balance	-	981,939	377,806	648,473	823,523	454,298	3,286,039	3,177,775
Net Book Value of Tangible Capital Assets Year Ended December 31, 2012	1,882,657	228,817	340,591	2,316,665	2,458,502	121,211	7,348,443	
Net Book Value of Tangible Capital Assets Year Ended December 31, 2011	1,882,657	203,349	297,825	2,346,316	2,491,322	136,079	-	7,357,548

THE CORPORATION OF THE VILLAGE OF SAYWARD
 Schedule of Change in Reserve Fund Balances
 Year ended December 31, 2012

Schedule 2

	2012										2011	
	Capital Works	Roads	Fire Protection	Rec. Centre Equipment	Rec Comm. Fundraising	Sewer	Land Sale	Internet Maintenance	Small Communities Grant	Total	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue												
Investment income	-	-	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	-	-	-	-	-	-	447,573	447,573	447,573	-
Other income	-	-	61,942	-	-	-	-	6,152	-	68,094	68,094	76,902
	-	-	61,942	-	-	-	-	6,152	447,573	515,667	515,667	76,902
Expenses												
Other expenses	-	-	59,853	-	-	-	-	-	-	59,853	59,853	56,115
Net Surplus												
	-	-	2,089	-	-	-	-	6,152	447,573	455,814	455,814	20,787
Transfers												
Transfers from (to) operating fund	(35,000)	30,000	-	-	-	-	-	-	(333,817)	(338,817)	(338,817)	-
Acquisition of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Change in Reserve Fund Balances												
	(35,000)	30,000	2,089	-	-	-	-	6,152	113,756	116,997	116,997	20,787
Fund Surplus, opening balance												
	35,000	-	12,868	1,193	308	5,320	22,034	21,444	45,169	143,336	143,336	122,549
Fund Surplus, ending balance												
	-	30,000	14,957	1,193	308	5,320	22,034	27,596	158,925	260,333	260,333	143,336

