

Financial statements of

National Indian Brotherhood

March 31, 2017

National Indian Brotherhood

March 31, 2017

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Independent Auditor's Report

To the Executive Council of
National Indian Brotherhood

We have audited the accompanying financial statements of the National Indian Brotherhood (the "Corporation"), which comprise the statement of financial position as at March 31, 2017, and the statements of operations, changes in net assets (deficit) 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.

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 judgement, 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.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2017 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.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants

July 23, 2017

National Indian Brotherhood

Statement of operations year ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Indigenous and Northern Affairs Canada (INAC) (Schedule 1)	15,512,540	6,952,259
Canadian Environmental Assessment Agency (Schedule 2)	233,200	-
Canada Mortgage and Housing Agency (Schedule 2)	405,475	-
Employment and Social Development Canada (Schedule 2)	1,058,946	234,429
Public Safety	-	201,386
Environment Canada (Schedule 2)	140,000	100,000
Elections Canada	-	366,758
Nuclear Waste Management Organization (Schedule 2)	140,853	141,006
Health Canada (Schedule 2)	4,065,772	3,363,513
Canadian Partnership Against Cancer (Schedule 2)	129,896	129,599
Fisheries and Oceans Canada (Schedule 2)	571,166	578,638
Other department (Schedule 2)	1,630,861	1,638,719
	23,888,709	13,706,307
Expenses		
Advertising, promotion and publications	55,701	48,238
Amortization of capital assets	38,164	20,010
Bad debt	-	335,488
Insurance	24,524	30,090
Miscellaneous	2,254	252
Office expenses	1,317,940	991,954
Professional fees	5,557,999	877,595
Regional service delivery	1,498,216	1,227,555
Rent	820,507	828,752
Salaries and benefits	7,765,222	6,240,753
Travel and meetings	6,587,069	2,854,774
	23,667,596	13,455,461
Excess of revenue over expenses	221,113	250,846

The accompanying notes to the financial statements are an integral part of this financial statement.

National Indian Brotherhood

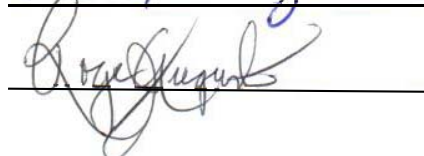
Statement of financial position as at March 31, 2017

	2017	2016
	\$	\$
Assets		
Current assets		
Cash	831,678	2,261
Asset held in trust (Note 3)	15,281	15,281
Grants and contributions receivable (Note 4)	1,401,145	950,447
Other accounts receivable	450,140	479,911
Due from the Trust Fund	90,635	39,747
Goods and Services Tax/Harmonized Sales Tax recoverable	871,245	240,899
Inventory	116,399	31,764
Prepaid expenses	180,097	95,387
	3,956,620	1,855,697
Prepaid expenses	378,805	452,122
Capital assets (Note 5)	314,765	140,036
	4,650,190	2,447,855
Liabilities		
Current liabilities		
Bank loan (Note 9)	-	253,117
Accounts payable and accrued liabilities	4,450,227	1,861,747
Government remittances payable	125,953	170,421
In trust liability (Note 3)	15,281	15,281
Deferred contributions (Note 6)	495,421	191,483
Excess contributions (Note 7)	17,722	535,333
Current portion of long-term debt (Note 8)	96,000	96,000
	5,200,604	3,123,382
Long-term debt (Note 8)	176,000	272,000
	5,376,604	3,395,382
Contingencies and commitments (Notes 9 and 10)		
Net assets (deficit)		
Invested in capital assets	314,765	140,036
Unrestricted deficiency - general operations	(1,041,179)	(1,087,563)
	(726,414)	(947,527)
	4,650,190	2,447,855

On behalf of the Executive Council



Perry Bellegarde, National Chief



Roger Augustine, Regional Chief, Management Committee

The accompanying notes to the financial statements are an integral part of this financial statement.

National Indian Brotherhood

Statement of changes in net assets (deficit)

year ended March 31, 2017

	Invested in capital assets	Unrestricted deficiency - general operations	2017 Total	2016 Total
	\$	\$	\$	\$
Balance, beginning of year	140,036	(1,087,563)	(947,527)	(1,198,373)
Excess of revenue over expenses	-	221,113	221,113	250,846
Acquisition of capital assets	212,893	(212,893)	-	-
Amortization of capital assets	(38,164)	38,164	-	-
Balance, end of year	314,765	(1,041,179)	(726,414)	(947,527)

The accompanying notes to the financial statements are an integral part of this financial statement.

National Indian Brotherhood

Statement of cash flows year ended March 31, 2017

	2017	2016
	\$	\$
Operating activities		
Excess of revenue over expenses	221,113	250,846
Items not affecting cash		
Amortization of capital assets	38,164	20,010
Increase in deferred contributions	303,938	177,034
Increase (decrease) in excess contributions	(517,611)	40,778
	45,604	488,668
Changes in non-cash operating working capital items (Note 11)	1,396,711	199,460
	1,442,315	688,128
Investing activity		
Increase in due from Trust Fund	(50,888)	(39,531)
Acquisitions of capital assets	(212,893)	(19,935)
	(263,781)	(59,466)
Financing activities		
Net change in bank loan	(253,117)	(532,662)
Repayment of long-term debt	(96,000)	(96,000)
	(349,117)	(628,662)
Net cash inflow	829,417	-
Cash, beginning of year	2,261	2,261
Cash, end of year	831,678	2,261

The accompanying notes to the financial statements are an integral part of this financial statement.

National Indian Brotherhood

Notes to the financial statements

March 31, 2017

1. Description of the organization

The National Indian Brotherhood (the "Corporation") was incorporated under Part II of the Canada Corporations Act on September 29, 1970. In June 2014, the Corporation received a Certificate of Continuance under the Canada Not-For-Profit Corporations Act. The Corporation has the following objectives:

- to assist and to work towards solutions for problems facing the First Nations people;
- to operate as a national body to both represent the First Nations people and to disseminate information to them;
- to study, in conjunction with First Nations representatives across Canada, the problems confronting First Nations and to make representations to the government and other organizations on their behalf;
- to assist in retaining the First Nations culture and values; and
- to act as the national spokesperson for First Nations throughout Canada.

The Corporation acts as the secretariat to the Assembly of First Nations ("AFN").

The Corporation is a not-for-profit organization and, as such, is not subject to income taxes.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Basis of presentation

The financial statements do not include the accounts of those of the National Indian Brotherhood Trust Fund (the "Trust Fund"), which is controlled by the Corporation. Summarized financial statements of the Trust Fund are disclosed in note 12 of the financial statements.

Revenue recognition

The Corporation follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue of the appropriate program when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized as revenue of the appropriate program in the year in which the related expenses are incurred.

Contributions received towards the acquisition of capital assets are deferred and amortized to income on the same basis as the related depreciable capital assets are amortized.

Financial instruments

The Corporation initially measures its financial assets and liabilities at fair value. The Corporation subsequently measures all its financial assets and liabilities at amortized cost except for cash which is measured at fair value.

Capital assets

Capital assets are recorded at cost. Contributed capital assets are recorded at estimated fair value at the date of contribution.

Amortization is provided on the straight-line basis over the estimated useful lives of the assets as follows:

Computer equipment	3 years
Office equipment	3 years
Leasehold improvements	10 years

National Indian Brotherhood

Notes to the financial statements

March 31, 2017

2. Significant accounting policies (continued)

Excess contributions

The excess of revenue over expenses of some programs may require repayment and is recorded as a liability. When approval to retain the funds has been received, the excess is then recorded as revenue.

Allocation of expenses

Allocation of administrative expenses between the programs or funding agencies is done in accordance with the stipulated basis of allocation and maximum amounts or percentages mentioned in each of the different contribution agreements entered into by the Corporation.

Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. In the opinion of management, these financial statements reflect, within reasonable limits of materiality, all adjustments necessary to present fairly the results for the years presented. Actual results could differ from these estimates. Assumptions are used in estimating the collectibility of grants and contributions receivable, other accounts receivable, the amount of inventory reserves, useful life of capital assets, the amount of accrued liabilities and the allocation of expenses.

3. Asset held in trust

The Corporation is holding in trust an education fund totaling \$15,281 (2016 - \$15,281) for Kelly Morrissette's children. These funds were donated by individuals and organizations.

4. Grants and contributions receivable

Grants and contributions receivable are as follows:

	2017	2016
	\$	\$
Indigenous and Northern Affairs Canada (INAC)	342,772	183,331
Health Canada	-	318,579
Employment and Social Development Canada	444,007	49,737
Fisheries and Oceans Canada	141,166	56,638
Environment Canada	140,000	100,000
Public Safety	-	242,162
Nuclear Waste Management Organization	100,000	-
Canadian Environment Assessment Agency	233,200	-
	1,401,145	950,447

5. Capital assets

	2017		2016
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Computer equipment	90,936	43,516	47,420
Office equipment	236,570	129,352	107,218
Leasehold improvements	232,415	72,288	160,127
	559,921	245,156	314,765

National Indian Brotherhood

Notes to the financial statements

March 31, 2017

6. Deferred contributions

Changes in the deferred contributions balance are as follows:

	2017	2016
	\$	\$
Balance, beginning of year	191,483	14,449
Contributions received during the year	24,192,647	11,655,626
Contributions recognized as revenue during the year	(23,888,709)	(11,478,592)
Balance, end of year	495,421	191,483

The balance, end of year is comprised of the following:

	2017	2016
	\$	\$
SSHRC - Fishers Western Indigenous Knowledge System	-	9,657
Health Canada	460,280	89,507
Nuclear Waste Management Organization	35,141	75,994
Manitoba Aboriginal & Northern Affairs Canada	-	16,325
	495,421	191,483

7. Excess contributions

Excess contributions are as follows:

	2017	2016
	\$	\$
Indian and Northern Affairs Canada (INAC)	17,722	494,555
Public Safety Canada	-	40,778
	17,722	535,333

8. Long-term debt

	2017	2016
	\$	\$
Term installment loan, maturing January 2020, payable by 5 consecutive monthly payments of \$80,000 followed by 75 consecutive monthly installments of \$8,000 for capital bearing interest at prime plus 1%	272,000	368,000
Current portion	96,000	96,000
	176,000	272,000

Principal payments required in each of the three years are as follows:

	\$
2018	96,000
2019	96,000
2020	80,000

National Indian Brotherhood

Notes to the financial statements

March 31, 2017

8. Long-term debt (continued)

Credit facility

The Corporation has a banking agreement which establishes a demand credit facility for general business purposes up to a maximum of \$2,500,000, bearing interest at prime plus 1%. The loan is secured by a general security agreement representing a first charge over all of the Corporation's assets. The balance outstanding at year-end is \$nil (2016 - \$253,117).

9. Contingencies

The Corporation receives funding from various government agencies based on specific program needs and budgets and allocates certain expenses to the various programs. In many cases, the funding agent has the right to review the accounting records to ensure compliance with the terms and conditions of their programs. At this time, no estimate of the requirements, if any, to reimburse the agencies can be made. Management of the Corporation believes that their allocations of expenses are fair and appropriate in the circumstances. Adjustments to the financial statements as a result of these reviews, if any, will be recorded in the period in which they become known.

10. Commitments

The Corporation is committed to future minimum lease payments under operating leases for office space and equipment for which minimum annual payments for each of the next five years are as follows:

	\$
2018	1,012,465
2019	1,002,390
2020	965,835
2021	802,125
2022 and thereafter	786,784
	<hr/> 4,569,599

11. Changes in non-cash operating working capital items

	2017	2016
	\$	\$
Grants and contributions receivable	(450,698)	(380,471)
Other accounts receivable	29,771	270,166
Goods and Services Tax/Harmonized Sales Tax recoverable	(630,346)	(30,030)
Inventory	(84,635)	(4,151)
Prepaid expenses	(11,393)	89,249
Accounts payable and accrued liabilities	2,588,480	136,331
Government remittances payable	(44,468)	118,366
	<hr/> 1,396,711	<hr/> 199,460

12. Controlled entity

The Corporation appoints the Trustees of the National Indian Brotherhood Trust Fund (the "Trust Fund"), a registered charity under paragraph 149 (l)(f) of the Income Tax Act to administer the Language and Literacy Fund, the Youth Healing Fund, the Research Sponsor Fund, the Heroes of Our Times Fund, the Education Fund, the Metis Fund, and the Education Legacy Fund. The Trust Fund is deemed a non-profit organization under the Income Tax Act (Canada), and accordingly, is not subject to income taxes.

National Indian Brotherhood

Notes to the financial statements

March 31, 2017

12. Controlled entity (continued)

The summarized financial statements of the Trust Fund are as follows:

Summarized statement of financial position		
	2017	2016
	\$	\$
Assets	151,266,206	153,899,032
Liabilities	615,684	107,422
Fund balances	150,650,522	153,791,610
	151,266,206	153,899,032

Summarized statement of operations		
	2017	2016
	\$	\$
Revenue	6,775,793	156,871,654
Expenses	9,916,881	3,225,368
Excess (deficiency) of revenue over expenses	(3,141,088)	153,646,286

13. Executive salaries

By virtue of an Annual General Assembly Resolution (62/98), the National Chief of the Assembly of First Nations (AFN) receives a salary which is adjusted annually in connection with the Consumer Price Index. Similarly, by virtue of a Confederacy of Nations resolution and an Executive Committee resolution, each Regional Chief is allocated a Director's fee. Management and unelected officials are compensated within average industry remuneration levels for their positions.

14. Pension plan

The Corporation contributes to a defined contribution pension plan for its employees and Regional Chiefs. Contributions are up to 8% of an employee's salary. The employer's contributions for the year were \$400,929 (2016 - \$317,587).

15. Financial instruments

Fair value

The fair value of long-term debt is determined using the present value of future cash flows under current financing agreements, based on the Corporation's current estimated borrowing rate for loans with similar terms and conditions. The fair value of the long-term debt as at March 31, 2017 and March 31, 2016 approximates its carrying value.

Credit risk

The risk arises from the potential that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Corporation's various receivables represent credit provided for the Corporation's programs. The credit is provided mainly to the federal government and accordingly presents minimal credit risk to the Corporation.

The maximum credit exposure of the Corporation is represented by the fair value of the investments and various amounts receivable as presented in the statement of financial position.

National Indian Brotherhood

Notes to the financial statements

March 31, 2017

15. Financial instruments (continued)

Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes on the Corporation's cash flows, financial position, investment income and interest expenses. The Corporation's cash, investments, long-term debt and demand credit facility are exposed to interest rate changes. The long-term debt generally bears interest at fixed rates. Consequently, the cash flow exposure is not significant. However, the fair value of loans having fixed rates of interest could fluctuate because of changes in market interest rates. The interest bearing demand credit facility has a limited exposure to interest rate risk due to its short-term maturity. The impact of adverse changes in rates is not considered material.

National Indian Brotherhood

Statement of operations

Indigenous and Northern Affairs Canada (INAC) - Schedule 1

year ended March 31, 2017

	Basic Organizational Capacity	Core Like	Urban Aboriginal Strategy	Additions to Reserve	Specific Claims	Financial Support for the AFN to attend National Women's Summit 2017	WEN'DE Revisited	Supporting Children and Families	AFN Trade Roundtable
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Contribution/grant - INAC	5,545,725	3,190,348	128,694	250,000	300,000	10,000	5,891	442,341	50,000
Miscellaneous	15,598	-	-	-	-	-	-	-	-
Registration fees	758,558	-	-	-	-	-	-	-	-
Trade show fees	12,320	-	-	-	-	-	-	-	-
	6,332,201	3,190,348	128,694	250,000	300,000	10,000	5,891	442,341	50,000
Expenses									
Advertising, promotion and publications	11,034	15,517	-	115	39	-	-	138	-
Allocation of administrative expenses	61,243	-	10,791	-	-	-	-	-	-
Amortization of capital assets	-	-	-	-	-	-	-	-	-
Insurance	6,970	3,054	-	-	815	-	-	-	-
Miscellaneous	100	1,704	-	-	-	-	-	-	-
Office expenses	365,186	170,646	1,307	29,063	15,032	-	-	30,841	709
Professional fees	370,396	1,217,406	13,324	24,784	63,346	-	5,891	62,443	17,460
Regional service delivery	1,387,359	-	-	-	-	-	-	-	-
Rent	227,884	68,125	8,175	14,842	15,438	-	-	50,738	2,177
Salaries and benefits	2,880,629	694,338	46,892	104,110	99,096	-	-	199,070	16,729
Travel and meetings	1,030,335	1,022,175	48,205	77,208	106,652	10,006	-	99,282	13,408
	6,341,136	3,192,965	128,694	250,122	300,418	10,006	5,891	442,512	50,483
Deficiency of revenue over expenses	(8,935)	(2,617)	-	(122)	(418)	(6)	-	(171)	(483)

National Indian Brotherhood

Statement of operations (continued)

Indigenous and Northern Affairs Canada (INAC) - Schedule 1
year ended March 31, 2017

	First Nations Forum on Energy: Next Steps	Housing & Infrastructure/ Emergency Management Network	Emergency Management Network	Education	AFN engagement to develop a Canadian Framework on Clean Growth and Climate Change	2017 Total	2016 Total
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Contribution/grant - INAC	170,000	2,015,476	25,832	1,400,507	1,191,250	14,726,064	6,350,218
Miscellaneous	-	-	-	-	-	15,598	153,419
Registration fees	-	-	-	-	-	758,558	417,454
Trade show fees	-	-	-	-	-	12,320	31,168
	170,000	2,015,476	25,832	1,400,507	1,191,250	15,512,540	6,952,259
Expenses							
Advertising, promotion and publications	38	6,487	-	251	236	33,855	6,795
Allocation of administrative expenses	-	-	-	-	-	72,034	149,196
Amortization of capital assets	-	-	-	-	-	-	118
Insurance	222	634	-	-	1,138	12,833	8,810
Miscellaneous	-	-	-	-	-	1,804	-
Office expenses	7,913	59,409	-	80,700	30,444	791,250	379,715
Professional fees	44,016	786,987	-	166,494	435,442	3,207,989	215,355
Regional service delivery	-	4,139	-	-	-	1,391,498	1,015,997
Rent	9,374	27,704	-	41,049	54,794	520,300	368,622
Salaries and benefits	69,568	242,363	-	452,517	313,311	5,118,623	3,551,997
Travel and meetings	39,086	887,840	25,832	676,415	355,885	4,392,329	1,265,085
	170,217	2,015,563	25,832	1,417,426	1,191,250	15,542,515	6,961,690
Deficiency of revenue over expenses	(217)	(87)	-	(16,919)	-	(29,975)	(9,431)

National Indian Brotherhood

Statement of operations

Other funding agencies - Schedule 2

year ended March 31, 2017

	Employment and Social Development Canada (ESDC)	Environment Canada	Nuclear Waste Management Organization	Canadian Environmental Assessment Agency	Health Canada	University of Ottawa - First Nations Food, Nutrition and Environment Study	Health Canada Chemical Managements Plan	Canadian Partnership Against Cancer
	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
Contribution/grant - other	1,058,946	140,000	140,853	233,200	3,976,125	52,246	19,054	129,896
Contribution/grant - prior years	-	-	-	-	89,507	-	-	-
Miscellaneous	-	-	-	-	140	26	244	-
Registration fees	-	-	-	-	-	-	-	-
Trade show fees	-	-	-	-	-	-	-	-
	1,058,946	140,000	140,853	233,200	4,065,772	52,272	19,298	129,896
Expenses								
Advertising, promotion and publications	1,711	-	48	-	1,397	-	-	63
Allocation of administrative expenses	-	25,000	15,839	-	370,159	4,752	2,885	11,780
Amortization of capital assets	-	-	-	-	4,157	-	-	-
Insurance	754	-	214	-	4,661	-	-	314
Miscellaneous	-	-	-	-	-	-	-	-
Bad debt	-	-	-	-	-	-	-	-
Office expenses	50,843	-	11,050	17,454	210,410	408	1,069	18,828
Professional fees	329,047	20,000	2,297	45,784	1,108,274	-	651	1,390
Regional service delivery	-	-	-	-	70,742	-	-	-
Rent	51,103	-	13,620	6,136	156,125	-	-	11,172
Salaries and benefits	312,663	82,014	97,776	38,147	1,386,451	40,089	14,980	86,549
Travel and meetings	313,052	13,303	12	126,703	753,513	7,000	2,237	-
	1,059,173	140,317	140,856	234,224	4,065,889	52,249	21,822	130,096
Excess (deficiency) of revenue over expenses	(227)	(317)	(3)	(1,024)	(117)	23	(2,524)	(200)

National Indian Brotherhood

Statement of operations (continued)

Other funding agencies - Schedule 2

year ended March 31, 2017

	Dalhousie University SSHRC Fisheries							2017	2016
	Fisheries and Oceans Canada	Canada Mortgage and Housing Corporation	Western Indigenous Knowledge Systems	Public Health Agency of Canada	Transport Canada	Department of Fisheries and Oceans	Other	Total	Total
	\$	\$	\$	\$			\$	\$	\$
Revenue									
Contribution/grant - other	571,166	255,955	43,350	-	75,000	75,000	70,000	6,840,791	4,834,010
Contribution/grant - prior years	-	-	9,657	-	-	-	16,325	115,489	14,449
Miscellaneous	-	149,520	-	57,000	-	-	686,810	893,740	1,204,565
Registration fees	-	-	-	-	-	-	317,322	317,322	587,808
Trade show fees	-	-	-	-	-	-	208,827	208,827	113,216
	571,166	405,475	53,007	57,000	75,000	75,000	1,299,284	8,376,169	6,754,048
Expenses									
Advertising, promotion and publications	814	1,150	482	-	39	-	16,142	21,846	41,443
Allocation of administrative expenses	34,639	33,677	-	-	6,818	6,818	(584,401)	(72,034)	(149,196)
Amortization of capital assets	-	332	-	-	-	-	33,675	38,164	19,892
Insurance	977	196	-	-	-	-	4,575	11,691	21,280
Miscellaneous	-	-	-	-	-	-	450	450	252
Bad debt	-	-	-	-	-	-	-	-	335,488
Office expenses	20,705	16,198	16,745	-	755	884	161,341	526,690	612,239
Professional fees	8,986	220,118	29,421	-	-	394	583,648	2,350,010	662,240
Regional service delivery	-	-	-	29,410	-	-	6,566	106,718	211,558
Rent	34,914	-	-	-	822	4,034	22,281	300,207	460,130
Salaries and benefits	274,866	116,082	-	-	24,248	30,608	142,126	2,646,599	2,688,756
Travel and meetings	195,314	21,854	6,403	159	42,352	32,417	680,421	2,194,740	1,589,689
	571,215	409,607	53,051	29,569	75,034	75,155	1,066,824	8,125,081	6,493,771
Excess (deficiency) of revenue over expenses	(49)	(4,132)	(44)	27,431	(34)	(155)	232,460	251,088	260,277