

THE WAR AMPUTATIONS OF CANADA
FINANCIAL STATEMENTS
DECEMBER 31, 2021

Independent Auditor's Report
Statement of Financial Position
Statement of Changes in Net Assets
Statement of Revenue and Expense
Statement of Cash Flows
Notes to the Financial Statements
Schedule - Allocation of Expenses



CHARTERED
PROFESSIONAL
ACCOUNTANTS

KELLY HUIBERS McNEELY

PROFESSIONAL CORPORATION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The War Amputations of Canada

Qualified Opinion

We have audited the accompanying financial statements of The War Amputations of Canada ("the Association"), which comprise the statement of financial position as at December 31, 2021, and the statements of changes in net assets, revenue and expense, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified 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 Association 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 qualified opinion.

In common with many not-for-profit organizations, the Association derives revenue from cash donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, net revenue, and cash flows from operations for the years ended December 31, 2021 and 2020, current assets as at December 31, 2021 and 2020, and net assets as at the beginning and the end of the years ended December 31, 2021 and 2020. The audit opinion on the financial statements for the year ended December 31, 2020 was also qualified because of the possible effects of this limitation in scope.

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 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.

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

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

- 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.

Kelly Huibers McNeely
Professional Corporation

Stittsville, Ontario
June 29, 2022

Authorized to practise public accounting by
The Chartered Professional Accountants of Ontario

THE WAR AMPUTATIONS OF CANADA

STATEMENT OF FINANCIAL POSITION

As at December 31, 2021

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash (note 3)	\$ 55,279,298	\$ 36,419,905
Short-term investments (note 4)	2,093,671	6,935,895
Accounts receivable	502,924	540,683
Key Tag supplies - at cost	198,113	365,620
Prepaid expenses	<u>169,412</u>	<u>227,109</u>
	58,243,418	44,489,212
OTHER ASSETS		
Capital assets (note 5)	6,772,970	7,620,556
Long-term investments (note 4)	11,655,792	9,436,357
Assets held for pension liability (note 7)	8,942,869	7,488,265
Other (note 8)	176,143	214,155
	\$ 85,791,192	\$ 69,248,545
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 3,820,353	\$ 4,119,239
Pension liability (note 6)	<u>2,904,641</u>	<u>5,882,083</u>
	<u>6,724,994</u>	<u>10,001,322</u>
NET ASSETS		
Unrestricted	12,559,818	8,908,257
Invested in capital assets	6,772,970	7,620,556
Internally restricted (note 9)	59,560,000	42,560,000
Externally restricted for endowment purposes (note 3)	<u>173,410</u>	<u>158,410</u>
	79,066,198	59,247,223
	\$ 85,791,192	\$ 69,248,545

APPROVED ON BEHALF OF THE BOARD

Director

Director

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

THE WAR AMPUTATIONS OF CANADA
STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2021

	Unrestricted	Invested in capital assets	Internally restricted (note 9)	Externally restricted for endowment purposes (note 3)	Total 2021	Total 2020
NET ASSETS - BEGINNING OF YEAR	\$ 8,908,257	\$ 7,620,556	\$ 42,560,000	\$ 158,410	\$ 59,247,223	\$ 49,095,789
Net revenue (expense)	17,801,163	(966,170)	-	-	16,834,993	11,706,520
Remeasurements and other items	2,968,982	-	-	-	2,968,982	(1,555,086)
Endowment contributions	-	-	-	15,000	15,000	-
Transfers from (to)	(17,118,584)	118,584	17,000,000	-	-	-
NET ASSETS - END OF YEAR	\$ 12,559,818	\$ 6,772,970	\$ 59,560,000	\$ 173,410	\$ 79,066,198	\$ 59,247,223

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

THE WAR AMPUTATIONS OF CANADA
STATEMENT OF REVENUE AND EXPENSE

For the year ended December 31, 2021

	2021	2020
REVENUE		
Key Tag Service Division - sheltered workshop for the employment of the disabled (note 1)	\$ 39,528,429	\$ 35,400,820
Bequests	8,728,556	6,143,153
Investment income (loss)	(135,995)	700,971
Donations and miscellaneous (note 13)	<u>760,909</u>	<u>1,857,092</u>
	<u>48,881,899</u>	<u>44,102,036</u>
EXPENSE		
Adult amputee program	2,554,991	3,333,318
At Your Service publication	225,928	197,061
CHAMP program	6,429,611	6,339,947
Corporate donor program	246,661	204,705
Directors' meetings	5,263	7,857
DRIVESAFE program	112,031	96,999
Key Tag Service Division - sheltered workshop for the employment of the disabled	15,842,253	16,143,343
Legal and audit	68,753	57,678
Miscellaneous	77,677	105,929
PLAYSAFE program	2,211,824	2,130,234
Prosthetics research and education funding	464,072	402,490
Public awareness	40,064	69,996
Service bureau and advocacy	2,752,909	2,272,013
Special programs	26,099	70,247
Survivors' subsistence grants	-	3,000
Veterans' issues - special	653,652	582,726
Video distribution	5,735	5,432
Widows' assistance program	<u>329,383</u>	<u>372,541</u>
	32,046,906	32,395,516
NET REVENUE	\$ 16,834,993	\$ 11,706,520

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

THE WAR AMPUTATIONS OF CANADA

STATEMENT OF CASH FLOWS

For the year ended December 31, 2021

	2021	2020
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net revenue	\$ 16,834,993	\$ 11,706,520
Items not affecting cash:		
Amortization of capital assets	820,261	818,960
Loss on disposal of capital assets	145,909	9,930
Changes in fair value of investments	(241,570)	(668,026)
Pension expense	956,721	959,967
Payments for employment benefits	(965,181)	(1,010,754)
Net change in non-cash working capital items:		
Accounts receivable	37,759	670,189
Key Tag supplies - at cost	167,507	(19,221)
Prepaid expenses	57,697	187,439
Other assets	38,012	(12,265)
Accounts payable and accrued liabilities	<u>(298,886)</u>	<u>631,156</u>
	<u>17,553,222</u>	<u>13,273,895</u>
INVESTING ACTIVITIES		
Proceeds on redemption of investments	4,015,941	2,440,629
Purchase of investments	(2,606,186)	(1,427,042)
Purchase of capital assets	<u>(118,584)</u>	<u>(455,775)</u>
	<u>1,291,171</u>	<u>557,812</u>
FINANCING ACTIVITIES		
Endowment contributions	<u>15,000</u>	<u>-</u>
NET CHANGE IN CASH	18,859,393	13,831,707
CASH - BEGINNING OF YEAR	36,419,905	22,588,198
CASH - END OF YEAR	<u>\$ 55,279,298</u>	<u>\$ 36,419,905</u>

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

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

1. PURPOSE OF THE ORGANIZATION AND BASIS OF PRESENTATION

The primary purpose of The War Amputations of Canada ("the Association") is to provide financial and advisory services to those who have lost a limb, limbs or total eyesight in military service in the Armed Forces of Canada or her allies during time of war and to provide similar services to persons resident in Canada who have undergone amputation for causes other than war.

The Association is a registered charity, exempt from income taxes under subsection 149(1)(f) of the Income Tax Act (Canada), and is incorporated under the Canada Not-for-profit Corporations Act.

Key Tag Service Division

In 1946, the Association created the Key Tag Service Division to provide employment for returning disabled veterans from the Second World War. This service was recognized as a sheltered workshop. During the intervening years, disabled Canadians have continued to find employment at the Key Tag Service Division. The Key Tag Service Division is dedicated to providing employment to disabled Canadians.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the accounts of the National Headquarters and the Key Tag Service Division.

Investments

The Association's investments (notes 4 and 7) are measured at fair value using quoted market prices. Changes in fair value are included in the statement of revenue and expense.

Capital Assets

Capital assets are initially recorded at cost and are then amortized over their estimated useful service lives, using the declining-balance method, at the following annual rates:

Buildings	-	5%
Furniture, machinery and equipment	-	25%
Vehicles	-	25%

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received.

Endowment contributions are recognized as direct increases in net assets.

Employee Future Benefits

The Association provides retirement benefits for its Key Tag Service Division employees and their survivors under a defined benefit pension plan ("the Key Tag Service Pension Plan") based on length of service and final average earnings. The Association funds its share of the Key Tag Service Pension Plan. On January 1, 2012, the Key Tag Service Pension Plan was amended so that all future benefits accruing on and after this date for new employees would be on a defined contribution basis.

Certain members of senior management are members of various unfunded defined benefit pension plans (Executive Pension Plans) with benefits paid by the Association based on a fixed percentage of final earnings offset by pension provided by other plans of the Association.

The related accrued benefit obligations are actuarially determined based on the most recently completed actuarial valuation prepared for funding purposes of the Key Tag Service Pension Plan. Under the immediate recognition approach, the total cost, excluding remeasurements and other items, is included in net revenue for the year. Actuarial gains and losses, past service costs and other remeasurements and other items are recognized directly in net assets.

The Association also maintains a defined contribution plan for its National Headquarters employees. Contributions based on 5% of employee earnings are expensed as paid.

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Allocation of Expenses

Occupancy, general office and amortization expenses relating to the National Headquarters are allocated to certain programs in order to reflect support provided to these areas. These expenses are allocated based on estimates of usage.

A portion of other salaries and benefits expenses are allocated to certain programs in order to reflect support provided to these areas. These expenses are allocated based on estimates of time spent by the relevant personnel on these programs.

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting periods. Actual results could differ from those estimates.

3. CASH

The Association receives a significant portion of its funding immediately prior to the year-end. These funds are used to finance the operations of its charitable activities in the ensuing year.

Net assets restricted for endowment purposes include gifts to the Association stipulating the resources be maintained permanently and that only interest earned may be used in designated programs. Endowments are invested in cash. Principal amounts received to date are as follows:

	2021	2020
Ed McAndrew	\$ 25,000	\$ 25,000
Griffith and Christina Lloyd	65,000	50,000
Kerr Estate	53,000	53,000
Lewis Manne	20,000	20,000
Michael Lifshitz	410	410
Robert Elliot	10,000	10,000
	\$ 173,410	\$ 158,410

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

4. INVESTMENTS

	2021	2020
Short-term investments:		
Cash and cash equivalents	\$ 1,199,257	\$ 3,252,282
Guaranteed investment certificates	554,656	3,429,588
Corporate bonds and fixed income notes	339,758	254,025
	\$ 2,093,671	\$ 6,935,895
Long-term investments:		
Government bonds	\$ 654,209	\$ 435,380
Guaranteed investment certificates	2,011,926	856,766
Corporate bonds and fixed income notes	8,781,775	8,036,977
Other	207,882	107,234
	\$11,655,792	\$ 9,436,357

Guaranteed investment certificates bear interest at fixed rates ranging from 1.2% to 2.3% and mature between 2022 and 2026 (2020 - 1.8% to 2.3% and mature between 2021 and 2025).

Government bonds bear interest at fixed rates ranging from 1.1% to 2.7% and mature between 2027 to 2029 (2020 - 2.1% to 2.7% and mature between 2029 and 2030).

Corporate bonds and fixed income notes bear interest at fixed rates ranging from 1.2% to 4.2% and mature between 2022 to 2030 (2020 - 1.2% to 4.2% and mature between 2021 and 2032).

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2021 Net Book Value
Land	\$ 1,725,546	\$ -	\$ 1,725,546
Buildings	9,795,640	6,205,435	3,590,205
Furniture, machinery and equipment	4,039,892	2,582,673	1,457,219
	15,561,078	8,788,108	6,772,970

	Cost	Accumulated Amortization	2020 Net Book Value
Land	1,725,546	-	1,725,546
Buildings	10,147,412	6,246,398	3,901,014
Furniture, machinery and equipment	4,362,847	2,388,881	1,973,966
Vehicles	26,707	6,677	20,030
	\$ 16,262,512	\$ 8,641,956	\$ 7,620,556

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

6. EMPLOYEE FUTURE BENEFITS

Extrapolations of actuarial valuations prepared as at January 1, 2020 indicated the following information as at the measurement dates of December 31 each year:

	2021		
	Executive Pension Plans (note 7)	Key Tag Service Pension Plan	Total
Fair value of plan assets	\$ -	\$ 40,585,251	\$ 40,585,251
Accrued benefit obligation	(9,756,695)	(33,733,197)	(43,489,892)
Pension asset (liability)	\$ (9,756,695)	\$ 6,852,054	\$ (2,904,641)
	2020		
	Executive Pension Plans (note 7)	Key Tag Service Pension Plan	Total
Fair value of plan assets	\$ -	\$ 36,797,762	\$ 36,797,762
Accrued benefit obligation	(9,509,827)	(33,170,018)	(42,679,845)
Pension asset (liability)	\$ (9,509,827)	\$ 3,627,744	\$ (5,882,083)

7. ASSETS HELD FOR PENSION LIABILITY

The following assets are held with the intention to pay pension benefits under the Executive Pension Plans (note 6).

	2021	2020
Manulife Balance Fund	\$ 6,723,359	\$ 5,161,056
Guaranteed investment accounts bearing interest at fixed rates ranging from 1.3% to 2.8% and maturing within five years	2,219,510	2,327,209
	\$ 8,942,869	\$ 7,488,265

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

8. OTHER ASSETS

Other assets represent the present value of donations receivable by the Association as beneficiary of irrevocable gifted charitable remainder life insurance and trust policies.

9. INTERNALLY RESTRICTED NET ASSETS

The National Board of Directors has approved internally restricted net assets for:

- a) long-term commitments made with respect to children enrolled in the Child Amputee (CHAMP) program;
- b) a Special prosthetic and research fund: (i) to address the prosthetic needs of Canadian amputees in circumstances where a standard prosthetic limb will not provide the quality of life required by the amputee; and, (ii) to carry out requisite research with respect to scientific advances in the field of prosthetic limbs; and,
- c) survivors' subsistence grants of \$2,000 per member on the death of an active member and \$1,000 on the death of the spouse. Payment of these grants is at the discretion of the respective branch executives on the basis of need.

	2021	2020
CHAMP program	\$ 54,500,000	\$ 42,500,000
Prosthetics research fund	5,000,000	-
Survivors' subsistence grants	60,000	60,000
	\$ 59,560,000	\$ 42,560,000

10. COMMITMENTS

Minimum annual lease payments relate to office space and equipment leases as follows:

Year ending December 31,				
2022	-	\$	196,356	
2023	-		194,386	
2024	-		93,619	
2025	-		93,619	
2026	-		64,284	

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

11. ADDITIONAL INFORMATION TO COMPLY WITH THE DISCLOSURE REQUIREMENTS OF THE CHARITABLE FUNDRAISING ACT (ALBERTA)

Key Tag Service Division expenses include \$98,913 (2020 - \$109,695) for employees whose principal duties involve fundraising.

12. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations. The Association does not use derivative financial instruments to manage its risks.

Investment Risk

Investments in financial instruments render the Association subject to investment risks. Interest rate risk is the risk arising from fluctuations in interest rates and their degree of volatility. There is also the risk arising from the failure of a party to a financial instrument to discharge an obligation when it is due. Market risk is the risk to the value of a financial instrument due to fluctuations in market prices, whether these fluctuations are caused by factors specific to the investment itself or to its issuer, or by factors pertinent to all investments on the market.

Credit Risk

Credit risk is the risk one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Concentration of Risk

Concentration of risk exists when a significant proportion of the portfolio is invested in securities with similar characteristics or subject to similar economic, political and other conditions, the Association's investments are detailed in notes 4 and 7.

Currency Risk

The Association is exposed to currency risk as the value of financial instruments denominated in US dollars will fluctuate due to changes in the exchange rate. Cash includes \$12,282 (2020 - \$15,362) denominated in US dollars. Investments include \$nil (2020 - \$nil) denominated in US dollars.

THE WAR AMPUTATIONS OF CANADA
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2021

13. COVID-19

On March 11, 2020, the World Health Organization categorized COVID-19 as a global pandemic. The onset of the COVID-19 pandemic has resulted in the federal and provincial governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods, and social distancing, have caused material disruption to businesses and organizations globally. As a consequence for the Association, there has been a limitation on the ability to carry out its purpose, such as:

- Providing financial and advisory services, and artificial limbs, to those in need;
- Providing support and spreading awareness through a variety of in-person events, such as seminars and meetings for child amputees and their families, together with presentations to schools and community groups to educate on subjects such as living with amputation and accident prevention; and,
- Providing employment to disabled Canadians.

Based on recent trends, Management anticipates operations to return to a more robust level in 2022 and/or into 2023.

In addition, the federal government has introduced a variety of financial support programs to aid those impacted by the outbreak. Due to the uncertainty surrounding the economic outlook for the year, the Association applied for and received \$nil (2020 - \$1,191,482) in relation to the Canada Emergency Wage Subsidy (CEWS) program. These claims are based on Management's interpretation of the applicable legislation in the Income Tax Act and are subject to review by Canada Revenue Agency (CRA). Any future CRA adjustments to these CEWS claims will be recorded by the Association in the year of the adjustment.

THE WAR AMPUTATIONS OF CANADA
SCHEDULE - ALLOCATION OF EXPENSES

For the year ended December 31, 2021

	Adult amputee program	At Your Service publication	CHAMP program	Corporate donor program	PLAYSAFE program	Prosthetics research and education funding	Service bureau and advocacy	Veterans' issues - special	Total 2021
Occupancy, general office and amortization	\$ 32,724	\$ 32,724	\$ 196,346	\$ 32,724	\$ 32,724	\$ 65,448	\$ 229,069	\$ 32,724	\$ 654,483
Salaries and benefits	193,204	193,204	1,159,224	193,204	193,204	386,408	1,352,427	193,204	3,864,079
	\$ 225,928	\$ 225,928	\$ 1,355,570	\$ 225,928	\$ 225,928	\$ 451,856	\$ 1,581,496	\$ 225,928	\$ 4,518,562

	Adult amputee program	At Your Service publication	CHAMP program	Corporate donor program	PLAYSAFE program	Prosthetics research and education funding	Service bureau and advocacy	Veterans' issues - special	Total 2020
Occupancy, general office and amortization	\$ 24,981	\$ 24,981	\$ 149,883	\$ 24,981	\$ 24,981	\$ 49,962	\$ 174,866	\$ 24,981	\$ 499,616
Salaries and benefits	172,080	172,080	1,032,478	172,080	172,080	344,160	1,204,559	172,080	3,441,597
	\$ 197,061	\$ 197,061	\$ 1,182,361	\$ 197,061	\$ 197,061	\$ 394,122	\$ 1,379,425	\$ 197,061	\$ 3,941,213