

THE ENGLISH VERSION IS THE AUTHORITATIVE
VERSION OF THIS REPORT

**Nunavut
Western Canada Lottery
Annual Report**

April 1, 2023 to March 31, 2024

Prepared August 2024
Community and Government Services
Government of Nunavut

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The English version is the authoritative version of this report.

Nunavut Lotteries Overview

The Western Canada Lottery Corporation is a non-profit organization authorized to manage, conduct, and operate lottery and gaming-related activities as an agent for its members, the governments of Alberta, Manitoba, and Saskatchewan. The governments of Northwest Territories, Nunavut, and Yukon participate as associate members.

The marketing and sale of Western Canada Lottery products is managed through an agreement (the Agreement) between the Northwest Territories Lottery Commission (the Commission), Northwest Territories and Nunavut Lotteries (NWT & NU Lotteries), and the Government of Nunavut's (GN) Department of Community and Government Services (CGS).

The Commission was established in 2019 through the Government of Northwest Territories' (GNWT) *Western Canada Lottery Act* and is responsible for overseeing the management of the Western Canada Lottery Program in the Northwest Territories and Nunavut.

The Western Canada Lottery Program in the Northwest Territories and Nunavut is delivered through NWT & NU Lotteries. Based in Yellowknife, NWT & NU Lotteries has a manager and two staff who report to the GNWT's Director of Sport, Recreation and Youth.

As of March 31, 2024, there were five Western Canada Lottery terminals operating in the following four Nunavut communities: Baker Lake, Iqaluit (2), Kugaaruk, and Rankin Inlet. In 2023/24, 10 terminals were approved for installation, including the one operating in Kugaaruk. It is expected that by the end of 2024/25, six more terminals will be in operation for a total of 11 in the territory.

Commission Activities

The main responsibility of the Northwest Territories Lottery Commission is to oversee the management and operation of NWT & NU Lotteries, which includes:

- Implementing the NWT & NU Lotteries Marketing and Gaming Strategy.
- Reviewing applications from new retailers.
- Overseeing existing retailer compliance.
- Ensuring all financial transactions relating to the provision of the lottery program flow through the GNWT Physical Activity, Sport and Recreation Fund and separate financial records are maintained for Northwest Territories and Nunavut operations.
- Undertaking a review of unaudited financial information.
- Executing the Agreement on behalf of the Government of Nunavut for the marketing and sales of Western Canada Lottery products in Nunavut.

2023/24 Commission Activities

- The Commission met quarterly virtually with the CGS Director of Sport and Recreation attending on behalf of the Government of Nunavut.
- The Commission reviewed a new marketing strategy for NWT & NU Lotteries.
- The Commission appointed a new Chair, the new Director of Sport, Recreation and Youth for the GNWT's Department of Municipal and Community Affairs.
- Ten terminals were approved as part of Nunavut's expansion.
- Installation and operation of one new terminal began for Koomiut Co-op in Kugaaruk.

2023/24 Lottery Terminal Approvals

Location	Approval Date	Status
1. Northern Store #310 (Sanirajak)	July 24, 2023	Installed; not yet operating
2. Northern Store #528 (Mittimatalik-Pond Inlet)	July 24, 2023	In progress; to be installed in fiscal year 2025-2026
3. Koomiut Co-op (Kugaaruk)	September 22, 2023	Installed; began operating in fiscal year 2024 - 2025
4. Northern Store #510 (Pangnirtung)	September 22, 2023	Installed; begins operating in fiscal year 2025 - 2026
5. Northern Store #170 (Kugluktuk)	January 17, 2024	In progress
6. Northern Store #590 (Sanikiluaq)	January 17, 2024	Installed; begins operating in fiscal year 2025-2026
7. Northern Store Quick Stop #363 (Iqaluit)	February 16, 2024	In progress
8. Northern Store #361 (Iqaluit)	February 16, 2024	On hold
9. Northern Store #150 (Cambridge Bay)	February 16, 2024	Installed; begins operating in fiscal year 2025-2026
10. Northern Store Quick Stop #551 (Rankin Inlet)	February 16, 2024	In progress; to be installed in fiscal year 2025 -2026

Communications and Engagement

In 2018, CGS commissioned a review of the sale and marketing of Western Canada Lottery products in Nunavut and the potential for expansion. One of the recommendations was that the GN develop a communications strategy before expanding the number of lottery terminals in the territory. The recommendation specified that the strategy should include details on the expansion and how profits are spent and should be directed to municipalities and the public. In November 2021, CGS pursued this recommendation by retaining an Iqaluit-based contractor to develop and implement a communications strategy. Throughout 2023/24, CGS continued to work with the contractor on the communications strategy.

Communications have been developed about the allocation of funds generated from the sale of Western Canada Lottery products in Nunavut as well as about responsible gambling. In Nunavut, businesses applying for a Western Canada Lottery terminal must have a letter of support from their municipal council for their application to be approved, so communications have also been prepared to inform municipalities of their role in welcoming lotteries into their community. These resources will be implemented in Fall 2024.

Fund Administration

The Nunavut Lottery Financial Statements (see Appendix A) detail the sales and revenues resulting from the operation of Western Canada Lottery terminals in Nunavut for 2023/24.

Nunavut's *Western Canada Lottery Act* mandates that profits from Western Canada Lottery product sales in the territory go toward sport and recreation opportunities for Nunavummiut. Given that the GN annually invests over \$4.5 million dollars into the Sport and Recreation Grants and Contributions Program, identifying where each dollar comes from in that budget line will only be reported on if lottery profits exceed the GN's total investment.

Appendix A: Audited Financial Statements 2023–2024

NUNAVUT LOTTERY
GOVERNMENT OF NUNAVUT
Department of Community and Government Services

FINANCIAL STATEMENTS

March 31, 2024

NUNAVUT LOTTERY
Financial Statements
Year ended March 31, 2024

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with the terms and conditions of the Joint Lottery Marketing Agreement between the Government of Nunavut, the Western Canada Lottery Commission and the Northwest Territories Lottery Commission.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained.

The financial statements have been reported on by EPR Yellowknife Accounting Professional Corporation. Their report outlines the scope of their examination and their opinion on the financial statements.



Ms. Mariele Depeuter
Director, Sport and Recreation
Community and Government Services
Government of Nunavut
September 5, 2024

INDEPENDENT AUDITOR'S REPORT Opinion on Compliance with the Agreement

To the Government of Nunavut NU Western Canada Lotteries

We have undertaken a reasonable assurance engagement of the Nunavut Lottery's compliance for the year ended March 31, 2024, with the terms and conditions ("the specified requirements") of the Joint Lottery Marketing Agreement ("the Agreement") dated April 1, 1999 and amended on March 31, 2023, between the Government of Nunavut, the Western Canada Lottery Commission ("WCLC"), and the Northwest Territories Lottery Commission ("NWTLIC").

Management Responsibility

Management is responsible for Nunavut Lottery's compliance with the specified requirements of the Agreement. Management is also responsible for such internal control as management determines necessary to enable the Nunavut Lottery's compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on Nunavut Lottery's compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3530, Attestation Engagements to Report on Compliance. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether Nunavut Lottery complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with the specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about Nunavut Lottery's compliance with the specified requirements. The nature, timing and extent of procedures selected depend on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material non-compliance with the specified requirements, 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 non-compliance 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.

INDEPENDENT AUDITOR'S REPORT – cont'd.
Opinion on Compliance with the Agreement

- 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 Nunavut Lottery's internal control.

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

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, Nunavut Lottery complied with the specified requirements established in the Agreement during the year ended March 31, 2024, in all significant respects.

EPR Yellowknife Accounting Prof. Corp.

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants
Yellowknife, NT
September 5, 2024

INDEPENDENT AUDITOR'S REPORT Opinion on the Financial Statements

To the Government of Nunavut NU Western Canada Lotteries

Opinion

We have audited the accompanying Annual Statement of Financial Position and Operations, and the related notes (hereinafter referred to as the “statements”), for the year ended March 31, 2024, prepared in accordance with the terms and conditions of the Joint Lottery Marketing Agreement (“the Agreement”) dated April 1, 1999 and amended on March 31, 2023, between the Government of Nunavut, the Western Canada Lottery Commission (“WCLC”), and the Northwest Territories Lottery Commission (“NWTLC”). The Nunavut Lottery is delivered and administered by NWTLC under the terms and conditions of the Agreement. These statements are the responsibility of the Government of Nunavut. Our responsibility is to express an opinion on these statements based on our audit.

In our opinion, the accompanying statements of Nunavut Lottery for the year ended March 31, 2024 are prepared, in all material respects, in accordance with the financial reporting provisions of the Agreement.

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 Auditors' Responsibilities for the Audit of the Statements section of our report. We are independent of Nunavut Lottery in accordance with the ethical requirements that are relevant to our audit of the 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.

Emphasis of Matter – Restriction on Use

We draw attention to the fact that the statements have been prepared in accordance with the Agreement referred to above. The statements are prepared to provide information to the Government of Nunavut and NWTLC. As a result, the statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation and fair presentation of these statements in accordance with financial reporting provisions of the Agreement, and for such internal control as management determines is necessary for compliance with the established criteria and to enable the preparation of the statements that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the 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

INDEPENDENT AUDITOR'S REPORT – cont'd.
Opinion on the Financial Statements

expected to influence the economic decisions of users taken on the basis of the statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 Nunavut Lottery's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the statements, including the disclosures, and whether the 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.

EPR Yellowknife Accounting Prof. Corp.

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants
Yellowknife, NWT
September 5, 2024

NUNAVUT LOTTERY
Statement of Financial Position
For The Year Ended March 31, 2024

	2024	2023
Financial Assets		
Due from NWT Lottery Commission	\$ 526,419	\$ 544,942
	526,419	544,942
Liabilities		
Accounts payable and accrued liabilities	15,750	37,800
	15,750	37,800
Net Financial Assets	510,669	507,142
Accumulated Surplus		
Balance, beginning of year	507,142	480,869
Excess of revenue over expenses per page 2	510,668	525,878
Funds remitted to the Government of Nunavut	(507,141)	(499,605)
Accumulated surplus, end of year	510,669	507,142
	526,419	544,942

On behalf of the Nunavut Lottery


Gov't of Nunavut, Dept. of Community and Government Services

Mariele dePeuter - Director
Sport & Recreation Division

NUNAVUT LOTTERY
Statement of Operations
For The Year Ended March 31, 2024

	2024	2023
Revenues		
Lottery Revenue, Net (Schedule 1)	\$ 670,528	\$ 679,686
	670,528	679,686
Expenses		
Audit and accounting	15,750	9,450
Postage and freight	12,506	12,889
	28,256	22,339
Excess before allocation	642,272	657,347
Corporate Overhead Allocation (Note 8)	131,604	131,469
Excess of revenue over expenses	\$ 510,668	\$ 525,878

On behalf of the Nunavut Lottery



Gov't of Nunavut, Dept. of Community and Government Services

Mariele dePeuter - Director
Sport & Recreation Division

NUNAVUT LOTTERY

Notes to Financial Statements

For The Year Ended March 31, 2024

1. ORGANIZATION AND JURISDICTION

The Northwest Territories Lottery Commission (NWTLC) has agreements with the Western Canada Lottery Corporation (Western Canada Lottery Corporation Agreement, signed June 17, 2019) and the Government of Nunavut (Joint Lottery Marketing Agreement, signed June 19, 2019) for the purpose of conducting and managing the sale of Western Canada Lottery products. The NWTLC was appointed to assist in the joint marketing of the Western Canada Lottery (the "Lottery") in the Territory of Nunavut. The Joint Lottery Marketing Agreement was updated on March 31, 2023 and expires March 31, 2027 unless terminated earlier in accordance with the Agreement or renewed by mutual parties.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with the financial reporting provisions of the Joint Lottery Marketing Agreement between the Government of Nunavut, the Western Canada Lottery Corporation and the Northwest Territories Lottery Commission. The significant accounting policies used are as follows:

- a) Funds received from Western Canada Lottery Corporation are recognized as revenue only when the draw has been completed.
- b) Financial assets, consisting of due from NWT Lottery Commission, are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

3. NET SALES FOR THE PERIOD

	\$	%
Eastern Arctic / Nunavut (<i>Schedule 3</i>)	\$ 2,601,645	14.39
Western Arctic / NWT (<i>Schedule 3</i>)	15,476,303	85.61
Total	\$ 18,077,948	100.00

The financial statements for Nunavut Lottery have a discrepancy in sales between the lottery sales reported in schedules 1 and 2 compared to schedule 3 and note 3. This discrepancy is due to differences in how sales are captured in reports. The Western Canada Lottery Corporation accounting uses draw-based accounting to account for sales, only counting sales once the draw has happened, regardless of when the money has come in. The report used by NWT/NU Lotteries uses a mix between draw-based accounting and calendar-based accounting, meaning that sales are counted the day a ticket is purchased. As an example, all dollars spent in the month are accounted for. If a ticket is bought on April 30th but the draw is May 1st, a calendar-based report shows it as an April sale. Western Canada Lottery Corporation provides audited statements done by Deloitte and all sales by Nunavut are correct. Work is being conducted so that the reports align and there is not a discrepancy in reported sales.

NUNAVUT LOTTERY
Notes to Financial Statements
For The Year Ended March 31, 2024

4. NUMBER OF TERMINALS

	#	%
Eastern Arctic / Nunavut		
April 1, 2023 to February 29, 2024	4	
Multiply by number of months	<u>11</u>	
	44	
March 1, 2024 to March 31, 2024	5	
Multiply by number of months	<u>1</u>	
	5	
Weighted average number of terminals	4.08	10
Western Arctic / NWT		
April 1, 2023 to June 30, 2023	36	
Multiply by number of months	<u>3</u>	
	108	
July 1, 2023 to March 31, 2024	37	
Multiply by number of months	<u>9</u>	
	333	
Weighted average number of terminals	36.75	90
Total	40.83	100

5. ACTUAL COST

Actual cost will be charged as the expenses are incurred.

NUNAVUT LOTTERY**Notes to Financial Statements**

For The Year Ended March 31, 2024

6. COMMUNICATIONS**Eastern Arctic / Nunavut****Wireless Locations**

April 1, 2023 through February 29, 2024	2	
Multiply by number of months	<u>11</u>	
Total months	22	
Monthly cost per terminal	<u>84.00</u>	
Fixed cost for eastern non-satellite terminals		1,848

March 1, 2024 through March 31, 2024	3	
Multiply by number of months	<u>1</u>	
Total months	3	
Monthly cost per terminal	<u>84.00</u>	
Fixed cost for eastern non-satellite terminals		252

Wireline Locations

April 1 through March 31, 2024	2	
Multiply by number of months	<u>12</u>	
Total months	24	
Monthly cost per terminal	<u>684.60</u>	
Fixed cost for eastern terminals on satellite		16,430

Total communications cost per WCLC	113,731	
Less: Fixed communication costs	<u>-</u>	
Other communications costs, total	113,731	
Multiply by: Percentage of sales, Nunavut		

Total - to Schedule 1		18,530
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7. AMORTIZATION

	\$	%	\$
50% based on percentage of sales	76,965	14.39	11,076
50% based on number of terminals	76,965	10.00	7,697
Total - to Schedule 1	153,930		18,773

8. CORPORATE OVERHEAD ALLOCATION (COA)

The corporate overhead allocation is calculated as 20% of total Nunavut Lottery net income before overhead allocation (excluding professional fee expenses). The corporate overhead allocation amount is deducted from amount due from NWT Lottery Commission.

	\$
Nunavut Net Income before COA (excluding professional fee)	658,022
Multiply by: COA charge	20%
Total - to Statement of Operations	131,604

9. OTHER EXPENSES

Any, and all, costs associated with loss of revenue as a result of theft, fraud, collusion or other acts at the Eastern retailers will be the responsibility of the Nunavut government, not NWT Lottery Commission or the Government of the Northwest Territories.

10. MEDIA EXPENSE

The media expense *per Schedule 1* is based on the total media expense before management fee multiplied by the percentage of terminals located in Nunavut.

	\$	%	\$
Based on number of terminals	229,133	14.39%	32,975

11. FINANCIAL INSTRUMENTS

Financial instruments consist of due from NWT Lottery Commission and accrued liabilities. Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant interest, currency or credit risks. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

NUNAVUT LOTTERY**Schedule Of Lottery Revenue, Net**

(See Schedule 2 for Calculations of Actual Amounts)

For The Year Ended March 31, 2024

Schedule 1

	2024	2023
Revenue		
Lottery ticket sales	\$ 2,839,846	\$ 2,798,429
Direct Expense		
Free tickets	86,478	108,634
Prizes	1,685,978	1,620,171
Retailer commissions	158,774	157,255
Ticket printing	55,985	57,788
	1,987,215	1,943,848
Net ticket sales revenue	852,631	854,581
Interest and other income	10,974	5,242
Operating income	863,605	859,823
Corporate Expenses		
Amortization (Note 7)	18,773	17,628
Communications (Note 6)	18,530	29,992
Cost of premises	2,047	1,896
Draws and winning numbers publication	531	553
Employee development	792	403
Equipment	12,413	13,379
Freight and product transport	572	492
Goods and services tax	14,804	14,297
I.L.C. expense	1,745	2,444
Insurance and bank charges	1,481	3,199
Media & advertising (Note 10)	32,975	16,837
Overhead allocation	(49)	(35)
Payment to Government of Canada	30,599	27,761
Presentations, publications and miscellaneous	1,169	562
Professional fees	16,076	12,596
Promotion	1,059	1,125
Supplies	228	240
Travel	329	213
Wages and benefits	39,003	36,555
	193,077	180,137
Excess of revenue over expenses	\$ 670,528	\$ 679,686

NUNAVUT LOTTERY**Calculation of Amounts****Schedule 2****For Schedule of Lottery Revenue, Net**

(Amounts derived from Western Canada Lottery Corporation Financial Statements)

For The Year Ended March 31, 2024

	Actual Total	Nunavut Percentage %	Nunavut Amount
Revenue			
Lottery ticket sales (Note 3)	19,733,127	14.39	2,839,846
Interest and other income	76,252	14.39	10,974
	19,809,379	-	2,850,820
Direct Expenses			
Free tickets	1,021,662	-	86,478
Prizes	10,535,705	-	1,685,978
Retailer commissions	1,052,465	-	158,774
Online transactional costs (NU is not legislated for online costs)	34,949	-	-
Ticket printing	283,425	-	55,985
	12,928,206	-	1,987,215
Operating income	6,881,173		863,605
Corporate Expenses			
Amortization (Note 7)	153,930	-	18,773
Communications (Note 6)	113,731	-	18,530
Cost of premises	14,221	14.39	2,047
Draws and winning numbers publication	3,692	14.39	531
Employee development	5,505	14.39	792
Equipment	86,251	14.39	12,413
Freight and product transport	3,973	14.39	572
Goods and services tax	102,866	14.39	14,804
I.L.C. expense	12,124	14.39	1,745
Insurance and bank charges	10,293	14.39	1,481
Media & advertising (Note 10)	229,133	14.39	32,975
Overhead allocation	(343)	14.39	(49)
Payment to Government of Canada	212,624	14.39	30,599
Presentations, publications and miscellaneous	8,125	14.39	1,169
Professional fees	111,705	14.39	16,076
Promotion	7,357	14.39	1,059
Supplies	1,582	14.39	228
Travel	2,285	14.39	329
Wages and benefits	271,021	14.39	39,003
	1,350,075		193,077
Excess of revenue over expenses	5,531,098		670,528

Nunavut Lottery
Continuity of Monthly Sales and Percentages
For the year ended March 31, 2024

Schedule 3

	Net Sales			Monthly Percentage		Cumulative Net Amount			Cumulative Percentage	
	East \$	West \$	TOTAL \$	East %	West %	East \$	West \$	TOTAL \$	East %	West %
April 30, 2023	201,885	1,425,025	1,626,910	12.41%	87.6%	201,885	1,425,025	1,626,910	12.41%	87.59%
May 31, 2023	212,752	1,345,132	1,557,884	13.66%	86.3%	414,637	2,770,157	3,184,794	13.02%	86.98%
June 30, 2023	200,443	1,311,758	1,512,201	13.26%	86.7%	615,080	4,081,915	4,696,995	13.10%	86.90%
July 31, 2023	229,770	1,491,633	1,721,403	13.35%	86.7%	844,850	5,573,548	6,418,398	13.16%	86.84%
August 31, 2023	211,371	799,825	1,011,196	20.90%	79.1%	1,056,221	6,373,373	7,429,594	14.22%	85.78%
September 30, 2023	232,843	1,066,343	1,299,186	17.92%	82.1%	1,289,064	7,439,716	8,728,780	14.77%	85.23%
October 31, 2023	210,312	1,274,315	1,484,627	14.17%	85.8%	1,499,376	8,714,031	10,213,407	14.68%	85.32%
November 30, 2023	221,410	1,182,254	1,403,664	15.77%	84.2%	1,720,786	9,896,285	11,617,071	14.81%	85.19%
December 31, 2023	232,765	1,458,710	1,691,475	13.76%	86.2%	1,953,551	11,354,995	13,308,546	14.68%	85.32%
January 31, 2024	200,910	1,279,216	1,480,126	13.57%	86.4%	2,154,461	12,634,211	14,788,672	14.57%	85.43%
February 29, 2024	217,799	1,450,298	1,668,097	13.06%	86.9%	2,372,260	14,084,509	16,456,769	14.42%	85.58%
March 31, 2024	229,385	1,391,794	1,621,179	14.15%	85.9%	2,601,645	15,476,303	18,077,948	14.39%	85.61%
	<u>2,601,645</u>	<u>15,476,303</u>	<u>18,077,948</u>							