

Financial Statements of

**BIG BROTHERS BIG SISTERS OF
SASKATOON AND AREA INC.**

Year ended June 30, 2018



INDEPENDENT AUDITORS' REPORT

To the Members of Big Brothers Big Sisters of Saskatoon and Area Inc.

We have audited the accompanying financial statements of Big Brothers Big Sisters of Saskatoon and Area Inc. which comprise the statement of financial position as at June 30, 2018, the statements of revenues and expenses, net assets, and cash flows for the year then ended, and notes and schedules, comprising 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.

Auditors' 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 our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider 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 qualified audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, Big Brothers Big Sisters of Saskatoon and Area Inc. derives revenue from fundraising and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to amounts recorded in the records of Big Brothers Big Sisters of Saskatoon and Area Inc. Therefore, we were not able to determine whether, as at and for the years ended June 30, 2018 and June 30, 2017, any adjustments might be necessary to fundraising and donations revenue and deficiency of revenues over expenses reported in the statement of revenues and expenses, deficiency of revenues over expenses on the statement of cash flows and current assets and net assets in the statement of financial position. This caused us to qualify our audit opinion on the financial statements as at and for the year ended June 30, 2018.



Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Saskatoon and Area Inc. as at June 30, 2018 and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

KPMG LLP

Chartered Professional Accountants

September 19, 2018
Saskatoon, Canada

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Statement of Financial Position

June 30, 2018, with comparative information for 2017

	2018	2017 (restated- Note 12)
Assets		
Current assets:		
Cash and cash equivalents	\$ 190,521	\$ 47,278
Accounts receivable	55,245	108,327
Short term investments	1,202	30,613
Prepaid expenses and deposits	11,237	18,770
	<u>258,205</u>	<u>204,988</u>
Land, building and equipment (note 2)	579,462	605,515
	<u>\$ 837,667</u>	<u>\$ 810,503</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 3)	\$ 85,557	\$ 83,137
Deferred revenue (note 4)	86,743	25,217
Current portion of long-term debt (note 5)	6,436	6,252
Current portion of deferred contributions for interest on long-term debt (note 5)	11,404	9,504
	<u>190,140</u>	<u>124,110</u>
Long-term debt (note 5)	191,882	147,716
Deferred contributions for interest on long-term debt (note 5)	83,586	75,539
Deferred contributions for equipment (note 6)	2,729	5,148
Net assets:		
Operating surplus	15,903	96,634
Equity in land, building and equipment	353,427	361,356
	<u>369,330</u>	<u>457,990</u>
	<u>\$ 837,667</u>	<u>\$ 810,503</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Statement of Revenues and Expenses

Year ended June 30, 2018, with comparative information for 2017

	2018	2017 (restated- Note 12)
Revenues:		
Fundraising	\$ 303,453	\$ 281,209
Provincial Government - Ministry of Social Services	279,242	279,245
United Way	142,706	158,788
National Crime Prevention Strategy	107,242	100,647
Saskatchewan Indigenous Mentoring Partnership	63,500	170,000
Donations	62,163	32,922
Other grant revenue	61,101	45,667
Corporate grant revenue	60,151	68,717
Community Initiatives Fund	58,225	96,886
City of Saskatoon	48,364	46,751
Rent	34,805	26,613
Interest	2,473	1,942
Canada Immigration and Citizenship	-	89,509
	<u>1,223,425</u>	<u>1,398,896</u>
Expenses:		
Wages	809,813	899,748
Benefits	101,354	144,338
Program activities	85,107	65,845
Fundraising	73,898	105,377
Rent, occupancy and utilities	60,192	66,554
Insurance	25,553	16,355
Professional fees	21,735	24,170
Staff and board development	21,617	20,322
Office supplies and miscellaneous	20,318	20,624
Property taxes	19,664	18,051
Travel	16,411	17,108
Membership fees	15,734	16,901
Bad debt	9,000	-
Volunteer recruitment and promotion	4,724	7,037
	<u>1,285,120</u>	<u>1,422,430</u>
Deficiency of revenue over expenses before the undernoted	(61,695)	(23,534)
Amortization of building and equipment	(26,965)	(26,464)
Deficiency of revenue over expenses	<u>\$ (88,660)</u>	<u>\$ (49,998)</u>

See accompanying notes to financial statements.

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Statement of Net Assets

Year ended June 30, 2018, with comparative information for 2017

	2018	2017
Operating Surplus		
Balance, beginning of year	\$ 96,634	\$ 160,646
Prior period adjustment (note 12)	-	(10,000)
Deficiency of revenue over expenses	(88,660)	(49,998)
Transfers (to) from equity in land, building and equipment for:		
Purchase of equipment	(3,280)	(14,722)
Principal payments on long-term debt	(15,756)	(15,756)
Amortization of building and equipment	26,965	26,464
Balance, end of year	\$ 15,903	\$ 96,634

Equity in Land, Building and Equipment

Balance, beginning of year	\$ 361,356	\$ 357,342
Transfers from (to) operating surplus for:		
Purchase of equipment	3,280	14,722
Principal payments on long-term debt	15,756	15,756
Amortization of building and equipment	(26,965)	(26,464)
Balance, end of year	\$ 353,427	\$ 361,356

See accompanying notes to financial statements.

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Statement of Cash Flows

Year ended June 30, 2018, with comparative information for and 2017

	2018	2017 (restated- Note 12)
Cash flows from (used in):		
Operations:		
Deficiency of revenue over expenses	\$ (88,660)	\$ (49,998)
Item not involving cash:		
Amortization of building and equipment	26,965	26,464
Change in non-cash operating working capital:		
Accounts receivable	53,082	(34,910)
Prepaid expenses and deposits	7,533	6,503
Accounts payable and accrued liabilities	2,422	(15,058)
Deferred revenue	61,526	(1,692)
	<u>62,868</u>	<u>(68,691)</u>
Financing:		
Principal payments on long-term debt	(15,756)	(15,756)
Increase in long-term debt	70,000	-
	<u>54,244</u>	<u>(15,756)</u>
Investing:		
Purchase of equipment	(3,280)	(14,722)
Purchase of investments	(1,202)	(30,613)
Disposal of investments	30,613	30,477
	<u>26,131</u>	<u>(14,858)</u>
Increase (decrease) in cash and cash equivalents	143,243	(99,305)
Cash and cash equivalents, beginning of year	47,278	146,583
Cash and cash equivalents, end of year	<u>\$ 190,521</u>	<u>\$ 47,278</u>

See accompanying notes to financial statements.

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Notes to Financial Statements

Year ended June 30, 2018

Biography:

Big Brothers Big Sisters of Saskatoon and Area Inc. ("BBBS") is registered as a charitable organization without share capital under the Non-Profit Corporations Act (Saskatchewan). BBBS is not liable for any federal or provincial income taxes under the Income Tax Act (Canada). BBBS is a community supported organization committed to the healthy development of children and youth and their families through quality volunteer mentoring relationships.

1. Significant accounting policies:

(a) Basis of preparation:

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations in accordance with Part III of the CPA Canada Handbook.

(b) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the collectibility of accounts receivable, the estimated useful lives of building and equipment and the estimate of deferred revenue. Actual results could differ from these estimates.

(c) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and balances with financial institutions which are highly liquid and which have an initial term to maturity of less than 90 days.

(d) Land, building and equipment :

Land is stated at cost. Building and equipment are stated at cost less accumulated amortization. Amortization is provided over the estimated useful lives of the assets using the following method and annual rates:

Asset	Method	Rate
Building	Straight-line	25 years
Furniture and equipment	Straight-line	5 years
Leasehold improvements	Straight-line	5 years

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Notes to Financial Statements (continued)

Year ended June 30, 2018

1. Significant accounting policies (continued):

(d) Land, building and equipment

Grants for building and equipment purchases are deferred and amortized on the same basis as the assets to which they relate. Amortization of capital grants is netted against amortization of building and equipment for financial statement presentation purposes.

(e) Revenue recognition:

Grant revenue is recognized as earned based on the terms of the grant agreement. Grants received for special projects are recognized as revenue in the period the related expenditure is incurred. Other revenue is recognized as earned when receivable.

(f) Gifts in kind:

Donations of products and services are not included in these financial statements. Donations for tickets to local events which were distributed to children, families, and volunteers involved in BBBS programs were \$10,194 (2017 - \$25,786).

(g) Net assets:

The operating surplus represents the accumulated excess of program funding over program expenses and transfers to and from equity in land, building, and equipment.

Equity in land, building and equipment represents the unamortized cost of the land, building and equipment of BBBS net of related debt and applicable funding and recognizes that portion of net assets invested in land, building and equipment and unavailable for program funding.

(h) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. BBBS has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Notes to Financial Statements (continued)

Year ended June 30, 2018

1. Significant accounting policies (continued):

With respect to financial assets measured at cost or amortized cost, BBBS recognizes in excess of revenue over expenses an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed in excess of revenue over expenses in the period the reversal occurs.

(i) Allocation of expenses:

Big Brothers Big Sisters of Saskatoon and Area Inc. allocates certain administration expenses to its various locations. These allocations are made by identifying the appropriate basis of allocation by type of expense and location.

2. Land, building and equipment:

			2018	2017
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 315,000	\$ -	\$ 315,000	\$ 315,000
Building	408,951	168,265	240,686	257,044
Furniture and equipment	278,365	254,589	23,776	33,471
Leasehold improvement	2,786	2,786	-	-
	\$ 1,005,102	\$ 425,640	\$ 579,462	\$ 605,515

Amortization of building and equipment was \$29,385 (2017 - \$30,147). For financial statement presentation purposes, this amount is netted against amortization of deferred contributions for equipment of \$2,420 (2017 - \$3,683) for a net amortization expense of \$26,965 (2017 - \$26,464).

3. Accounts payable and accrued liabilities:

BBBS has total accounts payable and accrued liabilities of \$85,557 at June 30, 2018 (2017 - \$83,137) that includes \$1,698 of payroll remittances payable (2017 - \$Nil).

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Notes to Financial Statements (continued)

Year ended June 30, 2018

4. Deferred revenue:

	2018	2017
Community Initiatives Fund	\$ 86,743	\$ 4,800
Corporate grant revenue	-	20,417
	\$ 86,743	\$ 25,217

5. Long-term debt:

	2018	2017
(i) Mortgage payable to the Muttart Foundation, due September 1, 2032 repayable in monthly instalments of \$1,050 per month, non-interest bearing, secured by land and building located at 182 Wall Street, Saskatoon, Saskatchewan. The mortgage has been valued using an interest rate of 6.5%	\$ 116,467	\$ 121,324
(ii) Mortgage payable to the Muttart Foundation, due November 1, 2032 repayable in monthly instalments of \$263 per month, non-interest bearing, secured by land and building located at 182 Wall Street, Saskatoon, Saskatchewan. The mortgage has been valued using an interest rate of 5.5%	31,249	32,644
(iii) Mortgage payable to the Muttart Foundation, due January 1, 2033 repayable in monthly instalments of \$417 per month commencing in February of 2019, non-interest bearing, secured by land and building located at 182 Wall Street, Saskatoon, Saskatchewan. The mortgage has been valued using an interest rate of 4.5%	50,602	-
	198,318	153,968
Current portion	6,436	6,252
	\$ 191,882	\$ 147,716

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Notes to Financial Statements (continued)

Year ended June 30, 2018

5. Long-term debt (continued):

(i) The excess of the original mortgage payable on purchase of the land and building of \$315,000 over the present value of the mortgage, using an effective interest rate of 6.5%, of \$156,350 has been recorded as a deferred contribution for interest on long-term debt. This amount is being amortized to offset the notional interest expense accreted on the long-term debt. During 2018, \$7,743 (2017 - \$8,048) of deferred contributions for interest on long-term debt has been reflected against interest expense on the statement of revenue and expenses.

(ii) The excess of the additional mortgage payable on the land and building of \$75,000 over the present value of the mortgage, using an effective interest rate of 5.5%, of \$42,129 has also been recorded as a deferred contribution for interest on long-term debt. This amount is being amortized to offset the notional interest expense accreted on the long-term debt. During 2018, \$1,761 (2017 - \$1,835) of deferred contributions for interest on long-term debt has been reflected against interest expense on the statement of revenue and expenses.

(iii) The excess of the additional mortgage payable on the land and building of \$70,000 over the present value of the mortgage, using an effective interest rate of 4.5%, of \$49,613 has also been recorded as a deferred contribution for interest on long-term debt. This amount is being amortized to offset the notional interest expense accreted on the long-term debt. During 2018, \$936 (2017 - \$Nil) of deferred contributions for interest on long-term debt has been reflected against interest expense on the statement of revenue and expenses.

Estimated repayments of long-term debt and amortization of deferred contributions for interest on long-term debt are as follows:

	Long-term debt	Deferred contributions	Total
2019	\$ 6,436	\$ 11,404	\$ 17,840
2020	9,861	10,895	20,756
2021	10,447	10,309	20,756
2022	11,068	9,688	20,756
2023	11,727	9,029	20,756
Thereafter	148,779	43,718	192,497
	\$ 198,318	\$ 95,043	\$ 293,361

6. Deferred contributions for equipment:

Deferred contributions for equipment is comprised of the unamortized contributions used to purchase equipment. The amortization of these deferred contributions is recorded as a reduction of amortization expense in the statement of revenue and expenses.

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Notes to Financial Statements (continued)

Year ended June 30, 2018

6. Deferred contributions for equipment (continued):

			2018	2017
	Cost	Accumulated amortization	Net book value	Net book value
Furniture and equipment	\$ 99,378	\$ 96,650	\$ 2,729	\$ 5,148

7. Lease commitment:

BBBS is committed to minimum annual lease payments under its operating lease for office space in North Battleford, Saskatchewan as follows:

2019	\$ 4,000
	\$ 4,000

8. Financial instruments and risk management:

Cash is recorded at fair value. For certain BBBS' financial instruments including accounts receivable, short term investments, and accounts payable and accrued liabilities, the carrying amounts approximate fair value due to the immediate or short-term maturity of these items or investments with market rates of interest. Long-term debt, which arose on the purchase of land and building and for general financing purposes, bears no interest. This long-term debt has been valued at the interest rate expected to be payable on a long-term debt instrument with similar repayment and maturity terms.

BBBS is exposed to interest rate risk arising on amounts invested in interest bearing cash and investment accounts with major Canadian financial institutions. BBBS is not exposed to significant market or credit risk. Short and long-term investments consists of guaranteed investment certificates which have nominal market risk. Credit risk related to cash and investment accounts is minimized by dealing with financial institutions that have strong credit ratings. Credit risk related to accounts receivable is considered minimal.

9. Capital management:

BBBS does not have any externally imposed capital requirements. Capital requirements consisting of surplus accounts and long-term debt are determined based on estimated financing requirements and prevailing economic conditions.

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Notes to Financial Statements (continued)

Year ended June 30, 2018

10. Endowment fund:

During 2014, BBBS established the Wayne Wiens' Endowment in support of BBBS with the Saskatoon Community Foundation (the "Foundation") and deposited \$46,642 with the Foundation. Earnings from this endowment fund are to be transferred to BBBS pursuant to the terms of endowment. During 2018, BBBS received \$2,347 (2017 - \$1,806) in allocations from the Foundation.

11. Related party transactions:

BBBS is a member organization of Big Brothers Big Sisters of Canada ("BBBS Canada"). During the year, BBBS paid annual membership dues of \$14,449 (2017 - \$15,574) to and received funding of \$139,342 (2017 - \$235,156) from BBBS Canada through national partnerships.

12. Prior period adjustment:

During 2018, BBBS determined that a \$20,000 receivable from the Saskatchewan Indigenous Mentoring Partnership had been recorded in error. This amount related to \$10,000 recorded as revenue in each of the 2017 and 2016 fiscal years. As a result, the comparative financial statements for 2017 have been restated as follows:

	Increase (decrease)
Statement of Financial Position:	\$ -
Accounts receivable	(20,000)
Operating Surplus	(10,000)
Statement of Revenues and Expenses:	-
Saskatchewan Indigenous Mentoring Partnership	(10,000)
Excess (deficiency) of revenue over expenses	(10,000)

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Statement of Revenue and Expenses by Location

Year ended June 30, 2018

	Saskatoon	North Battleford	Prince Albert	Melfort	Humboldt	Total
Revenue:						
Fundraising	\$ 98,454	\$ 82,114	\$ 55,891	\$ 13,122	\$ 53,872	\$ 303,453
Provincial Government - Ministry of Social Services	244,354	8,004	20,344	-	6,540	279,242
United Way	142,706	-	-	-	-	142,706
National Crime Prevention Strategy	107,242	-	-	-	-	107,242
Other grant revenue	22,169	7,500	18,627	5,305	7,500	61,101
Donations	53,918	1,531	1,070	100	5,544	62,163
Corporate grant revenue	60,151	-	-	-	-	60,151
Community Initiatives Fund	20,000	6,000	18,142	-	14,083	58,225
Saskatchewan Indigenous Mentoring Partnership	63,500	-	-	-	-	63,500
City of Saskatoon	48,364	-	-	-	-	48,364
Rent	34,805	-	-	-	-	34,805
Interest	2,347	126	-	-	-	2,473
	898,010	105,275	114,074	18,527	87,539	1,223,425
Expenses:						
Wages	629,777	45,676	58,503	24,053	51,804	809,813
Benefits	80,776	4,896	8,808	1,173	5,701	101,354
Program activities	76,903	3,088	4,078	405	633	85,107
Fundraising	16,122	31,849	13,009	7,711	5,207	73,898
Rent, occupancy and utilities	31,673	8,901	8,236	2,105	9,277	60,192
Insurance	20,987	1,229	1,733	325	1,279	25,553
Professional fees	15,615	1,560	2,040	720	1,800	21,735
Staff and board development	18,254	1,485	202	510	1,166	21,617
Office supplies and miscellaneous	13,626	2,431	2,410	531	1,320	20,318
Property taxes	19,664	-	-	-	-	19,664
Travel	11,821	584	1,891	1,267	848	16,411
Membership fees	10,752	1,121	1,913	538	1,410	15,734
Bad Debt	-	-	-	9,000	-	9,000
Recruitment and promotion	287	995	494	431	2,517	4,724
	946,257	103,815	103,317	48,769	82,962	1,285,120
Excess (deficiency) of revenue over expenses before the undernoted						
	(48,247)	1,460	10,757	(30,242)	4,577	(61,695)
Amortization of building and equipment						
	(24,263)	-	(2,172)	(239)	(291)	(26,965)
Inter-agency allocation						
	35,976	(10,020)	(12,096)	(2,880)	(10,980)	-
Excess (deficiency) of revenue over expenses						
	\$ (36,534)	\$ (8,560)	\$ (3,511)	\$ (33,361)	\$ (6,694)	\$ (88,660)

BIG BROTHERS BIG SISTERS OF SASKATOON AND AREA INC.

Statement of Revenue and Expenses by Location

Year ended June 30, 2017

	Saskatoon (restated- Note 12)	North Battleford	Prince Albert	Melfort	Humboldt	Total
Revenue:						
Fundraising	\$ 94,910	\$ 65,997	\$ 43,039	\$ 15,882	\$ 61,380	\$ 281,208
Provincial Government - Ministry of Social Services	241,872	8,566	21,793	-	7,014	279,245
Saskatchewan Indigenous Mentorship Program	170,000	-	-	-	-	170,000
United Way	158,788	-	-	-	-	158,788
National crime prevention strategy	100,647	-	-	-	-	100,647
Community Initiatives Fund	20,000	20,000	25,500	11,386	20,000	96,886
Canada Immigration and Citizenship	89,509	-	-	-	-	89,509
Corporate grant revenue	47,083	2,000	7,634	-	12,000	68,717
Other grant revenue	12,143	3,274	22,250	-	8,000	45,667
City of Saskatoon	46,751	-	-	-	-	46,751
Donations	29,002	218	855	1,402	1,446	32,923
Rent	26,613	-	-	-	-	26,613
Interest	1,806	136	-	-	-	1,942
	1,039,124	100,191	121,071	28,670	109,840	1,398,896
Expenses:						
Wages	714,729	39,111	65,085	18,533	62,290	899,748
Benefits	111,396	3,831	11,181	1,507	16,423	144,338
Fundraising	45,138	33,060	16,369	181	10,629	105,377
Rent, occupancy and utilities	34,750	9,526	9,067	2,075	11,136	66,554
Program activities	58,092	1,975	3,420	270	2,088	65,845
Staff and board development	16,587	793	1,235	292	1,415	20,322
Office supplies and miscellaneous	13,987	2,341	1,876	818	1,602	20,624
Professional fees	16,516	1,812	3,312	624	1,906	24,170
Property taxes	18,051	-	-	-	-	18,051
Travel	11,782	943	1,909	1,946	528	17,108
Membership fees	11,983	1,244	1,984	546	1,144	16,901
Insurance	14,168	370	854	149	814	16,355
Recruitment and promotion	4,109	243	1,438	29	1,218	7,037
	1,071,288	95,249	117,730	26,970	111,193	1,422,430
Excess (deficiency) of revenue over expenses before the undernoted						
	(32,164)	4,942	3,341	1,700	(1,353)	(23,534)
Amortization of building and equipment						
	(22,567)	(793)	(2,446)	(367)	(291)	(26,464)
Inter-agency allocation						
	43,152	(10,464)	(18,912)	(3,612)	(10,164)	-
Excess (deficiency) of revenue over expenses						
	\$ (11,579)	\$ (6,315)	\$ (18,017)	\$ (2,279)	\$ (11,808)	\$ (49,998)