



Registered Canadian Amateur Athletic Association Information Return

Identification

Name of association <u>Skating Canada - Patinage de vitesse Canada</u>	
Address <u>2451 Riverside Drive</u>	
City <u>Ottawa</u>	
Province or territory <u>Ontario</u>	Postal code <u>K1H7X7</u>

Return for fiscal period ending

2	0	1	8	0	3	3	1
Year	Month	Day					

Is this the first return filed by this association?

Yes No

If "no," has the fiscal period changed from the last return filed?

Yes No

Is this the final return to be filed by this association?

Yes No

If "yes," please attach an explanation.

File number

495085

BN/Registration number

129990446 RR 0001

Yes No

Yes No

Instructions

Complete the Identification area.

Complete the boxes (above right) to indicate the end of the association's fiscal period.

Attach FINANCIAL STATEMENTS for the fiscal period covered by this return. These should include a statement of revenue and expenditures for the fiscal period and a statement of assets and liabilities as of the end of the fiscal period. The statements should indicate the different sources of revenue in sufficient detail to show how funds were spent or invested.

Attach a list of the names, addresses, and occupations or lines of business of the association's current directors.

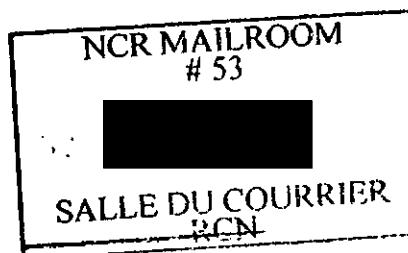
Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.

Attach a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.

Within six months from the end of the fiscal period of the association, mail or deliver a completed return and all required documents to:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

Form authorized by the Minister of National Revenue.



Information required

1. Have any changes not previously reported been made to the association's governing documents? If yes, please attach a certified copy of the changes. Yes No

2. Have complete books and records been kept (including duplicate copies of receipts) which fully substantiate all financial transactions during the fiscal period? If no, please attach an explanation. Yes No

3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period. \$ 19,512.23

4. Are the receipt forms used to acknowledge payments that are NOT gifts clearly distinguishable from official donation receipts which bear the BN/registration number? If no, please attach an explanation. Yes No

5. Did the association issue official donation receipts showing a date in the previous calendar year for donations that were mailed or otherwise submitted after the end of the calendar year? If yes, please attach an explanation. Yes No

6. Have official donation receipts been issued to acknowledge donations in a form other than cash or cheque – e.g., goods, services rendered, etc.? If yes, please attach a list of these gifts and their value as shown on the official donation receipt. Yes No

7. Has any amount donated to the association been returned to the donor during the year? If yes, please attach an explanation. Yes No

8 a. During the fiscal period, did the association accept any gifts with the express or implied condition that such gifts were to be used for the benefit of another person, club, society or association? If yes, please attach an explanation. Yes No

b. Did the association issue an official donation receipt to acknowledge such a gift? Yes No

Certification

To be signed by two directors of the association.

1. I, [REDACTED] of [REDACTED]
Name of director whose signature appears below.2. I, Susan Auch of [REDACTED]
Name of director whose signature appears below.

HEREBY CERTIFY that the information given in this return and in all attachments is, to the best of my knowledge, correct, complete and current. (Note: It is a serious offense under the Income Tax Act to provide false or deceptive information.)

1. Signature of director	Position with the association	
[REDACTED]	Director, Finance and Operations	
Home telephone number	Business telephone number	Date
[REDACTED]		
2. Signature of director	Position with the association	
[REDACTED]	Chief Executive Officer	
Home telephone number	Business telephone number	Date
[REDACTED]		

RCAAA Information Return – Speed Skating Canada (129990446 RR 0001)

Instructions

4. Names, addresses and occupations/lines of business of current directors

Name	Address	Occupation
Cathy Priestner Allinger		
André Beaulieu		
Blair R. Carbert		
Trevor Corey		
Denis Leclerc		
Stefan Waples		
David McQuaid		
Geraldine McCuish		

5. Names and positions of people authorized to issue official receipts for the organization

Cathy Priestner Allinger – President (Board of Directors)

André Beaulieu – Treasurer (Board of Directors)

Susan Auch – Chief Executive Officer

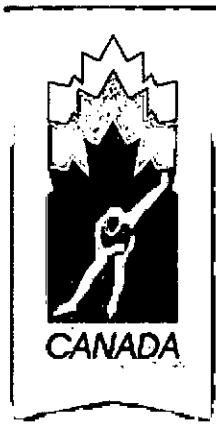
████████ – Director, Finance and Operations

6. Replacement procedure in the event of lost or spoiled receipts

All receipts are kept on file in sequence, including any spoiled receipts. If a receipt is lost, it is reissued and written documentation is kept on file outlining the original receipt number and amount as well as the notification from the donor requesting that it be reissued.

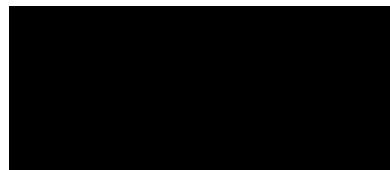
Information Required

8. a. During the year, Speed Skating Canada accepted donations from individual members and businesses with the understanding that the funds were to be directed to a specific club. This practice has been discontinued as of August 1, 2017.



Speed Skating Canada – Patinage de vitesse Canada

Financial Statements
For the year ended March 31, 2018





Speed Skating Canada - Patinage de vitesse Canada
Financial Statements
For the year ended March 31, 2018

Contents

Independent Auditor's Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Summary of Significant Accounting Policies	7
Notes to Financial Statements	10
Schedule of Association Generated Revenue	13
Schedule of Sports Canada Funding and Related Expenditures	14

Independent Auditor's Report

To the Members of
Speed Skating Canada - Patinage de vitesse Canada

Report on the Financial Statements

We have audited the accompanying financial statements of Speed Skating Canada - Patinage de vitesse Canada, which comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the 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 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, 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 of our qualified audit opinion.

Independent Auditor's Report (continued)

Basis of Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization. Our audit opinion on the financial statements for the year ended March 31, 2017 was also qualified because of the possible effects of this limitation in scope. Therefore we were not able to determine whether any adjustments might be necessary to donations revenue, excess of revenue over expenses for the year ended March 31, 2018 and 2017, assets as at March 31, 2018 and 2017, and net assets at both the beginning and end of the March 31, 2018 and 2017 years.

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to the completeness of revenue referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Speed Skating Canada - Patinage de vitesse Canada as at March 31, 2018 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.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario

Speed Skating Canada - Patinage de vitesse Canada
Statement of Financial Position

March 31	2018	2017
Assets		
Current		
Cash and short-term investment (Note 1)	\$ 739,338	\$ 6,859
Accounts receivable (Note 2)	705,588	717,780
Prepaid expenses	38,108	99,544
Inventory	3,930	-
Government remittances receivable	54,824	20,988
	<hr/>	<hr/>
	1,541,788	845,171
Tangible capital assets (Note 3)	9,177	155,181
Long-term investments (Note 4)	923,412	914,198
[REDACTED] Memorial Trust Fund (Note 8)		
Cash	30,000	30,000
[REDACTED] Trophy Fund (Note 9)		
Cash	1,408	1,408
	<hr/>	<hr/>
	\$ 2,505,785	\$ 1,945,958
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 1,087,292	\$ 763,045
Youth Development Fund (Note 5)	10,584	9,192
Deferred revenue (Note 6)	123,787	24,412
	<hr/>	<hr/>
	1,221,663	796,649
Contingent liability (Note 7)		
Net assets		
Unrestricted net assets	1,252,714	1,117,901
[REDACTED] Memorial Trust Fund (Note 8)	30,000	30,000
[REDACTED] Trophy Fund (Note 9)	1,408	1,408
	<hr/>	<hr/>
	1,284,122	1,149,309
	<hr/>	<hr/>
	\$ 2,505,785	\$ 1,945,958

On behalf of the Board:

[REDACTED]

[REDACTED]

Director

Director

Speed Skating Canada - Patinage de vitesse Canada
Statement of Changes in Net Assets

For the year ended March 31

2018

	[REDACTED]		[REDACTED]			
	Unrestricted	Memorial Trust	Trophy Fund		Total	
Balance, beginning of year, restated	\$ 1,117,901	\$ 30,000	\$ 1,408	\$ 1,149,309		
Excess of revenue over expenses for the year	134,813	-	-	134,813		
Prizes	3,000	(3,000)	-	-		
Interfund transfers	(3,000)	3,000	-	-		
Balance, end of year	\$ 1,252,714	\$ 30,000	\$ 1,408	\$ 1,284,122		

For the year ended March 31

2017

	Unrestricted	Memorial Trust Fund	Trophy Fund	Total
Balance, beginning of year, restated	\$ 1,034,884	\$ 30,000	\$ 1,408	\$ 1,066,292
Excess of revenue over expenses for the year	83,017	-	-	83,017
Prizes	3,000	(3,000)	-	-
Interfund transfers	(3,000)	3,000	-	-
Balance, end of year	\$ 1,117,901	\$ 30,000	\$ 1,408	\$ 1,149,309

Speed Skating Canada - Patinage de vitesse Canada
Statement of Operations

For the year ended March 31

2018

2017

Revenue

Sport Canada and Own the Podium		
Contribution agreement (Schedule)	\$ 3,623,000	\$ 3,437,406
Canadian Olympic Committee	503,158	555,014
Hosting	382,214	395,000
	<hr/>	<hr/>
	4,508,372	4,387,420
Own The Podium		
International Skating Union - Hosting	51,861	-
Sponsorships	617,853	516,300
Association generated revenue - net (Schedule)	406,429	392,351
	<hr/>	<hr/>
	771,418	658,538
	<hr/>	<hr/>
	6,355,933	5,954,609
Expenses		
Administration and governance	1,199,715	1,099,138
Amortization	24,788	35,679
Bad debts expense	-	64,060
Insurance	22,361	17,460
Postage, office supplies and equipment	15,680	10,403
Professional fees	49,467	38,873
Rent	63,524	37,735
Translation	20,259	27,120
Telephone and IT	62,187	102,608
	<hr/>	<hr/>
Hosting	941,052	775,408
Long track program	1,783,770	1,900,564
Short track program	1,611,914	1,545,045
Sport development	242,553	213,534
COC NSF enhancement initiative	54,158	-
	<hr/>	<hr/>
	6,091,428	5,867,627
Excess of revenue over expenses from operations	264,505	86,982
Less: Net write-downs related to prior years	(732)	3,965
Less: Impairment loss on capital assets	130,424	-
	<hr/>	<hr/>
Excess of revenue over expenses for the year	\$ 134,813	\$ 83,017

Speed Skating Canada - Patinage de vitesse Canada
Statement of Cash Flows

<u>For the year ended March 31</u>	<u>2018</u>	<u>2017</u>
Operating activities		
Excess of revenue over expenses for the year	\$ 134,813	\$ 83,017
Items not involving cash		
Amortization of tangible capital assets	24,788	35,679
Unrealized gain on investment	(9,214)	(123,017)
Impairment of capital assets	<u>130,424</u>	<u>-</u>
Changes in non-cash working capital balances	280,811	(4,321)
Accounts receivable	12,192	(57,453)
Prepaid expenses	61,436	(52,520)
Inventory	(3,930)	-
Accounts payable and accrued liabilities	324,247	(133,364)
Government remittances receivable	(33,836)	(15,591)
Youth Development Fund	1,392	5,692
Deferred contributions	<u>99,375</u>	<u>115</u>
	<u>741,687</u>	<u>(257,442)</u>
Cash flows from investing activities		
Additions to tangible capital assets	(10,325)	5,383
Disposals of tangible capital assets	1,117	-
Investment income distribution	<u>-</u>	<u>30,618</u>
	<u>(9,208)</u>	<u>36,001</u>
Increase (decrease) in cash during the year	732,479	(221,441)
Cash, beginning of year	6,859	228,300
Cash, end of year	\$ 739,338	\$ 6,859

Speed Skating Canada - Patinage de vitesse Canada

Summary of Significant Accounting Policies

March 31, 2018

Nature of Organization	<p>Speed Skating Canada - Patinage de vitesse Canada (the "Organization") is dedicated to the development and promotion of speed skating activities in Canada. The Organization prepares athletes, coaches, officials and volunteers to make a significant contribution to speed skating and to Canada's image abroad through development and international programs.</p> <p>Speed Skating Canada - Patinage de vitesse Canada is a model organization that provides opportunities for all Canadians to experience the pleasures, challenges and achievements of speed skating. The Organization is continued under the Canada Not-for-Profit Corporations Act effective June 6, 2014 as a not-for-profit organization and is a Registered Canadian Amateur Athletic Association under the Income Tax Act.</p>
Basis of Presentation	<p>These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations which are part of Canadian generally accepted accounting principles and include the following significant accounting policies.</p>
Use of Estimates	<p>The preparation of financial statements in accordance 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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include assumptions used in estimating the useful life and related amortization of tangible capital assets, accounts receivable and related revenues and provisions for accounts payable and accrued liabilities and related expenses.</p>
Financial Instruments	<p>Financial instruments are financial assets or liabilities of the Organization where, in general, the Organization has the right to receive cash or another financial asset from another party or the Organization has the obligation to pay another party cash or other financial assets.</p> <p><i><u>Measurement of financial instruments</u></i></p> <p>The Organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions, that are measured at the exchange amount.</p> <p>The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.</p> <p>Financial assets measured at amortized cost include cash, short-term investments and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and government remittances payable.</p> <p>The Organization has no financial instruments measured at fair value.</p>

Speed Skating Canada - Patinage de vitesse Canada

Summary of Significant Accounting Policies

March 31, 2018

Financial Instruments (continued)

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in operations.

Transaction costs

The Organization recognizes its transaction costs in operations in the period incurred. However, the financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Tangible Capital Assets

The Organization expenses tangible capital assets that are considered nominal in value in the year of acquisition. Tangible capital assets that are other than nominal value are recorded at cost and amortized over the estimated useful life of the asset, as follows:

Website	5 year straight-line basis
Membership management system	10 year straight-line basis
Computers	3 year straight-line basis
Equipment	10 year straight-line basis

Contributed Services

These financial statements do not reflect the value associated with the numerous hours contributed by volunteers to assist the Organization in carrying out its service delivery activities, the cost of which cannot be reasonably estimated.

Donated Goods and Materials

The Organization receives donated goods and services, the cost of which cannot be reasonably estimated. Therefore, no representation of this revenue has been included in the financial statements.

Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from membership fees is recognized in the period to which it pertains.

Donations, sponsorship and other revenues are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.

Speed Skating Canada - Patinage de vitesse Canada

Summary of Significant Accounting Policies

March 31, 2018

Sport Canada Contributions	Contributions received from Sport Canada are subject to specific terms and conditions regarding the expenditure of the funds. The Organization's accounting records are subject to audit by Sport Canada to identify instances, if any, in which amounts charged against contributions have not complied with the agreed terms and conditions and which therefore would be refundable to Sport Canada. Adjustments to prior years' contributions are recorded in the year in which Sport Canada requests the adjustment.
Foreign Currency	Monetary assets and liabilities denominated in a foreign currency have been translated at the rate of exchange in effect at the year end. Revenue and expenses denominated in a foreign currency have been translated at the prevailing rate of exchange at the transaction date. Gains and losses resulting therefrom are included in the determination of excess of revenue over expenses for the year.

Speed Skating Canada - Patinage de vitesse Canada

Notes to Financial Statements

March 31, 2018

1. Cash and Short-Term Investment

The Organization's cash is held at one chartered bank. Cash includes \$114,763 (2017 - \$43,429) denominated in U.S. dollars.

2. Accounts Receivable

Accounts receivable are presented net of allowance for doubtful accounts of \$8,503 (2017 - \$59,747).

3. Tangible Capital Assets

	2018			2017		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Membership management system	\$ -	\$ 85,613	\$ -	\$ 163,030	\$ 16,302	\$ 146,728
Website	85,613	85,613	-	85,613	85,613	-
Furniture and computers	28,442	19,265	9,177	24,571	16,118	8,453
	\$ 114,055	\$ 104,878	\$ 9,177	\$ 273,214	\$ 118,033	\$ 155,181

4. Investments

In 2016, Speed Skating Canada established an endowment fund to be administered by the Canadian Olympic Foundation (the Foundation) with an original capital contribution of \$815,000. Income earned on the fund will be for the unrestricted support of Speed Skating Canada.

	2018	2017
Balance, beginning of the year	\$ 914,198	\$ 821,799
Net investment income earned	9,214	123,017
Less income distribution to Speed Skating Canada	-	(30,618)
Balance, end of year	\$ 923,412	\$ 914,198

The fair value of the original capital contribution can be withdrawn once it has been invested for 2 years. The maximum amount of annual income distribution is determined by the Foundation's Endowment and Granting policies.

Speed Skating Canada - Patinage de vitesse Canada

Notes to Financial Statements

March 31, 2018

5. Youth Development Fund

Youth development fund represents externally restricted contributions for youth development projects in future years. During the year, the Organization received contributions of \$9,200 (2017 - \$5,700) and incurred no disbursements.

6. Deferred Revenue

Deferred revenues represents sponsorship and Sport Canada contributions related to the subsequent year.

7. Contingent Liability

Speed Skating Canada has received a Statement of Claim from a supplier demanding payment of \$250,000 in commissions and \$50,000 in punitive and exemplary damages, interest and legal costs. Speed Skating Canada has filed a counter claim in the amount of \$38,000. The litigation is in its very early stages; therefore, management and management's legal counsel are not able to determine the outcome of the litigation or the amount of any possible settlement. Management has indicated that they intend to vigorously defend the claim. Should any losses result from the resolution of this claim, such loss will be charged to operations in the year of resolution.

There is a lawsuit filed against the Organization as one of several defendants for an incident which arose in the ordinary course of business. In the opinion of management, the outcome of the lawsuit is not determinable. Should any losses result from the resolution of this claims, management expects that it will be covered by the Organization's business insurance.

8. [REDACTED] Memorial Trust Fund

The Fund was established in memory of the late Technical Director of Speed Skating Canada. The trust offers two annual bursaries for short track and long track speed skating. The Board of Directors approved a transfer to the fund to reach a balance of \$30,000 on March 31, 2006, and has also approved an annual transfer equal to the disbursements of the fund, to a maximum of \$3,000. This transfer will be considered in lieu of investment revenue to the fund, such that the fund will be maintained at \$30,000.

9. [REDACTED] Trophy Fund

The Fund was established to provide for the cost of engraving the main trophy which is presented to the family who has demonstrated an outstanding commitment to the promotion and development of speed skating in Canada. The fund may also subsidize the cost of the Awards Dinner tickets to the winners. The amount of the disbursements shall not exceed the amount of interest available from the fund.

Speed Skating Canada - Patinage de vitesse Canada

Notes to Financial Statements

March 31, 2018

10. Lease Commitment

The Organization rents office accommodation under two operating leases which expire in June 2019 and August 2020 respectively. The Organization also has a sublease for rent received on one of the operating leases. The Organization also rents equipment under an operating lease which expires in August 2019. Future minimum lease payments under the leases (inclusive of estimated operating costs and net of rent received) are as follows:

March 31, 2019	\$ 47,685
March 31, 2020	\$ 36,154
March 31, 2021	\$ 13,171

11. Financial Instruments Risks and Concentrations

The Organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the Organization's risk exposure and concentrations as at March 31, 2018.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and government remittances payable.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's main credit risks relate to its accounts receivable.

Currency Risk

Currency risk is the exposure of the Organization earnings that arises from fluctuations in exchange rates. The Organization is exposed to currency risk through accounts receivable and accounts payable. The Organization holds foreign currency to minimize the loss exposure on accounts payable.

Changes in Risk

There have been no significant changes in the Organization's risk exposures from the 2017 fiscal year.

Speed Skating Canada - Patinage de vitesse Canada
Schedule of Association Generated Revenue

<u>For the year ended March 31</u>	<u>2018</u>	<u>2017</u>
Membership and affiliation fees	\$ 310,883	\$ 271,070
Sales	1,111	2,635
Cost of sales	(146)	-
Gross profit on sales	965	2,635
Other revenue		
Net investment income	9,242	123,028
Coaching Association of Canada	2,800	8,815
Hosting	285,515	130,000
Miscellaneous	162,013	122,990
	459,570	384,833
	\$ 771,418	\$ 658,538

Speed Skating Canada - Patinage de vitesse Canada
Schedule of Sport Canada Funding and
Related Expenditures

For the year ended March 31, 2018

	Sport Canada Funding				Related Expenditures			
	Sport Development	Enhanced Excellence	Next Generation	Total	Sport Development	Enhanced Excellence	Next Generation	Total
Administration	\$ 140,000	\$ 86,000	\$ -	\$ 226,000	\$ 291,413	\$ 86,000	\$ -	\$ 377,413
Governance	-	-	-	-	109,435	-	-	109,435
Staff salaries	600,000	57,100	-	657,100	937,904	57,100	-	995,004
Coaching salaries and professional development	100,000	902,158	7,500	1,009,658	418,289	902,158	7,500	1,327,947
National team program	500,000	1,059,742	81,500	1,641,242	747,576	1,059,742	81,500	1,888,818
Official languages	13,000	-	-	13,000	20,259	-	-	20,259
Operations and programming	70,000	-	-	70,000	243,093	-	-	243,093
International sport initiatives	6,000	-	-	6,000	10,031	-	-	10,031
	\$ 1,429,000	\$ 2,105,000	\$ 89,000	\$ 3,623,000	\$ 2,778,000	\$ 2,105,000	\$ 89,000	\$ 4,972,000