

CANADIAN MUSEUM OF CIVILIZATION

FINANCIAL STATEMENTS

For the year ended March 31, 2006

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by Management in accordance with Canadian generally accepted accounting principles, and the integrity and objectivity of the data in these financial statements are Management's responsibility. Financial information presented throughout the annual report is consistent with the financial statements.

In support of its responsibility, Management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, that assets are safeguarded and controlled, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the *Museums Act* and the by-laws of the Corporation.

The Board of Trustees is responsible for ensuring that Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee, which includes a majority of members who are not officers of the Corporation. The Committee meets with Management and the independent external auditor to review the manner in which these groups are performing their responsibilities, and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditor and has submitted its report to the Board of Trustees. The Board of Trustees has reviewed and approved the financial statements.

The Corporation's external auditor, the Auditor General of Canada, examines the financial statements and reports to the Minister of Canadian Heritage and Status of Women, who is responsible for the Canadian Museum of Civilization.



J. (Joe) Geurts
Chief Operating Officer and
Senior Vice-President



David Loye
Chief Financial Officer

June 2, 2006

AUDITOR'S REPORT

To the Minister of Canadian Heritage and Status of Women

I have audited the balance sheet of the Canadian Museum of Civilization as at March 31, 2006 and the statements of operations and equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the *Financial Administration Act*, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part X of the *Financial Administration Act* and regulations, the *Museums Act* and the by-laws of the Corporation.

A handwritten signature in black ink, appearing to read 'John Wiersema', with a large flourish extending to the right and a small '2' written below it.

John Wiersema, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 2, 2006

CANADIAN MUSEUM OF CIVILIZATION

Balance Sheet as at March 31

ASSETS

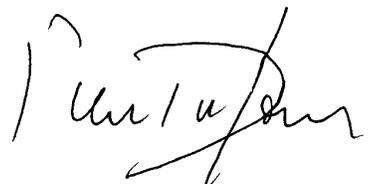
(in thousands of dollars)	2006	2005
CURRENT		
Cash and cash equivalents (Note 3)	\$ 38,358	\$ 31,606
Accounts receivable (Note 4)	1,984	5,706
Inventories	1,620	1,236
Prepaid expenses	2,713	1,717
	44,675	40,265
Restricted cash and investments (Note 5)	812	9,787
Collection (Note 6)	1	1
Property and equipment (Note 7)	317,364	305,457
	\$ 362,852	\$ 355,510

The accompanying notes and schedules form an integral part of the financial statements.

Approved by the Board of Trustees:



Chairperson



Trustee

CANADIAN MUSEUM OF CIVILIZATION

Balance Sheet as at March 31

LIABILITIES

(in thousands of dollars)	2006	2005
CURRENT		
Accounts payable and accrued liabilities (Note 8)	\$ 13,061	\$ 16,960
Deferred revenues	1,462	4,466
	14,523	21,426
Employee future benefits (Note 9)	2,825	2,797
Deferred contributions (Note 10)	812	2,787
Deferred capital contributions (Note 11)	3,233	3,360
Deferred non-monetary sponsorships (Note 12)	294	-
Deferred capital funding (Note 13)	273,623	280,145
	295,310	310,515
Contingencies and commitments (Notes 16 and 18)		
EQUITY OF CANADA		
Internally restricted	-	7,000
Unrestricted	26,625	15,276
Contributed surplus	40,917	22,719
	67,542	44,995
	\$ 362,852	\$ 355,510

The accompanying notes and schedules form an integral part of the financial statements.

CANADIAN MUSEUM OF CIVILIZATION

Statement of Operations and Equity of Canada for the year ended March 31

(in thousands of dollars)	2006	2005
Revenues (Schedule 1)	\$ 19,625	\$ 21,372
Expenses		
Collect and research	13,588	13,356
Exhibit, educate and communicate	19,764	25,304
Accommodation	36,455	29,812
Corporate management	16,220	14,831
Total expenses (Schedule 2)	86,027	83,303
Net result of operations before government funding	(66,402)	(61,931)
Parliamentary appropriation (Note 19)	70,751	62,397
Net results of operations	4,349	466
Equity of Canada at beginning of year	44,995	44,529
Increase in contributed surplus (Note 15)	18,198	-
Equity of Canada at end of year	\$ 67,542	\$ 44,995

The accompanying notes and schedules form an integral part of the financial statements.

CANADIAN MUSEUM OF CIVILIZATION

Statement of Cash Flows for the year ended March 31

(in thousands of dollars)	2006	2005
Operating activities		
Cash receipts (clients)	\$ 14,014	\$ 13,815
Cash receipts (parliamentary appropriation)	72,793	51,760
Cash paid (employees and suppliers)	(91,278)	(80,642)
Interest received	1,181	1,366
Cash flows used in operating activities	(3,290)	(13,701)
Investing activities		
Acquisition of property and equipment	(6,602)	(53,002)
Decrease in restricted cash and investments	8,975	11,339
Cash flows (used in) / from investing activities	2,373	(41,663)
Financing activities		
Parliamentary appropriation for the acquisition of property and equipment	6,562	43,221
Restricted contributions and related investment income	1,107	1,686
Cash flows from financing activities	7,669	44,907
Increase (decrease) in cash and cash equivalents	6,752	(10,457)
Balance at beginning of year	31,606	42,063
Balance at end of year	\$ 38,358	\$ 31,606

The accompanying notes and schedules form an integral part of the financial statements.

CANADIAN MUSEUM OF CIVILIZATION

*Notes to Financial Statements
March 31, 2006*

1. MISSION AND MANDATE

The Canadian Museum of Civilization (the "Corporation") was established on July 1, 1990 by the *Museums Act*. The Canadian Museum of Civilization is an agent Crown corporation named in *Part I of Schedule III to the Financial Administration Act*. The Canadian War Museum is a component of the Canadian Museum of Civilization.

The mission, as stated in the *Museums Act*, is as follows:

"to increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent."

The Canadian Museum of Civilization's operations are divided into four mutually supportive activities which work together to meet all aspects of its mandate. These activities are:

Collect and research

Manages, develops, conserves, and undertakes research on the collections to enhance program delivery and augment the scientific knowledge base.

Exhibit, educate and communicate

Develops, maintains, and communicates exhibits, programs and activities to further knowledge, critical understanding, appreciation and respect for human cultural achievements and human behaviour.

Accommodation

Managing and maintaining all facilities and related security and hosting services.

Corporate management

Governance, corporate management, audit and evaluation, fund raising, commercial activities, finance and administration, human resources and information systems.

Notes to Financial Statements
March 31, 2006

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Significant accounting policies follow.

(a) Inventories

Inventories, which consist of materials for the boutiques and publications, are valued at the lower of cost and net realizable value.

(b) Collection

The artifact collection forms the largest part of the assets of the Corporation and is presented in the balance sheet at a nominal value of \$1,000, due to the practical difficulties of determining a meaningful value for these assets.

Objects purchased for the collection of the Corporation are recorded as an expense in the year of acquisition. Objects donated to the Corporation are recorded, as assets, at a nominal value.

(c) Property and equipment

Property and equipment owned by the Corporation are valued at cost, net of accumulated amortization. Buildings owned by the Government of Canada, that are under the administrative control of the Corporation, are recorded at their estimated historical cost, less accumulated amortization. Lands owned by the Government of Canada, that are under the administrative control of the Corporation, are recorded at their estimated historical cost with a corresponding amount credited directly to the Contributed Surplus.

Amortization is calculated using the straight-line method, over the estimated useful lives of assets as follows:

Buildings	40 years
Building improvements	10 years
Office furniture and equipment	8 years
Technical and informatics equipment	5 and 8 years
Motor vehicles	5 years

(d) Employee future benefits

i) Pension benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Corporation's contributions are currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. The Corporation's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Corporation. The Corporation is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ii) Severance benefits

Employees are entitled to severance benefits, as provided for under labour contracts and conditions of employment. The cost of these benefits is accrued as the employees render the services necessary to earn them. Management determined the accrued benefit obligation using a method based upon assumptions and its best estimates. These benefits represent an obligation of the Corporation that entails settlement by future payment.

(e) Revenue recognition

i) Museum operations

Revenues from Museum operations include the sale of general admissions and programmes, Imax, facility rentals, food concessions, parking, memberships, boutiques, publications and royalties from boutique product reproduction and film distribution. They are recognized in the year in which the sale of goods is completed or the services are provided.

ii) Travelling exhibits

Revenue from the rental of travelling exhibits is recognized over the length of the exhibition period for each venue.

iii) Interest on cash and investments

Interest on cash and investments is recognized in the year it is earned.

iv) Grants and sponsorships

Unrestricted grants and sponsorships are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Externally restricted grants and sponsorships are deferred and recognized as revenue in the year in which the related obligations are fulfilled.

v) Contributions

The Corporation follows the deferral method of accounting for contributions.

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. Contributions externally restricted, and related investment income, are deferred and recognized as revenue in the year in which the related expenses are incurred.

Volunteers contribute a significant number of hours of service per year. Because of the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

vi) Parliamentary appropriation

The Government of Canada provides funding to the Corporation. The portion of the parliamentary appropriation intended to be used to purchase depreciable property and equipment is recorded as deferred capital funding and amortized on the same basis and over the same periods as the related property and equipment acquired. Parliamentary appropriations for specific projects are deferred and recognized on the statement of operations in the year in which the related expenses are incurred. The remaining portion of the appropriation is recognized in the statement of operations in the year for which it is approved.

vii) Other revenues

Other revenues mainly consist of library and photographic reproduction services, conservation services, special event production coordination services and sales of assets. They are recognized in the year in which the sale of goods is completed or the services are provided.

(f) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 income and expenses for the year. Employee-related liabilities, buildings, land and estimated useful lives of property and equipment are the most significant items where estimates are used. Actual results could differ significantly from those estimated.

(g) Future accounting changes

In January 2005, the Canadian Institute of Chartered Accountants (CICA) issued the following two accounting standards that will affect the Corporation:

Section 3855: Financial Instruments – Recognition and measurement – This standard sets out criteria for the recognition, derecognition, measurement and classification of financial instruments. The Corporation will be required to categorize its financial assets as held for trading, held to maturity, available for sale, or as loans and receivables. The related accounting treatment will be dependent on the classification. Financial assets categorized as held for trading or available for sale are to be measured at fair value while financial assets held to maturity, loans and receivables are measured at amortized cost.

Section 1530: Comprehensive income – This standard required certain gains and losses, that would otherwise be recorded as part of net results, to be presented in other comprehensive income until it is considered appropriate to be recognized in net results. The Corporation may be required to present a new financial statement titled Comprehensive Income to record such amounts until they are realized.

These new standards, as applicable, will come into effect for the Corporation's 2007-2008 fiscal year, however early adoption provisions exist.

3. CASH AND CASH EQUIVALENTS

The Corporation invests in the short-term money market. The overall portfolio yield to maturity as at March 31, 2006 was 3.8% (2005 – 2.7%). All instruments held in short-term investments are rated R1 or better by the Dominion Bond Rating Service. The average term to maturity is 27 days (2005 – 24 days). The fair value of the short-term investments approximates the book value due to their impending maturity.

4. ACCOUNTS RECEIVABLE

(in thousands of dollars)	2006	2005
Refundable taxes	\$ 856	\$ 2,724
Parliamentary appropriation	-	2,042
Trade accounts	1,003	907
Other	125	33
	\$ 1,984	\$ 5,706

5. RESTRICTED CASH AND INVESTMENTS

Restricted cash and investments arise from contributions received from individuals and corporate entities for a specified purpose and from internally restricted funds.

The overall portfolio yield to maturity on restricted cash as at March 31, 2006 was 3.8% (2005 – 2.7%). All instruments held in short-term investments are rated R1 or better by the Dominion Bond Rating Service. The average term to maturity is 45 days (2005 – 23 days). The fair value of the short-term investments approximates the book value due to their impending maturity.

6. COLLECTION

The Corporation maintains the material culture collections of artifacts, objects, specimens and their related information. These collections are developed by various research areas within the Corporation. The collections are divided into the following eight discipline-related groups:

Ethnology - ethnographic and fine art collections principally related to North American First Peoples in post-European contact

Folk Culture - folk culture and fine craft collections illustrating the diversity of cultural influences on Canadian culture

History - collections which illustrate the experience of the common person as well as famous Canadians

Canadian Postal Museum - collections of philatelic, artwork and material culture which serve to illustrate the role of postal communication in defining and shaping a nation

Notes to Financial Statements
March 31, 2006

6. COLLECTION (CONTINUED)

Canadian Children's Museum - collections which emphasize intercultural understanding and experience, as well as supporting a rich animation programme

Living History - collection of properties, costumes and didactic resources which are used by animators, educators and other staff to promote and enliven the Museum's programming

Canadian War Museum - collections of weapons and technological artifacts illustrating the development of military technologies, dress and insignia collections of uniforms, medals, accoutrements and regalia of the Canadian Armed Forces and its allies, and war art collections of paintings, drawings, prints and sculptures from the Canadian War Artist programmes and modern art works illustrating Canadian Peacekeeping efforts

Archaeology - archaeological collections of material culture, physical anthropology, flora and fauna recovered from dig sites and principally illustrating indigenous North American culture prior to European contact

7. PROPERTY AND EQUIPMENT

(in thousands of dollars)		2006	2005
	Cost	Accumulated Amortization	Net Book Value
Buildings	\$ 360,614	\$ 107,798	\$ 252,816
Land	40,917	-	40,917
New Canadian War Museum Project*	-	-	-
Building Improvements	46,119	28,146	17,973
Informatics equipment	9,746	8,787	959
Technical equipment	11,079	8,549	2,530
Office furniture and equipment	8,175	6,061	2,114
Motor vehicles	106	51	55
	\$ 476,756	\$ 159,392	\$ 317,364
			\$ 305,457

*In the current year, the New Canadian War Museum project was completed. The capital expenditures related to building construction and equipment acquisitions for the new museum were transferred to the appropriate property and equipment asset class and amortized according to the Corporation's amortization policy.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(in thousands of dollars)	2006	2005
Trade accounts payable	\$ 6,621	\$ 12,051
Accrued salaries and vacation pay	2,231	2,054
Government departments and agencies	3,381	2,227
Current portion of employee future benefits (Note 9)	828	628
	\$ 13,061	\$ 16,960

9. EMPLOYEE FUTURE BENEFITS

i) Pension benefits

The Corporation and all eligible employees contribute to the Public Service Pension Plan. This pension plan provides benefits based on years of service and average earnings for the employee's best five years up to retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Corporation's and employees' contributions to the Public Service Pension plan for the year were as follows:

(in thousands of dollars)	2006	2005
Corporation's contributions	\$ 2,603	\$ 2,256
Employees' contributions	\$ 1,195	\$ 1,021

Notes to Financial Statements
March 31, 2006

9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

ii) Severance benefits

The Corporation provides severance benefits to its employees based on years of service and salary upon termination. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Benefits will be paid from future appropriations or other sources of revenue. Information about the plan, measured as at the balance sheet date, is as follows:

(in thousands of dollars)	2006	2005
Accrued benefit obligation, beginning of year	\$ 3,425	\$ 3,042
Cost for the year	458	567
Benefits paid during the year	(230)	(184)
Accrued benefit obligation, end of year	\$ 3,653	\$ 3,425
Short-term portion	\$ 828	\$ 628
Long-term portion	2,825	2,797
	\$ 3,653	\$ 3,425

10. DEFERRED CONTRIBUTIONS

Deferred contributions represent unspent externally restricted donations and related investment income.

Changes in the deferred contributions balance are as follows:

(in thousands of dollars)	2006	2005
Balance at beginning of year	\$ 2,787	\$ 14,126
Add donations received in the year	1,096	1,676
Add deferred investment income (Note 14)	11	10
Less donations recognized as revenue	(3,042)	(9,665)
Less donations used to purchase depreciable property and equipment (Note 11)	(40)	(3,360)
Balance at end of year	\$ 812	\$ 2,787

11. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized portion of donations used to purchase depreciable property and equipment. Deferred capital contributions are recognized as donation revenue on the same basis and over the same periods as the related property and equipment acquired.

Changes in the deferred capital contributions balance are as follows:

(in thousands of dollars)	2006	2005
Balance at beginning of year	\$ 3,360	\$ -
Add donations used to purchase depreciable property and equipment (Note 10)	40	3,360
Less donations recognized as revenue	(167)	-
Balance at end of year	\$ 3,233	\$ 3,360

12. DEFERRED NON-MONETARY SPONSORSHIPS

Deferred non-monetary sponsorships represent the value of service that may be provided in exchange for goods and services acquired through non-monetary transactions. Deferred non-monetary sponsorships are recognized as sponsorship revenue in the year in which the related obligations are fulfilled.

Changes in the deferred non-monetary sponsorships balance are as follows:

(in thousands of dollars)	2006	2005
Balance at beginning of year	\$ -	\$ -
Add fair value of goods and services acquired	392	-
Less sponsorships recognized as revenue	(98)	-
Balance at end of year	\$ 294	\$ -

Notes to Financial Statements
March 31, 2006

13. DEFERRED CAPITAL FUNDING

Deferred capital funding represents the unamortized portion of parliamentary appropriations used or to be used to purchase depreciable property and equipment.

Changes in the deferred capital funding balance are as follows:

(in thousands of dollars)	2006	2005
Balance at beginning of year	\$ 280,145	\$ 246,776
Appropriations received in the current year to purchase depreciable property and equipment	6,562	42,431
Appropriations received in the current year to purchase depreciable property and equipment in future periods	-	790
Less amortization	(13,084)	(9,852)
Balance at end of year	\$ 273,623	\$ 280,145

14. INTEREST ON CASH AND INVESTMENTS

Interest on cash and investments is reported as follows :

(in thousands of dollars)	2006	2005
Income earned on unrestricted resources	\$ 1,120	\$ 1,011
Income earned on restricted resources	72	365
Total interest on cash and investments earned in the year	1,192	1,376
Less amounts deferred (Note 10)	(11)	(10)
Total interest on cash and investments recognized as revenue	\$ 1,181	\$ 1,366

15. RELATED PARTY TRANSACTIONS

The Corporation is related to all Government of Canada departments, agencies and Crown corporations. The Corporation enters into transactions with these entities in the normal course of business. These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. During the year, the Corporation incurred expenses totaling \$7,958,041 (\$6,401,546 in 2005) and recorded Museum operations revenue of \$909,953 (\$941,883 in 2005) with related parties.

As at March 31st, the Corporation recorded the following amounts on the balance sheet for transactions with related parties:

(in thousands of dollars)	<u>2006</u>	<u>2005</u>
Accounts receivable	206	416
Prepaid expenses	1,767	1,266
Accounts payable and accrued liabilities	3,381	2,227
Deferred revenues	99	151

In addition, the land occupied by the New Canadian War Museum was transferred from the National Capital Commission to the Corporation in the current fiscal year. This land transfer was measured at the historical cost of \$18,198,392, which includes the cost of decontamination and infrastructure, with a corresponding amount credited directly to the Contributed Surplus.

16. CONTINGENCIES

In the normal course of its operations, the Corporation becomes involved in various claims or legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a liability will be accrued and an expense recorded in the Corporation's financial statements.

No amount has been included in the balance sheet as at March 31, 2006.

17. FAIR VALUE OF FINANCIAL INSTRUMENTS

In addition to the descriptions in Notes 3 and 5, the fair value of accounts receivable and accounts payable and accrued liabilities approximate their respective book values due to their impending maturity.

Notes to Financial Statements
March 31, 2006

18. COMMITMENTS

As at March 31, 2006, the Corporation has entered into long-term contracts for informatics, property leases, building operations and maintenance, security and point-of-sale outsource services with a remaining value of \$32,948,968. The future minimum payments are as follows:

(in thousands of dollars)

2006-07	\$ 10,314
2007-08	9,851
2008-09	7,060
2009-10	5,656
2010-11	68
	<u>\$ 32,949</u>

19. PARLIAMENTARY APPROPRIATION

(in thousands of dollars)

	2006	2005
Main Estimates amount provided for operating and capital expenditures	\$ 58,698	\$ 94,736
Governor general's special warrants, supplementary estimates and transfers	2,424	3,864
	61,122	98,600
Portion of amount deferred for specific projects	-	(4,561)
Deferred revenue used in current year to complete specific projects	3,107	8,164
Amounts used to purchase depreciable property and equipment	(6,562)	(49,658)
Amortization of deferred capital funding	13,084	9,852
Parliamentary appropriation	\$ 70,751	\$ 62,397

20. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

SCHEDULE OF REVENUE FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

SCHEDULE 1

	2006	2005
General admission and programmes	\$ 5,204	\$ 2,806
Donations	3,254	9,746
Boutique sales	2,491	1,588
IMAX	2,214	1,784
Facility rental and concessions	1,613	1,161
Parking	1,510	914
Interest on cash and investments (Note 14)	1,181	1,366
Grants and sponsorships	806	707
Travelling exhibits	426	195
Memberships	220	172
Publications	161	164
Royalties	56	90
Other	489	679
	\$ 19,625	\$ 21,372

SCHEDULE OF EXPENSES FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

SCHEDULE 2

	2006	2005
Personnel costs	\$ 31,145	\$ 28,942
Professional and special services	14,496	15,050
Amortization	13,285	9,852
Property taxes	7,802	6,114
Exhibit fabrication and rental	3,235	8,779
Utilities	2,944	2,482
Repairs and maintenance	2,896	3,055
Communications	2,306	1,846
Materials and supplies	1,951	1,849
Marketing and advertising	1,624	1,540
Cost of goods sold	1,469	986
Travel	948	871
Building leases	891	1,038
Royalties	491	455
Collection acquisitions	257	133
Rentals	205	271
Other	82	40
	\$ 86,027	\$ 83,303