

CANADIAN MUSEUM OF CIVILIZATION

FINANCIAL STATEMENTS

*FOR THE YEAR ENDED MARCH 31, 2005*

## 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.

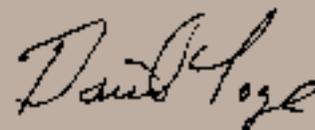
The Board of Trustees is responsible for ensuring that Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee, which includes a majority of members who are not officers of the Corporation. The Committee 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, who is responsible for the Canadian Museum of Civilization.



J. (JOE) GEURTS

CHIEF OPERATING OFFICER AND  
SENIOR VICE-PRESIDENT



DAVID LOYE  
CHIEF FINANCIAL OFFICER



Auditor General of Canada  
Vérificatrice générale du Canada

## AUDITOR'S REPORT

To the Minister of Canadian Heritage

I have audited the balance sheet of the Canadian Museum of Civilization as at March 31, 2005 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, 2005 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, after giving retroactive effect to the change in the method of accounting for land and buildings under the control of the Corporation as explained in Note 3 to the financial statements, 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 'L Ricard'.

Lyse Ricard, CA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 3, 2005

## CANADIAN MUSEUM OF CIVILIZATION

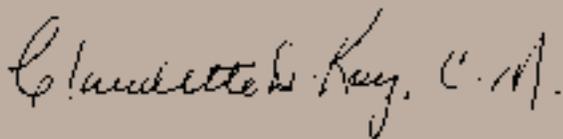
*BALANCE SHEET AS AT MARCH 31*

### ASSETS

(in thousands of dollars)	2005	2004
		(Restated Note 3)
<b>CURRENT</b>		
Cash and cash equivalents (Note 4)	\$ 31,606	\$ 42,063
Accounts receivable (Note 5)	5,706	5,603
Inventories	1,236	1,218
Prepaid expenses	1,717	1,329
	40,265	50,213
Restricted cash and investments (Note 6)	9,787	21,126
Collection (Note 7)	1	1
Property and equipment (Note 8)	305,457	262,309
	\$ 355,510	\$ 333,649

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

Approved by the Board of Trustees:



Chairperson



Trustee

**LIABILITIES**

(in thousands of dollars)	2005	2004
		(Restated Note 3)
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 9)	\$ 16,960	\$ 24,014
Deferred revenues	4,466	1,676
	21,426	25,690
Employee future benefits (Note 10)	2,797	2,528
Deferred contributions (Note 11)	2,787	14,126
Deferred capital contributions (Note 12)	3,360	-
Deferred capital funding (Note 13)	280,145	246,776
	310,515	289,120
Contingencies and commitments (Note 17 and 19)		

**EQUITY OF CANADA**

Internally restricted (Note 14)	7,000	7,000
Unrestricted	37,995	37,529
	44,995	44,529
	\$ 355,510	\$ 333,649

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)	2005	2004
		(Restated Note 3)
<b>Revenues</b> (Schedule 1)	\$ 21,372	\$ 12,802
<b>Expenses</b>		
Collect and research	11,045	10,402
Exhibit, educate and communicate	13,279	13,813
Canadian War Museum	17,510	7,380
Accommodate	28,476	28,016
Corporate services	12,993	13,037
<b>Total expenses</b> (Schedule 2)	<b>83,303</b>	<b>72,648</b>
<b>Net result of operations before government funding</b>	<b>(61,931)</b>	<b>(59,846)</b>
<b>Parliamentary appropriation</b> (Note 20)	<b>62,397</b>	<b>59,179</b>
<b>Net income (Loss)</b>	<b>466</b>	<b>(667)</b>
<b>Equity of Canada at beginning of year</b>	<b>44,529</b>	<b>22,477</b>
<b>Contributed surplus</b> ( Note 3)	<b>-</b>	<b>22,719</b>
<b>Equity of Canada at end of year</b>	<b>\$ 44,995</b>	<b>\$ 44,529</b>

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)	2005	2004
<b>Operating activities</b>		
Cash receipts (clients)	\$ 13,815	\$ 10,178
Cash receipts (parliamentary appropriation)	51,760	50,186
Cash paid (employees and suppliers)	(80,642)	(54,107)
Interest received	1,366	1,596
Cash flows (used in) / from operating activities	(13,701)	7,853
<b>Investing activities</b>		
Acquisition of property and equipment	(53,002)	(60,322)
Decrease (increase) in restricted cash and investments	11,339	(2,875)
Cash flows used in investing activities	(41,663)	(63,197)
<b>Financing activities</b>		
Parliamentary appropriation for the acquisition of property and equipment	43,221	52,515
Restricted contributions and related investment income	1,686	2,990
Cash flows from financing activities	44,907	55,505
(Decrease) increase in cash and cash equivalents	(10,457)	161
Balance at beginning of year	42,063	41,902
Balance at end of year	\$ 31,606	\$ 42,063

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

# CANADIAN MUSEUM OF CIVILIZATION

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2005

## 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 five 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.

### **Accommodate**

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

### **Canadian War Museum**

An affiliated museum dedicated to Canada's military history and continuing commitment to peacekeeping.

### **Corporate services**

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

## 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 not recorded in the books of accounts.

### (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 Equity of Canada.

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 reflect the full cost as employer. This amount is 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.

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 the only obligation of the Corporation that entails settlement by future payment.

(e) **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.

(f) **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 was approved.

(g) **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.

### 3. **CHANGE IN ACCOUNTING POLICY**

In the current year, the Corporation changed its accounting policy related to property and equipment. At the request of Treasury Board, the Corporation recorded land and buildings that are owned by the Government of Canada and that are under the administrative control of the Corporation at their historical cost less accumulated amortization. The assets were not recorded in the Corporation's 2004 financial statements. This change in accounting policy has been applied retroactively. For the year ended March 31, 2004 both the amortization of buildings and the related amortization of deferred capital funding have been increased by \$6,146,000, leaving the net income unchanged.

In addition, the Corporation performed a detailed review of the accumulated amortization taken on property and equipment over the past ten years. As a result of this review, the Corporation has revised its amortization approach from an annual to a quarterly basis. This change in accounting policy has been applied retroactively. For the year ended March 31, 2004 accumulated amortization decreased by \$1,458,000 and deferred capital funding increased by the same amount.

Consequently, the financial statements for the year ended March 31, 2004 have been restated as follows:

(in thousands of dollars)	2004 Restated	2004 As previously stated
<b>Balance Sheet</b>		
Property and equipment (Note 8)	\$ 262,309	\$ 84,952
Deferred capital funding (Note 13)	246,776	92,138
Equity of Canada	44,529	21,810
<b>Statement of Operations</b>		
Accommodate	\$ 28,016	\$ 21,870
Parliamentary appropriation (Note 20)	59,179	53,033
Contributed surplus	22,719	-
Equity of Canada at end of year	44,529	21,810
<b>Notes to Financial Statements</b>		
Buildings net book value (Note 8)	\$ 153,180	\$ -
Land net book value (Note 8)	22,719	-
Building improvements		
net book value (Note 8)	18,046	16,965
Informatics equipment		
net book value (Note 8)	786	633
Technical equipment net book value (Note 8)	761	717
Office furniture and equipment		
net book value (Note 8)	259	79
Deferred capital funding balance		
at beginning of year (Note 13)	44,835	43,377
Buildings net book value (Note 13)	159,326	-
Amortization (Note 13)	(9,900)	(3,754)
Deferred capital funding balance		
at end of year (Note 13)	246,776	92,138
Amortization of deferred capital		
funding (Note 20)	9,900	3,754
Parliamentary appropriation (Note 20)	59,179	53,033
Amortization (Schedule of expenses)	9,900	3,754

#### 4. CASH AND CASH EQUIVALENTS

The Corporation invests in the short-term money market. The overall portfolio yield as at March 31, 2005 was 2.3% (2004 – 2.9%). All instruments held in short-term investments are rated R1 or better by the Dominion Bond Rating Service. The average term to maturity is 38 days (2004 – 33 days). The fair value of the short-term investments approximates the book value due to their impending maturity.

#### 5. ACCOUNTS RECEIVABLE

(in thousands of dollars)	2005	2004
Refundable taxes	\$ 2,724	\$ 3,406
Parliamentary appropriation	2,042	1,256
Trade accounts	907	896
Other	33	45
	\$ 5,706	\$ 5,603

#### 6. 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 on restricted cash as at March 31, 2005 was 2.4% (2004 – 2.9%). All instruments held in short-term investments are rated R1 or better by the Dominion Bond Rating Service. The average term to maturity is 33 days (2004 – 35 days). The fair value of the short-term investments approximates the book value due to their impending maturity.

#### 7. 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

**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

## 8. PROPERTY AND EQUIPMENT

(in thousands of dollars)		2005	2004	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value (Restated Note 3)
Buildings	\$ 245,833	\$ 98,800	\$ 147,033	\$ 153,180
Land	22,719	-	22,719	22,719
New Canadian War Museum Project	115,808	-	115,808	66,523
Building Improvements	42,936	24,923	18,013	18,046
Informatics equipment	9,163	8,447	716	786
Technical equipment	8,958	8,162	796	761
Office furniture and equipment	6,076	5,742	334	259
Motor vehicles	93	55	38	35
	\$ 451,586	\$ 146,129	\$ 305,457	\$ 262,309

An asset class was created for the new Canadian War Museum project. This asset class will serve to account for capital expenditures related to building construction and equipment acquisitions for the new museum. Amounts included in the New Canadian War Museum project will be transferred to the appropriate property and equipment asset class upon project completion, and will then be amortized according to the Corporation's amortization policy.

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(in thousands of dollars)	2005	2004
Trade accounts payable	\$ 12,051	\$ 20,360
Accrued salaries and vacation pay	2,054	2,034
Government departments and agencies	2,227	1,106
Current portion of employee future benefits (Note 10)	628	514
	\$ 16,960	\$ 24,014

## 10. 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)	2005	2004
Corporation's contributions	\$ 2,256	\$ 2,300
Employees' contributions	\$ 1,021	\$ 1,074

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)	2005	2004
Accrued benefit obligation, beginning of year	\$ 3,042	\$ 3,080
Cost for the year	567	277
Benefits paid during the year	(184)	(315)
Accrued benefit obligation, end of year	\$ 3,425	\$ 3,042
Short-term portion	\$ 628	\$ 514
Long-term portion	2,797	2,528
	\$ 3,425	\$ 3,042

**11. 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)	2005	2004
Balance at beginning of year	\$ 14,126	\$ 11,251
Add donations received in the year	1,676	2,627
Add deferred investment income (Note 15)	10	363
Less donations recognized as revenue	(9,665)	(115)
Less donations used to purchase depreciable property and equipment (Note 12)	(3,360)	-
Balance at end of year	\$ 2,787	\$ 14,126

## 12. 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 according to the Corporation's amortization policy.

Changes in the deferred capital contributions balance are as follows:

(in thousands of dollars)	2005	2004
Balance at beginning of year	\$ -	\$ -
Add donations used to purchase depreciable property and equipment (Note 11)	3,360	-
Less donations recognized as revenue	-	-
Balance at end of year	\$ 3,360	\$ -

## 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)	2005	2004 (Restated Note 3)
Balance at beginning of year	\$ 246,776	\$ 44,835
Appropriations received in the current year to purchase depreciable property and equipment	42,431	45,288
Appropriations received in the current year to purchase depreciable property and equipment in future periods	790	7,227
Addition of net book value of the buildings	-	159,326
Less amortization	(9,852)	(9,900)
Balance at end of year	\$ 280,145	\$ 246,776

#### 14. INTERNALLY RESTRICTED EQUITY OF CANADA

As at March 31, 2005, the Corporation has internally restricted \$7,000,000 towards the construction of the new Canadian War Museum.

#### 15. INTEREST ON CASH AND INVESTMENTS

Interest on cash and investments is reported as follows :

(in thousands of dollars)	2005	2004
Income earned on unrestricted resources	\$ 1,011	\$ 1,586
Income earned on restricted resources	365	373
Total interest on cash and investments earned in the year	1,376	1,959
Less amounts deferred (Note 11)	(10)	(363)
Total interest on cash and investments recognized as revenue	\$ 1,366	\$ 1,596

#### 16. RELATED PARTY TRANSACTIONS

The Corporation is related to all Government of Canada departments, agencies and Crown corporations. The Corporation incurred expenses for the work and services provided by other government departments and agencies. These transactions were conducted in the normal course of operations, under the same terms and conditions that applied to outside parties.

#### 17. 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, 2005.

#### 18. FAIR VALUE OF FINANCIAL INSTRUMENTS

In addition to the descriptions in Notes 4 and 6, the fair value of accounts receivable and accounts payable and accrued liabilities approximate their respective book values due to their impending maturity.

## 19. COMMITMENTS

As at March 31, 2005, the Corporation has entered into long-term contracts for informatics, property leases, building operations and maintenance, exhibit design, and equipment and building construction related services with a remaining value of \$45,915,000. The future minimum payments are as follows:

(in thousands of dollars)

2005-06	\$ 16,323
2006-07	9,143
2007-08	8,614
2008-09	6,179
2009-10	5,656
	<u>\$ 45,915</u>

## 20. PARLIAMENTARY APPROPRIATION

(in thousands of dollars)

	2005	2004 (Restated Note 3)
Main Estimates amount provided for operating and capital expenditures	\$ 94,736	\$ 84,326
Supplementary estimates and transfers	3,864	17,867
	98,600	102,193
Portion of amount deferred for specific projects	(4,561)	(8,265)
Deferred revenue used in current year to complete specific projects	8,164	15,673
Amounts used to purchase depreciable property and equipment	(49,658)	(60,322)
Amortization of deferred capital funding	9,852	9,900
Parliamentary appropriation	<u>\$ 62,397</u>	<u>\$ 59,179</u>

## 21. 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**

	2005	2004
Donations	\$ 9,746	\$ 192
General admission and programmes	2,806	2,943
IMAX	1,784	2,039
Boutique sales	1,588	1,840
Interest on cash and investments (Note 15)	1,366	1,596
Facility rental and concessions	1,161	1,215
Parking	914	907
Grants and sponsorships	707	679
Travelling exhibits	195	356
Membership	172	160
Publications	164	104
Royalties	90	65
Other	679	706
	\$ 21,372	\$ 12,802

**SCHEDULE OF EXPENSES FOR THE YEAR ENDED MARCH 31**

(in thousands of dollars)

**SCHEDULE 2**

	2005	2004 (Restated Note 3)
Personnel costs	\$ 28,613	\$ 28,155
Exhibit design and fabrication	12,708	5,365
Professional and special services	12,244	11,558
Amortization	9,852	9,900
Property taxes	6,114	5,860
Repairs and maintenance	3,308	2,554
Utilities	2,482	1,838
Furniture and fixtures	1,681	1,423
Marketing and advertising	1,540	1,337
Travel, hospitality and transportation	1,178	1,164
Building leases	1,038	1,112
Cost of goods sold	986	1,101
Communications	929	872
Rentals	137	137
IMAX	136	100
Collection acquisitions	133	68
Other	224	104
	\$ 83,303	\$ 72,648