



FY2023 Financial Budget - Update

PREPARED BY: IPHC SECRETARIAT (D. WILSON & A. KEIKKALA, 20 DECEMBER 2022)

PURPOSE

To provide the FAC with an update on the approved FY2023 budget (financial period: 1 October 2022 to 30 September 2023) and suggested amendments to 1) accommodate the final 2023 FISS design adopted at IM098; 2) the move to full fund accounting in FY2023; and 3) reductions in external funding.

BACKGROUND

At the 12th Special Session of the IPHC (SS012, 25 February 2022), the Commission deferred adoption the FY2023 budget to an intersessional decision via correspondence. The FY2023 budget was adopted on 16 March 2022 [via IPHC Circular 2022-007 \(Appendix I\)](#).

Budget Estimates: FY2023

IPHC-2022-ID001: The Commission:

- 1) **NOTED** paper IPHC-2022-ID001 which provided revised budget estimates for FY2023 (1 October 2022 to 30 September 2023) for approval, noting the outcomes of the 12th Special Session of the Commission (SS012).
- 2) **ADOPTED** the FY2023 budget (1 October 2022 to 30 September 2023), as detailed in Appendix I [*of IPHC-2022-ID001*], including the Contracting Party contributions to the General Fund as follows:
 - Canada: Contribution to the General Fund: **US\$900,407**
 - U.S.A.: Contribution to the General Fund: **US\$4,157,760**
- 3) **NOTED** the extra-budgetary (IFCP Fund deficit and Headquarters lease/maintenance) contributions from each Contracting Party for FY2023 as follows:
 - Canada:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
 - U.S.A.:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
 - Contribution to the headquarters building lease and maintenance costs: **US\$489,250**
- 4) **AGREED** that it would like at least one in-person/hybrid MSAB meeting in 2023. This could occur in mid-2023 or in the standard October time slot (October 2023). In doing so, the MSAB membership may need to be reviewed and travel expenses for non-government members capped.

At the 98th Session of the IPhC Interim Meeting (IM098) in November of 2022, the Commission:

[IPHC-2022-IM098-R](#) (para. 81): *The Commission **NOTED** the intention of the IPhC Secretariat to propose a revised FY2023 budget (financial period: 1 October 2022 to 30 September 2023) at the FAC099 to accommodate the final 2023 FISS design to be implemented, noting that there will be no change in the Contracting Party contributions due for FY2023.*

[IPHC-2022-IM098-R](#) (para. 82): *The Commission **NOTED** the United States of America's intent to consider additional funding to finance the adopted 2023 FISS design, an approximate US\$114,000.*

DISCUSSION

FY2023 BUDGET (US\$) UPDATE (AS OF 19 DECEMBER 2022)

INCOME AND EXPENSES: The IPhC approved budget for FY2023 and expenditures as of 19 December 2022 are provided in [Appendix II](#). Current expenditure for the first quarter of FY2023 are in-line with the approved budget.

FY2023 FINANCIAL BUDGET (US\$) – PROPOSED AS AMENDED FOR ADOPTION

At the 98th Session of the IPhC Interim Meeting (IM098), the Commission endorsed an optimized 2023 FISS design as follows:

[IPHC-2022-IM098-R](#) (para. 31) *The Commission **ENDORSED** an optimized design for the 2023 FISS as provided at Appendix IV, that balances the Commissions primary and secondary objectives for the FISS. As with all years, the Commission will have an additional opportunity to modify the 2023 FISS design at AM099.*

The design adopted resulted in modifications to the originally adopted Fund 40 – FISS budget from the 12th Special Session of the Commission (SS012) ([Appendix I](#)). The revised FY2023 Fund 40 - FISS budget is provided at [Appendix III](#).

In addition, the FY2023 budget for all Funds has been updated to better reflect the Commission's transition to Fund accounting. This has resulted in previously aggregated expenditures being re-allocated to each of the four (4) operating Funds. The reallocation has primarily been in the salaries & wages, and benefits expense account lines ([Appendix III](#)) but has also resulted in the addition of a 'recouped leave expenses' income account line.

In addition, we would highlight the following income adjustments:

- 1) **30 – Statistics:** NOAA Port Sampling Grant for Alaska (including both Pacific halibut and Sablefish) is **US\$42,853.64** less than the Commission approved as part of our annual budgeting process for FY2023. We have reduced a number of expense lines to accommodate this shortfall, including salaries & wages and benefits for staff servicing the grant activities in the field.
- 2) **20 – Research:** We projected a grant income of **US\$232,140.37** in FY2023. However, we confirm two grants totalling **US\$197,955.30** will be received in the financial year. This results in

a shortfall of **US\$34,185.07**. We have reduced a number of expense lines to accommodate this shortfall.

- 3) **10 – General:** At the 12th Special Session of the Commission (SS012) the Commission removed the IM098 from the FY2023 budget as an in-person event. However, in November 2022, the Commission held the IM098 as a hybrid meeting and incurring ~US\$12,000 in costs. The new amended budget has those funds being approved for transfer from the 50 Reserve Fund to 10 General Fund.
- 4) **All Funds:** As a result of inflation and sharp increases in benefits & cost of living adjustments associated with Personnel Expenses, we have also reduced other budget lines to offset the increase.
- 5) **Positions:** We will also be holding vacant the Application Developer position for all of FY2023 to ensure we do not overrun costs.

The reallocation has not resulted in a change to the Contracting Party contributions.

RECOMMENDATION/S

That the FAC:

- 1) **NOTE** paper IPHC-2023-FAC099-06 which provided a 1st quarter update on the FY2023 budget (financial period: 1 October 2022 to 30 September 2023) as well as proposing a revised budget be adopted based on the final 2023 FISS design, and other amendments to continue the IPHC's move to Fund accounting.
- 2) **RECOMMEND** that the Commission adopt the amended FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix III](#), noting that the amendments do not change the previously adopted Contracting Party contributions for FY2023:

ADOPT the FY2023 budget (1 October 2022 to 30 September 2023), as detailed in [Appendix III](#), including the Contracting Party contributions to the General Fund as follows:

- Canada: Contribution to the General Fund: **US\$900,407**
- U.S.A.: Contribution to the General Fund: **US\$4,157,760**

NOTED the extra-budgetary (IFCP Fund deficit and Headquarters lease/maintenance) contributions from each Contracting Party for FY2023 as follows:

- Canada:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
- U.S.A.:
 - 50% Contribution to the IFCP Fund deficit (former staff pension plan): **US\$127,848**
 - Contribution to the headquarters building lease and maintenance costs: **US\$489,250**

APPENDICES

[Appendix I:](#) FY2023 Financial Budget (Adopted 22 June 2021)

[Appendix II:](#) FY2023 Financial Statement – as of 19 December 2022

[Appendix III:](#) FY2023 Financial Budget – Proposed as amended for decision



APPENDIX I
FY2023 FINANCIAL BUDGET (ADOPTED 16 MARCH 2022 VIA [INTERSESSIONAL DECISION](#))

Account Number	Account Name	10 - General	20 - Research	30 - Statistics	10,20,30 - TOTAL	40 - FISS	10,20,30, 40 - TOTAL
		FY2023	FY2023	FY2023	FY2023	FY2023	FY2023
Income							
40000	Contracting Party Contributions						
40000.01	Canada	\$ -	\$ -	\$ -	\$ 900,407.00	\$ -	\$ 900,407.00
40000.02	United States of America	\$ -	\$ -	\$ -	\$ 4,157,760.00	\$ -	\$ 4,157,760.00
	Total 40000 - Contracting Party Contributions	\$ 2,953,585.20	\$ 912,193.00	\$ 1,192,388.80	\$ 5,058,167.00	\$ -	\$ 5,058,167.00
40055	Headquarters (Lease & Maintenance)	\$ 489,250.00	\$ -	\$ -	\$ 489,250.00	\$ -	\$ 489,250.00
40060	Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40100	Grants, Contracts & Agreements	\$ -	\$ 232,140.37	\$ 664,458.64	\$ 896,599.01	\$ 34,289.00	\$ 930,888.01
40200	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40200.01	Bank Interest	\$ 772.50	\$ -	\$ -	\$ 772.50	\$ -	\$ 772.50
40200.02	CD Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Other Income	\$ 490,022.50	\$ 232,140.37	\$ 664,458.64	\$ 1,386,621.51	\$ 34,289.00	\$ 1,420,910.51
40350	Fish Sales						
40350.01	Fish Sales - Pacific Halibut	\$ -	\$ -	\$ -	\$ -	\$ 4,886,450.04	\$ 4,886,450.04
40350.02	Fish Sales - Byproduct	\$ -	\$ -	\$ -	\$ -	\$ 60,564.00	\$ 60,564.00
	Total 40350 - Fish Sales	\$ -	\$ -	\$ -	\$ -	\$ 4,947,014.04	\$ 4,947,014.04
	Total Income	\$ 3,443,607.70	\$ 1,144,333.37	\$ 1,856,847.44	\$ 6,444,788.51	\$ 4,981,303.04	\$ 11,426,091.55
Expense							
Personnel Expenses							
50000	Salaries & Wages	\$ 1,857,345.50	\$ 667,739.10	\$ 1,269,265.54	\$ 3,794,350.14	\$ 1,056,809.36	\$ 4,851,159.50
50100	Benefits	\$ 652,394.56	\$ 244,966.27	\$ 461,888.94	\$ 1,359,249.77	\$ 289,124.08	\$ 1,648,373.85
50100.09	Medical Reimbursement - Retiree	\$ 93,263.37	\$ -	\$ -	\$ 93,263.37	\$ -	\$ 93,263.37
50200	Training & Education	\$ 36,050.00	\$ 18,477.00	\$ 21,630.00	\$ 76,157.00	\$ 56,238.00	\$ 132,395.00
50300	Personnel Related Expenses	\$ 5,665.00	\$ -	\$ 10,300.00	\$ 15,965.00	\$ 37,467.28	\$ 53,432.28
50300.01	Scholarship Awards	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
	Total Personnel Expenses	\$ 2,652,718.43	\$ 931,182.37	\$ 1,763,084.48	\$ 5,346,985.28	\$ 1,439,638.72	\$ 6,786,624.00
Operational Expenses							
51000	Publications	\$ 5,150.00	\$ 7,500.00	\$ 9,270.00	\$ 21,920.00	\$ -	\$ 21,920.00
51100	Mailing and Shipping	\$ 6,180.00	\$ 7,000.00	\$ 5,150.00	\$ 18,330.00	\$ 128,750.00	\$ 147,080.00
51200	Travel	\$ 90,700.00	\$ 14,825.00	\$ 20,600.00	\$ 126,125.00	\$ 121,041.48	\$ 247,166.48
51300	Meeting and Conference Expenses	\$ 121,500.00	\$ -	\$ -	\$ 121,500.00	\$ -	\$ 121,500.00
51400	Technology	\$ 139,050.00	\$ -	\$ 2,163.00	\$ 141,213.00	\$ -	\$ 141,213.00
	Total Operational Expenses	\$ 362,580.00	\$ 29,325.00	\$ 37,183.00	\$ 429,088.00	\$ 249,791.48	\$ 678,879.48
Fees and Contract Expenses							
52000	Professional Fees	\$ 226,600.00	\$ -	\$ 1,458.48	\$ 228,058.48	\$ -	\$ 228,058.48
52200	Other Fees and Charges	\$ 51,500.00	\$ -	\$ -	\$ 51,500.00	\$ 10,300.00	\$ 61,800.00
52300	Leases and Contracts	\$ 25,750.00	\$ 39,019.00	\$ 36,050.00	\$ 100,819.00	\$ 1,996,487.11	\$ 2,097,306.11
54000	Communications	\$ 30,900.00	\$ -	\$ 3,605.00	\$ 34,505.00	\$ 20,600.00	\$ 55,105.00
	Total Fees and Contract Expenses	\$ 334,750.00	\$ 39,019.00	\$ 41,113.48	\$ 414,882.48	\$ 2,027,387.11	\$ 2,442,269.59
Facilities and Equipment Expenses							
53000	Equipment Expense	\$ 20,600.00	\$ -	\$ 4,120.00	\$ 24,720.00	\$ 15,450.00	\$ 40,170.00
53100	Supplies Expense	\$ 25,750.00	\$ 144,807.00	\$ 2,678.00	\$ 173,235.00	\$ 772,500.00	\$ 945,735.00
53200	Maintenance and Utilities	\$ 113,300.00	\$ -	\$ 2,488.48	\$ 115,788.48	\$ 10,300.00	\$ 126,088.48
53300	Facility Rentals	\$ 463,500.00	\$ -	\$ 6,180.00	\$ 469,680.00	\$ 13,390.00	\$ 483,070.00
	Total Facilities and Equipment Expenses	\$ 623,150.00	\$ 144,807.00	\$ 15,466.48	\$ 783,423.48	\$ 811,640.00	\$ 1,595,063.48
Other Expenses							
55000	Budget Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Expenses	\$ -					
	Total Expense	\$ 3,973,198.43	\$ 1,144,333.37	\$ 1,856,847.44	\$ 6,974,379.24	\$ 4,528,457.31	\$ 11,502,836.55
	FISS cost-recovery (10% overhead)	\$ (452,845.73)	\$ -	\$ -	\$ (452,845.73)	\$ 452,845.73	\$ -
	Net Income (Loss)	(\$76,745.00)	\$0.00	\$0.00	(\$76,745.00)	\$0.00	(\$76,745.00)
	50 - Reserve (Fund transfer)	\$ 76,745.00	\$ -	\$ -	\$ 76,745.00	\$ -	\$ 76,745.00
60 - IFCPF Deficit							
40050	IFC Pension						
40050.01	IFC Pension - Canada	\$ 127,848.00	\$ -	\$ -	\$ 127,848.00	\$ -	\$ 127,848.00
40050.02	IFC Pension - United States of America	\$ 127,848.00	\$ -	\$ -	\$ 127,848.00	\$ -	\$ 127,848.00
	Total 40050 - IFC Pension	\$ 255,696.00	\$ -	\$ -	\$ 255,696.00	\$ -	\$ 255,696.00

APPENDIX II
FY2023 GENERAL FUND BUDGET – UPDATE AS OF 19 DECEMBER 2022

INTERNATIONAL PACIFIC



HALIBUT COMMISSION

International Pacific Halibut Commission
 Income Statement by Fund
 for the period of 10/01/2022 to 12/19/2022

Account Number	Account Name	10 - General	20 - Research	30 - Statistics	40 - FISS
Income					
40000	Contracting Party Contributions	\$5,058,167.00	\$0.00	\$0.00	\$0.00
40055	Headquarters (Lease & Maintenance)	\$489,250.00	\$0.00	\$0.00	\$0.00
40060	Other Income	\$792.02	\$0.00	\$0.00	\$0.00
40100	Grants, Contracts & Agreements	\$0.00	\$23,023.81	\$71,434.49	\$0.00
40200	Interest Income	\$14.42	\$0.00	\$0.00	\$0.00
42000	Gain/Loss	\$0.00	\$0.00	\$-29.92	\$0.00
Total Income		\$5,548,223.44	\$23,023.81	\$71,404.57	\$0.00
Expense					
50000	Salaries & Wages	\$489,347.40	\$94,573.48	\$171,412.86	\$56,600.47
50100	Benefits	\$82,097.24	\$30,487.46	\$62,903.95	\$20,645.57
50200	Training & Education	\$13,975.00	\$0.00	\$500.00	\$353.05
50300	Personnel Related Expenses	\$0.00	\$0.00	\$4,367.57	\$0.00
51000	Publications	\$0.00	\$270.00	\$0.00	\$0.00
51100	Mailing and Shipping	\$1,588.39	\$-80.90	\$885.91	\$87.11
51200	Travel	\$23,862.20	\$3,226.52	\$6,466.08	\$2,661.57
51300	IPHC Meetings	\$23,832.71	\$0.00	\$0.00	\$0.00
51400	Technology	\$21,267.17	\$0.00	\$0.00	\$0.00
52000	Professional Fees	\$43,851.99	\$0.00	\$0.00	\$0.00
52100	Vessel Expenses	\$0.00	\$0.00	\$0.00	\$3,689.41
52200	Other Fees and Charges	\$19,148.14	\$0.00	\$0.00	\$5,637.86
52300	Leases and Contracts	\$0.00	\$0.00	\$3,195.63	\$3,926.30
54000	Communications	\$7,948.74	\$0.00	\$233.50	\$127.74
53000	Equipment Expense	\$0.00	\$-14,850.00	\$0.00	\$0.00
53100	Supplies Expense	\$10,765.92	\$-14,868.98	\$686.66	\$44,975.57
53200	Maintenance and Utilities	\$1,177.55	\$0.00	\$0.00	\$0.00
53300	Facility Rentals	\$114,108.34	\$0.00	\$3,300.00	\$4,072.67
55410	Depreciation Expense	\$0.00	\$0.00	\$0.00	\$386.90
Total Expense		\$852,970.79	\$98,757.58	\$253,952.16	\$143,164.22
Net Income (Loss)		\$4,695,252.65	\$-75,733.77	\$-182,547.59	\$-143,164.22
Summary					
Beginning Fund Balance		\$789,516.16	\$-17,113.02	\$-175,332.57	\$202,928.06
+ Other Fund Balance Movements		\$1,600.00	\$0.00	\$-1,600.00	\$0.00
+ Net Income / (Loss)		\$4,695,252.65	\$-75,733.77	\$-182,547.59	\$-143,164.22
= Ending Fund Balance		\$5,486,368.81	\$-92,846.79	\$-359,480.16	\$59,763.84

APPENDIX II

FY2023 FINANCIAL BUDGET: PROPOSED AS AMENDED FOR ADOPTION

FY2023		1 October 2022 to 30 September 2023		10 - General	20 - Research	30 - Statistics	TOTAL (10,20,30)	40 - FISS	TOTAL (All Funds)
Account Number	Account Name	FY2023	FY2023	FY2023	FY2023	FY2023	FY2023	FY2023	FY2023
Income									
40000 Contracting Party Contributions									
40000.01	Canada	\$ 900,407.00	\$ -	\$ -	\$ -	\$ 900,407.00	\$ -	\$ -	\$ 900,407.00
40000.02	United States of America	\$ 4,157,760.00	\$ -	\$ -	\$ -	\$ 4,157,760.00	\$ -	\$ -	\$ 4,157,760.00
Total 40000 - Contracting Party Contributions		\$ 3,034,355.43	\$ 887,685.80	\$ 1,136,125.77	\$ -	\$ 5,058,167.00	\$ -	\$ -	\$ 5,058,167.00
40055 - Headquarters (Lease & Maintenance)									
40055	Headquarters (Lease & Maintenance)	\$ 489,250.00	\$ -	\$ -	\$ -	\$ 489,250.00	\$ -	\$ -	\$ 489,250.00
Total 40055 - Headquarters (Lease & Maintenance)		\$ 489,250.00	\$ -	\$ -	\$ -	\$ 489,250.00	\$ -	\$ -	\$ 489,250.00
40060 Other Income									
40060.05	Recouped leave expenses	\$ 80,000.00	\$ 22,700.00	\$ 54,400.00	\$ -	\$ 157,100.00	\$ 7,500.00	\$ -	\$ 164,600.00
40060.06	Rent - Dutch harbor	\$ -	\$ -	\$ 5,600.00	\$ -	\$ 5,600.00	\$ -	\$ -	\$ 5,600.00
Total 40060 - Other Income		\$ 80,000.00	\$ 22,700.00	\$ 60,000.00	\$ -	\$ 162,700.00	\$ 7,500.00	\$ -	\$ 170,200.00
40100 Grants, Contracts & Agreements									
40100.01	802 - NOAA Port Sampling Grant	\$ -	\$ -	\$ 621,605.00	\$ -	\$ 621,605.00	\$ -	\$ -	\$ 621,605.00
40100.02	MoU WDFW Rockfish sampling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,289.00	\$ -	\$ 34,289.00
40100.05	807 - NOAA -BREP	\$ -	\$ 99,700.00	\$ -	\$ -	\$ 99,700.00	\$ -	\$ -	\$ 99,700.00
40100.06	808 - NPRB	\$ -	\$ 98,255.30	\$ -	\$ -	\$ 98,255.30	\$ -	\$ -	\$ 98,255.30
Total 40100 - Grants, Contracts & Agreements		\$ -	\$ 197,955.30	\$ 621,605.00	\$ -	\$ 819,560.30	\$ 34,289.00	\$ -	\$ 853,849.30
40200 Interest Income									
40200.01	Bank Interest	\$ 772.50	\$ -	\$ -	\$ -	\$ 772.50	\$ -	\$ -	\$ 772.50
Total 40200 - Interest Income		\$ 772.50	\$ -	\$ -	\$ -	\$ 772.50	\$ -	\$ -	\$ 772.50
40350 Fish Sales									
40350.01	Fish Sales - Pacific Halibut	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,224,000.00	\$ -	\$ 4,224,000.00
40350.02	Fish Sales - Byproduct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,000.00	\$ -	\$ 111,000.00
Total 40060 - Fish Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,335,000.00	\$ -	\$ 4,335,000.00
Total Income		\$ 3,604,377.93	\$ 1,108,341.10	\$ 1,817,730.77	\$ -	\$ 6,530,449.80	\$ 4,376,789.00	\$ -	\$ 10,907,238.80
Expense									
Personnel Expenses									
50000	Salary & Wages	\$ 1,781,129.44	\$ 621,393.10	\$ 1,225,169.56	\$ -	\$ 3,627,692.10	\$ 809,973.72	\$ -	\$ 4,437,665.82
50100	Benefits	\$ 761,702.37	\$ 255,320.00	\$ 459,980.00	\$ -	\$ 1,477,002.37	\$ 204,926.00	\$ -	\$ 1,681,928.37
50200	Training & Education	\$ 44,050.00	\$ 18,477.00	\$ 20,000.00	\$ -	\$ 82,527.00	\$ 38,000.00	\$ -	\$ 120,527.00
50300	Personnel Related Expenses	\$ 5,665.00	\$ -	\$ 11,300.00	\$ -	\$ 16,965.00	\$ 5,000.00	\$ -	\$ 21,965.00
Total Personnel Expenses		\$ 2,592,546.81	\$ 895,190.10	\$ 1,716,449.56	\$ -	\$ 5,204,186.47	\$ 1,057,899.72	\$ -	\$ 6,262,086.19
Operational Expenses									
51000	Publications	\$ 4,000.00	\$ 7,500.00	\$ 1,200.00	\$ -	\$ 12,700.00	\$ 400.00	\$ -	\$ 13,100.00
51100	Mailing and Shipping	\$ 3,500.00	\$ 7,000.00	\$ 5,150.00	\$ -	\$ 15,650.00	\$ 118,000.00	\$ -	\$ 133,650.00
51200	Travel	\$ 131,100.00	\$ 14,825.00	\$ 42,894.73	\$ -	\$ 188,819.73	\$ 113,000.00	\$ -	\$ 301,819.73
51300	IPHC Meetings	\$ 128,500.00	\$ -	\$ -	\$ -	\$ 128,500.00	\$ -	\$ -	\$ 128,500.00
51400	Technology	\$ 144,050.00	\$ -	\$ -	\$ -	\$ 144,050.00	\$ 21,000.00	\$ -	\$ 165,050.00
Total Operational Expenses		\$ 411,150.00	\$ 29,325.00	\$ 49,244.73	\$ -	\$ 489,719.73	\$ 252,400.00	\$ -	\$ 742,119.73
Fees and Contract Expenses									
52000	Professional Fees	\$ 218,600.00	\$ -	\$ 1,458.48	\$ -	\$ 220,058.48	\$ 2,000.00	\$ -	\$ 222,058.48
52100	Vessel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,000.00	\$ -	\$ 544,000.00
52200	Other Fees and Charges	\$ 51,500.57	\$ -	\$ 13,000.00	\$ -	\$ 64,500.57	\$ 23,000.00	\$ -	\$ 87,500.57
52300	Leases and Contracts	\$ 42,164.00	\$ 39,019.00	\$ 24,000.00	\$ -	\$ 105,183.00	\$ 1,665,000.00	\$ -	\$ 1,770,183.00
54000	Communications	\$ 35,500.00	\$ -	\$ 1,700.00	\$ -	\$ 37,200.00	\$ 1,690.00	\$ -	\$ 38,890.00
Total Fees and Contract Expenses		\$ 347,764.57	\$ 39,019.00	\$ 40,158.48	\$ -	\$ 426,942.05	\$ 2,235,690.00	\$ -	\$ 2,662,632.05
Facilities and Equipment Expenses									
53000	Equipment Expense	\$ 6,600.00	\$ -	\$ 2,500.00	\$ -	\$ 9,100.00	\$ 33,000.00	\$ -	\$ 42,100.00
53100	Supplies Expense	\$ 47,500.00	\$ 144,807.00	\$ 2,678.00	\$ -	\$ 194,985.00	\$ 711,000.00	\$ -	\$ 905,985.00
53200	Maintenance and Utilities	\$ 50,500.00	\$ -	\$ 3,400.00	\$ -	\$ 53,900.00	\$ 77,385.00	\$ -	\$ 131,285.00
53300	Facility Rentals	\$ 456,255.64	\$ -	\$ 3,300.00	\$ -	\$ 459,555.64	\$ 16,507.00	\$ -	\$ 476,062.64
Total Facilities and Equipment Expenses		\$ 560,855.64	\$ 144,807.00	\$ 11,878.00	\$ -	\$ 717,540.64	\$ 837,892.00	\$ -	\$ 1,555,432.64
Other Expenses									
55200	Fund Cost Recovery (50 - Reserve SS012)	\$ (76,745.00)	\$ -	\$ -	\$ -	\$ (76,745.00)	\$ -	\$ -	\$ (76,745.00)
55200	Fund Cost Recovery (50 - Reserve for IM098)	\$ (12,000.00)	\$ -	\$ -	\$ -	\$ (12,000.00)	\$ -	\$ -	\$ (12,000.00)
Total Other Expenses		\$ (88,745.00)	\$ -	\$ -	\$ -	\$ (88,745.00)	\$ -	\$ -	\$ (88,745.00)
Total Expense		\$ 3,823,572.02	\$ 1,108,341.10	\$ 1,817,730.77	\$ -	\$ 6,749,643.89	\$ 4,383,881.72	\$ -	\$ 11,133,525.61
Sub-Total: Net Income (Loss)									
Sub-Total: Net Income (Loss)		\$ (219,194.09)	\$ -	\$ -	\$ -	\$ (219,194.09)	\$ (7,092.72)	\$ -	\$ (226,286.81)
FISS cost-recovery (% overhead)		\$ 219,194.09	\$ -	\$ -	\$ -	\$ 219,194.09	\$ (219,194.09)	\$ -	\$ -
Net Income (Loss)		\$ (0.00)	\$ -	\$ -	\$ -	\$ (0.00)	\$ (226,286.81)	\$ -	\$ (226,286.81)