

FINANCIAL STATEMENTS
For
AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)
For year ended
DECEMBER 31, 2023

INDEPENDENT AUDITOR'S REPORT

To the directors of

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)*Qualified Opinion*

We have audited the financial statements of Amnesty International Canadian Section (English Speaking) (the Organization), which comprise the statement of financial position as at December 31, 2023, and the statements of changes in net assets, operations, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2023 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.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2023 and 2022, current assets as at December 31, 2023 and 2022, and net assets as at January 1 and December 31 for both the 2023 and 2022 years. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

*Responsibilities of Management and Those Charged with Governance
for the Financial Statements*

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
April 13, 2024.

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 2,976,861	\$ 4,991,788
Short-term investments (note 4)	727,846	744,433
Accounts receivable	160,623	188,599
Prepaid expenses	<u>192,719</u>	<u>178,927</u>
	4,058,049	6,103,747
INVESTMENTS (note 4)	1,375,205	1,278,983
CAPITAL ASSETS (note 5)	<u>1,210,287</u>	<u>1,250,299</u>
	<u>\$ 6,643,541</u>	<u>\$ 8,633,029</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (note 8)	<u>\$ 2,151,789</u>	<u>\$ 3,418,999</u>
NET ASSETS		
General Fund		
Unrestricted	1,425,400	1,928,051
Invested in capital assets	1,210,287	1,250,299
Internally restricted funds (note 7)	846,893	846,893
Externally restricted funds (note 7)	<u>1,009,172</u>	<u>1,188,787</u>
	<u>4,491,752</u>	<u>5,214,030</u>
	<u>\$ 6,643,541</u>	<u>\$ 8,633,029</u>

Approved by the Board:

Genevieve Theriault-Lachance . . . Director
Genevieve Theriault-Lachance (May 9, 2024 13:01 EDT)

Greg Zatulovsky Director
Greg Zatulovsky (May 7, 2024 15:03 PDT)

(See accompanying notes)

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2023

	<u>Unrestricted</u>	<u>General fund invested in capital assets</u>	<u>Internally restricted funds</u>	<u>Externally restricted funds</u>	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 1,928,051	\$ 1,250,299	\$ 846,893	\$ 1,188,787	\$ 5,214,030	\$ 4,730,140
Excess (deficiency) of revenue over expenses	(438,217)	(104,446)	-	(179,615)	(722,278)	483,890
Purchase of capital assets	(64,434)	64,434	-	-	-	-
Interfund transfers (note 7)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 1,425,400</u>	<u>\$ 1,210,287</u>	<u>\$ 846,893</u>	<u>\$ 1,009,172</u>	<u>\$ 4,491,752</u>	<u>\$ 5,214,030</u>

(See accompanying notes)

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)

STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31, 2023

	General fund	Internally restricted funds	Total General Fund and internally restricted funds		Externally restricted funds		Total	Total
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenue								
Fundraised revenue	\$ 14,687,361	\$ -	\$ 14,687,361	\$ 16,953,071	\$ 406,005	\$ 121,390	\$ 15,093,366	\$ 17,074,461
Fundraising expenses	<u>(4,971,544)</u>	<u>-</u>	<u>(4,971,544)</u>	<u>(4,859,448)</u>	<u>-</u>	<u>-</u>	<u>(4,971,544)</u>	<u>(4,859,448)</u>
	<u>9,715,817</u>	<u>-</u>	<u>9,715,817</u>	<u>12,093,623</u>	<u>406,005</u>	<u>121,390</u>	<u>10,121,822</u>	<u>12,215,013</u>
Other revenue								
Groups/networks	7,642	-	7,642	7,672	-	-	7,642	7,672
Event revenue	3,198	-	3,198	1,480	-	-	3,198	1,480
Investment revenue	59,284	-	59,284	18,204	20,881	10,907	80,165	29,111
Miscellaneous	<u>130,589</u>	<u>-</u>	<u>130,589</u>	<u>89,442</u>	<u>1,600</u>	<u>500</u>	<u>132,189</u>	<u>89,942</u>
	<u>200,713</u>	<u>-</u>	<u>200,713</u>	<u>116,798</u>	<u>22,481</u>	<u>11,407</u>	<u>223,194</u>	<u>128,205</u>
	<u>9,916,530</u>	<u>-</u>	<u>9,916,530</u>	<u>12,210,421</u>	<u>428,486</u>	<u>132,797</u>	<u>10,345,016</u>	<u>12,343,218</u>
Expenses								
Policy, advocacy and research	2,351,148	-	2,351,148	2,921,108	511,959	55,429	2,863,107	2,976,537
Activism	2,404,283	-	2,404,283	2,837,449	55,545	66,253	2,459,828	2,903,702
Communications and marketing	2,934,078	-	2,934,078	3,258,334	40,597	10,882	2,974,675	3,269,216
Organization	2,082,499	-	2,082,499	2,002,747	-	-	2,082,499	2,002,747
Information technology and systems	<u>687,185</u>	<u>-</u>	<u>687,185</u>	<u>707,126</u>	<u>-</u>	<u>-</u>	<u>687,185</u>	<u>707,126</u>
	<u>10,459,193</u>	<u>-</u>	<u>10,459,193</u>	<u>11,726,764</u>	<u>608,101</u>	<u>132,564</u>	<u>11,067,294</u>	<u>11,859,328</u>
Excess (deficiency) of revenue over expenses	<u>\$ (542,663)</u>	<u>\$ -</u>	<u>\$ (542,663)</u>	<u>\$ 483,657</u>	<u>\$ (179,615)</u>	<u>\$ 233</u>	<u>\$ (722,278)</u>	<u>\$ 483,890</u>

(See accompanying notes)

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM (USED IN):		
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ (722,278)	\$ 483,890
Adjustments for:		
Amortization of capital assets	104,446	113,362
Increase (decrease) in market value of investments	<u>145</u>	<u>(16,215)</u>
	(617,687)	581,037
Changes in non-cash operating working capital items:		
Accounts receivable	27,976	(2,925)
Prepaid expenses	(13,792)	105,140
Accounts payable and accrued liabilities	<u>(1,267,210)</u>	<u>1,065,978</u>
	<u>(1,870,713)</u>	<u>1,749,230</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(64,434)	(102,792)
Proceeds from sale of investments	762,560	1,568,761
Purchase of investments	<u>(842,340)</u>	<u>(1,591,573)</u>
	<u>(144,214)</u>	<u>(125,604)</u>
INCREASE (DECREASE) IN CASH	(2,014,927)	1,623,626
CASH AT BEGINNING OF YEAR	<u>4,991,788</u>	<u>3,368,162</u>
CASH AT END OF YEAR	<u>\$ 2,976,861</u>	<u>\$ 4,991,788</u>

(See accompanying notes)

1. **NATURE OF OPERATIONS**

Amnesty International is an independent worldwide movement of people dedicated to the protection and promotion of human rights. It takes action to free prisoners of conscience, to seek racial justice, gender justice, and environmental justice, to protect refugees, abolish the death penalty, and end political killings, disappearances, torture and other grave human rights abuses.

Amnesty International impartially researches and exposes specific violations, then mobilizes public pressure to stop these violations. Its work is based on international human rights standards, such as the *Universal Declaration of Human Rights*. Amnesty International is an independent, democratic and self-governing movement, funded by its supporters around the world.

Amnesty International Canadian Section (English Speaking) (the "Organization") is a registered charity under subsection 149(1)(f) of the *Income Tax Act* (Canada), and as such is exempt from income taxes. The Organization was incorporated without share capital under Part II of the *Canada Corporations Act* and received its continuance on June 17, 2014, under the *Canada Not-for-profit Corporations Act*.

2. **SIGNIFICANT ACCOUNTING POLICIES**

Basis of accounting

The accounting policies of the organization are in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Revenue recognition

The Organization follows the restricted fund method of accounting for contributions.

Restricted contributions are recognized as revenue of the restricted funds in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions for which there is no restricted fund are set up as deferred contributions in the General Fund - unrestricted and recognized as revenue when the related expenses are incurred.

Unrestricted contributions are recognized as revenue of the General Fund - unrestricted or as revenue of the appropriate internally restricted fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment revenue is recognized as revenue of the General fund or as revenue of the appropriate externally restricted fund as earned.

Donated equipment is recorded at the estimated fair value of the equipment at the time of the donation.

Fund accounting

The General fund accounts for the Organization's program delivery and administrative activities.

Restricted funds account for restricted resources that are to be used in a manner set out in note 7.

2. **SIGNIFICANT ACCOUNTING POLICIES** - Cont'd.

Financial instruments

Cash and investments are recorded at fair value in the statement of financial position. Realized and unrealized changes in fair value are recognized in the statement of operations, along with investment earnings, and are reported as investment revenue. All other financial assets are initially recorded at fair value and subsequently measured at amortized cost at the date of the statement of financial position.

Capital assets

Capital assets are stated at acquisition cost. Amortization is provided at the following methods and annual rates:

Building	- 4%
Computer equipment	- 20%
Computer software	- 20%
Office furniture and equipment	- 20%
Office equipment under capital lease	- Over the term of the lease

Allocation of expenses

The Organization allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistent each year. Fundraising expenses are not allocated. Allocations are on the following basis:

Salary and benefit expenses are allocated based on the expected time spent by each individual on the program the individual is assigned.

Support costs, such as occupancy, general office and amortization expenses, are allocated on the basis of the percentage of usage of common services.

Amounts provided to Amnesty International Limited, a related party of the Organization as disclosed in Note 8, are allocated equally amongst Policy, Advocacy and Research, Activism and Communications and Marketing.

Use of estimates

The preparation of financial statements in conformity 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes estimates when determining the useful life of its capital assets, the collectibility of its accounts receivable and in the determination of significant accruals. Actual results could differ from these estimates.

3. **FINANCIAL INSTRUMENTS**

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.

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 is exposed to credit risk for its cash, investments and accounts receivable.

Cash and investments are held with Canadian chartered banks and the risk of loss is remote. Management has determined that no further allowance for uncollectible accounts is required.

Liquidity risk

Liquidity risk is the risk that the Organization cannot meet a demand for cash or fund its obligations as they become due. The Organization meets its liquidity risk requirements by establishing budgets and cash estimates to ensure it has funds necessary to fulfill its obligations.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

i) *Currency risk*

Currency risk refers to the risk that the fair value of instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates. As at December 31, 2023, the Organization's financial assets and liabilities held in foreign currency are not material and as such management believes its currency risk to be low.

ii) *Interest rate risk*

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Fixed rate instruments subject the organization to a fair value risk while variable rate instruments subject it to a cash flow risk. The Organization is exposed to this risk for its investments and mitigates this risk through a diversified portfolio with interest rates set annually.

iii) *Other price risk*

Other price risk refers to the risk that the fair value of financial instruments of future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market. As the Organization's investments are in guaranteed investment certificates, the Organization is not exposed to significant other price risk.

Changes in risk

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

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED DECEMBER 31, 2023

4. INVESTMENTS

Investments consist of the following:

	<u>2023</u>	<u>2022</u>
Short-term		
Cash	\$ 4,950	\$ 11,712
Guaranteed investment certificates maturing in the year	<u>722,896</u>	<u>732,721</u>
	727,846	744,433
Long-term		
Guaranteed investment certificates maturing beyond one year	<u>1,375,205</u>	<u>1,278,983</u>
	<u>\$ 2,103,051</u>	<u>\$ 2,023,416</u>

Investments are comprised of guaranteed investment certificates which are issued by Canadian banks and trust companies, bearing interest at rates ranging between 2.05% and 5.28% (2022 - 2.05% and 4.53%), and maturing between April 22, 2024 and August 27, 2027 (2022 - April 17, 2023 and July 21, 2025).

5. CAPITAL ASSETS

Capital assets consist of the following:

	<u>2023</u>		<u>2022</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Cost</u>	<u>Accumulated amortization</u>
Land	\$ 200,000	\$ -	\$ 200,000	\$ -
Buildings	2,011,835	(1,170,281)	2,011,835	(1,135,216)
Computer equipment	1,285,171	(1,142,619)	1,226,519	(1,084,842)
Computer software	286,024	(285,210)	286,024	(282,210)
Office furniture and equipment	358,096	(332,729)	352,314	(324,125)
Office equipment under capital lease	<u>184,045</u>	<u>(184,045)</u>	<u>184,045</u>	<u>(184,045)</u>
	4,325,171	<u>\$ (3,114,884)</u>	4,260,737	<u>\$ (3,010,438)</u>
Accumulated amortization	<u>(3,114,884)</u>		<u>(3,010,438)</u>	
	<u>\$ 1,210,287</u>		<u>\$ 1,250,299</u>	

6. LINE OF CREDIT

The Organization has a revolving line of credit for \$400,000 bearing interest at the Royal Bank Prime Rate +1% and which is secured by a general security agreement as well as first charge on the land at 312 Laurier Avenue East in Ottawa, Ontario. As at December 31, 2023 and 2022, no amounts were drawn from this credit facility.

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED DECEMBER 31, 2023

7. RESTRICTED FUNDS

Internally restricted

	<u>2022</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Transfers</u>	<u>2023</u>
Contingency Reserve Fund	\$ 254,621	\$ -	\$ -	\$ -	\$ 254,621
Operational Reserve Fund	<u>592,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>592,272</u>
	<u>\$ 846,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 846,893</u>

During the year, the Board of Directors approved net transfers totaling \$nil (2022 - \$89,304) from the unrestricted fund to internally restricted funds as noted above.

Externally restricted

	<u>2022</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Transfers</u>	<u>2023</u>
Building Fund Toronto	\$ 517,654	\$ 20,881	\$ -	\$ -	\$ 538,535
Ukraine Relief Fund	14,002	-	-	-	14,002
Legal Assistance Fund	38,880	1,600	-	-	40,480
Burton Human Rights Impact Fund	<u>618,251</u>	<u>406,005</u>	<u>(608,101)</u>	<u>-</u>	<u>416,155</u>
	<u>\$ 1,188,787</u>	<u>\$ 428,486</u>	<u>\$ (608,101)</u>	<u>\$ -</u>	<u>\$ 1,009,172</u>

8. RELATED PARTY TRANSACTIONS

The Organization is one of 58 sections and structures which form Amnesty International worldwide. Over 10 million people in over 150 countries support the work of Amnesty International. Amnesty International contributes to, and works within, policies and plans set at the annual Global Assemblies. The Canadian Section is related to Amnesty International Limited ("AIL"), to Amnesty International Charity Limited ("AICL"), and to Amnesty International's International Secretariat ("IS"), which are separate legal entities based in the United Kingdom.

During the year, the Organization provided \$4,075,275 (2022 - \$5,267,979) to AIL under the auspices of an agency agreement executed in 2015. In addition, pursuant to a Board Resolution, the Organization provided a further amount of \$121,802 (2022 - \$32,216) to AIL, being 30% of the monies contributed to the Burton Human Rights Impact Fund. These monies fund projects which are being conducted by AICL for research of human rights violations around the world.

Included in the accounts payable and accrued liabilities are amounts of \$1,380,570 (2022 - \$2,626,203) due to the IS.

These transaction are considered to be carried out in the normal course of operations and measured at the exchange amount established and agreed to by the related parties. Related party balances are non-interest bearing and have no specified terms of repayment.

AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED DECEMBER 31, 2023

9. COMMITMENTS

The Organization is committed to future minimum lease payments for its premises as follows:

2024	\$ 174,045
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10. FUNDRAISING EXPENSES

As required under section 7(2) of the Charitable Fund-raising Act (Alberta) regulation, the following amounts are disclosed:

	<u>2023</u>	<u>2022</u>
Amounts paid as remuneration to employees whose principal duties involve fundraising included in fundraising expenses	\$ <u>1,427,547</u>	\$ <u>1,155,572</u>
Total direct expenses incurred for the purpose of soliciting contributions included in fundraising expenses	\$ <u>2,671,727</u>	\$ <u>2,974,232</u>

11. CAPITAL MANAGEMENT

The Organization defined its capital as its net assets.

The objective of the Organization, in managing its capital, is to safeguard its ability to continue its operations so that it can provide benefits to its stakeholders. This includes managing internally and externally restricted funds as outlined in note 7.

12. ALLOCATION OF EXPENSES

	<u>Allocated Salaries and benefits</u>	<u>Allocated Support costs</u>	<u>Allocated amounts provided to Amnesty International Limited</u>	<u>Direct costs</u>	<u>2023</u>	<u>2022</u>
Fundraising	\$ 1,427,547	\$ 171,063	\$ -	\$ 3,372,934	\$ 4,971,544	\$ 4,859,448
Policy, Advocacy & Research	994,520	112,397	1,399,025	357,165	2,863,107	2,976,537
Activism	652,209	48,022	1,399,025	360,572	2,459,828	2,903,702
Communication and Marketing	861,067	103,309	1,399,025	611,274	2,974,675	3,269,216
Organization	1,242,598	117,249	-	722,652	2,082,499	2,002,747
Information Technology and Systems	<u>287,186</u>	<u>28,209</u>	<u>-</u>	<u>371,790</u>	<u>687,185</u>	<u>707,126</u>
	\$ <u>5,465,127</u>	\$ <u>580,249</u>	\$ <u>4,197,075</u>	\$ <u>5,796,387</u>	\$ <u>16,038,838</u>	\$ <u>16,718,776</u>