



Parole Board
of Canada

Commission des libérations
conditionnelles du Canada

Parole Board of Canada

Financial Statements (Unaudited)

2021-22



Parole Board of Canada

Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2022 and all information contained in these statements rests with the management of the Parole Board of Canada (PBC). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the PBC's financial transactions. Financial information submitted in the preparation of the [Public Accounts of Canada](#), and included in the PBC's [Departmental Results Report](#), is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the [Financial Administration Act](#) and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the PBC; and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an on-going process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The PBC is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board [Policy on Financial Management](#).

The financial statements of the PBC have not been audited.

Jennifer Oades
Chairperson

Anik Lapointe, CPA, CGA
Chief Financial Officer

Parole Board of Canada

Statement of Financial Position (Unaudited)

As at March 31

(in thousands of dollars)	2022	2021
Liabilities		
Accounts payable and accrued liabilities (note 4)	\$ 3,978	\$ 7,460
Vacation pay and compensatory leave	3,031	3,055
Employee future benefits (note 5)	984	1,155
Total liabilities	7,993	11,670
Financial assets		
Due from Consolidated Revenue Fund	3,939	7,439
Accounts receivable and advances (note 6)	1,026	1,063
Total gross financial assets	4,965	8,502
Financial assets held on behalf of Government		
Accounts receivable and advances (note 6)	(1,026)	(1,063)
Total financial assets held on behalf of Government	(1,026)	(1,063)
Total net financial assets	3,939	7,439
Departmental net debt	4,054	4,231
Non-financial assets		
Prepaid expenses	-	14
Tangible capital assets (note 7)	1,777	1,653
Total non-financial assets	1,777	1,667
Departmental net financial position	\$ (2,277)	\$ (2,564)

The accompanying notes form an integral part of these financial statements.

Jennifer Oades
Chairperson

Ottawa, Canada

Anik Lapointe, CPA, CGA
Chief Financial Officer

Parole Board of Canada

Statement of Operations and Departmental Net Financial Position (Unaudited) For the year ended March 31

(in thousands of dollars)	2022	2022	2021
	Planned Results		
Expenses			
Conditional release decisions	\$ 39,517	\$ 43,201	\$ 45,495
Conditional release openness and accountability	4,387	5,157	5,347
Record suspension decisions and expungement decisions/clemency recommendations	6,523	6,889	7,344
Internal services	13,498	13,991	13,713
Total expenses	63,925	69,238	71,899
Revenues			
Regulatory fees	4,943	3,670	4,911
Miscellaneous revenues	-	64	48
Revenues earned on behalf of Government	(1,208)	(942)	(1,277)
Total revenues	3,735	2,792	3,682
Net cost of operations before government funding and transfers	60,190	66,446	68,217
Government funding and transfers			
Net cash provided by Government		61,887	55,284
Change in due from Consolidated Revenue Fund		(3,500)	2,130
Services provided without charge by other government departments (note 8a)		8,346	8,905
Net cost of operations after government funding and transfers		(287)	1,898
Departmental net financial position – Beginning of year		(2,564)	(666)
Departmental net financial position – End of year		\$ (2,277)	\$ (2,564)

Segmented information (note 9)

The accompanying notes form an integral part of these financial statements.

Parole Board of Canada

Statement of Change in Departmental Net Debt (Unaudited) For the year ended March 31

(in thousands of dollars)	2022	2021
Net cost of operations after government funding and transfers	\$ (287)	\$ 1,898
Change due to tangible capital assets		
Acquisition of tangible capital assets	553	67
Amortization of tangible capital assets	(429)	(611)
Proceeds from disposal of tangible capital assets	(64)	(48)
Gain on disposal of tangible capital assets	64	48
Total change due to tangible capital assets	124	(544)
Change due to prepaid expenses	(14)	(7)
Net increase (decrease) in departmental net debt	(177)	1,347
Departmental net debt – Beginning of year	4,231	2,884
Departmental net debt – End of year	\$ 4,054	\$ 4,231

The accompanying notes form an integral part of these financial statements.

Parole Board of Canada

Statement of Cash Flow (Unaudited) For the year ended March 31

(in thousands of dollars)	2022	2021
Operating activities		
Net cost of operations before government funding and transfers	\$ 66,446	\$ 68,217
Non cash items:		
Services provided without charge by other government departments (note 8a)	(8,346)	(8,905)
Amortization of tangible capital assets	(429)	(611)
Gain on disposal of tangible capital assets	64	48
Variations in Statement of Financial Position:		
Decrease in prepaid expenses	(14)	(7)
Decrease (increase) in accounts payable and accrued liabilities	3,482	(2,126)
Decrease (increase) in vacation pay and compensatory leave	24	(1,502)
Decrease in employee future benefits	171	151
Cash used in operating activities	61,398	55,265
Capital investing activities		
Acquisitions of tangible capital assets	553	67
Proceeds from disposal of tangible capital assets	(64)	(48)
Cash used in capital investing activities	489	19
Net cash provided by Government of Canada	\$ 61,887	\$ 55,284

The accompanying notes form an integral part of these financial statements.

Parole Board of Canada

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

1. Authority and Objectives

As an independent administrative tribunal, the Parole Board of Canada (PBC) contributes to keeping Canadians safe by making timely conditional release, record suspension, and expungement decisions and clemency recommendations, in an open and accountable manner, while respecting the rights and dignity of both offenders and victims, in accordance with its statutory responsibilities and authorities. The legal authority under which the PBC operates includes the [Corrections and Conditional Release Act](#) and its Regulations, the [Criminal Records Act](#) and its Regulations, [Expungement of Historically Unjust Convictions Act](#), the Letters Patent, the [Criminal Code](#), the [Canadian Charter of Rights and Freedoms](#), and other legislation.

The PBC's core responsibilities are:

- Conditional release decisions: is based on the principle that community safety is enhanced by the timely and gradual release of offenders to the community under supervision. Quality conditional release decisions, based on the risk of re-offending in conjunction with effective programs and treatment, and effective community supervision all contribute to a release process. Through this core responsibility, the Parole Board of Canada staff (PBC) provides timely, accurate information for Board member decision-making, and develops training and policies that are essential tools for risk assessment and decision-making;
- Conditional release openness and accountability: This core responsibility ensures that the PBC operates in an open and accountable manner, consistent with the provisions of the Corrections and Conditional Release Act (CCRA). This core responsibility includes working with victims of crime, offenders, and the public by providing information about our policies and programs, including access to the PBC's registry of decisions, as well as providing assistance for observers at hearings. The core responsibility also includes working to encourage citizen engagement, enhancing public education and awareness, investigating incidents in the community (i.e., when a new offence(s) occurs), monitoring the PBC's performance and reporting on conditional release results;
- Record suspension decisions and expungement/Clemency recommendations: A record suspension or pardon is designed to support the successful reintegration of an individual into society. It is a formal attempt to remove the stigma of a criminal record for people convicted of an offence under an Act of Parliament, who have completed their sentence, having met criteria in the Criminal Records Act (CRA) and demonstrated law-abiding behaviour for a prescribed number of years. Record suspensions or pardons can be revoked or cease to have effect for a number of reasons. Through this core responsibility, the PBC screens applications for completeness and eligibility, collects information for Board member decision-making and develops policy to guide decision processes. In addition, under the [Expungement Act](#) the PBC will order the expungement of records of convictions for eligible offences that would be lawful today. Persons convicted of an offence listed in the schedule to the Expungement Act may apply, as well as authorized representatives in cases where the person is deceased. The main difference between a record suspension and an expungement is that with a record suspension, the criminal record is held 'separate and apart' from other criminal records, while an expungement will destroy the record. The PBC is also responsible for assessing requests and providing recommendations under the [Royal Prerogative of Mercy](#) (i.e., Clemency) and providing advice to the Minister on the merits of each case; and

Parole Board of Canada

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

- **Internal services:** are those groups of related activities and resources that the federal government considers to be services in support of Programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the ten distinct services that support program delivery in the organization, regardless of the Internal Services delivery model in a department. These services are:
 - Management and Oversight Services;
 - Communications Services;
 - Legal Services;
 - Human Resources Management Services;
 - Financial Management Services;
 - Information Management Services;
 - Information Technology Services;
 - Real Property Management Services;
 - Materiel Management Services; and
 - Acquisition Management Services

2. Summary of Significant Accounting Policies

These financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian Public Sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) **Parliamentary authorities**

The PBC is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the PBC do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the [2021-22 Departmental Plan](#). Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2021-22 Departmental Plan.

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Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

(b) **Net Cash Provided by Government**

The PBC operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the PBC is deposited to the CRF and all cash disbursements made by the PBC are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Government.

(c) **Amounts due from or to the CRF**

Amounts due from or to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the PBC is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) **Revenues**

Revenues from regulatory fees are recognized in the accounts based on the services provided in the year. Other revenues are recognized in the period the event giving rise to the revenues occurred. Revenues that are non-respendable are not available to discharge the department's liabilities. While the Chairperson is expected to maintain accounting control, she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

(e) **Expenses**

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

Services provided without charge by other government departments for accommodation, information technology services, employer contributions to the health and dental insurance plans, legal services and workers' compensation are recorded as operating expenses at their carrying value.

(f) **Employee future benefits**

i. **Pension benefits**

Eligible employees participate in the Public Service Superannuation Plan, a multiemployer pension plan administered by the Government. The PBC's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The PBC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. **Severance benefits**

The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

Parole Board of Canada

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

(g) Accounts and loans receivable

Accounts and loans receivable are initially recorded at cost and where necessary, are discounted to reflect their concessionary terms. Concessionary terms of loans include cases where loans are made on a long-term, low interest or interest-free basis. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts and loans receivable to amounts that approximate their net recoverable value.

(h) Non-financial assets

All tangible capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost.

(i) Contingent liabilities

Contingent liabilities, including the allowance for guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For guarantees, an allowance is recorded when it is determined that a loss is likely and the amount of the allowance is estimated taking into consideration the nature of the guarantee, loss experience and current conditions. The allowance is reviewed on an ongoing basis and changes in the allowance are recorded as expenses in the year they become known.

(j) Measurement uncertainty

In March 2020, the World Health Organization declared the global outbreak of COVID-19 a pandemic. Responses to the spread of COVID-19 have resulted in a significant impact on the Canadian and global economies. In preparing our financial statements, we have assessed the impact of the economic uncertainty due to COVID-19 and have determined that it did not have a significant impact on our financial operations, control environment, estimates, going concern assessment, or asset valuation. The exception which impacted on our financial operations was a significant reduction in travel expenditures and offset in part by an increase in the setup of remote work expenditures.

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

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Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

3. Parliamentary authorities

The PBC receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position, and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the PBC has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

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Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	2022	2021
Net cost of operations before government funding and transfers	\$ 66,446	\$ 68,217
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(8,346)	(8,905)
Amortization of tangible capital assets	(429)	(611)
Refunds of prior years' expenditures	351	166
Phoenix pay system damages agreement (2020)	231	(231)
Decrease in employee future benefits	171	151
Gain on disposal of tangible capital assets	64	48
Decrease (increase) in vacation pay and compensatory leave	24	(1,502)
Total items affecting net cost of operations but not affecting authorities	(7,934)	(10,884)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisitions of tangible capital assets	553	67
Receivables for salary overpayments and other advances	(235)	401
Proceeds from disposal of tangible capital assets	(64)	(48)
Decrease in prepaid expenses	(14)	(7)
Other	1	(2)
Total items not affecting net cost of operations but affecting authorities	241	411
Current year authorities used	\$ 58,753	\$ 57,744

b) Authorities provided and used

(in thousands of dollars)	2022	2021
Authorities provided:		
Vote 1 - Program expenditures	\$ 58,279	\$ 52,839
Statutory amounts	6,520	6,817
Less:		
Lapsed: Program expenditures	(6,046)	(1,912)
Current year authorities used	\$ 58,753	\$ 57,744

Parole Board of Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

4. Accounts payable and accrued liabilities

The following table presents details of the PBC's accounts payable and accrued liabilities:

(in thousands of dollars)	2022	2021
Accounts payable - Other government departments and agencies	\$ 775	\$ 4,801
Accounts payable – External parties	574	181
Total accounts payable	1,349	4,982
Accrued liabilities	2,629	2,478
Total accounts payable and accrued liabilities	\$ 3,978	\$ 7,460

5. Employee future benefits

(a) Pension benefits

The PBC's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the PBC contribute to the cost of the Plan. Due to the amendment of the [Public Service Superannuation Act](#) following the implementation of provisions related to Canada's Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2021-22 expense amounts to \$4,355,353 (\$4,614,980 in 2020-21). For Group 1 members, the expense represents approximately 1.01 times (1.01 times in 2020-21) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2020-21) the employee contributions.

The PBC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Parole Board of Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

(b) Severance benefits

Severance benefits provided to the PBC's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011, the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2015, all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in thousands of dollars)	2022	2021
Accrued benefit obligation - Beginning of year	\$ 1,155	\$ 1,306
Expense for the year	(14)	98
Benefits paid during the year	(157)	(249)
Accrued benefit obligation - End of year	\$ 984	\$ 1,155

6. Accounts receivable and advances

The following table presents details of the PBC's accounts receivable and advances balances:

(in thousands of dollars)	2022	2021
Receivable – Other government departments and agencies	\$ 51	\$ (61)
Receivable – External parties	132	26
Employee advances	843	1,098
Gross accounts receivable	\$ 1,026	\$ 1,063
Accounts receivable held on behalf of Government	(1,026)	(1,063)
Net accounts receivable	\$ -	\$ -

Parole Board of Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

7. Tangible Capital Assets

Amortization of tangible capital assets is calculated on a straight-line basis over the estimated useful life of the asset as follows:

Asset Class	Amortization period
Machinery and equipment	3 to 5 years
Software	5 years
Other equipment (including furniture)	15 years
Motor vehicles	7 years
Leasehold improvements	Over the useful life of the improvement or the lease term, whichever is shorter
Assets under construction	Once in service, in accordance with asset type

Assets under construction are recorded in the applicable capital asset class in the year that they are put into service and are not amortized until they are put into service.

Parole Board of Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

(in thousands of dollars)

Capital Asset Class	Cost				Accumulated Amortization				Net Book Value	
	Opening balance	Acquisitions	Disposal and write-offs	Closing Balance	Opening balance	Amortization	Disposal and write-offs	Closing balance	2022	2021
Machinery & equipment	\$ 424	\$ -	\$ -	\$ 424	\$ 414	\$ 10	\$ -	\$ 424	\$ -	\$ 10
Software	1,981	-	-	1,981	1,551	143	-	1,694	287	430
Other equipment	430	-	-	430	383	12	-	395	35	47
Motor vehicles	791	199	-	990	603	40	-	643	347	188
Leasehold improvements	4,748	-	-	4,748	3,770	224	-	3,994	754	978
Assets under construction - Refit	-	354	-	354	-	-	-	-	354	-
Total	\$ 8,374	\$ 553	\$ -	\$ 8,927	\$ 6,721	\$ 429	\$ -	\$ 7,150	\$ 1,777	\$ 1,653

Parole Board of Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

8. Related party transactions

The PBC is related as a result of common ownership to all Government departments, agencies and Crown Corporations.

The PBC enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the PBC received common services which were obtained without charge from other government departments as disclosed below.

(a) Common services provided without charge by other government departments

During the year, the PBC received services without charge from certain common service organizations related to accommodation, legal services, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. Since 2008, Correctional Services Canada (CSC) was providing information technology (IT) services to PBC without charge. In 2020-21, a master service agreement was negotiated with CSC where PBC does now have to pay for the IT services and future years, in transition as part of the negotiations CSC absorbed \$1.0M in 2020-21. These services provided without charge have been recorded in the PBC's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)	2022	2021
Accommodation	\$ 4,272	\$ 4,205
Information technology services	-	1,009
Employer's contribution to the health and dental insurance plans	3,723	3,373
Legal services	348	315
Workers' compensation	3	3
Total	\$ 8,346	\$ 8,905

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as payroll and cheque issuance services provided by Public Services and Procurement Canada and audit services provided by the Office of the Auditor General are not included in the PBC's Statement of Operations and Departmental Net Financial Position.

Parole Board of Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

9. Segmented information

Presentation by segment is based on the PBC's core responsibilities. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated by the core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

	Conditional Release Decisions	Conditional Release Openness & Accountability	Record Suspensic Decisions and Expungement Decisions/ Clemency Recommendation	Internal Services	2022 Total	2021 Total
(in thousands of dollars)						
Operating expenses						
Salaries and employee benefits	\$ 37,021	\$ 4,751	\$ 5,693	\$ 7,500	\$ 54,965	\$ 58,050
Professional and special services	2,052	16	591	4,764	7,423	7,133
Accommodation	2,883	364	444	581	4,272	4,205
Acquisition of Machinery, Equipment and Software	86	3	6	590	685	595
Amortization of tangible capital assets	308	-	-	121	429	612
Relocation	399	-	-	-	399	124
Communication services	199	17	2	137	355	367
Rentals	32	-	9	179	220	387
Utilities, materials and supplies	68	1	3	63	135	144
Postage, freight, express, and cartage	36	-	68	28	132	149
Travel	110	5	-	7	122	62
Other	5	-	71	1	77	132
Information services	2	-	2	20	24	17
Total operating expenses	43,201	5,157	6,889	13,991	69,238	71,899
Revenues						
Regulatory fees	-	-	3,670	-	3,670	4,911
Miscellaneous revenues	64	-	-	-	64	48
Revenues earned on behalf of Government	(64)	-	(878)	-	(942)	(1,277)
Total revenues	-	-	2,792	-	2,792	3,682
Net cost from continuing operations	\$ 43,201	\$ 5,157	\$ 4,097	\$ 13,991	\$ 66,446	\$ 68,217