

**World Society for the
Protection of Animals Canada
(o/a World Animal Protection)
Financial Statements
For the year ended December 31, 2021**

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Independent Auditor's Report

To the Directors of World Society for the Protection of Animals Canada (o/a World Animal Protection)

Opinion

We have audited the financial statements of World Society for the Protection of Animals Canada (o/a World Animal Protection), which comprise the statement of financial position as at December 31, 2021, 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, the accompanying financial statements presents fairly, in all material respects, the financial position of World Society for the Protection of Animals Canada (o/a World Animal Protection) as at December 31, 2021, and 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 Opinion

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 World Society for the Protection of Animals Canada (o/a World Animal Protection) in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other 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 opinion.

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

Management is responsible for the preparation and fair presentation of these 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 World Society for the Protection of Animals Canada's (o/a World Animal Protection) 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 World Society for the Protection of Animals Canada (o/a World Animal Protection) or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing World Society for the Protection of Animals Canada's (o/a World Animal Protection) 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 World Society for the Protection of Animals Canada's (o/a World Animal Protection) 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 World Society for the Protection of Animals Canada's (o/a World Animal Protection) 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 World Society for the Protection of Animals Canada (o/a World Animal Protection) 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
June 27, 2022

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Statement of Financial Position**

December 31 **2021** **2020**

Assets

Current

Cash	\$ 1,690,919	\$ 1,803,233
HST receivable	105,494	117,555
Prepaid expenses and sundry receivable	134,793	101,894
Due from related charities (Note 10b)	10,313	108,949
	1,941,519	2,131,631

Investments (Note 2a)	3,612,237	3,310,943
Capital assets (Note 3)	26,753	18,007

\$ 5,580,509 **\$ 5,460,581**

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 283,567	\$ 458,371
Deferred contributions (Note 4)	181,864	106,297
Due to related charities (Note 10c)	18,892	-
	484,323	564,668

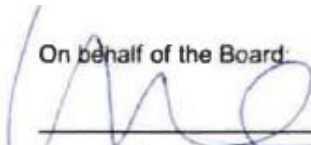
Deferred rent	8,729	4,719
	493,052	569,387


Net assets

Internally restricted	2,500,000	2,500,000
Endowment	35,357	35,357
Invested in capital assets	26,753	18,007
Unrestricted	2,525,347	2,337,830
	5,087,457	4,891,194

\$ 5,580,509 **\$ 5,460,581**

On behalf of the Board:


 _____ Maureen Armstrong, Chair of the Board


 _____ Michelle Séguin, Treasurer

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

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Statement of Changes in Net Assets**

For the year ended December 31

	Internally Restricted	Invested in Capital Assets	Unrestricted	Endowment	2021 Total	2020 Total
Balance, beginning of year	\$ 2,500,000	\$ 18,007	\$ 2,337,830	\$ 35,357	\$ 4,891,194	\$ 4,671,142
Excess (deficiency) of revenue over expenses for the year	-	(7,415)	203,678	-	196,263	220,052
Purchase of capital assets	-	16,161	(16,161)	-	-	-
Balance, end of year	\$ 2,500,000	\$ 26,753	\$ 2,525,347	\$ 35,357	\$ 5,087,457	\$ 4,891,194

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

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Statement of Operations**

For the year ended December 31	2021	2020
Revenue		
Individual (non-restricted) contributions	\$ 3,491,470	\$ 3,804,665
Individual (restricted) contributions	7,368	284,129
Bequests (non-restricted)	988,922	793,228
Bequests (restricted)	-	4,077
Donations of life insurance premiums (Note 5)	6,753	6,753
Contributed services and materials (Note 1)	611,180	672,863
Foundation and corporation (non-restricted)	290,780	328,482
Foundation and corporation (restricted)	347,068	268,463
Affinity income	34,434	32,435
Sundry and grant income (Note 11)	160,195	41,878
	5,938,170	6,236,973
Expenses		
Animal Protection Programs (Schedule)	3,985,940	4,090,931
Fundraising development	1,793,148	1,821,856
Administration (Note 6)	343,794	327,189
Life insurance premiums (Note 5)	6,753	6,753
	6,129,635	6,246,729
Deficiency of revenue over expenses before other items	(191,465)	(9,756)
Investment income (Note 2b)	388,889	237,232
Foreign exchange loss	(1,161)	(7,424)
Excess of revenue over expenses for the year	\$ 196,263	\$ 220,052

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

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Statement of Cash Flows**

For the year ended December 31	2021	2020
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	\$ 196,263	\$ 220,052
Adjustments required to reconcile excess of revenue over expenses with cash provided by operating activities		
Amortization	7,415	7,038
Unrealized loss (gain) on investments	89,320	(107,181)
Realized (gain) loss on investments	(373,419)	6,872
Changes in non-cash working capital balances		
HST receivable	12,061	27,414
Prepaid expenses and sundry receivable	(32,899)	29,299
Due from related charities	98,636	564,422
Accounts payable and accrued liabilities	(174,804)	83,607
Deferred contributions	75,567	(47,249)
Due to related charities	18,892	-
Deferred rent	4,010	(7,079)
	(78,958)	777,195
Investing activities		
Purchase of investments	(1,350,785)	(854,687)
Proceeds from sale of investments	1,333,590	816,932
Purchase of capital assets	(16,161)	(1,600)
	(33,356)	(39,355)
Increase (decrease) in cash during the year	(112,314)	737,840
Cash, beginning of year	1,803,233	1,065,393
Cash, end of year	\$ 1,690,919	\$ 1,803,233

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

World Society for the Protection of Animals Canada (o/a World Animal Protection) Notes to Financial Statements

December 31, 2021

1. Nature of Operations and Significant Accounting Policies

Nature of Operations

World Society for the Protection of Animals Canada (o/a World Animal Protection) has a vision of a world where animals live free from suffering.

The Canadian entity is affiliated with World Animal Protection International which brings together 14 national offices around the world who work collaboratively towards a shared vision and mission. Collectively, World Animal Protection International is one of the largest animal protection organizations in the world, pioneering sustainable, large-scale solutions to end animal suffering. World Animal Protection International believes that good animal welfare is fundamental to the well being of communities, to food production and agricultural systems, to the environment, to public health, to a sustainable global economy and planet.

Through its General Status at the United Nations and formal recognition by the World Organization for Animal Health (OIE) and other intergovernmental organizations, World Animal Protection International is uniquely placed to improve animal health and welfare worldwide.

Globally, World Animal Protection International seeks to improve the lives of animals in communities, farming, disasters and in the wild, with specific campaigns ranging from stopping the mass suffering of industrially farmed animals to ending the inhumane culling of stray dogs. World Animal Protection International is the international leader in animal-focused disaster response and risk reduction and is dedicated to safeguarding animals - often forgotten victims - in disasters. World Animal Protection International acts for animals on the ground and at a global level and achieves its aims through action and education, and works in partnership with governments, businesses, local communities and individuals to move the world to protect animals.

World Society for the Protection of Animals Canada (o/a World Animal Protection) is incorporated under Part II of the Canada Corporations Act as a non-profit organization whose objectives are the promotion of the conservation and protection of animals. World Society for the Protection of Animals Canada (o/a World Animal Protection) is a registered charity under the Income Tax Act and is exempt from income tax.

Basis of Accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not for-profit organizations.

Use of Estimates

The preparation of financial statements in accordance 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 the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

World Society for the Protection of Animals Canada (o/a World Animal Protection) Notes to Financial Statements

December 31, 2021

1. Nature of Operations and Significant Accounting Policies (continued)

Revenue Recognition

World Society for the Protection of Animals Canada (o/a World Animal Protection) follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

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 to the Endowment Fund are recorded directly as revenue of the Endowment Fund.

Contributed services and materials that would otherwise be paid for by World Society for the Protection of Animals Canada (o/a World Animal Protection) are recorded at fair value when the services are provided or the materials are received. Amounts contributed for the year were \$611,180 (2020 - \$672,863).

A number of volunteers have made significant contributions of their time to the World Society for the Protection of Animals Canada (o/a World Animal Protection). Since these services are not normally purchased and because of the difficulty in determining their fair value, donated services for volunteer activities are not recognized in these financial statements.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, investments are reported at fair value. Any realized/unrealized gains and losses, dividends and interest income from the investments are reported in the statement of operations. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

Allocation of Expenses

World Society for the Protection of Animals Canada (o/a World Animal Protection) allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense to the following categories: animal protection programs, fundraising development, and administration.

The basis is applied consistently each year as follows:

Payroll costs - on percentage of actual time spent on each category

Office expenses - on the basis of staff working on each category

Program office expenses - on percentage of costs incurred on each program

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

1. Nature of Operations and Significant Accounting Policies (continued)

Translation of Foreign Currencies

The monetary assets and liabilities of World Society for the Protection of Animals Canada (o/a World Animal Protection) denominated in foreign currencies are translated at the rates of exchange at the statement of financial position date. Revenues and expenses are translated at the average exchange rate prevailing during the year.

Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided annually on bases designed to amortize the assets over their estimated useful lives as follows:

Computer equipment	- 30% declining balance basis
Computer software	- 100% declining balance basis
Furniture and fixtures	- 25% declining balance basis
Leasehold improvements	- straight-line basis over term of the lease

Deferred Rent

World Society for the Protection of Animals Canada (o/a World Animal Protection) recognizes rental expenses using the straight-line method whereby any contractual rent over the term of the lease net of tenant inducements, is recognized into expenses evenly over the term. The difference between the rental expense recognized and rental payments made is showed as deferred rent.

Internally Restricted Fund

The Internally Restricted Fund was established for general operating contingencies and unforeseen future expenditures. The funds are not available for use without the prior approval of the Board of Directors.

Endowment Fund

The Endowment Fund reports resources contributed for endowment. Investment income earned on resources of the Endowment Fund is reported in the Unrestricted Fund to be used for activities in Ontario. Investment income earned is reinvested.

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

2. Investments

- a) Investments consist of cash, a fixed income pooled fund and equity securities that are managed by a third party. The investments are subject to an investment policy set by the Board of Directors which has as its main objective, the preservation of capital while earning a reasonable rate of return. The Endowment Fund is included in the investment portfolio.

	2021	2020
Cash and bank note in brokerage account	\$ 110,605	\$ 131,254
Fixed income pooled fund	1,162,183	1,100,959
Canadian equities	1,240,924	1,123,384
Foreign equities	1,098,525	955,346
	\$ 3,612,237	\$ 3,310,943

Cash and foreign equity securities held in the foreign currency noted:

	2021	2020
US Dollars	475,898	438,095
Hong Kong Dollars	330,110	387,100
Euros	141,546	105,017
Singapore Dollars	107,035	97,819
Australian Dollars	-	39,520
Pound Sterling	55,895	30,311
Japanese Yen	4,202,330	-

- b) Investment income is as follows:

	2021	2020
Realized gain (loss) on investments	\$ 373,419	\$ (6,872)
Unrealized (loss) gain on investments	(89,320)	107,181
Dividend and trust income	101,800	130,750
Interest income	2,990	6,173
	\$ 388,889	\$ 237,232

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

3. Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 145,912	\$ 127,377	\$ 134,712	\$ 121,459
Computer software	7,775	7,775	7,775	7,775
Furniture and fixtures	129,599	121,381	124,636	119,882
Leasehold improvements	120,581	120,581	120,581	120,581
	\$ 403,867	\$ 377,114	\$ 387,704	\$ 369,697
Net book value		\$ 26,753		\$ 18,007

4. Deferred Contributions

	2021	2020
Balance, beginning of the year	\$ 106,297	\$ 153,546
Less: amounts recognized as revenue in the year	(106,297)	(153,546)
Add: restricted amounts received related to the following year	181,864	106,297
Balance, end of year	\$ 181,864	\$ 106,297

5. Life Insurance Policies

World Society for the Protection of Animals Canada (o/a World Animal Protection) has been given life insurance policies under which it is the owner and beneficiary. The total coverage provided under the three policies owned by World Animal Protection is \$75,369 (2020 - three policies, \$75,369).

6. Administration

	2021	2020
General administration	\$ 319,489	\$ 308,297
Professional fees	24,305	18,892
	\$ 343,794	\$ 327,189

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

7. Allocation of Expenses

Payroll costs of \$1,985,272 (2020 - \$1,831,090) have been allocated as follows:

	<u>2021</u>	<u>2020</u>
Animal protection programs	\$ 1,116,742	\$ 1,003,793
Fundraising development	687,723	660,205
Administration	<u>180,807</u>	<u>167,092</u>
	\$ 1,985,272	\$ 1,831,090

Office expenses of \$218,081 (2020 - \$175,655) have been allocated as follows:

	<u>2021</u>	<u>2020</u>
Animal protection programs	\$ 99,128	\$ 79,045
Fundraising development	89,215	70,262
Administration	<u>29,738</u>	<u>26,348</u>
	\$ 218,081	\$ 175,655

Animal protection program office expenses of \$99,128 (2020 - \$79,046) have been allocated as follows:

	<u>2021</u>	<u>2020</u>
Education and awareness	\$ 30,162	\$ 24,629
Wildlife and exotic pet trade	20,387	9,168
Farm animals	17,286	12,025
Protection of wildlife	14,041	15,955
Disaster management and response	3,964	3,580
Companion animals	3,741	3,504
Science & research	2,646	2,977
Policy	2,646	2,977
Welfare captive animals	1,715	139
Whales, dolphins and marine life	1,684	1,180
Bears	<u>856</u>	<u>2,912</u>
	\$ 99,128	\$ 79,046

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

7. Allocation of Expenses (continued)

Amortization expense of \$7,415 (2020 - \$7,038) has been allocated as follows:

	2021	2020
Animal protection programs	\$ 3,371	\$ 3,167
Fundraising development	3,033	2,815
Administration	1,011	1,056
	\$ 7,415	\$ 7,038

8. Financial Instrument Risks

Market Risk

Market value risk is the risk of potential loss caused by fluctuations in fair value or future cash flows of financial instruments by changes in their underlying market value. While World Society for the Protection of Animals Canada (o/a World Animal Protection) is exposed to market risk through its investments, this risk is mitigated through purchasing low risk investments and on-going monitoring and reporting.

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. While World Society for the Protection of Animals Canada (o/a World Animal Protection) is exposed to interest rate risk, this risk is mitigated through purchasing low risk investments, controls whereby the Board of Directors approve all investment decisions, and on-going monitoring and reporting.

Foreign Currency Risk

World Society for the Protection of Animals Canada (o/a World Animal Protection) is exposed to financial risks as a result of exchange rate fluctuations with respect to operations conducted in U.S Dollars. See Note 2 for the currency risk exposure relating to investments. World Society for the Protection of Animals Canada (o/a World Animal Protection) has the following cash balance and accounts payable and accrued liabilities balance at year end in US dollars.

	2021	2020
Cash	\$ 13,544	\$ 22,610
Accounts payable and accrued liabilities	28,722	30,574

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

9. Commitments

World Society for the Protection of Animals Canada (o/a World Animal Protection) is committed under operating leases for the use of their premises. The minimum annual lease payments including common area maintenance charges for the next two years are as follows:

2022	\$	153,843
2023		<u>109,742</u>
	\$	<u>263,585</u>

10. Related Party Balances and Transactions

- a) World Society for the Protection of Animals Canada (o/a World Animal Protection) and World Animal Protection International have entered into a collaboration agreement for the period November 1, 2015 to December 31, 2020, at which time the agreement shall automatically renew every year unless written notice is received to not renew the agreement. This agreement reflects the collaborative nature of the relationship between the two organizations to develop an efficient, effective and integrated global organization best able to realize the vision of a world where animals live free from suffering.

The agreement reflects the "one World Animal Protection" approach through which all organizations that make up World Animal Protection International are united under one vision, mission, strategy and brand developed in consultation. The collaboration across the various organizations is accomplished in a number of ways:

- World Animal Protection's Global Strategy is developed with the input of World Animal Protection Boards of Directors, staff and stakeholders from across the organizations. The organizations work together to ensure that the strategy reflects the global nature of the work undertaken to protect animals.
- The entire International organization is involved in the implementation of the Global Strategy.
- The Board of the World Society for the Protection of Animals Canada (o/a World Animal Protection) approves the Global Strategy and the annual plan of the organization that aids in the implementation of the Global Strategy.

Included in the Animal Protection Programs are contributions made through a contract for service with World Animal Protection International to fund international programs undertaken globally in the amount of \$843,822 (2020 - \$1,338,783).

World Society for the Protection of Animals Canada (o/a World Animal Protection) receives services from World Animal Protection International, the fair value of which has not been reflected in these financial statements.

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

10. Related Party Balances and Transaction (continued)

b) Due from related charities consists of the following:

	2021	2020
World Animal Protection International	\$ -	\$ 108,949
World Animal Protection USA	10,313	-
	\$ 10,313	\$ 108,949

The amounts due from related charities are unsecured and non-interest bearing with no set terms of repayment. World Society for the Protection of Animals Canada (o/a World Animal Protection) has an economic interest in the above noted charities.

c) Due to related charities consists of the following:

	2021	2020
World Animal Protection International	\$ 18,892	\$ -

The amount due to related charities is unsecured and non-interest bearing with no set terms of repayment. World Society for the Protection of Animals Canada (o/a World Animal Protection) has an economic interest in the above noted charities.

11. COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus ("COVID-19") pandemic resulting in economic uncertainties impacting World Society for the Protection of Animals Canada (o/a World Animal Protection). During the year, World Society for the Protection of Animals Canada (o/a World Animal Protection) received Canada Emergency Wage Subsidy (CEWS) of \$104,673 (2020 - \$Nil) and Canada Emergency Rent Subsidy (CERS) of \$15,873 (2020 - \$Nil) from the Government of Canada, which are included in sundry income on the statement of operations.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the financial condition, liquidity, and future results of operations of World Society for the Protection of Animals Canada (o/a World Animal Protection). The Board of Directors is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, sector and workforce.

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Notes to Financial Statements**

December 31, 2021

12. Comparative Figures

Certain comparative figures have been restated to conform with the method of presentation adopted for the current year.

**World Society for the Protection of Animals Canada
(o/a World Animal Protection)
Schedule of Animal Protection Programs**

For the year ended December 31	2021	2020
Education and awareness	\$ 1,040,272	\$ 793,444
Protection of wildlife	664,927	866,610
Farm animals	588,822	598,887
Policy	490,301	495,736
Wildlife and exotic pet trade	438,831	508,239
Bears	321,077	115,396
Whales, dolphins and marine life	143,344	87,150
Disaster management and response	125,540	479,554
Companion animals	118,488	142,241
Welfare captive animals	54,338	3,674
	\$ 3,985,940	\$ 4,090,931
