

**DOWNTOWN YONGE BUSINESS
IMPROVEMENT AREA
FINANCIAL STATEMENTS
DECEMBER 31, 2013**

**DOWNTOWN YONGE BUSINESS
IMPROVEMENT AREA**

DECEMBER 31, 2013

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Rosenswig McRae Thorpe LLP

Chartered Accountants
Associated worldwide with CPA Associates International, Inc.

Michael Rosenswig
Jeff McRae
Lori Thorpe
David Westerveld
Tony Rosso

INDEPENDENT AUDITORS' REPORT

To the Council of the Corporation of the City of Toronto and the
Board of Management for the Downtown Yonge Business Improvement Area

We have audited the accompanying financial statements of Downtown Yonge Business Improvement Area, which comprise the statement of financial position as at December 31, 2013, and the statements of operations, net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Downtown Yonge Business Improvement Area as at December 31, 2013 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Toronto, Canada
March 6, 2014

Rosenswig McRae Thorpe LLP

Chartered Accountants
Licensed Public Accountants

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2013

FINANCIAL ASSETS

	<u>2013</u>	<u>2012</u>
Cash	\$ 131,472	\$ 137,797
Investments (Note 3)	1,270,298	764,427
Accounts receivable		
City of Toronto - special charges (Note 4)	425,072	75,639
Other	<u>85,573</u>	<u>98,773</u>
	<u>1,912,415</u>	<u>1,076,636</u>

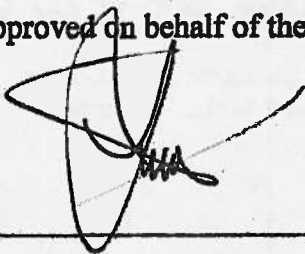
LIABILITIES

Accounts payable and accrued liabilities	127,633	93,149
Scholarship payable (Note 5)	<u>16,025</u>	<u>17,025</u>
	<u>143,658</u>	<u>110,174</u>
Net financial assets	<u>1,768,757</u>	<u>966,462</u>

NON FINANCIAL ASSETS

Tangible capital assets (Note 6)	2,194,832	2,296,770
Prepaid expenses	<u>24,383</u>	<u>15,813</u>
	<u>2,219,215</u>	<u>2,312,583</u>
Accumulated surplus (Note 7)	<u>\$ 3,987,972</u>	<u>\$ 3,279,045</u>

Approved on behalf of the Board of Management:



Chair



Treasurer

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31, 2013

	2013		2012
	Actual	Budget (Note 11)	
Revenue			
City of Toronto - special charges	\$ 2,396,576	2,529,758	\$ 2,396,035
Advertising and sponsorships	76,764	104,000	118,775
Other	38,654	4,045	182,855
Interest income	15,244	4,000	7,723
	2,527,238	2,641,803	2,705,388
Expenses			
Administration	550,935	556,435	547,289
Winter magic program	437,534	511,920	358,148
Clean streets program	308,070	318,423	262,871
Marketing	230,579	259,254	240,238
Member services and advocacy	220,578	214,328	199,847
Streetscape improvement - non-cost share	110,448	463,696	459,764
Safe streets program	36,934	47,591	44,269
Capital expenditures - other	1,229	52,610	8,014
Provision for levies in appeals	(265,069)	217,546	230,570
Amortization	176,693	-	154,236
	1,807,931	2,641,803	2,505,246
Annual surplus before undernoted item	719,307	-	200,142
Loss on disposal of tangible capital assets	10,380	-	-
Annual surplus (Note 12)	\$ 708,927	-	200,142

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

STATEMENT OF NET FINANCIAL ASSETS

DECEMBER 31, 2013

	<u>2013</u>	<u>2012</u>
Annual surplus	\$ 708,927	\$ 200,142
Acquisition of tangible capital assets	(85,135)	(141,470)
Loss on disposition of tangible capital assets	10,380	-
Amortization of tangible capital assets	176,693	154,236
(Increase) decrease in prepaid expense	<u>(8,570)</u>	<u>24,148</u>
Change in net financial assets	802,295	237,056
Net financial assets, beginning of year	<u>966,462</u>	<u>729,406</u>
Net financial assets, end of year	<u>\$ 1,768,757</u>	<u>\$ 966,462</u>

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

STATEMENT OF CASH FLOWS

DECEMBER 31, 2013

	<u>2013</u>	<u>2012</u>
Cash from operating activities		
Excess of revenue over expenditures for the year	\$ 708,927	\$ 200,142
Adjustments for:		
Amortization	176,693	154,236
Loss on disposal of tangible capital assets	<u>10,380</u>	<u>-</u>
	896,000	354,378
Changes in non-cash working capital:		
(Increase) decrease in accounts receivable		
City of Toronto - special charges	(349,433)	38,158
Other	13,200	66,924
(Increase) decrease in prepaid expenses	(8,570)	24,148
Increase (decrease) in accounts payable and accrued liabilities	34,484	(40,328)
Decrease in scholarship fund	<u>(1,000)</u>	<u>(1,000)</u>
	<u>584,681</u>	<u>442,280</u>
Cash flows used in investing activities		
Purchases of tangible capital assets	(85,135)	(141,470)
Purchase of investments	<u>(505,871)</u>	<u>(254,815)</u>
	<u>(591,006)</u>	<u>(396,285)</u>
(Decrease) increase in cash position	(6,325)	45,995
Cash, beginning of year	<u>137,797</u>	<u>91,802</u>
Cash, end of year	<u>\$ 131,472</u>	<u>\$ 137,797</u>

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013

1. Establishment of operations

The Downtown Yonge Business Improvement Area was designated as a business improvement area through By-Law 27-2001 enacted on February 1, 2001. The appointment of members to a Board of Management ("Board") to manage the Business Improvement Area ("BIA") was approved by Council of the City of Toronto on June 28, 2001.

The Board is entrusted with the improvements, beautification and maintenance of municipally owned lands, buildings and structures in the area, together with the promotion of the area as a business or shopping area. Funding is provided by property owners of the BIA who are levied a special charge, through property tax billings, based on an annual operating budget prepared by the Board and approved by Council as required by Section 220 (17) of the Municipal Act, as amended.

2. Significant accounting policies

These financial statements are the representation of management and have been prepared in accordance with the Canadian public sector accounting standards. The most significant of which are as follows:

a) Accrual basis of accounting

Expenditures are recorded on the accrual basis, whereby they are reflected in the financial statements in the period in which they have been incurred, whether or not such transaction have been settled by payment of money.

b) Revenue recognition

The BIA recognizes revenue as follows:

- i) City of Toronto special charges - revenue is recognized when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.**
- ii) Advertising, sponsorship and grants - revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.**
- iii) Interest and other income - revenue is recognized when earned.**

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013

2. Significant accounting policies (continued)

c) Investments

Investments are recorded at cost which approximates their fair value on the date of acquisition, plus related transaction costs.

d) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates are based on management's best knowledge of current events and actions that the Company may undertake in the future.

- e) Tangible capital assets** are recorded at cost less accumulated amortization. Amortization is calculated at a rate that, in the opinion of management, allocates the cost of such assets over their estimated useful lives. The BIA records amortization using the following annual rates and methods:

Streetscape fixtures	-	15 - 30 year straight-line
Computer equipment	-	3 year straight-line
Furniture and fixtures	-	3 - 5 year straight-line
Equipment	-	3 year straight-line
Holiday decor	-	3 - 10 year straight-line
Leasehold improvements	-	over the remaining lease life

3. Investments

Investments consist of amounts invested in guarantee investment certificates (GICs) and investment savings accounts. Interest on these investments range from 1% - 1.80%. The GICs have maturity dates ranging from April 2014 to June 2016.

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013

4. City of Toronto - special charges

Special charges levied by the City of Toronto ("City") are collected and remitted to the Board by the City. The total special charges outstanding consist of amounts collected by the City not yet remitted to the Board and amounts uncollected by the City.

The Board records special charges receivable net of an allowance for uncollected amounts. The special charges receivable from the City of Toronto are comprised of:

	<u>2013</u>	<u>2012</u>
Total special charges outstanding	\$ 1,571,772	\$ 1,844,439
Less: Allowance for special charges in appeals	<u>(1,146,700)</u>	<u>(1,768,800)</u>
Special charges receivable	<u>\$ 425,072</u>	<u>\$ 75,639</u>

5. Scholarship payable

The BIA established a scholarship fund for university students enrolled in urban and regional planning programs with the funds received from the Yonge Street Business and Residents Association. In fiscal 2011, the BIA entered into an agreement with Ryerson University where they pledged \$5,000 over a period of five years to be awarded to qualifying students. During fiscal 2013, \$1,000 (2012 - \$1,000) was awarded from this fund.

6. Tangible capital assets

	<u>2013</u>		<u>2012</u>	
<u>Cost</u>	<u>Accumulated</u>	<u>Net Book</u>	<u>Net Book</u>	<u>Net Book</u>
	<u>Amortization</u>	<u>Value</u>	<u>Value</u>	<u>Value</u>
Streetscape fixtures	\$2,485,250	\$ 540,304	\$1,944,946	\$1,991,805
Computer equipment	34,018	31,017	3,001	5,757
Furniture and fixtures	51,844	42,173	9,671	9,394
Equipment	19,549	15,073	4,476	7,814
Holiday decor	430,238	247,434	182,804	218,750
Leasehold improvements	<u>122,498</u>	<u>72,564</u>	<u>49,934</u>	<u>63,250</u>
	<u>\$3,143,397</u>	<u>\$ 948,565</u>	<u>\$2,194,832</u>	<u>\$2,296,770</u>

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013

6. Tangible capital assets (continued.)

Tangible capital assets purchased during the year amounted to \$85,135 (2012 - \$141,470).

During the year, the BIA disposed of holiday decor assets for no proceeds. A loss of \$10,380 has been recognized on the statement of operations and accumulated surplus.

7. Accumulated surplus

	2013		
	Unrestricted Operating	Invested in capital assets	Total
Accumulated surplus, beginning of year	\$ 982,275	\$ 2,296,770	\$ 3,279,045
Annual surplus	708,927	-	708,927
Amortization	176,693	(176,693)	-
Purchase of tangible capital assets	(85,135)	85,135	-
Loss on disposition of tangible capital assets	<u>10,380</u>	<u>(10,380)</u>	<u>-</u>
Accumulated surplus, end of year	<u>\$ 1,793,140</u>	<u>\$ 2,194,832</u>	<u>\$ 3,987,972</u>

	2012		
	Unrestricted Operating	Invested in capital assets	Total
Accumulated surplus, beginning of year	\$ 769,367	\$ 2,309,536	\$ 3,078,903
Annual surplus	200,142	-	200,142
Amortization	154,236	(154,236)	-
Purchase of tangible capital assets	<u>(141,470)</u>	<u>141,470</u>	<u>-</u>
Accumulated surplus, end of year	<u>\$ 982,275</u>	<u>\$ 2,296,770</u>	<u>\$ 3,279,045</u>

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013

8. Contractual commitments

- a) The Board, in co-operation with the City, agrees to annual cost-shared capital improvement projects on publicly owned property. The projects are long-term in nature and are usually completed subsequent to the year of Council's approval. As at December 31, 2013 the BIA has an outstanding commitment of \$nil (2012 - \$71,062) relating to ongoing capital improvement project to be completed in 2013.
- b) The Board has committed \$250,000 towards a public realm strategy project commencing in 2014.
- c) The Board has entered into a contract for \$35,000 for maintenance services to be provided in 2014.
- d) The Board has contractual commitments to minimum annual operating payments for equipment and other contractual obligations as follows:

2014	\$	76,883
2015		54,083
2016		48,110
2017		<u>36,083</u>
	\$	<u>215,159</u>

9. Financial instruments risks

a) Fair value

The financial instruments recognized in the statement of financial position consist of cash, investments, accounts receivable, prepaid expenses and accounts payable and accrued liabilities. The fair values of these financial instruments approximate their carrying amounts due to the short-term maturity of these instruments. Long-term investments are recorded at cost.

b) Interest rate risk

Interest rate risk arises from the possibility that changes in interest rates will affect the value of investments disclosed in Note 3.

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013

9. Financial instruments risks (continued)

c) Liquidity risk

Liquidity risk is the risk that the BIA will encounter difficulties in meeting obligations associated with financial liabilities. The BIA manages its liquidity risk by maintaining sufficient readily available funds in order to meet its liquidity requirements at any point in time.

10. Insurance

The Board is required to deposit with the City Treasurer, City of Toronto, insurance policies indemnifying the City against public liability and property damage in respect of the activities of the Board. Insurance coverage providing \$5,000,000 for each occurrence or accident has been obtained by the Board, through the City of Toronto.

11. 2013 Budget

The 2013 budget figures on the statement of operations are presented for information purposes only and are not commented on by the independent audit opinion of Rosenswig McRae Thorpe LLP dated March 6, 2014.

12. Annual surplus

The City of Toronto requires the BIA to budget tangible capital assets as annual expenditures. Through the year as assets are purchased they are capitalized and amortized over their useful lives. The difference between tangible capital assets purchased and the amount of tangible capital assets amortized during the year was a deficit of \$91,556 (2012 - \$12,766 deficit) which contributed to the excess over revenue for the year leaving a net surplus of \$800,483 (2012 - \$212,908).

13. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

SCHEDULE OF EXPENSES

YEAR ENDED DECEMBER 31, 2013

	<u>2013</u>	<u>2012</u>
Administration		
Salaries and benefits	\$ 325,267	\$ 332,518
Occupancy costs	107,262	74,456
Professional fees	45,014	71,551
General office	16,783	13,414
Repairs and maintenance	17,361	19,369
Travel	23,711	17,220
Utilities	8,858	8,424
Insurance	5,799	5,021
Consultants	-	4,070
Interest and bank charges	442	1,160
Memberships	438	86
	<u>550,935</u>	<u>547,289</u>
Winter magic		
Events	220,157	159,330
Repairs and maintenance	118,481	112,102
Advertising and promotion	46,527	45,261
Salaries and benefits	38,134	24,465
Consultants	13,019	14,488
General office	1,216	2,502
	<u>437,534</u>	<u>358,148</u>
Clean streets		
Salaries and benefits	155,521	154,675
Repairs and maintenance	100,491	63,078
Occupancy costs	24,215	26,352
Travel	14,043	6,046
Utilities	9,956	9,041
Insurance	3,844	3,679
	<u>308,070</u>	<u>262,871</u>

DOWNTOWN YONGE BUSINESS IMPROVEMENT AREA

SCHEDULE OF EXPENSES

YEAR ENDED DECEMBER 31, 2013

	<u>2013</u>	<u>2012</u>
Marketing		
Salaries and benefits	\$ 84,225	\$ 88,870
Marketing and promotion	74,454	88,427
Events	52,600	40,563
Consultants	12,872	15,315
General office	2,720	4,396
Repairs and maintenance	2,690	-
Memberships	<u>1,018</u>	<u>2,667</u>
	<u>230,579</u>	<u>240,238</u>
Member services and advocacy		
Consultants	132,093	113,648
Salaries and benefits	36,009	21,250
Meetings	30,225	27,609
Travel	13,396	-
Memberships	7,256	7,150
Advertising and promotion	808	4,496
General office	<u>791</u>	<u>25,694</u>
	<u>220,578</u>	<u>199,847</u>
Safe streets		
Salaries and benefits	32,252	36,193
Safety and security	3,682	7,576
Memberships	<u>1,000</u>	<u>500</u>
	<u>36,934</u>	<u>44,269</u>
Streetscape improvements	<u>110,448</u>	<u>459,764</u>
Capital expenditures - other	<u>1,229</u>	<u>8,014</u>
Provision for levies in appeals	<u>(265,069)</u>	<u>230,570</u>
Amortization	<u>176,693</u>	<u>154,236</u>
	<u>\$ 1,807,931</u>	<u>\$ 2,505,246</u>

DEPARTMENT OF CHEMISTRY

LABORATORY REPORT

Run	Time	Temp	Pressure	Flow	Concn	Area	Ident
1	1.2	100	1.0	1.0	0.1	100	CH ₄
2	1.5	100	1.0	1.0	0.1	100	CH ₄
3	1.8	100	1.0	1.0	0.1	100	CH ₄
4	2.1	100	1.0	1.0	0.1	100	CH ₄
5	2.4	100	1.0	1.0	0.1	100	CH ₄
6	2.7	100	1.0	1.0	0.1	100	CH ₄
7	3.0	100	1.0	1.0	0.1	100	CH ₄
8	3.3	100	1.0	1.0	0.1	100	CH ₄
9	3.6	100	1.0	1.0	0.1	100	CH ₄
10	3.9	100	1.0	1.0	0.1	100	CH ₄
11	4.2	100	1.0	1.0	0.1	100	CH ₄
12	4.5	100	1.0	1.0	0.1	100	CH ₄
13	4.8	100	1.0	1.0	0.1	100	CH ₄
14	5.1	100	1.0	1.0	0.1	100	CH ₄
15	5.4	100	1.0	1.0	0.1	100	CH ₄
16	5.7	100	1.0	1.0	0.1	100	CH ₄
17	6.0	100	1.0	1.0	0.1	100	CH ₄
18	6.3	100	1.0	1.0	0.1	100	CH ₄
19	6.6	100	1.0	1.0	0.1	100	CH ₄
20	6.9	100	1.0	1.0	0.1	100	CH ₄
21	7.2	100	1.0	1.0	0.1	100	CH ₄
22	7.5	100	1.0	1.0	0.1	100	CH ₄
23	7.8	100	1.0	1.0	0.1	100	CH ₄
24	8.1	100	1.0	1.0	0.1	100	CH ₄
25	8.4	100	1.0	1.0	0.1	100	CH ₄
26	8.7	100	1.0	1.0	0.1	100	CH ₄
27	9.0	100	1.0	1.0	0.1	100	CH ₄
28	9.3	100	1.0	1.0	0.1	100	CH ₄
29	9.6	100	1.0	1.0	0.1	100	CH ₄
30	9.9	100	1.0	1.0	0.1	100	CH ₄
31	10.2	100	1.0	1.0	0.1	100	CH ₄
32	10.5	100	1.0	1.0	0.1	100	CH ₄
33	10.8	100	1.0	1.0	0.1	100	CH ₄
34	11.1	100	1.0	1.0	0.1	100	CH ₄
35	11.4	100	1.0	1.0	0.1	100	CH ₄
36	11.7	100	1.0	1.0	0.1	100	CH ₄
37	12.0	100	1.0	1.0	0.1	100	CH ₄
38	12.3	100	1.0	1.0	0.1	100	CH ₄
39	12.6	100	1.0	1.0	0.1	100	CH ₄
40	12.9	100	1.0	1.0	0.1	100	CH ₄
41	13.2	100	1.0	1.0	0.1	100	CH ₄
42	13.5	100	1.0	1.0	0.1	100	CH ₄
43	13.8	100	1.0	1.0	0.1	100	CH ₄
44	14.1	100	1.0	1.0	0.1	100	CH ₄
45	14.4	100	1.0	1.0	0.1	100	CH ₄
46	14.7	100	1.0	1.0	0.1	100	CH ₄
47	15.0	100	1.0	1.0	0.1	100	CH ₄
48	15.3	100	1.0	1.0	0.1	100	CH ₄
49	15.6	100	1.0	1.0	0.1	100	CH ₄
50	15.9	100	1.0	1.0	0.1	100	CH ₄
51	16.2	100	1.0	1.0	0.1	100	CH ₄
52	16.5	100	1.0	1.0	0.1	100	CH ₄
53	16.8	100	1.0	1.0	0.1	100	CH ₄
54	17.1	100	1.0	1.0	0.1	100	CH ₄
55	17.4	100	1.0	1.0	0.1	100	CH ₄
56	17.7	100	1.0	1.0	0.1	100	CH ₄
57	18.0	100	1.0	1.0	0.1	100	CH ₄
58	18.3	100	1.0	1.0	0.1	100	CH ₄
59	18.6	100	1.0	1.0	0.1	100	CH ₄
60	18.9	100	1.0	1.0	0.1	100	CH ₄
61	19.2	100	1.0	1.0	0.1	100	CH ₄
62	19.5	100	1.0	1.0	0.1	100	CH ₄
63	19.8	100	1.0	1.0	0.1	100	CH ₄
64	20.1	100	1.0	1.0	0.1	100	CH ₄
65	20.4	100	1.0	1.0	0.1	100	CH ₄
66	20.7	100	1.0	1.0	0.1	100	CH ₄
67	21.0	100	1.0	1.0	0.1	100	CH ₄
68	21.3	100	1.0	1.0	0.1	100	CH ₄
69	21.6	100	1.0	1.0	0.1	100	CH ₄
70	21.9	100	1.0	1.0	0.1	100	CH ₄
71	22.2	100	1.0	1.0	0.1	100	CH ₄
72	22.5	100	1.0	1.0	0.1	100	CH ₄
73	22.8	100	1.0	1.0	0.1	100	CH ₄
74	23.1	100	1.0	1.0	0.1	100	CH ₄
75	23.4	100	1.0	1.0	0.1	100	CH ₄
76	23.7	100	1.0	1.0	0.1	100	CH ₄
77	24.0	100	1.0	1.0	0.1	100	CH ₄
78	24.3	100	1.0	1.0	0.1	100	CH ₄
79	24.6	100	1.0	1.0	0.1	100	CH ₄
80	24.9	100	1.0	1.0	0.1	100	CH ₄
81	25.2	100	1.0	1.0	0.1	100	CH ₄
82	25.5	100	1.0	1.0	0.1	100	CH ₄
83	25.8	100	1.0	1.0	0.1	100	CH ₄
84	26.1	100	1.0	1.0	0.1	100	CH ₄
85	26.4	100	1.0	1.0	0.1	100	CH ₄
86	26.7	100	1.0	1.0	0.1	100	CH ₄
87	27.0	100	1.0	1.0	0.1	100	CH ₄
88	27.3	100	1.0	1.0	0.1	100	CH ₄
89	27.6	100	1.0	1.0	0.1	100	CH ₄
90	27.9	100	1.0	1.0	0.1	100	CH ₄
91	28.2	100	1.0	1.0	0.1	100	CH ₄
92	28.5	100	1.0	1.0	0.1	100	CH ₄
93	28.8	100	1.0	1.0	0.1	100	CH ₄
94	29.1	100	1.0	1.0	0.1	100	CH ₄
95	29.4	100	1.0	1.0	0.1	100	CH ₄
96	29.7	100	1.0	1.0	0.1	100	CH ₄
97	30.0	100	1.0	1.0	0.1	100	CH ₄
98	30.3	100	1.0	1.0	0.1	100	CH ₄
99	30.6	100	1.0	1.0	0.1	100	CH ₄
100	30.9	100	1.0	1.0	0.1	100	CH ₄

Name: _____
 Date: _____
 Instructor: _____
 Title: _____
 Institution: _____