College of Physicians and Surgeons of Saskatchewan

Prescription Review Program

2015 Annual Report

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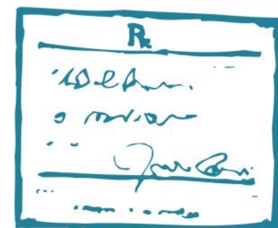

Annual Report 2015

Introduction

The Prescription Review Program (PRP) is an educationally based program of the College of Physicians and Surgeons that monitors for apparent inappropriate prescribing and apparent inappropriate use of PRP drugs that are included in Regulatory Bylaw 18.1.

The Program alerts physicians of possible inappropriate prescribing or of inappropriate use of PRP drugs by their patients. The Program provides general information to physicians in order to encourage appropriate prescribing practices. In some cases, physicians are required to provide explanations for their prescribing of medications to which the Prescription Review Program applies. After reviewing a physician's reply, the Program will make recommendations, following best practices, to improve patient outcomes or reduce the possibility of misuse of these medications.

How the program works

The Program closely monitors prescribing reports for a certain number of pharmaceutical products which are designated as higher risk drugs, including opiates and benzodiazepines. To inform and gather information, the program sends ***letters*** requiring physicians to explain their prescribing to a patient in situations such as:

- double doctoring for an extended period of time
- a pattern of early refills
- chronic use of benzodiazepines by a patient
- inappropriate use of PRP drugs as outlined by "The BEERS Criteria"
- prescribing of large quantities of immediate release opioids repeatedly without the use of a sustained release form
- prescribing of PRP drugs contraindicated for patients on the methadone program for addiction
- inappropriate chronic use of opioids known to have minimal analgesic effects combined with potential toxic metabolites or a high potential for developing dependency
- reports of illicit use of prescribed PRP drugs by reliable sources.

Types of Letters

Alert letters include monthly computer generated double doctor letters to alert physicians if their patient has received a prescription of a PRP drug from three or more physicians. The reporting program cannot identify physicians working in the same clinic and seeing patients in common, so the staff at the Program endeavors to identify these patients. These efforts are not always successful, resulting in some letters being sent to prescribers in the same clinic.

Alert letters are also sent to prescribers as a result of information received by the Program indicating that an individual who has been prescribed PRP medications may possibly be misusing and/or diverting their medication. The Program does not suggest in those letters that the physician cease prescribing to the patient. Rather, the Program recommends that the physician put safeguards in place, such as treatment agreements, random urine drug testing or surprise tablet counts in order to prevent prescription drug misuse or diversion.

Other forms of alert letters include informing physicians of the requirements contained in College bylaws to write prescriptions for PRP drugs expressing concern about the legibility of prescriptions and letters to the College of Pharmacists to alert them to possible inappropriate dispensing of PRP drugs by pharmacists. A more detailed description of letters can be found on page 6 of this document.

Follow-up

Once the physician provides an explanation, the Program can make appropriate recommendations to possible management changes by using information from national standards, guidelines, and sound medical practices (eg **Canadian Guideline for Safe and Effective Use of Opioids for Chronic Non-Cancer Pain**).

*In 2015, the Prescription Review Program continued to concentrate on awareness of the **Canadian Guideline for the Safe and Effective use of Opioids for Chronic Non-Cancer Pain**. By referring to and using this Guideline, physicians can have a comfort level in the prescribing of these drugs in order to provide optimal care to patients.*

The PRP continues to monitor for the inappropriate chronic use of benzodiazepines, particularly in the elderly. There continues to be a decrease in the use of these drugs as a hypnotic for the elderly since monitoring began in 2006. However, in the last three years this trend was reversed. We ask physicians to review the prescribing of these drugs to see if it is medically appropriate to wean patients from benzodiazepines or taper the dosages in order to minimize the risks of falls and other unwanted side effects that are common in the elderly from these medications.

The Program will continue to focus on the chronic prescribing and use of benzodiazepines where it appears to be inappropriate to do so. The PRP will continue to provide physicians with the required information including safe tapering schedules.

National Involvement

In April 2014, Doug Spitzig and Laurie Van Der Woude took over CCENDU Saskatchewan coordinator positions. Canadian Community Epidemiological Network on Drug Use (CCENDU) is committed to the dissemination of qualitative/quantitative information on drug use.

The PRP – A Valuable Resource for Prescribing Physicians

The Prescription Review Program (PRP) continues to receive more and more calls from physicians for assistance in appropriate prescribing of PRP medications to their patients. It continues to be a reliable source of information for physicians located in rural isolated practice settings who request recommendations on the safe and effective use of PRP drugs for their patients.

The Prescription Review Program thanks the physicians of Saskatchewan for their cooperation and assistance with this educationally directed process as demonstrated by the changes in the prescribing of PRP drugs.

Physicians are encouraged to contact the Prescription Review Program if they require recommendations in managing high risk patients using PRP drugs.

Highlights of PRP Activities for 2015

General Administration

The staffing at the PRP for the period of this report included one administrative assistant and one interim administrative assistant for the PRP and the Methadone Program as well as a Co-coordinator and a Program Manager.

The Co-coordinator develops reports by reviewing prescribing patterns and profiles. This process maximizes the Program's capacity for reviewing, generating explain letters and providing recommendations using the national standards and guidelines and best practices to physicians in order to assist them to safely and appropriately prescribe PRP drugs to their patients.

The structure of the Program allows the Program Manager to address and collaboratively develop programs with regional stakeholders on prescription drug misuse, including a national collaboration on prescription drug misuse through the national drug strategy's **First Do No Harm: Responding to Canada's Prescription Drug Crisis** and its implementation. These efforts will enable the PRP to continue providing the province with a quality prescription monitoring program that will improve health outcomes and decreasing overall healthcare costs for the province of Saskatchewan.

Day to day activities of the PRP for the period of this report can be summarized as follows:

Letter Count 2015	
Type of Letters	**# Letters Sent**
System Generated Double Doctor	7487
Explain/Alert	687
Acknowledgement/Recommendations	610
Miscellaneous	277
Prescription	6
Pharmacy	2
Law Enforcement Formal Investigation	70
Coroner	16
Total	**9,223**

TYPES OF LETTERS

System Generated Double Doctor – where patient received PRP meds from 3 or more physicians in a calendar month

Explain – letters where physicians are required to explain their prescribing; provide the medical indication and rationale for the particular medication

Alert – where the patient is identified as potentially misusing their meds

Acknowledgement/Recommendations – letters of recommendations to physicians as a result of their reply letter of prescribing

Prescription – letters to physicians regarding Bylaws 17.1 and 18.1 regarding legibility and PRP requirements for a valid prescription

Pharmacy – letters to the Pharmacy Professionals when there are concerns pertaining to the dispensing of PRP meds identified, as well as letters to the College of Dental Surgeons when there are concerns pertaining to the prescribing of PRP meds by dentists identified

The PRP also:

- Received 305 phone calls from physicians for information on how to effectively manage patients that are of high risk for misuse and minimize the potential for harm.
- Received 88 calls from concerned patients on the prescribing of their PRP drugs. Questions were answered and explanations were provided to patients on strategies for safe and effective use of their PRP drugs. Callers are always encouraged to speak with their physician in follow up.
- Receives regular calls from patients and physicians for information on medical marihuana with regards to the protocols for use and prescribing.
- Received 89 reports of suspected traffickers and/or abusers of PRP drugs.
- Completed 6 physician profile reviews and 13 peer reviews.
- Reviewed 25 coroner reports on methadone-related deaths in 2015.

At the end of 2015, it is estimated that the PRP had reviewed over 360,000 individual patient profiles since the inception of the Prescription Review Program monitoring process in November of 2006.

The Opioid Advisory Committee

The Methadone Program and Prescription Review Program facilitate quarterly meetings of the College's **Opioid Advisory Committee**. This committee is responsible for not only the provincial Methadone Program but also the implementation of the **Canadian Guideline for the Safe and Effective Use of Opioids for Non-Cancer Pain**. The PRP utilizes physician members of this committee for peer review and prescribing guidance when required.

The committee members for 2015-2016 were:

- SRNA representative, Leland Sommer
- addictions specialists Dr. Peter Butt (chair), Dr. Brian Fern and Dr. Leo Lanoie, Dr. Carmen Johnson,
- the Methadone Program Manager Dr. Morris Markentin, and
- College support staff Doug Spitzig, Laurie Van Der Woude, Meagan Fraser, Nicole McLean and Julia Bareham

Educational Outreach

- The PRP participated in the SIPPA program for internationally trained graduates on four dates in 2015.

Representation

- Member of the National Drug Monitoring and Surveillance Committee for the National Drug Strategy.

Partnerships and Collaborative Efforts

- The PRP collaborates regularly with the College of Pharmacy Professionals (mainly through Lori Postnikoff, field officer) to identify apparent inappropriate dispensing of PRP drugs.
- The PRP met with law enforcement in various locations to develop collaborative initiatives in dealing with prescription drug misuse.
- The PRP continued its work with the National Advisory Council on Prescription Drug Misuse in partnership with the Canadian Centre on Substance Abuse, a comprehensive 10 year pan-Canadian strategy, First Do No Harm: Responding to Canada's Prescription Drug Crisis which had been released in March 2013. The strategy highlights the actions required to address the harm associated with the misuse of prescription drugs in Canada in the areas of prevention, education, treatment, monitoring and surveillance and enforcement.

Appendix A: Demerol

Demerol 50 mg Nov 2010-2015						
2006 Total Mg	2010 Total Mg	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg	2015 Total Mg
2,409,200	2,107,000	1,746,850	1,417,700	1,018,500	798,300	731,100

% Change							
2006/2010	2006/2011	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2006-2015
-12.5 %	-27.5 %	-17.1%	-18.8%	-28.2	-21.6%	-8.4%	-69.7%

Demerol (500 tabs or greater prescribed for the month)	Date	# Drs Total Prescribed	#Targeted Drs **	% of Drs>500	Total # tabs	# tabs Targeted Drs	% tabs prescribed (Targeted Drs)	Total # patients	Total # pts (Targeted Drs)	% of pts (Targeted Drs)
	Sep 1-30 2010	278	16	5.8	42,958	10,589	24.6	473	83	17.5
	Sep 1-30 2011	256	16	6.3	35,673	10,713	30.0	431	87	20.2
	Sep 1-30 2012	228	9	3.9	28,354	5,558	19.6	353	36	10.2
	Sep 1-30 2013	188	3	1.6	22,884	1,946	8.5	275	11	4.0
	Sep 1-30 2014	130	4	3.1	15,966	2,441	15.3	184	17	9.2
	Sep 1-30 2015	116	3	2.6	15,887	1,844	11.6	172	4	2.3

2014-2015 Changes

Doctors Prescribed decreased 10.8%
Targeted Doctors decreased 25.0%
% Doctors > 500 decreased 0.5%
Total # Tabs decreased 0.5%
Tabs from Targeted Doctors decreased 24.5%
Targeted Doctors % of Tabs Prescribed decreased 3.7%
Total # Patients decreased 6.5%
Total # Patients of Targeted Doctors decreased 76.5%
% of Patients of Targeted Doctors decreased 6.9%

*** Targeted Drs – The number of doctors that prescribed Demerol with a total of 500 tablets or greater in that given month.*

Appendix B: Talwin

Talwin 50 mg Nov 2012-2015						
2006 Total Mg	**2010 Total Mg**	**2011 Total Mg**	**2012 Total Mg**	**2013 Total Mg**	**2014 Total Mg**	**2015 Total Mg**
553,750	340,450	270,000	245,900	215,900	127,850	149,650

% Change						
2006/2010	**2006/2014**	**2006/2015**	**2010/2011**	**2011/2012**	**2013/2014**	**2014/2015**
-38.5%	-76.9%	-73.0%	-20.7%	-8.9%	-40.8%	+17.1%

Appendix C: Fiorinal

Fiorinal Sep 2008/2010-2015						
	2008	**2010**	**2012**	**2013**	**2014**	**2015**
Total # caps	9,730	4,616	5,088	3,140	3,633	3,291
Total # patients	105	58	66	45	47	40

	% Change				
2008/2010	**2010/2012**	**2008/2014**	**2008/2015**	**2013/2014**	**2014/2015**
-53% (5,114 caps)	+10% (472 caps)	-62.7% (6, 097 caps)	-66.2% (6,439 caps)	+15.7% (493 caps)	-9.4% (342 caps)
-45% (47 pts)	+14% (8pts)	-55.2% (58 pts)	-55.2% (58 pts)	+4.4% (2 pts)	-14.9% (7 pts)

Appendix D: Oxycodone

Oxycodone Oct 1 – 31 2006/2011-2015							
	2006 Total Mg	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg	2015 Total Mg	2014/2015 % Change
5mg IR	135,295	119,715	57,260	64,745	52,585	33,605	
10mg IR	284,240	369,530	243,880	209,280	148,670	160,550	
20mg IR	209,760	394,000	313,400	293,380	223,640	239,620	
Total IR	**629,295**	**883,245**	**614,540**	**567,405**	**424,895**	**433,775**	**+2.1%**
		(2006/2011) +40%	(2006/2012) -2%	(2006/2013) - +9.8%	(2006/2014) -32.5%	(2006/2015) -31.1%	
5 mg SR	11,020	30,150	120	0	0	0	
10mg SR	399,340	361,800	301,340	255,790	217,200	228,840	
15mg SR			56,535	40,140	50,820	52,095	
20mg SR	848,160	1,016,760	704,440	615,280	534,520	499,580	
30mg SR			171,780	200,850	235,410	170,400	
40mg SR	906,320	1,107,640	757,600	647,240	597,800	615,800	
60mg SR			294,420	267,540	228,600	272,880	
80mg SR	543,520	1,100,720	783,120	623,120	685,760	489,360	
Total SR	**2,708,360**	**3,617,070**	**3,069,355**	**2,649,960**	**2,550,110**	**2,328955**	**-8.7%**
		(2006/2011) +33.6%	**(2006/2012) +13.3%**	**(2006/2013) --2.2%**	(2006/2014) -5.8%	(2006/2015) -14.0%	
Grand Total	**3,337,655**	**4,500,315**	**3,683,895**	**3,217,365**	**2,975,005**	**2,762,730**	**-7.1%**
Grand Total % Change		**(2006/2011) +34.8%**	**(2006/2012) +10.4%**	**(2006/2013) +3.6%**	**(2006/2014) -10.9%**	**(2006/2015) -17.2%**	

	2006 Total Mg	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg	2015 Total Mg	% Change 2014/2015
Oxycodone I/R	629,295	883,245	614,540	567,405	424,895	433,775	+2.1%
Oxycodone S/R	2,708,360	3,617,070	3,069,355	2,649,960	2,550,110	2,328,955	-8.7%
Total	**3,337,655**	**4,500,315**	**3,683,895**	**3,217,365**	**2,975,005**	**2,762,730**	**-7.1%**
Total % Change		**(2006/2011) +34%**	**(2006/2012) +13%**	**(2006/2013) - +3.6%**	**(2006/2014) -10.9%**	**(2006/2015) -17.2%**	

Appendix E: Hydromorphone, Morphine and Oxycodone

Hydromorphone, Morphine and Oxycodone Jan 1 - Mar 31 2011-2015						
	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg*	2015 Total Mg	% Change 2014/2015
Hydromorphone I/R	3,957,207	4,068,978	4,359,431	3,706,251	4,674,847	+26.1%
Hydromorphone S/R	6,719,322	7,191,042	8,069,142	7,182,654	8,543,247	+18.9%
Total Hydromorphone	**10,676,529**	**11,260,020**	**12,428,573**	**10,888,905**	**13,218,094**	**+21.4%**
Morphine I/R	3,617,840	3,772,305	4,060,410	3,391,870	3,722,050	+9.7%
Morphine S/R	11,896,425	11,297,105	10,090,275	7,543,120	8,446,715	+12.0%
Total Morphine	**15,514,265**	**15,069,410**	**14,150,685**	**10,934,990**	**12,168,765**	**+11.3%**
Oxycodone I/R	2,103,700	1,927,535	1,609,260	1,068,595	1,341,220	+25.5%
Oxycodone S/R	10,536,835	9,813,420	8,178,810	6,455,110	7,071,480	+9.5%
Total Oxycodone	**12,640,535**	**11,740,955**	**9,788,070**	**7,523,705**	**8,412,700**	**+11.8%**
Fentanyl (mcg)	3,299,285	3,814,437	4,080,707	3,509,512	4,031,067	+14.9%

Morphine Mg Equivalent Jan 1 – Mar 31 2011-2015					
	2011	2012	2013	2014*	2015*
Hydromorphone IR	19,786,035	20,344,890	21,797,155	18,531,255	23,374,235
Hydromorphone SR	33,596,610	35,955,210	40,345,710	35,913,270	42,716,235
Total IR & SR	**53,382,645**	**56,300,100**	**62,142,865**	**54,444,525**	**66,090,470**
Morphine IR	3,617,840	3,772,305	4,060,410	3,391,870	3,722,050
Morphine SR	11,896,425	11,297,105	10,090,275	7,543,120	8,446,715
Total IR & SR	**15,514,265**	**15,069,410**	**14,150,685**	**10,934,990**	**12,168,765**
Oxycodone IR	3,155,550	3,013,508	2,413,890	1,602,892	2,011,830
Oxycodone SR	15,805,252	14,720,130	12,268,215	9,682,665	10,607,220
Total IR & SR	**18,960,802**	**17,733,638**	**14,682,105**	**11,285,557**	**12,619,050**
Fentanyl	**11,330,670**	**13,097,655**	**14,003,805**	**12,042,915**	**13,834,195**
Grand Total	**99,188,382**	**102,200,803**	**104,979,460**	**88,707,987**	**104,712,480**
Grand Total % Change	**(2011/2013) -10.6%**	**(2011/2012) +3.0%**	**(2012/2013) +2.7%**	**(2013/2014) -15.5%**	**(2014/2015) +18.0%**

***EHealth data error in February 2014. Totals are slightly lower than actual.**
**** 2011/2015 % change=+5.6%**

***EHealth data error in February and August 2014. Totals are slightly lower than actual.**

Population of SK	
2011	1,033,381
2013 (est)	1,114,170
2014	1,132,640
2015 (est)	1,138,879
Population Change	**(2014/2015) +0.6%**

Morphine Mg Equivalent Jan 1 – Dec 31 2012-2015					
	2012	**2013**	**2014***	**2015**	**% Change**
Oxycodone	65,632, 957	57,395,647	49,832,280	49,311,150	-1.0%
Hydromorphone	240,218,905	255,847,680	249,492,420	269,112,665	+7.9%
Morphine	62,101,245	47,869,668	48,666,375	46,354,010	-4.8%
Fentanyl	56,688,645	55,533,465	55,515,420	56,272,740	+1.4%
Total	**424,641,752**	**416,646,460**	**403,506,495**	**421,050,565**	**+4.3%**

Appendix F: Benzodiazepines

Benzodiazepines March 2011-2015						
	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg	2015 Total Mg	% Change 2014/2015
Alprazolam	42,385	31,310	30,684	29,170	28,862	-1.1%
Clonazepam	181,786	163,701	176,545	191,261	202,710.5	+6.0%
Diazepam	552,577	453,207	464,729	472,923	488,355	+3.3%
Flurazepam	121,995	66,480	63,525	54,150	48,900	-9.7%
Lorazepam	380,611	270,531	269,025	259,206	265,411	+2.4%
Oxazepam	708,165	597,725	606,025	575,160	538,825	-6.3%
Temazepam	3,352,725	2,704,185	2,743,455	2,688,825	2,741,115	+1.9%
Triazolam	22	1,239	1,252	667	810	+21.5%

Benzodiazepines Mg Diazepam Equivalent March 2011-2015					
	2011	2012	2013	2014	2015
Alprazolam	423,860	309,390	306,840	291,700	288,620
Clonazepam	3,635,740	3,273,980	3,530,900	3,825,220	4,054,210
Diazepam	552,577	453,207	464,729	472,923	488,355
Flurazepam	40,665	22,160	21,175	18,050	16,300
Lorazepam	1,903,060	1,352,670	1,345,125	1,296,030	1,327,055
Oxazepam	236,055	199,112	202,008	191,720	179,608
Temazepam	1,117,575	901,395	914,485	896,275	913,703
Triazolam	460	24,640	25,040	13,340	16,200
Total	**7,909,992**	**6,536,554**	**6,810,302**	**7,005,258**	**7,284,053**
Total % Change	**(2011/2013) -13.9%**	**(2011/2012) -17.4%**	**(2012/2013) +4.2%**	**(2013/2014) +2.9%**	**(2014/2015) +4.0%**

% Change 2011/2015
-7.9%

Appendix G: Methylphenidate

Methylphenidate May 1 – 31 Total MG

Methylphenidate							
	2007 MG	2012 MG	2013 MG	2014 MG	2015 MG	% Change (14/15)	% Change (07/15)
Generic IR		821 345	726 775	666 585	764,875	14.7%	
Brand IR		398 110	368 480	352 980	355,270	0.6%	
IR Total	**1 722 350**	**1 219 455**	**1 095 255**	**1 019 565**	**1,120,145**	**9.9%**	**-35.0%**
Generic SR		389 800	336 340	308 980	574,860	86.1%	
Brand SR		610 400	534 240	465 460	56,960	-87.8%	
SR Total	**2 234 160**	**1 000 200**	**870 580**	**774 440**	**631,820**	**-18.4%**	**-71.7%**
Total IR & SR	3 956 510	2 219 655	1 965 835	1 794 005	1,751,965	-2.3%	-55.7%
Concerta	1 120 842	4 991 085	5 247 648	6 143 616	6,997,446	13.9%	+524.3%
Biphentin			218 295	271 240	332,540	22.6%	

Dexedrine May 1 - 31 Total MG

Dexedrine	2013 MG	2014 MG	2015 MG	% Change (14/15)
IR	51 880	36 785	45,530	+23.8%
SR	357 875	368 535	328,380	-10.9%
Total	**409 755**	**405 320**	**373,910**	**-7.7%**

Adderall XR May 1 – 31 Total MG

Adderall XR	2013 MG	2014 MG	2015 MG	% Change (13/15)	% Change (14/15)
	23 942	33 538	45,902	+91.7%	+36.9%

Vyvanse May 1 – 31 Total MG

Vyvanse	2013 MG	2014 MG	2015 MG	% Change (13/15)	% Change (14/15)
	429 830	783 040	1,319,060	+206.9%	+68.5%

Appendix H: Interpretation of Drug Use Statistics

- There continues to be a significant decrease in the prescribing of both oral meperidine and Pentazocine.
- Both oxycodone and oral morphine show decreases in prescribing over the previous year.
- Hydromorphone showed an increase in prescribing over the previous year. The EHealth data error in February 2014 skewed the totals lower than actual prescribed.
- The annual 2015 morphine mg. equivalents showed an increase of 6.4% for hydromorphone and oxycodone combined. The EHealth data error in February 2014 skewed the totals
- Benzodiazepines overall continue to show a decrease in prescribing with this being an area to be refocused on in 2015. (2 benzos increased; 6 benzos decreased)

This is only a representative portion of statistics that are kept by the PRP on trends of the prescribing of PRP drugs and will be helpful for the Program in planning activities for the next fiscal year.

Appendix I: Budget and Actuals

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
INCOME (contributions):					
College of Physicians and Surgeons	12,000	12,000	12,000	12,000	12,000
Saskatchewan College of Pharmacists	6,367	6,367	6,367	6,367	6,367
College of Dental Surgeons	5,400	5,400	5,400	5,400	5,400
Saskatchewan Health contract	52,333	52,333	52,966	52,835	52,966
Other Ministry of Health Funding	178,660	215,286	221,647	222,600	232,381
Registration for Educational Sessions	0	0	0	0	0
Prescribing Course Rebate	0	0	0	0	0
Other income (interest)	1,000	235	1,000	132	100
Total Income (contributions)	**255,760**	**291,621**	**299,380**	**299,334**	**309,114**
EXPENDITURES:					
Accounting & Audit	3,200	3,803	3,700	5,284	3,850
Educational Sessions	8,000	0	8,000	0	8,000
Parking	6,500	5,917	6,500	5,550	2,500
Bank Charges	50	0	50	45	50
C.P.P.	5,729	5,719	5,900	6,155	5,079
CMA Pension Plan	21,299	22,559	21,900	25,887	35,888
Dental & Health Plan	18,021	14,128	15,168	13,689	17,260
Disability Income Plan	1,398	1,421	1,755	1,631	1,963
Employment Insurance	3,118	3,107	3,180	3,324	2,832
Group Insurance	637	737	669	741	923
Meeting Expenses	7,000	1,997	7,000	1,941	2,000
Office Automation	4,800	8,838	4,928	12,321	8,000
Office Equipment	4,000	3,019	4,000	4,490	4,000
Postage	3,100	3,191	3,700	3,750	3,700
Printing & Stationery	900	1,090	1,400	1,682	1,400
Salaries	196,603	201,140	203,830	211,228	204,869
Staff Development	400	1,337	400	340	400
Sundry	500	550	500	577	500
Office Supplies	3,400	2,411	3,400	3,130	2,500
Telephone & Fax	3,400	3,369	3,400	3,053	3,400
Total Expenditures:	292,055	284,333	299,380	304,818	309,114
Excess(deficiency) of Income over	-36,295	7,288	0	-5,484	0