

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

Financial Statements  
for the Year Ended March 31, 2020  
and Independent Auditor's Report to the Directors

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

FINANCIAL STATEMENTS  
MARCH 31, 2020

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## INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of  
Port Colborne Community Association for Resource Extension:**

### **Qualified Opinion**

We have audited the accompanying financial statements of Port Colborne Community Association for Resource Extension (the Organization), which comprise the statement of financial position as at March 31, 2020 and the statements of operations, changes in unrestricted net assets and of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, the Organization derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2020 and 2019, current assets as at March 31, 2020 and 2019, and net assets as at April 1 and March 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our qualified 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

*Durward Jones Barkwell + Company LLP*

**Durward Jones Barkwell & Company LLP**  
**Licensed Public Accountants**

**June 10, 2020**

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

STATEMENT OF OPERATIONS  
YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
<b>REVENUE</b>		
Program and other grants	\$ 2,643,240	\$ 2,777,809
Donations	225,969	109,730
Fundraising events	75,593	113,674
Rental income	55,534	66,685
Other income	45,086	30,796
Amortization of deferred capital contributions	78,260	63,424
	<b>3,123,682</b>	<b>3,162,118</b>
<b>EXPENSES</b>		
Administration fees	341,529	361,674
Amortization of property and equipment	148,036	146,914
Employee incentives	163,051	239,626
Fundraising	19,002	25,184
Insurance	33,039	35,797
Interest on short-term debt	13,414	18,823
Municipal taxes	6,328	6,676
Office and administration	36,981	40,501
Professional fees	114,860	119,813
Program occupancy	249,847	231,864
Program supplies and client support	145,812	153,702
Repairs and maintenance	176,459	151,157
Rent	18,992	11,013
Salaries and benefits	1,867,152	1,817,472
Staff training	35,478	22,059
Staff travel	14,200	12,356
Telephone and utilities	77,809	72,316
	<b>3,461,989</b>	<b>3,466,947</b>
Less: expense recoveries	<b>(591,376)</b>	<b>(593,538)</b>
	<b>2,870,613</b>	<b>2,873,409</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES (Page 13)</b>	<b>\$ 253,069</b>	<b>\$ 288,709</b>

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

STATEMENT OF CHANGES IN UNRESTRICTED NET ASSETS  
YEAR ENDED MARCH 31, 2020

	<u><b>2020</b></u>	<u><b>2019</b></u>
<b>UNRESTRICTED NET ASSETS, BEGINNING OF YEAR</b>	<b>\$ 651,681</b>	<b>\$ 512,972</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>253,069</b>	<b>288,709</b>
<b>ALLOCATION TO PROGRAM CONTINUATION RESERVE (Note 8)</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>ALLOCATION TO CAPITAL REPLACEMENT RESERVE (Note 9)</b>	<b>(75,000)</b>	<b>(50,000)</b>
<b>UNRESTRICTED NET ASSETS, END OF YEAR</b>	<b>\$ 729,750</b>	<b>\$ 651,681</b>

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

STATEMENT OF FINANCIAL POSITION  
MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ 1,323,432	\$ 1,025,531
Cashable investment certificate	-	304,781
Accounts receivable	2,224	33,360
HST recoverable	25,580	29,157
Prepaid expenses	9,263	4,439
	<b>1,360,499</b>	1,397,268
<b>Cashable investment certificate</b> (2.9%, matures June 2022)	<b>313,065</b>	-
<b>Property, vehicle and equipment</b> (Note 2)	<b>1,894,724</b>	1,986,067
	<b>\$ 3,568,288</b>	<b>\$ 3,383,335</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Demand loans payable (Note 3)	\$ 196,581	\$ 319,559
Accounts payable and accrued charges (Note 4)	501,925	473,580
Client care obligations (Note 5)	86,696	86,015
	<b>785,202</b>	879,154
<b>Deferred contributions</b> (Note 6)	<b>196,560</b>	181,245
<b>Deferred capital contributions</b> (Note 7)	<b>1,076,776</b>	1,066,255
<b>Commitment</b> (Note 10)		
	<b>2,058,538</b>	2,126,654
<b>NET ASSETS</b>		
<b>Program continuation reserve</b> (Note 8)	<b>350,000</b>	250,000
<b>Capital replacement reserve</b> (Note 9)	<b>430,000</b>	355,000
<b>Unrestricted net assets</b>	<b>729,750</b>	651,681
	<b>1,509,750</b>	1,256,681
	<b>\$ 3,568,288</b>	<b>\$ 3,383,335</b>

Approved by the Board:

..... Director ..... Director

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

STATEMENT OF CASH FLOWS  
YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 253,069	\$ 288,709
Items not affecting cash		
Amortization of property, vehicle and equipment	148,036	146,914
Amortization of deferred grants	(78,260)	(63,424)
	322,845	372,199
Changes in non-cash operating assets and liabilities		
Accounts receivable	31,136	(13,058)
HST recoverable	3,577	(4,083)
Prepaid expenses	(4,824)	2,382
Accounts payable and accrued charges	28,345	294,852
Deferred contributions	15,315	101,491
Client care obligations	681	(45,756)
	397,075	708,027
<b>INVESTING ACTIVITIES</b>		
Purchase of property, vehicle and equipment	(56,694)	(52,808)
Increase in investments	(8,284)	(304,781)
Capital grants	88,782	6,828
	23,804	(350,761)
<b>FINANCING ACTIVITY</b>		
Repayment of demand loans	(122,978)	(134,153)
<b>INCREASE IN CASH</b>	297,901	223,113
<b>CASH, BEGINNING OF YEAR</b>	1,025,531	802,418
<b>CASH, END OF YEAR</b>	\$ 1,323,432	\$ 1,025,531



# PORT COLBORNE COMMUNITY ASSOCIATION FOR RESOURCE EXTENSION (PORT CARES)

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2020

## 1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION

### ***Basis of accounting***

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

### ***Nature of business***

Port Colborne Community Association for Resource Extension is a non-profit organization that was incorporated without share capital in January, 1988 under the laws of the Province of Ontario. The Organization's main objective is to identify quality of life needs of the residents of Port Colborne, and surrounding areas and to undertake initiatives in response to those needs.

### ***Revenue recognition***

The Organization follows the deferral method of accounting for funding and contributions. Under this method, 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. Restricted grants or contributions are recognized as revenue in the year in which the related expenses are incurred. All other revenue is recognized as income when earned.

### ***Deferred contributions***

Deferred contributions represent restricted operating revenue received in the year that is related to program spending commitments in a subsequent year.

### ***Deferred capital contributions***

The Organization has received grants and donations to fund capital assets. These grants are being amortized at the same rate as the corresponding capital assets.

### ***Income taxes***

No provision has been made for income taxes in these financial statements as this entity is exempt from income taxes under section 149(1)(l) of the Canadian Income Tax Act.

### ***Capital assets***

Capital assets are recorded at cost and are amortized using the straight-line method over their estimated useful lives as follows:

Buildings	25 years
Office furniture and equipment	5 years
Computer equipment	4-5 years
Vehicle	5 years

Additions are amortized from the month of acquisition. Disposals are amortized until the month of disposal.

### ***Long-lived assets***

Long-lived assets are tested for recoverability if events or changes in circumstances indicate that the carrying amount may not be recoverable. The carrying amount of the long-lived asset is not recoverable if the carrying amount exceeds the sum of the undiscounted cash flows expected to result from its use and eventual disposition. Impairment losses are measured as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

# PORT COLBORNE COMMUNITY ASSOCIATION FOR RESOURCE EXTENSION (PORT CARES)

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2020

## ***Financial instruments***

### **(a) Measurement of financial instruments**

The Organization initially measures its financial assets and financial liabilities at their fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributed to the instrument.

The Organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments, which are subsequently measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, cashable investment certificates and accounts receivable.

Financial liabilities measured at amortized cost include demand loans payable, accounts payable and accrued charges and client care obligations.

### **(b) Impairment**

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in the statement of operations. The write-down reflects the difference between the carrying amount and the higher of:

- (a) the present value of the cash flows expected to be generated by the asset or group of assets;
- (b) the amount that could be realized by selling the asset or group of assets;
- (c) the net realizable value of any collateral held to secure repayment of the asset or group of assets.

When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in the statement of operations up to the amount of the previously recognized impairment.

### ***Contributed services and materials***

The Organization relies on varying levels of volunteer work to assist in carrying out its activities. Due to the difficulty in estimating the fair value of contributed services, no amounts for contributed services are recognized in the financial statements.

### ***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 at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates, as additional information becomes available in the future. Significant estimates and assumptions are used when accounting for items such as allowances for amounts receivable, determination of useful lives and impairment of capital assets, accrued charges, deferred contributions, program surpluses repayable, revenue recognition, allocation of program revenue and expenses and contingent liabilities.

# PORT COLBORNE COMMUNITY ASSOCIATION FOR RESOURCE EXTENSION (PORT CARES)

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2020

## 2. PROPERTY, VEHICLE AND EQUIPMENT

	<u>2020</u>		<u>2019</u>	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 351,298	\$ -	\$ 351,298	\$ -
Buildings	2,933,907	1,504,968	2,933,907	1,387,612
Office furniture and equipment	241,691	207,776	241,691	195,161
Computer hardware	208,732	177,628	208,732	166,788
Vehicle	56,692	7,224	-	-
	<b>3,792,320</b>	<b>1,897,596</b>	3,735,628	1,749,561
Net book value		<b>\$ 1,894,724</b>		<b>\$ 1,986,067</b>

## 3. DEMAND LOANS PAYABLE

	<u>2020</u>	<u>2019</u>
Demand loan payable - Meridian Credit Union, interest at 5.52%, payable in monthly instalments of \$5,254, due July 2025.	<b>\$ 90,554</b>	\$ 146,881
Demand loan payable - Meridian Credit Union, interest at 4.68%, payable in monthly instalments of \$6,112, due March 2025.	<b>106,027</b>	172,678
	<b>\$ 196,581</b>	<b>\$ 319,559</b>

The Organization has available an operating loan facility which bears interest at prime plus 2.00%. The maximum operating credit facilities is \$100,000.

The above-noted credit facilities are secured by a general security agreement, first and second mortgages on the property and building at 92 Charlotte Street and 176 Catharine Street for \$800,000 and \$300,000, respectively, and assignment of rents and leases.

The terms of the credit facilities require that the Organization maintain certain financial covenants related to debt service ratio. As at March 31, 2020, the Organization is in compliance with this covenant.

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2020

**4. ACCOUNTS PAYABLE AND ACCRUED CHARGES**

	<u>2020</u>	<u>2019</u>
Trade accounts payable	\$ 55,559	\$ 161,909
Due to funders	288,826	76,283
Accrued charges		
Professional fees	42,350	15,071
Wages and vacation	68,760	134,880
Other	46,430	85,437
	<b>\$ 501,925</b>	<b>\$ 473,580</b>

**5. CLIENT CARE OBLIGATIONS**

Client care obligations represent expenses to be paid on behalf of clients of the Organization. In the event that funding is not spent, funding would be returned to the funding organization.

**6. DEFERRED CONTRIBUTIONS**

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 181,245	\$ 79,754
Amount recognized as revenue in the year	(181,245)	(79,754)
Amount received related to subsequent years	196,560	181,245
	<b>\$ 196,560</b>	<b>\$ 181,245</b>

The deferred contributions relate to funding received during the year for expenditures that span beyond the current fiscal year. The amount of funding received but not yet spent at the end of the fiscal year was deferred and will be recognized when the related expenses have been incurred.

**7. DEFERRED CAPITAL CONTRIBUTIONS**

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 1,066,255	\$ 1,122,851
Funds received during the year	88,782	6,828
Amortization to revenues during the year	(78,261)	(63,424)
	<b>\$ 1,076,776</b>	<b>\$ 1,066,255</b>

Deferred capital contributions represent government contributions received for the purchase of capital assets. The amount of amortization to fund revenues is equivalent to the annual amortization expense of the related capital assets.

# PORT COLBORNE COMMUNITY ASSOCIATION FOR RESOURCE EXTENSION (PORT CARES)

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2020

## 8. PROGRAM CONTINUATION RESERVE

	<u>2020</u>	<u>2019</u>
Program Continuation Reserve, beginning of year	\$ 250,000	\$ 150,000
Net allocation in year	100,000	100,000
Program Continuation Reserve, end of year	<u>\$ 350,000</u>	<u>\$ 250,000</u>

The above noted reserve fund is internally restricted and created by the Organization. The funds are restricted for use at the discretion of the Board, in whole or in part, to support program continuation costs in the event that program funding is discontinued.

## 9. CAPITAL REPLACEMENT RESERVE

	<u>2020</u>	<u>2019</u>
Capital Replacement Reserve, beginning of year	\$ 355,000	\$ 305,000
Net allocation in year	75,000	50,000
Capital Replacement Reserve, end of year	<u>\$ 430,000</u>	<u>\$ 355,000</u>

The above noted reserve fund is internally restricted and created by the Organization. The funds are restricted for use at the discretion of the Board, in whole or in part, for future capital asset replacement and maintenance costs.

## 10. COMMITMENT

The Organization leases facilities for its Ontario Early Years program for the Seaway Mall site under a lease agreement which expires January 31, 2025. There is an option to renew the lease for an additional five year period.

The minimum lease payments required under the terms of the lease are:

Years ending March 31,	2021	\$ 16,860
	2022	17,703
	2023	18,588
	2024	19,517
	2025	<u>16,938</u>
		<u>\$ 89,606</u>

**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2020

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## **11. FINANCIAL RISK MANAGEMENT**

The Organization has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risks that arise from transacting financial instruments include interest rate risk, market (other price) risk, credit risk, and liquidity risk. Price risk arises from changes in interest rates, foreign currency exchange rates and market prices.

(a) 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. The Organization is exposed to interest rate risk since changes in interest rates may impact the Organization's borrowing costs. The Organization does not use any derivative instrument to reduce its exposure to interest rate risk.

It is management's opinion that the Organization is not exposed to significant market (other price), liquidity, currency or credit risks arising from its financial instruments.

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## **12. ECONOMIC DEPENDENCE**

The Organization's primary source of operating funding is derived from the Ministry of Training, Colleges and Universities. Should these contributions cease, the Organization would need to consider its ability to continue its current operations.

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## **13. IMPACT OF COVID-19 PANDEMIC**

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of nonessential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown.

The Organization has determined that adjustments to the financial statements are not required as a result of these events. Accordingly, the financial position and results of operations as of and for the year ended March 31, 2020 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Organization for future periods.

On March 16, 2020, in response to the spread of COVID-19, the Organization temporarily closed its six EarlyOn centres across the region in an effort to protect the health of the community during this time. All other programming has continued in modified capacities.

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**PORT COLBORNE COMMUNITY ASSOCIATION  
FOR RESOURCE EXTENSION  
(PORT CARES)**

SCHEDULE OF OPERATIONS BY PROGRAM  
YEAR ENDED MARCH 31, 2020

	Port Cares Admin	Client Services and Reach Out	Housing	Literacy and Basic Skills	Youth Justice Committee	Employment Services Program	Ontario Early Years Centre	2020	2019
<b>REVENUE</b>									
Program and other grants	\$ -	\$ 32,307	\$ 302,291	\$ 215,666	\$ 47,517	\$ 1,204,322	\$ 841,137	\$ 2,643,240	\$ 2,777,809
Donations	89,586	132,206	2,433	-	-	-	1,744	225,969	109,730
Fundraising events	17,534	58,059	-	-	-	-	-	75,593	113,674
Rental income	55,534	-	-	-	-	-	-	55,534	66,685
Other income	22,662	21,860	-	-	564	-	-	45,086	30,796
Amortization of deferred capital contributions	50,408	-	-	4,452	-	23,400	-	78,260	63,424
	235,724	244,432	304,724	220,118	48,081	1,227,722	842,881	3,123,682	3,162,118
<b>EXPENSES</b>									
Administration fees	-	19,500	28,794	26,017	4,171	180,910	82,137	341,529	361,674
Amortization of property and equipment	120,184	-	-	4,452	-	23,400	-	148,036	146,914
Employee incentives	-	-	-	713	-	162,338	-	163,051	239,626
Fundraising	19,002	-	-	-	-	-	-	19,002	25,184
Insurance	11,538	2,924	1,690	2,023	812	7,741	6,311	33,039	35,797
Interest on short-term debt	13,414	-	-	-	-	-	-	13,414	18,823
Municipal taxes	6,328	-	-	-	-	-	-	6,328	6,676
Office and administration	27,647	50	722	919	330	4,740	2,573	36,981	40,501
Professional fees	71,997	2,411	5,013	1,719	451	19,282	13,987	114,860	119,813
Program occupancy	-	27,996	17,508	30,300	3,804	102,467	67,772	249,847	231,864
Program supplies and client support	23,990	15,034	3,280	220	260	92,002	11,026	145,812	153,702
Repairs and maintenance	81,561	14,378	9,451	9,118	4,063	45,436	12,452	176,459	151,157
Rent	-	-	-	-	-	-	18,992	18,992	11,013
Salaries and benefits	146,517	159,041	214,466	137,828	28,907	567,714	612,679	1,867,152	1,817,472
Staff training	7,088	995	3,075	3,645	1,619	13,793	5,263	35,478	22,059
Staff travel	5,004	839	970	192	2,142	2,962	2,091	14,200	12,356
Telephone and utilities	56,381	1,684	2,715	2,972	1,522	4,937	7,598	77,809	72,316
	590,651	244,852	287,684	220,118	48,081	1,227,722	842,881	3,461,989	3,466,947
Less: expense recoveries	(591,376)	-	-	-	-	-	-	(591,376)	(593,538)
	(725)	244,852	287,684	220,118	48,081	1,227,722	842,881	2,870,613	2,873,409
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	\$ 236,449	\$ (420)	\$ 17,040	\$ -	\$ -	\$ -	\$ -	\$ 253,069	\$ 288,709