

Financial Statements

**COMMUNITY LIVING
GUELPH WELLINGTON**

March 31, 2010



Chartered Accountants
and Business Advisors

People Count.

AUDITORS' REPORT

To the Directors of
Community Living Guelph Wellington

We have audited the statement of financial position of Community Living Guelph Wellington as at March 31, 2010 and the statement of revenues and expenses, statement of changes in net assets and statement of cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion these financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2010 and the results of operations and changes in financial position of the organization for the year then ended in accordance with accounting principles in keeping with the Ministry of Community and Social Services guidelines.

RLB LLP

Guelph, Ontario
May 19, 2010

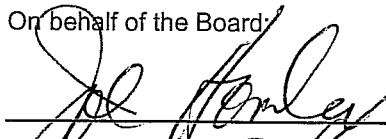
Chartered Accountants
Licensed Public Accountants


COMMUNITY LIVING GUELPH WELLINGTON
Statement of Financial Position
March 31, 2010 with comparative figures for 2009

| | 2010 | 2009 |
|---|---------------------|---------------------|
| Assets | | |
| Current Assets: | | |
| Cash and investments (note 2) | \$ 1,426,840 | \$ 1,224,430 |
| Accounts receivable | 164,954 | 216,311 |
| Grants receivable | 6,204 | 6,204 |
| Prepaid expenses | 9,695 | 6,703 |
| | <u>1,607,693</u> | <u>1,453,648</u> |
| Capital Assets (note 4) | 13,693,015 | 12,824,472 |
| | <u>\$15,300,708</u> | <u>\$14,278,120</u> |
| Liabilities, Deferred Contributions and Net Assets | | |
| Current Liabilities: | | |
| Accounts payable and accrued liabilities | \$ 932,213 | \$ 642,894 |
| Current portion of long-term debt (note 5) | 395,000 | 299,108 |
| | <u>1,327,213</u> | <u>942,002</u> |
| Long-term Debt (note 5) | 2,363,016 | 2,191,880 |
| Deferred Contributions: | | |
| Related to capital assets (note 6) | 7,571,561 | 7,319,898 |
| Related to future periods (note 7) | 55,635 | 51,914 |
| | <u>7,627,196</u> | <u>7,371,812</u> |
| Net Assets: | | |
| Investment in capital assets (note 8) | 3,363,438 | 3,313,586 |
| Designated funds (note 10) | 460,562 | 326,109 |
| Association's capital reserve | 68,951 | 71,505 |
| Association's net assets | 90,332 | 61,226 |
| | <u>3,983,283</u> | <u>3,772,426</u> |
| | <u>\$15,300,708</u> | <u>\$14,278,120</u> |

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

On behalf of the Board:





Director

Director

COMMUNITY LIVING GUELPH WELLINGTON
Statement of Revenue and Expenses
March 31, 2010 with comparative figures for 2009

| | 2010 | 2009 |
|--|-------------------|-------------------|
| Revenue | | |
| Provincial subsidy | \$14,177,160 | \$12,938,218 |
| Sales and user fees (non-retainable revenue) | 1,550,764 | 1,510,680 |
| Fund raising and donations (retainable revenue) | 89,343 | 75,938 |
| | <u>15,817,267</u> | <u>14,524,836</u> |
| Expenses | | |
| Salaries | 10,413,343 | 9,780,036 |
| Benefits | 1,446,369 | 1,333,534 |
| Travel | 72,823 | 65,443 |
| Training | 35,209 | 36,323 |
| Supplies and program costs | 1,425,596 | 1,119,342 |
| Purchased services | 462,021 | 313,720 |
| Premises occupancy costs | 1,869,107 | 1,786,778 |
| Advertising | 5,788 | 17,701 |
| Fundraising costs and expenditures | 55,553 | 31,801 |
| | <u>15,785,809</u> | <u>14,484,678</u> |
| Excess of revenue over expenses before the following: | 31,458 | 40,158 |
| Transfer from Association fundraising to ARC capital campaign | - | (36,722) |
| Excess of revenue over expenses | \$ 31,458 | \$ 3,436 |

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

COMMUNITY LIVING GUELPH WELLINGTON
Statement of Cash Flow
March 31, 2010 with comparative figures for 2009

| | 2010 | 2009 |
|--|--------------|--------------|
| Cash provided by (used in) | | |
| Operations: | | |
| Excess of revenue over expenses | \$ 31,458 | \$ 3,436 |
| Items not requiring cash: | | |
| Amortization of capital assets | 246,881 | 283,024 |
| Amortization of equity in capital assets | (158,469) | (198,802) |
| Change in non-cash working capital: | | |
| Accounts receivable | 51,357 | (110,405) |
| Prepaid expenses | (2,992) | 39,414 |
| Accounts payable and accrued liabilities | 289,319 | (963,903) |
| | 457,554 | (947,236) |
| Financing: | | |
| Proceeds from mortgages | 609,325 | 130,000 |
| Repayment of long-term debt | (342,297) | (152,400) |
| Deferred contributions | 297,285 | 196,564 |
| Association's designated capital reserve receipt | 158,540 | 152,940 |
| Designated fund receipts | 202,340 | 616,066 |
| | 925,193 | 943,170 |
| Investing: | | |
| Expenditures on capital assets | (1,115,424) | (2,645,297) |
| Designated fund expenditures | (64,913) | (44,951) |
| | (1,180,337) | 2,690,248 |
| Increase (decrease) in cash | 202,410 | (2,694,314) |
| Cash, beginning of year | 1,224,430 | 3,918,744 |
| Cash, end of year | \$ 1,426,840 | \$ 1,224,430 |

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

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2010

Community Living Guelph Wellington ("the Association") is incorporated under the laws of the Province of Ontario without share capital, for the purpose of supporting developmentally challenged persons through the implementation of specific programs and creating community awareness to the needs and rights of the disabled. The Association is a registered charity classified under Section 149.1(1)(b) of the Income Tax Act (Canada).

1. Significant Accounting Policies

The financial statements of Community Living Guelph Wellington are the representation of management prepared in accordance with accounting principles in keeping with the Ministry of Community and Social Services guidelines. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements.

a. Revenue Recognition:

The Association follows the deferral method of accounting for contributions. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant is related to a future period, it is deferred and recognized in the subsequent period. Donations to designated funds are recorded as income on a cash basis.

b. Pension Plan:

The organization maintains a contributory money-purchase pension plan, providing a benefit to be paid upon retirement, depending on the amount of accumulated contributions and investment income during the term of the employee's participation in the plan. The organization's contributions to the plan are based on a percentage of the employee's salary. Employees contribute to group RRSP on a mandatory basis.

c. Capital Assets:

Capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized.

Amortization of capital assets funded by mortgages is calculated using Dedicated Supportive Housing for Non-profit Housing guidelines of an amount equal to the principal repayments on related mortgage loans during the year. Land and buildings and furniture funded by capital grants, donations and other Association revenue are not amortized. Capital grants and the value of equipment acquired with operating subsidies are recorded as deferred contributions. Funds raised through the Association for the acquisition of capital assets are recorded as the Association's investment in capital assets. Deferred contributions and the Association's investment in capital assets are amortized at the same rate as the assets acquired with those funds.

Amortization of equipment is calculated on a straight-line basis at the following rates:

| | |
|--------------------|---------|
| Computer equipment | 3 years |
| Office equipment | 5 years |
| Vehicles | 3 years |

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2010

1. Significant Accounting Policies (continued)

d. Fund Accounting:

The Association follows the restricted fund method of accounting for contributions. Designated Funds represent monies derived from bequests and specific fundraising events which have been allocated for a specific use and are not available for the general operation of the Association.

Capital Reserve Funds represent monies derived from surpluses in the Association's Private Funds which have been designated by the Board for use in the acquisition of capital assets. Recoveries of these capital expenditures are realized through usage charges on the specific equipment acquired.

e. Contributed Services

Volunteers contribute many hours per year to assist the Association in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

f. Comparative Figures

Certain of the comparative figures have been reclassified to conform to the statement presentation adopted in the current year.

g. Investments

Investments are designated as held to maturity and are carried at cost. At March 31, 2010, the cost approximates fair market value.

h. Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

2. Cash and Short-term Investments

Cash includes amounts held for the designated funds as well as a capital reserve for both houses funded under the Dedicated Housing Supports program.

| Cash Components | 2010 | 2009 |
|--|--------------|-----------|
| Designated funds | \$ 460,562 | 326,109 |
| Association capital reserve | 68,951 | 71,505 |
| Deferred grants and housing replacement reserves | 55,635 | 51,914 |
| ARC capital fund loan | - | 300,000 |
| Operating funds | 841,692 | 474,902 |
| | \$ 1,426,840 | 1,224,430 |
| As represented by: | 2010 | 2009 |
| Cash | \$ 1,305,135 | 1,202,803 |
| Money market funds | 21,705 | 21,627 |
| Other investments | 100,000 | - |
| | \$ 1,426,840 | 1,224,430 |

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2010

3. Inter-program Transactions:

Maintenance and custodial work performed by ARC Industries results in sales revenue and repairs and maintenance expenditures that are not eliminated on consolidation of the various program's revenues and expenditures. Details are as follows:

| | 2010 | 2009 |
|--------------------------------------|----------|--------|
| ARC Industry sales to other programs | \$ 9,770 | 12,083 |

4. Capital assets

| | Cost | Accumulated Amortization | NBV 2010 | NBV 2009 |
|-------------------------------|---------------|-----------------------------|-------------|-------------|
| Land, buildings and furniture | \$ 13,934,297 | 554,912 | 13,379,385 | 12,555,923 |
| Computer equipment | 242,472 | 177,376 | 65,096 | 68,028 |
| Office equipment | 113,468 | 77,179 | 36,289 | 42,397 |
| Vehicles | 889,994 | 677,749 | 212,245 | 158,124 |
| | \$ 15,180,231 | 1,487,216 | 13,693,015 | 12,824,472 |

Amortization in the amount of \$246,881 was recorded during the year (2009 - \$283,024).

5. Long-term Debt

| | 2010 | 2009 |
|---|---------|---------|
| a. 7.44% first mortgage repayable in monthly blended repayments of \$1,210, secured by 29 Woodycrest Dr., Guelph land and buildings. | \$ - | 44,157 |
| b. 3.044% first mortgage repayable in monthly blended repayments of \$1,561, secured by 314 Speedvale Ave., Guelph land and buildings. Due October 1, 2014 | 208,468 | 219,062 |
| c. 8.1% first mortgage repayable in monthly blended repayments of \$2,253, secured by 6871 6 th Line Nicholl Twp. (Ennotville) land and buildings. Due August 1, 2014. | 227,026 | 235,120 |
| d. 7.9% first mortgage repayable in monthly blended repayments of \$2,101, secured by 280 St. Patrick St., Fergus land and buildings. Due December 1, 2017. | 203,589 | 212,594 |
| e. 7.35% first mortgage repayable in monthly blended repayments of \$1,224, secured by 351 Jeremy's Cres., Mount Forest land and buildings. Due June 1, 2016 | 140,108 | 144,482 |
| f. 5.967% first mortgage repayable in monthly blended repayments of \$1,337, secured by 23 Glenda Court, Guelph land and buildings. Due October 1, 2023. | 149,670 | 156,665 |

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2010

5. Long-term Debt (continued)

| | | | |
|----|---|--------------------|------------------|
| g. | 6.99% first mortgage repayable in monthly blended repayments of \$1,416, secured by 125-135 Fergus St., Mount Forest land and buildings. Due May 1, 2013. | 146,793 | 153,420 |
| h. | 8.25% first mortgage repayable in monthly blended repayments of \$2,531, secured by 106 Thomas St., Harriston land and buildings. Due December 1, 2013. | 251,121 | 260,691 |
| i. | 8.25% first mortgage repayable in monthly blended repayments of \$2,531, secured by 108 Flaherty Drive, Guelph land and buildings. Due December 1, 2013. | 251,121 | 260,691 |
| j. | 7.5% first mortgage repayable in monthly blended repayments of \$1,838, secured by 7 Howe St., Hillsburgh land and buildings. | - | 215,654 |
| k. | 7.5% first mortgage repayable in monthly blended repayments of \$1,358, secured by Erin land and buildings. Due August 1, 2016. | 154,719 | 159,396 |
| l. | 7.65% first mortgage repayable in monthly blended repayments of \$1,050, secured by Erin land and buildings. Due November 1, 2018. | 126,076 | 129,056 |
| m. | Interest-free loan without principal repayments, pledges outstanding, due October 1, 2010, secured by a first mortgage on Marden Road, Guelph land and buildings. | 300,000 | 300,000 |
| n. | 6.7% first mortgage repayable in monthly blended repayments of \$2,181, secured by 35 Walnut Drive Guelph land and buildings. Due April 1, 2020. | 290,000 | - |
| o. | 6.7% first mortgage repayable in monthly blended repayments of \$752, secured by 590 Woodlawn Road E. Guelph land and buildings. Due April 1, 2020. | 100,000 | - |
| p. | 7.5% first mortgage repayable in monthly blended repayments of \$1,837, secured by 590 Woodlawn Road E. Guelph land and buildings. Due August 1, 2016. | 209,325 | - |
| | | 2,758,016 | 2,490,988 |
| | Less current portion of long-term debt | (395,000) | (299,108) |
| | | \$ 2,363,01 | 2,191,880 |

Principal payments due on long-term debt for each of the five years subsequent to March 31, 2010 and thereafter are as follows:

| | |
|---------------------|--------------|
| 2010-2011 | \$ 395,000 |
| 2011-2012 | \$ 102,545 |
| 2012-2013 | \$ 109,812 |
| 2013-2014 | \$ 640,891 |
| 2014 and thereafter | \$ 1,509,768 |

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2010

6. Deferred Contributions Related to Capital Assets:

Deferred contributions related to capital assets represent the unamortized amount and unspent amount of donations and grants received for the purchase of capital assets.

| | 2010 | 2009 |
|---|--------------|-----------|
| Balance, beginning of year | \$ 7,319,898 | 6,657,323 |
| Contributions received | 297,285 | 191,050 |
| Transferred from future period deferred contributions | - | 518,128 |
| Amortization | (45,622) | (46,603) |
| Balance, end of year | \$ 7,571,561 | 7,319,898 |

7. Deferred Contributions - Future Periods

Deferred contributions related to expenses of future periods represent funding received in the current year that relates to a future year's expenditures.

| | 2010 | 2009 |
|---|-----------|-----------|
| Balance, beginning of year | \$ 51,914 | 565,127 |
| Capital replacement reserve contributions | 3,453 | 3,453 |
| Interest | 268 | 1,462 |
| ARC capital subsidy | - | (518,128) |
| Balance, end of year | \$ 55,635 | 51,914 |

8. Investment in Capital Assets:

The investment in capital assets represents the net book value of capital assets purchased with funds generated through the Association's fundraising endeavors. The investment in capital assets is calculated as follows:

| | 2010 | 2009 |
|--|---------------|-------------|
| Net book value of capital assets | \$ 13,693,015 | 12,824,472 |
| Less: | | |
| Assets financed by deferred contributions | (7,571,561) | (7,319,898) |
| Assets financed by mortgages | (2,758,016) | (2,190,988) |
| Association's Investment in Capital Assets | \$ 3,363,438 | 3,313,586 |

9. Contingencies and Commitments

The Association is from time to time subject to various lawsuits and claims. As at March 31, 2010 there was one claim filed against the Association. The outcome of the claim is not determinable and the potential liability cannot be reasonably estimated.

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2010

9. Contingencies and Commitments (continued)

Payments under long-term operating leases for premises and equipment are as follows:

| | |
|-----------|-----------|
| 2010-2011 | \$ 15,675 |
| 2011-2012 | \$ 18,830 |
| 2012-2013 | \$ 13,980 |
| 2013-2014 | \$ 10,620 |
| 2014-2015 | - |

10. Designated Funds

The designated funds consist of the following:

a. ARC Capital Campaign

The Association established a capital campaign fund for the three-phase development of the ARC property at 8 Royal Road, Guelph. Various fundraising projects raised \$4.6 million to construct new facilities to house the Adult Developmental Services program, a gymnasium and the reconstruction of the ARC building. Phase 1 was completed December 2006. Phase 2 and Phase 3 were completed in October 2009. The funds are now being used for ARC improvements and maintenance.

b. Norm Jary - ARC Industries Golf Fund

The ARC Industries golf fund was originally established to offset building costs when ARC Industries underwent their earlier expansion, and was utilized to assist with repairs and the maintenance of vocational programs. Recently, these funds have been contributed to the ARC capital campaign for the reconstruction of the ARC premises. Monies are raised through the Norm Jary ARC Industries Golf Tournament.

c. General Bequests Fund

The general bequests fund was originally established from the Henson Estate and subsequently funds from other bequests, where no particular designation has been identified by the Estate. This fund is not to be utilized for operating costs, as decided by the Board of Directors. Use of these funds must be approved by the board.

d. Other Fundraising

A portion of these funds are raised by insurance brokers at their Poor Boys luncheon held in mid-September and a portion was raised through employee fundraising initiatives. Funds are also raised through employee organized lottery draws.

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2010

11. Association's Net Assets

The Association's net assets represent the cumulative surplus derived from fundraising events such as the Fashion Gala, Swing Into Summer golf sponsorships, Dollars and Sense discount coupons and other endeavors. When capital assets are purchased by the Association from this surplus, an amount equal to the purchase amount is removed from the Net Asset account and recorded as Investment in Capital Assets.

12. Financial Instruments

The Association's financial instruments consist of cash, demand notes, accounts receivable, accounts payable, accrued liabilities and mortgages. All of the financial instruments are denominated in Canadian dollars and all are designated as held to maturity. All of the Association's financial instruments are carried at cost. Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest, currency or credit risks.

13. Service Contract with the Ministry of Community and Social Services

The Association has a service contract with the Ministry of Community and Social Services. An annual reconciliation report to the Ministry summarizes, by program, all revenues and expenditures and identifies any resulting surplus or deficit that relates to the approved service contract.

A review of this report shows no contracts with the Ministry of Community and Social Services that are in a surplus position as at March 31, 2010, subject to final approval. Adjustments to funding, if any, will be recorded in the year in which they occur.

14. Subsequent Events

The Association's collective bargaining agreement with its employees ended March 31, 2010. No settlement has yet been reached on a new agreement. Wages and benefits represent approximately 75% of all operating revenue.

Since April 1, 2010, the Association has been operating at a deficit to its 2010-2011 Budget Submission to the Ministry of Community and Social Services ("MCSS"). Under MCSS guidelines for Budget Submissions, the Association is not permitted to include in its funding request, amounts for recurring fiscal funding previously contracted. The annual total of these amounts is approximately \$180,000. The Association anticipates that by June 30, 2010, the Ministry of Community and Social Services will approve a revised service contract that will include this amount.

COMMUNITY LIVING GUELPH WELLINGTON
Schedule of Revenue and Expenditures by Program
For the year ended March 31, 2010

| | Central Admin. | Adult Respite | Individual Living Supports | Group Living Supports | Community Activity Supports | Community Activity Foundations | Vocational Alternative Supports | Innov. Resident Supports | Other Develop. Services | 2010 Sub-total |
|---|----------------|---------------|----------------------------|-----------------------|-----------------------------|--------------------------------|---------------------------------|--------------------------|-------------------------|----------------|
| Revenue: | | | | | | | | | | |
| Provincial subsidy | \$ - | 162,437 | 609,461 | 9,932,260 | 1,687,755 | 138,766 | 922,578 | 49,960 | 4,997 | 13,508,214 |
| Sales and user fees | - | 31,674 | - | 1,283,384 | 10,406 | - | 204,904 | - | - | 1,530,368 |
| Fundraising income | - | - | - | - | - | - | - | - | - | - |
| | - | 194,111 | 609,461 | 11,215,644 | 1,698,161 | 138,766 | 1,127,482 | 49,960 | 4,997 | 15,038,582 |
| Expenditures: | | | | | | | | | | |
| Salaries | 383,604 | 89,085 | 476,314 | 7,483,540 | 1,065,874 | 90,615 | 644,317 | - | 4,997 | 10,238,346 |
| Benefits | 54,484 | 11,049 | 64,303 | 1,068,692 | 139,976 | 10,885 | 71,291 | - | - | 1,420,680 |
| Travel | 5,984 | 57 | 27,911 | 36,600 | 730 | 104 | 1,437 | - | - | 72,823 |
| Training | 4,855 | - | 68 | 30,061 | - | - | 225 | - | - | 35,209 |
| Program / office | 40,225 | 8,271 | 2,061 | 700,568 | 67,873 | 4,197 | 261,236 | - | - | 1,084,431 |
| Purchased services | 156,825 | 20,649 | - | 230,572 | 386 | - | 129 | 49,960 | - | 458,521 |
| Building occupancy | 96,420 | 60,000 | 2,804 | 1,132,743 | 323,322 | 23,365 | 96,062 | - | - | 1,734,716 |
| Advertising | 4,803 | - | - | 200 | - | - | 785 | - | - | 5,788 |
| Allocated admin. | (747,200) | 5,000 | 36,000 | 535,000 | 100,000 | 9,600 | 52,000 | - | - | (9,600) |
| Fundraising | - | - | - | - | - | - | - | - | - | - |
| | - | 194,111 | 609,461 | 11,217,976 | 1,698,161 | 138,766 | 1,127,482 | 49,960 | 4,997 | 15,040,914 |
| Net excess (deficiency) for the year | \$ - | - | - | (2,332) | - | - | - | - | - | (2,332) |

COMMUNITY LIVING GUELPH WELLINGTON
 Schedule of Revenue and Expenditure by Program
 For the year ended March 31, 2010

| | Human Resource Strategy | Passports | Repairs and Maintenance | Small Water Works | Association Funds | Dedicated Housing Supports | 2010 Total |
|----------------------------|-------------------------------|-----------|-------------------------------|-------------------------|----------------------|----------------------------------|---------------|
| Revenue: | | | | | | | |
| Provincial subsidy | \$ 340,000 | 191,639 | 61,500 | 3,500 | - | 72,307 | 14,177,160 |
| Sales and user fees | - | - | - | - | - | 20,396 | 1,550,764 |
| Fundraising income | - | - | - | - | 89,343 | - | 89,343 |
| | 340,000 | 191,639 | 61,500 | 3,500 | 89,343 | 92,703 | 15,817,267 |
| Expenditures: | | | | | | | |
| Salaries | - | 166,201 | - | - | - | 8,796 | 10,413,343 |
| Benefits | - | 24,273 | - | - | - | 1,416 | 1,446,369 |
| Travel | - | - | - | - | - | - | 72,823 |
| Training | - | - | - | - | - | - | 35,209 |
| Program / Office | 340,000 | 1,165 | - | - | - | - | 1,425,596 |
| Purchased services | - | - | - | 3,500 | - | - | 462,021 |
| Building occupancy | - | - | 61,500 | - | - | 72,891 | 1,869,107 |
| Advertising | - | - | - | - | - | - | 5,788 |
| Allocated admin. | - | - | - | - | - | 9,600 | - |
| Fundraising | - | - | - | - | 55,553 | - | 55,553 |
| | 340,000 | 191,639 | 61,500 | 3,500 | 55,553 | 92,703 | 15,785,809 |
| Net excess for the year | \$ - | - | - | - | 33,790 | - | 31,458 |