

THE ETOBICOKE CHILDREN'S CENTRE
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Members and Board of Directors of
The Etobicoke Children's Centre

We have audited the accompanying financial statements of The Etobicoke Children's Centre (the "Centre"), which comprise the balance sheet as at March 31, 2018 and the statements of revenues and expenses, changes in net 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 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.

Auditor's 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 auditor's 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 Etobicoke Children's Centre as at March 31, 2018 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.



Toronto, Ontario
June 19, 2018

Chartered Professional Accountants
Licensed Public Accountants

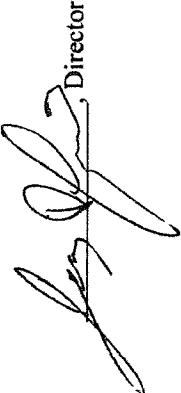

**THE ETOBICOKE CHILDREN'S CENTRE
BALANCE SHEET**

AS AT MARCH 31, 2018

	2018		2017	
	Operating Fund	Reserve Fund	Operating Fund	Reserve Fund
	Total	Total	Operating Fund	Reserve Fund
ASSETS				
Current assets				
Cash	\$ 532,931	\$ 91,909	\$ 573,585	\$ 90,187
Accounts receivable	165,901	-	156,501	-
Prepaid expenses	57,865	-	35,997	-
Investments (note 2)	-	460,965	-	457,316
	756,697	552,874	766,083	547,503
Capital assets (note 3)	326,401	-	119,968	-
	1,083,098	552,874	886,051	547,503
LIABILITIES				
Current liabilities				
Accounts payable and accrued liabilities	622,979	-	535,432	-
Accounts payable to MCYC & MCSS (note 6c)	-	-	67,000	-
Deferred revenue (note 4)	140,438	-	99,313	-
	763,417	-	701,745	-
Deferred capital contributions (note 5)	326,401	-	119,968	-
	1,089,818	-	821,713	-
NET ASSETS	(6,720)	552,874	64,338	547,503
	\$ 1,083,098	\$ 552,874	\$ 886,051	\$ 547,503
				\$ 1,433,554

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Board:

 Director
 Director

THE ETOBICOKE CHILDREN'S CENTRE
STATEMENT OF REVENUES AND EXPENSES
YEAR ENDED MARCH 31, 2018

	2018		2017	
	Operating Fund	Reserve Fund	Operating Fund	Reserve Fund
	Total	Total	Operating Fund	Reserve Fund
Revenues				
Government grants				
Ministry of Children and Youth Services (<i>note 6a</i>)				
- General funding	\$ 4,530,485	\$ -	\$ 4,433,396	\$ -
- Agency funding	1,683,429	-	1,178,376	-
Ministry of Community and Social Services (<i>note 6b</i>)				
- General funding	73,514	-	73,014	-
City of Toronto				
- General funding	386,339	-	333,210	-
Project grants and contracts (<i>note 8</i>)	255,000	-	217,819	-
Donations	-	13,263	-	30,450
Interest	-	3,679	-	4,347
Rent and other income	2,991	-	4,003	-
	6,931,758	16,942	6,239,818	34,797
				6,274,615
Expenses				
Salaries and wages	4,985,221	8,019	4,354,748	2,195
Benefits - statutory	402,644	1,338	340,066	1,648
- non-statutory	439,871	-	367,236	-
Transportation & communication	59,054	667	65,805	501
Purchased services - client	157,511	-	205,831	3,310
- non-client	439,308	499	409,988	155
Rent & building services	266,419	-	227,364	-
Supplies - program	118,997	-	127,839	-
- other	133,791	1,048	131,673	1,367
	7,002,816	11,571	6,230,550	9,176
				6,239,726
Depreciation and amortization of capital assets	67,935	-	141,370	-
Amortization of deferred capital contributions	(67,935)	-	(141,370)	-
	7,002,816	11,571	6,230,550	9,176
				6,239,726
Excess (deficiency) of revenues over expenses for the year	\$ (71,058)	\$ 5,371	\$ 9,268	\$ 25,621
				\$ 34,889

The accompanying notes are an integral part of these financial statements

THE ETOBICOKE CHILDREN'S CENTRE

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31, 2018

2018	Operating Fund	Reserve Fund	Total
Balance - at beginning of year	\$ 64,338	\$ 547,503	\$ 611,841
Excess (deficiency) of revenues over expenses for the year	(71,058)	5,371	(65,687)
Balance - at end of year	\$ (6,720)	\$ 552,874	\$ 546,154

2017	Operating Fund	Reserve Fund	Total
Balance - at beginning of year	\$ 55,070	\$ 521,882	\$ 576,952
Excess (deficiency) of revenues over expenses for the year	9,268	25,621	34,889
Balance - at end of year	\$ 64,338	\$ 547,503	\$ 611,841

The accompanying notes are an integral part of these financial statements

THE ETOBICOKE CHILDREN'S CENTRE

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2018

	2018	2017
Cash flow from operating activities		
Excess (deficiency) of revenues over expenses for the year	\$ (65,687)	\$ 34,889
Add back items not affecting cash flow		
Depreciation	67,935	141,370
Amortization of deferred capital contributions	(67,935)	(141,370)
	(65,687)	34,889
Changes in non-cash working capital items		
Accounts receivable	(9,400)	50,530
Prepaid expenses	(21,868)	25,753
Accounts payable and accrued liabilities	87,547	303,695
Accounts payable to MCYS & MCSS	(67,000)	67,000
Deferred revenue	41,125	99,313
	(35,283)	581,180
Cash flow from investing activities		
Purchase of capital assets	(274,369)	(116,723)
Capital contributions received	274,369	116,723
Purchase of investments	(460,965)	(457,316)
Proceeds on sale of investments	457,316	453,089
	(3,649)	(4,227)
Change in cash during the year	(38,932)	576,953
Cash - at beginning of year	663,772	86,819
Cash - at end of year	\$ 624,840	\$ 663,772

The accompanying notes are an integral part of these financial statements

THE ETOBICOKE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

The Etobicoke Children's Centre (the "Centre") provides a broad spectrum of non-residential mental health treatment for children and families.

The Centre is a not-for-profit organization incorporated without share capital under the laws of the Province of Ontario. It is a registered charitable organization under the Income Tax Act (Canada).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Basis of Presentation

The Centre uses two funds to record its transactions. The operating fund covers the day-to-day program activities primarily funded by various government organizations. The reserve fund includes monies from fund-raising in support of Centre activities such as special projects, clients' special needs, and equipment purchases not funded through other sources in addition to providing an emergency reserve.

Financial Assets and Liabilities

The Centre initially measures its financial assets and liabilities at fair value. The Centre subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets and liabilities measured at amortized cost include cash, accounts receivable, investments, accounts payable and accrued liabilities and accounts payable to MCYS & MCSS.

Investments

Investments are comprised of guaranteed investment certificates and are recorded at amortized cost which approximates fair value.

Revenue Recognition

(a) Contributions

The Centre follows the deferral method of accounting for contributions which include donations, government grants and other contributions.

Unrestricted contributions are recognized as revenue in the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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

Externally restricted contributions for property and equipment are deferred and amortized over the life of the related capital asset. The unexpended portion of these contributions is recorded as deferred capital contributions on the balance sheet.

(b) All Other Income

All other income which includes rent, interest income and fund-raising are recognized as revenue when the services are provided, earned or the event takes place.

THE ETOBICOKE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

Capital assets are recorded at cost and depreciated over their estimated useful lives on a straight line basis at the following annual rates:

Computer equipment and software	- 30% to 50%
Equipment	- 20%
Leasehold improvements	- 5 years
Website	- 20%

The above rates are reviewed annually to assess ongoing appropriateness. Any changes are adjusted on a prospective basis. If there is an indication that the assets may be impaired, an impairment test is performed that compares carrying amount to net recoverable amount. There were no impairment indicators in 2018.

Contributed Goods and Services

Volunteers contribute significant amounts of time to assist the Centre in conducting its service delivery activities. The Centre also receives donations of goods. Because of the difficulty of determining their fair value, contributed goods and services are not recognized in the financial statements.

Allocation of Expenses

The Centre promotes and supports the emotional, social, psychological and developmental well-being of children and their families through various activities and programs. The costs of these programs include direct salaries and benefits and other expenses that are directly related to providing the programs. The Centre also incurs general and administrative support expenses that are common to the administration of the Centre and its programs. The Centre allocates certain general support expenses to programs as follows:

Central Administration expenses are allocated in proportion to the amount of funding received, accounting for average of 9.5% of funding in 2018 and 10.6% in 2017.

Rental expenses are allocated based on space used by the programs consisting of Day programs at 50%, Community Based programs at 6%, Outpatient Counselling at 40%, and Administration at 4% for 2018 and 2017.

Use of Estimates

The preparation of financial statements in conformity 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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Key areas where management has made difficult, complex or subjective judgments, include useful lives of capital assets and accrued liabilities. Actual results could differ from these and other estimates, the impact of which would be recorded in future affected periods.

THE ETOBICOKE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

2. INVESTMENTS

Investments consist of redeemable guaranteed investment certificates ("GIC's") plus accrued interest as follows:

2018			2017		
<i>Principal Amount</i>	<i>Interest Rate</i>	<i>Maturity Date</i>	<i>Principal Amount</i>	<i>Interest Rate</i>	<i>Maturity Date</i>
\$ 460,965	0.95 %	June 25, 2018	\$ 457,316	0.75 %	June 26, 2017

Investment Risk Management

Risk management relates to the understanding and active management of risks associated with all areas of the Centre's activities and operations. Investments are primarily exposed to interest rate risks. The Centre has formal policies and procedures for investment transactions and funds are invested in fixed income securities only.

Interest Rate Risk

Interest rate risk arises from the possibility that changes in interest rates will affect the value of fixed income securities held by the Centre. The value of fixed income investments will generally rise if interest rates fall and decrease if interest rates rise.

3. CAPITAL ASSETS

Details of capital assets are as follows:

2018	<i>Cost</i>	<i>Accumulated Depreciation</i>	<i>Net Book Value</i>
Computer equipment and software	\$ 343,463	\$ 305,795	\$ 37,668
Equipment	480,494	433,633	46,861
Leasehold improvements	860,921	621,949	238,972
Website	14,501	11,601	2,900
	\$ 1,699,379	\$ 1,372,978	\$ 326,401

2017	<i>Cost</i>	<i>Accumulated Depreciation</i>	<i>Net Book Value</i>
Computer equipment and software	\$ 327,525	\$ 272,889	\$ 54,636
Equipment	463,446	407,872	55,574
Leasehold improvements	619,539	615,581	3,958
Website	14,501	8,701	5,800
	\$ 1,425,011	\$ 1,305,043	\$ 119,968

THE ETOBICOKE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

4. DEFERRED REVENUE

The details of deferred revenue are as follows:

	2018	2017
City of Toronto	\$ 94,145	\$ 82,831
East Metro Youth Services	30,000	-
RBC - Echo	16,293	16,482
	\$ 140,438	\$ 99,313

5. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets. The changes in deferred capital contributions are as follows:

	2018	2017
Balance - at beginning of year	\$ 119,968	\$ 144,615
Capital contributions received and spent during the year	274,369	116,723
Amortization of deferred capital contributions	(67,936)	(141,370)
Balance - at end of year	\$ 326,401	\$ 119,968

6. MINISTRY OF CHILDREN AND YOUTH SERVICES FUNDING & MINISTRY OF COMMUNITY AND SOCIAL SERVICES FUNDING

(a) The details of the Ministry of Children and Youth Services operating grants are as follows:

	2018	2017
Operating base funding	\$ 6,488,283	\$ 5,795,495
Less amounts allocated to capital assets	(274,369)	(116,723)
Less amount repayable	-	(67,000)
	6,213,914	5,611,772
Balance consisted of:		
General funding	4,530,485	4,433,396
Agency funding	1,683,429	1,178,376
	\$ 6,213,914	\$ 5,611,772

(b) The details of the Ministry of Community and Social Services operating grants are as follows:

	2018	2017
Operating base funding - general funding	\$ 73,514	\$ 73,014

THE ETOBICOKE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

6. MINISTRY OF CHILDREN AND YOUTH SERVICES FUNDING & MINISTRY OF COMMUNITY AND SOCIAL SERVICES FUNDING (continued)

- (c) The Centre has a number of contracts with the Ministry of Children and Youth Services and the Ministry of Community and Social Services for the funding of various programs.

The fiscal period funding balance due to the Ministry of Children and Youth Services at March 31 relates to the following programs:

	2018	2017
Base Funding	\$ -	\$ -
Walk in	-	-
Brief Services	-	-
Counselling/Therapy	-	-
Family Skill Building	-	-
Access & Intake	-	-
Intensive Services	-	-
Service Coordination	-	-
Specialized Consultation	-	-
Targeted Prevention	-	-
Other Grants	-	-
Autism	-	67,000
Family Support Autism	-	-
ABA program	-	-
Balance due for the funding year ended March 31	\$ -	\$ 67,000

The fiscal period funding balance due to the Ministry of Community and Social Services relates to the following program:

	2018	2017
Sexual Abuse - Adult	\$ -	\$ -
Sexual Abuse - Satisfaction	-	-
Balance due for the funding year ended March 31	\$ -	\$ -

The deficit for these programs is absorbed by the Centre and funded by other revenues which include interest, rent and other income. See the Schedule of Revenues and Expenses by Program for further details.

THE ETOBICOKE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

7. CITY OF TORONTO FUNDING

The details of the Toronto Children's Services wage subsidies are as follows:

	<i>Wage Subsidy</i>	<i>Pay Equity 1999-2005</i>	<i>Wage Improvement</i>	<i>Total</i>
Deferred from prior years	\$ -	\$ -	\$ -	\$ -
Received in this fiscal year	-	9,536	3,228	12,764
Wage subsidies expensed in this fiscal year (according to Day Nurseries Act, Regulation 262, amended O.Reg 277/98, Section 1)	-	9,536	3,228	12,764
Wage subsidies returned to Children's Services this fiscal year	-	-	-	-
Wage subsidies deferred to future years	-	-	-	-

Funding from City of Toronto for the Every Child Belongs program comprises wage subsidies of \$12,764 (\$12,764 - 2017) and annualized funding of \$375,131 (\$320,446 - 2017). Wage subsidy expenses are included in salaries and employee benefits. The fiscal period funding balance of \$1,555 (\$Nil - 2017) due to the City of Toronto is included in accounts payable and accrued liabilities.

8. PROJECT GRANTS AND CONTRACTS

Details of project grants and contracts are as follows:

	<i>2018</i>	<i>2017</i>
Toronto Star - Fresh Air Fund	\$ 8,000	\$ 8,000
Toronto District School Board	213,473	193,628
Canada Summer Student	16,856	16,191
East Metro Youth Services	16,671	-
	\$ 255,000	\$ 217,819

9. LEASE COMMITMENTS

- (a) The Centre leases one of its premises from the Toronto District School Board on a month to month basis. The rent paid for 2018 was \$128,417 (\$128,417 - 2017), which included operating costs and taxes.

THE ETOBICOKE CHILDREN'S CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

9. LEASE COMMITMENTS (continued)

- (b) The Centre is committed to a lease for its second premise which expires March 30, 2023. The rent paid for 2018 was \$122,918 (\$91,640 - 2017), which included operating costs and taxes. The minimum lease payments under the remaining term of this lease are as follows:

2019	\$	25,713
2020		31,835
2021		36,426
2022		36,426
2023		36,426
		<hr/>
		\$ 166,826

- (c) The Centre has entered into office equipment leases which expire December 31, 2022 and January 31, 2023. The minimum annual lease payments for the next five years are as follows:

Fiscal year ended March 31, 2019	\$	25,045
2020		25,045
2021		25,045
2022		25,045
2023		22,802
		<hr/>
		\$ 122,982

10. FINANCIAL INSTRUMENTS AND RISK EXPOSURE

The Centre is exposed to various risks through its financial instruments. The following analysis provides a measure of the Centre's risk exposure at the balance sheet date.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Centre's main credit risks relate to accounts receivable. Approximately 42% (50% in 2017) of the Centre's accounts receivable relate to GST/HST rebate from the government. The Centre is not exposed to significant credit risks.

Liquidity Risk

Liquidity risk is the risk that the Centre will encounter difficulty in meeting obligations associated with financial liabilities. The Centre is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, accounts payable to MCYS & MCSS and lease commitments. The Centre expects to meet these obligations as they come due by generating sufficient cash flow from operations and support from its funders.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Centre is not exposed to currency or price risks. Details of interest rates risk are disclosed in note 2.

**THE ETOBICOKE CHILDREN'S CENTRE
SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM
YEAR ENDED MARCH 31, 2018**

	Operating Fund									
	119	WESAT	130	3349	3351	3352	3353	3354	3355	
	Central	Admini	Performance	Brief Services	Counselling/	Family Skill	Access &	Intensive	Service	Specialized
	Administration	Admitt	Management	Services	Therapy	Building	Intake	Services	Coordination	Consultation
Revenues										
Government funding										
Ministry of Children and Youth Services (note 6a)	\$ -	\$ -	\$ -	\$ 331,408	\$ 471,408	\$ 105,000	\$ 45,000	\$ 914,500	\$ 432,000	\$ 46,000
- general funding	-	-	-	-	-	-	-	-	-	-
- agency funding	-	-	-	-	-	-	-	-	-	-
Ministry of Community and Social Services (note 6b)	-	71,414	2,100	-	-	-	-	-	-	-
- general funding	-	-	-	-	-	-	-	-	-	-
City of Toronto	-	-	-	-	-	-	-	-	-	-
- general funding	-	-	-	-	-	-	-	-	-	-
- agency funding	-	-	-	-	-	-	-	-	-	-
Project grants and contracts (note 6)	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent and other income	-	-	-	-	-	-	-	-	-	-
	71,414		2,100	331,408	471,408	105,000	45,000	914,500	432,000	46,000
Expenses										
Salaries and wages	375,784	13,525	970	166,332	298,643	67,129	34,289	602,043	328,200	7,120
Benefits - statutory	14,469	1,017	-	19,000	15,213	6,928	2,492	56,570	31,500	230
- non-statutory	91,842	900	-	20,000	10,518	11,083	3,414	51,716	29,100	200
Transportation & communication	29,420	976	312	1,568	5,944	1,113	-	3,581	-	-
Purchased services - client	73	-	-	-	1,042	1,247	-	39,000	-	-
- non-client	94,679	2,910	-	(4,503)	110,165	1,447	-	30,807	-	33,339
Rent & building services	53,605	-	-	31,492	(30,994)	-	-	2,716	-	-
Supplies - program	47,978	44,864	608	7,519	3,201	5,553	-	30,093	-	511
- other	-	81	-	-	-	-	305	6,524	-	-
	707,907	64,273	1,890	291,408	417,408	94,500	40,500	823,050	388,800	41,400
Administrative overhead costs	-	7,141	210	40,000	54,000	10,500	4,500	91,450	43,200	4,600
Allocation of overhead costs	(669,305)	-	-	-	-	-	-	-	-	-
Depreciation and amortization of capital assets	38,602	71,414	2,100	331,408	471,408	105,000	45,000	914,500	432,000	46,000
Amortization of deferred capital contributions	(66,355)	-	-	-	-	-	-	-	-	-
	38,602	71,414	2,100	331,408	471,408	105,000	45,000	914,500	432,000	46,000
Excess (deficiency) of revenues over expenses for the year	\$ (38,602)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

THE ETOBICOKE CHILDREN'S CENTRE
SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM (CONTINUED)

YEAR ENDED MARCH 31, 2018

	Operating Fund				Total	Reserve Fund	Consolidated	
	4138 Non Ministry Grant	5125 ABA Program	TDSB	Other Operating Income			Total	2018
Revenue								
Government funding								
Ministry of Children and Youth Services (note 6a)								
- general funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,530,485	\$ 4,433,396
- agency funding	-	1,683,429	-	-	1,683,429	-	1,683,429	1,178,376
Ministry of Community and Social Services (note 6b)	-	-	-	-	-	-	73,514	73,014
City of Toronto	-	-	-	-	-	-	386,339	333,210
- general funding	-	-	-	-	-	-	-	-
- agency funding	-	-	-	-	-	-	255,000	217,819
Project grants and contracts (note 8)	33,528	-	213,487	7,985	255,000	-	13,263	30,450
Donations	-	-	-	-	-	-	3,679	4,347
Interest	-	-	-	-	-	-	-	4,903
Rent and other income	-	-	-	2,991	2,991	-	2,991	4,903
	33,528	1,683,429	213,487	10,976	1,941,420	16,942	6,948,700	6,274,615
Expenses								
Salaries and wages	25,013	1,071,097	126,907	8,000	1,231,017	8,019	4,993,240	4,356,943
Benefits - statutory	3,217	77,257	12,325	-	92,799	1,338	403,982	341,714
Benefits - non-statutory	1,469	51,788	12,911	-	66,168	-	439,871	367,236
Transportation & communication	193	2,343	1,053	-	3,589	667	59,721	66,306
Purchased services - clients	-	513	29,912	-	30,425	-	157,511	209,141
- non-client	339	95,702	3,340	-	99,381	499	439,807	410,143
Rent & building services	-	203,180	-	-	203,180	-	266,419	227,364
Supplies - program	-	12,967	2,206	-	15,173	-	118,997	127,889
- other	-	33,908	-	-	33,908	1,048	134,839	133,040
	30,231	1,548,755	188,654	8,000	1,775,640	11,571	7,014,387	6,239,726
Administrative overhead costs	3,297	134,674	24,833	-	162,804	-	669,305	663,254
Allocation of overhead costs	-	-	-	-	-	-	(669,305)	(663,254)
Depreciation and amortization of capital assets	33,528	1,683,429	213,487	8,000	1,938,444	11,571	7,014,387	6,239,726
Amortization of deferred capital contributions	-	1,580	-	-	1,580	-	67,935	141,370
	-	(1,580)	-	-	(1,580)	-	(67,935)	(141,370)
	33,528	1,683,429	213,487	8,000	1,938,444	11,571	7,014,387	6,239,726
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -	\$ -	\$ 2,976	\$ 2,976	\$ 5,371	\$ (65,687)	\$ 34,889