

Financial Statements of

**BRAMPTON CALEDON  
COMMUNITY LIVING**

Year ended March 31, 2015



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## **INDEPENDENT AUDITORS' REPORT**

To the Members of Brampton Caledon Community Living

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Brampton Caledon Community Living, which comprise the statement of financial position as at March 31, 2015, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising 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.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an 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 our 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, we consider 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.



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*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Brampton Caledon Community Living as at March 31, 2015, and its results of operations, its changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**Report on Other Legal and Regulatory Requirements**

As required by the Corporations Act (Ontario), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

*Other Matter*

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the Ministry of Community and Social Services ("MCSS") Schedule - MCSS by Detail Code is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a long, horizontal, slightly wavy line that underlines the text.

Chartered Professional Accountants, Licensed Public Accountants

September 24, 2015

Toronto, Canada

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Financial Position

March 31, 2015, with comparative information for 2014

	2015	2014
<b>Assets</b>		
Current assets:		
Cash	\$ 1,837,321	\$ 1,888,166
Accounts and grants receivable (note 8)	336,803	295,572
Inventory	9,113	6,681
Prepaid expenses	141,868	81,681
	<u>2,325,105</u>	<u>2,272,100</u>
Capital assets (note 2)	1,929,164	1,902,382
	<u>\$ 4,254,269</u>	<u>\$ 4,174,482</u>

## Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 3)	\$ 1,620,197	\$ 1,634,263
Accrued vacation pay (note 7)	928,845	846,853
Deferred revenue	255,337	231,213
	<u>2,804,379</u>	<u>2,712,329</u>
Deferred contributions related to capital assets (note 4)	330,709	273,947
Net assets:		
Invested in capital assets (note 5)	1,598,455	1,628,435
Internally restricted (note 6)	180,287	177,533
Unrestricted (note 7)	(659,561)	(617,762)
	<u>1,119,181</u>	<u>1,188,206</u>
Commitments (note 9)		
	<u>\$ 4,254,269</u>	<u>\$ 4,174,482</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director \_\_\_\_\_ Director

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Operations

Year ended March 31, 2015, with comparative information for 2014

	2015	2014
<b>Revenue:</b>		
Ministry of Community and Social Services	\$ 20,296,678	\$ 19,756,040
Resident fees	1,569,692	1,459,865
Region of Peel	1,090,907	1,102,767
Vocational programs support	234,787	345,760
Program fees	159,272	177,013
Other grants, fees and rebates	309,863	98,617
Donations and fundraising	50,422	64,516
Administrative fees (note 8)	63,000	63,750
United Way of Peel	60,000	58,578
Amortization of deferred contributions related to capital assets (note 4)	17,738	16,248
Gain (loss) on disposal of capital assets	(2,194)	9,479
	<u>23,850,165</u>	<u>23,152,633</u>
<b>Expenses:</b>		
Residential services	15,761,790	14,927,781
Community supports	3,789,216	3,647,739
Respite	1,289,716	1,313,020
Early childhood education services	1,095,527	1,102,086
Vocational	827,413	980,618
Amortization of capital assets	460,741	413,730
Transfer payment flowthroughs	388,617	320,950
Other expenditures	165,270	152,315
Supported employment services	80,900	61,770
United Way of Peel Initiative	60,000	58,578
	<u>23,919,190</u>	<u>22,978,587</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (69,025)</b>	<b>\$ 174,046</b>

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Changes in Net Assets

Year ended March 31, 2015, with comparative information for 2014

				2015	2014
	Invested in capital assets (note 5)	Internally restricted (note 6)	Unrestricted (note 7)	Total	Total
Balance, beginning of year	\$ 1,628,435	\$ 177,533	\$ (617,762)	\$ 1,188,206	\$ 1,014,160
Excess (deficiency) of revenue over expenses	(445,197)	2,754	373,418	(69,025)	174,046
Net change in investment in capital assets	415,217	-	(415,217)	-	-
<b>Balance, end of year</b>	<b>\$ 1,598,455</b>	<b>\$ 180,287</b>	<b>\$ (659,561)</b>	<b>\$ 1,119,181</b>	<b>\$ 1,188,206</b>

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Cash Flows

Year ended March 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ (69,025)	\$ 174,046
Items not involving cash:		
Amortization of capital assets	460,741	413,730
Gain (loss) on disposal of capital assets	2,194	(9,479)
Amortization of deferred contributions related to capital assets	(17,738)	(16,248)
Changes in non-cash operating working capital:		
Accounts and grants receivable	(41,231)	(89,205)
Inventory	(2,432)	2,538
Prepaid expenses	(60,187)	69,145
Accounts payable and accrued liabilities	(14,066)	261,002
Accrued vacation pay	81,992	53,264
Deferred revenue	24,124	28,494
	<u>364,372</u>	<u>887,287</u>
Financing activities:		
Deferred contributions related to capital assets	74,500	-
Investing activities:		
Additions to capital assets	(492,016)	(580,954)
Proceeds on disposal of capital assets	2,299	11,254
	<u>(489,717)</u>	<u>(569,700)</u>
Increase (decrease) in cash	(50,845)	317,587
Cash, beginning of year	1,888,166	1,570,579
Cash, end of year	<u>\$ 1,837,321</u>	<u>\$ 1,888,166</u>

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Notes to Financial Statements

Year ended March 31, 2015

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Brampton Caledon Community Living (the "Organization") is a non-profit organization, incorporated under the laws of Ontario without share capital by Letters Patent dated December 31, 1962. The Organization supports individuals with intellectual disabilities in Brampton and Caledon by providing residential, educational, recreational, employment, vocational and community support services. The Organization is a registered charity under registration number 10680 5880 RR0001 with Canada Revenue Agency, and accordingly, is exempt from taxes, provided certain requirements of the Income Tax Act (Canada) are met.

### 1. Significant accounting policies:

These financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the Chartered Professional Accountants of Canada Handbook.

#### (a) Revenue recognition:

The Organization follows the deferral method of accounting for contributions. Deferred contributions include subsidies and grants from governments which are restricted for the purchase of capital assets.

Under the Broader Public Sector Accountability Act, 2010 and Regulations thereto, the Organization is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Community and Social Services and the Ministry of Children and Youth Services. 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 relates to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed arrangements approved by the Ministry of Community and Social Services and the Ministry of Children and Youth Services with respect to the year ended March 31, 2015.

Revenue from specified donations and fundraising activities is recognized in the year in which the activities occur and in the year of the related expenditures.

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.

Revenue related to client contributions, provincial government grants and subsidies, income from services rendered and investment income is recorded as it is earned.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.



# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2015

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## 1. Significant accounting policies (continued):

### (b) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Repairs and maintenance costs are charged to expense. Betterments which extend the life of an asset are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized over the estimated useful lives using the following methods and annual rates:

Asset	Basis	Rate
Buildings	Declining balance	4%
Furniture and equipment	Declining balance/straight line	5 - 20%
Vehicles	Declining balance	30%
Leasehold improvements	Straight line	Over the lease term plus one renewal period

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### (c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2015

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## 1. Significant accounting policies (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (d) Inventory:

Inventory consists of various production supplies. Inventory is valued at the lower of cost on a first-in, first-out basis, and net realizable value. Net realizable value refers to the amount the Organization expects to realize from the sale of the inventory in the ordinary course of business less direct costs to sell. Cost of sales includes all costs of inventory recognized and is included in vocational expense in the year.

### (e) Related entity:

The financial position and results of operations of an entity administered by the Organization's executive is not in the Organization's financial statements. Refer to note 8 for disclosure of this entity's financial information.

### (f) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets, and assets and obligations related to employee future benefits. Actual results could differ from those estimates.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2015

## 2. Capital assets:

			2015	2014
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 132,548	\$ -	\$ 132,548	\$ 132,548
Buildings	614,054	282,888	331,166	344,965
Furniture and equipment	1,094,501	876,404	218,097	251,985
Vehicles	1,813,905	1,422,538	391,367	299,371
Leasehold improvements	2,839,882	1,983,896	855,986	873,513
	\$ 6,494,890	\$ 4,565,726	\$ 1,929,164	\$ 1,902,382

## 3. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of nil (2014 - \$126,209), which includes amounts payable for HST and payroll related taxes.

## 4. Deferred contributions related to capital assets:

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

The amortization of capital contributions is recorded as revenue in the statement of operations.

	2015	2014
Balance, beginning of year	\$ 273,947	\$ 290,195
Contributions received	74,500	-
Less amounts amortized to revenue	(17,738)	(16,248)
Balance, end of year	\$ 330,709	\$ 273,947

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2015

## 5. Invested in capital assets:

Invested in capital assets is calculated as follows:

	2015	2014
Capital assets	\$ 1,929,164	\$ 1,902,382
Funded by:		
Deferred contributions related to capital assets	(330,709)	(273,947)
	<u>\$ 1,598,455</u>	<u>\$ 1,628,435</u>

The change in this balance is calculated as follows:

	2015	2014
Excess (deficiency) of revenue over expenses:		
Gain (loss) on disposal of capital assets	\$ (2,194)	\$ 9,479
Amortization of deferred contributions related to capital assets	17,738	16,248
Amortization of capital assets	<u>(460,741)</u>	<u>(413,730)</u>
	(445,197)	(388,003)
Investment in capital assets:		
Additions to capital assets	492,016	580,954
Additions to deferred capital contributions	(74,500)	-
Proceeds on disposal of capital assets	<u>(2,299)</u>	<u>(11,254)</u>
	415,217	569,700
Amount funded by:		
Deferred contributions related to capital assets	<u>(74,500)</u>	-
	(74,500)	-
	<u>\$ (104,480)</u>	<u>\$ 181,697</u>

## 6. Restrictions on net assets:

The internally restricted net assets represent amounts set aside by the Board of Directors for future operating requirements. The internally restricted net assets are not available for use without approval by the Board of Directors.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2015

## 7. Unrestricted net assets:

Included in unrestricted net assets is an accrual of \$928,845 (2014 - \$846,853) relating to future obligations for vacation pay.

## 8. Related entity:

The Organization exercises significant influence over Brampton Caledon Community Housing Corporation ("BCCH") by virtue of its ability to appoint some of BCCH's Board of Directors. BCCH is a non-profit registered charity under registration number 13982 7752 RR0001, incorporated in 1993 without share capital under the Corporations Act (Ontario). It is administered by the executive of the Organization. BCCH, although not legally related, was formed to acquire, hold and lease land, and property to be used in connection with, for the benefit of, or to enhance the service or facilities of the Organization.

A financial summary of BCCH as at March 31, 2015 and March 31, 2014 is as follows:

	2015	2014
Financial position:		
Total assets	\$ 8,502,303	\$ 8,407,436
Total liabilities	4,041,543	4,443,075
<b>Net assets</b>	<b>\$ 4,460,760</b>	<b>\$ 3,964,361</b>
Results of operations:		
Total revenue	\$ 939,482	\$ 804,572
Total expenses	443,083	424,518
<b>Excess of revenue over expenses</b>	<b>\$ 496,399</b>	<b>\$ 380,054</b>
Cash provided by (used in):		
Operating activities	\$ 326,312	\$ 467,056
Financing activities	(376,362)	496,892
Investing activities	248,375	(701,905)
<b>Increase in cash</b>	<b>\$ 198,325</b>	<b>\$ 262,043</b>

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2015

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## 8. Related entity (continued):

The Organization leases properties for its program services from BCCH. The rent in the current year amounted to \$564,121 (2014 - \$568,192) based on market rates and are agreed to by the parties annually. The Organization also received an administrative fee of \$63,000 (2014 - \$63,750) during the year.

Included in accounts receivable are amounts due from BCCH in the amount of \$20,870 (2014 - \$25,597).

## 9. Commitments:

The Organization is committed to payments under various operating leases for property and equipment as follows:

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2016	\$	431,000
2017		278,000
2018		215,000
2019		162,000

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## 10. Financial risks and concentration of credit risk:

### (a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2014.

## 11. Indemnification of officers and directors:

The Organization has indemnified its past, present and future directors, officers, employees and volunteers against expenses (including legal expenses), judgments, and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding in which the directors are sued as a result of their service, if they acted honestly and in good faith with a view to the best interest of the Organization. The Organization has purchased directors' and officers' liability insurance with respect to this indemnification.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2015

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## **12. Comparative information:**

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

# BRAMPTON CALEDON COMMUNITY LIVING

Schedule - Ministry of Community and Social Services by Detail Code

Year ended March 31, 2015

TPBE#	038058 7891-8081	038058 7892-8085	038058 7896-8105	038058 7891-8081	038058 7891-8081	038058 7892-8083	038058 7892-8083	038058 7891-8224
IFIS Line - Subline #	SIPDDA 8847	SIPDDA 8871	MCSS & LMSSC 8915	SIPDDA 9111	SIPDDA 9112	SIPDDA 9130	SIPDDA & MCSS 9131	CFSA 9251
Legislation								
Ministry Detail Code	DS Supported Group Living	DS Employment Supports	Partner Facility Renewal - Capital	DS Host Family Residences	DS Supported Independent Living	DS Caregiver Respite Services	DS Community Participation Services and Supports	Children Associate Living Supports
<b>Revenue:</b>								
Provincial subsidies	\$ 12,999,441	\$ 686,097	\$ 74,500	\$ 475,023	\$ 652,033	\$ 552,800	\$ 3,340,160	\$ 244,719
Resident fees	1,222,879	—	—	172,700	174,113	—	—	—
Program fees	14,196	8,550	—	—	—	19,459	110,167	—
Sales and services	—	234,787	—	—	—	—	—	—
Other grants and rebates	148,040	16,381	—	16,518	5,120	—	93,169	—
Donations	3,556	300	—	670	985	—	10,000	—
<b>Total revenue</b>	<b>14,388,112</b>	<b>946,115</b>	<b>74,500</b>	<b>664,911</b>	<b>832,251</b>	<b>572,259</b>	<b>3,553,496</b>	<b>244,719</b>
<b>Expenses:</b>								
Salaries	7,661,193	353,366	—	67,049	377,524	133,437	1,866,648	185,497
Benefits	1,543,507	80,305	—	13,275	78,118	26,541	376,878	38,297
Travel	239,780	1,445	—	33,075	16,047	4,048	43,427	1,622
Communication	100,845	8,304	—	2,210	28,623	125	24,397	—
Rent/lease/mortgage interest	506,473	145,212	—	45,046	105,900	9,000	469,022	—
Utilities	148,126	39,178	—	8,936	7,297	—	34,035	272
Staff training	36,969	1,049	—	3,580	10,740	—	6,235	—
Advertising and Promotion	4,123	400	—	401	1,203	—	1,235	—
Services related to repairs and maintenance	234,083	41,315	—	12,413	17,111	—	65,765	334
Professional/contracted-out services	—	—	—	490	1,470	—	—	—
Purchased client services	2,018,495	—	—	333,517	26,218	360,122	19,983	—
Purchased client services-OPR	119,382	—	—	6,066	43,624	—	—	—
Insurance	62,398	4,330	—	—	18,200	—	18,867	—
Supplies, equipment related to repairs and maintenance	64,640	2,956	—	1,065	6,183	—	1,738	267
IT-supplies and equipment	4,435	—	—	431	1,294	617	12,082	—
Other supplies and equipment	529,014	170,454	—	57,568	63,539	7,134	282,916	430
Central administration	905,000	60,000	—	16,040	16,724	31,235	236,348	18,000
<b>Total expenses</b>	<b>14,178,463</b>	<b>908,314</b>	<b>—</b>	<b>601,162</b>	<b>819,815</b>	<b>572,259</b>	<b>3,459,606</b>	<b>244,719</b>
Capital assets	285,826	37,801	74,500	—	—	—	93,889	—
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (76,177)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 63,749</b>	<b>\$ 12,436</b>	<b>\$ —</b>	<b>\$ 1</b>	<b>\$ —</b>



# BRAMPTON CALEDON COMMUNITY LIVING

Schedule - MCSS by Detail Code (continued)

Year ended March 31, 2015

TPBE#	038058	038058	038058	038058		038058	038058	038058	038058			
IFIS Line - Subline #	7892-8225	7892-8225	7892-8225	7892-8086		B090-B241	B092-B242	B092-B242	B095-B270			
Legislation	CFSA	CFSA	CFSA	CFSA		CFSA	CFSA	CFSA	CFSA			
Ministry Detail Code	9252	9254	9255	9261		A510	A545	A546	A597			
	Children Service Coordination	Children Respite in Home Support	Children Respite out of Home Support	Special Needs	Total MCSS Contract 104242-1	MFTD Respite	CSN- Individualized Placement	CSN- Community Enhancement	ASD Respite	Total MCYS Contract 104242-2	Total Ministry of Community & Social Services	
<b>Revenue:</b>												
Provincial subsidies	\$ 294,203	\$ 150,195	\$ 89,192	\$ 55,000	\$ 19,613,363	\$ 155,610	\$ 332,661	\$ 151,844	\$ 117,700	\$ 757,815	\$ 20,371,178	
Resident fees	-	-	-	-	1,569,692	-	-	-	-	-	1,569,692	
Program fees	-	-	-	-	152,372	-	-	2,625	4,275	6,900	159,272	
Sales and services	-	-	-	-	234,787	-	-	-	-	-	234,787	
Other grants and rebates	-	-	-	-	279,228	-	-	-	-	-	279,228	
Donations	-	-	-	-	15,511	-	-	-	-	-	15,511	
<b>Total revenue</b>	<b>294,203</b>	<b>150,195</b>	<b>89,192</b>	<b>55,000</b>	<b>21,864,953</b>	<b>155,610</b>	<b>332,661</b>	<b>154,469</b>	<b>121,975</b>	<b>764,715</b>	<b>22,629,668</b>	
<b>Expenses:</b>												
Salaries	185,979	6,859	6,858	-	10,844,410	82,014	-	67,162	26,926	176,102	11,020,512	
Benefits	41,129	1,737	1,737	-	2,201,524	16,543	-	14,133	2,414	33,090	2,234,614	
Travel	3,500	-	-	-	342,944	5,855	-	2,852	707	9,413	352,357	
Communication	-	62	62	-	164,628	-	-	-	-	-	164,628	
Rent/lease/mortgage interest	4,422	-	-	-	1,285,075	-	-	9,000	-	9,000	1,294,075	
Utilities	-	-	-	-	237,844	-	-	-	-	-	237,844	
Staff training	-	-	-	-	58,573	-	-	-	-	-	58,573	
Advertising and promotion	-	-	-	-	7,362	-	-	-	-	-	7,362	
Services related to repairs and maintenance	-	-	-	-	371,051	-	-	-	-	-	371,051	
Professional/contracted-out services	-	-	-	-	1,960	-	-	-	-	-	1,960	
Purchased client services	-	114,542	87,620	-	2,960,497	51,129	-	25,633	88,844	165,606	3,126,103	
Purchased client services-OPR	46,970	-	-	-	216,042	-	332,662	8,985	-	341,647	557,689	
Insurance	-	-	-	-	103,795	-	-	-	-	-	103,795	
Supplies, equipment related to repairs and maintenance	-	-	-	-	76,849	-	-	-	-	-	76,849	
IT-supplies and equipment	-	309	309	-	19,477	-	-	-	-	-	19,477	
Other supplies and equipment	-	470	470	-	1,111,995	69	-	8,917	3,084	12,070	1,124,065	
Central administration	12,203	11,125	7,228	55,000	1,368,903	-	-	17,789	-	17,789	1,386,692	
<b>Total expenses</b>	<b>294,203</b>	<b>135,104</b>	<b>104,284</b>	<b>55,000</b>	<b>21,372,929</b>	<b>155,610</b>	<b>332,662</b>	<b>154,471</b>	<b>121,975</b>	<b>764,717</b>	<b>22,137,646</b>	
Capital assets	-	-	-	-	492,016	-	-	-	-	-	492,016	
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ 15,091</b>	<b>\$ (15,092)</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ (3)</b>	<b>\$ 5</b>	