

Financial Statements and Supplementary Information of

**BRAMPTON CALEDON  
COMMUNITY LIVING**

Year ended March 31, 2012



**KPMG LLP**  
**Chartered Accountants**  
Yonge Corporate Centre  
4100 Yonge Street  
Toronto ON M2P 2H3  
Canada

Telephone (416) 228-7000  
Fax (416) 228-7123  
Internet [www.kpmg.ca](http://www.kpmg.ca)

## **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, 2012, 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 generally accepted accounting principles, 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.



Page 2

*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, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

**Report on Other Legal and Regulatory Requirements**

As required by the Corporations Act (Ontario), we report that, in our opinion, these Canadian generally accepted accounting principles 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 curved line that extends to the right.

Chartered Accountants, Licensed Public Accountants

September 27, 2012

Toronto, Canada

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Financial Position

March 31, 2012, with comparative figures for 2011

	2012	2011
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 1,418,544	\$ 1,554,168
Accounts and grants receivable	268,521	295,040
Inventory	4,025	8,822
Prepaid expenses	151,917	154,477
	<u>1,843,007</u>	<u>2,012,507</u>
Capital assets (note 2)	1,724,574	1,843,949
	<u>\$ 3,567,581</u>	<u>\$ 3,856,456</u>

## Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 1,269,415	\$ 1,459,493
Accrued vacation pay (note 6)	684,655	675,952
Deferred revenue	247,327	262,636
	<u>2,201,397</u>	<u>2,398,081</u>
Deferred contributions related to capital assets (note 3)	268,380	284,627
Net assets:		
Invested in capital assets (note 4)	1,456,194	1,559,322
Internally restricted (note 5)	172,065	169,649
Unrestricted (note 6)	(530,455)	(555,223)
	<u>1,097,804</u>	<u>1,173,748</u>
Commitments (note 8)		
	<u>\$ 3,567,581</u>	<u>\$ 3,856,456</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, 2012, with comparative figures for 2011

	2012	2011
<b>Revenue:</b>		
Ministry of Community and Social Services	\$ 19,146,805	\$ 19,394,268
Resident fees	1,394,117	1,398,965
Region of Peel	589,261	522,066
Vocational programs support	445,455	412,638
Program fees	157,471	188,202
Other grants and rebates	89,118	102,778
Administrative fees (note 7)	60,000	57,300
United Way of Peel	58,824	58,825
Donations and fundraising	58,710	88,556
Amortization of deferred contributions related to capital assets (note 3)	16,247	13,499
Gain on disposal of capital assets	-	4,649
	<u>22,016,008</u>	<u>22,241,746</u>
<b>Expenses:</b>		
Residential services	14,497,597	14,406,887
Day supports and service coordination	3,537,795	3,448,372
Respite	1,310,094	1,319,388
Vocational	1,040,213	1,012,509
Early childhood education services	593,881	526,686
Amortization of capital assets	353,314	323,285
Other expenditures	207,514	161,908
Supported employment services	207,297	195,816
Transfer payment flowthroughs	190,951	605,078
Education liaison	84,417	81,040
United Way of Peel Initiative	58,824	58,824
Donations and fundraising	10,055	1,113
	<u>22,091,952</u>	<u>22,140,906</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (75,944)</b>	<b>\$ 100,840</b>

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Changes in Net Assets

Year ended March 31, 2012, with comparative figures for 2011

				2012	2011
	Invested in capital assets (note 4)	Internally restricted (note 5)	Unrestricted (note 6)	Total	Total
Balance, beginning of year	\$ 1,559,322	\$ 169,649	\$ (555,223)	\$ 1,173,748	\$ 1,072,908
Excess (deficiency) of revenue over expenses	(337,726)	2,416	259,366	(75,944)	100,840
Investment in capital assets	234,598	-	(234,598)	-	
<b>Balance, end of year</b>	<b>\$ 1,456,194</b>	<b>\$ 172,065</b>	<b>\$ (530,455)</b>	<b>\$ 1,097,804</b>	<b>\$ 1,173,748</b>

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Cash Flows

Year ended March 31, 2012, with comparative figures for 2011

	2012	2011
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ (75,944)	\$ 100,840
Items not involving cash:		
Amortization of capital assets	353,314	323,285
Gain on disposal of capital assets	-	(4,649)
Amortization of deferred contributions related to capital assets	(16,247)	(13,499)
Changes in non-cash operating working capital:		
Accounts and grants receivable	26,519	(62,094)
Inventory	4,797	1,698
Prepaid expenses	2,560	6,951
Accounts payable and accrued liabilities	(190,078)	495,343
Accrued vacation pay	8,703	32,103
Deferred revenue	(15,309)	30,301
	98,315	910,279
Financing activities:		
Deferred contributions related to capital assets	-	68,720
Investing activities:		
Additions to capital assets	(234,598)	(478,124)
Proceeds on disposal of capital assets	659	7,100
	(233,939)	(471,024)
Increase (decrease) in cash and cash equivalents	(135,624)	507,975
Cash and cash equivalents, beginning of year	1,554,168	1,046,193
Cash and cash equivalents, end of year	\$ 1,418,544	\$ 1,554,168
Supplemental cash flow information:		
Cash received for interest	\$ 22,986	\$ 16,567

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements

Year ended March 31, 2012

---

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:

The financial statements have been prepared by management in accordance with the following Canadian generally accepted accounting policies:

### (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.

Grants are recognized in the year received in accordance with government approvals. 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, 2012

---

## 1. Significant accounting policies (continued):

### (b) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided 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

---

### (c) Cash and cash equivalents:

Cash and cash equivalents include cash on account and investments in money market instruments.

### (d) Financial instruments:

The Organization designates its cash and cash equivalents as held-for-trading, which is measured at fair value. Accounts and grants receivable are classified as loans and receivables, which are measured at amortized cost. Accounts payable and accrued liabilities are classified as other financial liabilities, which are measured at amortized cost. The Organization has elected to adopt Section 3861, Financial Instruments - Disclosure and Presentation in its financial statements.

### (e) Inventory:

Inventory is measured at the lower of cost and market, determined on a first-in, first-out basis, and net realizable value. Costs consist of direct product costs. 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.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2012

## 1. Significant accounting policies (continued):

(f) Related entities:

The financial position and results of operations of an entity administered by the Organization's executive and a separate legal entity which is required to transfer all fundraising amounts to the Organization are not in the Organization's financial statements. Refer to note 7 for disclosure of these entities' financial information.

(g) Use of estimates:

The preparation of 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. Actual results could differ from those estimates.

## 2. Capital assets:

			2012	2011
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 132,548	\$ -	\$ 132,548	\$ 132,548
Buildings	614,054	239,743	374,311	389,907
Furniture and equipment	1,079,556	762,582	316,974	254,707
Vehicles	1,576,087	1,246,692	329,395	418,217
Leasehold improvements	1,795,200	1,223,854	571,346	648,570
	<u>\$ 5,197,445</u>	<u>\$ 3,472,871</u>	<u>\$ 1,724,574</u>	<u>\$ 1,843,949</u>

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2012

### 3. Deferred contributions related to capital assets:

Deferred capital contributions related to capital assets represent the unamortized and unspent 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.

	2012	2011
Balance, beginning of year	\$ 284,627	\$ 229,406
Contributions received	-	68,720
Less amounts amortized to revenue	16,247	13,499
Balance, end of year	\$ 268,380	\$ 284,627

### 4. Invested in capital assets:

Invested in capital assets is calculated as follows:

	2012	2011
Capital assets	\$ 1,724,574	\$ 1,843,949
Funded by:		
Deferred contributions	(268,380)	(284,627)
	\$ 1,456,194	\$ 1,559,322

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2012

## 4. Invested in capital assets (continued):

The change in this balance is calculated as follows:

	2012	2011
Excess (deficiency) of revenue over expenses:		
Proceeds on disposal of capital assets	\$ (659)	\$ (7,100)
Gain on disposal of capital assets	-	4,649
Amortization of deferred contributions related to capital assets	16,247	13,499
Amortization of capital assets	(353,314)	(323,285)
	(337,726)	(312,237)
Investment in capital assets:		
Additions to capital assets	234,598	478,124
Amounts funded by:		
Deferred contributions	-	(68,720)
	234,598	409,404
	\$ (103,128)	\$ 97,167

## 5. Restrictions on net assets:

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

## 6. Unrestricted net assets:

Included in unrestricted net assets is an accrual of \$684,655 (2011 - \$675,952) relating to future obligations for vacation pay.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2012

## 7. Related entities:

Brampton Caledon Community Housing Corporation ("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, 2012 and 2011 is as follows:

	2012	2011
Financial position:		
Total assets	\$ 7,163,434	\$ 6,637,979
Total liabilities	3,764,605	3,390,366
Net assets	\$ 3,398,829	\$ 3,247,613
Results of operations:		
Total revenue	\$ 525,857	\$ 490,718
Total expenses	374,641	341,398
Excess of revenue over expenses	\$ 151,216	\$ 149,320
Cash provided by (used in):		
Operating activities	\$ 358,629	\$ 236,826
Financing activities	368,209	355,242
Investing activities	(864,344)	(448,213)
Increase (decrease) in cash	\$ (137,506)	\$ 143,855

The Organization leases properties for its program services from BCCH. The rent in the current year amounted to \$500,378 (2011 - \$467,244) based on market rates and are agreed to by the parties annually. The Organization also received an administrative fee of \$60,000 (2011 - \$57,300) during the year.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2012

## 7. Related entities (continued):

Brampton Caledon Community Living Charitable Foundation (the "Foundation") is a non-profit registered charity, incorporated on August 5, 2004 under the Canada Corporations Act. The Foundation ceased operations on March 1, 2011.

A financial summary of the Foundation as at March 31, 2012 and 2011 is as follows:

	2012	2011
Results of operations:		
Total revenue	\$ -	\$ 76,788
Total expenses before donations to BCCL	-	13,737
Excess of revenue over expenses before donations to the Organization	-	63,051
Donations to the Organization	-	111,804
Excess (deficiency) of revenue over expenses	\$ -	\$ (48,753)
Cash provided by (used in):		
Operating activities	\$ -	\$ (52,224)
Increase (decrease) in cash	\$ -	\$ (52,224)

## 8. Commitments:

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

2013	\$ 585,000
2014	527,000
2015	370,000
2016	92,000
2017	5,000

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2012

---

## **9. Fair value of financial assets and financial liabilities:**

The carrying values of cash and cash equivalents, accounts and grants receivable and accounts payable and accrued liabilities approximate their fair values due to the relatively short periods to maturity of these items.

## **10. 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.

## **11. Comparative figures:**

Certain 2011 comparative figures have been reclassified to conform with the financial presentation adopted in the current year.

# BRAMPTON CALEDON COMMUNITY LIVING

Schedule - MCSS by Detail Code

Year ended March 31, 2012

TPBE #	038058	038058	038058	038058	038058	038058	038058	038058	038058
IFIS Line - Subline #	7891-8081	7891-8081	7891-8081	7891-8081	7891-8081	7891-8081	7892-8083	7892-8083	7892-8083
Legislation	DSA	DSA	DSA	DSA	DSA	DSA	DSA	DSA	DSA
Ministry Detail Code	8844	8845	8846	8847	8848	8855	8856	8857	8857
Service Name	CLS - Individualized Residential Model	Adult Associate Living	Adult Individual Living	Adult Group Living	Repairs and Maintenance	Adult Respite In Home	Adult Respite Out of Home	Adult Assessment and Counselling	
<b>Revenue:</b>									
Provincial subsidies	\$ 40,000	\$ 265,312	\$ 459,782	\$ 12,372,738	\$ 40,000	\$ 95,022	\$ 450,916	\$ 5,000	
Resident fees	-	4,642	996	1,388,479	-	-	-	-	
Program fees	-	-	-	14,196	-	-	9,111	-	
Sales and services	-	-	-	-	-	-	-	-	
Other grants and rebates	-	-	-	-	-	-	-	-	
Donations	-	-	250	5,783	-	-	-	-	
<b>Total revenue</b>	<b>40,000</b>	<b>269,954</b>	<b>461,028</b>	<b>13,781,196</b>	<b>40,000</b>	<b>95,022</b>	<b>460,027</b>	<b>5,000</b>	
<b>Expenses:</b>									
Salaries	-	70,459	332,376	7,069,327	-	10,145	136,080	-	
Benefits	-	11,184	61,032	1,283,960	-	916	19,051	-	
Travel	-	19,898	16,262	276,601	-	302	7,062	-	
Training	-	2,941	8,994	30,658	-	-	232	-	
Purchase services - support	42,881	147,600	6,391	1,922,133	-	39,988	282,150	-	
Purchase services - non-support	-	-	-	-	-	-	-	-	5,000
Program	-	22,513	19,907	710,394	-	168	15,410	-	
Building accommodation (recovery)	-	12,086	58,924	1,334,120	24,850	81	9,819	-	
Advertising and promotion	-	456	1,368	4,691	-	-	-	-	
Office	-	7,752	23,255	201,400	-	1,184	5,724	-	
Expense (recovery)	-	(3,150)	(41,994)	(49,036)	-	-	-	-	
Administration	-	12,000	16,724	709,668	-	7,625	19,111	-	
<b>Total expenses</b>	<b>42,881</b>	<b>303,739</b>	<b>503,239</b>	<b>13,493,916</b>	<b>24,850</b>	<b>60,409</b>	<b>494,639</b>	<b>5,000</b>	
Capital assets	-	-	-	208,408	15,150	-	-	-	
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (2,881)</b>	<b>\$ (33,785)</b>	<b>\$ (42,211)</b>	<b>\$ 78,872</b>	<b>\$ -</b>	<b>\$ 34,613</b>	<b>\$ (34,612)</b>	<b>\$ -</b>	



# BRAMPTON CALEDON COMMUNITY LIVING

Schedule - MCSS by Detail Code (continued)

Year ended March 31, 2012

TPBE #	038058	038058	038058		038058	038058	038058	Total
IFIS Line - Subline #	7892-8225	7892-8225	7892-8086		B090-B241	B091-B245	B095-B270	MCYS
Legislation	CFSA	CFSA	CFSA		CFSA	CFSA	CFSA	Contract
Ministry Detail Code	9254	9255	9261		A510	A556	A597	C104242-2
Service Name	Children Respite In Home	Children Respite Out of Home	Special Needs	Total MCSS Contract 104242	MFTD Respite	C & F1 Operating	ASD Respite	
<b>Revenue:</b>								
Provincial subsidies	\$ 150,195	\$ 89,192	\$ 94,710	\$ 18,399,977	\$ 155,610	\$ 418,518	\$ 117,700	\$ 691,828
Resident fee	-	-	-	1,394,117	-	-	-	-
Program fees	-	-	-	148,854	-	7,317	1,300	8,617
Sales and services	-	-	-	445,455	-	-	-	-
Other grants and rebates	-	-	-	55,425	-	-	-	-
Donations	-	-	-	15,297	-	-	-	-
<b>Total revenue</b>	<b>150,195</b>	<b>89,192</b>	<b>94,710</b>	<b>20,459,125</b>	<b>155,610</b>	<b>425,835</b>	<b>119,000</b>	<b>700,445</b>
<b>Expenses:</b>								
Salaries	10,145	10,144	-	10,163,475	84,913	124,850	41,105	250,868
Benefits	916	916	-	1,857,188	16,715	28,266	3,568	48,549
Travel	302	302	-	375,781	7,725	5,726	343	13,794
Training	-	-	-	57,755	-	-	-	-
Purchase services - support	70,774	120,168	-	2,866,383	34,740	156,562	72,359	263,661
Purchase services - non-support	-	-	-	5,000	-	-	-	-
Program	168	168	-	1,260,915	11,170	5,345	1,020	17,535
Building accommodation (recovery)	81	81	-	2,252,061	-	10,087	-	10,087
Advertising and promotion	-	-	-	27,339	-	-	-	-
Office	1,184	1,184	-	298,004	347	2,910	605	3,862
Expense (recovery)	-	-	-	(179,583)	-	74,300	-	74,300
Administration	14,625	8,228	94,710	1,240,210	-	17,789	-	17,789
<b>Total expenses</b>	<b>98,195</b>	<b>141,191</b>	<b>94,710</b>	<b>20,224,528</b>	<b>155,610</b>	<b>425,835</b>	<b>119,000</b>	<b>700,445</b>
Capital expenses	-	-	-	234,598	-	-	-	-
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 52,000</b>	<b>\$ (51,999)</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# BRAMPTON CALEDON COMMUNITY LIVING

Schedule - MCSS by Detail Code (continued)

Year ended March 31, 2012

TPBE #	BE1000228	BE1000228		
IFIS Line - Subline #	7892-7945	7892-7945		
Legislation	ODSP	ODSP		
Ministry Detail Code	8611	9275	Total	Total Ministry of
Service Name			Employment	Communication
	Job Placement	Job Retention	Contract	and Social Services
<b>Revenue:</b>				
Provincial subsidies	\$ 22,000	\$ 33,000	\$ 55,000	\$ 19,146,805
Resident fee	-	-	-	1,394,117
Program fees	-	-	-	157,471
Sales and services	-	-	-	445,455
Other grants and rebates	-	-	-	55,425
Donations	-	-	-	15,297
<b>Total revenue</b>	<b>22,000</b>	<b>33,000</b>	<b>55,000</b>	<b>21,214,570</b>
<b>Expenses:</b>				
Salaries	9,434	21,539	30,973	10,445,316
Benefits	4,598	4,275	8,873	1,914,610
Travel	354	328	682	390,257
Training	44	41	85	57,840
Purchase services - support	-	-	-	3,130,044
Purchase services - non-support	-	-	-	5,000
Program	15	14	29	1,278,479
Building accommodation (recovery)	5,696	5,095	10,791	2,272,939
Advertising and promotion	405	358	763	28,102
Office	610	558	1,168	303,034
Expense (recovery)	-	-	-	(105,283)
Administration	845	792	1,637	1,259,636
<b>Total expenses</b>	<b>22,000</b>	<b>33,000</b>	<b>55,000</b>	<b>20,979,973</b>
Capital expenses	-	-	-	234,598
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>