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# **CALGARY FAMILY SERVICES SOCIETY**

**Financial Statements**

For the Nine Month Period Ended December 31, 2013

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## AUDITOR'S REPORT

### To the Directors of Calgary Family Services Society:

We have audited the accompanying financial statements of Calgary Family Services Society, which comprise the statement of financial position as at December 31, 2013, and the statements of operations, changes in fund balances and cash flows for the nine month period 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.

#### *Basis for Qualified Opinion*

In common with many charitable organizations, the Society derives revenue from charitable donations and volunteer services, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Qualified Opinion*

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Calgary Family Services Society as at December 31, 2013 and the results of its operations and its cash flows for the nine month period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Calgary, Alberta  
March 26, 2014

*Quadrant*  
CHARTERED ACCOUNTANTS AND  
CHARTERED BUSINESS VALUATORS

# CALGARY FAMILY SERVICES SOCIETY

## Statement of Financial Position

As at December 31

|   | Operating<br>Fund   | Program<br>Technology<br>Fund | Capital<br>Reserve<br>Fund | Total<br>December 31<br>2013 | Total<br>March 31<br>2013 |
|---|---------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| <b>Assets</b>   |                     |                               |                            |                              |                           |
| <b>Current</b>  |                     |                               |                            |                              |                           |
| Cash and cash equivalents   | \$ 1,555,389        | \$ -                          | \$ -                       | \$ 1,555,389                 | \$ -                      |
| Investments   | 447,083             | 1,306,022                     | 246,895                    | 2,000,000                    | 2,500,000                 |
| Accounts receivable (Note 5)  | 310,700             | -                             | -                          | 310,700                      | 347,852                   |
| Prepaid expenses  | 78,331              | -                             | -                          | 78,331                       | 74,939                    |
|   | 2,391,503           | 1,306,022                     | 246,895                    | 3,944,420                    | 2,922,791                 |
| Property and equipment<br>(Note 6)                                      | -                   | -                             | 28,236                     | 28,236                       | 86,347                    |
|   | <b>\$ 2,391,503</b> | <b>\$ 1,306,022</b>           | <b>\$ 275,131</b>          | <b>\$ 3,972,656</b>          | <b>\$ 3,009,138</b>       |
| <b>Liabilities</b>  |                     |                               |                            |                              |                           |
| <b>Current</b>  |                     |                               |                            |                              |                           |
| Bank overdraft  | \$ -                | \$ -                          | \$ -                       | \$ -                         | \$ 104,839                |
| Accounts payable and<br>accrued liabilities                             | 175,027             | -                             | -                          | 175,027                      | 629,962                   |
| Grants received in advance<br>(Note 7)                                  | 1,104,069           | -                             | -                          | 1,104,069                    | -                         |
| Deferred revenue (Note 8)   | 1,053,009           | -                             | -                          | 1,053,009                    | 708,156                   |
| Deferred contributions<br>related to property and<br>equipment (Note 9) | -                   | -                             | 18,670                     | 18,670                       | 36,283                    |
| Deferred contributions<br>related to rent (Note 10)                     | -                   | 241,274                       | -                          | 241,274                      | 241,274                   |
|   | 2,332,105           | 241,274                       | 18,670                     | 2,592,049                    | 1,720,514                 |
| <b>Commitments (Note 11)</b>  |                     |                               |                            |                              |                           |
| <b>Fund balances</b>  | 59,398              | 1,064,748                     | 256,461                    | 1,380,607                    | 1,288,624                 |
|   | <b>\$ 2,391,503</b> | <b>\$ 1,306,022</b>           | <b>\$ 275,131</b>          | <b>\$ 3,972,656</b>          | <b>\$ 3,009,138</b>       |

Approved by the Board:



, Director



, Director

*See accompanying notes*

# CALGARY FAMILY SERVICES SOCIETY

## Statement of Operations

Nine Month Period Ended December 31, 2013

|   | Operating<br>Fund<br><i>(Schedule)</i> | Program<br>Technology<br>Fund | Capital<br>Reserve<br>Fund | Total<br>December 31<br>2013 | Total<br>March 31<br>2013 |
|---|--|-------------------------------|----------------------------|------------------------------|---------------------------|
| <b>Revenues</b>   |  |                               |                            |                              |                           |
| United Way Grant  | \$ 1,592,783                           | \$ -                          | \$ 17,613                  | \$ 1,610,396                 | \$1,949,311               |
| United Way Donor Designation                            | 1,794                                  | 9,675                         | -                          | 11,469                       | 5,587                     |
| Federal Government                                      | 135,078                                | -                             | -                          | 135,078                      | 97,197                    |
| Provincial Government                                   | 409,161                                | -                             | -                          | 409,161                      | 270,352                   |
| FCSS contribution                                       | 3,322,032                              | -                             | -                          | 3,322,032                    | 4,469,461                 |
| CFSA  | 441,970                                | -                             | 3,588                      | 445,558                      | 587,398                   |
| Alberta Health Services                                 | 2,866,398                              | -                             | -                          | 2,866,398                    | 8,321,021                 |
| Client fees   | 134,354                                | -                             | -                          | 134,354                      | 289,747                   |
| Society fees – memberships                              | 203                                    | -                             | -                          | 203                          | 394                       |
| Charitable donations                                    | 62,012                                 | 7,724                         | -                          | 69,736                       | 110,279                   |
| Casino and CIP  | 42,382                                 | -                             | -                          | 42,382                       | 65,661                    |
| Other   | 386,032                                | -                             | -                          | 386,032                      | 538,798                   |
| Interest  | -                                      | 20,422                        | 2,453                      | 22,875                       | 32,202                    |
|   | <b>9,394,199</b>                       | <b>37,821</b>                 | <b>23,654</b>              | <b>9,455,674</b>             | <b>16,737,408</b>         |
| <b>Expenditures</b>                                     |  |                               |                            |                              |                           |
| Amortization  | -                                      | -                             | 21,201                     | 21,201                       | 31,717                    |
| Benefits  | 936,277                                | -                             | -                          | 936,277                      | 1,715,935                 |
| Building occupancy                                      | 479,736                                | -                             | -                          | 479,736                      | 722,240                   |
| Community relations                                     | 29,593                                 | -                             | -                          | 29,593                       | 47,999                    |
| Contracted services                                     | 405,678                                | 7,689                         | -                          | 413,367                      | 493,736                   |
| Office expenses   | 146,050                                | -                             | -                          | 146,050                      | 285,294                   |
| Program expenses  | 213,189                                | -                             | -                          | 213,189                      | 289,234                   |
| Recruitment   | 8,028                                  | -                             | -                          | 8,028                        | 13,618                    |
| Salaries and wages                                      | 6,715,210                              | -                             | -                          | 6,715,210                    | 12,412,260                |
| Staff development                                       | 57,738                                 | -                             | -                          | 57,738                       | 124,927                   |
| Travel  | 343,302                                | -                             | -                          | 343,302                      | 732,453                   |
|   | <b>9,334,801</b>                       | <b>7,689</b>                  | <b>21,201</b>              | <b>9,363,691</b>             | <b>16,869,413</b>         |
| <b>Excess (deficiency) of revenue over expenditures</b> | <b>\$ 59,398</b>                       | <b>\$ 30,132</b>              | <b>\$ 2,453</b>            | <b>\$ 91,983</b>             | <b>\$(132,005)</b>        |

*See accompanying notes*

# CALGARY FAMILY SERVICES SOCIETY

## Statement of Changes in Fund Balances

Nine Month Period Ended December 31, 2013

|  | <b>Operating<br/>Fund</b> | <b>Program<br/>Technology<br/>Fund</b> | <b>Capital<br/>Reserve<br/>Fund</b> | <b>Total<br/>December 31<br/>2013</b> | <b>Total<br/>March 31<br/>2013</b> |
|--|---------------------------|--|-------------------------------------|---------------------------------------|------------------------------------|
| <b>Balance, beginning of year</b>                | \$ -                      | \$ 1,034,616                           | \$ 254,008                          | \$ 1,288,624                          | \$ 1,420,629                       |
| Excess (deficiency) of revenue over expenditures | 59,398                    | 30,132                                 | 2,453                               | 91,983                                | (132,005)                          |
| <b>Balance, end of year</b>                      | <b>\$ 59,398</b>          | <b>\$ 1,064,748</b>                    | <b>\$ 256,461</b>                   | <b>\$ 1,380,607</b>                   | <b>\$ 1,288,624</b>                |

See accompanying notes

# CALGARY FAMILY SERVICES SOCIETY

## Statement of Cash Flows

Nine Month Period Ended December 31, 2013

|  | Operating<br>Fund | Program<br>Technology<br>Fund | Capital<br>Reserve<br>Fund | Total<br>December 31<br>2013 | Total<br>March 31<br>2013 |
|--|-------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| <b>Operating activities</b>                      |                   |                               |                            |                              |                           |
| Excess (deficiency) of revenue over expenditures | \$ 59,398         | \$ 30,132                     | \$ 2,453                   | \$ 91,983                    | \$ (132,005)              |
| Amortization                                     | -                 | -                             | 21,201                     | 21,201                       | 31,717                    |
| Deferred contributions                           | 853,709           | -                             | -                          | 853,709                      | 471,051                   |
| Grants received in advance                       | 1,104,069         | -                             | -                          | 1,104,069                    | -                         |
| Changes in non-cash operating working capital    | (421,175)         | -                             | -                          | (421,175)                    | (1,015,948)               |
|  | 1,596,001         | 30,132                        | 23,654                     | 1,649,787                    | (645,185)                 |
| <b>Financing activities</b>                      |                   |                               |                            |                              |                           |
| Deferred revenue allocation                      | (508,856)         | -                             | (17,613)                   | (526,469)                    | (527,299)                 |
| <b>Investing activities</b>                      |                   |                               |                            |                              |                           |
| Sale (purchase) of property and equipment        | -                 | -                             | 36,910                     | 36,910                       | (51,581)                  |
| Sale (purchase) of investments                   | 573,083           | (30,132)                      | (42,951)                   | 500,000                      | -                         |
|  | 573,083           | (30,132)                      | (6,041)                    | 536,910                      | (51,581)                  |
| <b>Increase (decrease) in cash</b>               | 1,660,228         | -                             | -                          | 1,660,228                    | (1,224,065)               |
| <b>Cash, beginning of year</b>                   | (104,839)         | -                             | -                          | (104,839)                    | 1,119,226                 |
| <b>Cash, end of year</b>                         | \$ 1,555,389      | \$ -                          | \$ -                       | \$ 1,555,389                 | \$ (104,839)              |

*See accompanying notes*

# CALGARY FAMILY SERVICES SOCIETY

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## Notes to Financial Statements

Nine Month Period Ended December 31, 2013

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### Note 1 - Purpose of Organization

Calgary Family Services Society (the Society) is a regional organization operating programs to provide Calgary's diverse population with high quality, innovative counseling and caregiving services. The Society is a not-for-profit organization incorporated under the Societies Act of the Province of Alberta and is a registered charity under the Income Tax Act.

The programs provided by the Society aim to enhance individual and family relationships, help children reach their full potential, engage older adults in their communities, and assist vulnerable citizens so that they may maintain their dignity and respect. Individuals, families and communities turn to the Society for support and solutions through childhood, adulthood and elderhood. Funding comes from various donors including other not-for-profit organizations, the Federal Government, the Provincial Government, the City of Calgary and other charitable donations.

### Note 2 - Change of Year End

The Society changed its fiscal year end from March 31 to December 31, effective for the period ending December 31, 2013. This change was made in order to align the fiscal year with the effective period for several major grants which the Society receives on an annual basis.

### Note 3 - Significant Accounting Policies

The financial statements of the Society have been prepared in accordance with accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### Use of estimates

The preparation of financial statements in accordance with accounting standards for not-for-profit organizations require management to make estimates and assumptions that affect the reported amount of assets and liabilities, and excess of revenues over expenditures. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of these financial statements involved the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality.

#### Fund accounting

The Operating Fund reports revenues and expenses associated with program delivery and administration activities.

The Program Technology Fund reports on funds that have been restricted for the purpose of non-funded agency programs and for acquiring and upgrading operating systems and related technical support.

The Capital Reserve Fund reports on funds that have been allocated to the program for future expansion.

#### Cash and cash equivalents

Cash and cash equivalents include the amounts held in bank deposits and current accounts maintained by the Society. Any amounts included as cash and cash equivalents will have a maturity of 90 days or less from inception.

#### Investments

Investments are held at cost, and consist of term deposits with maturities of less than one year.



# CALGARY FAMILY SERVICES SOCIETY

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## Notes to Financial Statements

Nine Month Period Ended December 31, 2013

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### Note 3 - Significant Accounting Policies (Continued)

#### Revenue recognition

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or become receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Fees for services rendered are recorded on an accrual basis. Such revenue is recorded in the accounts during the period in which the service is rendered by the Society and the corresponding account receivable is also recorded at that time.

#### Deferred revenue

Revenue is deferred in the operating fund when it relates to externally restricted funds received in the current period that should be recognized in future periods.

#### Property and equipment

Purchased property and equipment is recorded in the Capital Reserve Fund at amortized cost. Contributed property and equipment is recorded in the Capital Reserve Fund at fair value at the date of contribution. Property and equipment are amortized using the following schedule:

|                        |                       |
|------------------------|-----------------------|
| Computers              | 45% straight line     |
| Leasehold improvements | 7 years straight line |

#### Donated services

Volunteers contribute a significant amount of their time each year to the Society's activities. Due to the difficulty in determining the fair value of contributed services of this nature, no related amount is recognized in the financial statements.





# CALGARY FAMILY SERVICES SOCIETY

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## Notes to Financial Statements

Nine Month Period Ended December 31, 2013

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### Note 3 - Significant Accounting Policies (Continued)

#### Financial instruments

##### *Measurement of financial instruments*

The Society originally measures its financial assets and liabilities at fair value.

The Society subsequently measures all its financial assets and liabilities at amortized cost. Financial assets measured at amortized cost include cash, accounts receivable and investments. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

##### *Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any impairment write-down is recognized in net income. Previously recognized impairment losses may be reversed to the extent of subsequent improvement, provided it is not greater than the amount that would have been reported on the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

##### *Transaction costs*

The Society recognizes its transaction costs in net income in the period incurred. However, the carrying amount of financial instruments that will not be subsequently measured at fair value is adjusted for transaction costs that are directly attributable to their origination, issuance or assumption.

### Note 4 - Financial Instruments

The Society has elected to follow the presentation and disclosure requirements of CICA Handbook Section 3856. Management has elected that financial instruments classified as held for trading include investments carried at fair market value with changes in value recorded in income. The investments classified as held for trading purposes consist of Guaranteed Investment Certificates bearing interest at 1.25% and maturing on May 14, 2014. As at December 31, 2013, the carrying value of the Guaranteed Investment Certificate approximates its fair value, therefore no unrealized gains or losses have been recorded in income. Other financial instruments held at year end that are not classified as held for trading include: accounts receivable, which include trade receivables and GST receivable and are carried at amortized cost; prepaid expenses, which include expenses paid in advance, are carried at amortized cost; and accounts payable and accrued liabilities, which are recorded at amortized cost. The carrying values of these financial instruments also approximate their fair values at December 31, 2013.

Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency or credit risk arising from these financial instruments.



# CALGARY FAMILY SERVICES SOCIETY

## Notes to Financial Statements

Nine Month Period Ended December 31, 2013

### Note 5 - Accounts Receivable

Accounts receivable consist of:

|  | December 31<br>2013 | March 31<br>2013  |
|--|---------------------|-------------------|
| Alberta Health Services                | \$ -                | \$ 156,993        |
| Third party caregiving and counselling | 280,021             | 134,952           |
| Goods and services tax recoverable     | 30,679              | 55,907            |
|  | <u>\$ 310,700</u>   | <u>\$ 347,852</u> |

### Note 6 - Property and Equipment

|                        | December 31<br>2013 |                             |                   | March 31<br>2013  |
|------------------------|---------------------|-----------------------------|-------------------|-------------------|
|                        | Cost                | Accumulated<br>Amortization | Net Book<br>Value | Net Book<br>Value |
| Office equipment       | \$ 86,821           | \$ 86,821                   | \$ -              | \$ 14,319         |
| Leasehold improvements | 115,569             | 87,333                      | 28,236            | 72,028            |
|                        | <u>\$ 202,390</u>   | <u>\$ 174,154</u>           | <u>\$ 28,236</u>  | <u>\$ 86,347</u>  |

### Note 7 - Grants Received in Advance

Grants received in advance represent funds received prior to the balance sheet date which are designated for use in the subsequent period's operations. As at December 31, 2013, the amount received prior to year end was \$1,104,069 (March 31, 2013 - \$Nil).

# CALGARY FAMILY SERVICES SOCIETY

## Notes to Financial Statements

Nine Month Period Ended December 31, 2013

### Note 8 - Deferred Revenue

Deferred revenue represents funding for specified programs for which related expenses have not been incurred as at the balance sheet date.

Changes in deferred revenue are as follows:

|                              | December 31<br>2013 | March 31<br>2013 |
|------------------------------|---------------------|------------------|
| Balance, beginning of period | \$ 708,156          | \$ 734,204       |
| Deferred contributions       | 853,709             | 471,051          |
| Transferred to revenue       | (508,856)           | (497,099)        |
| Balance, end of period       | \$ 1,053,009        | \$ 708,156       |

Deferred revenue summarized by programs is as follows:

| Programs:                     | December 31<br>2013 | March 31<br>2013 |
|-------------------------------|---------------------|------------------|
| Older Adults                  | \$ 530,237          | \$ 202,412       |
| Counselling and Supplementary | 522,772             | 505,744          |
|                               | \$ 1,053,009        | \$ 708,156       |

### Note 9 - Deferred Contributions Related to Property and Equipment

Deferred contributions related to property and equipment represent purchases of property and equipment to outfit the Society's office premises.

|                              | December 31<br>2013 | March 31<br>2013 |
|------------------------------|---------------------|------------------|
| Balance, beginning of period | \$ 36,283           | \$ 66,483        |
| Recognized in current period | (17,613)            | (30,200)         |
| Balance, end of period       | \$ 18,670           | \$ 36,283        |

# CALGARY FAMILY SERVICES SOCIETY

## Notes to Financial Statements

Nine Month Period Ended December 31, 2013

### Note 10 - Deferred Contributions Related to Rent

Deferred contributions related to rent represent funds which have been restricted for the purpose of subsidizing rent.

|                              | <u>December 31</u><br><u>2013</u> | <u>March 31</u><br><u>2013</u> |
|------------------------------|-----------------------------------|--------------------------------|
| Balance, beginning of period | \$ 241,274                        | \$ 241,274                     |
| Recognized in current period | -                                 | -                              |
| Balance, end of period       | <u>\$ 241,274</u>                 | <u>\$ 241,274</u>              |

### Note 11 - Commitments

The Society entered into an agreement on December 8, 2008 to lease its administrative offices until March 31, 2020. The schedule of annual rent payments is as follows:

|            |    |         |
|------------|----|---------|
| 2014       | \$ | 344,887 |
| 2015       | \$ | 344,887 |
| 2016       | \$ | 344,887 |
| 2017       | \$ | 344,887 |
| 2018       | \$ | 344,887 |
| Thereafter | \$ | 431,109 |

# CALGARY FAMILY SERVICES SOCIETY

## (Schedule) Statement of Operations – Operating Fund

Nine Month Period Ended December 31, 2013

|  | Counselling and Supplementary Programs |                  |         |           |                |           |                   |         |         |             |                |        |            |             | Total  |         |         |           |        |
|--|--|------------------|---------|-----------|----------------|-----------|-------------------|---------|---------|-------------|----------------|--------|------------|-------------|--------|---------|---------|-----------|--------|
|  | Home Care                              | Seniors Programs | APC     | Starburst | Critical Hours | Volunteer | Family Connectors | Act Out | Spirit  | Urgent Care | Early Literacy | FLIF   | Prime Time | Counselling |        | FFT     | CFSA    | Misc      |        |
| <b>Revenue</b>                             |  |                  |         |           |                |           |                   |         |         |             |                |        |            |             |        |         |         |           |        |
| United Way Grant                           | -                                      | 82,497           | -       | 93,434    | -              | -         | 123,329           | 51,500  | 133,446 | 83,104      | 174,355        | 12,267 | 15,000     | 803,851     | -      | -       | 20,000  | 1,592,783 |        |
| United Way Donor Designation               | -                                      | -                | -       | 1,447     | -              | -         | -                 | -       | -       | -           | -              | -      | -          | 347         | -      | -       | -       | 1,794     |        |
| Provincial Government                      | -                                      | 342,685          | -       | -         | -              | -         | -                 | -       | -       | -           | 1,500          | 22,477 | -          | -           | 37,674 | -       | 4,825   | 409,161   |        |
| City of Calgary FCSS                       | -                                      | 2,292,420        | 814,056 | 52,563    | 111,117        | 51,876    | -                 | -       | -       | -           | -              | -      | -          | -           | -      | -       | -       | 3,322,032 |        |
| CFSA                                       | -                                      | -                | -       | -         | -              | -         | -                 | -       | -       | -           | -              | -      | -          | -           | -      | 441,970 | -       | 441,970   |        |
| Alberta Health Services                    | 2,866,398                              | -                | -       | -         | -              | -         | -                 | -       | -       | 1,419       | -              | -      | -          | 26,414      | -      | 701     | 2,294   | 134,354   |        |
| Client fees                                | -                                      | 77,162           | -       | -         | -              | -         | -                 | -       | -       | -           | -              | -      | -          | 203         | -      | -       | -       | 2,866,398 |        |
| Membership                                 | -                                      | -                | -       | -         | -              | -         | -                 | -       | -       | -           | -              | -      | -          | -           | -      | -       | -       | 203       |        |
| Donations                                  | -                                      | 1,075            | -       | 418       | -              | -         | -                 | -       | 4,896   | -           | -              | 2,135  | -          | -           | -      | -       | 53,487  | 62,012    |        |
| Other income                               | -                                      | 192,093          | -       | -         | -              | -         | -                 | -       | 6,192   | -           | -              | -      | 151,807    | 4,630       | -      | -       | 31,311  | 386,032   |        |
| Casino                                     | -                                      | -                | -       | -         | -              | -         | -                 | -       | -       | -           | -              | -      | -          | -           | -      | -       | 42,382  | 42,382    |        |
| Federal Government                         | -                                      | 135,078          | -       | -         | -              | -         | -                 | -       | -       | -           | -              | -      | -          | -           | -      | -       | -       | 135,078   |        |
| <b>Total revenue</b>                       | 2,866,398                              | 3,123,010        | 840,419 | 147,862   | 111,117        | 51,876    | 123,329           | 51,500  | 144,534 | 84,523      | 175,855        | 36,879 | 166,807    | 835,446     | 37,674 | 442,671 | 154,299 | 9,394,199 |        |
| <b>Expenditures</b>                        |  |                  |         |           |                |           |                   |         |         |             |                |        |            |             |        |         |         |           |        |
| Benefits                                   | 296,767                                | 303,324          | 82,386  | 15,880    | 14,499         | 6,201     | 12,306            | 1,733   | 15,300  | 8,480       | 17,633         | 5,311  | 14,149     | 88,526      | -      | 47,353  | 6,431   | 936,277   |        |
| Building occupancy                         | 45,195                                 | 131,427          | 101,061 | 5,965     | 4,596          | 2,119     | 5,311             | 1,651   | 8,534   | 4,367       | 4,606          | -      | 6,588      | 79,133      | -      | 30,232  | 48,951  | 479,736   |        |
| Community relations                        | 4,861                                  | 14,329           | 3,787   | 207       | 160            | 74        | 184               | 57      | 604     | 152         | 160            | -      | 229        | 3,073       | -      | 1,050   | 667     | 29,593    |        |
| Contracted services                        | 80,074                                 | 172,836          | 12,670  | 20,086    | 516            | 238       | 597               | 1,005   | 1,541   | 491         | 15,756         | 5,000  | 4,840      | 42,438      | 19,770 | 3,396   | 24,425  | 405,678   |        |
| Office expenses                            | 2,018                                  | 67,508           | 30,204  | 1,968     | 1,377          | 633       | 1,587             | 493     | 2,576   | 1,305       | 1,376          | -      | 1,969      | 23,648      | 24     | 9,335   | 31      | 146,050   |        |
| Program expenses                           | 65,244                                 | 56,681           | 18,276  | 6,961     | 9,773          | 575       | 7,226             | 364     | 12,662  | 563         | 6,181          | 245    | 1,858      | 7,258       | 7,563  | 3,669   | 8,089   | 213,189   |        |
| Recruitment                                | -                                      | 3,386            | 1,846   | 109       | 84             | 39        | 97                | 30      | 156     | 80          | 84             | -      | 120        | 1,445       | -      | 552     | -       | 8,028     |        |
| Salaries and wages                         | 2,234,082                              | 2,214,432        | 548,636 | 92,541    | 75,393         | 40,625    | 92,443            | 45,464  | 98,545  | 65,413      | 128,416        | 26,101 | 126,947    | 556,203     | -      | 329,532 | 40,435  | 6,715,210 |        |
| Staff development                          | -                                      | 27,306           | 10,109  | 763       | 252            | 116       | 691               | 91      | 468     | 240         | 578            | -      | 361        | 7,176       | 5,549  | 3,678   | 360     | 57,738    |        |
| Travel                                     | 138,156                                | 97,033           | 31,445  | 3,382     | 4,468          | 1,256     | 2,887             | 613     | 4,148   | 3,434       | 1,064          | 222    | 9,745      | 26,545      | 4,769  | 13,875  | 260     | 343,302   |        |
| <b>Total expenditures</b>                  | 2,866,398                              | 3,088,262        | 840,419 | 147,862   | 111,117        | 51,876    | 123,329           | 51,500  | 144,534 | 84,523      | 175,855        | 36,879 | 166,807    | 835,446     | 37,674 | 442,671 | 129,649 | 9,394,801 |        |
| <b>Excess of revenue over expenditures</b> | -                                      | 34,748           | -       | -         | -              | -         | -                 | -       | -       | -           | -              | -      | -          | -           | -      | -       | -       | 24,650    | 59,398 |