

Financial Statements of

**COMMUNITY LIVING
YORK SOUTH**

Year ended March 31, 2018



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INDEPENDENT AUDITORS' REPORT

To the Members of Community Living York South

Report on the Financial Statements

We have audited the accompanying financial statements of Community Living York South, which comprise the statement of financial position as at March 31, 2018, and 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, including the Schedule - Operations by Program and the Schedule - MCSS Programs by Detail Code.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 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 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.



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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Living York South as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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.

KPMG LLP

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slanted style. Below the signature is a long, horizontal, slightly curved line that serves as a flourish or underline.

Chartered Professional Accountants, Licensed Public Accountants

June 14, 2018

Vaughan, Canada

COMMUNITY LIVING YORK SOUTH

Statement of Financial Position

March 31, 2018, with comparative information for 2017

	2018	2017
Assets		
Current assets:		
Cash	\$ 2,925,906	\$ 2,108,561
Short-term investments (note 2)	3,166,686	3,107,267
Accounts receivable (note 3)	291,606	247,702
	<u>6,384,198</u>	<u>5,463,530</u>
Capital assets (note 4)	6,124,821	6,330,221
Long-term investments (note 5)	141,149	136,119
	<u>\$ 12,650,168</u>	<u>\$ 11,929,870</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 1,753,108	\$ 1,483,991
Deferred revenue	404,529	163,168
Current portion of mortgages payable (note 7)	51,166	50,167
	<u>2,208,803</u>	<u>1,697,326</u>
Deferred contributions related to capital assets (note 8)	1,177,942	1,353,531
Deferred contributions related to future expenses	148,713	150,795
Mortgages payable (note 7)	371,365	422,531
Net assets:		
Investment in capital assets (note 9)	4,524,348	4,503,992
Internally restricted (note 10)	1,348,464	1,348,464
Unrestricted	2,780,927	2,366,846
Capital reserve (note 11)	89,606	86,385
	<u>8,743,345</u>	<u>8,305,687</u>
Commitments (note 12)		
	<u>\$ 12,650,168</u>	<u>\$ 11,929,870</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director _____ Director

COMMUNITY LIVING YORK SOUTH

Statement of Operations

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Revenue:		
Provincial government subsidies	\$ 12,394,389	\$ 11,652,646
Residential fees	979,224	964,690
United Way grants	217,855	217,853
Amortization of deferred contributions related to capital assets (note 8)	194,298	213,822
Trillium Foundation	150,445	134,032
Donations and other	139,084	30,105
Interest and dividends	86,673	79,731
Gain on disposal of investments	84,948	83,717
Sales and services	48,357	88,565
Fundraising	5,778	-
Unrealized gain (loss) on investments	(82,593)	74,637
	14,218,458	13,539,798
Expenditures (recovery):		
Staff salaries and benefits	10,232,270	9,622,016
Purchased services	1,453,009	1,346,098
Occupancy-related costs	612,852	581,458
Supplies and equipment	523,785	503,433
Amortization of capital assets	457,895	480,745
Repairs and maintenance	426,570	502,989
Professional services	329,585	292,040
Other services	240,570	258,244
Travel and communication	202,184	218,955
Staff training	120,077	142,413
General and administrative	70,978	50,260
Insurance	69,120	67,433
Portfolio management	16,857	15,993
Interest on mortgages	8,879	10,337
Expenditure recovery	(983,831)	(891,176)
	13,780,800	13,201,238
Excess of revenue over expenditures	\$ 437,658	\$ 338,560

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Statement of Changes in Net Assets

Year ended March 31, 2018, with comparative information for 2017

	Invested in capital assets (note 9)	Internally restricted (note 10)	Unrestricted	Capital reserve (note 11)	Total 2018	Total 2017
Balance, beginning of year	\$ 4,503,992	\$ 1,348,464	\$ 2,366,846	\$ 86,385	\$ 8,305,687	\$ 7,967,127
Excess (deficiency) of revenue over expenditures	(263,597)	-	701,255	-	437,658	338,560
Transfer to capital reserve	-	-	(3,221)	3,221	-	-
Invested in capital assets	283,953	-	(283,953)	-	-	-
Balance, end of year	\$ 4,524,348	\$ 1,348,464	\$ 2,780,927	\$ 89,606	\$ 8,743,345	\$ 8,305,687

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Statement of Cash Flows

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operations:		
Excess of revenue over expenditures	\$ 437,658	\$ 338,560
Items not involving cash:		
Amortization of capital assets	457,895	480,745
Amortization of deferred contributions related to capital assets	(194,298)	(213,822)
Gain on disposal of investments	(84,948)	(83,717)
Unrealized (gain) loss on investments	82,593	(74,637)
Change in non-cash operating working capital	466,574	244,531
	<u>1,165,474</u>	<u>691,660</u>
Financing:		
Decrease in mortgages payable	(50,167)	(48,952)
Increase in deferred contributions related to capital assets	18,709	21,500
Increase (decrease) in deferred contributions related to future expenses	(2,082)	9,509
	<u>(33,540)</u>	<u>(17,943)</u>
Investments:		
Additions to capital assets	(252,495)	(585,527)
Proceeds on disposal of investments	1,489,649	1,353,668
Purchase of investments	(1,551,743)	(1,416,844)
	<u>(314,589)</u>	<u>(648,703)</u>
Increase in cash	817,345	25,014
Cash, beginning of year	2,108,561	2,083,547
Cash, end of year	<u>\$ 2,925,906</u>	<u>\$ 2,108,561</u>

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements

Year ended March 31, 2018

Community Living York South (the "Organization") is a charitable organization established to provide facilities and services to individuals with intellectual disabilities in the southern sector of York Region. The Organization is incorporated under the laws of Ontario without share capital and is registered as a charitable organization with the Canada Revenue Agency and, accordingly, is exempt from income taxes. The Organization is dependent upon the continued support from the Ministry of Community and Social Services ("MCSS"). The Organization receives a substantial amount of funding from the MCSS, pursuant to a service contract entered into by both parties.

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 Canada Handbook. The Organization's significant accounting policies are as follows:

(a) Revenue recognition:

The Organization follows the deferral method of accounting for contributions.

Deferred contributions related to capital assets include subsidies and grants from governments which are restricted for the purchase of capital assets. 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.

Revenue from specified donations and fundraising activities is recognized in the year in which the activities occur. Deferred revenue consists of prepayments for events to be held in a future period. Unspecified donations are recorded as income in the year they are received.

Unrestricted contributions, including grants and subsidies, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred contributions related to future expenses represent restricted contributions held in trust for which the related expenses have not yet been incurred. Any unrealized gains and losses on the underlying investments are included in total deferred contributions related to future expenses. When the expenses are incurred, an equivalent amount is recognized as revenue.

Revenue related to user fees, income from services rendered and investment income is recorded as it is earned. Unrealized gain or loss on investments is recorded as disclosed in note 1(c).

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

1. Significant accounting policies (continued):

(b) Capital assets:

The Organization's investment in real property and capital equipment is recorded at cost less accumulated amortization.

Capital assets are amortized over their estimated useful lives on a straight-line basis using the following annual rates:

Buildings	5%
Furniture and equipment	20%
Vehicles	33-1/3%
Computer hardware	33-1/3%
Leasehold improvements	33-1/3%

(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.

Fair values of investments are determined as follows:

Fixed income securities and equities are valued at year end quoted market prices.

The Organization does not enter into any derivative financial instruments for hedging or speculative purposes.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

1. Significant accounting policies (continued):

(d) Foreign currency translation:

Monetary assets and liabilities are translated at the prevailing rates of exchange at the balance sheet date. Revenue and expenses are translated at the average exchange rates for the year. Realized and unrealized exchange gains and losses are included in the statement of operations.

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the revenue and expenditures during the year. Significant items subject to such estimates and assumptions include the carrying amount of accounts receivable, capital assets and accrued liabilities. Actual results could differ from those estimates.

2. Short-term investments:

	2018		2017	
	Cost	Market	Cost	Market
Bond funds	\$ 1,570,960	\$ 1,576,794	\$ 1,559,903	\$ 1,578,358
Equities	1,439,602	1,575,912	1,322,447	1,523,394
Treasury bills	13,980	13,980	5,515	5,515
	\$ 3,024,542	\$ 3,166,686	\$ 2,887,865	\$ 3,107,267

(a) Interest rate risk:

The value of short-term bond fund investments will generally increase if interest rates fall and will decrease if interest rates rise. Changes in interest rates may also affect the value of equity securities.

(b) Market and credit risk:

The risks associated with the bond funds are the risks associated with the bonds in which the funds are invested. The value of equity securities changes with stock market conditions, which are affected by general economic and market conditions. The value of securities or debt instruments will vary with developments within the specific companies or governments which issue the securities or debt instruments.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

2. Short-term investments (continued):

(c) Foreign currency risk:

The value of securities denominated in a currency other than Canadian dollars will be affected by changes in the value of the Canadian dollar in relation to the value of the currency in which the security is denominated.

3. Accounts receivable:

	2018	2017
Accounts receivable	\$ 185,350	\$ 208,332
HST receivable	106,256	77,908
	291,606	286,240
Provision for doubtful accounts	-	38,538
	\$ 291,606	\$ 247,702

4. Capital assets:

	2018		2017	
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 3,138,398	\$ -	\$ 3,138,398	\$ 3,138,398
Buildings	8,697,346	5,848,181	2,849,165	3,055,107
Furniture and equipment	615,828	514,634	101,194	93,935
Vehicles	508,324	508,324	-	11,853
Computer hardware	339,195	330,135	9,060	21,819
Leasehold improvements	159,118	132,114	27,004	9,109
	\$ 13,458,209	\$ 7,333,388	\$ 6,124,821	\$ 6,330,221

Major funding for the acquisition of certain properties was received from the Ministry of Community and Social Services. The Organization is therefore not able to dispose of these properties or to use the assets for other purposes without the consent of the MCSS. If any such properties are sold and the proceeds of sale are not reinvested in another approved property within the fiscal year that the property is sold, a portion of the proceeds based on previous funding grants may be repayable to MCSS.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

5. Long-term investments:

	2018		2017	
	Cost	Market	Cost	Market
Fixed income funds	\$ 75,009	\$ 73,085	\$ 73,876	\$ 72,889
Equities	53,842	68,064	52,148	63,230
	\$ 128,851	\$ 141,149	\$ 126,024	\$ 136,119

The fixed income funds and equities are held in trust for the funding of future scholarships, which are included in deferred contributions related to future expenses. The long-term investments are subject to the same financial instrument risks as disclosed in note 2.

6. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$206,857 (2017 - \$182,842), which includes amounts payable for HST and payroll related taxes.

7. Mortgages payable:

	2018	2017
2.105% Scotiabank first mortgage, payable in blended monthly instalments of \$3,326, due March 1, 2022	\$ 282,406	\$ 316,012
1.735% Scotiabank first mortgage, payable in blended monthly instalments of \$1,595, due March 1, 2021	140,125	156,686
	422,531	472,698
Less current portion	51,166	50,167
	\$ 371,365	\$ 422,531

The mortgages payable to Scotiabank have been arranged through the Ministry of Housing. The mortgages payable are secured by specific charges to the buildings. The net book value of the buildings at March 31, 2018 was \$654,969 (2017 - \$676,363).

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

7. Mortgages payable (continued):

Future principal repayments on mortgages payable are as follows:

2019	\$	51,166
2020		52,186
2021		141,914
2022		177,265
	\$	422,531

8. Deferred contributions related to capital assets:

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

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

	2018	2017
Balance, beginning of year	\$ 1,353,531	\$ 1,545,853
Contributions received	18,709	21,500
Amounts amortized to revenue	(194,298)	(213,822)
Balance, end of year	\$ 1,177,942	\$ 1,353,531

9. Invested in capital assets:

Invested in capital assets is calculated as follows:

	2018	2017
Capital assets	\$ 6,124,821	\$ 6,330,221
Amounts funded by:		
Deferred contributions related to capital assets	(1,177,942)	(1,353,531)
Mortgages payable	(422,531)	(472,698)
	\$ 4,524,348	\$ 4,503,992

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

9. Invested in capital assets (continued):

The change in the balance is calculated as follows:

	2018	2017
Excess (deficiency) of revenue over expenditures:		
Amortization of deferred contributions related to capital assets	\$ 194,298	\$ 213,822
Amortization of capital assets	(457,895)	(480,745)
	(263,597)	(266,923)
Net changes in invested in capital assets:		
Additions to capital assets	252,495	585,527
Amounts funded by:		
Deferred contributions related to capital assets	(18,709)	(21,500)
Mortgages	50,167	48,952
	283,953	612,979
	\$ 20,356	\$ 346,056

10. Restrictions on net assets:

The Board of Directors internally restricted an amount of \$1,348,464 (2017 - \$1,348,464), which consists of \$650,000 for working capital purposes, \$100,000 for contingencies and \$598,464 for the purchase of property.

11. Capital reserve:

The capital reserve represents balances set aside for the Dedicated Supported Housing program.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

12. Commitments:

The Organization is committed to payments under various operating leases expiring at various dates as follows:

2019	\$	225,700
2020		50,700
2021		37,600
2022		38,500
	\$	352,500

13. Financial risks and concentrations 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 2017.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. There were no concentrations of credit risk for the year ended March 31, 2018.

(c) Interest rate risk:

The Organization is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about the fixed rate investments are included in notes 2 and 5 and the mortgages payable are included in note 7.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2018

14. Indemnification of officers and directors:

The Organization has indemnified its past, present and future directors and officers 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 nature of the indemnity prevents the Organization from reasonably estimating the maximum exposure. The Organization has purchased directors and officers liability insurance with respect to this indemnification.

COMMUNITY LIVING YORK SOUTH

Schedule - Operations by Program

Year ended March 31, 2018, with comparative information for 2017

								2018	2017
	Administration and Capital Funds	Ministry of Community and Social Services (MCSS)	MCSS Dedicated Supportive Housing	MCSS Outcome Employment Project	Silver Linings Tuck Shop Program	Community Supports and Development Program	Act 4 Youth Program	Total	Total
Revenue:									
Provincial subsidies	\$ -	\$ 12,267,159	\$ 71,626	\$ 73,000	\$ -	\$ -	\$ -	\$ 12,411,785	\$ 11,660,733
Resident fees	-	958,776	20,448	-	-	-	-	979,224	964,690
Unrealized gain (loss) on investments	(82,593)	-	-	-	-	-	-	(82,593)	74,637
Gain on disposal of investments	84,948	-	-	-	-	-	-	84,948	83,717
Sales and services	-	48,357	-	-	-	-	-	48,357	88,565
United Way	-	-	-	-	-	217,853	-	217,853	217,853
Trillium Foundation	-	-	-	-	31,423	-	119,022	150,445	134,032
Donations, fundraising and other	127,744	2,500	-	-	-	14,618	-	144,862	40,052
Dividends and interest	86,673	-	-	-	-	-	-	86,673	69,784
	216,772	13,276,792	92,074	73,000	31,423	232,471	119,022	14,041,554	13,334,063
Expenditures (recovery):									
Staff salaries and benefits	538,991	8,996,677	-	66,354	4,688	392,980	93,110	10,092,800	9,596,458
Travel and communication	4,418	184,037	-	1,003	-	9,957	1,969	201,384	218,953
Occupancy-related costs	-	594,566	18,287	-	-	-	-	612,853	581,458
Purchased services	-	1,428,162	-	1,598	24,847	-	-	1,454,607	1,346,098
Staff training	4,554	98,679	-	-	1,888	7,730	6,014	118,865	142,413
Insurance	1,372	61,672	5,547	-	-	529	-	69,120	67,433
Repairs and maintenance	6,553	1,090,367	9,194	-	-	-	-	1,106,114	911,614
Professional services	208,239	79,932	-	2,391	-	6,429	904	297,895	262,969
Other services	15,596	209,860	-	263	-	10,617	10	236,346	258,244
General and administrative	19,634	18,409	-	-	-	4,663	5,803	48,509	50,226
Amortization	-	-	59,046	-	-	-	-	59,046	59,289
Supplies and equipment	27,679	495,003	-	1,391	-	9,885	1,212	535,170	504,135
Portfolio management	16,857	-	-	-	-	-	-	16,857	15,993
Strategic planning expenses	22,992	-	-	-	-	-	-	22,992	-
Expenditure recovery	(1,496)	(754,447)	-	-	-	(227,889)	-	(983,832)	(891,176)
	865,389	12,502,917	92,074	73,000	31,423	214,901	109,022	13,888,726	13,124,107
Centrally-allocated administration	(805,325)	771,372	-	-	-	23,953	10,000	-	-
Total expenditures	60,064	13,274,289	92,074	73,000	31,423	238,854	119,022	13,888,726	13,124,107
Excess (deficiency) of revenue over expenditures	\$ 156,708	\$ 2,503	\$ -	\$ -	\$ -	\$ (6,383)	\$ -	\$ 152,828	\$ 209,956

COMMUNITY LIVING YORK SOUTH

Schedule - Operations by Program (continued)

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Reconciliation to statement of operations:		
Excess of revenue over expenditures	\$ 437,658	\$ 338,560
Adjustments:		
Amortization of deferred contributions related to capital assets	(194,298)	(213,822)
Principal reduction of mortgages payable	(50,167)	(48,952)
Additions to capital assets	(252,495)	(585,527)
Accrued payables	(433,664)	176,901
Amortization of capital assets	457,895	480,745
Additions to deferred contributions related to capital assets	18,709	21,500
Vacation pay, overtime accrual and other payroll adjustments	139,882	25,599
Audit fee accrual	31,690	28,369
Other revenue	(2,382)	(13,417)
Excess of revenue over expenditures per schedule	\$ 152,828	\$ 209,956

COMMUNITY LIVING YORK SOUTH

Schedule - MCSS Programs by Detail Code

Year ended March 31, 2018, with comparative information for 2017

	2018										2017	
TPBE #	43691	43691	43691	43691	43691	43691	43691	43691	43691	43691		
IFIS Line - Subline #	7891-8081	7891-8224	7891-8081	7892-8083	7892-8225	7892-8083	7891-8081	B090-B241	7896-8105			
Ministry Detail Code	8847	9250	9112	9131	9255	9130	9110	A510	8915			
Service Name	DS Supported Group Living Residences	CCL - (CFSA) Group Living Supports	DS Supported Independent Living	DS Community Participation Srvs. & Supports	Resp. Supp Children - Out Home Supp	DS Caregiver Respite Services	DS Intensive Support Residences	Out of Home Respite Services	Partner Facility Capital Renewal	Total Ministry of Community & Social Services	Total Ministry of Community & Social Services	
Revenue:												
Provincial subsidies	\$ 6,305,726	\$ 343,755	\$ 1,506,441	\$ 3,397,178	\$ 31,118	\$ 81,906	\$ 549,726	\$ 32,600	\$ 18,709	\$ 12,267,159	\$ 11,581,676	
Resident fees	913,272	45,504	—	—	—	—	—	—	—	958,776	944,384	
Sales, user fees and services	—	—	—	48,357	—	—	—	—	—	48,357	88,565	
Donations, fundraising and other revenue	500	—	1,000	1,000	—	—	—	—	—	2,500	6,615	
Total revenue	7,219,498	389,259	1,507,441	3,446,535	31,118	81,906	549,726	32,600	18,709	13,276,792	12,621,240	
Expenses:												
Staff salaries & benefits	5,249,033	335,378	1,155,124	2,152,872	19,910	49,768	—	34,592	—	8,996,677	8,605,086	
Travel and communication	55,626	789	47,559	78,281	—	1,168	—	614	—	184,037	187,949	
Occupancy-related costs	175,028	6,596	275,373	137,569	—	—	—	—	—	594,566	562,075	
Purchased services	316,014	—	48,777	508,360	8,405	23,030	523,576	—	—	1,428,162	1,328,176	
Staff training	83,324	1,126	7,090	7,099	—	40	—	—	—	98,679	117,921	
Insurance	25,676	1,385	1,844	31,674	—	142	951	—	—	61,672	59,134	
Repairs and maintenance	782,523	10,088	5,965	273,082	—	—	—	—	18,709	1,090,367	894,521	
Professional services	36,773	857	28,880	13,422	—	—	—	—	—	79,932	104,271	
Other services	33,418	2,008	9,190	157,828	—	—	—	7,416	—	209,860	227,615	
General and administrative	18,067	—	342	—	—	—	—	—	—	18,409	20,396	
Supplies and equipment	412,690	20,445	36,072	23,355	—	—	—	2,441	—	495,003	466,341	
Centrally allocated administration	309,198	20,665	130,037	275,712	2,803	7,758	25,199	—	—	771,372	722,246	
Expenditure recovery	(278,375)	(10,078)	(239,812)	(213,719)	—	—	—	(12,463)	—	(754,447)	(681,106)	
Total expenditures	7,218,995	389,259	1,506,441	3,445,535	31,118	81,906	549,726	32,600	18,709	13,274,289	12,614,625	
Excess of revenue over expenditures	\$ 503	\$ —	\$ 1,000	\$ 1,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,503	\$ 6,615	