

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2019***

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2019***

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## ***INDEPENDENT AUDITOR'S REPORT***

***To the Board of Directors of Family Services Windsor-Essex:***

### ***Qualified Opinion***

We have audited the financial statements of **FAMILY SERVICES WINDSOR-ESSEX**, ("the Entity") which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, 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.

### ***Basis for Qualified Opinion***

In common with many not-for-profit organizations, the Entity derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of this revenue was limited to the amounts recorded in the records of the Entity. Therefore, we were not able to determine whether any adjustments might be necessary to this revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, assets as at March 31, 2019 and 2018, and net assets as at April 1, and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

***INDEPENDENT AUDITOR'S REPORT (CONTINUED)***

*Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

***INDEPENDENT AUDITOR'S REPORT (CONTINUED)***

- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Roth Mosey & Partners LLP*

ROTH MOSEY & PARTNERS LLP  
LICENSED PUBLIC ACCOUNTANTS

Windsor, Ontario  
July 16, 2019

An Independent Member of the  
**plante moran**  
**ALLIANCE**


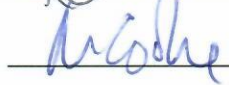
# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF FINANCIAL POSITION

March 31, 2019 (with comparative figures for 2018)

	General Fund	Capital Fund	Total 2019	Total 2018
<b>ASSETS (Note 6)</b>				
<i>Current assets</i>				
Cash	\$ 345,997	\$ 20,439	\$ 366,436	\$ 240,372
Accounts receivable	405,491	-	405,491	345,348
Government remittances receivable	27,531	-	27,531	20,354
Prepaid expenses and deposits	8,818	-	8,818	7,924
	<b>787,837</b>	<b>20,439</b>	<b>808,276</b>	<b>613,998</b>
<i>Property and equipment (Note 3)</i>	-	1,333,924	1,333,924	1,309,432
	<b>\$ 787,837</b>	<b>\$ 1,354,363</b>	<b>\$ 2,142,200</b>	<b>\$ 1,923,430</b>
<b>LIABILITIES AND NET ASSETS</b>				
<i>Current liabilities</i>				
Accounts payable and accrued liabilities	\$ 425,949	\$ -	\$ 425,949	\$ 354,529
Government remittances payable	43,356	-	43,356	27,430
Deferred revenue	71,357	-	71,357	72,930
Current portion of long-term debt (Note 6)	-	586,726	586,726	25,517
	<b>540,662</b>	<b>586,726</b>	<b>1,127,388</b>	<b>480,406</b>
<i>Deferred contributions (Note 4)</i>	-	124,854	124,854	130,056
<i>Long-term debt, net of current portion (Note 6)</i>	-	100,000	100,000	686,726
	<b>540,662</b>	<b>811,580</b>	<b>1,352,242</b>	<b>1,297,188</b>
<i>Net assets</i>	<b>247,175</b>	<b>542,783</b>	<b>789,958</b>	<b>626,242</b>
	<b>\$ 787,837</b>	<b>\$ 1,354,363</b>	<b>\$ 2,142,200</b>	<b>\$ 1,923,430</b>

Approved by:

See accompanying notes

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF OPERATIONS

For The Year Ended March 31, 2019 (with comparative figures for 2018)

	General Fund	Capital Fund	Total 2019	Total 2018
<b>Revenue</b>				
Counselling services	\$ 960,190	\$ -	\$ 960,190	\$ 940,982
Local Health Integration Network	248,965	-	248,965	205,884
Miscellaneous (Note 5)	382,852	-	382,852	272,537
Municipal funding	1,590,600	-	1,590,600	1,390,008
Province of Ontario - MCSS/MCYS/MAG	1,824,908	-	1,824,908	1,651,079
Sessional fees	18,361	-	18,361	10,480
Third party contracts	1,428,555	-	1,428,555	1,290,664
United Way	576,636	-	576,636	625,666
Rental income	106,587	-	106,587	108,342
Amortization of deferred contributions (Note 4)	-	5,202	5,202	5,419
	<b>7,137,654</b>	<b>5,202</b>	<b>7,142,856</b>	<b>6,501,061</b>
<b>Operating expenses</b>				
Advertising and promotion	13,339	-	13,339	28,012
Amortization	-	61,696	61,696	58,466
Bad debts	-	-	-	1,511
Bank and credit card charges	10,374	-	10,374	6,985
Computer	35,907	-	35,907	53,278
Conferences and training	97,835	-	97,835	83,639
Dues	25,455	-	25,455	26,134
Employee benefits	437,870	-	437,870	347,270
Individualized funding	739,145	-	739,145	649,913
Insurance	23,102	-	23,102	22,231
Interest on long-term debt (Note 6)	-	25,826	25,826	26,900
Office and miscellaneous	107,503	-	107,503	86,124
Professional fees	53,661	-	53,661	29,179
Program	60,972	-	60,972	88,274
Property taxes	16,117	-	16,117	16,812
Purchased services	1,235,135	-	1,235,135	1,221,462
Rent	8,690	-	8,690	9,215
Repairs and maintenance	91,396	-	91,396	65,143
Salaries	2,397,785	-	2,397,785	2,135,321
Telephone	19,677	-	19,677	18,191
Third party contracts	1,428,555	-	1,428,555	1,290,664
Travel	61,007	-	61,007	56,036
Utilities	28,093	-	28,093	27,089
	<b>6,891,618</b>	<b>87,522</b>	<b>6,979,140</b>	<b>6,347,849</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 246,036</b>	<b>\$ (82,320)</b>	<b>\$ 163,716</b>	<b>\$ 153,212</b>
<b>See accompanying notes</b>				

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CHANGES IN NET ASSETS

*For The Year Ended March 31, 2019 (with comparative figures for 2018)*

	<b>General Fund</b>	<b>Capital Fund</b>	<b>Total 2019</b>	<b>Total 2018</b>
Net assets, beginning of year	\$ 124,047	\$ 502,195	\$ 626,242	\$ 473,030
Excess (deficiency) of revenue over expenses	246,036	(82,320)	163,716	153,212
Interfund transfers (Note 8)	(122,908)	122,908	-	-
<b>Net assets, end of year</b>	<b>\$ 247,175</b>	<b>\$ 542,783</b>	<b>\$ 789,958</b>	<b>\$ 626,242</b>

*See accompanying notes*

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CASH FLOWS

*For The Year Ended March 31, 2019 (with comparative figures for 2018)*

	<u>2019</u>	<u>2018</u>
<b><i>Operating activities</i></b>		
Excess of revenue over expenses	\$ 163,716	\$ 153,212
Adjustments to reconcile to cash flow from operations		
Amortization of property and equipment	61,696	58,466
Amortization of deferred contributions	(5,202)	(5,419)
<b><i>Cash flow from operations</i></b>	<b>220,210</b>	<b>206,259</b>
Change in:		
Accounts receivable	(60,143)	7,963
Government remittances receivable	(7,177)	2,414
Prepaid expenses and deposits	(894)	2,447
Accounts payable and accrued liabilities	71,420	(86,763)
Government remittances payable	15,926	1,495
Deferred revenue	(1,573)	6,267
<b><i>Cash provided by operating activities</i></b>	<b>237,769</b>	<b>140,082</b>
<b><i>Financing activities</i></b>		
Repayment of long-term debt	(25,517)	(24,445)
<b><i>Cash used in financing activities</i></b>	<b>(25,517)</b>	<b>(24,445)</b>
<b><i>Investing activities</i></b>		
Acquisition of property and equipment	(86,188)	(32,770)
<b><i>Cash used in investing activities</i></b>	<b>(86,188)</b>	<b>(32,770)</b>
<b><i>Net increase in cash for the year</i></b>	<b>126,064</b>	<b>82,867</b>
Cash, beginning of year	240,372	157,505
<b><i>Cash, end of year</i></b>	<b>\$ 366,436</b>	<b>\$ 240,372</b>

*See accompanying notes*

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***NOTES TO FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2019***

### ***1 NATURE OF ORGANIZATION***

The organization is an amalgamated corporation of Family Service Windsor-Essex County and Citizen Advocacy Windsor-Essex. The organization was amalgamated under the laws of the Province of Ontario as a not-for-profit corporation without share capital on March 31, 2012. The corporation is registered as a charitable organization and as such is not subject to income tax. The purpose of the corporation as expressed in the mission statement is to support communities and families and strengthen people. This mandate is achieved by offering a number of services and supports that assist individuals including those with a disability and seniors.

### ***2 SIGNIFICANT ACCOUNTING POLICIES***

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

#### ***Fund Accounting***

Revenue and expenses related to program delivery and administrative activities are reported in the General Fund. This fund reports unrestricted and restricted resources available for immediate purposes.

The Capital Fund reports the assets, liabilities, revenue and expenses relating to property and equipment.

#### ***Revenue Recognition***

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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.

All other revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2019*

### 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *Property and Equipment*

Property and equipment is recorded at acquisition cost. Amortization of these assets is recorded in the Capital Fund on a declining balance basis at the following annual rates:

Building	4%
Fence	10%
Furniture and fixtures	20%
Parking lot	8%
Sign	20%

One-half the above rate is recorded in the year in which property and equipment is acquired and none in the year of disposal.

#### *Use of Estimates*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates and assumptions include the determination of the useful life of property and equipment and the amortization period of deferred contributions. Accordingly, actual amounts could differ from those estimates.

### 3 PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	Cost	Accumulated Amortization	Net Book Value 2019	Net Book Value 2018
Land	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Building	1,214,299	199,996	1,014,303	1,040,273
Fence	7,910	1,147	6,763	7,515
Furniture and fixtures	65,789	20,276	45,513	28,417
Parking lot	163,758	23,714	140,044	105,351
Sign	6,242	3,941	2,301	2,876
	<b>\$ 1,582,998</b>	<b>\$ 249,074</b>	<b>\$ 1,333,924</b>	<b>\$ 1,309,432</b>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2019*

### 4 DEFERRED CONTRIBUTIONS

Deferred contributions represent restricted funding which was received to assist in the purchase of the building and is amortized into revenue on a declining balance basis at an annual rate of 4%.

The activity for the year in the deferred contribution balance reported in the Capital Fund is as follows:

	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 130,056	\$ 135,475
Less amount recognized as revenue in the year	(5,202)	(5,419)
Ending balance	<u>\$ 124,854</u>	<u>\$ 130,056</u>

### 5 MISCELLANEOUS REVENUE

Miscellaneous revenue consists of the following:

	<u>2019</u>	<u>2018</u>
Bank interest	\$ 6,289	\$ 6,380
Building partner expense recoveries	60,658	52,042
Donations	11,860	22,458
Financial management and administrative services	160,634	107,525
Grants and subsidies	76,352	24,735
Presentations and seminars	300	1,200
Service fees - TAY	27,664	35,000
Other	39,095	23,197
	<u>\$ 382,852</u>	<u>\$ 272,537</u>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2019*

### 6 LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2019</u>	<u>2018</u>
Mortgage payable to Toronto-Dominion Bank with interest at 4.3%, repayable in monthly blended payments of \$4,279, due December 2019, secured by a general security agreement, assignment of insurance and rents and leases and an unlimited guarantee by Sexual Assault Crisis Centre of Essex County Inc.	\$ 586,726	\$ 612,243
Promissory note payable to Sexual Assault Crisis Centre of Essex County Inc., non-interest bearing, due October 2024, unsecured.	100,000	100,000
	<u>686,726</u>	<u>712,243</u>
Less current portion due within one year	<u>586,726</u>	<u>25,517</u>
Long-term portion	<u>\$ 100,000</u>	<u>\$ 686,726</u>

Principal repayments required to meet the retirement provisions of the long-term debt are as follows:

Year ending March 31, 2020	\$ 586,726
Thereafter	<u>100,000</u>
	<u>\$ 686,726</u>

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***NOTES TO FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2019***

### **7 | *TRUST FUNDS***

At March 31, 2019 trust funds held by the organization for clients and third parties amounting to \$632,235 (2018 - \$659,850) are not included in these financial statements.

### **8 | *INTERFUND TRANSFERS***

During the year, \$122,908 (2018 - \$119,177) was transferred from the General Fund to the Capital Fund to assist in funding the acquisition of property and equipment and in making the required long-term debt repayments.

### **9 | *FINANCIAL INSTRUMENTS***

Financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities and long-term debt. The significant financial risks to which the organization is exposed are interest rate risk and liquidity risk.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Changes in the bank's prime lending rate can cause fluctuations in the fair value of the long-term debt. The company does not use derivative financial instruments to alter the effects of this risk.

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to liquidity risk arising primarily from the long-term debt. The organization's ability to meet obligations depends on cash flow from operations.

# FAMILY SERVICES WINDSOR-ESSEX

## SUPPLEMENTARY FINANCIAL INFORMATION - ALL PROGRAMS (UNAUDITED)

For The Year Ended March 31, 2019

	LHIN	MCSS/ MCYS	MAG	United Way	City of Windsor	FSWE General & Counselling Programs	Capital	Total
<b>Revenue</b>								
Counselling services	-	-	-	-	-	960,190	-	960,190
Local Health Integration Network	248,965	-	-	-	-	-	-	248,965
Miscellaneous	-	-	-	-	-	382,852	-	382,852
Municipal funding	-	-	-	-	1,590,600	-	-	1,590,600
Province of Ontario - MCSS/MCYS/MAG	-	1,575,102	249,806	-	-	-	-	1,824,908
Sessional fees	-	-	18,361	-	-	-	-	18,361
Third party contracts	-	-	-	-	-	1,428,555	-	1,428,555
United Way	-	-	-	576,636	-	-	-	576,636
Rental income	-	-	-	-	-	106,587	-	106,587
Amortization of deferred contributions	-	-	-	-	-	-	5,202	5,202
<b>Operating expenses</b>	<b>248,965</b>	<b>1,575,102</b>	<b>268,167</b>	<b>576,636</b>	<b>1,590,600</b>	<b>2,878,184</b>	<b>5,202</b>	<b>7,142,856</b>
Advertising and promotion	42	4,036	750	4,428	-	4,083	-	13,339
Amortization	-	-	-	-	-	-	61,696	61,696
Bank and credit card charges	-	8,894	-	-	-	1,480	-	10,374
Computer	-	-	350	2,578	-	32,979	-	35,907
Conferences and training	330	24,046	-	15	41,170	32,274	-	97,835
Dues	-	2,055	-	-	-	23,400	-	25,455
Employee benefits	40,122	93,030	29,486	26,646	161,901	86,685	-	437,870
Individualized funding	-	739,145	-	-	-	-	-	739,145
Insurance	-	-	500	-	3,000	19,602	-	23,102
Interest on long-term debt	-	-	-	-	-	-	25,826	25,826
Office and miscellaneous	8,059	56,971	2,087	9,218	7,831	23,337	-	107,503
Professional fees	-	19,298	-	3,175	14,913	16,275	-	53,661
Program	-	-	300	30,372	23,640	6,660	-	60,972
Property taxes	-	-	-	-	-	16,117	-	16,117
Purchased Services	5,627	4,700	1,400	349,990	350,209	523,209	-	1,235,135
Rent	-	-	2,000	4,890	-	1,800	-	8,690
Repairs and maintenance	2,400	42,860	4,600	-	7,500	34,036	-	91,396
Salaries	186,834	493,906	224,625	135,310	888,050	469,060	-	2,397,785
Telephone	690	3,285	600	1,298	3,066	10,738	-	19,677
Third party contracts	-	-	-	-	-	1,428,555	-	1,428,555
Travel	7,926	11,560	820	8,716	29,820	2,165	-	61,007
Utilities	-	-	850	-	10,000	17,243	-	28,093
Central administration	-	77,522	-	-	80,960	(158,482)	-	-
<b>Excess (deficiency) of revenues over expenses</b>	<b>252,030</b>	<b>1,581,308</b>	<b>268,368</b>	<b>576,636</b>	<b>1,622,060</b>	<b>2,591,216</b>	<b>87,522</b>	<b>6,979,140</b>
	<b>\$ (3,065)</b>	<b>\$ (6,206)</b>	<b>\$ (201)</b>	<b>\$ -</b>	<b>\$ (31,460)</b>	<b>\$ 286,968</b>	<b>\$ (82,320)</b>	<b>\$ 163,716</b>

# FAMILY SERVICES WINDSOR-ESSEX

## SUPPLEMENTARY FINANCIAL INFORMATION - CORPORATION OF THE CITY OF WINDSOR (UNAUDITED)

For The Year Ended March 31, 2019

	WEHC CHPI	IEC CHPI	Outreach CHPI	Youth Trusteeship CHPI	Outreach OW	Youth Trusteeship OW	Other Programs	Capital	Total
<b>Revenue</b>									
Counselling services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960,190	\$ -	\$ 960,190
Local Health Integration Network	-	-	-	-	-	-	248,965	-	248,965
Miscellaneous	-	-	-	-	-	-	382,852	-	382,852
Municipal funding	973,727	73,200	79,003	224,515	66,322	173,833	-	-	1,590,600
Province of Ontario - MCSS/MCYS/MAG	-	-	-	-	-	-	1,824,908	-	1,824,908
Sessional fees	-	-	-	-	-	-	18,361	-	18,361
Third party contracts	-	-	-	-	-	-	1,428,555	-	1,428,555
United Way	-	-	-	-	-	-	576,636	-	576,636
Rental income	-	-	-	-	-	-	106,587	-	106,587
Amortization of deferred contributions	-	-	-	-	-	-	-	5,202	5,202
<b>Operating expenses</b>	<b>973,727</b>	<b>73,200</b>	<b>79,003</b>	<b>224,515</b>	<b>66,322</b>	<b>173,833</b>	<b>5,547,054</b>	<b>5,202</b>	<b>7,142,856</b>
Advertising and promotion	-	-	-	-	-	-	13,339	-	13,339
Amortization	-	-	-	-	-	-	-	61,696	61,696
Bank and credit card charges	-	-	-	-	-	-	10,374	-	10,374
Computer	-	-	-	-	-	-	35,907	-	35,907
Conferences and training	14,475	26,185	500	-	-	10	56,665	-	97,835
Dues	-	-	-	-	-	-	25,455	-	25,455
Employee benefits	80,074	2,025	11,702	33,995	6,346	27,759	275,969	-	437,870
Individualized funding	-	-	-	-	-	-	739,145	-	739,145
Insurance	-	-	-	3,000	-	-	20,102	-	23,102
Interest on long-term debt	-	-	-	-	-	-	-	-	-
Office and miscellaneous	4,699	324	221	1,200	126	1,261	99,672	25,826	107,503
Professional fees	-	11,913	-	3,000	-	-	38,748	-	53,661
Program	4,660	-	294	18,686	-	-	37,332	-	60,972
Property taxes	-	-	-	-	-	-	16,117	-	16,117
Purchased Services	350,209	-	-	-	-	-	884,926	-	1,235,135
Rent	-	-	-	-	-	-	8,690	-	8,690
Repairs and maintenance	7,500	-	-	-	-	-	83,896	-	91,396
Salaries	442,358	30,061	59,160	169,230	52,423	134,818	1,509,735	-	2,397,785
Telephone	1,861	-	134	-	219	852	16,611	-	19,677
Third party contracts	-	-	-	-	-	-	1,428,555	-	1,428,555
Travel	15,370	3,051	1,168	-	1,098	9,133	31,187	-	61,007
Utilities	-	-	-	10,000	-	-	18,093	-	28,093
Central administration	68,740	-	6,110	-	6,110	-	(80,960)	-	-
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 989,946</b>	<b>\$ 73,559</b>	<b>\$ 79,289</b>	<b>\$ 239,111</b>	<b>\$ 66,322</b>	<b>\$ 173,833</b>	<b>\$ 5,269,558</b>	<b>\$ 87,522</b>	<b>\$ 6,979,140</b>
	<b>\$ (16,219)</b>	<b>\$ (359)</b>	<b>\$ (286)</b>	<b>\$ (14,596)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,496</b>	<b>\$ (82,320)</b>	<b>\$ 163,716</b>