Financial statements of

South Riverdale Community Health Centre

March 31, 2015

South Riverdale Community Health Centre

March 31, 2015

Table of contents

Independent Auditor's Report 1-2

Statement of financial position 3

Statement of revenue, expenses and changes in fund balances 4

Statement of cash flows 5

Notes to the financial statements 6-14

Schedule of revenue and expenses - operating fund 15

Deloitte.

Deloitte LLP
5140 Yonge Street
Suite 1700
Toronto ON M2N 6L7
Canada

Tel: 416-601-6150
Fax: 416-601-6151
www.deloitte.ca

Independent Auditor's Report

To the Members of
South Riverdale Community Health Centre

We have audited the accompanying financial statements of South Riverdale Community Health Centre (the "Centre"), which comprise the statement of financial position as at March 31, 2015, the statements of revenue, expenses and changes in fund balances, and cash flows for the year 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.

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 the Centre as at March 31, 2015 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.

Deloitte LLP

Chartered Professional Accountants, Chartered Accountants
Licensed Public Accountants
June 18, 2015

South Riverdale Community Health Centre

Statement of financial position
as at March 31, 2015

	Operating Fund	Vacation Pay Fund	Operating Reserve Fund	Capital Fund	Special Purpose Fund	2015 Total	2014 Total
	$	$	$	$	$	$	$
Assets							
Current assets							
Cash	**132,280**	**-**	**345,048**	**-**	**-**	**477,328**	945,232
Short-term investments (Note 4)	**11,734**	**-**	**-**	**-**	**78,621**	**90,355**	30,799
Accounts receivable	**401,798**	**3,447**	**-**	**102,537**	**-**	**507,782**	167,858
Prepaid expenses	**73,913**	**-**	**-**	**-**	**-**	**73,913**	86,489
	619,725	**3,447**	**345,048**	**102,537**	**78,621**	**1,149,378**	1,230,378
Long-term investments (Note 4)	**-**	**-**	**-**	**-**	**129,910**	**129,910**	185,885
Capital assets (Note 5)	**-**	**-**	**18,569**	**4,658,212**	**-**	**4,676,781**	4,609,474
	619,725	**3,447**	**363,617**	**4,760,749**	**208,531**	**5,956,069**	6,025,737
Liabilities							
Current liabilities							
Accounts payable and accrued liabilities (Note 1	**272,841**	**17,082**	**-**	**-**	**-**	**289,923**	168,004
Due to Ministry of Health and Long-Term Care (“MoHLTC”)/Local Health Integration Network (“LHIN”) (Note 6)	**-**	**-**	**-**	**-**	**-**	**-**	153,928
Inter-fund balances	**-**	**-**	**(102,537)**	**102,537**	**-**	**-**	-
Deferred revenue (Note 7)	**346,884**	**-**	**-**	**-**	**-**	**346,884**	400,107
	619,725	**17,082**	**(102,537)**	**102,537**	**-**	**636,807**	722,039
Deferred government grants (Note 8)	**-**	**-**	**-**	**3,526,373**		**3,526,373**	3,558,035
	619,725	**17,082**	**(102,537)**	**3,628,910**	**-**	**4,163,180**	4,280,074
Fund balances	**-**	**(13,635)**	**466,154**	**1,131,839**	**208,531**	**1,792,889**	1,745,663
	619,725	**3,447**	**363,617**	**4,760,749**	**208,531**	**5,956,069**	6,025,737

Approved by the Board

Director

Director

The accompanying notes to the financial statements are an integral part of this financial statement.

South Riverdale Community Health Centre

Statement of revenue, expenses and changes in fund balance
year ended March 31, 2015

	Operating Fund	Vacation Pay Fund	Operating Reserve Fund	Capital Fund	Special Purpose Fund	2015 Total	2014 Total
	$	$	$	$	$	$	$
Revenue							
Ministry of Health and Long-Term Care ("MoHLTC")/ Toronto Central Local Health Integration Network ("LHIN") (Note 9)	**8,980,068**	-	-	-	-	**8,980,068**	8,758,719
Public Health Agency of Canada (Note 10)	**95,907**	-	-	-	-	**95,907**	95,907
City of Toronto (Note 11)	**221,172**	-	-	-	-	**221,172**	154,718
The Trillium Foundation (Note 12)	**97,116**	-	-	-	-	**97,116**	60,587
Human Resources Development Canada (Note 13)	**33,881**	-	-	-	-	**33,881**	8,381
Toronto East General Hospital (Note 14)	**33,949**	-	-	-	-	**33,949**	30,949
Woodgreen Community Service (Note 15)	**156,205**	-	-	-	-	**156,205**	163,514
Toronto North Support Services(Note 16)	**85,646**	-	-	-	-	**85,646**	83,732
736 Outreach Corporation (Note 17)	**24,528**	-	-	-	-	**24,528**	16,871
Interest and rent	**31,248**	-	**1,126**	-	**6,080**	**38,454**	39,077
Other	**163,431**	-	**12,560**	-	-	**175,991**	112,327
Amortization of deferred government grants	-	-	-	**346,317**	-	**346,317**	257,387
	9,923,151	-	**13,686**	**346,317**	**6,080**	**10,289,234**	9,782,169
Expenses							
Salaries (including relief)	**6,092,205**	**966**	-	-	-	**6,093,171**	5,700,711
Employee benefits	**1,333,669**	-	-	-	-	**1,333,669**	1,211,859
Administrative and program support	**967,747**	-	**(33,489)**	-	**3,000**	**937,258**	925,176
Building operations	**394,755**	-	-	-	-	**394,755**	406,228
Minor furniture and equipment	**74,788**	-	-	-	-	**74,788**	34,051
Professional and contract services	**1,059,987**	-	-	-	-	**1,059,987**	1,189,374
Amortization of capital assets	-	-	**2,063**	**286,424**	-	**288,487**	257,387
Loss on disposal of capital assets	-	-	-	**59,893**	-	**59,893**	-
	9,923,151	**966**	**(31,426)**	**346,317**	**3,000**	**10,242,008**	9,724,786
(Deficiency) excess of revenue over expenses	-	**(966)**	**45,112**	-	**3,080**	**47,226**	57,383
Fund balances, beginning of year	-	**(12,669)**	**421,042**	**1,131,839**	**205,451**	**1,745,663**	1,688,280
Fund balances, end of year	-	**(13,635)**	**466,154**	**1,131,839**	**208,531**	**1,792,889**	1,745,663

The accompanying notes to the financial statements are an integral part of this financial statement.

South Riverdale Community Health Centre

Statement of cash flows
year ended March 31, 2015

	2015	2014
	$	$
Operating activities		
Excess of revenue over expenses	**47,226**	57,383
Items not affecting cash		
Loss on disposal of assets	**59,893**	-
Amortization of deferred government grants	**(346,317)**	(257,387)
Amortization of capital assets	**288,487**	257,387
	49,289	57,383
Changes in non-cash working capital items		
Due to MoHLTC/LHIN	**(153,928)**	(211,426)
Accounts payable and accrued liabilities	**121,919**	(38,891)
Deferred revenue	**(53,223)**	151,956
Accounts receivable	**(339,924)**	46,979
Prepaid expenses	**12,576**	(16,498)
	(363,291)	(10,497)
Investing activities		
Acquisition of capital assets	**(415,687)**	(118,811)
(Increase) decrease in short-term investments, net	**(59,556)**	3,016
Decrease (increase) in long-term investments	**55,975**	(38,915)
	(419,268)	(154,710)
Financing activity		
Additions to deferred government grants	**314,655**	199,211
(Decrease) increase in cash	**(467,904)**	34,004
Cash, beginning of year	**945,232**	911,228
Cash, end of year	**477,328**	945,232

The accompanying notes to the financial statements are an integral part of this financial statement.

1. Purpose of the organization

South Riverdale Community Health Centre (the "Centre") is a community-controlled organization that believes that health is a state of physical, mental and social well-being, and that the role of the Centre is to provide good quality primary care and to engage in those clinical, social, economic, political, cultural, and educational initiatives that promote health. The Centre is incorporated under the Ontario Corporations Act as a Not-for-profit organization and is a registered charity under the Income Tax Act.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPOs"). The Centre follows the deferral method of reporting restricted contributions.

Description of funds

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

The Capital Fund reports the assets, liabilities, revenues and expenses related to the Centre's capital assets funded by third parties, which include the Ministry of Health and Long-term Care ("MoHLTC") and the Local Health Integration Network ("LHIN").

The Vacation Pay Fund represents the balance of unpaid and advanced vacation pay as at the year end (see Note 18).

The Operating Reserve Fund was established in 2005 and accounts for the following non-MoHLTC/LHIN items: capital assets and related amortization, program overhead recoveries, staff service income, general donations, and interest income earned on unused funds. The funds may be used in accordance with the current financial policies which have been approved by the Board of Directors

Special Purpose Fund (see Note 3).

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 Operating Fund when received or 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 of the Operating Fund when earned.

Financial instruments

The Centre's financial assets are comprised of cash, short and long-term investments and accounts receivable; financial liabilities are comprised of accounts payable and accrued liabilities and due to the MoHLTC/LHIN. Other accounts noted on the Statement of financial position, such as prepaid expenses, capital assets, deferred revenue and deferred government grants are not financial instruments.

Financial assets and financial liabilities are initially recognized at fair value when the Centre becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost, except for equities quoted in active markets, which are carried at fair value. Any subsequent changes in fair value are recorded in the Statement of revenue, expenses and changes in fund balances.

The fair value of investments is determined directly from published price quotations in an active market.

2. Summary of significant accounting policies (continued)

Capital assets

Capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided on the straight-line basis over the estimated useful lives of the assets as follows:

Building	40 years
Building Improvements	10 years
Leasehold improvements, furniture, fixtures and equipment	5 years

Capital purchases costing less than $5,000 are expensed when incurred.

Deferred revenue

Funding received during the year, which will be used to fund operations in a subsequent year, is recorded on the Statement of financial position as deferred revenue.

Deferred government grants

Deferred government grants are amortized to revenue on the straight-line basis at rates corresponding to those of the related capital assets.

Use of estimates

The preparation of the Centre's financial statements in conformity with ASNPOs requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. Accounts requiring significant estimates and assumptions include accrued liabilities, deferred revenue, deferred government grants and amortization of capital assets.

3. Special Purpose Fund

The Special Purpose Fund, which is internally restricted and represents non-MoHLTC/LHIN funds, was established in 1983. Interest earned on the Special Purpose Fund is internally restricted and is recorded in this fund. The Special Purpose Fund is to be used to promote and build a healthier community and may be used for the following purposes:

- The Centre's Grants for a Healthy Community Program, up to a maximum of $3,000 per year, with a maximum of $1,000 per grant.
- Special donations, up to a maximum of $300 per year.
- Seed money for investigating or developing new projects at the Centre, either alone or in partnership.
- Bridging funds for a program within the Centre.

3. Special Purpose Fund (continued)

During the year, grants were issued as follows:

	2015	2014
	$	$
Recipient		
Ralph Thornton Centre - Rivertowne Breakfast Program	**1,000**	-
Planning South Riverdale	**1,000**	-
East York Neighbourhood Initiatives - Women's Sewing Drop In Program	**1,000**	-
ROBB (Residents of Bain, Blake, Boultbee) - November 2013 Healthy Community Event	**-**	1,000
North of Danforth ("NODA") Community Kitchen	**-**	1,000
	3,000	2,000

4. Long-term investments

	2015		2014	
	Fair value	**Cost**	Fair value	Cost
	$	**$**	$	$
Fixed income	**220,265**	**217,116**	216,684	213,328
Less: Short-term	**90,355**	**88,977**	30,799	30,000
	129,910	**128,139**	185,885	183,328

The Centre's fixed income investments are comprised of guaranteed investment certificates ("GICs") which mature between June 18, 2015 and July 29, 2019 (2014 - between June 18, 2014 and June 25, 2018). The effective rates on the GICs range from 2.05% to 3.70% (2014 - from 2.05% to 3.70%).

5. Capital assets

			2015	2014
	Cost	**Accumulated amortization**	**Net book value**	Net book value
	$	**$**	**$**	$
Land	**1,131,839**	**-**	**1,131,839**	1,131,839
Building	**4,929,502**	**2,095,044**	**2,834,458**	2,957,696
Building improvements	**703,822**	**162,271**	**541,551**	291,413
Leasehold improvements	**24,585**	**19,668**	**4,917**	9,834
Furniture, fixtures and equipment	**516,984**	**352,968**	**164,016**	218,692
	7,306,732	**2,629,951**	**4,676,781**	4,609,474

6. Due to MoHLTC/LHIN

	2015	2014
	$	$
Approved funding	**9,051,501**	8,945,610
Add:		
Interest and rent	**31,248**	31,446
Other	**59,483**	29,129
	9,142,232	9,006,185
Less:		
Operating expense	**9,070,799**	8,819,294
Amounts spent on capital assets	**46,433**	89,330
Surplus recovery during the year	**25,000**	-
Excess of revenue over expenses	**-**	97,561
Due to MoHLTC/LHIN, beginning of year	**153,928**	365,354
Less:		
Amount to be returned to the MoHLTC/LHIN - 2013/2014	**(97,561)**	(96,845)
Amount to be returned to the MoHLTC/LHIN - previous years	**(56,367)**	(212,142)
Due to MoHLTC/LHIN, end of year	**-**	153,928

The excess of revenue over expenses represents the excess of approved funding from the MoHLTC/LHIN over expenses incurred during the year.

7. Deferred revenue

	2015	2014
	$	$
GTA Community Health Centre RDSS	**76,500**	76,500
Gawker Funds	**47,841**	47,900
Trillium SHAI Program	**39,297**	24,613
Other Miscellaneous Program	**33,365**	27,165
Urban Health Miscellaneous Program	**32,949**	42,190
Community Nurse Practitioner Project	**30,033**	9,689
Growing Healthy Community	**23,674**	18,129
Riverdale Food Working Group Project	**22,927**	26,919
Surrey Place	**17,426**	17,426
East York Neighbourhood Initiative	**9,425**	5,051
Local Environment Project	**5,000**	5,000
Post Partum Disorders Program	**4,701**	4,079
Staff Fund	**3,746**	5,383
COUNTERfit Harm Reduction-Department of Public Health, City of Toronto	**-**	65,063
New Horizons for Seniors Program	**-**	25,000
	346,884	400,107

8. Deferred government grants

	Furniture and equipment	Building and improvements	Leasehold improvements	2015 Total	2014 Total
	$	$	$	$	$
Deferred government grants, beginning of year	**218,693**	**3,329,508**	**9,834**	**3,558,035**	3,616,211
Plus: amounts received to purchase furniture, fixtures and equipment	**23,854**	**276,990**	**-**	**300,844**	169,730
Plus: contributed capital assets	**13,811**	**-**	**-**	**13,811**	29,481
Less:					
Amount released for disposal of assets	**(2,391)**	**(57,502)**	**-**	**(59,893)**	-
Amortization for the year	**(89,951)**	**(191,556)**	**(4,917)**	**(286,424)**	(257,387)
Deferred government grants, end of year	**164,016**	**3,357,440**	**4,917**	**3,526,373**	3,558,035

9. Revenue - MoHLTC/LHIN

	Community Health Centre	Diabetes Program	Asthma Program	Self Management Program	HCV Program	HIV/AIDS Program	2015 Total	2014 Total
	$	$	$	$	$	$	$	$
Approved funding	**5,992,486**	**1,681,110**	**109,445**	**289,650**	**795,679**	**183,131**	**9,051,501**	8,945,610
Less:								
Amounts used to purchase capital assets	**(46,433)**	**-**	**-**	**-**	**-**	**-**	**(46,433)**	(89,330)
Amount returned during the year	**(25,000)**	**-**	**-**	**-**	**-**	**-**	**(25,000)**	-
Amounts payable to MoHLTC/LHIN	**-**	**-**	**-**	**-**	**-**	**-**	**-**	(97,561)
Revenue for operations	**5,921,053**	**1,681,110**	**109,445**	**289,650**	**795,679**	**183,131**	**8,980,068**	8,758,719

10. Revenue - Public Health Agency of Canada ("PHAC")

	HCV Community Engagement Project	2015 Total	2014 Total
	$	$	$
Approved funding	**95,907**	**95,907**	95,907

11. Revenue - City of Toronto

	COUNTERfit Harm Reduction Program	Diabetes Peer Leadership Grant	2015 Total	2014 Total
	$	$	$	$
Approved funding	**150,000**	**7,500**	**157,500**	169,857
Add: deferred revenue, beginning of year	**65,063**	**-**	**65,063**	49,924
Less: deferred revenue, end of year	**-**	**(1,391)**	**(1,391)**	(65,063)
	215,063	**6,109**	**221,172**	154,718

12. Revenue - The Trillium Foundation

	Trillium SHAI Program	2015 Total	2014 Total
	$	$	$
Approved funding	**111,800**	**111,800**	85,200
Add: deferred revenue, beginning of year	**24,613**	**24,613**	-
Less: deferred revenue, end of year	**(39,297)**	**(39,297)**	(24,613)
	97,116	**97,116**	60,587

13. Revenue - Human Resources Development Canada

	Summer Career Placement	New Horizons for Seniors	2015 Total	2014 Total
	$	$	$	$
Approved funding	**8,881**	**-**	**8,881**	33,381
Add: deferred revenue, beginning of year	**-**	**25,000**	**25,000**	-
Less: deferred revenue, end of year	**-**	**-**	**-**	(25,000)
	8,881	**25,000**	**33,881**	8,381

14. Revenue - Toronto East General Hospital

	Post Partum Disorders Program	HCV Research	2015 Total	2014 Total
	$	$	$	$
Approved funding	**30,991**	**-**	**30,991**	41,099
Add: deferred revenue, beginning of year	**4,079**	**10,108**	**14,187**	4,037
Less: deferred revenue, end of year	**(4,701)**	**(6,528)**	**(11,229)**	(14,187)
	30,369	**3,580**	**33,949**	30,949

15. Revenue - Woodgreen Community Services

	Nurse Practitioner Older Adult	Community Nurse Practitioner Project	2015 Total	2014 Total
	$	$	$	$
Approved funding	**113,046**	**63,504**	**176,550**	168,798
Add: deferred revenue, beginning of year	**-**	**9,688**	**9,688**	4,404
Less: deferred revenue, end of year	**-**	**(30,033)**	**(30,033)**	(9,688)
	113,046	**43,159**	**156,205**	163,514

16. Revenue - Toronto North Support Services

	Registered Nurse Outreach Services	2015 Total	2014 Total
	$	$	$
Approved funding	**85,646**	**85,646**	83,732

17. Revenue - 736 Outreach Corporation

	Riverdale Food Working Group	Growing Healthy Community	2015 Total	2014 Total
	$	$	$	$
Approved funding	**14,000**	**20,000**	**34,000**	34,000
Add: deferred revenue, beginning of year	**14,000**	**18,129**	**32,129**	15,000
Less: deferred revenue, end of year	**(17,927)**	**(23,674)**	**(41,601)**	(32,129)
	10,073	**14,455**	**24,528**	16,871

18. Vacation Pay Fund

The Centre records vacation pay expense on the accrual basis of accounting as recommended by the Chartered Professional of Accountants of Canada. The Centre's major funders (the MoHLTC and the LHIN) fund vacation pay when it is paid. The fund deficiency, therefore, represents the unpaid portion of the vacation pay entitlements earned by the Centre's employees up to the end of the fiscal year.

19. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities include $1,881 (2014 - $937) with respect to government remittances.

20. Pension plan

Contributions made to the Hospitals of Ontario Pension Plan during the year by the Centre amounted to $454,489 (2014 - $393,238). These amounts are included in benefit expense in the Statement of revenue, expenses and changes in fund balances. Should there be a contribution deficiency in the Plan; the Centre may be required to make additional contributions to cover these deficiencies.

21. Lease commitments

The Centre has obligations under operating leases expiring on November 30, 2016. The future minimum annual lease payments are as follows:

	$
2016	33,567
2017	14,312
2018	14,312
2019	14,312
2020	14,312
Thereafter	4,174

22. Guarantees

The Centre indemnifies all directors and volunteers for various items including, but not limited to, all costs to settle suits or actions due to services provided to the Centre, subject to certain restrictions. The Centre has purchased liability insurance to mitigate the cost of any potential future suits or actions. The amount, if any, of potential future payments cannot be reasonably estimated.

South Riverdale Community Health Centre

Schedule of revenue and expenses - operating func
year ended March 31, 2015

	Community Health Centre	Diabetes	Nurse Practitioner Older Adult Program	Physiotherapy Program	Asthma Program	HCV Program	HIV/AIDS Program	Self Management Program	Community Nurse Practitioner Project	COUNTERfit Harm Reduction Program	Growing Healthy Community	HCV Community Engagement Project	Post Partum Disorders Program	Registered Nurse Outreach Project	Riverdale Food Working Group	Summer Career Program	Trillium SHAI Program	Other Programs	2015 Total Operating Fund	2014 Total Operating Fund
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Revenue																				
MoHLTC/LHIN (Note 9)	5,921,053	1,681,110	-	-	109,445	795,679	183,131	289,650	-	-	-	-	-	-	-	-	-	-	8,980,068	8,758,719
Public Health Agency of Canada (Note 10)	-	-	-	-	-	-	-	-	-	-	-	95,907	-	-	-	-	-	-	95,907	95,907
City of Toronto (Note 11)	-	-	-	-	-	-	-	-	-	215,063	-	-	-	-	-	-	-	6,109	221,172	154,718
The Trillium Foundation (Note 12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,116	-	97,116	60,587
Human Resources Development Canada (Note 13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,881	-	25,000	33,881	8,381
Toronto East General Hospital (Note 14)	-	-	-	-	-	-	-	-	-	-	-	-	30,369	-	-	-	-	3,580	33,949	30,949
Woodgreen Community Service (Note 15)	-	-	113,046	-	-	-	-	-	43,159	-	-	-	-	-	-	-	-	-	156,205	163,514
Toronto North Support Services (Note 16)	-	-	-	-	-	-	-	-	-	-	-	-	-	85,646	-	-	-	-	85,646	83,732
736 Outreach Corporation (Note 17)	-	-	-	-	-	-	-	-	-	-	14,455	-	-	-	10,073	-	-	-	24,528	16,871
Interest and rent	30,972	-	-	-	10	219	5	42	-	-	-	-	-	-	-	-	-	-	31,248	31,446
Other	59,483	-	-	34,475	-	-	-	-	-	-	-	-	-	-	31,904	-	-	37,569	163,431	108,784
	6,011,508	1,681,110	113,046	34,475	109,455	795,898	183,136	289,692	43,159	215,063	14,455	95,907	30,369	85,646	41,977	8,881	97,116	72,258	9,923,151	9,513,608
Expenses																				
Salaries (including relief)	3,817,140	1,107,155	89,203	-	71,585	391,530	121,700	95,040	32,009	160,370	12,870	-	23,284	72,228	15,301	8,173	57,736	16,881	6,092,205	5,726,641
Employee benefits	825,365	279,788	22,301	-	16,465	88,157	24,340	23,221	11,150	20,023	1,231	-	-	11,650	1,493	708	6,605	1,172	1,333,669	1,211,859
Administrative and program support	344,430	144,694	1,542	-	15,405	163,004	29,170	139,685	-	25,137	354	10,420	7,085	1,768	23,306	-	10,892	50,855	967,747	945,455
Building operations	247,325	115,000	-	-	-	9,760	4,670	18,000	-	-	-	-	-	-	-	-	-	-	394,755	406,228
Minor furniture and equipment	18,430	-	-	34,475	-	-	-	-	-	-	-	-	-	-	-	-	21,883	-	74,788	34,051
Professional and contract services	758,818	34,473	-	-	6,000	143,447	3,256	13,746	-	9,533	-	85,487	-	-	1,877	-	-	3,350	1,059,987	1,189,374
	6,011,508	1,681,110	113,046	34,475	109,455	795,898	183,136	289,692	43,159	215,063	14,455	95,907	30,369	85,646	41,977	8,881	97,116	72,258	9,923,151	9,513,608
Excess of revenue over expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes to the financial statements are an integral part of this financial statement.