

Financial Statements of

**OTTAWA-CARLETON  
ASSOCIATION FOR PERSONS  
WITH DEVELOPMENTAL  
DISABILITIES**

And Independent Auditors' Report thereon

Year ended March 31, 2019



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## INDEPENDENT AUDITORS' REPORT

To the Members of Ottawa-Carleton Association for Persons with Developmental Disabilities

### **Opinion**

We have audited the financial statements of Ottawa-Carleton Association for Persons with Developmental Disabilities (the "Association") which comprise:

- the statement of financial position as at March 31, 2019;
- the statement of operations and changes in fund balances for the year then ended;
- the statement of cash flows for the year then ended; and
- notes and schedules to the financial statements

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Association as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 opinion.



### ***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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

### ***Auditors' 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 auditors' 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 the 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 than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 Association'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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Association 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.
- 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.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Canada

June 19, 2019

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Statement of Financial Position

March 31, 2019, with comparative information for 2018

	2019	2018
	(Schedule 1)	
<b>Assets</b>		
Current assets:		
Cash	\$ 710,361	\$ 1,771,930
Accounts receivable	572,808	555,560
Grants receivable (note 9)	1,273,855	1,210,825
Other receivable (note 8 (b))	569,744	520,621
Prepaid expenses	144,043	115,434
	3,270,811	4,174,370
Investments (note 2)	818,964	661,507
Tangible capital and intangible assets (note 3)	8,255,027	8,798,165
	\$ 12,344,802	\$ 13,634,042

## Liabilities and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 3,513,389	\$ 4,391,943
Deferred revenue	9,025	18,034
Current portion of long-term debt (note 5)	549,646	579,671
	4,072,060	4,989,648
Deferred contributions relating to tangible capital and intangible assets	2,891,173	3,207,775
Long-term debt (note 5)	1,300,328	1,491,064
Fund balances (note 6):		
Restricted (note 7)	1,473,940	1,320,633
Unrestricted	2,607,301	2,624,922
	4,081,241	3,945,555
Commitments and contingencies (note 8)		
	\$ 12,344,802	\$ 13,634,042

See accompanying notes to financial statements.

On behalf of the Board:

 Director

 Director

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

## Statement of Operations and Changes in Fund Balances

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
	(Schedule 2)	
<b>Revenue:</b>		
Government of Ontario grants (note 9)	\$ 27,685,310	\$ 28,159,823
Fees	2,554,328	2,488,186
Sales	1,011,162	953,141
Fundraising and donations	330,090	262,518
Amortization of deferred contributions related to tangible capital and intangible assets	316,602	349,171
Investment	29,603	16,416
	31,927,095	32,229,255
<b>Expenses:</b>		
Salaries (note 10)	19,802,884	20,418,799
Benefits	4,631,228	4,459,821
Occupancy costs	2,649,105	2,836,957
Purchased services and other	1,566,392	1,681,119
Food and supplies	1,042,608	1,037,199
Amortization of tangible capital and intangible assets	543,138	543,180
Client wages and benefits	462,814	297,487
Vehicle costs	367,536	344,795
Staff training	277,507	309,538
Staff travel	197,212	221,488
Client personal needs	124,009	143,914
Interest	77,217	78,891
Fundraising	49,759	54,796
	31,791,409	32,427,984
Excess (deficiency) of revenue over expenses	135,686	(198,729)
Fund balances, beginning of year	3,945,555	4,144,284
Fund balances, end of year	\$ 4,081,241	\$ 3,945,555

See accompanying notes to financial statements.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

## Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ 135,686	\$ (198,729)
Items not involving cash:		
Amortization of tangible capital and intangible assets	543,138	543,180
Amortization of deferred contributions related to tangible capital and intangible assets	(316,602)	(349,171)
Change in non-cash operating working capital:		
Increase in accounts receivable	(17,248)	(142,053)
Increase in grants receivable	(63,030)	(816,999)
Increase in other receivable	(49,123)	(36,321)
Decrease (increase) in prepaid expenses	(28,609)	26,482
Increase (decrease) in accounts payable and accrued liabilities	(878,554)	2,357,278
Decrease in deferred revenue	(9,009)	(8,238)
	(683,351)	1,375,429
Financing activities:		
Principal repayments on long-term debt	(220,761)	(213,022)
Increase in long-term debt	-	208,252
Increase in deferred contributions relating to tangible capital and intangible assets	-	11,946
	(220,761)	7,176
Investing activities:		
Acquisition of tangible capital and intangible assets	-	(290,770)
Increase in marketable securities	(157,457)	(9,678)
	(157,457)	(300,448)
Increase (decrease) in cash	(1,061,569)	1,082,157
Cash, beginning of year	1,771,930	689,773
Cash, end of year	\$ 710,361	\$ 1,771,930

See accompanying notes to financial statements.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements

Year ended March 31, 2019

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Ottawa-Carleton Association for Persons with Developmental Disabilities (the "Association") was incorporated without share capital in the province of Ontario on March 18, 1960. Its principal activity is to operate programs to support individuals with a developmental disability in the Ottawa and Cornwall area.

The Association is a registered charitable organization under paragraph 149(1)(f) of the Income Tax Act (Canada) and while registered is not subject to income taxes and may issue tax deductible receipts to donors.

## 1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook - Accounting and include the following significant accounting policies:

### (a) Revenue recognition:

The Association uses the deferral method of accounting for contributions for not-for-profit organizations and uses fund accounting.

The accounts of the Association comprise three funds: Operating, Property and Memorial.

The Operating fund includes all revenue and expenses related to the ongoing activities of the Association with the exception of those expenses related to land and buildings.

The Property fund reflects the cost of land and buildings owned by the Association and any related debt.

The Memorial fund is an accumulation of bequests made to the Association and interest earned. These funds are restricted by the Board and are not designated for any specific programs. However, the Board may approve expenses from the fund and the Executive Director may approve expenses from interest revenue of the fund.

Government of Ontario grants, sales, fees, other grants and investment revenue are recorded on the accrual basis. Fundraising and donations revenue is recorded when received. The unused portion of Ministry of Community and Social Services (MCSS) grants received for uncompleted multi-year programs is recorded as deferred revenue. Capital grants and contributions for tangible capital and intangible assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related tangible capital and intangible assets.



# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

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## 1. Significant accounting policies (continued):

### (b) 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 Association has elected to carry all 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 straight-line rate method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year. Where an indicator of impairment is present, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial impairment charge.

### (c) Tangible capital and intangible assets:

The Association capitalizes tangible capital and intangible assets purchased with a cost of \$25,000 or more.

Tangible capital and intangible assets are recorded at cost. Contributed tangible capital and intangible assets are recorded at fair value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a tangible capital and intangible asset no longer contributes to the Association's ability to provide services, its carrying amount is written down to its residual value.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 1. Significant accounting policies (continued):

### (c) Tangible capital and intangible assets (continued):

Tangible capital and intangible assets are amortized on a straight-line basis using the following annual rates.

Asset	Rate
Tangible capital assets:	
Buildings	2.5% to 8.3%
Computer hardware	33.3%
Solar panels	5%
Vehicles	33.3%
Intangible assets:	
Computer software	33.3%

Tangible capital and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to estimated undiscounted cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset.

### (d) Expenses:

In the statement of operations, the Association presents its expenses by object, except for fundraising, purchased services, and occupancy costs which are presented by function.

Expenses are recognized in the year incurred and are recorded in the applicable function to which they are directly related. The Association does not allocate expenses between functions after initial recognition.

### (e) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates. These estimates are reviewed annually and, as adjustments become necessary, they are recognized in the financial statements in the period they become known.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 2. Investments:

	2019	2018
Guaranteed investment certificates	\$ 702,128	\$ 648,923
Cash and cash equivalents	107,139	3,575
Canadian equity	9,697	9,009
	<b>\$ 818,964</b>	<b>\$ 661,507</b>

## 3. Tangible capital and intangible assets:

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Tangible capital assets:				
Land	\$ 1,881,991	\$ —	\$ 1,881,991	\$ 1,881,991
Buildings	13,595,063	7,421,085	6,173,978	6,664,808
Solar Panels	530,233	337,788	192,445	238,141
Vehicles	105,036	98,423	6,613	13,225
	<b>\$ 16,112,323</b>	<b>\$ 7,857,296</b>	<b>\$ 8,255,027</b>	<b>\$ 8,798,165</b>

At March 31, 2018, cost and accumulated amortization of tangible capital amounted to \$16,117,049 and \$7,318,884. During the year, the Association disposed of computer equipment with a cost of \$4,726.

## 4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances of \$450,912 (2018 - \$444,555) for payroll-related taxes.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 5. Long-term debt:

	2019	2018
2.225%, due August 1, 2019 with monthly blended principal and interest payments of \$1,020, secured by property at 855 Maryland Ave., Ottawa	\$ 51,521	\$ 62,489
2.180%, due September 1, 2019 with monthly blended principal and interest payments of \$797, secured by property at 937 Fairlawn Avenue, Ottawa	49,632	58,026
1.735%, due March 1, 2021 with monthly blended principal and interest payments of \$960, secured by property at 152 Byron Ave., Ottawa	55,181	65,651
2.040%, due May 1, 2022 with monthly blended principal and interest payments of \$803, secured by property at 1141 Sydney St., Cornwall	77,367	84,663
1.865%, due June 1, 2022 with monthly blended principal and interest payments of \$1,009, secured by property at 748-750 Lynn St., Cornwall	89,782	99,862
2.400%, due October 1, 2020 with monthly blended principal and interest payments of \$850, secured by property at 1401 Second Ave., Cornwall	60,166	69,696
Prime rate plus 1.00%, due September 15, 2029 with variable monthly principal payments plus applicable interest charges, secured by property at 229 Colonnade Rd., Ottawa	1,055,119	1,169,180
Prime rate plus 1.00%, with variable monthly blended principal and interest payments, secured by property at 1025 Grenon, Apt. 120	190,030	200,443
4.11%, due November 17, 2022 with monthly blended principal and interest variable payments, secured by property at 229 Colonnade Rd., Ottawa	91,515	116,467
2.04%, due April 1, 2022 with monthly blended principal and interest payments of \$1,485, secured by property at 2825 St Stephens, Ottawa.	129,661	144,258
	1,849,974	2,070,735
Current portion of long-term debt	549,646	579,671
	\$ 1,300,328	\$ 1,491,064

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 5. Long-term debt (continued):

Principal due within each of the next five years on mortgages payable and bank loan is as follows:

2019	\$	549,646
2020		208,765
2021		265,862
2022		180,585
2023		645,116
	\$	1,849,974

## 6. Capital management:

The Association considers its capital to consist of its fund balances.

The Association's overall objective in managing its capital is to safeguard its ability to continue as a going concern, provide services and benefits to its stakeholders and fund ongoing operations. The Association manages its capital by establishing restricted funds. Management continually monitors the impact of changes in economic conditions on its funding commitments.

The Association is subject to externally imposed capital requirements in the Property fund. Certain properties included in land and buildings, have been funded in full or part by MCSS. The disposition of these properties and the subsequent disposition of the proceeds require the approval of MCSS.

The Association's overall strategy with respect to capital remains unchanged from the year ended March 31, 2018.

## 7. Restricted funds:

Restricted funds are designated for specific purposes:

(i) Operating fund - restricted cash:

OCAPDD	2019	2018
Individual and day program	\$ 48,789	\$ 47,635
Group homes	62,679	44,858
Other	246,324	245,186
	\$ 357,792	\$ 337,679

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 7. Restricted funds (continued):

### (ii) Property fund:

	2019	2018
MCSS Programs	\$ 337,520	\$ 361,496
Property maintenance	40,582	40,582
	<b>\$ 378,102</b>	<b>\$ 402,078</b>

### (iii) Memorial fund:

	2019	2018
Bequests	\$ 738,046	\$ 580,876
	<b>\$ 1,473,940</b>	<b>\$ 1,320,633</b>

During the year, the Association transferred \$Nil (2018 - \$Nil) from the Memorial fund to the Property fund for future repairs to various properties.

## 8. Commitments and contingencies:

### (a) Operating leases:

The minimum lease payments under operating leases for premises and equipment for the next five years are as follows:

2019	\$ 355,495
2020	227,177
2021	168,930
2022	50,140
2023	19,471
	<b>\$ 821,213</b>

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 8. Commitments and contingencies (continued):

### (b) Self-insurance:

The Association assumes the cost of extended health and drug coverage up to \$20,000 per individual per year for non-union employees. Costs in excess of \$20,000 or the employees claims made in the previous year, whichever is greater, are insured.

For union employees, the Association assumes the cost of extended health care benefits and the cost of drug coverage up to \$40,000 per individual per year.

The Association has an amount receivable from its insurer of \$569,744 (2018 - \$520,621) related to this plan, in other receivables.

## 9. Government of Ontario grants:

The Association receives grants for certain programs from MCSS.

The final amount of grant revenue recorded in the Operating fund of the Association for the current year will not be approved until MCSS has reviewed the Association's financial and statistical returns for the year. The management of the Association considers the amount recorded as revenue from MCSS to be accurate. Any adjustments arising from MCSS' review would be recorded in the period in which the adjustment is made.

	2019	2018
Government of Ontario grants - Operating	\$ 27,638,510	\$ 28,113,023
Government of Ontario grants - Property	46,800	46,800
	<b>\$ 27,685,310</b>	<b>\$ 28,159,823</b>

## 10. Pension plan:

The Association sponsors a defined contribution pension plan which covers all management employees. The Association makes contributions to this plan on behalf of the non-unionized members.

Unionized members in Ottawa are members of the Multi Sector Pension Plan (MSPP). The Association makes contributions to the MSPP on behalf of its CUPE members as per the collective agreement.

The Association made employer contributions to both plans totaling \$541,032 (2018 - \$544,489), which are included in the reported expenses of the respective programs.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2019

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## 11. Financial risk management:

### (a) Market, interest rate, foreign currency and other price risks:

The Association believes it is not exposed to significant market, interest rate, foreign currency or other price risks. The Association's risk with respect to its investments is disclosed in note 2.

### (b) Liquidity risk:

Liquidity risk is the risk that the Association will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Association manages its liquidity risk by monitoring its operating requirements. The Association prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.



# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

## Schedule 1 - Statement of Financial Position

March 31, 2019

	Operating Fund		Property Fund		Memorial Fund	Total
	Unrestricted	Restricted	Unrestricted	Restricted		
<b>Assets</b>						
<b>Current assets:</b>						
Cash	\$ 30,402	\$ 336,945	\$ 24,983	\$ 318,031	\$ -	\$ 710,361
Accounts receivable	572,808	-	-	-	-	572,808
Grants receivable	1,263,070	-	10,785	-	-	1,273,855
Other receivable	569,744	-	-	-	-	569,744
Prepaid expenses	144,043	-	-	-	-	144,043
	2,580,067	336,945	35,768	318,031	-	3,270,811
Investments	-	20,847	-	60,071	738,046	818,964
Tangible capital and intangible assets	39,478	-	8,215,549	-	-	8,255,027
	\$ 2,619,545	\$ 357,792	\$ 8,251,317	\$ 378,102	\$ 738,046	\$ 12,344,802
<b>Liabilities and Fund Balance</b>						
<b>Current liabilities</b>						
Accounts payable and accrued liabilities	\$ 2,903,361	-	\$ 610,028	\$ -	\$ -	\$ 3,513,389
Deferred revenue	9,025	-	-	-	-	9,025
Current portion of long-term debt	-	-	549,646	-	-	549,646
	2,912,386	-	1,159,674	-	-	4,072,060
Deferred contributions relating to tangible capital assets	-	-	2,891,173	-	-	2,891,173
Long-term debt	-	-	1,300,328	-	-	1,300,328
<b>Fund balances:</b>						
Restricted	-	357,792	-	378,102	738,046	1,473,940
Unrestricted	(292,841)	-	2,900,142	-	-	2,607,301
	(292,841)	357,792	2,900,142	378,102	738,046	4,081,241
	\$ 2,619,545	\$ 357,792	\$ 8,251,317	\$ 378,102	\$ 738,046	\$ 12,344,802

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

## Schedule 2 - Statement of Operations and Changes in Fund Balances

Year ended March 31, 2019

	Operating Fund		Property Fund		Memorial Fund	Total
	Unrestricted	Restricted	Unrestricted	Restricted		
<b>Revenue:</b>						
Government of Ontario grants	\$ 27,414,932	\$ -	\$ 260,957	\$ 9,421	\$ -	\$ 27,685,310
Fees	2,554,328	-	-	-	-	2,554,328
Sales	986,422	-	24,740	-	-	1,011,162
Fundraising and donations	95,584	83,921	-	-	150,585	330,090
Amortization of deferred contributions related to tangible capital and intangible assets	-	-	316,602	-	-	316,602
Investment	22,011	-	1,007	-	6,585	29,603
	31,073,277	83,921	603,306	9,421	157,170	31,927,095
<b>Expenses:</b>						
Salaries	19,802,884	-	-	-	-	19,802,884
Benefits	4,631,228	-	-	-	-	4,631,228
Occupancy costs	2,615,708	-	-	33,397	-	2,649,105
Purchased services and other	1,512,390	54,002	-	-	-	1,566,392
Food and supplies	1,042,608	-	-	-	-	1,042,608
Amortization of tangible capital and intangible assets	39,516	-	503,622	-	-	543,138
Client wages and benefits	462,814	-	-	-	-	462,814
Vehicle costs	367,536	-	-	-	-	367,536
Staff training	277,507	-	-	-	-	277,507
Staff travel	197,212	-	-	-	-	197,212
Client personal needs	124,009	-	-	-	-	124,009
Interest	(17)	-	77,234	-	-	77,217
Fundraising	39,953	9,806	-	-	-	49,759
	31,113,348	63,808	580,856	33,397	-	31,791,409
Excess of revenue over expenses (expenses over revenue)	(40,071)	20,113	22,450	(23,976)	157,170	135,686
Fund balance, beginning of year	(252,770)	337,679	2,877,692	402,078	580,876	3,945,555
Fund balance, end of year	\$ (292,841)	\$ 357,792	\$ 2,900,142	\$ 378,102	\$ 738,046	\$ 4,081,241