

**ELVES SPECIAL NEEDS SOCIETY**  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023  
AND  
INDEPENDENT AUDITOR'S REPORT

## INDEPENDENT AUDITOR'S REPORT

To the Members of **Elves Special Needs Society**:

### *Opinion*

We have audited the financial statements of **Elves Special Needs Society** (the Entity), which consist of the statement of financial position at August 31, 2023 and statements of changes in net assets, operations and of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at August 31, 2023, 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 Opinion*

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 opinion.

### *Other Matters*

Our audit was conducted for the purposes of forming an opinion on the basic financial statements of the projects taken as a whole. The current year's supplementary information included in the schedule of revenue and schedule of expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all materials respects in relation to the basic financial statements taken as whole.

### *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 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 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 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Edmonton, Alberta  
November 14, 2023


 LLP  
Chartered Professional Accountants

**ELVES SPECIAL NEEDS SOCIETY**  
STATEMENT OF FINANCIAL POSITION  
AS AT AUGUST 31, 2023

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash .....	\$ 1,793,173	\$ 2,460,387
Guaranteed investment certificates and accrued interest..	422,481	-
Accounts receivable .....	920,231	665,274
Prepaid expenses .....	<u>222,766</u>	<u>130,616</u>
Total current assets .....	3,358,651	3,256,277
INTERNALLY RESTRICTED FUNDS (Note 7) .....	2,190,000	2,040,000
PROPERTY AND EQUIPMENT (Note 3) .....	<u>7,683,054</u>	<u>7,937,985</u>
TOTAL .....	<u>\$13,231,705</u>	<u>\$13,234,262</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities .....	\$ 95,676	\$ 104,424
Employee compensation obligations .....	1,129,724	1,173,926
Deferred revenue (Note 4) .....	<u>728,813</u>	<u>603,658</u>
Total current liabilities .....	<u>1,954,213</u>	<u>1,882,008</u>
ACCRUED SICK PAY ENTITLEMENTS .....	<u>613,000</u>	<u>651,958</u>
DEFERRED CAPITAL ALLOCATIONS (Note 5) .....	<u>759,535</u>	<u>699,040</u>
UNAMORTIZED CAPITAL ALLOCATIONS (Note 6) .....	<u>4,030,650</u>	<u>4,171,032</u>
NET ASSETS:		
Invested in property and equipment .....	3,652,404	3,766,953
Internally restricted for facility maintenance and capital expenditures (Note 7) .....	1,650,000	1,650,000
Internally restricted for future operations (Note 8) .....	540,000	390,000
Unrestricted .....	<u>31,903</u>	<u>23,271</u>
Total net assets .....	<u>5,874,307</u>	<u>5,830,224</u>
TOTAL .....	<u>\$13,231,705</u>	<u>\$13,234,262</u>

Approved by the Board:

 Director

 Director

**ELVES SPECIAL NEEDS SOCIETY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

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	Invested in property and equipment	Internally restricted for facility maintenance and capital expenditures	Internally restricted for future operations	Unrestricted	<b>2023</b>	<b>2022</b>
Balance at beginning of the year.....	\$3,766,953	\$1,650,000	\$390,000	\$ 23,271	<b>\$5,830,224</b>	\$5,823,416
Excess of revenue (expenses) for the year .....	(146,529)	-	-	190,612	<b>44,083</b>	6,808
Purchase of property and equipment.....	81,453	-	-	(81,453)	-	-
Proceeds on disposal of property and equipment .....	(11,537)	-	-	11,537	-	-
Contribution to reserve .....	-	-	150,000	(150,000)	-	-
Additions to unamortized capital allocations .....	<u>(37,936)</u>	<u>-</u>	<u>-</u>	<u>37,936</u>	<u>-</u>	<u>-</u>
Balance at end of the year .....	<u><b>\$3,652,404</b></u>	<u><b>\$1,650,000</b></u>	<u><b>\$540,000</b></u>	<u><b>\$ 31,903</b></u>	<u><b>\$5,874,307</b></u>	<u><b>\$5,830,224</b></u>

**ELVES SPECIAL NEEDS SOCIETY**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	<b>2023</b>					
	<u>School Program</u>	<u>Adult Program</u>	<u>Summer Program</u>	<u>Respite Program</u>	<u>Total</u>	<u>2022</u>
<b>REVENUE (Schedule 1):</b>						
Government of Alberta and related agencies .....	\$6,853,232	\$3,792,068	\$86,750	\$133,217	<b>\$10,865,267</b>	\$10,334,646
School districts .....	588,758	-	-	-	<b>588,758</b>	525,286
Amortization of capital allocations .....	124,822	53,496	-	-	<b>178,318</b>	173,948
Interest .....	95,335	-	-	-	<b>95,335</b>	-
Other .....	<u>6,814</u>	<u>17,833</u>	<u>-</u>	<u>-</u>	<b><u>24,647</u></b>	<u>27,347</u>
Total revenue .....	<u>7,668,961</u>	<u>3,863,397</u>	<u>86,750</u>	<u>133,217</u>	<b><u>11,752,325</u></b>	<u>11,061,227</u>
<b>EXPENSES (Schedule 2):</b>						
Instruction .....	4,452,734	3,081,730	54,836	101,160	<b>7,690,460</b>	7,643,875
Operations and maintenance .....	305,194	215,448	700	3,874	<b>525,216</b>	442,337
Administration .....	528,824	423,798	6,460	15,636	<b>974,718</b>	964,505
Transportation .....	2,117,072	44,967	18,415	12,547	<b>2,193,001</b>	1,677,965
Amortization .....	227,393	97,454	-	-	<b>324,847</b>	320,617
Loss on disposal of property and equipment .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,120</u>
Total expenses .....	<u>7,631,217</u>	<u>3,863,397</u>	<u>80,411</u>	<u>133,217</u>	<b><u>11,708,242</u></b>	<u>11,054,419</u>
<b>EXCESS OF REVENUE FOR THE YEAR .....</b>	<b><u>\$ 37,744</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,339</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 44,083</u></b>	<b><u>\$ 6,808</u></b>



**ELVES SPECIAL NEEDS SOCIETY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>OPERATING ACTIVITIES:</b>		
Cash from operations:		
Excess of revenue for the year .....	\$ 44,083	\$ 6,808
Items not involving cash from operations:		
Amortization of capital allocations .....	(178,318)	(173,948)
Amortization.....	324,847	320,617
Loss on disposal of property and equipment .....	<u>-</u>	<u>5,120</u>
	190,612	158,597
Increase (decrease) in non-cash working capital balances related to operations:		
Accounts receivable .....	(254,957)	(310,751)
Prepaid expenses.....	(92,150)	(2,735)
Accounts payable and accrued liabilities .....	(8,748)	32,667
Employee compensation obligations .....	(44,202)	14,978
Deferred revenue.....	125,155	(56,074)
Accrued sick pay entitlements .....	<u>(38,958)</u>	<u>(71,042)</u>
Net cash used in operating activities .....	<u>(123,248)</u>	<u>(234,360)</u>
<b>INVESTING ACTIVITIES:</b>		
Proceeds on disposal of property and equipment.....	11,537	500
Purchase of property and equipment.....	(81,453)	(200,751)
Deferred capital allocations received.....	<u>98,431</u>	<u>112,179</u>
Net cash from (used in) investing activities.....	<u>28,515</u>	<u>(88,072)</u>
DECREASE IN CASH FOR THE YEAR.....	(94,733)	(322,432)
CASH AT BEGINNING OF THE YEAR.....	<u>4,500,387</u>	<u>4,822,819</u>
CASH AT END OF THE YEAR.....	<u>\$4,405,654</u>	<u>\$4,500,387</u>
<b>CASH CONSISTS OF:</b>		
Cash.....	\$1,793,173	\$2,460,387
Guaranteed investment certificates and accrued interest....	422,481	-
Internally restricted funds .....	<u>2,190,000</u>	<u>2,040,000</u>
	<u>\$4,405,654</u>	<u>\$4,500,387</u>

**ELVES SPECIAL NEEDS SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

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**1. PURPOSE OF THE SOCIETY:**

The Society provides educational, rehabilitation and recreational services and facilities to children and adults with developmental disabilities as well as support to their families.

The Society delivers education programs under the authority of the *Education Act*, *Private Schools Regulation*, *Home Education Regulation*, *Ministerial Grants Regulation* and *Funding Manual for School Authorities*.

The Society is incorporated under the Societies Act of the Province of Alberta and is exempt from income taxes.

**2. ACCOUNTING POLICIES:**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant policies are as follows:

*Revenue recognition:*

The Society 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.

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

Instruction and support allocations from the Government of Alberta are recognized as revenue in the year to which they relate. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

*Donations of services:*

The work of the Society is dependent on the voluntary service of many individuals. Since these services are not normally purchased by the Society and because of the uncertainty in determining their fair value, donated services are not recognized in these financial statements.



**ELVES SPECIAL NEEDS SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

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**2. ACCOUNTING POLICIES (continued):**

*Donations of materials:*

The Society receives donations of goods, such as supplies, from individuals and organizations. Since these items are not normally purchased by the Society and because of the uncertainty in determining their fair value, donated goods are not recognized in these financial statements.

*Guaranteed investment certificates:*

Guaranteed investment certificates are stated at the purchase amount plus accrued interest.

*Property and equipment:*

Property and equipment are stated at cost. Amortization is provided using the straight-line method at the following annual rates:

Building.....	2.5%
Computer equipment.....	33 1/3%
Furniture and equipment .....	20%
Leasehold improvements .....	10%
Playground equipment.....	5%
Vehicles.....	10%

*Financial instruments:*

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

The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

The Society's financial instruments measured at amortized cost consist of cash, guaranteed investment certificates, accounts receivable, accounts payable and accrued liabilities, employee compensation obligations and accrued sick pay entitlements.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount recognized in net income.

*Cash and cash equivalents:*

Cash and cash equivalents consist of balances with banks and short-term investments that can be converted readily to cash.

**ELVES SPECIAL NEEDS SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

**2. ACCOUNTING POLICIES (continued):**

*Use of estimates:*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. These estimates are reviewed annually and adjustments are made to income as appropriate in the year they become known.

**3. PROPERTY AND EQUIPMENT:**

The major categories of property and equipment and related accumulated amortization are as follows:

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2023</u>	<u>2022</u>
Land .....	\$ 295,000	\$ -	\$ 295,000	\$ 295,000
Building .....	9,541,469	2,614,031	6,927,438	7,163,284
Computer equipment.....	501,278	440,868	60,410	3,894
Furniture and equipment .....	1,205,233	1,121,032	84,201	122,288
Leasehold improvements .....	165,161	141,007	24,154	29,112
Playground equipment .....	250,450	103,669	146,781	159,067
Vehicles.....	428,596	283,526	145,070	165,340
	<u>\$12,387,187</u>	<u>\$4,704,133</u>	<u>\$7,683,054</u>	<u>\$7,937,985</u>

**4. DEFERRED REVENUE:**

Deferred revenue represents casino proceeds or other amounts received for which the specific expenditures have not been incurred. The amounts will be recognized as revenue when the specific expenditures are incurred.

Details of deferred revenue are as follows:

	<u>2023</u>	<u>2022</u>
Adult program.....	\$141,004	\$135,159
Respite program.....	122,652	104,373
School program.....	184,909	179,347
Summer program .....	174,245	145,494
Casino .....	93,408	25,626
Other .....	<u>12,595</u>	<u>13,659</u>
	<u>\$728,813</u>	<u>\$603,658</u>

**ELVES SPECIAL NEEDS SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

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**5. DEFERRED CAPITAL ALLOCATIONS:**

Deferred capital allocations represent externally restricted capital contributions provided for specific capital purpose that have been received or are receivable by the school authority, but the related expenditure has not yet been made at year end. These unspent deferred capital allocations are not amortized until the expenditure has been made and it is at the time that the balance is transferred to the unamortized capital allocations account.

**6. UNAMORTIZED CAPITAL ALLOCATIONS:**

Unamortized capital allocations represent externally restricted supported capital funds that have been spent, but have yet to be amortized over the useful life of the applicable capital asset to which the restricted capital allocations apply. The unamortized capital allocations account balance is increased by transfers of deferred capital allocations now spent, and decreased as it is brought into revenue (amortization of capital allocations).

**7. INTERNALLY RESTRICTED FUNDS:**

The Board of Directors has internally restricted \$1,650,000 of unrestricted net assets for future facility maintenance and capital expenditures, major maintenance and upgrading of existing facilities and \$540,000 for future operations. These internally restricted funds are not available for unrestricted purposes without the approval of the Board of Directors. The funds are held in cash or investments that can be readily converted into cash. In the current year the funds are held in guaranteed investment certificates. In the prior year the funds were held as cash.

**8. LEASE COMMITMENT:**

The Society is committed to the rental of business premises under a lease agreement which expires March 2028. The annual rent payable under the agreement is \$132,376.

**9. ECONOMIC DEPENDENCE:**

The Society's primary source of revenue is from the Government of Alberta. The Society's ability to continue viable operations is dependent on continuing to receive this funding.

**10. CHARITABLE FUNDRAISING INITIATIVE:**

During the year, the Society raised total contributions of \$72,997 (2022 - \$52,087) from fundraising events. These funds, net of direct expenses of \$35,084 (2022 - \$34,379) have been added to the building campaign deferred capital allocations that will be used to fund the construction or acquisition of a new building.

**ELVES SPECIAL NEEDS SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2023**

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**11. FINANCIAL INSTRUMENTS:**

The Society is exposed to risk on certain financial instruments as follows:

*Interest rate 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. The Society is exposed to interest rate risk on guaranteed investment certificates. The fixed-rate instruments subject the Society to a fair value risk.

*Liquidity risk:*

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, employee compensation obligations and accrued sick pay entitlements.

**ELVES SPECIAL NEEDS SOCIETY**  
**SCHEDULE OF REVENUE**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	School Program		Adult Program		Summer Program		Respite Program		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>GOVERNMENT OF ALBERTA:</b>										
Alberta Education:										
Program support and services	\$ 4,233,990	\$ 4,663,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,233,990	\$ 4,663,618
Basic instruction	1,139,217	949,694	-	-	-	-	-	-	1,139,217	949,694
Transportation	571,993	475,531	-	-	-	-	-	-	571,993	475,531
Bridge funding	316,540	107,970	-	-	-	-	-	-	316,540	107,970
Critical worker benefit	-	-	-	61,920	-	-	-	-	-	61,920
Other	533,578	481,474	-	-	-	-	-	-	533,578	481,474
Lease recovery	57,914	-	-	-	-	-	-	-	57,914	-
Persons with Developmental Disabilities:										
Main contract	-	-	3,792,068	3,391,338	-	-	-	-	3,792,068	3,391,338
Other grants	-	-	-	-	86,750	77,101	133,217	126,000	219,967	203,101
	<u>6,853,232</u>	<u>6,678,287</u>	<u>3,792,068</u>	<u>3,453,258</u>	<u>86,750</u>	<u>77,101</u>	<u>133,217</u>	<u>126,000</u>	<u>10,865,267</u>	<u>10,334,646</u>
<b>SCHOOL DISTRICTS:</b>										
Service agreements	<u>588,758</u>	<u>525,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>588,758</u>	<u>525,286</u>
<b>OTHER:</b>										
Amortization of capital allocations	124,822	121,764	53,496	52,184	-	-	-	-	178,318	173,948
Interest	95,335	-	-	-	-	-	-	-	95,335	-
Fees and other	<u>6,814</u>	<u>6,400</u>	<u>17,833</u>	<u>20,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,647</u>	<u>27,347</u>
	<u>226,971</u>	<u>128,164</u>	<u>71,329</u>	<u>73,131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>298,300</u>	<u>201,295</u>
<b>TOTAL REVENUE</b>	<u>\$ 7,668,961</u>	<u>\$ 7,331,737</u>	<u>\$ 3,863,397</u>	<u>\$ 3,526,389</u>	<u>\$ 86,750</u>	<u>\$ 77,101</u>	<u>\$ 133,217</u>	<u>\$ 126,000</u>	<u>\$ 11,752,325</u>	<u>\$ 11,061,227</u>

**ELVES SPECIAL NEEDS SOCIETY**  
**SCHEDULE OF EXPENSES**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

	School Program		Adult Program		Summer Program		Respite Program		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>INSTRUCTION:</b>										
Salaries	\$ 3,794,275	\$ 4,013,260	\$ 2,702,271	\$ 2,451,983	\$ 46,943	\$ 50,192	\$ 89,757	\$ 81,857	\$ 6,633,246	\$ 6,597,292
Employee benefits	435,048	443,085	313,593	291,916	4,313	4,291	8,240	7,740	761,194	747,032
Services purchased:										
Contract fees	84,451	116,235	-	-	-	-	-	-	84,451	116,235
Professional liability insurance	13,261	10,907	5,683	4,300	-	-	-	-	18,944	15,207
Travel	98	398	-	-	-	-	-	-	98	398
Employee training	29,192	8,351	-	-	-	-	-	-	29,192	8,351
Supplies and materials:										
Classroom supplies	47,123	48,547	-	71	415	1,285	2,907	3,016	50,445	52,919
Kitchen and laundry	3,861	4,464	-	-	-	-	-	-	3,861	4,464
Physio supplies	16,949	16,860	6,166	10,242	-	-	-	47	23,115	27,149
Medical supplies	22,788	17,888	38,285	27,439	3,165	603	256	-	64,494	45,930
Therapy assessment	4,960	7,318	-	-	-	-	-	-	4,960	7,318
Other supplies	728	-	15,732	21,580	-	-	-	-	16,460	21,580
	<u>4,452,734</u>	<u>4,687,313</u>	<u>3,081,730</u>	<u>2,807,531</u>	<u>54,836</u>	<u>56,371</u>	<u>101,160</u>	<u>92,660</u>	<u>7,690,460</u>	<u>7,643,875</u>
<b>OPERATIONS AND MAINTENANCE:</b>										
Services purchased:										
Rent	57,914	-	-	-	-	-	-	-	57,914	-
Janitorial contract fees	59,775	49,680	49,262	40,283	700	846	1,374	2,814	111,111	93,623
Utilities	44,830	46,520	47,635	42,508	-	-	-	-	92,465	89,028
Maintenance, building and grounds	84,626	82,683	81,124	70,413	-	-	-	-	165,750	153,096
Insurance	55,177	62,948	34,156	33,119	-	-	2,500	3,088	91,833	99,155
Van expense	2,872	5,371	3,271	1,158	-	-	-	906	6,143	7,435
	<u>305,194</u>	<u>247,202</u>	<u>215,448</u>	<u>187,481</u>	<u>700</u>	<u>846</u>	<u>3,874</u>	<u>6,808</u>	<u>525,216</u>	<u>442,337</u>
<b>ADMINISTRATION:</b>										
Salaries	302,767	363,143	228,211	249,764	4,018	-	9,726	11,973	544,722	624,880
Employee benefits	29,305	34,002	22,743	25,534	442	-	1,350	1,153	53,840	60,689
WCB	65,073	48,964	55,200	25,127	500	600	818	936	121,591	75,627
Services purchased:										
Audit fees	18,000	18,000	10,000	10,000	800	800	1,000	1,000	29,800	29,800
Board and annual meeting	1,156	560	-	830	-	-	-	-	1,156	1,390
Consulting and legal fees	50,608	41,455	59,571	37,199	-	-	-	-	110,179	78,654
Advertising and promotion	8,418	4,402	2,783	3,465	-	-	652	-	11,853	7,867
Employee training and memberships	17,438	5,076	12,387	13,626	-	-	1,145	798	30,970	19,500
Travel	823	698	1,046	983	-	-	-	38	1,869	1,719
Supplies and materials:										
Office supplies and equipment	18,305	15,056	22,966	21,592	-	594	864	1,621	42,135	38,863
Photocopying	1,600	1,961	2,528	3,399	-	-	-	-	4,128	5,360
Bank and payroll charges	10,500	9,073	4,293	3,952	-	-	81	217	14,874	13,242
Insurance	4,831	4,210	2,070	1,804	700	900	-	-	7,601	6,914
	<u>528,824</u>	<u>546,600</u>	<u>423,798</u>	<u>397,275</u>	<u>6,460</u>	<u>2,894</u>	<u>15,636</u>	<u>17,736</u>	<u>974,718</u>	<u>964,505</u>
<b>TRANSPORTATION</b>	2,117,072	1,615,798	44,967	36,381	18,415	16,990	12,547	8,796	2,193,001	1,677,965
<b>AMORTIZATION OF PROPERTY AND EQUIPMENT</b>	227,393	224,432	97,454	96,185	-	-	-	-	324,847	320,617
<b>LOSS ON DISPOSAL OF PROPERTY AND EQUIPMENT</b>	-	3,584	-	1,536	-	-	-	-	-	5,120
<b>TOTAL EXPENSES</b>	<u>\$ 7,631,217</u>	<u>\$ 7,324,929</u>	<u>\$ 3,863,397</u>	<u>\$ 3,526,389</u>	<u>\$ 80,411</u>	<u>\$ 77,101</u>	<u>\$ 133,217</u>	<u>\$ 126,000</u>	<u>\$ 11,708,242</u>	<u>\$ 11,054,419</u>