



Financial Statements of

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

Year ended March 31, 2017



KPMG LLP  
150 Elgin Street, Suite 1800  
Ottawa ON K2P 2P8  
Canada  
Telephone 613-212-5764  
Fax 613-212-2896

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the Ottawa-Carleton Association For Persons With Developmental Disabilities, which comprise the statement of financial position as at March 31, 2017, the statements of operations and changes in fund balances and cash flows for the year then ended, and notes, comprising 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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 Ottawa-Carleton Association for Persons with Developmental Disabilities as at March 31, 2017, and its results of operations, changes in fund balances and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*KPMG LLP*

---

Chartered Professional Accountants, Licensed Public Accountants

June 20, 2017

Ottawa, Canada

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

## Statement of Financial Position

March 31, 2017, with comparative information for 2016

	2017 (Schedule 1)	2016 (as restated, note 2)
<b>Assets</b>		
Current assets:		
Cash (note 9)	\$ 689,773	\$ 1,626,287
Marketable securities	651,829	639,491
Accounts receivable	413,507	513,360
Grants receivable	393,826	8,700
Other receivable (note 10(b))	484,300	393,270
Prepaid expenses	141,916	343,223
	<u>2,775,151</u>	<u>3,524,331</u>
Tangible capital (note 3)	9,050,575	9,568,958
	<u>\$ 11,825,726</u>	<u>\$ 13,093,289</u>
<b>Liabilities and Fund Balances</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 2,034,665	\$ 2,908,042
Deferred revenue	26,272	26,342
Current portion of long-term debt (note 6)	421,541	214,435
	<u>2,482,478</u>	<u>3,148,819</u>
Deferred contributions relating to tangible capital and intangible assets	3,545,000	3,918,103
Long-term debt (note 6)	1,653,964	2,330,248
Fund balances:		
Restricted (note 4)	1,450,003	1,351,132
Unrestricted	2,694,281	2,344,987
	<u>4,144,284</u>	<u>3,696,119</u>
Commitments and contingencies (note 10)		
	<u>\$ 11,825,726</u>	<u>\$ 13,093,289</u>

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, 2017, with comparative information for 2016

	2017 (Schedule 2)	2016 (as restated, note 2)
<b>Revenue:</b>		
Government of Ontario grants (note 7)	\$ 26,377,105	\$ 26,102,060
Sales	990,167	965,511
Fees	2,388,830	2,398,383
Fundraising and donations	284,728	170,803
Investment	13,558	29,838
Amortization of deferred contributions related to tangible capital	337,307	367,369
Rent	16,000	24,000
	<u>30,407,695</u>	<u>30,057,964</u>
<b>Expenses:</b>		
Salaries	19,124,344	19,224,991
Benefits	4,098,754	4,056,309
Staff travel	184,495	275,071
Staff training	282,697	305,153
Amortization of tangible capital	518,360	527,593
Interest	75,830	88,407
Fundraising	94,890	33,366
Client wages and benefits	334,884	298,950
Purchased services and other	1,833,695	1,582,505
Food and supplies	980,181	979,589
Occupancy costs	1,996,487	2,162,539
Vehicle costs	348,207	345,785
Client personal needs	86,706	118,280
	<u>29,959,530</u>	<u>29,998,538</u>
Excess of revenue over expenses	448,165	59,426
Fund balances, beginning of year	3,696,119	3,636,693
Fund balances, end of year	<u>\$ 4,144,284</u>	<u>\$ 3,696,119</u>

See accompanying notes to financial statements.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

## Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016 (as restated, note 2)
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 448,165	\$ 59,426
Items not involving cash:		
Amortization of tangible capital	518,360	527,593
Amortization of deferred contributions related to tangible capital	(337,307)	(367,369)
Change in non-cash operating working capital:		
Decrease (increase) in accounts receivable	99,853	(53,881)
Increase in grants receivable	(385,126)	(8,700)
Increase in other receivable	(91,030)	(22,453)
Decrease (increase) in prepaid expenses	201,307	(174,219)
Increase (decrease) in accounts payable and accrued liabilities	(873,377)	466,194
Decrease in deferred revenue	(70)	(31,525)
	(419,225)	395,066
Financing activities:		
Principal repayments on long-term debt	(469,178)	(236,975)
Increase (decrease) in deferred contributions relating to tangible capital	(35,750)	188,475
	(504,928)	(48,500)
Investing activities:		
Acquisition of tangible capital	(23)	(188,475)
Decrease in marketable securities	(12,338)	(8,999)
	(12,361)	(197,474)
Increase (decrease) in cash	(936,514)	149,092
Cash, beginning of year	1,626,287	1,477,195
Cash, end of year	\$ 689,773	\$ 1,626,287

See accompanying notes to financial statements.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements

Year ended March 31, 2017

---

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 support programs for the intellectually disabled 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) Basis of presentation:

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

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.

### (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.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 1. Significant accounting policies (continued):

### (b) Financial instruments (continued):

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:

Tangible capital assets are recorded at cost. Contributed tangible capital 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 asset no longer contributes to the Association's ability to provide services, its carrying amount is written down to its residual value. Tangible capital assets are amortized on a straight-line basis using the following annual rates.

Asset	Rate
Buildings	2.5% - 8.3%
Solar panels and equipment	5%
Vehicles	33.3%

Tangible capital 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.



# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 1. Significant accounting policies (continued):

### (d) Revenue recognition:

Government of Ontario grants, sales, fees, other grants and investment revenue are recorded on the accrual basis. Fundraising and donations revenue is recorded when they are 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 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 assets.

### (e) 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.

### (f) 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.

## 2. Reorganization:

On August 4, 2016, Ottawa-Carleton Association for Persons with Developmental Disabilities entered into an amalgamation agreement with St. Stephen's Residences of Ottawa, Inc. effective April 1, 2016.

The comparative statement of financial position as at March 31, 2016, statements of operations and changes in fund balances and cash flows for the year ended March 31, 2016 have been restated to include the financial position and results of operations of the amalgamated entities.

The carrying amount as at April 1, 2016 of the assets, liabilities and net assets received from the amalgamation of St. Stephen's Residences of Ottawa, Inc. were \$1,863,909, \$1,560,673 and \$303,236, respectively.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

### 3. Tangible capital:

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value  (as restated, note 2)
Land	\$ 1,871,390	\$ —	\$ 1,871,390	\$ 1,871,390
Buildings	13,393,639	6,439,425	6,954,214	7,440,008
Solar panels and equipment	456,214	251,080	205,134	227,819
Vehicles	105,036	85,199	19,837	29,741
	<u>\$ 15,826,279</u>	<u>\$ 6,775,704</u>	<u>\$ 9,050,575</u>	<u>\$ 9,568,958</u>

At March 31, 2016, cost and accumulated amortization of tangible capital amounted to \$15,833,817 and \$6,264,859, respectively. During the year, the Association disposed of intangible assets with cost and accumulated amortization of \$7,515.

### 4. Restricted funds:

Restricted funds are designated for specific purposes:

(i) Operating fund - restricted cash:

	2017	2016  (as restated, note 2)
Individual and day program	\$ 47,269	\$ 48,916
Group homes	33,906	33,644
Other	270,080	232,801
	<u>\$ 351,255</u>	<u>\$ 315,361</u>

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

## 4. Restricted funds (continued):

(ii) Property fund:

	2017	2016
		(as restated, note 2)
MCSS programs	\$ 357,960	\$ 323,053
Property maintenance	178,065	150,267
	<b>\$ 536,025</b>	<b>\$ 473,320</b>

(iii) Memorial fund:

	2017	2016
Bequests	\$ 562,723	\$ 562,451

<b>Total restricted funds</b>	<b>\$ 1,450,003</b>	<b>\$ 1,351,132</b>
-------------------------------	---------------------	---------------------

During the year, the Association transferred \$11,596 (2016 - \$8,256) from the Memorial fund to the Property fund for future repairs to various properties.

## 5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$417,302 (2016 - \$432,238), which includes amounts payable for sales and payroll-related taxes.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

## 6. Long-term debt:

	2017	2016 (as restated, note 2)
2.225%, due August 1, 2019 with monthly blended principal and interest payments of \$1,020, secured by property at 855 Maryland Avenue, Ottawa	\$ 72,331	\$ 82,842
2.180%, due September 1, 2019 with monthly blended principal and interest payments of \$797, secured by property at 937 Fairlawn Avenue, Ottawa	66,239	74,276
1.735%, due March 1, 2021 with monthly blended principal and interest payments of \$960, secured by property at 152 Byron Avenue, Ottawa	75,939	86,052
1.836%, due May 1, 2018 with monthly blended principal and interest payments of \$893, secured by property at 1141 Sydney St., Cornwall	92,162	99,525
2.320%, due June 1, 2017 with monthly blended principal and interest payments of \$1,009, secured by property at 748-750 Lynn St., Cornwall	109,773	119,224
1.040%, due October 1, 2020 with monthly blended principal and interest payments of \$850, secured by property at 1401 Second Ave, Cornwall	79,127	88,461
Prime rate plus 1.00%, due September 15, 2029 with monthly principal payments of \$9,505 plus applicable interest charges, secured by property at 229 Colonnade Rd., Ottawa	1,283,242	1,530,303
Prime rate plus 1.00%, due August 13, 2030 with monthly blended principal and interest payments of \$725, secured by property at 229 Colonnade Rd., Ottawa	—	125,487
3.98%, due November 1 2017 with monthly blended principal and interest payments of \$2,083, secured by property at 229 Colonnade Rd., Ottawa	139,311	166,342
2.540%, due April 1, 2017 with monthly blended principle and interest payments of \$725, secured by property at 2825 St Stephen's, Ottawa	157,381	172,171
	<u>2,075,505</u>	<u>2,544,683</u>
Current portion of long-term debt	421,541	214,435
	<u>\$ 1,653,964</u>	<u>\$ 2,330,248</u>

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

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

Principal due within each of the next five years and thereafter is as follows:

2018	\$	421,541
2019		353,834
2020		149,239
2021		224,644
2022 and thereafter		926,247
	\$	<u>2,075,505</u>

## 7. 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.

	2017	2016 (as restated, note 2)
Government of Ontario grants - Operating	\$ 25,827,606	\$ 25,764,726
Government of Ontario grants - Property	549,499	337,334
	<u>\$ 26,377,105</u>	<u>\$ 26,102,060</u>

## 8. 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.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 8. Capital management (continued):

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, 2016.

## 9. Cash in trust:

The Association has cash held in trust totaling \$260,653 (2016 - \$250,221) on behalf of its clients.

## 10. Commitments and contingencies:

### (a) Operating leases:

The minimum lease payments due under operating leases for premises and equipment within each of the next five years and thereafter are as follows:

---

2018	\$	305,118
2019		215,816
2020		163,526
2021		112,877
2022 and thereafter		66,607
	\$	863,944

---

### (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 \$484,400 (2016 - \$393,270) related to this plan, in other receivables.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 11. 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 who hold full-time or part-time positions in the Organization.

The Association made employer contributions to both plans totaling \$524,797 (2016 - \$484,621), which are included in the reported expenses of the respective programs.

## 12. Financial risk management:

### (a) Market, interest rate and foreign currency risk:

The Association believes it is not exposed to significant market, interest rate or foreign currency risk.

### (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.

### (c) Credit risk:

Credit risk refers to the risk that a counterpart may default on its contractual obligations resulting in a financial loss. The Association is exposed to credit risk with respect to the accounts receivable. The Association assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. At year-end, there were no amounts allowed for in accounts receivable.

There has been no change to the risk exposures from 2016.

## 13. Comparative information:

Certain 2016 comparative information has been reclassified to conform to the financial statement presentation adopted for the current year.

# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

## Schedule 1 - Statement of Financial Position

March 31, 2017

	Operating Fund		Property Fund		Memorial Fund	Total
	Unrestricted	Restricted	Unrestricted	Restricted		
<b>Assets</b>						
<b>Current assets:</b>						
Cash	\$ 409,388	\$ 351,255	\$ (624,317)	\$ 536,025	\$ 17,422	\$ 689,773
Marketable securities	–	–	58,192	–	593,637	651,829
Accounts receivable	413,507	–	–	–	–	413,507
Grants receivable	383,000	–	10,826	–	–	393,826
Other receivable	484,300	–	–	–	–	484,300
Prepaid expenses	141,916	–	–	–	–	141,916
	1,832,111	351,255	(555,299)	536,025	611,059	2,775,151
Tangible capital	39,763	–	9,010,812	–	–	9,050,575
	\$ 1,871,874	\$ 351,255	\$ 8,455,513	\$ 536,025	\$ 611,059	\$ 11,825,726
<b>Liabilities and Fund Balances</b>						
<b>Current liabilities</b>						
Accounts payable and accrued liabilities	\$ 2,034,665	\$ –	\$ –	\$ –	\$ –	\$ 2,034,665
Deferred revenue	26,272	–	–	–	–	26,272
Current portion of long-term debt	–	–	421,541	–	–	421,541
	2,060,937	–	421,541	–	–	2,482,478
Interfund payables (receivables)	(48,336)	–	–	–	48,336	–
Deferred contributions relating to tangible capital assets	–	–	3,545,000	–	–	3,545,000
Long-term debt	–	–	1,653,964	–	–	1,653,964
<b>Fund balances:</b>						
Restricted	–	351,255	–	536,025	562,723	1,450,003
Unrestricted	(140,727)	–	2,835,008	–	–	2,694,281
	(140,727)	351,255	2,835,008	536,025	562,723	4,144,284
	\$ 1,871,874	\$ 351,255	\$ 8,455,513	\$ 536,025	\$ 611,059	\$ 11,825,726



# OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES

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

Year ended March 31, 2017

	Operating Fund		Property Fund		Memorial Fund	Total
	Unrestricted	Restricted	Unrestricted	Restricted		
<b>Revenue:</b>						
Government of Ontario grants	\$ 25,827,606	\$ -	\$ 514,592	\$ 34,907	\$ -	\$ 26,377,105
Sales	962,017	-	28,150	-	-	990,167
Fees	2,388,830	-	-	-	-	2,388,830
Fundraising and donations	135,721	148,287	-	-	720	284,728
Investment	1,019	-	741	202	11,596	13,558
Amortization of deferred contributions related to tangible capital assets	-	-	337,307	-	-	337,307
Rent	-	-	-	16,000	-	16,000
	29,315,193	148,287	880,790	51,109	12,316	30,407,695
<b>Expenses:</b>						
Salaries	19,124,344	-	-	-	-	19,124,344
Benefits	4,098,754	-	-	-	-	4,098,754
Staff travel	184,495	-	-	-	-	184,495
Staff training	282,697	-	-	-	-	282,697
Amortization of tangible capital	19,868	-	498,492	-	-	518,360
Interest	-	-	75,830	-	-	75,830
Fundraising	83,057	11,833	-	-	-	94,890
Client wages and benefits	334,884	-	-	-	-	334,884
Purchased services and other	1,733,135	100,560	-	-	-	1,833,695
Food and supplies	980,181	-	-	-	-	980,181
Occupancy costs	1,995,367	-	672	-	448	1,996,487
Vehicle costs	348,207	-	-	-	-	348,207
Client personal needs	86,706	-	-	-	-	86,706
	29,271,695	112,393	574,994	-	448	29,959,530
Excess of revenue over expenses	43,498	35,894	305,796	51,109	11,868	448,165
Fund balance, beginning of year (as restated, note 2)	(184,225)	315,361	2,529,212	473,320	562,451	3,696,119
Interfund transfers	-	-	-	11,596	(11,596)	-
<b>Fund balance, end of year</b>	<b>\$ (140,727)</b>	<b>\$ 351,255</b>	<b>\$ 2,835,008</b>	<b>\$ 536,025</b>	<b>\$ 562,723</b>	<b>\$ 4,144,284</b>