

WISH Drop-In Centre Society
Financial Statements
For the year ended March 31, 2018

WISH Drop-In Centre Society
Financial Statements
For the year ended March 31, 2018

	Contents
Independent Auditor's Report	2 - 3
Financial Statements	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 17
Schedule 1 - Schedule of Restricted Programs	19



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Independent Auditor's Report

To the Members of WISH Drop-In Centre Society

We have audited the accompanying financial statements of WISH Drop-In Centre Society, which comprise the Statement of Financial Position as at March 31, 2018 and the Statements of Operations, Changes in Net Assets 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 qualified audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to fundraising and donations revenue, excess of revenue over expenses and cash flows from operations for the years ended March 31, 2018 and 2017, current assets and net assets as at March 31, 2018 and 2017, and net assets as at April 1, 2017 and 2016. Our audit opinion on the financial statements for the year ended March 31, 2017 was modified accordingly because of the effects of this limitation in scope.

Qualified Opinion

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of WISH Drop-In Centre Society as at March 31, 2018, 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.

Other Matter

Without modifying our opinion, we note that the Society retroactively adopted a change in accounting policy to recognize revenue based on the deferral method as described in Note 1 (b). The March 31, 2017 financial statements have been restated accordingly.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied, on a basis consistent with that of the preceding year.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
November 5, 2018

WISH Drop-In Centre Society
Statement of Financial Position

March 31

2018

2017

(Note 12)

ASSETS

Current

Cash	\$ 577,180	\$ 208,424
Restricted cash (Note 1(j))	20,152	40,741
Temporary investments (Note 3)	252,188	251,197
Accounts receivable	21,485	1,164
GST recoverable	5,675	7,497
Prepaid expenses	6,492	7,147

	883,172	516,170
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Property, plant and equipment (Note 4)

	297,000	354,365
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	\$ 1,180,172	\$ 870,535
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LIABILITIES AND NET ASSETS

Liabilities

Current

Accounts payable and accrued liabilities (Note 5)	\$ 144,102	\$ 145,030
Deferred revenue (Note 6)	383,698	196,674

	527,800	341,704
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Deferred capital contributions (Note 7)

	253,665	300,606
--	---------	---------

	781,465	642,310
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Net Assets

Unrestricted	153,712	(27,195)
Investment in property, plant, and equipment	43,335	53,760
Internally restricted (Note 8)	201,660	201,660

	398,707	228,225
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	\$ 1,180,172	\$ 870,535
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Commitments (Note 9)

Approved on behalf of the Board:

 Director

 Director

WISH Drop-In Centre Society

Statement of Operations

For the year ended March 31	2018	2017
		(Note 12)
Government Grant Revenue		
Federal	\$ 3,550	\$ 3,802
Provincial	1,684,815	1,194,503
Municipal	160,500	144,950
Less: Amounts Deferred to Future Periods	(212,668)	(23,849)
Total Grants - Government	<u>1,636,197</u>	<u>1,319,406</u>
Non-Government Grant Revenue	<u>213,995</u>	<u>88,886</u>
	1,850,192	1,408,292
Other Revenue		
Donations	232,560	216,018
Fundraising	20,497	18,972
Interest and Other	4,445	5,255
Stewardship Programs	(9,569)	-
Amortization of deferred capital contributions (Note 7)	50,734	300,603
Total Revenue	<u>2,148,859</u>	<u>1,949,140</u>
Expenses (Schedule 1)		
Drop-In Centre	1,132,188	1,386,501
Learning Centre	13,035	8,943
Music Therapy	13,540	-
Mobile Access Project	215,016	335,303
Aboriginal Health and Safety Program	78,239	86,736
Supportive Employment Program	86,594	118,355
Transitions Programs	399,267	121,887
Organizational Support	233,950	219,523
Less: Administration Recovery	(193,452)	(121,006)
Total Expenses	<u>1,978,377</u>	<u>2,156,242</u>
Excess (Deficiency) of Revenue over Expenses	<u>\$ 170,482</u>	<u>\$ (207,102)</u>

WISH Drop-In Centre Society Statement of Changes in Net Assets

For the year ended March 31

	Unrestricted Net Assets	Invested in Property, Plant and Equipment	Internally Restricted Net Assets	2018	2017
					(Note 12)
Balance, beginning of the year	\$ (27,195)	\$ 53,760	\$ 201,660	\$ 228,225	\$ 435,327
Excess (Deficiency) of revenue over expenses	188,004	(17,522)	-	170,482	(207,102)
Acquisition of capital assets	(10,891)	10,891	-	-	-
Receipt of capital contributions	3,794	(3,794)	-	-	-
Balance, end of the year	\$ 153,712	\$ 43,335	\$ 201,660	\$ 398,707	\$ 228,225

WISH Drop-In Centre Society
Statement of Cash Flows

For the year ended March 31

2018

2017

(Note 12)

Cash provided by (used in)

Operating activities

Excess (Deficiency) of revenue over expenses	\$ 170,482	\$ (207,102)
Adjustments for non-cash items		
Amortization of property, plant and equipment	68,256	323,869
Amortization of deferred capital contributions	(50,734)	(300,603)
	<u>188,004</u>	<u>(183,836)</u>

Changes in non-cash working capital items

Accounts receivable	(20,321)	6,526
GST recoverable	1,822	15,187
Accrued interest receivable	(992)	(114)
Prepaid expenses	655	9,479
Accounts payable and accrued liabilities	(928)	28,650
Deferred revenue	187,024	2,102
	<u>355,264</u>	<u>(122,006)</u>

Investing activities

Transfer to restricted cash	20,589	(40,741)
Redemption of restricted and temporary investments	-	200,000
Acquisition of property, plant and equipment	(10,891)	-
Deferred capital contributions received	3,793	-
	<u>13,491</u>	<u>159,259</u>

Increase in cash during the year

368,755 37,253

Cash, beginning of year

208,424 171,171

Cash, end of year

\$ 577,180 \$ 208,424

WISH Drop-In Centre Society

Notes to Financial Statements

March 31, 2018

1. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations ("ASNPO") and reflect the following significant accounting policies:

(a) Nature of Organization

WISH Drop-In Centre Society (the "Society") is a not-for-profit organization operated by women for the exclusive use of female survival sex workers. Its purpose is to promote the well-being and safety of women involved in the sex-trade; to assess, support, and undertake if necessary programs and activities designed to improve the health, education, living conditions and life skills of women in the sex-trade; and to educate and advocate regarding the needs of women in the sex-trade.

The Society was incorporated under the Society Act of the Province of British Columbia on August 13, 1991 and is in the process of transitioning to the New Societies Act (British Columbia).

As a registered charity, the Society is not subject to income taxes under section 149 (1)(f) of the Canadian Income Tax Act. The Society remains in good standing with the Canada Revenue Agency.

(b) Change in Accounting Policies

Effective April 1, 2017, the Society adopted Section 4410.57-78 and changed the method in accounting for revenue and contributions from restricted method to deferral method. The change in accounting policy was applied retroactively. These financial statements have been modified to comply the presentation and disclosure requirements under the deferral method. The impact of this change on the financial statements is summarized in Note 12.

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2018

1. Significant Accounting Policies (Continued)

(c) Revenue Recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions restricted for capital purposes and contributions of capital assets are recorded as deferred contributions. Amortization is recorded to income on the same basis as the related depreciable capital assets are amortized. If the asset acquired has unlimited life, the contribution is credited directly to investment in property and equipment.

Revenue from donations and fundraising is recognized when received, with no accrual being made for amounts pledged but not yet received.

Investment income is recognized as revenue when earned.

(d) Cash

Cash is comprised of petty cash and unrestricted cash held in bank accounts.

(e) Restricted Cash and Temporary Investments

Restricted cash and investments represent funds restricted to fulfil the internally and externally restricted activities of the Society.

(f) Allocation of Expenses

General support expenses include items such as the administrator's salaries and benefits, professional services, office expenses, bank and payroll charges, and insurance. The costs are allocated to the various programs based on the estimated time spent on the programs or the percentage of costs permitted to be allocated by funders under the funding agreements.

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2018

1. Significant Accounting Policies (Continued)

(g) Contributed Materials and Services

Contributed materials and services may be recognized as revenue when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased. None have been recognized in the financial statements in the current year.

Volunteers contribute time to assist the Society in carrying out its mandate. Due to the difficulty in determining their fair value, these contributed services are not recognized in the financial statements.

(h) Financial Instruments

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Society has not elected to record any investments at fair value.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Society 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 exchange 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 the financial asset or the amount the Society 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 carrying value.

The Society places its investments in interest-bearing accounts or in highly liquid investments that are readily convertible into known amounts of cash.

The Society does not enter into any derivative financial instrument arrangements for hedging or speculative purposes.

The fair values of cash, investments, accounts receivable and accounts payable approximate their carrying values due to their short-term maturity.

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2018

1. Significant Accounting Policies (Continued)

(i) Property, Plant and Equipment

The property, plant and equipment assets are recorded at cost. Depreciation is provided over their estimated useful lives. The amortization methods and periods applicable to the various classes of property and equipment are as follows:

	Method	Rate
Computer equipment	- Declining balance	30%
Furniture and equipment	- Declining balance	20%
Leasehold improvements	- Straight-line	Term of lease
Vehicles	- Declining balance	30%

Property and equipment are tested for recoverability whenever events or changes in circumstances indicate that the asset no longer has any long-term service potential to the Society or no longer contributes to the Society's ability to provide services. The amount of impairment loss recognized is the amount by which the carrying value of the asset exceeds its estimated residual value.

(j) Stewardship Programs

The Society manages the operations of certain stewardship programs which are included as separate programs in the financial statements. Any unspent funds are considered restricted and deferred until spent on the program.

(k) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. These estimates are reviewed periodically and as adjustments become necessary, they are reported in operations in the period in which they become known. Actual results could differ from these estimates.

WISH Drop-In Centre Society

Notes to Financial Statements

March 31, 2018

2. Economic Dependence

The Society's major sources of revenue are derived from various government Ministries and Agencies and entities; therefore, its ability to continue viable operations is dependent upon maintaining its government funding.

BC Housing represents 36% (2017 - 37%) of the total revenue. The Ministry of Justice represents 24% (2017 - 18%) of the total revenue. The City of Vancouver represents 6% (2017 - 7%) of the total revenue. Together, these entities represent 66% (2017 - 62%) of total revenues.

3. Temporary Investments

	2018	2017
Non redeemable term deposit (025), 1.100% interest rate per annum, term July 6, 2017 to January 6, 2019	\$ 100,000	\$ 100,000
Escalator term deposit (033), with interest rate at 1.100% year 1; 1.500% year 2; 2.200% year 3, term October 26, 2015 to October 26, 2018	100,000	100,000
Escalator term deposit (034), with interest rate at 1.100% year 1; 1.500% year 2; 2.200% year 3, term November 5, 2015 to November 5, 2018	50,000	50,000
Accrued interest	2,188	1,197
	<u>\$ 252,188</u>	<u>\$ 251,197</u>

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2018

4. Property, Plant and Equipment

	<u>2018</u>		<u>2017</u>	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 2,064	\$ 2,064	\$ -	\$ -
Furniture and equipment	19,989	15,750	4,239	3,668
Leasehold improvements	1,827,048	1,572,102	254,946	302,142
Vehicle	104,559	66,744	37,815	48,555
	<u>\$ 1,953,660</u>	<u>\$ 1,656,660</u>	<u>\$ 297,000</u>	<u>\$ 354,365</u>

5. Accounts Payable and Accrued Liabilities

	<u>2018</u>	<u>2017</u>
Trade payables	\$ 63,716	\$ 75,418
Accrued wages	53,452	44,934
Accrued vacation liability	26,934	24,678
	<u>\$ 144,102</u>	<u>\$ 145,030</u>

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2018

6. Deferred Revenue

Deferred revenue represent unspent resources externally restricted for specific programs that will be spent in subsequent periods.

	BC Housing	BC Gaming Policy and Enforcement Branch	Restricted Programs	Stewardship Programs (Note 10)	Total
Balance, March 31, 2017	\$ 62,500	\$ 53,100	\$ 40,333	\$ 40,741	\$ 196,674
Contributions received	-	63,000	2,080,070	110,086	2,293,897
Recognized as revenue	-	(53,100)	(1,882,357)	(130,675)	(2,066,132)
Balance, March 31, 2018	\$ 62,500	\$ 63,000	\$ 238,046	\$ 20,152	\$ 383,698

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2018

7. Deferred Capital Contributions

Deferred capital contributions represent the unamortized amounts of monies received for the purchase of leasehold improvements for the Drop-In Centre and vehicles for the mobile access project.

	2018	2017
Balance, beginning of the year	\$ 300,606	\$ 601,209
Capital contributions received	3,793	-
Amount amortized to revenue	(50,734)	(300,603)
Balance, end of the year	<u>\$ 253,665</u>	<u>\$ 300,606</u>

8. Internally Restricted Net Assets

	2018	2017
Contingency reserve for utilities (Organizational Support)	\$ 16,500	\$ 16,500
Reserve for future improvements to Drop-In Centre	155,000	155,000
Learning Centre Program	1,700	1,700
Aboriginal Health and Safety Program	18,000	18,000
Supportive Employment Program	10,460	10,460
	<u>\$ 201,660</u>	<u>\$ 201,660</u>

9. Commitments

The Society rents its premises under a long-term lease with the City of Vancouver. The lease term was from April 1, 2008 to March 31, 2018. During the year, the lease term was extended to March 31, 2023. The total rent payable was \$10, payable in advance.

WISH Drop-In Centre Society

Notes to Financial Statements

March 31, 2018

10. Stewardship Programs

Stewardship Programs refer to programs where the Society provides financial management and administration for project funding applied for on behalf of other women-serving organizations and/or women's groups that do not otherwise have the organizational capacity to administer on their own. Any unspent funds are held for future programming or to return to the relevant organization. At March 31, 2018, there is \$20,152 unspent related to the Literacy Round Table program.

During the period the following expenditures were incurred:

	2018	2017
Sex Workers United Against Violence (SWUAV)	\$ 113,566	\$ 38,829
Literacy Round Table (LRT)	17,109	20,910
Total	<u>\$ 130,675</u>	<u>\$ 59,739</u>

11. Financial Risk Factors

The significant financial risks to which the Society is exposed are summarized below:

(a) Credit Risk

Credit risk is the risk of a financial loss to the Society if a counter-party to a financial instrument fails to meet a contractual obligation.

The Society's accounts receivable are made up of donation deposits in transit, grants receivable from reputable funders and GST recoverable amounts. Management does not believe it is subject to any significant concentration of credit risk from either party. The Society's cash and restricted cash equivalents are held at major financial institutions.

(b) 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's exposure to interest risk is outlined in Note 3 where the interest rates and terms to maturity of the investments are listed. The risk is mitigated by the relative short terms to maturity and fixed rates of interest.

(c) Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its obligations as they fall due. The Society maintains adequate levels of working capital and internally restricted funds to ensure all its obligations can be met. The Society performs forecasts and budgets to monitor the ability to make future payments and the adequacy of net assets reserves.

WISH Drop-In Centre Society

Notes to Financial Statements

March 31, 2018

12. Change in Accounting Policies

Effective April 1, 2017, the Society changed the method in accounting for revenue and contributions from the restricted method to the deferral method. These financial statements have applied the change retroactively. The impact of this change was as followed:

	2017 Previously Reported	2017 Restated	Increase (Decrease)
Statement of Financial Position:			
Liabilities			
Deferred revenue	\$ 156,341	\$ 196,674	\$ 40,333
Net Assets			
Externally restricted net assets	40,333	-	(40,333)
Liabilities and Net Assets	\$ 196,674	\$ 196,674	\$ -
Statement of Changes in Net Assets:			
Balance, beginning of year	\$ 451,811	\$ 435,327	\$ (16,484)
Deficiency of revenue over expenses	(183,253)	(207,102)	(23,849)
Balance, end of year	\$ 268,558	\$ 228,225	\$ (40,333)
Statement of Operations:			
Total Revenue	\$ 2,032,728	\$ 1,949,140	\$ (83,588)
Total Expenses	(2,215,981)	(2,156,242)	59,739
Excess of revenue over expenses	\$ (183,253)	\$ (207,102)	\$ (23,849)

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2018

13. Remuneration of Directors, Employees and Contractors

On November 28, 2016 the Society Act (BC) was repealed and replaced with the Societies Act (BC) ("New Act"). The New Act requires that the Society disclose the total remuneration paid to the Directors, for either being a director or for acting in another capacity, as well as the total number of employees or contractors with annual remuneration equal to or greater than \$75,000 and the aggregate remuneration of those employees/contractors.

There is no employee or contractor with remuneration over \$75,000 and no remuneration was paid to members of the Board of Directors for the year ended March 31, 2018.

14. Comparative Figures

Comparative figures for 2017 have been reclassified where applicable to conform to the current year's presentation and have been included for reference purposes.

WISH Drop-In Centre Society

Schedule 1- Schedule of Restricted Programs

March 31, 2018

Revenues	Drop-In	Communications & Learning	Music Therapy	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions WISH	Transition Consortium	2018
Grants - Government									
BC Housing	\$ 933,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 933,010
Ministry of Justice	-	-	-	261,704	-	-	-	-	261,704
City of Vancouver	87,500	-	-	73,000	-	-	-	-	160,500
Gaming Commission	-	8,000	-	-	30,000	25,000	-	-	63,000
Human Resources & Dev. Skills Canada	3,550	-	-	-	-	-	-	-	3,550
Civilian Forfeiture	-	-	-	-	20,000	-	-	-	20,000
Public Safety Canada	-	-	-	-	-	-	147,200	256,900	404,100
Subtotal Grants - Government	1,024,060	8,000	-	334,704	50,000	25,000	147,200	256,900	1,845,864
Grant - Non-Government									
AMAC Aids Foundation	-	-	-	-	-	25,000	-	-	25,000
Sprott Foundation	-	-	-	-	-	30,000	-	-	30,000
Face the World Foundation	-	-	-	-	-	-	-	-	-
Vancity	-	-	-	-	-	9,500	-	-	9,500
Anglican Church Healing	-	-	-	-	-	-	-	-	-
RBC Foundation	-	-	-	-	-	-	-	-	-
United Church of Canada	-	1,000	-	-	-	-	-	-	1,000
1988 Foundation	-	-	-	-	-	-	-	-	-
Central City Foundation	13,023	-	-	-	-	-	-	-	13,023
Vancouver Foundation	-	-	-	-	-	10,000	-	-	10,000
Other Foundation	50,000	8,995	15,000	-	-	2,518	-	-	76,513
Subtotal Grants - Non-Government	63,023	9,995	15,000	-	-	77,018	-	-	165,036
Other Revenue	2,000	16,897	12,608	2,727	25,817	21,355	-	32	81,436
Amortization of Deferred Capital Contributions	45,161	-	-	5,573	-	-	-	-	50,734
Subtotal	47,161	16,897	12,608	8,300	25,817	21,355	-	32	132,170
Total Revenues	\$ 1,134,244	\$ 34,892	\$ 27,608	\$ 343,004	\$ 75,817	\$ 123,373	\$ 147,200	\$ 256,932	\$ 2,143,070
Expenses									
Administrative - Other	\$ 2,287	\$ -	\$ -	\$ -	\$ 8	\$ 8	\$ 12,594	\$ -	\$ 14,979
Amortization	52,049	-	-	16,207	-	-	-	-	68,256
Automobile	-	-	-	4,414	-	-	-	-	4,414
Bank Charges	388	-	-	-	-	-	-	-	388
Benefits	74,226	229	-	17,334	5,305	7,551	19,877	-	124,522
Consortium Expense	-	-	-	-	-	-	-	211,527	211,527
Food	110,786	14	46	743	4,919	817	1,970	-	119,295
GST/HST	-	-	-	-	-	-	-	-	-
Incentives	350	-	-	-	5,995	6,870	3,710	-	16,925
Insurance	11,443	-	-	8,429	-	-	-	-	19,872
Materials and Supplies	4,129	-	-	670	3,791	2,002	2,819	-	13,411
Professional Fees	6,154	-	12,494	4,127	2,401	1,057	8,530	-	45,260
Repairs and Maintenance	21,956	-	-	2,210	-	-	-	-	24,166
Salaries and Wages	661,130	80	-	158,354	48,850	62,244	95,253	-	1,025,911
Telecommunications	2,646	-	-	1,389	580	917	1,168	-	6,700
Training	2,692	-	-	-	-	-	-	-	2,692
Travel	444	1,225	-	57	390	118	1,204	-	3,438
Utilities	48,418	-	-	-	-	-	75	-	48,493
Subtotal	999,098	12,035	12,540	214,016	72,239	81,594	147,200	211,527	1,750,249
Administration Expense	133,090	1,000	1,000	1,000	6,000	5,000	-	40,540	187,630
Total Expenses	\$ 1,132,188	\$ 13,035	\$ 13,540	\$ 215,016	\$ 78,239	\$ 86,594	\$ 147,200	\$ 252,067	\$ 1,937,879
Excess (Deficit) of Revenues over Expenses before Transfers	\$ 2,056	\$ 21,857	\$ 14,068	\$ 127,988	\$ (2,422)	\$ 36,779	\$ -	\$ 4,865	\$ 205,191
Transfer from Organizational Support	-	-	-	-	2,422	-	-	-	2,422
Transfer of Surplus to Deferred Revenue	(2,056)	(21,857)	(14,068)	(127,988)	-	(36,779)	-	(4,865)	(207,613)
Excess of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -