

Financial Statements of

**CANUCKS AUTISM NETWORK SOCIETY**

And Independent Auditor's Report thereon

Year ended August 31, 2024



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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of Canucks Autism Network Society

### **Report on the Audit of Financial Statements**

#### ***Qualified Opinion***

We have audited the financial statements of Canucks Autism Network Society (the Entity), which comprise:

- the statement of financial position as at August 31, 2024
- the statement of operations for the year then ended
- the statement of changes in net assets (deficit) for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedule to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the “financial statements”).

In our opinion, except for the possible effects of the matter described in the “***Basis for Qualified Opinion***” section of our auditor’s report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at August 31, 2024, 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 Qualified Opinion***

In common with many not-for-profit organizations, the Entity derives revenue from fundraising activities, 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 Entity.

Therefore, we were not able to determine whether any adjustments might be necessary to:

- the current assets reported in the statements of financial position as at August 31, 2024 and August 31, 2023.
- the fundraising and donation revenues and excess of revenue over expenses reported in the statements of operations for the years ended August 31, 2024 and August 31, 2023, the unrestricted net assets, at the beginning and end of the year, reported in the statements of changes in net assets for the years ended August 31, 2024 and August 31, 2023.
- the excess of revenues over expenses reported in the statements of cash flows for the years ended August 31, 2024 and August 31, 2023.



Our opinion on the financial statements for the year ended August 31, 2024 was qualified accordingly because of the possible effects of this limitation in scope.

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 auditor’s 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 qualified audit 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 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 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 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 the 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.
- 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.

### ***Reporting on Other Legal and Regulatory Requirements***

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Chartered Professional Accountants

Vancouver, Canada  
January 14, 2025

# CANUCKS AUTISM NETWORK SOCIETY

## Statement of Financial Position

August 31, 2024, with comparative information for 2023

	2024	2023
<b>Assets</b>		
Current assets:		
Cash and cash equivalents (note 3)	\$ 1,180,709	\$ 1,285,752
Guaranteed investment certificate / term deposit (note 4)	679,212	645,918
Accounts receivable (note 5)	172,377	342,984
Prepaid expenses	180,997	164,858
	<u>2,213,295</u>	<u>2,439,512</u>
Lease deposit	18,948	18,948
Capital assets (note 6)	60,085	76,761
	<u>\$ 2,292,328</u>	<u>\$ 2,535,221</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 7)	\$ 456,719	\$ 587,940
Deferred revenue	26,416	-
Deferred contributions (note 8)	1,363,099	924,480
	<u>1,846,234</u>	<u>1,512,420</u>
Deferred capital contributions (note 9)	-	16,239
	<u>1,846,234</u>	<u>1,528,659</u>
Net assets (deficit):		
Unrestricted	(293,203)	300,122
Invested in capital assets (note 10)	60,085	60,522
Internally restricted (note 11)	679,212	645,918
	<u>446,094</u>	<u>1,006,562</u>
Economic dependence (note 12)		
Commitments (note 13)		
	<u>\$ 2,292,328</u>	<u>\$ 2,535,221</u>

See accompanying notes and schedule to financial statements.

Approved on behalf of the Board:



Director



Director

# CANUCKS AUTISM NETWORK SOCIETY

## Statement of Operations

Year ended August 31, 2024, with comparative information for 2023

	2024	2023
Revenues:		
Grants - Canucks for Kids Fund (notes 8 and 12)	\$ 2,154,000	\$ 2,550,000
Other grants, fundraising and donations	4,720,550	4,518,830
Participant fees	292,358	242,327
Interest and miscellaneous	274,238	253,061
	<u>7,441,146</u>	<u>7,564,218</u>
Expenses: (note 14 and Schedule 1)		
Programs	5,763,444	6,612,845
Development	1,258,804	1,200,373
Administration	979,366	706,258
	<u>8,001,614</u>	<u>8,519,476</u>
Deficiency of revenues over expenses for the year	<u>\$ (560,468)</u>	<u>\$ (955,258)</u>

See accompanying notes and schedule to financial statements.

# CANUCKS AUTISM NETWORK SOCIETY

## Statement of Changes in Net Assets (Deficit)

Year ended August 31, 2024, with comparative information for 2023

	Unrestricted	Invested in capital assets (note 10)	Internally restricted (note 11)	2024 Total	2023 Total
Balance, beginning of year	\$ 300,122	\$ 60,522	\$ 645,918	\$ 1,006,562	\$ 1,961,820
Deficiency of revenues over expenses	(516,400)	(44,068)	-	(560,468)	(955,258)
Investment in capital assets	(43,631)	43,631	-	-	-
Interfund transfer (note 11)	(33,294)	-	33,294	-	-
Balance, end of year	\$ (293,203)	\$ 60,085	\$ 679,212	\$ 446,094	\$ 1,006,562

See accompanying notes and schedule to financial statements.

# CANUCKS AUTISM NETWORK SOCIETY

## Statement of Cash Flows

Year ended August 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Deficiency of revenues over expenses	\$ (560,468)	\$ (955,258)
Items not involving cash:		
Amortization of capital assets	60,307	93,324
Amortization of deferred capital contributions	(16,239)	(37,875)
	(516,400)	(899,809)
Changes in non-cash operating working capital:		
Accounts receivable	170,607	127,109
Prepaid expenses	(16,139)	14,851
Accounts payable and accrued liabilities	(131,221)	(279,431)
Deferred revenue	26,416	-
Deferred contributions	438,619	567,235
	(28,118)	(470,045)
Investments:		
Purchase of GIC / term deposits, net of redemptions	(33,294)	(16,695)
Purchase of capital assets	(43,631)	(20,586)
	(76,925)	(37,281)
Decrease in cash and cash equivalents	(105,043)	(507,326)
Cash and cash equivalents, beginning of year	1,285,752	1,793,078
Cash and cash equivalents, end of year	\$ 1,180,709	\$ 1,285,752

See accompanying notes and schedule to financial statements.



# CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2024

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## 1. Operations:

Canucks Autism Network Society (the "Society") is incorporated as a not-for-profit society under the *Societies Act* (British Columbia) and is tax-exempt as a registered charity and charitable organization under the *Income Tax Act*.

The purpose of the Society is to provide programs for individuals with autism and their families, while promoting acceptance and inclusion through community engagement and training initiatives across British Columbia and beyond.

## 2. Significant accounting policies:

These financial statements have been prepared 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 Society follows the deferral method of accounting for contributions from grants, fundraising events, and donations. Externally restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred.

Contributions restricted for the acquisition of capital assets are recorded as deferred capital contributions and are amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets once amortization of the capital asset commences.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Participant and membership fees are recognized as revenue when earned. Any prepayment of fees at year-end is recorded as deferred revenue.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash and highly liquid term deposits that can be readily converted to cash on demand and are subject to minimal risks of changes in fair value.

### (c) Capital assets:

Capital assets are recorded at cost on acquisition. Contributed capital assets are recorded at fair value at the date of contribution. The Society provides for amortization on a straight-line basis over the following estimated useful lives:

Asset	Rate
Computer software - e-learning tool	5 years
Computer hardware	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years
Vehicle	3 years

# CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2024

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## 2. Significant accounting policies (continued):

### (c) Capital assets (continued):

The Society reviews the carrying amount of capital assets for impairment whenever events or changes in circumstances indicate that the asset no longer contributes to the Society's ability to provide services, or that the value of future economic benefits or service potential associated with the asset is less than its carrying amount. If such conditions exist, an impairment loss is measured and recorded in the statement of operations at the amount by which the carrying amount of the net asset exceeds its fair value or replacement cost.

### (d) Contributed materials and services:

The Society recognizes contributions of goods when a fair value can be reasonably estimated, and the goods are used in the normal course of the Society's operations and would otherwise have been purchased.

Volunteers contribute significant services towards the operations of the Society. Because of the difficulty in determining their fair value, contributed services are not recognized in these financial statements.

### (e) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and 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 Society has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at cost or amortized cost are capitalized while those measured subsequently at fair value are expensed as incurred.

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 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 Society expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

# CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2024

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## 2. Significant accounting policies (continued):

### (f) Expenses:

The Society reports its activities separately as Programs, Development and Administration. Expenses that are directly identifiable to an activity are charged to that activity accordingly. They are as follows:

- (i) Programs - tied to the direct delivery of the programs including, but not limited to, marketing, facility rentals, program supplies, staffing and travel;
- (ii) Development - incurred to support annual fundraising activities; and
- (iii) Administration - relate to human resources, information technology, facility and finance department expenditures. Administration expenditures are incurred to operate the organization and its programs in a cost-effective manner while maximizing all opportunities to further the Society's mission.

The Society incurs a number of general support expenses that are common to all activities. These expenses are allocated to each activity on the basis of management's estimates of time and resources devoted to each activity. Such allocations are reviewed annually. Additional disclosures are included in Note 14.

### (g) Measurement uncertainty:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Estimates included in these financial statements are the useful lives of tangible capital assets for purposes of amortization and the allocation of expenses on a functional basis between program and general and administrative expenses. Actual results could differ from these estimates.

## 3. Cash and cash equivalents:

The Society maintains a separate bank account for the gaming funds restricted for use in specific programs. \$1,570 (2023 - \$150,587) of the cash balance as at August 31, 2024 is restricted for this use. In addition, \$197 (2023 - \$31,215) of the cash balance at year-end pertains to funding received restricted for a specific project.

## 4. Guaranteed investment certificates / term deposit:

Guaranteed investment certificates ("GICs") and term deposits are measured at amortized cost. The GICs / term deposits bear interest ranging from 4.25% to 5.15% (2023 - 2.35% to 5.3%) and mature between February 2025 and April 2025 (2023 - February 2024 and June 2024). The term deposit maturing in April 2025 is cashable as per the terms of the term deposit. Cashable amounts and amounts maturing within the next fiscal year have been classified as current assets.

# CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2024

## 5. Accounts receivable:

	2024	2023
Contributions receivable	\$ 134,943	\$ 222,151
Accounts receivable	11,783	59,614
Interest receivable	7,133	9,756
GST receivable	18,518	18,053
Other receivable	-	33,410
	<b>\$ 172,377</b>	<b>\$ 342,984</b>

## 6. Capital assets:

			2024	2023
	Cost	Accumulated amortization	Net book value	Net book value
Computer software-eLearning tool	\$ 280,452	\$ (280,452)	\$ -	\$ 16,238
Computer hardware	165,961	(110,728)	55,233	50,859
Furniture and equipment	5,871	(2,936)	2,935	4,110
Leasehold improvements	87,204	(86,869)	335	2,074
Vehicle	6,327	(4,745)	1,582	3,480
	\$ 545,815	\$ (485,730)	\$ 60,085	\$ 76,761

## 7. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable for payroll, WorkSafeBC, and health employer related taxes of \$55,946 (2023 - \$83,019).

## 8. Deferred contributions:

	2024	2023
Balance, beginning of year	\$ 924,480	\$ 357,245
Add: contributions received	5,244,468	5,110,880
	<b>6,168,948</b>	<b>5,468,125</b>
Less: amounts recognized as revenue	4,805,849	4,543,645
Balance, end of year	<b>\$ 1,363,099</b>	<b>\$ 924,480</b>

The contributions recognized are included in grants - Canucks for Kids Fund of \$2,154,000 (2023 - \$2,550,000) and in other grants, fundraising and donations revenue of \$2,651,849 (2023 - \$1,993,645) on the Statement of Operations.

# CANUCKS AUTISM NETWORK SOCIETY

## Notes to Financial Statements

Year ended August 31, 2024

### 9. Deferred capital contributions:

	2024	2023
Balance, beginning of year	\$ 16,239	\$ 54,114
Less: amounts recognized as revenue	(16,239)	(37,875)
Balance, end of year	\$ -	\$ 16,239

### 10. Invested in capital assets:

(a) Invested in capital assets is calculated as follows:

	2024	2023
Tangible capital assets	\$ 60,085	\$ 76,761
Amounts financed by:		
Deferred capital contributions (note 9)	-	(16,239)
	\$ 60,085	\$ 60,522

(b) Change in net assets invested in capital assets is calculated as follows:

	2024	2023
(Deficiency) excess of revenue over expenses:		
Amortization of deferred capital contributions	\$ 16,239	\$ 37,875
Amortization of capital assets	(60,307)	(93,324)
	(44,068)	(55,449)
Net change in invested in capital assets:		
Purchase of capital assets	43,631	20,586
	\$ (437)	\$ (34,863)

### 11. Internally restricted net assets:

The internally restricted net assets represent resources that have been allocated for specific purposes by the Society's Board of Directors. These internally restricted amounts are not available for other purposes without the approval from the Board of Directors. The Society's internally restricted net assets are comprised of the following fund:

	2024	2023
Operating reserve	\$ 679,212	\$ 645,918

# CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2024

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## 11. Internally restricted net assets (continued):

The Operating Reserve fund was established to provide an internal source of funds for situations such as an unanticipated loss of funding, delays in payments of committed funding, a sudden increase in expenses, or an uninsured loss. It is the intention that internally restricted funds be used and replenished within a reasonably short period. During the year ended August 31, 2024, a transfer was made from the unrestricted fund to the operating reserve fund of \$33,294 (2023 - \$16,695) related to the investment income earned on the operating reserve fund.

## 12. Funding from Canucks for Kids Fund and economic dependence:

The Society receives a major portion of its revenue pursuant to a funding arrangement with the Canucks for Kids Fund (the "Fund"). Future operations of the Society depend on continued funding under these arrangements.

The \$2,154,000 (2023 - \$2,550,000) of grants - Canucks For Kids Fund recognized in the Statement of Operations is comprised of nil (2023 - \$50,000) of general contributions and \$2,154,000 (2023 - \$2,500,000) of the gaming funds received during the prior fiscal year which were deferred and recognized as revenue during the current year.

## 13. Commitments:

The minimum future annual payments under operating leases for equipment are as follows:

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2025	\$	2,340
2026		2,340
2027		1,755
	\$	6,435

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In 2023 fiscal year, the Society entered into a \$130,000 consulting contract with an independent consultant related to the various events scheduled for 2024 and 2025 fiscal years with \$100,000 paid as of August 31, 2024 and \$30,000 remaining for fiscal year 2025.

Additionally, a new \$90,000 consulting contract was established with consultants for events in the 2026 and 2027 fiscal years, with scheduled payments of \$35,000, \$40,000, and \$15,000 for fiscal years 2025, 2026, and 2027 respectively.

# CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2024

## 14. Allocation of expenses:

General support expenses totaling \$1,470,197 (2023 - \$1,411,016) have been allocated and included in programs, development, and administration expenses as follows:

<b>August 31, 2024</b>	<b>Programs</b>	<b>Development</b>	<b>Administration</b>
Amortization of tangible capital assets	\$ 47,341	\$ 1,770	\$ 11,196
Office supplies	11,021	1,084	11,383
Insurance	32,250	3,060	4,081
Professional fees	198,108	9,163	29,547
Program supplies	27,132	5,376	-
Rent and repairs and maintenance	175,058	32,991	46,453
Salaries and benefits	461,031	40,695	289,941
Utilities	18,503	3,701	9,312
	<b>\$ 970,444</b>	<b>\$ 97,840</b>	<b>\$ 401,913</b>

<b>August 31, 2023</b>	<b>Programs</b>	<b>Development</b>	<b>Administration</b>
Amortization of tangible capital assets	\$ 83,107	\$ 3,941	\$ 6,276
Office supplies	13,099	3,397	6,474
Insurance	27,319	2,264	2,264
Professional fees	194,385	6,974	21,676
Program supplies	33,130	3,665	-
Rent and repairs and maintenance	202,326	25,991	29,480
Salaries and benefits	444,003	60,466	204,910
Utilities	23,770	3,496	8,603
	<b>\$ 1,021,139</b>	<b>\$ 110,194</b>	<b>\$ 279,683</b>

## 15. Financial instruments and risk management:

### (a) Credit risk:

Credit risk is the risk of an unexpected loss if a customer or third party to a financial instrument fails to meet its contractual obligations and primarily arises from the Society's cash and cash equivalents, GIC/term deposits and accounts receivable. The credit risk associated with cash and cash equivalents and GIC/term deposits is minimized to the extent that they are placed with a major reputable financial institution. The Society assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in allowance for doubtful accounts.

# CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2024

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## 15. Financial instruments and risk management (continued):

### (b) Interest rate risk:

Fixed rate instruments are subject to fair value risks. The Society is exposed to this risk related to its holdings in fixed rate guaranteed investment certificates and term deposits (note 4).

### (c) Liquidity risk:

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

There has been no significant change to the risk exposures from 2023.

## 16. Remuneration of directors, employees and contractors:

The Societies Act (British Columbia) requires disclosure of remuneration paid to all directors and the paid employees and contractors who are paid at least \$75,000 annually.

For the fiscal year ended August 31, 2024, the Society paid total remuneration of \$1,321,401 (2023 - \$1,196,150) to 12 employees (2023 - 11), who received total annual remuneration of \$75,000 or greater. No remuneration was paid to any members of the Board of Directors.

## 17. Comparative information:

Certain comparative information has been reclassified to conform to this year's financial statement presentation. These reclassifications have no impact on the deficiency of revenues over expenses or total net assets reported in the prior year.



# CANUCKS AUTISM NETWORK SOCIETY

Schedule of Operating Expenses

Schedule 1

Year ended August 31, 2024, with comparative information for 2023

	2024	2023
Programs:		
Advertising and promotion	\$ 19,013	\$ 55,130
Amortization of tangible capital assets	47,341	83,107
Direct program wages and contractors	3,077,961	3,728,553
Facility rentals	195,983	295,271
Insurance	32,250	27,319
Office supplies	12,766	13,599
Professional fees	202,629	200,385
Program expenses and supplies	328,224	448,437
Rent and repairs and maintenance	186,619	202,326
Salaries and benefits	1,593,529	1,461,060
Travel and transportation	48,626	73,888
Utilities	18,503	23,770
	5,763,444	6,612,845
Development:		
Advertising and promotion	30,552	79,952
Amortization of tangible capital assets	1,770	3,941
Fundraising expenses and supplies	159,066	147,173
Insurance	3,060	2,264
Professional fees	9,708	6,974
Rent and repairs and maintenance	32,991	25,991
Salaries and benefits	523,646	474,287
Special events expenses	477,118	440,481
Travel and transportation	17,191	15,814
Utilities	3,702	3,496
	1,258,804	1,200,373
Administration:		
Amortization of tangible capital assets	11,196	6,276
Board expenses	6,316	10,220
Insurance	4,081	2,264
Office supplies	31,621	33,117
Professional fees	104,433	92,819
Rent and repairs and maintenance	46,453	29,480
Salaries and benefits	765,955	523,479
Utilities	9,311	8,603
	979,366	706,258
	\$ 8,001,614	\$ 8,519,476