

Financial Statements of

CANUCKS AUTISM NETWORK SOCIETY

And Independent Auditor's Report thereon

Year ended August 31, 2023



KPMG LLP

PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

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, 2023
- the statement of operations for the year then ended
- the statement of changes in net assets 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, 2023, 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, 2023 and August 31, 2022.
- the fundraising and donation revenues and excess of revenue over expenses reported in the statements of operations for the years ended August 31, 2023 and August 31, 2022, 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, 2023 and August 31, 2022.
- the excess of revenues over expenses reported in the statements of cash flows for the years ended August 31, 2023 and August 31, 2022.



Our opinion on the financial statements for the year ended August 31, 2023 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Vancouver, Canada
January 23, 2024

CANUCKS AUTISM NETWORK SOCIETY

Statement of Financial Position

August 31, 2023, with comparative information for 2022

	2023	2022
Assets		
Current assets:		
Cash and cash equivalents (note 3)	\$ 1,285,752	\$ 1,793,078
Guaranteed investment certificate / term deposit (note 4)	645,918	629,223
Accounts receivable (note 5)	342,984	470,093
Prepaid expenses	164,858	179,709
	<u>2,439,512</u>	<u>3,072,103</u>
Lease deposit	18,948	18,948
Capital assets (note 6)	76,761	149,499
	<u>\$ 2,535,221</u>	<u>\$ 3,240,550</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 7)	\$ 587,940	\$ 867,371
Deferred contributions (note 8)	924,480	357,245
	<u>1,512,420</u>	<u>1,224,616</u>
Deferred capital contributions (note 9)	16,239	54,114
	<u>1,528,659</u>	<u>1,278,730</u>
Net assets:		
Unrestricted	300,122	1,237,212
Invested in capital assets (note 10)	60,522	95,385
Internally restricted (note 11)	645,918	629,223
	<u>1,006,562</u>	<u>1,961,820</u>
Economic dependence (note 12)		
Commitments (note 13)		
	<u>\$ 2,535,221</u>	<u>\$ 3,240,550</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, 2023, with comparative information for 2022

	2023	2022
Revenues:		
Grants - Canucks for Kids Fund (notes 8 and 12)	\$ 2,550,000	\$ 2,312,928
Other grants, fundraising and donations	4,518,830	4,866,868
Participant fees	242,327	145,014
Interest and miscellaneous	253,061	107,298
	<u>7,564,218</u>	<u>7,432,108</u>
Expenses: (note 14 and Schedule 1)		
Programs	6,612,845	5,540,430
Development	1,200,373	1,259,562
Administration	706,258	631,318
	<u>8,519,476</u>	<u>7,431,310</u>
(Deficiency) excess of revenues over expenses for the year	<u>\$ (955,258)</u>	<u>\$ 798</u>

See accompanying notes and schedule to financial statements.

CANUCKS AUTISM NETWORK SOCIETY

Statement of Changes in Net Assets

Year ended August 31, 2023, with comparative information for 2022

	Unrestricted	Invested in capital assets <small>(note 10)</small>	Internally restricted <small>(note 11)</small>	2023 Total	2022 Total
Balance, beginning of year	\$ 1,237,212	\$ 95,385	\$ 629,223	\$ 1,961,820	\$ 1,961,022
(Deficiency) excess of revenues over expenses	(899,809)	(55,449)	-	(955,258)	798
Investment in capital assets	(20,586)	20,586	-	-	-
Interfund transfer (note 11)	(16,695)	-	16,695	-	-
Balance, end of year	\$ 300,122	\$ 60,522	\$ 645,918	\$ 1,006,562	\$ 1,961,820

See accompanying notes and schedule to financial statements.

CANUCKS AUTISM NETWORK SOCIETY

Statement of Cash Flows

Year ended August 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
(Deficiency) excess of revenues over expenses	\$ (955,258)	\$ 798
Items not involving cash:		
Amortization of capital assets	93,324	82,461
Amortization of deferred capital contributions	(37,875)	(37,875)
	(899,809)	45,384
Changes in non-cash operating working capital:		
Accounts receivable	127,109	(381,343)
Prepaid expenses	14,851	(33,850)
Accounts payable and accrued liabilities	(279,431)	484,495
Deferred contributions	567,235	(2,483,115)
	(470,045)	(2,368,429)
Investments:		
Purchase of GIC / term deposits, net of redemptions	(16,695)	(13,662)
Purchase of capital assets	(20,586)	(61,195)
	(37,281)	(74,857)
Decrease in cash and cash equivalents	(507,326)	(2,443,286)
Cash and cash equivalents, beginning of year	1,793,078	4,236,364
Cash and cash equivalents, end of year	\$ 1,285,752	\$ 1,793,078

See accompanying notes and schedule to financial statements.

CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2023

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 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, 2023

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, 2023

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. \$150,587 (2022 - \$103,037) of the cash balance as at August 31, 2023 is restricted for this use. In addition, \$31,215 (2022 - \$17,732) 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 2.35% to 5.3% (2022 - 1.25% to 3.65%) and mature between February 2024 and June 2024 (2022 - March 2023 and February 2024). The term deposit maturing in February 2024 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, 2023

5. Accounts receivable:

	2023	2022
Contributions receivable	\$ 222,151	\$ 285,446
Accounts receivables	59,614	154,800
Interest receivable	9,756	4,909
GST receivable	18,053	24,938
Other receivable	33,410	-
	<u>\$ 342,984</u>	<u>\$ 470,093</u>

6. Capital assets:

	2023	2022		
	Cost	Accumulated amortization	Net book value	Net book value
Computer software- eLearning tool	\$ 280,451	\$ 264,213	\$ 16,238	\$ 54,114
Computer hardware	122,330	71,471	50,859	67,619
Furniture and equipment	5,871	1,761	4,110	5,284
Leasehold improvements	87,204	85,130	2,074	17,104
Vehicle	6,327	2,847	3,480	5,378
	<u>\$ 502,183</u>	<u>\$ 425,422</u>	<u>\$ 76,761</u>	<u>\$ 149,499</u>

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 \$83,019 (2022 - \$166,558).

8. Deferred contributions:

	2023	2022
Balance, beginning of year	\$ 357,245	\$ 2,840,360
Add: contributions received	5,110,880	1,550,146
	<u>5,468,125</u>	<u>4,390,506</u>
Less: amounts recognized as revenue	4,543,645	4,033,261
Balance, end of year	<u>\$ 924,480</u>	<u>\$ 357,245</u>

The contributions recognized are included in grants - Canucks for Kids Fund of \$2,550,000 (2022 - \$2,307,928) and in other grants, fundraising and donations revenue of \$1,993,645 (2022 - \$1,725,333) on the Statement of Operations.

CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2023

9. Deferred capital contributions:

	2023	2022
Balance, beginning of year	\$ 54,114	\$ 91,989
Less: amounts recognized as revenue	(37,875)	(37,875)
Balance, end of year	\$ 16,239	\$ 54,114

10. Invested in capital assets:

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

	2023	2022
Tangible capital assets	\$ 76,761	\$ 149,499
Amounts financed by:		
Deferred capital contributions (note 9)	(16,239)	(54,114)
	\$ 60,522	\$ 95,385

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

	2023	2022
(Deficiency) excess of revenue over expenses:		
Amortization of deferred capital contributions	\$ 37,875	\$ 37,875
Amortization of capital assets	(93,324)	(82,461)
	(55,449)	(44,586)
Net change in invested in capital assets:		
Purchase of capital assets	20,586	61,195
	\$ (34,863)	\$ 16,609

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:

	2023	2022
Operating reserve	\$ 645,918	\$ 629,223

CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2023

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, 2023, a transfer was made from the unrestricted fund to the operating reserve fund of \$16,695 (2022 - \$13,662) 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 \$2,550,000 (2022- \$2,312,928) of grants - Canucks For Kids Fund recognized in the Statement of Operations is comprised of \$50,000 (2022 - \$5,000) of general contributions and \$2,500,000 (2022 - \$2,307,928) 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:

2024	\$	2,340
2025		2,340
2026		2,340
2027		1,755
	\$	8,775

The Society entered into a \$130,000 consulting contract with an independent consultant related to the Pro-Am fundraising event to be held in the 2024 and 2025 fiscal years. The Society has paid a cumulative total of \$45,000 towards this contract as at August 31, 2023 and remaining payments totaling \$55,000 and \$30,000 are scheduled for fiscal years 2024 and 2025.

CANUCKS AUTISM NETWORK SOCIETY

Notes to Financial Statements

Year ended August 31, 2023

14. Allocation of expenses:

General support expenses totaling \$1,411,016 (2022 - \$1,438,004) have been allocated and included in programs, development, and administration expenses as follows:

August 31, 2023	Programs	Development	Administration
Amortization of tangible capital assets	\$ 83,107	\$ 3,941	\$ 6,276
Bank fees and credit card charges	9,882	180	(1,894)
Insurance	27,319	2,264	2,264
Office supplies	3,217	3,217	8,368
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
	\$ 1,021,139	\$ 110,194	\$ 279,683

August 31, 2022	Programs	Development	Administration
Amortization of tangible capital assets	\$ 73,813	\$ 4,269	\$ 4,379
Bank fees and credit card charges	9,484	180	220
Insurance	21,754	2,014	2,723
Office supplies	4,959	651	22,535
Professional fees	132,743	8,702	20,168
Program supplies	26,122	17,858	-
Rent and repairs and maintenance	219,131	30,929	29,402
Salaries and benefits	460,613	58,326	233,812
Utilities	38,187	5,228	9,802
	\$ 986,806	\$ 128,157	\$ 323,041

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, 2023

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 2022.

16. Remuneration of directors, employees and contractors:

The Societies Act (British Columbia) requires disclosure of remuneration paid to all directors and the top 10 highest paid employees and contractors who are paid at least \$75,000 annually.

For the fiscal year ended August 31, 2023, the Society paid total remuneration of \$1,118,726 (2022 - \$925,676) to 10 employees (2022 - 9), who received total annual remuneration of \$75,000 or greater. No remuneration was paid to any members of the Board of Directors.

CANUCKS AUTISM NETWORK SOCIETY

Schedule of Operating Expenses

Schedule 1

Year ended August 31, 2023, with comparative information for 2022

	2023	2022
Programs:		
Advertising and promotion	\$ 55,130	\$ 101,761
Amortization of tangible capital assets	83,107	73,813
Bank fees and credit card charges	9,882	9,484
Facility rentals	295,271	307,790
Insurance	27,319	21,754
Office supplies	3,717	16,404
Professional fees	200,385	140,709
Program expenses and supplies	448,437	457,039
Program wages and consultant fees	4,067,710	3,186,528
Rent and repairs and maintenance	202,326	219,131
Salaries and benefits	1,121,903	924,320
Travel and transportation	73,888	43,510
Utilities	23,770	38,187
	<hr/>	<hr/>
	6,612,845	5,540,430
Development:		
Advertising and promotion	79,952	55,703
Amortization of tangible capital assets	3,941	4,269
Bad debts	-	500
Fundraising expenses and supplies	147,173	128,875
Insurance	2,264	2,014
Professional fees	6,974	8,702
Production fees	440,481	605,996
Rent and repairs and maintenance	25,991	30,929
Salaries and benefits	474,287	406,717
Travel and transportation	15,814	10,629
Utilities	3,496	5,228
	<hr/>	<hr/>
	1,200,373	1,259,562
Administration:		
Amortization of tangible capital assets	6,276	4,379
Board expenses	10,220	4,568
Insurance	2,264	2,723
Office supplies and other	33,117	56,796
Professional fees	92,819	94,627
Rent and repairs and maintenance	29,480	29,402
Salaries and benefits	523,479	428,143
Utilities	8,603	10,680
	<hr/>	<hr/>
	706,258	631,318
	<hr/>	<hr/>
	\$ 8,519,476	\$ 7,431,310