

Compass Early Learning and Care  
Financial Statements  
For the year ended December 31, 2020

---

Contents

Independent Auditor's Report	2 - 3
Financial Statements	
Statement of Financial Position	4
Statement of Changes in Net Assets	5
Statement of Operations	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 16
Supplementary Schedule of Operations by Program	17



---

## Independent Auditor's Report

---

To the Board of Directors of  
Compass Early Learning and Care

### Opinion

We have audited the financial statements of Compass Early Learning and Care (the Organization), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2020, and the 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 Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization 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 audit opinion.

### Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.



### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization'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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants  
Peterborough, Ontario  
May 31, 2021

## Compass Early Learning and Care Statement of Financial Position

December 31 2020 2019

### Assets

#### Current

Cash and bank (Note 2)	\$ 3,694,861	\$ 1,145,912
Short-term investments (Note 3)	628,175	1,500,865
Accounts receivable	1,249,450	816,013
Prepaid expenses	81,131	120,573
Due from government agencies	85,344	745,375

5,738,961 4,328,738

Long-term investments (Note 3)

190,000 397,705

Capital assets (Note 4)

2,402,971 944,956

\$ 8,331,932 \$ 5,671,399

### Liabilities and Net Assets

#### Current

Accounts payable and accrued liabilities (Note 5)	\$ 1,603,757	\$ 1,352,392
Deferred revenue	1,235,127	811,830
Parent fee deposits	371,688	412,756

3,210,572 2,576,978

Deferred contributions  
related to capital assets (Note 6)

2,265,243 754,451

5,475,815 3,331,429

Commitments (Note 7)

#### Net Assets

Net assets invested in capital assets	137,729	190,506
Internally restricted reserves (Note 8)	2,718,388	2,149,464

2,856,117 2,339,970

\$ 8,331,932 \$ 5,671,399

Approved on behalf of the Board

\_\_\_\_\_ Director

\_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements

Compass Early Learning and Care  
Statement of Changes in Net Assets

For the year ended December 31	Invested in capital assets	Internally restricted reserves	Unrestricted	Total 2020	Total 2019
Balance, beginning of year	\$ 190,506	\$2,149,464	\$ -	\$2,339,970	\$ 1,804,681
Excess (deficiency) of revenue over expenses	(62,098)	-	578,245	516,147	535,289
Net investment in capital assets	1,705,599	-	(1,705,599)	-	-
Funding received in the year related to capital assets	(1,696,278)	-	1,696,278	-	-
Internal transfers (Note 8)	-	568,924	(568,924)	-	-
<b>Balance, end of year</b>	<b>\$ 137,729</b>	<b>\$2,718,388</b>	<b>\$ -</b>	<b>\$2,856,117</b>	<b>\$ 2,339,970</b>

The accompanying notes are an integral part of these financial statements

## Compass Early Learning and Care Statement of Operations

For the year ended December 31	2020	2019
<b>Revenue</b>		
Parent fees	\$ 4,704,361	\$ 9,068,787
Government grants and subsidies (Note 9)	12,817,255	6,397,083
Wage enhancement (Note 10)	603,828	1,170,684
DNRFP	358,453	765,016
Other income and management fees	38,023	87,983
Professional development	43,606	145,075
Amortization of deferred contributions (Note 6)	185,488	58,027
	18,751,014	17,692,655
<b>Expenses</b>		
Amortization	247,586	102,449
Bad debts expense	6,785	-
Bank and processing charges	186,228	272,719
Food	294,288	510,617
Insurance	55,923	51,173
Minor equipment and leasehold improvements	7,825	14,552
Miscellaneous and management fees	15,662	23,283
Office expenses	203,665	217,013
Other initiatives	193,844	189,368
Professional development	40,411	158,772
Professional fees	31,918	24,538
Program	41,877	101,961
Provider fees	859,023	1,019,196
Rent and maintenance	442,347	547,796
Salaries and benefits	14,637,151	12,364,228
Salaries and benefits - wage enhancement (Note 10)	603,828	1,170,684
Telephone	94,385	77,782
Toys	156,304	89,944
Travel and education	15,229	101,124
Utilities	83,816	108,613
Waterworks	16,772	11,554
	18,234,867	17,157,366
<b>Excess of revenue over expenses for the year</b>	<b>\$ 516,147</b>	<b>\$ 535,289</b>

The accompanying notes are an integral part of these financial statements

## Compass Early Learning and Care Statement of Cash Flows

For the year ended December 31	2020	2019
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	\$ 516,147	\$ 535,289
Items not involving cash		
Amortization of capital assets	247,586	102,449
Amortization of deferred contributions (Note 6)	(185,488)	(58,027)
	578,245	579,711
Changes in non-cash working capital balances		
Accounts receivable	(433,437)	(245,933)
Deferred revenue	423,297	534,470
Prepaid expenses	39,442	(77,176)
Due from government agencies	660,031	(571,652)
Accounts payable and accrued liabilities	251,365	628,916
Parent fee deposits	(41,068)	51,664
	1,477,875	900,000
Investing activities		
Purchases of capital assets	(1,705,601)	(656,023)
Net change in investments	1,080,395	(1,026,549)
	(625,206)	(1,682,572)
Financing activities		
Capital contributions	1,696,280	619,798
Increase in cash during the year	2,548,949	(162,774)
Cash and bank, beginning of year	1,145,912	1,308,686
Cash and bank, end of year	\$ 3,694,861	\$ 1,145,912

The accompanying notes are an integral part of these financial statements

---

# Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

---

## 1. Significant Accounting Policies

### a) Nature and Purpose of Organization

Compass Early Learning and Care is a non-profit Organization incorporated without share capital under the laws of Ontario. The purpose of the Organization is to promote and support the well being of children and their families through the provision of quality child care options. The Organization is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors.

### b) Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

### c) Revenue Recognition

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

### d) Contributed Services

Volunteers contribute their time to assist the Organization in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

### e) Capital assets

Capital assets are recorded at cost. Assets with a cost of less than \$1,000 are written off in the year acquired. Amortization is provided on the declining balance basis at the following rates:

Computer equipment	33 1/3%
Leasehold improvements	20%
Other equipment	20%

### f) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 amounts of revenues and expenses during the reporting period. The principal estimates used in the preparation of these financial statements are the determination of the allowance for doubtful accounts and estimated useful life of capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.



---

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

---

### 1. Significant Accounting Policies (continued)

#### g) Financial Instruments

Financial Instruments are recorded at fair value at initial recognition.

In subsequent periods, financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are charged to the financial instrument for those measured at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.

---

### 2. Cash and Bank

The Organization's bank accounts are held at one chartered bank. The bank accounts earn nominal rates of interest.

---

### 3. Investments

Investments are comprised of the following:

	<u>2020</u>	<u>2019</u>
Short-term investments:		
Cash held with investment company	\$ 49,396	\$ 1
Guaranteed Investment Certificates (GICs)	207,705	90,000
Money market funds	371,074	1,410,864
	<u>628,175</u>	<u>1,500,865</u>
Long-term investments:		
Guaranteed Investment Certificates (GICs)	190,000	397,705
	<u>\$ 818,175</u>	<u>\$ 1,898,570</u>

The balances held in investments are held with one investment company. The guaranteed investment certificates bear stated fixed interest rates ranging from 0.25% to 2.65% which is paid annually, and have maturity dates ranging from September 2021 to November 2022.

---

---

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

---

#### 4. Capital Assets

	2020		2019	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 171,178	\$ 132,109	\$ 146,360	\$ 118,799
Other equipment	689,082	452,344	629,154	399,747
Leasehold improvements	2,906,841	779,677	846,414	597,999
Construction in progress	-	-	439,573	-
	<b>\$ 3,767,101</b>	<b>\$ 1,364,130</b>	<b>\$ 2,061,501</b>	<b>\$ 1,116,545</b>
Net book value		<b>\$ 2,402,971</b>		<b>\$ 944,956</b>

During the year, the Organization started capital renovations on a program located in Minden. Total capital expenditures of \$704,386 are included in the leasehold improvements balance and no amortization has been recorded since the renovations were not complete at year end. The Organization received a community based capital grant in the amount of \$750,000 in relation to this project, which has been included in due from government agencies and deferred contributions related to capital assets.

Construction was also completed on a new child care centre in Peterborough during the year. The construction costs are included in their respective asset category above and amortization has been recorded in the current year. The Organization received another community based capital grant for this project in the amount of \$1,150,000 which has been included in deferred contributions related to capital assets.

---

#### 5. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$33,719 (2019 - \$39,908).

---

---

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

---

### 6. Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets include the unamortized portions of restricted contributions with which various capital assets have been purchased. The changes for the year in the deferred contributions balance reported are as follows:

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 754,451	\$ 192,680
Capital contributions	1,696,280	619,798
Revenue recognized in the year related to capital assets	<u>(185,488)</u>	<u>(58,027)</u>
Balance, end of year	<u>\$ 2,265,243</u>	<u>\$ 754,451</u>

---

### 7. Commitments

The Organization has entered into various leases for premises and office equipment. At December 31, 2020 the committed payments for the next five years and thereafter on the premises and office equipment are as follows:

2021	\$ 111,155
2022	111,155
2023	111,155
2024	111,155
2025	111,155
Thereafter	<u>518,095</u>
	<u>\$ 1,073,870</u>

During the year, the Organization started construction on a program located in Minden, as described in Note 4. The total cost of the leasehold improvements under construction are expected to be approximately \$764,794 of which \$633,707 was incurred prior to year end with the remaining \$131,087 to be incurred in 2021.

---

---

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

---

### 8. Internally Restricted Reserves

During the year, the board combined the program improvement and new centre reserves into one capital reserve fund to cover the cost of capital expenditures when municipal funding is not available. The board has also established a contingency fund to build a reserve adequate to cover three months worth of operating expenditures. In the current year, the board established a new internally restricted reserve for extraordinary needs for the purpose of providing financial support to staff, home childcare providers or families in times of need.

		Extraordinary Needs Reserve	Capital Reserve	Contingency Reserve	2020 Total	2019 Total
Beginning balance	\$	-	\$ 600,000	\$ 1,549,464	\$ 2,149,464	\$ 1,605,978
Transfers		100,000	100,000	368,924	568,924	543,486
Ending balance	\$	100,000	\$ 700,000	\$ 1,918,388	\$ 2,718,388	\$ 2,149,464

---

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

### 9. Government Grants and Subsidies

The Organization receives the support of several funders through various grants and subsidies. These grants and subsidies are recorded as income when the criteria for earning them have been met and are otherwise deferred. The following represents grants and subsidies received in the current year.

	2020	2019
City of Peterborough		
Childcare subsidy	\$ 952,143	\$ 1,178,628
General operating grants	1,396,109	789,187
Licensed Home Child Care base funding	241,628	237,503
Fee stabilization	-	18,562
Pay equity	25,288	25,288
Other grants	39,520	92,423
	2,654,688	2,341,591
City of Kawartha Lakes		
Childcare subsidy	575,867	973,692
General operating grants	1,679,956	1,421,256
Fee stabilization	-	13,138
Other grants	65,375	-
	2,321,198	2,408,086
Durham Region		
Childcare subsidy	240,072	413,283
General operating grants	934,323	612,360
Pay equity	11,253	11,253
Other grants	-	6,443
	1,185,648	1,043,339
Northumberland County		
Childcare subsidy	87,236	176,873
General operating grants	239,891	267,650
Fee stabilization	-	4,561
Pay equity	14,504	29,007
Other grants	22,640	23,368
	364,271	501,459
Canada Emergency Wage Subsidy	6,158,130	-
Various other grants and subsidies	133,320	102,608
	6,291,450	102,608
	\$12,817,255	\$ 6,397,083

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

### 10. Provincial Wage Enhancement Grant

In January 2015, the Ministry of Education implemented a new initiative to provide a wage enhancement grant up to \$2/hour plus 17.5% benefits to eligible staff working in licensed child programs, and up to \$20/day to home child care providers providing care through a licensed home child care agency. Compass Early Learning and Care, as the operator of child care programs, received and disbursed the Wage and Home Child Care Enhancement funds to eligible employees and home child care providers, as follows:

	2020		
	Funding Received	Unspent Funds Repayable	Disbursed Funds
City of Peterborough	\$ 360,460	\$ (80,179)	\$ 280,281
City of Kawartha Lakes	362,667	(191,997)	170,670
Durham Region	90,677	30,160	120,837
Northumberland County	36,532	(4,492)	32,040
	<b>\$ 850,336</b>	<b>\$ (246,508)</b>	<b>\$ 603,828</b>
	2019		
	Funding Received	Unspent Funds Repayable	Disbursed Funds
City of Peterborough - base	\$ 455,590	\$ (15,412)	\$ 440,178
City of Peterborough - top-up	93,093	-	93,093
City of Kawartha Lakes	370,139	(21,137)	349,002
Durham Region	225,517	(10,796)	214,721
Northumberland County	73,690	-	73,690
	<b>\$ 1,218,029</b>	<b>\$ (47,345)</b>	<b>\$ 1,170,684</b>

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

### 10. Provincial Wage Enhancement Grant (continued)

The Organization received and disbursed the Wage Enhancement grant to eligible employees/home child care providers in the City of Peterborough, by site, as follows:

	2020		
	Funding Received	Unspent Funds Repayable	Disbursed Funds
Peterborough	\$ 47,710	\$ (13,853)	\$ 33,857
Apsley	12,936	(4,524)	8,412
Janet Castle	12,967	(5,049)	7,918
Shamrock	23,450	(8,585)	14,865
Queen Mary	6,426	(3,224)	3,202
R.F. Downey	4,492	(421)	4,071
North Cavan	4,492	(112)	4,380
Prince of Wales	11,408	(2,182)	9,226
Queen Elizabeth	6,426	(3,736)	2,690
St. Anne's	11,111	(5,563)	5,548
St. Joseph's	5,618	(2,115)	3,503
St. Teresa's	7,468	(1,719)	5,749
Kawartha Heights	6,426	(1,723)	4,703
Millbrook	52,736	(17,022)	35,714
Roger Neilson	4,492	(960)	3,532
St. Martin's	9,422	(5,152)	4,270
Warsaw	2,558	(366)	2,192
Licensed Home Child Care - Home Visitors	7,593	(3,590)	4,003
Licensed Home Child Care - Providers	122,729	(283)	122,446
City of Peterborough - all sites	\$ 360,460	\$ (80,179)	\$ 280,281

In addition to funding provided for eligible wages and benefits, the City of Peterborough provided funding to administer the Wage Enhancement Grant which has been included in government grants and subsidies under the Admin and Total support category in the Financial Statement Supplementary Information.

### 11. Economic Dependence

The Organization receives a significant amount of support from the City of Peterborough, Durham Region, the City of Kawartha Lakes and Northumberland County and as such, is economically dependent upon these sources of revenue. Amounts received from these funders and their associated purposes are as noted in Notes 9 and 10.

---

## Compass Early Learning and Care Notes to Financial Statements

December 31, 2020

---

### 12. Financial Instrument Risk

#### Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk resulting from the possibility that a parent or counterpart to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterpart; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to the accounts receivable from parents.

There have not been any changes in the risk from the prior year.

---

### 13. Uncertainty Related to COVID-19

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus, the "COVID-19 outbreak". In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve throughout the world including Canada. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the impact on the Organization will not be known with certainty for months to come.

During the year, childcare was recognized as an essential service. This acknowledgement was met with financial support for fixed operating costs during the initial closure period to support sustainability. Furthermore, additional funding was received during the re-opening phase to support with the purchase of personal protective equipment (PPE), enhanced cleaning, additional staff to meet health and safety requirements, short-term vacancies as operators return to full capacity and minor capital costs for renovations required in accordance with the Ministry's re-opening operational guidance or local public health requirements. The Organization is also maximizing any federal grants they are eligible for including the Canada Emergency Wage Subsidy (CEWS) and Canada Emergency Rent Subsidy (CERS). All of this, in tandem with a moderate amount of internal reserves and frequent internal monitoring and analysis of financial results, serves as a mitigation strategy for the inherent risk associated with the COVID-19 pandemic.

---



Compass Early Learning and Care  
Financial Statement Supplementary Information  
Operations by Program

	City of Peterborough		City of Kawartha Lakes	Municipality of Durham	Northumberland County	Admin and Total Support	2020
	Centre Based	Home Care					
<b>Revenue</b>							
Parent fees	\$ 1,635,643	\$ 155,425	\$ 1,361,302	\$ 1,279,608	\$ 272,383	\$ -	\$ 4,704,361
Government grants and subsidies	4,037,123	740,715	4,293,787	2,518,875	759,634	467,121	12,817,255
Wage enhancement	153,834	126,447	170,670	120,837	32,040	-	603,828
DNFRP	223,006	-	112,561	17,117	5,769	-	358,453
Other income and management fees	12,500	700	-	-	-	24,823	38,023
Professional development	-	-	-	-	-	43,606	43,606
Amortization of deferred contributions	-	-	-	-	-	185,488	185,488
	<b>6,062,106</b>	<b>1,023,287</b>	<b>5,938,320</b>	<b>3,936,437</b>	<b>1,069,826</b>	<b>721,038</b>	<b>18,751,014</b>
<b>Expenses</b>							
Amortization	-	-	-	-	-	247,586	247,586
Bad debts expense (recovery)	(220)	(2)	6,957	451	(297)	(104)	6,785
Bank and processing charges	61,744	6,161	53,007	45,672	9,789	9,855	186,228
Food	114,316	-	89,660	69,289	21,023	-	294,288
Insurance	14,626	-	27,959	7,489	2,201	3,648	55,923
Minor equipment and improvements	3,806	-	1,715	-	-	2,304	7,825
Miscellaneous and management fees	2,831	-	1,345	960	-	10,526	15,662
Office expenses	33,094	915	55,214	48,354	5,585	60,503	203,665
Other initiatives	-	142,435	51,064	345	-	-	193,844
Professional development	-	-	-	-	-	40,411	40,411
Professional fees	-	-	-	-	-	31,918	31,918
Program	25,327	117	11,385	4,922	32	94	41,877
Provider fees	-	469,125	278,465	111,433	-	-	859,023
Rent and maintenance	153,178	2,239	83,504	73,732	50,663	79,031	442,347
Salaries and benefits	5,045,490	191,439	4,412,310	3,056,913	890,259	1,040,740	14,637,151
Salaries and benefits - wage enhancement	153,834	126,447	170,670	120,837	32,040	-	603,828
Telephone	32,180	1,946	28,579	18,099	3,629	9,952	94,385
Toys	84,734	3,964	51,717	15,307	559	23	156,304
Travel and education	1,070	1,546	2,661	1,465	169	8,318	15,229
Utilities	17,167	381	45,458	19,000	-	1,810	83,816
Waterworks	5,082	-	-	-	11,690	-	16,772
	<b>5,748,259</b>	<b>946,713</b>	<b>5,371,670</b>	<b>3,594,268</b>	<b>1,027,342</b>	<b>1,546,615</b>	<b>18,234,867</b>
Admin and program support allocation	(282,920)	(54,441)	(265,218)	(165,441)	(57,557)	825,577	-
<b>Excess of revenue over expense</b>	<b>\$ 30,927</b>	<b>\$ 22,133</b>	<b>\$ 301,432</b>	<b>\$ 176,728</b>	<b>\$ (15,073)</b>	<b>\$ -</b>	<b>\$ 516,147</b>