



Financial Statements

**Cerebral Palsy Parent Council of Toronto
Participation House, Markham**

March 31, 2013

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Independent Auditor's Report

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To the Members of
Cerebral Palsy Parent Council of Toronto
Participation House, Markham

We have audited the accompanying financial statements of **Cerebral Palsy Parent Council of Toronto, Participation House, Markham**, which comprise the statement of financial position as at March 31, 2013, the statement of operations and changes in fund balances and statement of changes in 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 non-profit organizations, the Agency derives revenue from donations from the public, 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 Agency and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenue over expenditures, assets and net assets.

In addition, as described in Note 2, the Agency expenses capital asset additions funded by the current operating budget, the building fund or capital replacement reserve fund as incurred and for capital assets financed by mortgage loans these are recorded at the cost of the related loan and the amortization recorded is equal to the principal paid on the mortgage as required by ministry funding requirements. These policies constitute a departure from Canadian accounting standards for not-for-profit organizations (ASNPO). The effect on the financial statements of these ASNPO departures is not reasonably determinable.

Qualified opinion

In our opinion, except for the effects of the matters described in the *Basis for qualified opinion* paragraph, the financial statements present fairly, in all material respects, the financial position of **Cerebral Palsy Parent Council of Toronto, Participation House, Markham** as at March 31, 2013, 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.

Comparative information

Without modifying our opinion, we draw attention to Note 3 to the financial statements which describes that Participation House, Markham adopted Canadian accounting standards for not-for-profit organizations on April 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at March 31, 2012 and April 1, 2011, and the statement of operations and changes in fund balances, and cash flows for the year ended March 31, 2012 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

Markham, Canada
May 22, 2013



Chartered Accountants
Licensed Public Accountants

Cerebral Palsy Parent Council of Toronto

Participation House, Markham

Statement of Operations and Changes in Fund Balances

Year Ended March 31, 2013

	Unrestricted			Building Fund	Restricted Capital Funds (Note 9)	2013 Total	2012 Total (unaudited)
	MCSS (Page 12)	MOH (Page 13)	Total Operating Fund				
Revenues							
Government subsidies	\$ 4,827,281	\$ 2,137,944	\$ 6,965,225	\$ -	\$ -	\$ 6,965,225	\$ 6,767,853
Residents' family benefits	636,228	-	636,228	-	-	636,228	634,735
Donations and fund raising	-	-	-	129,004	-	129,004	117,719
Other	34,857	4,586	39,443	215,490	126	255,059	228,025
Temporary admissions	3,809	-	3,809	-	-	3,809	6,472
	<u>5,502,175</u>	<u>2,142,530</u>	<u>7,644,705</u>	<u>344,494</u>	<u>126</u>	<u>7,989,325</u>	<u>7,754,804</u>
Expenditures							
Salaries	3,314,439	1,509,248	4,823,687	146,528	-	4,970,215	4,832,656
Employee benefits	729,316	351,043	1,080,359	18,546	-	1,098,905	1,061,390
Allocated administration costs	395,365	187,321	582,686	-	-	582,686	578,140
Utilities	184,856	11,412	196,268	-	-	196,268	190,027
Food costs	133,468	-	133,468	-	-	133,468	124,275
Personal needs	12,289	-	12,289	-	-	12,289	13,481
Special projects	-	-	-	44,386	-	44,386	504,087
Building and equipment repairs and maintenance	382,197	4,283	386,480	-	-	386,480	267,282
Purchased services	69,419	-	69,419	49,813	-	119,232	128,259
Supplies	80,222	18,982	99,204	-	-	99,204	67,988
Staff training	1,438	1,472	2,910	-	-	2,910	2,734
Sundry	5,739	-	5,739	68,470	-	74,209	70,702
Rent	-	45,639	45,639	-	-	45,639	50,228
Mortgage interest	46,684	-	46,684	-	-	46,684	49,866
Insurance	22,255	9,680	31,935	-	-	31,935	28,375
Vehicle operation	55,729	21,768	77,497	-	-	77,497	76,098
Recreation	5,250	-	5,250	520	-	5,770	14,927
Depreciation	59,194	-	59,194	-	-	59,194	56,016
Staff travel	3,185	3,902	7,087	-	-	7,087	8,232
Bursary	-	-	-	500	-	500	500
	<u>5,501,045</u>	<u>2,164,750</u>	<u>7,665,795</u>	<u>328,763</u>	<u>-</u>	<u>7,994,558</u>	<u>8,125,263</u>
Excess (deficiency) of revenues over expenditures	1,130	(22,220)	(21,090)	15,731	126	(5,233)	(370,459)
Fund balance (deficiency), beginning of year	(586,881)	(213,169)	(800,050)	1,618,731	215,456	1,034,137	1,404,596
Transfer	(2,876)	-	(2,876)	-	2,876	-	-
Fund balance (deficiency), end of year	\$ <u>(588,627)</u>	\$ <u>(235,389)</u>	\$ <u>(824,016)</u>	\$ <u>1,634,462</u>	\$ <u>218,458</u>	\$ <u>1,028,904</u>	\$ <u>1,034,137</u>

See accompanying notes to the financial statements.

**Cerebral Palsy Parent Council of Toronto
Participation House, Markham
Statement of Financial Position**

	March 31 2013	March 31 2012	April 1 2011
		(unaudited)	(unaudited)
Assets			
Current			
Cash	\$ 917,024	\$ 511,157	\$ 850,616
Receivables	72,644	163,249	106,711
Prepaid expenses	<u>10,358</u>	<u>11,039</u>	<u>10,834</u>
	1,000,026	685,445	968,161
Restricted cash and term deposits (Note 4)	596,893	833,641	826,988
Land and buildings (Note 5)	<u>1,126,500</u>	<u>1,185,694</u>	<u>1,241,710</u>
	\$ 2,723,419	\$ 2,704,780	\$ 3,036,859
Liabilities			
Current			
Payables and accruals (Note 6)	\$ 446,142	\$ 390,559	\$ 304,173
Deferred revenue (Note 7)	121,873	94,390	86,380
Current portion of mortgages payable	<u>43,000</u>	<u>40,964</u>	<u>37,783</u>
	611,015	525,913	428,336
Mortgages payable (Note 8)	<u>1,083,500</u>	<u>1,144,730</u>	<u>1,203,927</u>
	1,694,515	1,670,643	1,632,263
Net Assets (Deficiency)			
Restricted			
Capital Funds (Note 9)	218,458	215,456	212,472
Unrestricted			
Operating Fund	(824,016)	(800,050)	(777,123)
Building Fund	<u>1,634,462</u>	<u>1,618,731</u>	<u>1,969,247</u>
	1,028,904	1,034,137	1,404,596
	\$ 2,723,419	\$ 2,704,780	\$ 3,036,859

Commitments and contingencies (Notes 10 and 11)

On behalf of the Board

_____ Director _____ Director

**Cerebral Palsy Parent Council of Toronto
Participation House, Markham
Statement of Cash Flows**

Year Ended March 31 **2013** 2012
(unaudited)

Increase (decrease) in cash and cash equivalents

Operating		
Deficiency of revenues over expenditures	\$ (5,233)	\$ (370,459)
Depreciation	59,194	56,016
Changes in non-cash operating working capital		
Receivables	90,605	(56,538)
Prepays	681	(205)
Payables and accruals	55,583	86,386
Deferred revenue	<u>27,483</u>	<u>8,010</u>
	<u>228,313</u>	<u>(276,790)</u>
Investing		
Increase (decrease) in restricted cash and term deposits	<u>236,748</u>	<u>(6,653)</u>
Financing		
Repayment of mortgages payable	<u>(59,194)</u>	<u>(56,016)</u>
Net increase (decrease) in cash and cash equivalents	405,867	(339,459)
Cash and cash equivalents, beginning of year	<u>511,157</u>	<u>850,616</u>
Cash and cash equivalents, end of year	\$ <u>917,024</u>	\$ <u>511,157</u>

See accompanying notes to the financial statements.

Cerebral Palsy Parent Council of Toronto

Participation House, Markham

Notes to the Financial Statements

March 31, 2013

1. Nature of operations

Participation House, Markham (Participation House or the "Agency") is a project of the Cerebral Palsy Parent Council of Toronto, providing home, recreation and involvement for multiple disabled adults. Cerebral Palsy Parent Council of Toronto is a registered charitable organization and is exempt from income tax.

2. Summary of significant accounting policies

Basis of presentation

The Agency has prepared these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO).

Fund accounting

Revenues and expenses related to the provision of home, recreation and involvement for clients funded by the ministries are reported in the Operating Fund.

Revenues and expenses related to activities not funded by the governments are reported in the Building Fund.

Revenues and expenses related to certain capital activities are reported in the Restricted Capital Funds. Refer to Note 9 for details.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks and other institutions and term deposits with maturities of three months or less.

Financial instruments

Initial measurement

The Agency's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

Subsequent measurement

At each reporting date, the Agency measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets). The financial instruments measured at amortized cost are cash and term deposits, accounts receivable, accounts payable and mortgages payable.

For financial assets measured at cost or amortized cost, the Agency regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Agency determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Cerebral Palsy Parent Council of Toronto

Participation House, Markham

Notes to the Financial Statements

March 31, 2013

2. Summary of significant accounting policies (continued)

Capital assets

Capital assets financed by mortgage loans are recorded at cost and include only the costs outlined in the capital cost budget. The total amount recorded as capital assets equals the amount of the related loan. All replacements and additions funded by current operating budgets, the building fund or the capital replacement reserve fund are expensed as incurred.

Amortization of the cost of assets capitalized matches the mortgage loan principal paid during the year.

Revenue recognition

The Agency follows the deferral method of accounting for its contributions.

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Restricted contributions to the capital reserve funds are recognized as revenue in the year received or receivable. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Net investment income that is not externally restricted is recognized as it is earned in the statement of operations under the building fund. Other externally restricted net investment income is recognized in the statement of operations of the appropriate fund.

Contributed materials and services

Contributed materials and services are recognized at their fair value in the financial statements when the amount can be reasonably estimated and when the materials and services are used in the normal course of the Agency's operations and would otherwise have been purchased.

Many volunteers are involved in assisting the Agency in carrying out its service delivery activities. Because of the difficulty of determining their hours involved and their fair value, contributed services are not recognized in the financial statements.

Allocation of expenses

Participation House has several locations which provide care for disabled adults. The costs of each location include the costs of personnel, premises and other expenses that are directly related to the location. Participation House also incurs a number of general support expenses that are common to the administration of the organization and each of its locations.

All centralized organizational support expenses are allocated among the various locations through an appropriate basis of allocation that is applied consistently each year. The allocated expenses include audit fees paid for external audit services; legal fees on general matters; administrative staff salaries and benefits, and miscellaneous office supplies. These expenses are allocated based on the proportionate percentage of the operating subsidies received per location in the prior year.

Cerebral Palsy Parent Council of Toronto

Participation House, Markham

Notes to the Financial Statements

March 31, 2013

3. First-time adoption

These financial statements are the Agency's first financial statements prepared using ASNPO. The date of transition to ASNPO is April 1, 2011. The accounting policies presented in Note 2 to the financial statements were used to prepare the financial statements for the year ended March 31, 2013, the comparative information and the opening statement of financial position as at the date of transition.

The adoption of ASNPO did not result in any adjustments to the previously reported assets, liabilities, net assets, excess of revenue over expenditures and statement of cash flows of the Agency.

As a result, the reconciliations and disclosures required by Section 1501 *First-time adoption*, for the net assets at the transition date, the comparative period statement of operations and the statement of changes in cash flows are not necessary and have not been presented in these financial statement notes.

4. Restricted cash and term deposits

	March 31 2013	March 31 2012 (unaudited)	April 1 2011 (unaudited)
Henderson capital replacement reserve	\$ 14,086	\$ 11,084	\$ 8,100
Building fund - internally restricted	<u>582,807</u>	<u>822,557</u>	<u>818,888</u>
	\$ 596,893	\$ 833,641	\$ 826,988

The internally restricted fund is invested in term deposit bearing interest at 1.35%, maturing in June 2013.

5. Land and buildings

	March 31 2013 Net	March 31 2012 Net (unaudited)	April 1 2011 Net (unaudited)
<u>Cost</u>	<u>Accumulated Amortization</u>		
Henderson Group Home	\$ 420,000	\$ 148,597	\$ 271,403
Farintosh Group Home	<u>1,043,430</u>	<u>188,333</u>	<u>855,097</u>
	\$1,463,430	\$ 336,930	\$1,126,500
		\$1,185,694	\$1,241,710

Cerebral Palsy Parent Council of Toronto

Participation House, Markham

Notes to the Financial Statements

March 31, 2013

6. Payables and accruals

Included in payables and accruals are government remittances of \$43,043 (March 31, 2012 - \$40,934, April 1, 2011 - \$33,447).

7. Deferred revenue

	<u>2013</u>	<u>2012</u> (unaudited)
Beginning of year – Building Fund	\$ 94,390	\$ 86,380
Less amounts recognized as revenue	(58,708)	(63,232)
Add amounts received for future expenses	<u>86,191</u>	<u>71,242</u>
End of year – Building Fund	<u>\$ 121,873</u>	<u>\$ 94,390</u>

8. Mortgages payable

	<u>March 31</u> <u>2013</u>	March 31 <u>2012</u> (unaudited)	April 1 <u>2011</u> (unaudited)
Mortgage payable bears interest at 3.035%, is repayable in blended monthly instalments of \$1,885 and is secured by the Henderson Group Home and a general assignment of related rents. The mortgage matures on February 1, 2016 and it will be refinanced.	\$ 271,403	\$ 285,600	\$ 299,376
Mortgage payable bears interest at 4.39%, is repayable in blended monthly instalments of \$5,419 and is secured by the Farintosh Group Home. The mortgage matures on February 24, 2014 and it will be refinanced.	<u>855,097</u>	<u>900,094</u>	<u>942,334</u>
Current portion due in one year	<u>1,126,500</u> <u>(43,000)</u>	1,185,694 (40,964)	1,241,710 (37,783)
	<u>\$ 1,083,500</u>	<u>\$ 1,144,730</u>	<u>\$ 1,203,927</u>

Minimum principal repayments on the existing terms over the next five years are as follows:

2014	\$ 43,000
2015	44,700
2016	46,400
2017	48,300
2018	50,300
Thereafter	<u>893,800</u>
	<u>\$ 1,126,500</u>

Both mortgages are being funded by the MCSS.

Cerebral Palsy Parent Council of Toronto

Participation House, Markham

Notes to the Financial Statements

March 31, 2013

9. Restricted capital funds

	Capital Campaign Fund	Henderson Capital Replacement Reserve Fund	March 31 2013 Total	March 31 2012 Total (unaudited)	April 1 2011 Total (unaudited)
Balance, beginning of year	\$ 204,372	\$ 11,084	\$ 215,456	\$ 212,472	\$ 105,463
Donations	-	-	-	-	104,052
Interest income	-	126	126	108	81
Excess of revenues over expenditures	204,372	11,210	215,582	212,580	209,596
Transfer from operating fund	-	2,876	2,876	2,876	2,876
Balance, end of year	\$ 204,372	\$ 14,086	\$ 218,458	\$ 215,456	\$ 212,472

The Henderson Capital Replacement Reserve Fund reports only restricted resources that are to be used for capital expenditures of the Henderson Group Home based on guidelines provided by the MCSS. The funds must be placed in a segregated account.

The Capital Campaign Fund was established in fiscal 2007 for the purpose of accumulating donations to assist in financing the costs of the Farintosh Group Home. Construction of the Farintosh Group Home was completed in July 2008, and all subsequent donations received are restricted against future replacement or construction cost.

10. Commitments

Participation House has entered into agreements to lease certain equipment, the administration office space and the facility at Tony Wong Place for various periods until 2017. Minimum rent payable for these items in aggregate and for each of the following years is as follows:

2014	\$ 108,000
2015	81,000
2016	26,000
2017	4,000
	<u>\$ 219,000</u>

Cerebral Palsy Parent Council of Toronto

Participation House, Markham

Notes to the Financial Statements

March 31, 2013

11. Contingencies

The Agency has guaranteed employee credit cards for certain of its employees up to \$32,000 (March 31, 2012 - \$36,000, April 1, 2011 - \$36,000).

At the end of the year, the Agency is aware of two possible claims, one relating to wrongful dismissal and the other relating to claim of negligence which is recoverable from insurance under the terms of the policy. The Agency intends to defend against all of these claims. The possible outcomes or any settlements are not determinable. No provision has been made in the financial statements for these claims.

12. Employee future benefits

Participation House offers a Retirement Savings Plan to its non-union employees. As part of the collective agreement, all full time and part time union employees who had passed the probationary period are covered under the Multi Sector Pension Plan ("MSPP"). This Pension Plan is a defined benefit plan and has a two year vesting period. According to the agreement with MSPP, Participation House has no obligation to provide benefits established by MSPP beyond the obligation to make contributions pursuant to the Collective Agreement.

For both plans, the employer matched the employee contributions up to a maximum of 5.25% of the wages. The total contributions made by Participation House during the year were \$266,865 (2012 - \$259,638).

13. Residents' trust funds

Participation House holds funds in trust for residents. The funds do not belong to Participation House, and accordingly are not included on the balance sheet. The residents' trust funds amounted to \$196,060 as at March 31, 2013 (March 31, 2012 - \$173,249, April 1, 2011 - \$136,925).

14. Financial instrument risks

The Agency's main financial instrument risk exposure is detailed as follows.

Liquidity risk

The Agency's liquidity risk represents the risk that the Agency could encounter difficulty in meeting obligations associated with financial liabilities. The Agency is, therefore, exposed to liquidity risk with respect to its payables and mortgages payable.

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 Agency is exposed to interest rate risk with respect to term deposits and its mortgages payable.

Cerebral Palsy Parent Council of Toronto
Participation House, Markham
MCSS - Ministry of Community and Social Services Funded Projects

Year Ended March 31, 2013

	Detail Code 8847 Group <u>Homes</u>	Detail Code 8849 Dedicated Supportive <u>Housing</u>	Detail Code 9131 Community Participation <u>Srvs & Supports</u>	Detail Code 9136 Self Managed Support <u>- Indirect</u>	Detail Code 9112 <u>Cliffwood</u>	Detail Code 8915 Partnership Facility <u>Renewal</u>	Detail Code 8852 Repairs & Maintenance <u>Maintenance</u>	<u>Total</u>
Revenues								
Government subsidies	\$ 4,055,761	\$ 46,783	\$ 282,923	\$ 45,625	\$ 159,174	\$ 232,315	\$ 4,700	\$ 4,827,281
Residents' family benefits	636,228	-	-	-	-	-	-	636,228
Other	23,841	11,016	-	-	-	-	-	34,857
Temporary admissions	3,809	-	-	-	-	-	-	3,809
	<u>4,719,639</u>	<u>57,799</u>	<u>282,923</u>	<u>45,625</u>	<u>159,174</u>	<u>232,315</u>	<u>4,700</u>	<u>5,502,175</u>
Expenditures								
Salaries	2,977,365	8,000	179,317	35,033	114,724	-	-	3,314,439
Employee benefits	657,712	-	44,678	11,080	15,846	-	-	729,316
Allocated administration costs	361,225	-	17,675	-	16,465	-	-	395,365
Utilities	178,759	5,318	-	-	779	-	-	184,856
Food costs	133,468	-	-	-	-	-	-	133,468
Personal needs	12,289	-	-	-	-	-	-	12,289
Building and equipment repairs and maintenance	134,286	12,761	-	-	-	230,265	4,885	382,197
Purchased services	51,288	3,553	14,578	-	-	-	-	69,419
Supplies	65,875	-	14,298	-	49	-	-	80,222
Staff training	1,374	-	64	-	-	-	-	1,438
Sundry	5,979	-	(240)	-	-	-	-	5,739
Mortgage interest	38,266	8,418	-	-	-	-	-	46,684
Insurance	16,560	4,000	913	-	782	-	-	22,255
Vehicle operation	43,489	-	10,477	-	1,763	-	-	55,729
Recreation	5,250	-	-	-	-	-	-	5,250
Depreciation	44,997	14,197	-	-	-	-	-	59,194
Staff travel	3,171	-	-	-	14	-	-	3,185
	<u>4,731,353</u>	<u>56,247</u>	<u>281,760</u>	<u>46,113</u>	<u>150,422</u>	<u>230,265</u>	<u>4,885</u>	<u>5,501,045</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(11,714)</u>	\$ <u>1,552</u>	\$ <u>1,163</u>	\$ <u>(488)</u>	\$ <u>8,752</u>	\$ <u>2,050</u>	\$ <u>(185)</u>	\$ <u>1,130</u>

Cerebral Palsy Parent Council of Toronto
Participation House, Markham
MOH - Ministry of Health - Long Term Care Division Funded Projects

Year Ended March 31, 2013

	<u>St. Lukes</u>	<u>Cedarcrest</u>	<u>Hagerman</u>	<u>Tony Wong Place</u>	<u>Total</u>
Revenues					
Government subsidies	\$ 779,305	\$ 350,203	\$ 312,158	\$ 696,278	\$ 2,137,944
Other	-	-	-	4,586	4,586
	<u>779,305</u>	<u>350,203</u>	<u>312,158</u>	<u>700,864</u>	<u>2,142,530</u>
Expenditures					
Salaries	512,682	222,591	258,614	515,361	1,509,248
Employee benefits	124,500	50,691	53,845	122,007	351,043
Allocated administration costs	70,490	33,340	29,554	53,937	187,321
Utilities	2,556	3,445	3,122	2,289	11,412
Building and equipment repairs and maintenance	432	1,087	1,331	1,433	4,283
Supplies	14,482	1,070	1,351	2,079	18,982
Staff training	524	353	307	288	1,472
Rent	10,034	12,360	11,650	11,595	45,639
Insurance	3,528	1,587	1,414	3,151	9,680
Vehicle operation	7,935	3,565	3,177	7,091	21,768
Staff travel	996	563	29	2,314	3,902
	<u>748,159</u>	<u>330,652</u>	<u>364,394</u>	<u>721,545</u>	<u>2,164,750</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 31,146</u>	<u>\$ 19,551</u>	<u>\$ (52,236)</u>	<u>\$ (20,681)</u>	<u>\$ (22,220)</u>