Consolidated financial statements of
Association of Neighbourhood Houses of British Columbia

March 31, 2023

Deloitte LLP
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Independent Auditor's Report

To the Board of Directors of
the Association of Neighbourhood Houses of British Columbia

Opinion

We have audited the consolidated financial statements of the Association of Neighbourhood Houses of British Columbia (the "Association"), which comprise the consolidated statement of financial position as at March 31, 2023, and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2023, and the results of its operations, changes in its net assets 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 ("Canadian GAAS"). 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 Association in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 opinion.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that in our opinion, these consolidated financial statements are prepared on a basis consistent with that of the previous year.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 GAAS 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 Association'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 Association'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 consolidated 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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

Deloitte LLP

Chartered Professional Accountants
June 14, 2023
Vancouver, British Columbia

Association of Neighbourhood Houses of British Columbia
Consolidated statement of operations
Year ended March 31, 2023

	Notes	2023 $	2022 $
Revenue (Schedule 1)			
Province of British Columbia		**11,288,231**	9,572,945
Federal government		**4,308,684**	3,866,650
Earned income		**11,197,420**	8,698,972
Contributions from foundations		**1,926,534**	1,350,883
United Way		**1,921,036**	1,779,984
City of Vancouver		**1,382,310**	1,850,548
Other contributions and miscellaneous income		**678,495**	676,357
Gaming		**801,939**	754,675
Investment income	11	**628,998**	463,201
Donations and fundraising		**325,107**	322,809
		34,458,754	29,337,024
Expenses (Schedule 1)			
Salaries and benefits	13 and 16	**25,253,903**	21,515,830
Program, food and transportation		**2,501,812**	1,975,592
Building occupancy		**3,037,909**	2,071,056
Purchased services and subcontracts		**1,568,635**	1,739,662
Office expenses		**501,560**	437,052
Other expenses		**459,515**	468,872
		33,323,334	28,208,064
Excess of revenue over expenses from operations (Schedule 1 before the undernoted)		**1,135,420**	1,128,960
Amortization of deferred property and equipment contributions	8	**642,858**	760,448
Amortization of property and equipment		**(782,484)**	(1,027,137)
Unrealized gain (loss) on investments		**(312,362)**	34,996
Excess of revenue over expenses		**683,432**	897,267

The accompanying notes are an integral part of the consolidated financial statements.

	Notes	Invested in property and equipment $	Internally restricted $ (Note 9)	Unrestricted $	2023 Total $	2022 Total $
Balance, beginning of year		**907,720**	**8,895,396**	**2,965,886**	**12,769,002**	11,871,735
Excess of revenue over expenses *		**(139,626)**	**504,817**	**318,241**	**683,432**	897,267
Purchase of property and equipment		**943,771**	**—**	**(943,771)**	**—**	—
Deferred property and equipment contributions	9	**(572,959)**	**—**	**572,959**	**—**	—
Vehicle loan repayments		**4,258**	**—**	**(4,258)**	**—**	—
Balance, end of year		**1,143,164**	**9,400,213**	**2,909,057**	**13,452,434**	12,769,002

* Comprised of amortization expense of $782,454, less amortization of deferred property and equipment contributions of $642,858.

The accompanying notes are an integral part of the consolidated financial statements.

Association of Neighbourhood Houses of British Columbia

Consolidated statement of financial position

As at March 31, 2023

	Notes	2023 $	2022 $
Assets			
Current assets			
Cash		**7,213,045**	8,669,723
Restricted cash	10	**742,387**	828,553
Accounts receivable		**2,457,242**	1,623,490
Investments	3	**10,150,768**	9,432,416
Loan receivable	4	**53,618**	12,782
Prepaid expenses and other assets		**254,772**	224,161
		20,871,832	20,791,125
Loan receivable	4	**183,550**	252,218
Replacement reserve - restricted cash	7	**347,087**	321,275
Property and equipment	5	**13,766,508**	13,605,221
		35,168,977	34,969,839
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities		**2,898,509**	2,667,393
Government remittances		**141,080**	104,039
Current portion of vehicle loan		**4,409**	4,258
Deferred contributions	6	**5,706,521**	6,410,627
		8,750,519	9,186,317
Deferred contributions for property and equipment	8	**12,616,886**	12,686,785
Replacement reserve	7	**347,087**	321,275
Vehicle loan		**2,051**	6,460
		21,716,543	22,200,837
Commitments and contingencies	14		
Net assets			
Invested in property and equipment		**1,143,164**	907,720
Internally restricted	9	**9,400,213**	8,895,396
Unrestricted		**2,909,057**	2,965,886
		13,452,434	12,769,002
		35,168,977	34,969,839

The accompanying notes are an integral part of the consolidated financial statements.

Approved by the Board -

Dan Watson, Chair

___________________________, Director

Jeffrey Wang, Treasurer

___________________________, Director

Association of Neighbourhood Houses of British Columbia

Consolidated statement of cash flows

Year ended March 31, 2023

	2023	2022
	$	$
Operating activities		
Excess of revenue over expenses	**683,432**	897,267
Items not affecting cash		
Amortization of deferred property and equipment contributions	**(642,858)**	(760,448)
Amortization of property and equipment	**782,484**	1,027,137
Unrealized (gain) loss on investments	**312,362**	(34,996)
	1,135,420	1,128,960
Changes in non-cash operating items		
Accounts receivable	**(833,752)**	(75,584)
Restricted cash	**86,166**	(23,678)
Prepaid expenses and other assets	**(30,611)**	3,644
Accounts payable and accrued liabilities	**231,116**	1,103,348
Government remittances	**37,041**	(10,107)
Deferred contributions	**(704,106)**	881,658
	(1,214,146)	1,879,281
	(78,726)	3,008,241
Investing activities		
Purchase of property and equipment	**(943,771)**	(592,332)
Purchases of investments, net	**(1,030,714)**	(1,380,437)
Repayment (disbursement) of loan	**27,832**	(65,000)
Replacement reserve - restricted cash	**(25,812)**	(40,685)
	(1,972,465)	(2,078,454)
Financing activities		
Replacement reserve	**25,812**	40,685
Vehicle loan repayments	**(4,258)**	(4,112)
Contributions for property and equipment	**572,959**	314,928
	594,513	351,501
(Decrease) increase in cash	**(1,456,678)**	1,281,288
Cash, beginning of year	**8,669,723**	7,388,435
Cash, end of year	**7,213,045**	8,669,723

The accompanying notes are an integral part of the consolidated financial statements.

1. Description of operations

The Association of Neighbourhood Houses of British Columbia (the "Association") is a not-for-profit organization incorporated under the Societies Act of B.C. As a registered charity under the Income Tax Act of Canada, the Association is not subject to income taxes.

The Association is a community based organization devoted to the enhancement of neighbourhoods, and operates eight neighbourhood houses, the Sasamat Outdoor Centre, and other metropolitan services. The eight neighbourhood houses of the Association are as follows: Kitsilano, Cedar Cottage, Gordon, Alex, South Vancouver, Mount Pleasant, Marpole and Frog Hollow (collectively the "Houses").

The Association exercises control over:

(a) ANHBC Neighbourhood Houses Foundation (incorporated in April 2013), a not-for-profit charitable organization which was created specifically to hold the land and building of the redeveloped Kitsilano Neighbourhood House.

(b) ANHBC Arbutus Centre Housing Society (incorporated in March 2020), a not-for-profit organization which was created to manage 58 housing units at Arbutus development in Vancouver. The Society commenced operations in September 2021.

2. Significant accounting policies

These consolidated financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and reflect the following policies:

(a) Basis of presentation

These financial statements are consolidated and include the accounts of the controlled not-for-profit organizations, ANHBC Neighbourhood Houses Foundation (the "Foundation") and ANHBC Arbutus Centre Housing Society (the "Society"). All inter-organization transactions and balances are eliminated on consolidation.

(b) Revenue recognition

The Association follows the deferral method of accounting for contributions. Grants received from governments, donations and fundraising revenues are accounted for as contributions.

Under this method, unrestricted contributions and unrestricted investment income are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

2. Significant accounting policies (continued)

(b) Revenue recognition (continued)

Externally restricted contributions and restricted investment income are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of property and equipment are deferred and amortized into revenue at the amortization rate of the related property and equipment.

Earned income represents user fees for services rendered for child care, camping and other programs by the Association. These fees are recognized as revenue when the services are provided.

Endowment contributions are recognized as direct increases in net assets when received.

Restricted grants and contributions received which relate to programs and events to be carried out in future fiscal years are reflected as deferred contributions.

Government assistance is recorded in the financial statements when there is reasonable assurance that the Association has complied with, and will continue to comply with, all conditions necessary to obtain the assistance.

(c) Donated materials and services

The Association does not record the value of donated materials and services, other than property and equipment, as the fair value is not readily determinable.

(d) Property and equipment

Purchased and constructed property and equipment are recorded at cost less accumulated amortization. Contributed property and equipment are recorded at fair market value at the date of contribution. Amortization is recorded over the estimated useful service lives of the assets on a straight line basis as follows:

Buildings	20 years
Building – Kitsilano Neighbourhood House	40 years
Electronic equipment	4 years
Furniture and fixtures	5 years
Leasehold improvements	20 years
Software	3 years
Vehicles	5 years

For property under construction, amortization is recorded when the asset is brought into use.

When conditions indicate that a tangible capital asset is impaired, the net carrying amount of the tangible capital asset shall be written down to the asset's fair value or replacement cost. The write-downs of tangible capital assets shall be accounted for as expenses in the statement of operations. A write-down shall not be reversed.

2. Significant accounting policies (continued)

(e) Financial instruments

Financial assets and financial liabilities are initially recognized at fair value when the Association becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost except for the following instruments:

(i) Investments in unlisted shares, which are measured at cost less any reduction for impairment; and

(ii) Investments in mutual funds, which are measured at fair value.

Changes in unrealized gains and losses on investments measured at fair value, and realized gains and losses on sale of investments, are included in the statement of operations in the period incurred.

With respect to financial assets measured at cost or amortized cost, the Association recognizes in the statement of operations an impairment loss, if any, when there are indicators of impairment and it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases, and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed in the statement of operations in the period the reversal occurs.

(f) Use of estimates

The preparation of consolidated financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets at the date of the consolidated financial statements. Accounts that require significant estimates in determining the stated amounts include the estimated useful lives of property and equipment. Actual results could differ from the estimates.

(g) Allocation of common expenses

The Association follows a fee for service principle for allocating certain common administration, human resources management and financial services expenses amongst the Houses. Central Services expenses of $1,541,043 (2022- $1,249,110) are allocated proportionate to the expenses of the Houses. Additional Central Services administration expenses of $3,000 ($3,000 in 2022) were charged to Kitsilano Neighbourhood House for the housing project.

(h) Pension plan

The Association maintains a multi-employer defined benefit pension plan for its employees, which provides pension benefits based on length of service and earnings. The pension plan is accounted for using defined contribution plan accounting, as sufficient information to account for this plan as a defined benefit plan is not available.

3. Investments

	2023	2022
	$	$
Mutual funds (measured at fair value)	**7,745,137**	7,901,009
Term deposits (measured at amortized cost)	**2,395,581**	1,521,357
Unlisted shares (measured at cost)	**10,050**	10,050
	10,150,768	9,432,416

Term deposits earn interest at 2% to 4.25% per annum and mature within twelve months.

4. Loan receivable

In June 2019, the Association provided an unsecured demand loan of $100,000 to Alexandra Housing Society. An additional $100,000 and $65,000 was disbursed in January 2021 and June 2021. The loan carries interest at 3% per annum, is due on demand, and repayable in equal monthly installments (including interest) of $5,000, starting in September 2022 and ending in September 2027.

5. Property and equipment

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
	$	$	$	$
Land	**337,472**	**—**	**337,472**	337,472
Buildings	**8,827,336**	**6,001,100**	**2,826,236**	2,532,169
Building – Kitsilano Neighbouhood House	**11,792,253**	**2,429,473**	**—** **9,362,780**	— 9,628,522
Electronic equipment	**2,224,102**	**1,939,161**	**284,941**	270,567
Furniture and fixtures	**972,201**	**893,902**	**78,299**	78,361
Leasehold improvements	**6,888,970**	**6,035,049**	**853,921**	712,682
Vehicles	**897,376**	**874,517**	**22,859**	45,448
	31,939,710	**18,173,202**	**13,766,508**	13,605,221

6. Deferred contributions

	2023	2022
	$	$
Beginning balance	**6,410,627**	5,528,970
Add: contributions received during the year	**5,320,334**	6,055,531
Less: amount recognized as revenue during the year	**(6,024,440)**	(5,173,874)
Ending balance	**5,706,521**	6,410,627

6. Deferred contributions (continued)

Deferred contributions represent restricted contributions designated for expenditure in future periods for programs being administered across the various Neighbourhood Houses.

7. Replacement reserve

In fiscal year 2013, the Association entered into an operator agreement with British Columbia Housing Management Commission ("BCHMC") to manage a seniors' housing complex consisting of 30 units at 8th Avenue and Vine Street and 15 units at 7th Avenue and Vine Street in Vancouver. The operator agreement requires the Association to maintain a replacement reserve designated for capital repairs, replacements and improvements on the building. The changes in the replacement reserve balance are as follows:

	2023	2022
	$	$
Beginning balance	**321,275**	280,590
Add: contributions for the year	**45,363**	40,685
Less: expensed during the year	**(19,551)**	—
Balance, end of year	**347,087**	321,275

8. Deferred contributions related to property and equipment

Deferred contributions related to property and equipment represent contributions received where the donor has restricted their usage to property and equipment purchased or constructed by the Association. The changes in the deferred contributions balance for the year are as follows:

	2023	2022
	$	$
Beginning balance	**12,686,785**	13,132,305
Add: contributions received during the year	**572,959**	314,928
Less: amounts amortized to operations	**(642,858)**	(760,448)
Ending balance	**12,616,886**	12,686,785

9. Net assets internally restricted

As at March 31, 2023, the Association's Board of Directors has internally restricted net assets of $9,400,213 ($8,895,396 in 2022) to be used for a variety of purposes. Of this amount, $7,870,000 ($7,300,000 in 2022) has been restricted for property and equipment, $28,352 for fund development ($263,535 in 2022) and $1,501,861 ($1,331,861 in 2022) for working capital and contingencies. These internally restricted amounts are not available for other uses or programs without approval of the Board of Directors.

10. Restricted cash

Of the cash balance at March 31, 2023, $742,387 ($828,553 in 2022) relates to unspent gaming funds. The use of gaming funds is restricted under the Gaming Control Act of B.C. An equivalent amount is included in the balance of deferred contributions (Note 6). Management expects to spend these funds within the next fiscal year.

11. Vancouver Foundation endowment fund

The Association established a permanent endowment fund with the Vancouver Foundation. The Association contributed $460,000, which has been partially matched by a contribution by the Vancouver Foundation of $450,000, for a total endowment fund of $910,000 ($910,000 in 2022). The fund is administered by the Vancouver Foundation, which distributes the earnings of the fund quarterly to the Association. Income from the Vancouver Foundation in the amount of $81,807 ($64,065 in 2022) has been included in investment income for the year.

12. Operating line of credit

The Association has an unsecured operating line of credit of up to $150,000 bearing interest at the bank prime rate plus 1 % per annum. As at March 31, 2023 and 2022, this facility was unused.

13. Pension plan

The Association is a member of a non-collectively bargained multi-employer defined benefit pension plan administered by the United Way of the Lower Mainland. An actuarial valuation is performed at least every three years. The most recent actuarial valuation for funding purposes as at December 31, 2021 estimates that the accrued liability for pension benefits exceeds the assets under administration by $3.28 million for the entire plan using an insolvency valuation method ($28.71 million excess of pension assets over accrued liabilities using a going concern valuation method).

The employer contribution rate to the plan is 175% of employee contributions. The total pension expense of $1,314,276 ($1,147,787 in 2022) for the year is included in salaries and benefits in the statement of operations.

14. Commitments and Contingencies

The Association leases several business premises and equipment under operating lease agreements. Minimum annual payments are as follows:

	$
2024	224,737
2025	138,816
2026	126,705
2027	126,705
2028	126,708
Thereafter	265,346
	1,009,017

ANHBC Arbutus Housing Society is obligated to pay basic rent on a premise lease of $10 per year. As the units are leased to third party tenants, ANHBC earns an administrative fee and expense recovery with any additional net rent received is paid to the landlord as additional rent payable under the lease agreement. The additional rent is subject to occupancy and rent rates received from third parties. Due to the uncertainty surrounding the additional rent it has not been included in the table above.

As at the date of these financial statements, there are two pending litigations against the Association. With respect to these claims, management believes the Association has valid defenses and appropriate insurance coverage in place. Accordingly, no provision has been made in these financial statements for any liability that may result. In the event that any of these claims are successful, management believes they will not have a material effect on the Association's financial position or results from operations.

15. Financial instruments and risk management

(a) Credit risk

Credit risk is the risk that a counter party will fail to perform its obligations as they come due. The Association is exposed to credit risk on its accounts receivable, loan receivable, cash balances and term deposits held as investments. However, the credit risk rising from accounts receivable is mitigated as the Association has a number of donors and funders, including governments, and does not have significant exposure to any individual counterparty. Additionally, the majority of cash balances and term deposits are held at credit unions and are guaranteed by the Credit Union Deposit Insurance Corporation.

(b) Interest rate risk

The Association is not exposed to cash flow interest rate risk from its investments, loan receivable and vehicle loan payable as these instruments are at fixed interest rates. The Association is exposed to interest rate changes on reinvestment of its investments. The Association does not use derivative instruments to reduce its exposure to interest rate risk.

(c) Liquidity risk

The Association's objective is to have sufficient liquidity to meet its liabilities when due. The Association monitors its cash balances and cash flows generated from operations to meet its requirements. As at March 31, 2023, the most significant financial liabilities are accounts payable and accrued liabilities.

15. Financial instruments and risk management (continued)

(d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

The Association is exposed to market risk as the investments in mutual funds are subject to fluctuations due to price changes on the market. The prices can also be affected by changes in interest rates and foreign currency exchange rates.

16. Disclosure of Director, employee and contractor remuneration

For the fiscal years ended March 31, 2023 and March 31, 2022, the Association did not remunerate the directors for attending meetings as these are volunteer positions.
The Association paid total remuneration of $1,483,675 ($1,327,618 in 2022) to its top ten employees who received total annual remuneration of $75,000 or greater.

Association of Neighbourhood Houses of British Columbia
Schedule 1 – Schedule of consolidated operating revenue and expenses
Year ended March 31, 2023

	Central Office	Kitsilano N.H.	Cedar Cottage N.H.	Gordon N.H.	Alex N.H.	South Vancouver N.H.	Mt. Pleasant N.H.	Frog Hollow N.H.	Marpole N.H.	Sasamat Outdoor Centre	ANHBC Arbutus Centre Housing Society	Inter-house/ Inter-entity Eliminations	2023 Total	2022 Total
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Revenue														
Province of British Columbia	—	991,198	1,389,001	350,715	2,450,779	2,780,037	542,051	2,915,576	72,267	5,790	—	(209,183)	11,288,231	9,572,945
Federal government	4,277	13,142	58,623	41,760	12,883	1,180,586	1,105,780	1,727,593	28,071	135,969	—	—	4,308,684	3,866,650
Earned income	1,669,321	1,970,951	1,567,321	175,068	1,698,773	826,442	683,316	1,987,389	62,690	1,304,254	951,152	(1,699,257)	11,197,420	8,698,972
Contributions from Foundations	290,513	162,739	118,772	192,402	339,755	514,801	147,855	72,640	82,057	5,000	—	—	1,926,534	1,350,883
United Way	—	188,010	7,000	243,633	85,620	811,961	363,019	221,793	—	—	—	—	1,921,036	1,779,984
City of Vancouver	15,084	160,301	176,332	152,357	—	328,998	184,897	255,439	108,902	—	—	—	1,382,310	1,850,548
Other contributions and miscellaneous income	5,451	59,215	24,279	113,338	4,477	255,604	130,772	37,382	20,050	26,619	1,308	—	678,495	676,357
Gaming	72,500	108,699	60,000	87,790	97,150	100,000	96,500	82,300	35,000	62,000	—	—	801,939	754,675
Investment income	161,026	29,770	142,825	31,346	(325)	76,596	32,456	54,242	7,308	72,333	21,421	—	628,998	463,201
Donations and fund raising	20,120	31,672	10,426	14,491	82,789	34,287	49,952	33,051	33,484	14,835	—	—	325,107	322,809
	2,238,292	3,715,697	3,554,579	1,402,900	4,771,901	6,909,312	3,336,598	7,387,405	449,829	1,626,800	973,881	(1,908,440)	34,458,754	29,337,024
Expenses														
Salaries and benefits	1,590,200	2,520,707	2,592,599	973,810	3,636,473	4,650,002	2,546,781	5,555,412	360,782	827,137	—	—	25,253,903	21,515,830
Program, food and transportation	110,658	173,599	188,523	150,962	301,587	577,736	153,830	561,567	26,662	256,688	—	—	2,501,812	1,975,592
Building occupancy	89,938	491,985	151,236	65,875	389,306	390,169	124,232	336,725	40,895	143,715	813,833	—	3,037,909	2,071,056
Purchased services and subcontracts	314,618	341,911	213,317	84,647	347,689	884,362	273,603	724,321	54,343	103,053	135,211	(1,908,440)	1,568,635	1,739,662
Office expenses	50,081	61,260	20,289	29,583	87,791	95,150	42,147	79,961	9,901	25,265	132	—	501,560	437,052
Other expenses	106,828	37,258	28,012	13,973	48,412	71,451	41,241	51,320	3,235	55,809	1,976	—	459,515	468,872
	2,262,323	3,626,720	3,193,976	1,318,850	4,811,258	6,668,870	3,181,834	7,309,306	495,818	1,411,667	951,152	(1,908,440)	33,323,334	28,208,064
Excess (deficiency) of revenue over expenses (before amortization and unrealized gain (loss) on investments)	(24,031)	88,977	360,603	84,050	(39,357)	240,442	154,764	78,099	(45,989)	215,133	22,729	—	1,135,420	1,128,960
Prior year (deficiency) excess of revenue over expenses (before amortization and unrealized gain (loss) on investments)	(135,889)	71,676	522,130	111,840	(133,202)	378,938	129,199	83,411	91,814	9,043	—	—	1,128,960	2,195,030