

Encompass Support Services Society
Financial Statements
For the Year Ended March 31, 2018

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Independent Auditor's Report

To the members of Encompass Support Services Society

We have audited the accompanying financial statements of Encompass Support Services Society, which comprise the statement of financial position as at March 31, 2018, and the statements of changes in net assets, operations, and 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 not-for-profit organizations, the Society derives revenue from donations and fundraising, 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 Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses, and cash flows for the years ended March 31, 2018 and 2017, and net assets as at March 31, 2018 and 2017. Our audit opinion on the financial statements for the year ended March 31, 2017 was modified accordingly because of the possible effects of this limitation in scope.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Encompass Support Services Society as at March 31, 2018, 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.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 16 through 19 of the Society's financial statements.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, these standards have been applied on a consistent basis with that of the preceding year.

BDO Canada LLP

Chartered Professional Accountants

Langley, British Columbia
September 18, 2018

**Encompass Support Services Society
Statement of Financial Position**

March 31	2018	2017
Assets		
Current		
Cash and cash equivalents	\$ 230,241	\$ 155,364
Accounts receivable (Note 2)	204,751	135,573
Investments (Note 3)	614,501	856,594
GST recoverable	51,994	21,003
Prepaid expenses	5,353	6,070
	1,106,840	1,174,604
Investments (Note 3)	2,990	2,726
Capital assets (Note 4)	1,071,365	200,403
	\$ 2,181,195	\$ 1,377,733

Liabilities and Net Assets

Current		
Accounts payable (Note 5)	\$ 223,726	\$ 58,077
Accrued wages and benefits payable	107,684	84,763
Government remittances payable	49,349	27,612
Deferred contributions (Note 6)	164,139	440,608
	544,898	611,060
Deferred capital contributions (Note 7)	1,066,580	198,959
	1,611,478	810,019
Net Assets		
Invested in capital assets	4,785	1,444
Internally restricted (Note 8)	11,833	11,833
Unrestricted	553,099	554,437
	569,717	567,714
	\$ 2,181,195	\$ 1,377,733

On behalf of the Board:


Director

Director

The accompanying notes are an integral part of these financial statements.

**Encompass Support Services Society
Statement of Changes in Net Assets**

For the year ended March 31	Invested in capital assets	Internally restricted	Unrestricted	2018 Total	2017 Total
Balance, beginning of the year	\$ 1,444	\$ 11,833	\$ 554,437	\$ 567,714	\$ 518,891
Excess of revenues over expenses	(1,216)	-	3,219	2,003	48,823
Deferred capital contributions used to acquire assets	(879,470)	-	879,470	-	-
Acquisition of capital assets	884,027	-	(884,027)	-	-
Balance, end of the year	\$ 4,785	\$ 11,833	\$ 553,099	\$ 569,717	\$ 567,714

The accompanying notes are an integral part of these financial statements.

Encompass Support Services Society Statement of Operations

For the year ended March 31	2018	2017
Revenue		
Provincial government contracts and grants	\$ 1,605,454	\$ 1,404,472
Federal government contracts and grants	345,892	346,388
Other contracts and grants	295,734	203,983
Fund development, program fees, interest and other	179,572	141,452
Amortization of deferred capital contributions (Note 7)	11,849	10,078
	2,438,501	2,106,373
Expenses		
Personnel costs		
Salaries and wages	1,384,568	1,241,503
Employee benefits	292,803	258,060
Contracted services	161,792	120,079
Meetings and training	16,393	10,936
Honoraria	4,575	2,468
	1,860,131	1,633,046
Materials and direct program costs		
Program and client support	173,456	105,265
Office, computer and miscellaneous	51,426	47,150
Advertising and fund raising	6,087	18,831
Licences, dues and liability insurance	7,924	6,031
	238,893	177,277
Occupancy costs		
Rent	79,269	76,567
Telephone and internet	16,594	16,417
Utilities	12,837	12,560
Repairs and maintenance	16,926	10,295
Facilities insurance	3,741	1,561
	129,367	117,400
Travel and vehicle		
	62,248	51,050
Other		
Subcontracted agencies	116,750	51,755
Amortization	13,065	10,952
Professional fees	12,550	13,171
Bank charges and interest	3,494	2,899
	145,859	78,777
Total Expenses	2,436,498	2,057,550
Excess of revenues over expenses	\$ 2,003	\$ 48,823

The accompanying notes are an integral part of these financial statements.

Encompass Support Services Society Statement of Cash Flows

For the year ended March 31	2018	2017
Cash flows from operating activities		
Excess of revenues over expenses	\$ 2,003	\$ 48,823
Items not affecting cash:		
Amortization of deferred capital contributions	(11,849)	(10,078)
Amortization of capital assets	13,065	10,952
	3,219	49,697
Changes in non-cash working capital:		
Accounts receivable	(69,178)	(131,408)
GST recoverable	(30,991)	(12,464)
Prepaid expenses	717	985
Accounts payable and accrued liabilities	165,649	(5,126)
Accrued wages and benefits payable	22,921	(1,394)
Government remittances payable	21,737	(3,046)
Deferred contributions	(276,469)	173,148
	(162,395)	70,392
Cash flows from investing activities		
Purchase of investments	(610,048)	(650,000)
Proceeds on disposal of investments	851,877	402,031
Purchase of capital assets	(884,027)	(173,515)
	(642,198)	(421,484)
Cash flows from financing activities		
Contributions for capital asset purchases	879,470	172,286
	74,877	(178,806)
Net increase (decrease) in cash	74,877	(178,806)
Cash and cash equivalents, beginning of the year	155,364	334,170
Cash and cash equivalents, end of the year	\$ 230,241	\$ 155,364

The accompanying notes are an integral part of these financial statements.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2018

1. Significant Accounting Policies

Nature and Purpose of Organization Encompass Support Services Society (the "Society") is incorporated under the laws of the Province of British Columbia and is engaged in providing educational, prevention and early intervention, counselling and recreation programs for the benefit of the community.

The Society is a non-profit organization and a Registered Charity under the Income Tax Act of Canada and is not liable for income taxes.

The Society has completed the transition to the new Societies Act (BC).

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

Cash and Cash Equivalents Cash and cash equivalents include cash and term deposits with a term to maturity of three months or less at the date of acquisition.

Capital Assets Purchased capital assets are stated at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution.

Construction in progress is not amortized until the capital asset is substantially complete and ready for use.

Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Computer hardware and software	Straight-line	5 years
Furniture and equipment	Straight-line	10 years
Leasehold improvements	Straight-line	3-5 years
Portable buildings	Straight-line	10 years
Vehicle	Straight-line	7 years

Impairment of Long-Lived Assets In the event that facts and circumstances indicate that the Society's long-lived assets may be impaired, an evaluation of recoverability would be performed.

The Society considers that no circumstances exist as at March 31, 2018 that would require such an evaluation.

Encompass Support Services Society Notes to Financial Statements

March 31, 2018

1. Significant Accounting Policies (continued)

Employee Future Benefits The Society and certain employees make contributions to the Municipal Pension Plan (the "Plan") and those employees accrue benefits under this Plan based on service. The Society's contributions to the Plan are expensed when incurred.

Sick leave also accrues to the Society's employees based on their Union Collective Agreement or employee contract. The cost of these benefits are determined based on years of service, usage, and current wage levels. The obligations under these benefit plans are accrued based on the benefits earned as the employees render the services necessary to earn the future benefits.

Revenue Recognition The Society 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.

Restricted contributions related to capital assets are included as deferred contributions until spent on the restricted assets. Once the amounts are spent the amount is transferred to deferred capital contributions and recorded as revenue over the same amortization period as the related capital asset.

Donated Services and Materials The work of the Society is assisted by the donation of supplies and services of many members of the community. Since these items are not normally purchased by the Society and because of the difficulty of determining their fair value, donated services and supplies are not recognized in these financial statements, unless otherwise noted.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2018

1. Significant Accounting Policies (continued)

Financial Instruments Financial Instruments are recorded at fair value at initial recognition.

In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment. Investments in term deposits are recorded at amortized cost. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and 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.

Use of Estimates The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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. Actual results could differ from management's best estimates as additional information becomes available in the future.

The areas requiring the greatest degree of estimation are the determination of useful lives of capital assets and employee wage accruals relating to provision for sick pay liability.

Allocation of Expenses Certain employees perform a combination of program and administrative functions; as a result, salaries and benefits are allocated based on time dedicated to the functional activities. Such allocations are reviewed regularly by management.

Encompass Support Services Society Notes to Financial Statements

March 31, 2018

2. Accounts Receivable

Accounts receivable consists of:

	2018	2017
Public Health Agency of Canada	\$ 112,862	\$ 34,639
Lower Fraser Valley Aboriginal Society	58,090	87,640
Other	33,799	13,294
	\$ 204,751	\$ 135,573

The amount owing from Lower Fraser Valley Aboriginal Society relates to construction of the Langley Youth Resource Centre.

3. Investments

The carrying amounts of investments are comprised of the following:

	2018	2017
Credit Union Shares	\$ 2,240	\$ 1,976
Investment in Realize Co-op	750	750
Term deposit (\$200,000) - 18 month term, matures February 2019 and bears interest at 1.8%	207,541	-
Term deposit (\$200,000) - 18 month term, matures May 2019 and bears interest at 1.9%	203,480	-
Term deposit (\$200,000) - 18 month term, matures May 2019 and bears interest at 1.9%	203,480	-
Term deposit (\$200,000) - matured during the year	-	204,066
Term deposit (\$200,000) - matured during the year	-	200,733
Term deposit (\$200,000) - matured during the year	-	200,733
Redeemable GIC (\$250,000) - matured during the year	-	251,062
	617,491	859,320
Less: current portion	(614,501)	(856,594)
	\$ 2,990	\$ 2,726

Encompass Support Services Society Notes to Financial Statements

March 31, 2018

4. Capital Assets

	2018		2017	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Building	\$ 985,933	\$ -	\$ -	\$ -
Computer hardware and software	25,701	(21,149)	20,860	(19,551)
Furniture and equipment	190,373	(127,093)	140,110	(121,030)
Leasehold improvements	2,382	(2,382)	1,906	(1,429)
Portable buildings	58,679	(53,045)	58,679	(50,112)
Vehicle	33,460	(21,494)	19,500	(19,500)
Assets under construction	-	-	170,970	-
	\$ 1,296,528	\$ (225,163)	\$ 412,025	\$ (211,622)
		\$ 1,071,365		\$ 200,403

During the prior year the Society began the construction of a new Langley Youth Resource Centre facility building. The construction was completed at year-end, the total costs incurred were \$985,933 and are included in the building category. No amortization has been recorded since the building was not put in use until April 1, 2018.

5. Accounts Payable

Accounts payable consists of:

	2018	2017
Marcon Special Projects Ltd.	\$ 138,502	\$ -
Other	85,224	58,077
	\$ 223,726	\$ 58,077

The amount owing to Marcon Special Projects Ltd. relates to construction of the Langley Youth Resource Centre.

Encompass Support Services Society Notes to Financial Statements

March 31, 2018

6. Deferred Contributions

Deferred contributions represent the unexpended amount of grant, contract and donation revenue received for specific purposes held over for use in a future fiscal period.

The balance is represented by:

	Opening Balance	Amounts Received	Interfund Transfers	Deferred for Capital	Revenue Recognized	Closing Balance
Provincial government contracts and grants						
Integrated Youth Services (Schedule 3)	\$ -	\$ 800,679	\$ -	\$ -	\$ (800,679)	\$ -
Sexual Abuse Intervention Program (Schedule 4)	-	105,326	-	-	(105,326)	-
Pregnant and Parenting Youth (Schedule 2)	-	189,703	-	-	(189,703)	-
Early Child Development (Schedule 1)	-	112,586	461	(3,278)	(109,768)	-
Emergency Receiving Home	-	339,888	-	-	(339,888)	-
Gaming	15,699	10,000	-	-	(20,511)	5,188
Other	95,605	36,884	(68,807)	-	(39,579)	24,103
	<u>111,304</u>	<u>1,595,066</u>	<u>(68,346)</u>	<u>(3,278)</u>	<u>(1,605,454)</u>	<u>29,291</u>
Federal government contracts and grants						
Community Action Program for Children	-	230,588	-	-	(230,588)	-
Canada Prenatal Nutrition Program	-	115,800	-	(496)	(115,304)	-
	<u>-</u>	<u>346,388</u>	<u>-</u>	<u>(496)</u>	<u>(345,892)</u>	<u>-</u>
Other contracts and grants	283,676	892,190	65,854	(837,040)	(295,734)	108,947
Fund development, program fees, interest and other	45,628	196,008	2,492	(38,656)	(179,572)	25,901
Totals	<u>\$ 440,608</u>	<u>\$ 3,029,652</u>	<u>\$ -</u>	<u>\$ (879,470)</u>	<u>\$ (2,426,652)</u>	<u>\$ 164,139</u>

In interfund transfers, \$68,807 of provincial funding for the Langley Youth Resource Centre was moved to the "Other contacts and grants" category which is where funding for this project has been accumulated.

Encompass Support Services Society Notes to Financial Statements

March 31, 2018

7. Deferred Capital Contributions

Deferred capital contributions represent the unamortized balance of contributions used for the purchase of capital assets. Changes are as follows:

	<u>2018</u>	<u>2017</u>
Beginning balance	\$ 198,959	\$ 36,751
Add: contributions to purchase capital assets	879,470	172,286
Amortization	<u>(11,849)</u>	<u>(10,078)</u>
Ending balance	<u>\$ 1,066,580</u>	<u>\$ 198,959</u>

8. Internally Restricted

Funds totaling \$11,833 (2017 - \$11,833) are remaining from general fundraising activities and have been internally restricted to fund future program enhancements.

9. Commitments

The Society has total minimum annual property lease payments for the next two years as follows:

2019	\$	10,560
2020	\$	2,640

The Society has entered into a land lease with the Township of Langley where the new Langley Youth Resource Centre is located (Note 4). The lease includes nominal payments and has a 10 year term with two extensions of five years, that are exercisable at Encompass' option. At the end of the lease, the land and any improvements including the building revert back to the Township.

10. Economic Dependence

The Society is economically dependent on the amounts it receives from the Province of British Columbia and the Government of Canada. Funding from the Province of British Columbia and the Government of Canada represents 80% (2017 - 83%) of the Society's revenues through various contracts as disclosed in Note 6.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2018

11. Financial Instruments

Credit risk

The Society has cash deposited with a major chartered bank where deposits of up to \$100,000 are insured. The Society has deposited excess cash and investments with credit unions where deposits are insured by the Province of British Columbia. The Society has accounts receivable from governments and reputable community partners for services performed. Management does not believe there is a significant credit risk.

Liquidity risk

The Society's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Society's reputation. To achieve this objective, the Society prepares annual operating and capital expenditure budgets, which are regularly monitored and updated as considered necessary. The Society's practice is to maintain at least three months of operating expenses in its net assets.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society has mitigated its exposure by investing in fixed rate term deposits.

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

12. Employee Benefits Plan

The Society and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Plan's Board of Trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has about 193,000 active members, and approximately 90,000 retired members. Active members include approximately 9 contributors from the Society.

The most recent actuarial valuation as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Society paid \$32,839 for employer contributions to the Plan during the year (2017 - \$35,901).

Encompass Support Services Society Notes to Financial Statements

March 31, 2018

13. Remuneration of Directors, Employees and Contractors

On November 28, 2016 the Society Act (BC) was repealed and replaced with the Societies Act (BC) ("New Act"). The New Act required that all societies transition to the New Act before November 28, 2018. The New Act requires that the Society disclose the total remuneration paid to directors, for either being a director or for acting in another capacity, as well as the total number of employees or contractors with annual remuneration equal to or greater than \$75,000 and the aggregate remuneration of those employees or contractors.

During the year ended March 31, 2018 the amounts paid to the Board of Directors of the Society for acting in their noted capacity was \$nil (2017 - \$nil) . A total of 2 employees or contractors received remuneration in excess of \$75,000 which resulted in total compensation of \$179,416 (2017 - 2 employees with compensation of \$165,172).

14. Termination of Planned Amalgamation

On July 26, 2018 the Society's Board of Directors unanimously voted to end the amalgamation process with Langley Community Services Society.

Encompass Support Services Society
Schedule 1 - Early Child Development
(Unaudited)

For the year ended March 31	2018	2017
Revenue		
Program funding - Government	\$ 109,768	\$ 63,735
Expenses		
Personnel costs		
Salaries and wages	57,244	33,948
Employee benefits	10,900	7,714
Contracted services	1,517	1,661
Meetings and training	494	370
Honorariums and staff appreciation	1,000	-
	<u>71,155</u>	<u>43,693</u>
Materials and direct program costs		
Program materials and activity costs	9,041	761
Office, computer and miscellaneous	2,545	1,756
Advertising	293	104
Membership, dues and subscriptions	150	225
	<u>12,029</u>	<u>2,846</u>
Occupancy costs		
Rent	5,852	5,893
Telephone and internet	1,245	1,456
	<u>7,097</u>	<u>7,349</u>
Vehicle operating and travel	1,188	1,275
Administration charges	11,335	6,362
	<u>102,804</u>	<u>61,525</u>
Excess of revenue over expenses for the year	<u>\$ 6,964</u>	<u>\$ 2,210</u>

The accompanying notes are an integral part of these financial statements.

**Encompass Support Services Society
Schedule 2 - Pregnant and Parenting Youth
(Unaudited)**

For the year ended March 31	2018	2017
Revenue		
Program funding - Government	\$ 189,703	\$ 172,666
Expenses		
Personnel costs		
Salaries and wages	117,612	99,212
Employee benefits	26,430	24,323
Meetings and training	205	288
Honorariums and staff appreciation	-	49
	<u>144,247</u>	<u>123,872</u>
Materials and direct program costs		
Program materials and activity costs	7,453	9,157
Office, computer and miscellaneous	2,986	2,904
Advertising	108	227
Membership, dues and subscriptions	-	35
	<u>10,547</u>	<u>12,323</u>
Occupancy costs		
Rent	7,732	7,756
Telephone and internet	1,137	1,183
Insurance	40	39
	<u>8,909</u>	<u>8,978</u>
Vehicle operating and travel	7,010	5,478
Administration charges	<u>18,961</u>	<u>17,235</u>
	<u>189,674</u>	<u>167,886</u>
Excess of revenue over expenses for the year	\$ 29	\$ 4,780

The accompanying notes are an integral part of these financial statements.

**Encompass Support Services Society
Schedule 3 - Integrated Youth Services
(Unaudited)**

For the year ended March 31	2018	2017
Revenue		
Program funding - Government	\$ 800,679	\$ 681,886
Expenses		
Personnel costs		
Salaries and wages	475,425	408,678
Employee benefits	117,568	99,755
Contracted services	6,115	-
Meetings and training	9,970	4,716
Honorariums and staff appreciation	40	2
	609,118	513,151
Materials and direct program costs		
Advertising	118	688
Membership, dues and subscriptions	-	138
Office, computer and miscellaneous	19,953	18,298
Program materials and activity costs	23,128	13,258
	43,199	32,382
Occupancy costs		
Rent	22,039	22,037
Telephone and internet	7,200	5,566
	29,239	27,603
Vehicle operating and travel	31,773	25,758
Administration charges	80,033	66,306
	793,362	665,200
Excess of revenue over expenses for the year	\$ 7,317	\$ 16,686

The accompanying notes are an integral part of these financial statements.

**Encompass Support Services Society
Schedule 4 - Sexual Abuse Intervention Program
(Unaudited)**

For the year ended March 31	2018	2017
Revenue		
Program funding - Government	\$ 105,326	\$ 102,235
Expenses		
Personnel costs		
Salaries and wages	49,568	67,149
Employee benefits	9,486	11,906
Contracted services	29,606	2,448
Meetings and training	350	454
Honorariums and staff appreciation	5	54
	<u>89,015</u>	<u>82,011</u>
Materials and direct program costs		
Advertising	226	393
Office, computer and miscellaneous	3,742	3,431
Program materials and activity costs	1,567	516
	<u>5,535</u>	<u>4,340</u>
Occupancy costs		
Rent	2,971	2,971
Telephone and internet	325	859
	<u>3,296</u>	<u>3,830</u>
Vehicle operating and travel		
	103	258
Administration charges	<u>10,509</u>	<u>10,205</u>
	<u>108,458</u>	<u>100,644</u>
Excess (deficiency) of revenue over expenses for the year	\$ (3,132)	\$ 1,591

The accompanying notes are an integral part of these financial statements.