



Financial Statements

Pacific Centre Family Services Association

March 31, 2019

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# Independent Auditors' Report

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To the directors of Pacific Centre Family Services Association

## Opinion

We have audited the financial statements of Pacific Centre Family Services Association (“the Society”), which comprise the statement of financial position as at March 31, 2019, 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 Pacific Centre Family Services Association as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for 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 opinion.

## Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial statements, which indicates that the Society incurred a net deficiency of revenue over expenditures of \$812,528 during the year ended March 31, 2019 and, as of that date, the Society's current liabilities exceed its total assets by \$3,683,118. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Society's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

## 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.

Victoria, Canada  
June 24, 2019



Chartered Professional Accountants

# Pacific Centre Family Services Association


## Statement of Financial Position

March 31, 2019

	Capital Assets	Operating Fund	Restricted	Total 2019	Total 2018
<b>Assets</b>					
<b>Current</b>					
Cash	\$ -	\$ -	\$ -	\$ -	\$ 1,212,975
Term deposit	-	-	425,018	<b>425,018</b>	870,547
Receivables	-	41,624	-	<b>41,624</b>	129,395
Prepays	-	4,158	-	<b>4,158</b>	22,054
Interfund balances	-	(40,560)	40,560	-	-
	-	5,222	465,578	<b>470,800</b>	2,234,971
Capital assets (Note 3)	<u>7,035,405</u>	-	-	<b>7,035,405</b>	7,639,679
	<u>\$ 7,035,405</u>	<u>\$ 5,222</u>	<u>\$ 465,578</u>	<u>\$ 7,506,205</u>	<u>\$ 9,874,650</u>
<b>Liabilities</b>					
<b>Current</b>					
Bank indebtedness (Note 4)	\$ -	\$ 269,375	\$ -	\$ <b>269,375</b>	\$ -
Payables (Note 5)	-	49,757	-	<b>49,757</b>	90,220
Deferred revenue (Note 6)	-	122,608	-	<b>122,608</b>	73,089
Accrued benefits	-	104,578	-	<b>104,578</b>	75,599
Mortgage (Note 7)	<u>3,607,600</u>	-	-	<b>3,607,600</b>	5,470,917
	<u>3,607,600</u>	<u>546,318</u>	<u>-</u>	<b>4,153,918</b>	5,709,825
<b>Net Assets</b>					
Unrestricted	-	(541,096)	-	<b>(541,096)</b>	1,084,956
Invested in capital assets	3,427,805	-	-	<b>3,427,805</b>	2,168,762
Capital replacement reserve	-	-	24,733	<b>24,733</b>	24,733
Internally restricted building fund	-	-	425,018	<b>425,018</b>	870,547
Externally restricted (Note 8)	-	-	15,827	<b>15,827</b>	15,827
	<u>3,427,805</u>	<u>(541,096)</u>	<u>465,578</u>	<b>3,352,287</b>	4,164,825
	<u>\$ 7,035,405</u>	<u>\$ 5,222</u>	<u>\$ 465,578</u>	<u>\$ 7,506,205</u>	<u>\$ 9,874,650</u>

Commitments (Note 14)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

# Pacific Centre Family Services Association

## Statement of Operations

Year ended March 31	2019	2018
Revenue (Page 13)		
Youth services	\$ 388,203	\$ 363,850
Substance use program	223,212	218,403
Sexual abuse intervention program	170,783	164,109
Community outreach prevention and education	119,967	120,731
Better at home	118,636	115,531
Stopping the violence	104,685	111,672
Youth gang intervention	104,654	50,000
Other revenue	99,609	42,300
Skookum Café	75,506	132,048
Intake program	70,552	30,000
Community counselling	64,627	58,904
ESP	32,690	43,360
Family violence program	28,611	25,354
Literacy	27,566	28,039
Safer families program	20,000	40,000
Interest and dividends	13,619	16,540
Reach	-	89,595
Capital campaign donations	-	5,391
	<b>1,662,920</b>	<b>1,655,827</b>
Expenditures (Page 13)		
Salaries	1,267,347	1,178,877
Building occupancy	414,679	207,667
Employee benefits	283,407	284,794
Purchased services	278,726	226,222
Amortization	246,728	85,647
Property taxes	71,873	36,765
Office	69,356	95,118
Promotion and publicity	29,198	6,799
Interest and bank charges	14,561	175,824
Transportation	11,062	14,301
Staff training	10,238	9,496
Donations	6,454	4,916
Membership dues	4,466	4,998
Cost of goods sold	2,970	44,063
Community literacy program support	-	1,800
	<b>2,711,065</b>	<b>2,377,287</b>
Deficiency of revenue over expenditures from operations	<b>(1,048,145)</b>	<b>(721,460)</b>
Gain on sale of property	<b>235,607</b>	<b>1,109,331</b>
(Deficiency) excess of revenue over expenditures	<b>\$ (812,538)</b>	<b>\$ 387,871</b>

See accompanying notes to the financial statements.

# Pacific Centre Family Services Association

## Statement of Changes in Net Assets

Year Ended March 31

	<u>Unrestricted</u>	<u>Invested In Capital Assets</u>	<u>Capital Replacement Reserve</u>	<u>Internally Restricted Building Fund</u>	<u>Externally Restricted</u>	<u><b>Total 2019</b></u>	<u>Total 2018</u>
Balance, beginning of year	\$ 1,084,956	\$ 2,168,762	\$ 24,733	\$ 870,547	\$ 15,827	\$ <b>4,164,825</b>	3,776,954
(Deficiency) excess of revenue over expenditures	(801,417)	(11,121)	-	-	-	<b>(812,538)</b>	387,871
Interfund transfers (Note 10)	<u>(824,635)</u>	<u>1,270,164</u>	<u>-</u>	<u>(445,529)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	\$ <u>(541,096)</u>	\$ <u>3,427,805</u>	\$ <u>24,733</u>	\$ <u>425,018</u>	\$ <u>15,827</u>	\$ <u><b>3,352,287</b></u>	<u>4,164,825</u>

See accompanying notes to the financial statements.

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## Pacific Centre Family Services Association

### Statement of Cash Flows

Year ended March 31	2019	2018
Increase (decrease) in cash		
<b>Operating</b>		
(Deficiency) excess of revenue over expenditures	\$ (812,538)	\$ 387,871
Gain on sale of capital assets	(235,607)	(1,109,331)
Amortization of capital assets	246,728	85,647
	<u>(801,417)</u>	<u>(635,813)</u>
Change in non-cash operating working capital (Note 9)	<u>143,702</u>	<u>(205,896)</u>
	<u>(657,715)</u>	<u>(841,709)</u>
<b>Investing</b>		
Proceeds from redemption of term deposit	445,529	577,066
Purchase of capital assets	(240,610)	(3,233,107)
Proceeds from sale of capital assets	833,763	1,419,929
	<u>1,038,682</u>	<u>(1,236,112)</u>
<b>Financing</b>		
Mortgage (repayments) proceeds	<u>(1,863,317)</u>	<u>2,702,189</u>
	(1,863,317)	2,702,189
Net increase (decrease) in cash	(1,482,350)	624,368
Cash, beginning of year	<u>1,212,975</u>	<u>588,607</u>
(Bank indebtedness) cash, end of year	\$ <u>(269,375)</u>	\$ <u>1,212,975</u>

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See accompanying notes to the financial statements.



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# Pacific Centre Family Services Association

## Notes to the Financial Statements

March 31, 2019

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### 1. Nature of operations

By encouraging healthy patterns of living, Pacific Centre Family Services Association (the "Society") enhances and promotes the quality and dignity of life of individuals and families within our diverse community. The Association is incorporated under the British Columbia Society Act and is a registered charity in accordance with the Income Tax Act of Canada.

These financial statements were prepared using Canadian Accounting Standards for Not-for-Profit Organizations ("ASNPO") that are applicable to a going concern. The going concern basis assumes that the centre will continue in operation in the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

Many unfavourable conditions and events have cast doubt on the appropriateness of this assumption. The Society incurred a net loss of \$812,528 in the year ended March 31, 2019, the Operating Fund is in a deficit position of \$541,096, its current liabilities are \$3,683,118 higher than its current assets, and it must begin making principal repayments on the mortgage subsequent to year end. The Society's ability to continue as a going concern depends on its ability to reduce cash expenditures and its ability to obtain additional financing. The Society has taken action to reduce expenditures and is currently in negotiations to obtain additional financing. A balanced operating budget is in place and is being monitored on an ongoing basis, with an emphasis on running programs on a break-even basis. In addition, subsequent to year end a unit in the building have been sold to reduce the balance of the mortgage.

These financial statements do not reflect the adjustments to the carrying values of assets and liabilities and the reported revenues and expenses on the statement of financial position classifications that would be necessary if the Society were unable to realize its assets and settle its liabilities as a going concern in the normal course of operations. Such adjustments could be material.

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### 2. Summary of significant accounting policies

#### Basis of presentation

The Association has elected to apply the standards of Part III of the CPA Canada Handbook in accordance with Canadian accounting standards for not-for-profit organizations. The Association controls the Pacific Centre Family Services Foundation ("the Foundation") through common board members and management. As a permitted option under ASNPO, these financial statements are prepared on a non-consolidated basis.

#### Fund accounting

The Pacific Centre Family Services Association follows the deferral method of accounting for contributions.

The Operating Fund accounts for the organization's program delivery and administrative activities.

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# Pacific Centre Family Services Association

## Notes to the Financial Statements

March 31, 2019

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### 2. Summary of significant accounting policies (continued)

The Capital Asset Fund accounts for the capital assets employed in the operations of the Association.

The Capital Replacement Reserve accounts for internally restricted funds set aside by the Board for the required replacement of capital assets.

The Building Fund accounts for internally restricted funds set aside by the Board to accumulate resources for property acquisition. Interest earned on the investments held in the Building Fund are used in general operations.

#### Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Building	4%, straight-line
Automotive	20%, straight-line
Furniture and equipment	20%, straight-line
Computer	20%, straight-line
Computer software	20% straight-line

#### Financial instruments

The Association's financial instruments consist of cash, receivables, term deposits, and payables and accrued benefits. Financial instruments are recorded at fair value on initial recognition. Investments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

#### Use of estimates

In preparing the Association's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

# Pacific Centre Family Services Association

## Notes to the Financial Statements

March 31, 2019

<b>3. Capital assets</b>		<u>2019</u>	<u>2018</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Land	\$ 1,371,058	\$ -	\$ 1,371,058	\$ 1,371,058
Building	5,916,710	290,394	5,626,316	6,215,404
Furniture and equipment	63,509	60,502	3,007	17,973
Computer software	9,882	6,833	3,049	4,555
Automotive	22,147	22,147	-	-
Computer hardware	71,378	59,903	11,475	10,189
Artwork	20,500	-	20,500	20,500
	<u>\$ 7,475,184</u>	<u>\$ 439,779</u>	<u>\$ 7,035,405</u>	<u>\$ 7,639,679</u>

### 4. Bank indebtedness

The Association has an operating line of credit with Island Savings Credit Union, authorized to a maximum of \$400,000. As of March 31, 2019, the amount drawn on the line of credit was \$336,345 (2018: \$228,170). This line of credit bears interest at bank prime and is secured by a first floating charge over the accounts, investments, and capital assets of the association.

<b>5. Payables</b>	<u>2019</u>	<u>2018</u>
Payables and accruals	\$ 52,998	\$ 62,639
Government remittances	<u>(3,241)</u>	<u>27,581</u>
	<u>\$ 49,757</u>	<u>\$ 90,220</u>

### 6. Deferred revenue

The amounts reported as deferred revenues represent those amounts that the Association has collected that do not relate to operations conducted during the current fiscal year.

	<u>2019</u>	<u>2018</u>
Balance beginning of the year	\$ 73,089	\$ 206,402
Amounts received	668,574	449,449
Recognition of deferred amounts	<u>(619,055)</u>	<u>(582,762)</u>
Balance, end of year	<u>\$ 122,608</u>	<u>\$ 73,089</u>

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# Pacific Centre Family Services Association

## Notes to the Financial Statements

March 31, 2019

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### 7. Mortgage

During the year the Association obtained a variable rate business mortgage from Vancouver City Savings Credit Union at prime plus 0.9% interest. At March 31, 2019 the balance owing on the mortgage is \$3,607,601 (2018: \$5,470,918). As a condition of financing the Society must make a lump sum payment to reduce the amount of the principal to \$2,650,000.

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### 8. Externally restricted

During November 2008, Pacific Centre Family Services Association participated in the delivery of the Child Sexual Abuse Symposium. The Association holds the net assets from the Child Sexual Abuse Symposium in trust, for use toward future symposiums at the discretion of the Association and the Victoria Child Abuse Prevention and Counselling Centre (formerly Mary Manning Centre). No contributions were used towards symposiums in the year (2018: Nil). As at March 31, 2019, the net assets the Association holds in trust for the delivery of future symposiums is \$15,827 (2018: \$15,827).

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9. Supplemental cash flow information	<u>2019</u>	<u>2018</u>
Change in non-cash operating working capital		
Receivables	\$ 87,771	\$ (8,222)
Prepays	17,896	(20,062)
Payables and accruals	(40,463)	(17,784)
Deferred revenue	49,519	(133,313)
Accrued benefits	28,979	(26,515)
	<u>\$ 143,702</u>	<u>\$ (205,896)</u>

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### 10. Interfund transfers

During the year \$445,529 was transferred from the Building Fund to the Capital Fund to pay construction costs. The remaining transfers from the operating fund to the capital fund relate to amounts needed for debt repayment net of any proceeds received on the disposal of capital assets.

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### 11. Allocated expenses

It is the practice of the Association to allocate salaries, wages and benefits of the executive director, administrative assistant, accounting administrator and program managers to specific programs. This allocation is based on resource requirements on an individual program basis. Other administrative costs which are in support of all programs are allocated by a combination of the number of full time employees in each program and the total program revenue.

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# Pacific Centre Family Services Association

## Notes to the Financial Statements

March 31, 2019

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### 12. Economic dependence

The Association receives a significant portion of its funding from government. The ongoing operation of the Association is dependent on continuing to receive adequate levels of funding from government.

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### 13. Risk management

In the normal course of operations, the Association is exposed to interest rate risk, and credit risk. The Association's primary risk management objective is to protect earnings and cash flow and ultimately program service longevity. Risks are managed within limits ultimately established by the Association's Board of Directors and implemented by senior management. These risks and actions taken to manage them are as follows:

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to interest rate risk related to their investments in term deposits.

#### Credit risk

Credit risk arises from the possibility that a debtor is unable to discharge its obligations to the Association in a timely manner. The Association minimizes its risk through regular monitoring and follow up of its outstanding receivables.

#### Liquidity risk

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

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### 14. Commitments

At year end the Association has an outstanding contractual obligation with the Sooke Family Resource Society. These contracts relate to the Youth Services program where the Association is sub-contracting certain services required by the contract with the Ministry of Children and Family Development (MCFD). The contract with Sooke Family Resource Society has a term to March 2020 with total commitments of \$149,458.

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# Pacific Centre Family Services Association

## Notes to the Financial Statements

March 31, 2019

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### 16. Employee pension plan

The Association and certain of its employees contribute to the Municipal Pension Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. During the year the Association contributed \$77,712 (2018: \$83,435) on behalf of the employees.

Based on the most recent actuarial valuation as of December 2015, the Municipal Pension Plan is fully funded as of that date. Portions of any surplus or deficiency are not attributed to individual employers.

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### 17. Victoria Foundation Fund

The Association established the Pacific Centre Family Services Fund, a Hosted Endowment Fund with the Victoria Foundation. The Association or others may make additional gifts to be held in perpetuity as capital of the Fund. Annual distributable returns of the Fund may be distributed as grants to registered charities or other qualified donees. The fair market value of the Fund at March 31, 2019 is \$40,763 (2018: \$43,346).

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### 18. Remuneration

Under the British Columbia Societies Act a requirement to disclose the remuneration paid to all directors, the ten highest paid employees and all contractors who are paid at least \$75,000 annually.

During the year, the Society paid no remuneration to directors.

During the year, the Society paid \$172,873 (2018: \$83,021) in remuneration to two employees, whose remuneration, during the applicable period, was at least \$75,000.

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### 19. Related parties

Pacific Centre Family Services Association and the Pacific Centre Family Services Association Foundation are related societies. The Foundation exists to support the work of the Association.

At year end included in accounts receivable the Association has a \$23,537 due from the Foundation for expenses paid on the Foundation's behalf. The amount is non-interest bearing and has no set repayment terms.

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# Pacific Centre Family Services Association

## Schedule of Operations by Program

Year Ended March 31, 2019

	Admin- istration	Operations	Goldstream property acquisition	Intake	Better at Home	Bistro	Foundation	Communi- cations	Community Counselling	Community outreach prevention & education	ESP	Family violence program	Safer Healthy Relationship s program	1000 x 5 program	Youth gang intervention	Youth services	Literacy	Sexual abuse intervention program	Stopping the violence	Substance Use	Total Overall by Program	
<b>Revenue</b>																						
Ministry for Children & Families	-	-	-	-	-	-	-	-	-	-	-	25,321	-	-	-	384,151	-	163,074	-	-	-	572,546
Ministry of Public Safety & Solicitor General	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	75,000	-	-	-	96,606	-	-	191,607
Ministry of Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vancouver Island Health Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	222,803	-	223,803
Potential Funding - New Initiatives	-	-	-	-	-	-	-	-	-	-	-	350	-	-	976	-	-	-	-	-	-	1,326
City of Colwood	-	-	-	-	-	-	-	-	-	50,224	-	-	-	-	-	-	-	-	-	-	-	50,224
District of Langford	-	-	-	-	-	-	-	-	-	69,100	-	-	-	-	-	-	-	-	-	-	-	69,100
Other Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Way	-	-	-	70,552	101,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	171,552
Counselling fees	-	-	-	-	-	-	-	-	40,129	-	-	640	-	-	-	-	-	960	-	-	-	41,729
Provincial Employee Services Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bistro Sales & Catering	-	-	-	-	-	42,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,207
Donations	16,642	8,805	-	-	7,375	29,390	-	-	21,498	-	-	2,300	-	-	28,678	2,692	-	-	8,078	-	-	125,459
Interest income	13,619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,619
Rental income	840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,007	-	-	-	1,847
Other revenue	73,324	-	27,899	-	7,561	-	-	-	3,000	-	-	-	-	-	-	360	-	5,743	-	409	-	118,295
Victoria Foundation	-	-	-	-	-	926	-	-	-	643	-	-	-	-	-	-	-	-	-	-	-	1,569
DECODA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,412	-	-	-	-	18,412
Grant income	-	-	-	-	2,700	2,983	-	-	-	-	-	-	-	9,154	-	-	-	-	-	-	-	14,837
Worklink	-	-	-	-	-	-	-	-	-	-	32,690	-	-	-	-	-	-	-	-	-	-	32,690
Gain on sale of property	-	-	207,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,709
	<b>104,425</b>	<b>8,805</b>	<b>235,607</b>	<b>70,552</b>	<b>118,636</b>	<b>75,506</b>	<b>-</b>	<b>-</b>	<b>64,627</b>	<b>119,967</b>	<b>32,690</b>	<b>28,611</b>	<b>20,000</b>	<b>9,154</b>	<b>104,654</b>	<b>388,203</b>	<b>18,412</b>	<b>170,783</b>	<b>104,685</b>	<b>223,212</b>	<b>1,898,529</b>	
<b>Expenditures</b>																						
Salaries	173,945	35,892	25,812	56,564	50,277	110,479	16,464	2,035	77,262	78,126	26,322	23,832	15,541	-	65,379	205,111	-	104,808	65,508	133,988	1,267,347	
Building Occupancy	45,771	25,023	11,229	14,607	36,768	69,091	1,149	2,397	17,104	23,102	6,941	7,535	3,218	-	17,643	51,252	-	28,425	17,438	35,986	414,679	
Employee benefits	35,681	4,830	4,584	12,727	11,197	26,194	1,863	383	17,561	17,772	5,778	5,609	680	-	14,650	56,283	-	23,483	14,346	29,785	283,407	
Purchased services	-	17,303	-	110	10,000	19,360	-	57,583	434	317	187	-	220	2,500	259	151,045	16,536	1,220	1,653	-	278,726	
Amortization	1,331	1,167	234,430	596	525	1,347	248	10	612	836	266	204	-	-	612	1,927	-	846	617	1,152	246,728	
Office	4,780	2,925	7,565	3,725	4,675	3,887	1,433	692	2,692	3,706	1,298	2,719	751	5,822	3,269	6,952	202	4,171	2,616	5,475	69,356	
Property taxes	-	-	71,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,873
Promotion and publicity	5,218	12,159	226	364	420	825	4,209	2,258	372	506	160	128	18	-	418	384	-	525	288	720	29,199	
Bank charges	4,401	293	4,086	376	325	1,077	5	12	448	433	280	220	44	-	320	885	-	501	330	525	14,561	
Transportation	1,866	31	-	120	849	143	-	-	104	1,124	96	87	36	-	2,177	1,491	-	215	135	2,589	11,062	
Staff training	1,236	3,710	-	236	677	246	-	2	32	198	98	220	5	-	1,060	356	-	1,004	498	661	10,238	
Donations	6,294	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	6,454
Membership dues	585	45	100	94	84	344	108	912	775	140	46	55	45	-	96	319	-	208	260	250	4,466	
Food purchases	-	17	-	9	388	1,359	-	98	9	12	4	4	-	-	9	28	-	12	1,005	17	2,972	
	<b>281,109</b>	<b>103,456</b>	<b>359,905</b>	<b>89,528</b>	<b>116,186</b>	<b>234,351</b>	<b>25,479</b>	<b>66,381</b>	<b>117,406</b>	<b>126,272</b>	<b>41,477</b>	<b>40,611</b>	<b>20,558</b>	<b>8,322</b>	<b>105,893</b>	<b>476,035</b>	<b>16,738</b>	<b>165,418</b>	<b>104,794</b>	<b>211,149</b>	<b>2,711,067</b>	
Administration allocations (164,999)				7,761	11,674	8,382	-	-	7,109	13,196	3,596	3,147	2,200	832	11,512	39,061	1,674	18,786	11,515	24,553	\$ -	
<b>Total Expenditures</b>	<b>116,110</b>	<b>103,456</b>	<b>359,905</b>	<b>97,289</b>	<b>127,859</b>	<b>242,734</b>	<b>25,479</b>	<b>66,381</b>	<b>124,515</b>	<b>139,468</b>	<b>45,073</b>	<b>43,759</b>	<b>22,758</b>	<b>9,154</b>	<b>117,405</b>	<b>515,095</b>	<b>18,412</b>	<b>184,204</b>	<b>116,310</b>	<b>235,702</b>	<b>2,711,067</b>	
Deficiency of revenue over expenditures	<b>(11,685)</b>	<b>(94,650)</b>	<b>(124,298)</b>	<b>(26,736)</b>	<b>(9,224)</b>	<b>(167,228)</b>	<b>(25,479)</b>	<b>(66,381)</b>	<b>(59,888)</b>	<b>(19,501)</b>	<b>(12,383)</b>	<b>(15,148)</b>	<b>(2,758)</b>	<b>-</b>	<b>(12,751)</b>	<b>(126,892)</b>	<b>-</b>	<b>(13,421)</b>	<b>(11,625)</b>	<b>(12,490)</b>	<b>(812,538)</b>	