

# THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of The York Centre for Children, Youth & Families

We have audited the accompanying financial statements of The York Centre for Children, Youth & Families, which comprises the statement of financial position as at March 31, 2017, the statements of operations, changes in net assets 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.

### *Auditors' 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 audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of The York Centre for Children, Youth & Families as at March 31, 2017 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.



*Williams & Partners*

Chartered Professional Accountants LLP  
Licensed Public Accountants

Markham, Ontario  
May 31, 2017

**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES  
STATEMENT OF FINANCIAL POSITION**

	<u>March 31,</u> <u>2017</u>	<u>March 31,</u> <u>2016</u>
<b>ASSETS</b>		
Current		
Cash and cash equivalents (Note 4)	\$ 868,048	\$ 1,047,699
Accounts receivable	39,475	37,463
Sales tax receivable	34,438	27,960
Prepaid expenditures	32,222	35,389
	<b>974,183</b>	<b>1,148,511</b>
Capital assets (Note 5)	4,173,453	4,303,665
	<b>5,147,636</b>	<b>5,452,176</b>
 <b>LIABILITIES</b>		
Current		
Accounts payable and accrued liabilities	\$ 166,684	\$ 173,969
Government remittances payable	38,042	35,628
Current portion of mortgage payable (Note 6)	63,627	61,497
Deferred grant revenue (Note 7)	275,215	301,908
	<b>543,568</b>	<b>573,002</b>
Deferred capital contribution	1,993,336	2,114,144
Mortgage payable (Note 6)	1,489,006	1,552,233
	<b>4,025,910</b>	<b>4,239,379</b>
Grant contingency repayable (Note 10)		
 <b>NET ASSETS (Note 8)</b>		
Capital Asset Fund	536,403	545,647
Other funds	585,323	667,150
	<b>1,121,726</b>	<b>1,212,797</b>
	<b>\$ 5,147,636</b>	<b>\$ 5,452,176</b>

Approved by: \_\_\_\_\_  
 Director:   
 Director: 

See accompanying notes to the financial statements

**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES  
STATEMENT OF OPERATIONS**

	MCYS Fund (Note 17)	Other funds	March 31, 2017	March 31, 2016
<b>REVENUE</b>				
MCYS - program funding (Note 17)	\$ 2,411,127	\$ -	\$ 2,411,127	\$ 2,411,127
Grants (Note 9)	-	489,901	489,901	382,209
Amortization of deferred capital contribution	-	120,808	120,808	120,808
MCYS - mortgage funding (Note 11)	-	85,253	85,253	85,253
Fund-raising	-	30,897	30,897	31,097
Sales tax recoveries	21,205	2,276	23,481	25,346
Interest	-	12,884	12,884	3,956
Donations	-	11,012	11,012	23,552
Other	-	90	90	115
	<u>2,432,332</u>	<u>753,121</u>	<u>3,185,453</u>	<u>3,083,463</u>
<b>EXPENDITURES</b>				
Salaries and benefits (Note 14)	2,048,487	493,559	2,542,046	2,347,031
Amortization of capital assets	-	226,087	226,087	211,936
Building occupancy	198,084	1,293	199,377	196,727
Interest on mortgage	-	57,904	57,904	60,245
Travel	39,896	15,158	55,054	46,882
Purchased services	50,961	3,595	54,556	68,332
Office and general	50,780	3,199	53,979	52,418
Program	21,658	24,072	45,730	64,451
Training	13,404	550	13,954	9,122
Fund-raising	-	13,764	13,764	13,167
Membership	5,792	-	5,792	11,118
Family fund	-	3,935	3,935	4,538
Bank charges	1,524	582	2,106	1,664
Promotion and publicity	1,712	-	1,712	1,622
Board	-	528	528	1,182
	<u>2,432,298</u>	<u>844,226</u>	<u>3,276,524</u>	<u>3,090,435</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES FOR THE YEAR</b>	<u>\$ 34</u>	<u>\$ (91,105)</u>	<u>\$ (91,071)</u>	<u>\$ (6,972)</u>
Less: Prior year excess paid from reduction in current year funds	-	-	-	72
<b>NET EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>\$ 34</u>	<u>\$ (91,105)</u>	<u>\$ (91,071)</u>	<u>\$ (7,044)</u>

**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES  
STATEMENT OF CHANGES IN NET ASSETS**

	Capital Asset Fund	MCYS Fund	Program Fund	General Fund	Total
<b>Year ended March 31, 2016</b>					
Balance, beginning of year	\$ 578,020	\$ 72	\$ -	\$ 641,749	\$ 1,219,841
Excess (deficiency) of revenue over expenditures	(91,128)	(11)	-	84,095	(7,044)
	486,892	61	-	725,844	1,212,797
Interfund transfers	58,755	-	-	(58,755)	-
<b>Balance, end of year</b>	<b>\$ 545,647</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ 667,089</b>	<b>\$ 1,212,797</b>
<b>Year ended March 31, 2017</b>					
Balance, beginning of year	\$ 545,647	\$ 61	\$ -	\$ 667,089	\$ 1,212,797
Excess (deficiency) of revenue over expenditures	(73,487)	34	-	(17,618)	(91,071)
	472,160	95	-	649,471	1,121,726
Interfund transfers (Note 12)	64,243	-	-	(64,243)	-
<b>Balance, end of year</b>	<b>\$ 536,403</b>	<b>\$ 95</b>	<b>\$ -</b>	<b>\$ 585,228</b>	<b>\$ 1,121,726</b>

See accompanying notes to the financial statements

**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES  
STATEMENT OF CASH FLOWS**

	<b>March 31, 2017</b>	<b>March 31, 2016</b>
<b>Cash flows from operating activities</b>		
Net excess (deficiency) of revenue over expenditures	\$ (91,071)	\$ (7,044)
Items not affecting cash:		
Amortization of capital assets	226,087	211,936
Amortization of deferred capital contribution	(120,808)	(120,808)
	105,279	91,128
Changes in non-cash working capital:		
Accounts receivable	(2,012)	(1,554)
Sales tax receivable	(6,478)	(1,559)
Prepaid expenses	3,167	(21,309)
Accounts payable and accrued liabilities	(7,285)	(701)
Government remittances payable	2,414	5,406
Deferred grant revenue	(26,693)	30,822
	(22,679)	95,189
<b>Net cash provided by operating activities</b>	<b>(22,679)</b>	<b>95,189</b>
<b>Cash flows from investing activities</b>		
Purchase of capital assets	(95,875)	(30,144)
	(95,875)	(30,144)
<b>Net cash used in investing activities</b>	<b>(95,875)</b>	<b>(30,144)</b>
<b>Cash flows from financing activities</b>		
Repayment of mortgage payable	(61,097)	(58,755)
	(61,097)	(58,755)
<b>Net cash used in financing activities</b>	<b>(61,097)</b>	<b>(58,755)</b>
<b>Net increase (decrease) in cash</b>	<b>(179,651)</b>	<b>6,290</b>
<b>Cash and cash equivalents, beginning of the year</b>	<b>1,047,699</b>	<b>1,041,409</b>
<b>Cash and cash equivalents, end of the year</b>	<b>868,048</b>	<b>1,047,699</b>
<b>Cash and cash equivalents consists of:</b>		
Cash	\$ 15,856	\$ 106,427
Interest-bearing deposit account (Note 4)	852,192	941,272
	\$ 868,048	\$ 1,047,699

**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
March 31, 2017

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**1. PURPOSE OF THE ORGANIZATION**

The York Centre for Children, Youth & Families ("The York Centre") was established to address the mental health needs of children, youth and families of York Region, and provides a range of preventative, therapeutic and educational interventions developed in partnership with families and community resources.

The York Centre is a not-for-profit organization incorporated under the laws of the Province of Ontario as a corporation without share capital. It is also a registered charity pursuant to the requirements of the Canada Revenue Agency and as such is exempt from income tax.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have, in management's opinion, been prepared within reasonable limits of materiality in accordance with Part III of the CPA Accounting Handbook in accordance with Canadian accounting standards for not-for-profit organizations ("ASNFP") applied within the framework of the significant accounting policies, and are summarized below:

Use of estimates

The preparation of financial statements in conformity with ASNFP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates. These estimates are reviewed periodically, and as adjustments become necessary, they are reported as revenue or expenditures in the statement of operations in the year in which they become known. Significant estimates are comprised of accruals for liabilities.

Fund accounting

As a not-for-profit organization, The York Centre uses the fund accounting system. In this system, each fund is a self-balancing set of accounts which are segregated for specific purposes in accordance with the objectives and by-laws. The York Centre has the following funds: (i) the Capital Asset Fund which accounts for the Organization's capital assets, (ii) the MCYS Fund which accepts contributions from the Ontario Ministry of Children and Youth Services ("MCYS") that are used to deliver programs that are contracted by the Ministry; (iii) the Program Fund which accounts for charitable and grant related activities; and (iv) the General Fund which provides for general operations and administration.

Revenue recognition

The York Centre follows the deferral method of accounting for revenue. Unrestricted donations and contributions are recorded as revenue when received or when receipt is reasonably assured. Donations and contributions restricted for a specific purpose that have not been spent at the end of the period are recorded as deferred revenue on the statement of financial position. Such donations are recognized as revenue when expended. Grant revenue reported in these financial statements represents funds received from a variety of sources and is recognized when earned. Pledged donations are recognized when ultimate collection is reasonably assured, over the term specified by the donor. Capital grants are treated as deferred capital contributions and amortized on a straight line basis over 25 years, being the amortization period of the capital assets that were acquired with these funds. Fundraising and interest income is recognized as earned.

Basis of charging expenses to MCYS programs

The York Centre charges expenditures to programs funded by MCYS (see Note 17) based on specific expenditures where they can be so identified (eg the cost of staff members exclusively devoted to particular programs). Central administrative expenditures are allocated based on management estimates.

Capital assets

Purchased capital assets are stated at acquisition cost and are amortized over their estimated useful lives. Amortization is provided as follows:

Building	Straight line over 25 years
Playground	Straight line over 10 years
Furniture and fixtures	Straight line over 5 years
Computer software	Straight line over 3 years

Capital assets are assessed for impairment when events or changes in circumstances indicate that The York Centre may not be able to recover their carrying value. The York Centre calculates impairment by deducting the fair value, based on discounted cash flows expected from their use and disposition from their carrying value. Any excess is a charge against excess of revenues over expenditures.

Donated materials and services

The York Centre records as revenue and expenditures donated goods and services when the fair market value of such materials and services can be reasonably estimated. Services provided by volunteers that are not normally purchased are not recognized due to the difficulty in determining their fair market value.

**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2017**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Financial instruments

The York Centre initially measures its financial assets and financial liabilities at fair value. The York Centre subsequently measures its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and mortgage payable.

Cash and cash equivalents

Cash and cash equivalents are comprised of deposits in banks and guaranteed investment certificates with maturities of twelve months or less.

Employee benefits

The York Centre sponsors a defined contribution plan to provide pension benefits for employees. The plan is administered by an outside organization and expenses equal the contributions paid by The York Centre during the year.

**3. FINANCIAL INSTRUMENTS AND RISK EXPOSURES**

Liquidity Risk

Based on a risk review and in light of insurance coverage in place, The York Centre has established a cash contingency reserve for use in the event of a shortfall in funding, or other short-term liquidity need. This reserve will approximate the equivalent of two months' revenue provided by MCYS in the prior year, and is currently set at \$400,000. Funds are also contributed from the Organization's own fundraising efforts and from donations.

Interest rate risk

The York Centre manages its exposure to interest rate risk by restricting the types of investments it holds, currently primarily an interest-bearing deposit account. This is a fully-cashable, penalty-free basis investment bearing a guaranteed rate of interest.

Credit risk

The York Centre has a deposit account with a major Canadian financial institution, thereby mitigating the risk of creditworthiness. The York Centre's main credit risks relate to accounts receivable, and there have been no issues collecting funds in the past. The accounts receivable are primarily due from government organizations that have a long-standing relationship with The York Centre. Accounts receivable risk is also mitigated by financial approval processes before any costs are incurred in the related programs and activities.

There have been no significant changes in risk from the prior year.

**4. CASH AND CASH EQUIVALENTS**

(a) Cash and cash equivalents include an interest-bearing deposit account with a major Canadian financial institution with a balance of \$852,192 at March 31, 2017 (2016 - Guaranteed Investment Certificates \$941,272). This account is fully cashable without penalty, and bears interest at a rate of 0.85% per annum.

(b) Included in cash and cash equivalents is \$17,686 (2016 - \$113,560) restricted for the Capital Asset Fund.

**5. CAPITAL ASSETS**

	Cost	Accumulated Amortization	Net Book Value	
			March 31, 2017	March 31, 2016
Land	\$ 314,970	\$ -	\$ 314,970	\$ 314,970
Building	5,281,154	1,533,848	\$ 3,747,306	3,958,551
Playground	95,875	4,794	\$ 91,081	-
Furniture and fixtures	50,095	50,095	\$ -	-
Computer software	30,144	10,048	\$ 20,096	30,144
	<u>\$ 5,772,238</u>	<u>\$ 1,598,785</u>	<u>\$ 4,173,453</u>	<u>\$ 4,303,665</u>

**6. MORTGAGE PAYABLE**

The Royal Bank of Canada has provided a mortgage for the acquisition of The York Centre's premises. The mortgage is secured by the land and building (Note 5), bears interest at 3.65% per annum, and is due December 17, 2019. The mortgage is subject to several covenants which The York Centre complied with at March 31, 2017. Future repayments are as follows:

	Total	Interest	Principal
2018	119,000	55,373	63,627
2019	119,000	53,298	65,702
2020	1,461,804	38,500	1,423,304
			<u>\$ 1,552,633</u>



**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2017**

**7. DEFERRED GRANT REVENUE**

	March 31, 2017	March 31, 2016
Deferred grant revenue, beginning of year	\$ 301,908	\$ 271,086
Add amounts received during the year	348,938	297,750
Less amounts recognized as revenue during the year	(375,631)	(266,928)
Deferred grant revenue, end of year	<u>\$ 275,215</u>	<u>\$ 301,908</u>

**8. FUND BALANCES**

The Capital Asset Fund, a restricted fund, is comprised of the following:

	March 31, 2017	March 31, 2016
Cash and cash equivalents	\$ 17,686	\$ 113,560
Capital assets	4,173,453	4,303,665
Accounts payable and accrued liabilities	-	(30,144)
Current portion of mortgage payable	(63,627)	(61,497)
Long-term portion - mortgage payable	(1,489,006)	(1,552,233)
Deferred capital contribution	(1,993,336)	(2,114,144)
Deferred revenue	(108,767)	(113,560)
	<u>536,403</u>	<u>545,647</u>

Other funds include the following:

MCYS Fund (restricted)	95	61
General Fund (unrestricted)	585,228	667,089
	<u>585,323</u>	<u>667,150</u>
	<u>\$ 1,121,726</u>	<u>\$ 1,212,797</u>

**9. GRANTS**

	March 31, 2017	March 31, 2016
United Way	\$ 203,808	\$ 203,690
Compass - Kinark Child and Family Services	103,523	117,776
RBC Foundation	74,874	17,443
Compass - school boards	43,991	-
The Trillium Foundation Grant	32,929	-
Triple P - Kinark Child and Family Services	19,512	-
Playground	4,794	-
Ontario HRDC	4,242	2,983
Centre for Excellence	-	30,743
Breakfast Club	-	1,446
Others	2,228	8,128
	<u>\$ 489,901</u>	<u>\$ 382,209</u>

**10. GRANT CONTINGENCY REPAYABLE**

The York Centre entered into an agreement on March 20, 2008 with the Town of Richmond Hill ("the Town") related to a \$1,000,000 grant received on May 9, 2008 from the Town. The proceeds of the grant were used to fund a portion of the cost of The York Centre's building renovation. Under the agreement, The York Centre may not sell, lease or dispose of the property until five years after the date of the agreement. In addition, The York Centre is subject to certain ongoing requirements and restrictions related to the use of the property for a ten year period. The agreement is registered as a lien against the property. If The York Centre is in default of the terms of the agreement, the \$1,000,000 grant is repayable. Management is not aware of any default related to the terms of the agreement.

**11. MCYS MORTGAGE FUNDING AGREEMENT**

On May 6, 2008, The York Centre entered into a mortgage funding agreement with MCYS. Under the agreement, MCYS agreed to provide certain funding towards the cost of the renovation of The York Centre's building and ongoing mortgage payments. An initial payment of \$1,500,000 was received by The York Centre that was used to offset a portion of the cost of the building renovation. In addition, an amount of \$95,000 is scheduled to be received from MCYS each year to apply to mortgage interest and principal payments, adjusted for interest rate changes arising from each five year mortgage renewal; if the MCYS share of interest and principal repayments is less than \$95,000 per year, The York Centre may retain the balance in MCYS base operational fund towards the costs of the building repairs and maintained. In the current year, \$9,747 (2016 - \$9,746) was retained in MCYS fund towards the costs of the building occupancy. The York Centre is responsible for the remaining share of the mortgage payment:

The agreement provides that MCYS can at any time direct The York Centre to transfer the property to a designated party or to sell the property, in which case The York Centre will be compensated for its proportionate interest in the market value of the property (44.4%). If the service contract with The York Centre is terminated; or the premises become unsuitable for the program; or The York Centre wishes to sell the premises, MCYS has the option to: a) determine the use of the premises for whatever purpose it determines; or b) transfer the premises to a designated party; or c) cause the premises to be sold and have the right to prior approval of the purchaser's offer. If any of these conditions occur, The York Centre will be compensated based on its proportionate interest in the premises (44.4%) with the MCYS interest being 55.6%.

**THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2017**

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**12. INTERFUND TRANSFER**

During the year, approval was granted for the General Fund to transfer funds to the Capital Asset Fund for the purpose of mortgage payments.

**13. ECONOMIC DEPENDENCE**

The York Centre generates the majority of its revenue from MCYS.

**14. EMPLOYEE BENEFITS**

Included in salaries and benefits expense are contributions of \$78,810 (2016 - \$76,257) to the defined contribution pension plan.

**15. COMMITMENTS**

The York Centre entered into various operating leases for equipment and services through to January, 2021. Future minimum payments on these leases are as follows:

2018	\$	60,993
2019		48,048
2020		13,860
2021		6,000
	<u>\$</u>	<u>128,901</u>

**16. COMPARATIVE FIGURES**

Certain of the comparative figures have been reclassified to conform with the presentation of the current year.

THE YORK CENTRE FOR CHILDREN, YOUTH & FAMILIES  
 NOTES TO THE FINANCIAL STATEMENTS  
 MARCH 31, 2017

17. MCYS PROGRAM FUNDING

Statement of Operations - MCYS Program Funding

	Year Ended March 31, 2017											Year Ended March 31, 2016			
	Central Administration	Access Intake Service Planning	Targeted Prevention	CYMH Brief Services	FYMH Family/Carer Support Skills	Service Coordination	CYMH Counts/Therapy	Intensive Treatment	Specialized Consult/Assess	Small Water Works	Total	Capital	Total	March 31, 2016	Total
Revenue - MCYS Program Funding	\$ -	\$ 151,434	\$ 11,222	\$ 228,943	\$ 38,197	\$ 212,221	\$ 418,656	\$ 1,369,549	\$ 59,052	\$ 8,006	\$ 2,496,360	\$ 65,253	\$ 2,411,127	\$ -	\$ 2,411,127
Salaries	127,656	83,393	8,536	169,274	37,296	121,038	278,446	900,202	53,965	-	1,789,806	-	1,789,806	1,782,890	-
Employee benefits	21,321	15,698	1,627	26,917	2,807	22,803	46,128	148,658	6,342	-	292,181	-	292,181	280,529	-
Building occupancy	27,288	11,913	-	-	-	6,985	35,002	219,874	8,808	8,006	317,086	85,253	231,833	187,194	-
Office administration	20,811	51	150	2,806	905	3,280	4,432	19,219	850	-	52,304	-	52,304	59,473	-
Other purchased services	36,693	-	-	-	-	-	1,137	-	3,989	-	41,819	-	41,819	58,825	-
Travel	1,000	3,850	490	12,170	1,600	6,242	1,303	13,001	240	-	39,896	-	39,896	41,261	-
Program costs	-	973	55	1,108	185	1,027	4,047	13,982	281	-	21,658	-	21,658	30,002	-
Professional development	500	530	60	1,350	100	1,704	1,139	7,896	135	-	13,404	-	13,404	6,814	-
Clinical purchased services	-	4,204	492	2,467	600	-	-	1,379	-	-	9,142	-	9,142	9,507	-
Memberships	5,792	-	-	-	-	-	-	1,379	-	-	5,792	-	5,792	11,118	-
Promotion and publicity	-	-	-	-	-	154	770	-	788	-	1,712	-	1,712	1,822	-
	240,871	130,112	11,410	216,092	43,493	162,679	371,788	1,324,951	75,398	8,006	2,584,800	85,253	2,499,547	2,473,356	-
Recoveries															
Sales tax recoveries	(1,865)	(1,173)	(88)	(1,774)	(296)	(1,644)	(3,243)	(10,872)	(450)	-	(21,205)	-	(21,205)	(22,521)	-
Other recoveries	-	-	-	-	(5,000)	(2,261)	(2,261)	(20,575)	(39,412)	-	(67,249)	-	(67,249)	(39,748)	-
	(1,865)	(1,173)	(88)	(1,774)	(5,296)	(1,844)	(5,504)	(31,248)	(39,862)	-	(88,454)	-	(88,454)	(62,269)	-
Allocated central administration (Note 2)	(239,008)	22,495	-	14,825	-	51,166	52,372	75,846	22,482	-	-	-	-	-	-
Excess of revenue over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ 34	\$ -	\$ 34	\$ -	\$ 81