

THE CHILDREN'S FOUNDATION

FINANCIAL STATEMENTS

31 MARCH 2013 AND 2012

THE CHILDREN'S FOUNDATION
Financial Statements
For the Years Ended 31 March 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

To the Members,
The Children's Foundation

Report on the Financial Statements

We have audited the accompanying financial statements of The Children's Foundation, which comprise the statements of financial position as at 31 March 2013, 31 March 2012, and 1 April 2011 and the statements of operations, changes in fund balances and cash flows for the years ended 31 March 2013 and 31 March 2012 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 audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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 auditors' 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.





INDEPENDENT AUDITORS' REPORT - Continued

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Children's Foundation as at 31 March 2013, 31 March 2012 and 1 April 2011 and the results of its operations and cash flows for the years ended 31 March 2013 and 31 March 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the Society Act of British Columbia, we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis.

Rolfe, Benson LLP
CHARTERED ACCOUNTANTS

Vancouver, Canada
18 June 2013

THE CHILDREN'S FOUNDATION
Statements of Financial Position
31 March 2013 and 2012

| | Operating Fund | Capital Fund | Designated Funds | 31 March 2013 | Total 31 March 2012 | 1 April 2011 |
|--|-------------------|-----------------|---------------------|------------------|---------------------------|-----------------|
| | \$ | \$ | \$ | \$ | \$ (Note 3) | \$ (Note 3) |
| Assets | | | | | | |
| Current | | | | | | |
| Cash | 56,847 | - | 342,270 | 399,117 | 376,626 | 506,407 |
| Term deposit (restricted) | 50,000 | - | - | 50,000 | 300,000 | 300,000 |
| Accounts receivable | 41,959 | - | - | 41,959 | 352,037 | 68,507 |
| Prepaid expenses | 19,086 | - | - | 19,086 | 33,594 | 38,180 |
| | 167,892 | - | 342,270 | 510,162 | 1,062,257 | 913,094 |
| Building and equipment (Note 4) | - | 2,846,126 | - | 2,846,126 | 2,950,089 | 3,042,386 |
| | 167,892 | 2,846,126 | 342,270 | 3,356,288 | 4,012,346 | 3,955,480 |
| Liabilities | | | | | | |
| Current | | | | | | |
| Bank indebtedness (Note 5) | 94,558 | - | - | 94,558 | 302,222 | - |
| Accounts payable | 101,308 | - | - | 101,308 | 122,236 | 211,449 |
| Accrued wages payable | 113,869 | - | - | 113,869 | 125,075 | 108,117 |
| Accrued vacation and sick leave payable (Note 11) | 388,141 | - | - | 388,141 | 368,589 | 357,291 |
| Government remittances payable | 5,733 | - | - | 5,733 | 5,083 | 471 |
| Deferred contributions (Note 6) | 310,654 | - | - | 310,654 | 499,096 | 418,842 |
| | 1,014,263 | - | - | 1,014,263 | 1,422,301 | 1,096,170 |
| Commitments (Note 8) | | | | | | |
| Contingent liabilities (Note 9) | | | | | | |
| Fund balances | | | | | | |
| Externally restricted | - | - | 96,501 | 96,501 | 106,832 | 83,841 |
| Internally restricted | 300,000 | - | 245,769 | 545,769 | 527,490 | 520,473 |
| Unrestricted | (1,146,371) | - | - | (1,146,371) | (994,366) | (787,390) |
| Invested in capital assets | - | 2,846,126 | - | 2,846,126 | 2,950,089 | 3,042,386 |
| | (846,371) | 2,846,126 | 342,270 | 2,342,025 | 2,590,045 | 2,859,310 |
| | 167,892 | 2,846,126 | 342,270 | 3,356,288 | 4,012,346 | 3,955,480 |

APPROVED BY THE DIRECTORS:

_____ Director

_____ Director

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

THE CHILDREN'S FOUNDATION
Statements of Changes in Fund Balances
For the Years Ended 31 March 2013 and 2012

| | Operating Fund | | Designated Funds | | Total |
|---|--------------------|-----------------------|-----------------------|-----------------------|------------------|
| | Unrestricted | Internally Restricted | Externally Restricted | Internally Restricted | |
| | \$ | \$ | \$ | \$ | 2012 |
| Balance - beginning of year | (994,366) | 300,000 | 106,832 | 227,490 | 2,859,310 |
| Excess (deficiency) of revenue over expenses for the year | (263,468) | - | (2,831) | 18,279 | (269,265) |
| Purchase of capital assets | (30,492) | - | (7,500) | - | - |
| Amortization of building and equipment | 140,423 | - | - | - | - |
| Loss on sale of capital assets | 1,532 | - | - | - | - |
| Balance - end of year | (1,146,371) | 300,000 | 96,501 | 245,769 | 2,342,025 |
| | | | | | 2,590,045 |

(Note 3)

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

THE CHILDREN'S FOUNDATION
Statements of Operations
For the Years Ended 31 March 2013 and 2012

| | Operating Fund | Designated Funds | Total 2013 | Total 2012 |
|---|-------------------|---------------------|---------------|---------------|
| | \$ | \$ | \$ | \$ |
| | | | | (Note 3) |
| Revenue | | | | |
| Provincial government funding | 5,922,643 | - | 5,922,643 | 5,593,971 |
| Recognition of deferred contributions | 200,246 | - | 200,246 | 181,888 |
| Donations, grants and memberships | 29,897 | - | 29,897 | 20,457 |
| Interest and other income | 19,213 | - | 19,213 | 41,251 |
| Externally restricted revenue (Schedule 1) | - | 12,539 | 12,539 | 37,711 |
| Internally restricted revenue (Schedule 1) | - | 18,332 | 18,332 | 9,166 |
| | 6,171,999 | 30,871 | 6,202,870 | 5,884,444 |
| Expenses | | | | |
| Salaries and wages | 4,162,492 | - | 4,162,492 | 3,860,146 |
| Employee benefits (Note 12) | 892,079 | - | 892,079 | 828,844 |
| Building and equipment operation and maintenance | 314,018 | - | 314,018 | 323,801 |
| Contracted services | 244,453 | - | 244,453 | 313,106 |
| Program supplies | 207,001 | - | 207,001 | 180,607 |
| Telecommunications | 80,976 | - | 80,976 | 67,418 |
| Equipment costs | 79,424 | - | 79,424 | 82,025 |
| Office expenses | 67,001 | - | 67,001 | 55,312 |
| Professional services | 66,342 | - | 66,342 | 63,725 |
| Transportation | 59,231 | - | 59,231 | 50,157 |
| Insurance and property tax | 44,555 | - | 44,555 | 40,775 |
| Automobile | 36,457 | - | 36,457 | 34,213 |
| Recruitment and staff | 25,424 | - | 25,424 | 31,866 |
| Externally restricted expenses (Schedule 1) | - | 15,370 | 15,370 | 14,720 |
| Promotion and volunteer | 12,310 | - | 12,310 | 23,166 |
| Miscellaneous | 3,281 | - | 3,281 | 37,740 |
| Internally restricted expenses (Schedule 1) | - | 53 | 53 | 234 |
| Mortgage interest | - | - | - | - |
| Amortization of building and equipment | 140,423 | - | 140,423 | 145,854 |
| | 6,435,467 | 15,423 | 6,450,890 | 6,153,709 |
| Excess (deficiency) of revenue over expenses | (263,468) | 15,448 | (248,020) | (269,265) |

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

THE CHILDREN'S FOUNDATION
Statements of Cash Flows
For the Years Ended 31 March 2013 and 2012

| | 2013 | 2012 |
|--|--------------|--------------|
| | | (Note 3) |
| Cash provided by (used in): | | |
| Operating activities | | |
| Excess (deficiency) of revenue over expenses | | |
| Operating Fund | \$ (263,468) | \$ (301,188) |
| Designated Funds | 15,448 | 31,923 |
| Items not involving cash | | |
| Amortization of capital assets | 140,423 | 145,854 |
| Loss on sale of capital assets | 1,532 | - |
| | (106,065) | (123,411) |
| Changes in non-cash working capital balances | 124,212 | (255,035) |
| | 18,147 | (378,446) |
| Investing activities | | |
| Purchase of equipment | (37,992) | (53,557) |
| Purchase of property | - | - |
| Redemption of term deposit | 250,000 | - |
| | 212,008 | (53,557) |
| Net increase (decrease) in cash | 230,155 | (432,003) |
| Cash - beginning of year | 74,404 | 506,407 |
| Cash - end of year | \$ 304,559 | \$ 74,404 |
| Cash represented by: | | |
| Cash | \$ 399,117 | \$ 376,626 |
| Bank indebtedness | (94,558) | (302,222) |
| | \$ 304,559 | \$ 74,404 |

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

THE CHILDREN'S FOUNDATION
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

1. Purpose of Society

The Children's Foundation (the "Foundation") is a not-for-profit charitable organization with operations in the Lower Mainland of British Columbia. The Foundation provides a range of community services and residential services for families experiencing difficulties with their children. In addition, the Foundation provides family counseling, education and individual treatment planning.

The Foundation is economically dependent upon government funding in order to carry out its mandate.

The Foundation is registered as a charitable organization under the Income Tax Act, Canada, and is exempt from income tax.

2. Summary of Significant Accounting Policies

(a) Fund Accounting

The Foundation follows the restricted fund method of accounting for revenue and expenses.

(i) Operating Fund

The Operating Fund reports the Foundation's revenue and expenses related to program delivery and administrative activities.

(ii) Capital Fund

The Capital Fund reports the ownership and equity relating to the Foundation's capital assets.

(iii) Designated Funds

The Designated Funds report the revenues, expenses and balances designated for special purposes. By donor request, funds are restricted to the use their names imply or expenditures are at the discretion of the Board of Directors.

(b) Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. Surpluses derived through efficiencies or funds remaining after delivering all services according to contracts may be recognized as revenue. All other restricted contributions are recognized as revenue of the appropriate restricted funds.

Unrestricted contributions, fees and income are recognized as revenue when received or earned in the Operating Fund.

THE CHILDREN'S FOUNDATION
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

2. Summary of Significant Accounting Policies - continued

(c) Capital Assets

Purchased capital assets over \$500 are recorded at cost. Assets are expensed if cost is less than \$500. Contributed capital assets are recorded at the estimated fair value at the date of contribution if over \$500. Amortization is provided over the assets' estimated useful lives at the following annual rates:

| | |
|-------------------------|--|
| Building | 40 years straight line |
| Building improvements | 20% declining balance |
| Furniture and equipment | 10 years straight line and 30% declining balance |
| Automotive | 30% declining balance |
| Computers | 30% declining balance |
| Computer software | 5 years straight line |
| Leasehold improvements | 10 years straight line |

In the year of acquisition, amortization is provided for one-half of a year.

(d) Donated Goods and Services

The Foundation does not recognize the fair value of donated goods and services. During the year, materials donated to the Foundation totaled \$Nil (2012 - \$3,516) and have not been recorded in these financial statements. Volunteers contribute a significant amount of time every year to assist the Foundation in carrying out its programs and services. Due to the difficulty of determining their fair market value, contributed services are not recognized in these financial statements.

(e) 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, liabilities, revenues and expenses and disclosure of contingencies at the date of the balance sheet. Actual results could differ from those estimates.

(f) Cash and Cash Equivalents

The Foundation's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition.

THE CHILDREN'S FOUNDATION
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

2. Summary of Significant Accounting Policies - continued

(g) Financial Instruments

i. Measurement of Financial Instruments

The Foundation initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, term deposits and accounts receivable.

Financial liabilities measured at amortized cost include bank indebtedness, accounts payable and accrued liabilities.

ii. Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

iii. Transaction Costs

The Foundation recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

3. Impact of the Change in the Basis of Accounting

Effective 1 April 2012, the Foundation adopted the new Canadian Accounting Standards for Not-for-Profit Organizations. These financial statements are the first financial statements prepared in accordance with the new accounting standards and the transitional provisions of Section 1501, "First-time Adoption by Not-for-Profit Organizations", on a retrospective basis.

The Foundation has applied the new accounting standards in preparing the financial statements for the year ended 31 March 2013, the comparative information for the year ended 31 March 2012 and the opening statement of financial position at 1 April 2011, the Foundation's date of transition.

THE CHILDREN'S FOUNDATION
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

3. Impact of the Change in the Basis of Accounting - continued

The adoption of the new accounting standards had no impact on the previously reported assets, liabilities and fund balances of the Foundation, and accordingly, there has been no restatement of the comparative statements of the financial position, statement of operations and changes in fund balances and the cash flow statement. The presentation and disclosures provided in these financial statements reflect the requirements of the new accounting standards.

4. Building and Equipment

| | Cost | Accumulated Amortization | Net Book Value | | |
|--------------------------------------|---------------------|-----------------------------|---------------------|------------------------------|-----------------------------|
| | | | 31 March 2013 | 31 March 2012 (Note 3) | 1 April 2011 (Note 3) |
| Land | \$ 408,379 | \$ - | \$ 408,379 | \$ 408,379 | \$ 408,379 |
| Building | 274,980 | 16,636 | 258,344 | 257,881 | 256,967 |
| Vancouver buildings | 3,295,210 | 1,269,944 | 2,025,266 | 2,107,646 | 2,190,027 |
| Building improvements | 33,326 | 23,498 | 9,828 | 12,286 | 15,357 |
| Furniture, fixtures and equipment | 126,515 | 83,347 | 43,168 | 40,317 | 54,302 |
| Computer equipment | 175,096 | 128,507 | 46,589 | 56,824 | 50,609 |
| Computer software | 26,144 | 11,379 | 14,765 | 19,993 | 15,913 |
| Automotive | 117,153 | 97,203 | 19,950 | 28,500 | 40,715 |
| Leasehold improvements | 24,144 | 4,307 | 19,837 | 18,263 | 10,117 |
| | \$ 4,480,947 | \$ 1,634,821 | \$ 2,846,126 | \$2,950,089 | \$ 3,042,386 |

The Vancouver buildings are located on land leased from the City of Vancouver pursuant to an agreement dated 10 October 1996. Rent of \$1 was paid and the lease term is for twenty five years with two ten year options to renew.

The Foundation tests long-lived assets for impairment when events or circumstances indicate that their carrying amount may not be recoverable. Impairment exists when the carrying value of the asset is greater than the undiscounted future cash flows expected to be provided by the asset. The amount of impairment loss, if any, is the excess of the carrying value over its fair value and the loss is recorded in the period when it is determined. The Foundation assesses fair value based on discounted future cash flows. No impairment losses were determined by management to be necessary for the year.

THE CHILDREN'S FOUNDATION
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

5. Bank indebtedness

The Foundation has a line of credit up to a maximum of \$300,000 from VanCity. The line of credit bears interest at a rate of prime plus 1% per annum and is repayable on demand. The line of credit is secured by the land and building at 16564 79A Avenue, Surrey, BC.

6. Deferred Contributions

Deferred contributions represent funding received by the Foundation that is related to program and service delivery expenses of future periods. Surpluses generated may either be carried forward to fund additional program and service delivery expenses of future periods, or may be requested to be repaid to the funder, or may be kept as earned income.

7. Interfund Transfers

The Foundation transfers funds from the Operating Fund and Designated Funds to the Capital Fund to finance capital asset acquisitions and long-term debt repayments from the Operating Fund to the Designated Funds to finance special purpose funds.

8. Commitments

The Foundation has entered into various operating leases for equipment, automobiles, service contracts and its Surrey office.

Future minimum operating lease and service contract payments are as follows:

| | |
|------|---------------------|
| 2014 | \$ 402,954 |
| 2015 | 352,844 |
| 2016 | 337,375 |
| 2017 | 332,365 |
| 2018 | <u>165,727</u> |
| | <u>\$ 1,591,265</u> |

THE CHILDREN'S FOUNDATION
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

9. Contingent Liabilities

- (a) The Foundation entered into a Human Resource Facility agreement with the Ministry of Children and Family Development. The agreement amortizes the capital assistance funding received from the Province for the construction of a human resource facility. The funding in the amount of \$1,400,000 will be amortized over 25 years, ending in 2022 ("Capital Assistance"). The agreement requires the Foundation to meet all its obligations to operate the facility for a human resource purpose. The Foundation will only have to repay the unamortized portion of the Capital Assistance if it defaults in its obligations under the agreement or elects to discontinue the agreement.
- (b) The Foundation terminated its group insurance plan with HealthCare Benefit Trust effective midnight 30 April 2011. Under the provisions of the trust agreement, the Foundation is required to pay its share of the unfunded liability which is estimated at \$244,033 as determined by the Trust's actuaries. The Community Social Services Employers' Association, representing the Foundation and other similar agencies, is in negotiations with the government to request that the government take responsibility for and pay off the current HealthCare Benefit Trust unfunded liability. There has been no change in negotiations or estimated liability as at 31 March 2013. No amount has been accrued for in these financial statements.

10. Financial Instruments

The Foundation is exposed to various risks through its financial instruments. The following analysis provides a measure of the Foundation's risk exposure and concentrations at the statement of financial position date, 31 March 2013.

(a) Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Foundation is exposed to this risk mainly in respect of its bank indebtedness and accounts payable and accrued liabilities.

(b) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Foundation's main credit risk relates to its accounts receivable. The Foundation provides credit to its clients in the normal course of the operations.

(c) 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. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Foundation is mainly exposed to interest rate risk and other price risk.

10. Financial Instruments - continued

(d) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Foundation is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Foundation to a fair value risk while the floating-rate instruments subject it to a cash flow risk. The Foundation does not use financial instruments to reduce its risk exposure.

(e) Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Foundation is exposed to other price risk through its term deposit.

11. Accrued Vacation and Sick Leave Payable

Accrued vacation and sick leave payable relating to employees consists of a provision for sick leave and vacation entitlement. The Foundation has both union and non-union employees. All employees are entitled to receive a certain number of sick leave and vacation days per year. The vacation entitlement depends on the employee's number of years of service. The union agreement sets a maximum accrued vacation entitlement of 10 days per year per employee and by policy, the Foundation does not allow more than 10 days per year per employee on average to be accrued.

The Foundation accrues up to 10 sick leave days per employee as this is the average sick leave that is taken per employee annually. The Foundation has insurance that limits their sick leave liability to 29 days per union employee. Sick days are paid out at 80% of the normal wage for union employees and 100% for non-union employees.

Accrued vacation entitlement is to be paid out upon termination of employment, but accrued sick leave entitlement is not.

THE CHILDREN'S FOUNDATION
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

12. Pension Plan

The Foundation is a member of the British Columbia Municipal Pension Plan which is open to eligible employees of a municipality. The Municipal Pension Plan is a contributory defined benefit pension plan and provides pension benefits based on various factors including age, earnings and length of service. The Foundation contributes 9.18% and the employees contribute 7.80% on their first \$50,100 of their salaries to the plan and 9.30% of salary in excess of \$50,100. Effective 1 July 2013, the Foundation's rate increased to 9.35% and the employee's rate will remain at 7.8% on the first \$51,100 and 9.3% in excess of \$51,100.

An actuarial valuation of the Municipal Pension Plan's assets and the pension liabilities is performed at least every three years. The most recent full actuarial valuation for funding purposes available was prepared at 31 December 2009. The valuation disclosed an unfunded actuarial liability for basis pension benefits of \$1,204 million in the plan.

Pension plan expense for the year ended 31 March 2013 amounted to \$270,169 (2012 - \$256,183).

13. Comparative Figures

Certain comparative figures have been reclassified to correspond to the current year's financial statement presentation.

THE CHILDREN'S FOUNDATION
Schedule 1 - Designated Funds
For the Years Ended 31 March 2013 and 2012

| | Balance 31 March 2012 \$ (Note 3) | Receipts for the Year \$ | Expenses for the Year \$ | Transfers \$ | Balance 31 March 2013 \$ |
|--|---|--------------------------------|--------------------------------|-----------------|-----------------------------------|
| Externally restricted | | | | | |
| Designated Program Funds | 7,511 | - | - | (7,500) | 11 |
| Elda Lindenfield - staff training and equipment | 973 | 826 | - | - | 1,799 |
| Fun and Recreational Fund | 13,066 | - | (2,516) | - | 10,550 |
| Litigation Fund | 56,910 | 312 | - | - | 57,222 |
| Therapeutic Riding Program | 3,175 | 7,601 | (2,480) | - | 8,296 |
| Differential Fund | 25,197 | 3,800 | (10,374) | - | 18,623 |
| | 106,832 | 12,539 | (15,370) | (7,500) | 96,501 |
| Internally restricted | | | | | |
| Directors' Fund | 27,519 | 8,385 | (53) | - | 35,851 |
| Building Renovation Fund | 199,971 | 1,098 | - | - | 201,069 |
| Staff development | - | 8,849 | - | - | 8,849 |
| | 227,490 | 18,332 | (53) | - | 245,769 |
| | 334,322 | 30,871 | (15,423) | (7,500) | 342,270 |