

**Surrey Place
Financial Statements
For the Year Ended March 31, 2023**

Contents

Independent Auditor's Report	1 - 2
Financial Statements	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 17
Schedule of Programs	18



Tel: 705 726 6331
Fax: 705 722 6588
www.bdo.ca

BDO Canada LLP
300 Lakeshore Drive, Suite 300
Barrie, ON L4N 0B4
Canada

Independent Auditor's Report

To the Members of Surrey Place

Opinion

We have audited the financial statements of Surrey Place (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and 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 the Organization as at March 31, 2023, and its financial performance 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.

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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Barrie, Ontario
July 31, 2023

Surrey Place Statement of Financial Position

March 31	2023	2022
Assets		
Current		
Cash and cash equivalents	\$18,302,758	\$ 25,893,122
Short term investment (Note 2)	700,000	1,200,000
Accounts receivable (Note 3)	7,469,025	950,572
Prepaid expenses	1,761,348	1,957,029
	28,233,131	30,000,723
Property and equipment (Note 4)	1,731,875	2,100,727
	\$29,965,006	\$ 32,101,450
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 5)	\$13,017,621	\$ 24,864,004
Termination payable	107,992	107,992
Deferred revenue (Note 6)	10,907,539	2,722,058
	24,033,152	27,694,054
Deferred contributions for property and equipment (Note 7)	1,660,753	2,029,821
	25,693,905	29,723,875
Commitments (Note 10)		
Net Assets		
Invested in property and equipment	67,118	67,079
Internally restricted reserve fund	3,812,928	1,919,402
Unrestricted operating	391,055	391,094
	4,271,101	2,377,575
	\$29,965,006	\$ 32,101,450



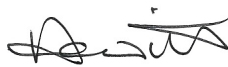
Terri Hewitt, CEO



Fern Goncalves, Board Chair

Surrey Place Statement of Operations

For the year ended March 31	2023	2022
Revenue		
Provincial government funding	\$91,089,317	\$ 64,974,676
Municipal government funding	541,717	1,091,296
Fee for services and program grants	4,457,819	3,623,967
Interest and other revenue	1,218,914	343,087
Amortization of deferred contribution of property and equipment (Note 7)	457,504	514,306
	97,765,271	70,547,332
Expenses		
Programs		
Autism services	56,063,994	46,832,549
Developmental services	33,933,404	16,584,397
Developmental services Ontario, Toronto Region	2,779,096	2,868,287
Blind Low Vision services	1,360,840	1,817,311
	94,137,334	68,102,544
Administration	7,280,449	5,771,259
Administration recoveries (Note 13)	(6,003,365)	(5,602,674)
Amortization of property and equipment	457,327	514,085
	95,871,745	68,785,214
Excess of revenue over expenses	\$ 1,893,526	\$ 1,762,118



Terri Hewitt, CEO



Fern Goncalves, Board Chair

**Surrey Place
Statement of Changes in Net Assets**

For the year ended March 31	Invested in Property and Equipment	Internally Restricted Reserve Fund	Unrestricted Operating	2023 Total	2022 Total
Net Assets, beginning of the year	\$ 67,079	\$ 1,919,402	\$ 391,094	\$ 2,377,575	\$ 615,457
Excess of revenues over expenses	-	-	1,893,526	1,893,526	1,762,118
Transfer to internally restricted reserve fund	-	1,893,526	(1,893,526)	-	-
Acquisition of property and equipment	88,475	-	(88,475)	-	-
Funding received for property and equipment purchases	(88,436)	-	88,436	-	-
Net Assets, end of the year	\$ 67,118	\$ 3,812,928	\$ 391,055	\$ 4,271,101	\$ 2,377,575

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

Surrey Place Statement of Cash Flows

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess of revenue over expenses	\$ 1,893,526	\$ 1,762,118
Items not affecting cash:		
Amortization of property and equipment	457,327	514,085
Recognition of deferred contributions for property and equipment (Note 7)	<u>(457,504)</u>	<u>(514,306)</u>
	1,893,349	1,761,897
Changes in non-cash working capital:		
Accounts receivable	(6,518,453)	267,004
Prepaid expenses	195,681	3,078
Accounts payable and accrued liabilities	(11,846,383)	11,458,260
Deferred revenue	<u>8,185,481</u>	<u>(2,617,623)</u>
	<u>(8,090,325)</u>	<u>10,872,616</u>
Cash flows from investing activities		
Short term investments maturing within 90 days	500,000	-
Purchase of short term investment	-	(400,000)
Purchase of property and equipment	<u>(88,475)</u>	<u>(101,184)</u>
	<u>411,525</u>	<u>(501,184)</u>
Cash flows from financing activities		
Deferred capital contributions received	<u>88,436</u>	<u>101,184</u>
Net (decrease) increase in cash and cash equivalents	(7,590,364)	10,472,616
Cash and cash equivalents, beginning of the year	<u>25,893,122</u>	<u>15,420,506</u>
Cash and cash equivalents, end of the year	<u>\$18,302,758</u>	<u>\$ 25,893,122</u>
Represented by:		
Cash	\$17,802,758	\$ 25,893,122
Guaranteed investment certificates maturing within 90 days	<u>500,000</u>	<u>-</u>
	<u>\$18,302,758</u>	<u>\$ 25,893,122</u>

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

Surrey Place Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies

Nature and Purpose of Organization

Surrey Place (the "Organization") is a non-profit corporation incorporated under the laws of Ontario without share capital, and is a registered charitable organization under the Income Tax Act (Canada).

The Organization is a specialized interdisciplinary health care centre which is nationally accredited and academically affiliated to enable individuals with developmental disabilities, autism spectrum disorder and visual impairment to maximize abilities and enhance health and well-being.

The main sources of revenue for the Organization are operating subsidies from the Ontario Ministry of Children, Community and Social Services (MCCSS) which are calculated on the basis of the approved net expenditures as formulated under the annual services plan process. This process requires management to produce periodic reports to maintain the Organization's funding position.

As is common with other not-for-profit organizations, the Organization is economically dependent on the continued financial support from the provincial government to meet its ongoing commitments.

Basis of Accounting

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Revenue Recognition

The Organization follows the deferral method of accounting for grants and contributions.

Restricted grants and contributions are recognized as revenue in the year in which the services are performed and the related expenses are incurred. Accordingly, restricted grants and contributions related to services that will be rendered subsequent to the end of the current fiscal period are presented as deferred revenue. Unrestricted grants and contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Organization records contributions used to purchase property and equipment as restricted. The contribution is deferred, and revenue is recognized on the same basis as the amortization of the related asset.

Interest income is recorded over the period earned.

Surrey Place Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies (continued)

Financial Instruments	<p>Financial instruments are recorded at fair value at initial recognition. In subsequent periods, equities traded in an active market are reported at fair value, with any change in fair value reported in operations. All other financial instruments are reported at cost or amortized cost less impairment if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. 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 and amortized over the expected life of the instrument using the straight line method.</p> <p>The Organization's financial instruments consist of cash and cash equivalents and short term investments which are recorded at fair value and accounts receivable, receivable/payable from/to MCCSS, accounts payable and accrued liabilities and termination payable which are recorded at amortized cost.</p>				
Property and Equipment	<p>Purchased property and equipment are stated at cost less accumulated amortization. Contributed property and equipment are recorded at fair value at the date of contribution and are amortized, unless fair value is not determinable in which case contributed property and equipment are recorded at nominal value at the date of contribution.</p> <p>Amortization based on the estimated useful life of the asset is calculated as follows:</p> <table><tr><td>Office and computer equipment</td><td>20% declining balance</td></tr><tr><td>Leasehold improvements</td><td>10 years straight-line</td></tr></table>	Office and computer equipment	20% declining balance	Leasehold improvements	10 years straight-line
Office and computer equipment	20% declining balance				
Leasehold improvements	10 years straight-line				
Contributed Services	<p>Due to the difficulty of determining their fair value, the Organization does not record the value of donated materials and services.</p>				
Internally Restricted Reserve Fund	<p>The internally restricted reserve fund was created by the Board of Directors (the Board) for the purpose of setting aside amounts to meet unforeseen special demands in the future.</p>				
Cash and Cash Equivalents	<p>Cash and cash equivalents consist of cash and guaranteed investment certificates maturing within 90 days.</p>				

Surrey Place Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies (continued)

Use of Estimates

Management reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revision or any possibility of impairment. Certain items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to operations in the year they become known.

Items subject to management estimates include allowance for doubtful accounts, accrued liabilities, and the estimated useful lives for property and equipment.

Allocation of Expenses

The Organization incurs costs which it allocates to its programs in the Schedule of Programs. These costs are applied consistently each fiscal year according to the guidelines provided by the funders.

The Organization allocates expenses in the statement of operations by program and administration based on funding agreements. Program expenses include direct program delivery and program administrative costs while administration expenses include central administration, research, evaluation and education costs that support multiple programs. Administrative recoveries reflect specific funding from individual funding contracts that support administration costs.

Related Party

The financial position, results of operations and cash flows of Surrey Place Charitable Foundation, whose board of directors include a majority of Organization board of director members, have not been consolidated in the Organization's financial statements. Refer to Note 9 for disclosure of the Foundation's financial information.

**Surrey Place
Notes to Financial Statements**

March 31, 2023

2. Short Term Investment

Short term investment is comprised of the following:

	2023	2022
Various GICs, interest rates 0.700% - 0.990%, maturing between August 23, 2022 and October 24, 2022	\$ -	\$ 1,200,000
Royal Bank of Canada GIC, interest rate 3.700%, maturing July 25, 2023	400,000	-
Home Trust Company GIC, interest rate 4.190%, maturing August 24, 2023	100,000	-
Keb Hana Bank Canada GIC, interest rate 4.180%, maturing August 24, 2023	100,000	-
VersaBank GIC, interest rate 4.190%, maturing August 24, 2023	100,000	-
	\$ 700,000	\$ 1,200,000

3. Accounts Receivable

Accounts receivable are comprised of the following:

	2023	2022
Receivables from partner agencies	\$ 5,997,258	\$ -
Other receivables	1,471,767	950,572
	\$ 7,469,025	\$ 950,572

**Surrey Place
Notes to Financial Statements**

March 31, 2023

4. Property and Equipment

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office and computer equipment	\$11,118,117	\$10,176,308	\$ 11,088,403	\$ 9,936,261
Leasehold improvements	4,722,628	3,932,562	4,663,867	3,715,282
	<u>\$15,840,745</u>	<u>\$14,108,870</u>	<u>\$ 15,752,270</u>	<u>\$ 13,651,543</u>
Net book value		<u>\$ 1,731,875</u>		<u>\$ 2,100,727</u>

5. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances of \$195,261 (2022 - \$566,124).

Also included in accounts payable and accrued liabilities is the program surplus which is to be returned to MCCSS and other organizations related to the current and prior years as follows:

	2023	2022
Fiscal 2022-23 funding	\$ 4,156,759	\$ -
Fiscal 2021-22 funding	5,020	7,688,022
Fiscal 2020-21 funding	297,494	4,789,856
Previous FY funding	7,164	8,452
	<u>\$ 4,466,437</u>	<u>\$ 12,486,330</u>

Surrey Place Notes to Financial Statements

March 31, 2023

6. Deferred Revenue

Deferred revenue represents unspent restricted funding and grants received in the current fiscal year that relate to a subsequent fiscal year. Deferred revenue balances are as follows:

	<u>2023</u>	<u>2022</u>
Surrey Place Charitable Foundation (Note 9)	\$ 359,075	\$ 352,296
Ministry funding and other grants	<u>10,548,464</u>	<u>2,369,762</u>
	<u>\$10,907,539</u>	<u>\$ 2,722,058</u>

7. Deferred Contributions for Property and Equipment

Deferred contributions for property and equipment represent the unamortized portion of the contributed property and equipment purchased with funding received from MCCSS. The changes in the deferred contributions balance for the year are as follows:

	<u>2023</u>	<u>2022</u>
Beginning balance	\$ 2,029,821	\$ 2,442,943
Add: funding received for property and equipment purchases	88,436	101,184
Less: amounts recognized as revenue in the fiscal year	<u>(457,504)</u>	<u>(514,306)</u>
Ending balance	<u>\$ 1,660,753</u>	<u>\$ 2,029,821</u>

Surrey Place Notes to Financial Statements

March 31, 2023

8. Pension Plan

HOOPP provides pension services to more than 419,627 active and retired members and approximately 624 employers. Substantially all of the full-time employees and some of the part-time employees of the Organization are members of HOOPP. The plan is a multi-employer plan and therefore the Organization's contributions are accounted for as if the plan were a defined contribution plan with the Organization's contributions being expensed in the period they come due.

Every three years, an independent actuary determines the funding status of HOOPP by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date.

The results of the most recent valuation as at December 31, 2022 disclosed a surplus position with value of net assets of \$108.8 billion and value of pensions obligations of \$92.7 billion. HOOPP is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario member organizations and their employees. As a result, the Organization does not recognize any share of the HOOPP surplus or deficit. Contributions made by the Organization to HOOPP for 2023 were \$3,281,508 (2022 - \$2,745,344).

Surrey Place Notes to Financial Statements

March 31, 2023

9. Related Party Transactions

Surrey Place Charitable Foundation (the "Foundation") receives donations for the benefit of people with developmental disabilities similar to the objectives of the Organization as described in Note 1. The Foundation is a controlled organization, incorporated without share capital and qualifies for tax-exempt status as a registered charity recognized as a public foundation under the Income Tax Act (Canada).

The financial summary of the Foundation as at March 31, 2023 and 2022 is as follows:

Financial position:

	<u>2023</u>	<u>2022</u>
Assets	\$ 1,530,377	\$ 1,517,976
Liabilities	<u>60,710</u>	<u>11,108</u>
Net assets	<u>\$ 1,469,667</u>	<u>\$ 1,506,868</u>

Financial activities:

Revenue	\$ 36,943	\$ 136,584
Expenses	<u>74,144</u>	<u>66,963</u>
Excess (deficiency) of revenue over expenses	<u>\$ (37,201)</u>	<u>\$ 69,621</u>

Cash flows:

Operating	\$ 67,133	\$ (8,379)
Investing	<u>(30,958)</u>	<u>(25,336)</u>
Increase (decrease) in cash during the year	<u>\$ 36,175</u>	<u>\$ (33,715)</u>

The Foundation's major sources of income are investment income and contributions received from the community. The income generated in the Foundation is intended to be remitted to the Organization to support its mission.

The Organization and the Foundation share common premises and administration services. The Organization received grants from the Foundation in the amount of \$50,000 (2022 - \$42,505) to fund specific projects. Revenue recognized for the year on these projects is \$43,221 (2022 - \$26,573).

**Surrey Place
Notes to Financial Statements**

March 31, 2023

9. Related Party Transactions (continued)

Included in deferred revenue at year end is \$359,075 (2022 - \$352,296) of contributions received from the Foundation for various projects. These contributions will be recognized as revenue once they are spent on the designated projects.

10. Commitments

The Organization's commitments are minimum lease payments under various property lease agreements, exclusive of occupancy costs as follows:

2024	\$ 1,337,955
2025	1,218,055
2026	1,228,769
2027	1,158,205
Thereafter	<u>1,082,302</u>
	<u>\$ 6,025,286</u>

11. Contingencies

In the normal course of business, the Organization is subject to various claims which are provided for if and when the amounts become reasonably determinable.

Surrey Place Notes to Financial Statements

March 31, 2023

12. Financial Instruments

Credit risk

The Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its receivables. The Organization provides credit to its clients in the normal course of its operations.

The Organization mitigates credit risk on its receivables by performing credit assessments on a regular basis and creating an allowance for doubtful accounts when applicable.

There had been an increase in this risk as a result of increased receivables from partner agencies.

Liquidity risk

The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities including the repayable to MCCSS, termination payable, and commitments.

The Organization's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. The Organization maintains a portion of its invested assets in liquid securities.

The Organization's ability to obtain funding from external sources may be restricted if the Organization's financial performance and condition deteriorate. In addition, credit and capital markets are subject to inherent global risks that may negatively affect the Organization's access and ability to fund its short-term requirements. The Organization mitigates this risk by actively monitoring market conditions and diversifying its sources of funding.

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

Interest rate risk

The Organization is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed-interest instruments subject the Organization to a fair value risk.

It is management's opinion that Organization is not exposed to significant interest rate risk arising from its financial instruments.

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

**Surrey Place
Notes to Financial Statements**

March 31, 2023

13. Allocation of Expenses

Administration expenses of \$6,003,365 (2022 - \$5,602,674) have been allocated as follows:

	<u>2023</u>	<u>2022</u>
Autism services	\$ 2,990,873	\$ 2,987,823
Development services	2,645,809	2,216,017
Developmental services Ontario, Toronto Region	233,837	233,132
Blind Low Vision services	132,846	165,702
	<u>\$ 6,003,365</u>	<u>\$ 5,602,674</u>

14. Accounts Receivable

Accounts receivable are comprised of the following:

	<u>2023</u>	<u>2022</u>
Receivables from partner agencies	\$ 5,997,258	\$ -
Other receivables	1,471,767	950,572
	<u>\$ 7,469,025</u>	<u>\$ 950,572</u>

Surrey Place Schedule of Programs

For the year ended March 31	MCCSS Toronto Region Program	MOH APP	MCCSS North Region Program	City of Toronto Program	The Regional Municipality of Durham Program	The Regional Municipality of Peel Program	The Regional Municipality of York Program	Paid Services	Grant and Other Contributing Programs	2023
Government of Ontario	\$ 88,928,684	\$ 1,308,611	\$ 852,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,089,317
City of Toronto	-	-	-	104,271	-	-	-	-	-	104,271
Regional Municipality of Durham	-	-	-	-	76,020	-	-	-	-	76,020
Regional Municipality of Peel	-	-	-	-	-	347,743	-	-	-	347,743
Regional Municipality of York	-	-	-	-	-	-	13,683	-	-	13,683
Amortization of deferred contribution of property and equipment	456,640	-	864	-	-	-	-	-	-	457,504
Interest, fees and other revenue	882,510	-	-	-	-	-	-	-	944,142	1,826,652
Markham Stouffville Hospital	-	-	-	-	-	-	-	-	50,254	50,254
Erinoak Kids Centre	-	-	-	-	-	-	-	-	135,027	135,027
Surrey Place Centre Foundation	-	-	-	-	-	-	-	-	43,221	43,221
Other paid services	-	894,131	-	-	-	-	-	2,727,448	-	3,621,579
	90,267,834	2,202,742	852,886	104,271	76,020	347,743	13,683	2,727,448	1,172,644	97,765,271
Expenses										
Remuneration and benefits	43,580,382	594,507	642,672	82,419	71,721	312,228	13,530	430,890	1,013,681	46,742,030
Direct Funding for Autism program	13,304,666	-	-	-	-	-	-	-	-	13,304,666
Clinical programs	26,424,696	710,225	27,533	1,835	45	2,120	-	4,331	79,584	27,250,369
Building occupancy	2,068,962	-	24,538	-	-	-	-	-	312	2,093,812
Equipment rental and communications	1,587,383	114,038	95,491	11,005	3,378	31,048	-	4,854	29,935	1,877,132
Amortization of property and equipment	456,463	-	864	-	-	-	-	-	-	457,327
Travel, education and printing	510,605	5,957	49,820	8,411	876	1,635	153	62,156	24,277	663,890
Supplies and memberships	507,918	788	11,968	315	-	712	-	17,735	522	539,958
Professional and consulting fees	1,826,582	777,227	-	286	-	-	-	321,933	16,533	2,942,561
	90,267,657	2,202,742	852,886	104,271	76,020	347,743	13,683	841,899	1,164,844	95,871,745
	\$ 177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,885,549	\$ 7,800	\$ 1,893,526