

**Somerset West Community  
Health Centre  
Financial Statements  
March 31, 2009**

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# Raymond Chabot Grant Thornton

## Auditors' Report

To the Members of  
Somerset West Community Health Centre

Raymond Chabot Grant Thornton LLP

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We have audited the statement of financial position of the Somerset West Community Health Centre as at March 31, 2009 and the statements of operations, changes in fund balances and cash flows for the year then ended. The financial statements have been prepared in accordance with the financial reporting requirements of the Ministry of Health and Long-Term Care. These financial statements are the responsibility of the Centre's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting described in Note 2 to these financial statements. As required by the Corporations Act of Ontario, we report that, in our opinion, these principles have been applied, except for changes described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

These financial statements, which have not been, and were not intended to be prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of and use by the Members and Directors of the Centre and the Ministry of Health and Long-Term Care. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

*Raymond Chabot Grant Thornton LLP*

Chartered Accountants,  
Licensed Public Accountants

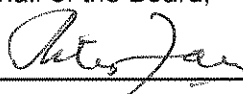
Ottawa, Canada  
May 22, 2009

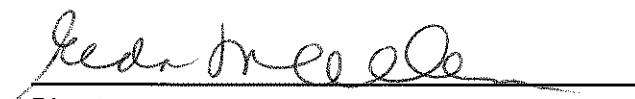
**Somerset West Community Health Centre**  
**Financial Position**  
 March 31, 2009

				2009	2008
	Operating Fund	Special Projects Fund	Building Fund	Total	Total
	\$	\$	\$	\$	\$
<b>ASSETS</b>					
Current assets					
Cash	637,038	250,000		887,038	706,172
Short-term investment					54,570
Amounts receivable	151,478			151,478	193,734
Prepaid expenses	7,460			7,460	1,705
Interfund receivable (payable)	102,418	(102,418)			
	898,394	147,582		1,045,976	956,181
Investment (Note 5)		57,726		57,726	
Capital assets (Note 6)			3,699,064	3,699,064	3,781,935
	898,394	205,308	3,699,064	4,802,766	4,738,116
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and accrued liabilities	378,866			378,866	355,397
Deferred grants and contributions (Note 7)	304,433			304,433	262,183
	683,299			683,299	617,580
<b>FUNDS HELD IN TRUST (Note 8)</b>					
	80,660			80,660	46,454
	763,959			763,959	664,034
<b>FUND BALANCES</b>					
Unrestricted	134,435	59,981		194,416	114,248
Internally restricted		145,327		145,327	177,899
Invested in capital assets			3,699,064	3,699,064	3,781,935
	134,435	205,308	3,699,064	4,038,807	4,074,082
	898,394	205,308	3,699,064	4,802,766	4,738,116

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

On behalf of the Board,

  
 Director

  
 Director

## Somerset West Community Health Centre Operations

Year ended March 31, 2009

				2009	2008
	Operating Fund	Special Projects Fund (Schedule A)	Building Fund	Total	Total
	\$	\$	\$	\$	\$
<b>Revenue</b>					
Grants and contributions (Note 9)	7,453,614			7,453,614	6,858,083
Donations and sponsorships	46,617			46,617	42,683
Investment		7,143		7,143	8,250
Other	482,173			482,173	341,245
	<u>7,982,404</u>	<u>7,143</u>		<u>7,989,547</u>	<u>7,250,261</u>
<b>Expenses</b>					
Salaries and benefits (Note 10)	6,139,612			6,139,612	5,571,334
Purchase of services	660,397			660,397	423,343
Property management	161,278			161,278	305,125
Program and medical supplies	353,811			353,811	276,817
Computer and telecommunications	130,133			130,133	251,437
Staff development	90,626			90,626	87,639
Office and administration	77,250			77,250	82,970
Travel and meetings	77,042			77,042	71,781
Grant administration	119,490			119,490	127,216
Other	90,432			90,432	77,116
Special projects		41,880		41,880	8,331
Amortization of capital assets			82,871	82,871	82,871
	<u>7,900,071</u>	<u>41,880</u>	<u>82,871</u>	<u>8,024,822</u>	<u>7,365,980</u>
<b>Excess (deficiency) of revenue over expenses</b>	<u>82,333</u>	<u>(34,737)</u>	<u>(82,871)</u>	<u>(35,275)</u>	<u>(115,719)</u>

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

## Somerset West Community Health Centre Changes in Fund Balances

Year ended March 31, 2009

				2009	2008
	Operating	Special	Building	Total	Total
	Fund	Projects	Fund		
	Fund	Fund	Fund	Total	Total
	\$	\$	\$	\$	\$
Balance, beginning of year	54,267	237,880	3,781,935	4,074,082	4,189,801
Excess (deficiency) of revenue over expenses	82,333	(34,737)	(82,871)	(35,275)	(115,719)
Interfund transfers (Note 11, Schedule A)	(2,165)	2,165			
Balance, end of year	134,435	205,308	3,699,064	4,038,807	4,074,082

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

## Somerset West Community Health Centre Cash Flows

Year ended March 31, 2009

	<u>2009</u>	<u>2008</u>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	(35,275)	(115,719)
Non-cash items		
Amortization of property, plant and equipment	82,871	82,871
Changes in working capital items		
Amounts receivable	42,256	(91,229)
Prepaid expenses	(5,755)	68,797
Accounts payable and accrued liabilities	23,469	9,203
Deferred grants and contributions	42,250	199,771
Funds held in trust	34,206	29,341
Net cash generated	<u>184,022</u>	<u>183,035</u>
<b>FINANCING AND INVESTING ACTIVITIES</b>		
Purchase of investments and net cash used	<u>(3,156)</u>	<u>(2,055)</u>
<b>Increase in cash</b>	<b>180,866</b>	<b>180,980</b>
Cash, beginning of year	<u>706,172</u>	<u>525,192</u>
Cash, end of year	<u><u>887,038</u></u>	<u><u>706,172</u></u>

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

# Somerset West Community Health Centre

## Notes to Financial Statements

March 31, 2009

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### **1 - GOVERNING STATUTES AND PURPOSE OF THE ORGANIZATION**

Somerset West Community Health Centre (the Centre) is incorporated under the Corporations Act of Ontario. The Centre's primary purpose is to provide assistance to the residents of West-Central Ottawa to achieve optimal health and social well-being. The Centre is incorporated without share capital as a not-for-profit organization and is a registered charitable organization within the meaning of the Income Tax Act and therefore not subject to either federal or provincial income taxes.

### **2 - DEPARTURE FROM ACCOUNTING PRINCIPLES**

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with Community Health Centre reporting requirements of the Ministry of Health and Long-Term Care (MOHLTC). As described below, the basis of accounting used in these financial statements differs materially from Canadian generally accepted accounting principles.

#### **Capital assets and related amortization**

Capital assets other than land and building are expensed in the Operating Fund in the year of purchase. During the year, \$209,635 (\$255,176 in 2008) of capital assets were charged to operations.

#### **Accrued vacation pay and overtime**

Vacation and overtime entitlement earned but not taken by employees, is not reflected in these financial statements. Unrecorded vacation and overtime liabilities as at March 31, 2009 amount to \$231,477 (\$223,734 in 2008).

### **3 - ACCOUNTING CHANGES**

On April 1, 2008, in accordance with the applicable transitional provisions, the Centre applied the new recommendations of Section 1400, "General Standards of Financial Statement Presentation", of the *Canadian Institute of Chartered Accountants' (CICA) Handbook*, dealing with the going concern assumption. The new recommendations, which are effective for fiscal years beginning on or after January 1, 2008, require management to make an assessment of the Centre's ability to continue as a going concern over a period which is at least, but is not limited to, twelve months from the balance sheet date. The new requirements only address disclosures and have no impact on the Centre's financial results.

On April 1, 2008, in accordance with the applicable transitional provisions, the Centre applied the recommendations of Section 1535, "Capital Disclosures", of the *CICA Handbook* relating to non-publicly accountable enterprises. The new recommendations, effective for fiscal years beginning on or after October 1, 2007, establishes standards for disclosing information about the Centre's capital and how it is managed. The new accounting standard only addresses disclosures and has no impact on the Centre's financial results.

# Somerset West Community Health Centre

## Notes to Financial Statements

March 31, 2009

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### 4 - ACCOUNTING POLICIES

#### **Basis of presentation**

The financial statements are prepared using the historical cost method, except for certain financial instruments that are recognized at fair value.

#### **Accounting estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to financial statements. These estimates, including amortization of capital assets are based on management's best knowledge of current events and actions that the Centre may undertake in the future. Actual results may differ from these estimates.

#### **Fund accounting**

The Centre's activities are reflected in the following funds:

##### *Operating Fund*

Assets, liabilities, revenues and expenses relating to Centre's day-to-day operations are recorded in the Operating Fund.

##### *Special Projects Fund*

Revenues and expenses relating to special projects as defined by the Board of Directors, are recorded in the Special Projects Fund.

##### *Building Fund*

Expenses relating to the land and building from which the Centre operates are recorded in the Building Fund.

#### **Financial assets and liabilities**

The Centre has chosen to apply the recommendations of Section 3861, "Financial Instruments – Disclosure and Presentation", of the *CICA Handbook* in respect to the presentation and disclosure of financial instruments. No information on fair value is presented if cost approximates fair value.

On initial recognition, all financial assets and liabilities are measured and recognized at their fair value.

Subsequently, financial assets and liabilities are measured and recognized as follows.

##### *Held-for-trading financial assets and liabilities*

Cash is classified as a held-for-trading financial asset. It is measured at fair value.

# Somerset West Community Health Centre

## Notes to Financial Statements

March 31, 2009

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### **4 - ACCOUNTING POLICIES (Continued)**

#### *Available-for-sale financial assets*

Short-term and long-term investments are classified as available-for-sale financial assets and are measured at fair value. When investments are sold or sustain a decline in value that is other than temporary, the related accumulated gains or losses, which are presented in the statement of changes in fund balances, are then reclassified in the statement of operations.

#### *Loans and receivables and other financial liabilities*

Amounts receivable are classified as loans and receivables and are measured at amortized cost, which is generally the initially recognized amount, less any allowance for doubtful accounts. Accounts payable and accrued liabilities are classified as other financial liabilities and are measured at amortized cost using the effective interest method.

#### **Revenue recognition**

The Centre follows the deferral method of accounting for contributions. The Centre is funded, primarily by the Province of Ontario, in accordance with budget arrangements established by the Ministry of Health and Long-Term Care. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period.

Other unrestricted contributions, donations and sponsorships are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as it is earned.

#### **Cash and cash equivalents**

The Centre's policy is to present cash and investments having a term of three months or less from the acquisition date with cash and cash equivalents.

#### **Contributed services**

A substantial number of volunteers contribute a significant amount of their time each year to the Centre. Due to the difficulty in determining the fair value of this time, contributed services are not recognized in the financial statements.

#### **Capital assets**

Land and building are recorded at cost. The building is amortized using the straight-line method, over its estimated useful life of 40 years.

### **5 - INVESTMENT**

The investment consists of a guaranteed certificate bearing interest at 4.00% (4.15% in 2008), maturing in 2010.

## Somerset West Community Health Centre Notes to Financial Statements

March 31, 2009

### 6 - CAPITAL ASSETS

	2009		
	Cost	Accumulated amortization	Net
	\$	\$	\$
Land	1,737,493		1,737,493
Building	3,314,852	1,353,281	1,961,571
	<u>5,052,345</u>	<u>1,353,281</u>	<u>3,699,064</u>
			2008
	Cost	Accumulated amortization	Net
	\$	\$	\$
Land	1,737,493		1,737,493
Building	3,314,852	1,270,410	2,044,442
	<u>5,052,345</u>	<u>1,270,410</u>	<u>3,781,935</u>

### 7 - DEFERRED GRANTS AND CONTRIBUTIONS

Deferred grants and contributions represent unexpended restricted resources received in the current year, related to operating expenses of a subsequent period or to non-executed services.

	2009	2008
	\$	\$
Tobacco Program		9,066
Integration Initiative	20,000	
Forward Avenue Shelter		1,170
RBC Foundation - After School Program	11,176	11,279
City of Ottawa - Rochester Heights Community House	19,227	4,109
Tai Chi Program	1,534	1,889
City of Ottawa		116,565
AIDS Projects	22,117	25,577
Human Resources Social Development Canada Cambodian Seniors Heritage	1,355	22,537
Walk This Way	4,341	18,572
City of Ottawa - Nanny Goat Hill Nursery School	15,797	14,271
St. Anthony's Homework Club	6,986	8,441
Harm Reduction	2,467	7,046
United Way - Shelter Children & Youth		6,956
Community Foundation - Junior Transition Camp		4,919
United Way and Rogers - Laroche Park Homework Club	6,172	4,477
Balance forward	<u>111,172</u>	<u>256,874</u>

**Somerset West Community Health Centre**  
**Notes to Financial Statements**  
 March 31, 2009

**7 - DEFERRED GRANTS AND CONTRIBUTIONS (Continued)**

	<u>2,009</u>	<u>2,008</u>
Balance forward	<u>111,172</u>	<u>256,874</u>
Trillium Foundation - Cambodian Programs		3,809
Champlain Centre - CCAF	3,309	1,500
Physician Panel	25,967	
Physician Assistant	384	
Smoking Cessation	1,409	
Rideauwood	1,569	
Asthma Greenshield	39,969	
Ministry of Community and Social Services	3,097	
Canadian Mental Health Association	6,191	
Problem Gambling	237	
Kids Korner	26,670	
Child and Youth Memories	3,217	
Place To Be	2,019	
Step It Up	6,562	
Operation Hairspray	30,718	
Youth Can Do It	20,271	
Youth for Diversity	6,000	
RH Reach High	15,672	
	<u>304,433</u>	<u>262,183</u>

**8 - FUNDS HELD IN TRUST**

The Centre administers funds on behalf of the Canadian Alliance of Community Health Centre Associations, and Accessible Chances for Everyone to Stop Smoking (ACCESS Committee). The balances held at March 31, 2009 were \$63,961 (\$29,721 in 2008) and \$16,699 (\$16,733 in 2008), respectively.

**9 - GRANTS AND CONTRIBUTIONS**

	<u>2009</u>	<u>2008</u>
	\$	\$
<i>Government of Canada</i>		
Human Resources and Social Development Canada	<u>21,182</u>	<u>156,951</u>
<i>Government of Ontario</i>		
Ministry of Health and Long-Term Care (Schedule B)	6,054,004	5,446,127
Ministry of Community and Social Services (Note 12)	<u>59,608</u>	<u>62,705</u>
	<u>6,113,612</u>	<u>5,508,832</u>
Balance forward	<u>6,134,794</u>	<u>5,665,783</u>

## Somerset West Community Health Centre Notes to Financial Statements

March 31, 2009

### 9 - GRANTS AND CONTRIBUTIONS (Continued)

	2,009	2,008
Balance forward	<u>6,134,794</u>	<u>5,665,783</u>
<i>City of Ottawa</i>		
Community Fund	457,735	438,900
Children's Services	292,711	282,447
Rochester Heights Community House	<u>47,564</u>	<u>11,154</u>
	<u>798,010</u>	<u>732,501</u>
<i>Other Sources</i>		
Canadian Mental Health Association	142,690	146,012
Other Community Health Centres	67,632	113,384
United Way	99,747	103,041
RBC Foundation	25,012	27,753
Trillium Foundation	16,309	21,191
Public Health Agency of Canada	59,553	
Other	<u>109,867</u>	<u>48,418</u>
	<u>520,810</u>	<u>459,799</u>
	<u>7,453,614</u>	<u>6,858,083</u>

### 10 - EMPLOYEE BENEFIT PLANS

The Centre is an employer member of the Hospital of Ontario Pension Plan, which is a multi-employer, defined pension plan. However, as insufficient information is available to apply defined benefit plan accounting principles, the Centre has adopted defined contribution plan accounting principles. The Centre records as pension expense its cash contributions to the Plan. Pension costs charged to the Operating Fund during the year amounted to \$414,064 (\$372,781 in 2008).

### 11 - INTERFUND TRANSFERS

In accordance with Board policy, periodic transfers for special projects are made between the Special Projects Fund and the Operating Fund. To maintain the value of capital against the rate of inflation, annual transfers are made from the Operating Fund to the capital portion of the Special Projects Fund. In addition, surplus if any, in the Operating Fund is transferred to the Special Projects Fund at the end of the subsequent year.

### 12 - SERVICE CONTRACTS WITH THE MINISTRY OF COMMUNITY AND SOCIAL SERVICES

The Centre has a Service Contract with the Ministry of Community and Social Services. During the year, funds of \$62,705 were received (\$62,705 in 2008) of which \$59,608 (\$62,705 in 2008) were expensed to services related to the contract.

### 13 - LINE OF CREDIT

The Centre has an authorized line of credit in the amount of \$125,000 which was not utilized at either of March 31, 2009 or 2008. This facility is secured by a general security agreement.

# Somerset West Community Health Centre

## Notes to Financial Statements

March 31, 2009

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### **14 - CONTINGENCIES**

#### *Other indemnification agreements*

In the normal course of operations, the Centre signs agreements whereby funds are provided for the execution of projects which are subject to restriction as to the use of the funds. To ensure compliance with project requirements, the sponsors of such projects can require an audit of the financial records of the Centre. Should amounts need to be reimbursed to a sponsor, necessary adjustments are reflected in a year in which they are identified.

### **15 - COMMITMENTS**

The Centre has entered into long-term agreements totalling \$11,578, which expire on various dates between October 2010 and March 2011 and which require minimum payments for the rental and maintenance of office equipment. The minimum payments for the next two years are \$11,219 in 2010 and \$359 in 2011.

### **16 - BUDGET INFORMATION**

Budget information approved by the Board of Directors, has been presented for information purposes only, and is unaudited.

### **17 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES, AND FINANCIAL RISKS**

#### *Financial risk management objectives and policies*

The Centre is exposed to various financial risks resulting from both operations and its investment activities. The Centre's management manages financial risks.

The Centre does not enter into financial instrument agreements including derivative financial instruments for speculative purposes.

#### *Financial risks*

The Centre's main financial risk exposure and its financial risk management policies are as follows:

#### *Credit risk*

The Centre is exposed to credit risk since all of their cash is held by one financial institution.

#### *Interest rate risk*

The Centre holds guaranteed certificates at fixed rates. Accordingly, there is limited exposure to interest rate risk.

### **18 - CAPITAL MANAGEMENT POLICIES AND PROCEDURES**

The Centre's capital management objectives are to safeguard the Centre's ability to continue as a going concern, and to meet its financial obligations.

## Somerset West Community Health Centre

### Notes to Financial Statements

March 31, 2009

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#### **18 - CAPITAL MANAGEMENT POLICIES AND PROCEDURES (Continued)**

The Centre manages its capital mainly by internally restricting a portion of net assets to cover designated activities, and to provide capital for potential future adverse situations. Moreover, an important part of capital management consists of controlling expenditures to closely match revenues.

The Centre is not subject to any externally imposed capital requirements.

#### **19 - FUTURE ACCOUNTING STANDARDS**

Certain new primary sources of GAAP (standards) have been published but are not yet in effect. The Centre has not early adopted any of these standards. A new standard which could potentially impact the Centre's financial statements is as follows:

##### **– Not-for-profit Organizations**

In September 2008, the CICA amended the introduction to accounting standards that apply to not-for-profit organizations and several sections in the 4400 series as well as consequential changes to other sections of the *CICA Handbook*. The main changes affect the following, in particular:

- \* Elimination of the requirement to treat net assets invested in capital assets as a separate component of net assets;
- \* Amendments to clarify that revenues and expenses must be recognized and presented on a gross basis when the not-for-profit organization is acting as a principal in the transactions in question;

The CICA also published new Section 4470, "Disclosure of Allocated Expenses by Not-for-profit Organizations", which establishes disclosure standards for a not-for-profit organization that classifies its expenses by function and allocates expenses to a number of functions to which they relate.

These changes are effective for fiscal years beginning on or after January 1, 2009 and the Centre will implement them as of April 1, 2009. The Centre's management is not able to measure the impact that the application of these changes will have on the financial statements.

**Somerset West Community Health Centre**  
**Schedule A - Special Projects Fund Transactions**  
Year ended March 31, 2009

	2009		2008
	Operating	Capital	Total
	\$	\$	\$
<b>Fund Balance, beginning of year</b>	<u>57,490</u>	<u>180,390</u>	<u>237,880</u>
<b>Revenue</b>			
Interest	<u>7,143</u>		<u>8,250</u>
<b>Expenses - Special Projects</b>			
Dalhousie Food Action	3,000		3,000
Caldwell Fire Victim	500		500
Cambodian New Year Celebration	500		300
Vietnamese Community Picnic	500		500
St. Lukes Lunch Club	500		500
People for a Better Ottawa	1,000		1,000
Beanfest	1,250		1,250
Community House Coalition Gala	350		360
Rochester Heights Community House	30,000		30,000
Social Planning Council	580		580
Joe Leonard Memorial Fund	250		250
Yet Keen Seniors Day Centre	100		100
Vietnamese Youth and Culture Group	350		350
CACHCA Appeal	3,000		3,000
International Project			1,000
Just Food			1,000
Defender of the Public Good			520
Health Fair			500
Chinatown Gateway			500
Cambodian Picnic			300
Right to Healthcare Coalition			250
Burmese Refugees			101
	<u>41,880</u>		<u>8,331</u>
<b>Deficiency of revenue over expenses</b>	<u>(34,737)</u>		<u>(81)</u>
<b>Transfer from (to) Operating Fund (Note 11)</b>			
Carpet replacement			(15,000)
Food Co-op research			(2,600)
Harm Reduction			(10,000)
AIDS Project			(33,895)
Inflation adjustment		2,165	2,491
		<u>2,165</u>	<u>(59,004)</u>
<b>Fund Balance, end of year</b>	<u>22,753</u>	<u>182,555</u>	<u>237,880</u>

**Somerset West Community Health Centre**  
**Schedule B - Ministry of Health and Long-term Care Revenue and**  
**Expenses**

Year ended March 31, 2009

	CHC Programs	AIDS Programs (Schedule C)	Asthma Program	Physician Assistant Program	Total	Total Budget (unaudited Note 16)
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>	<b>5,200,291</b>	<b>610,304</b>	<b>80,000</b>	<b>163,409</b>	<b>6,054,004</b>	<b>5,677,745</b>
<b>Expenses</b>						
Salaries and benefits	4,476,708	461,970	70,282	145,975	5,154,935	4,658,479
<i>Operating</i>						
Purchase of services	189,292	15,066			204,358	343,518
Property management	140,226	19,600		1,452	161,278	71,060
Program and medical supplies	270,411	67,134	2,499	1,661	341,705	100,260
Computer and telecommunications	17,989	3,148	207		21,344	113,004
Staff development	34,989	12,072	1,068		48,129	11,868
Office and administration	19,536				19,536	35,600
Travel and meetings	34,418	3,108	1,944	576	40,046	21,504
Grant administration	85,816	15,773	4,000	13,901	119,490	33,708
Other	21,701	12,433			34,134	315,456
	<b>814,378</b>	<b>148,334</b>	<b>9,718</b>	<b>17,590</b>	<b>990,020</b>	<b>1,045,978</b>
<b>Deficiency of revenue over expenses</b>	<b>(90,795)</b>			<b>(156)</b>	<b>(90,951)</b>	<b>(26,712)</b>



