

FAMILY SERVICE SASKATOON INC.

FINANCIAL STATEMENTS

MARCH 31, 2022

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of **Family Service Saskatoon Inc.** have been prepared by the Agency's management in accordance with Canadian accounting standards for not-for-profit organizations and necessarily include some amounts based on informed judgement and management estimates.

To assist management in fulfilling its responsibilities, a system of internal controls has been established to provide reasonable assurance that the financial statements are accurate and reliable and that assets are safeguarded.

The board of directors have reviewed and approved these financial statements.

These financial statements have been examined by the independent auditors, **Virtus Group LLP**, and their report is presented separately.

A handwritten signature in blue ink, appearing to read 'J. Baumann', written over a horizontal line.

Janine Baumann
Executive Director

INDEPENDENT AUDITORS' REPORT



**VIRTUS
GROUP**
Chartered Professional Accountants
& Business Advisors LLP

To the Members Family Service Saskatoon Inc.

Qualified Opinion

We have audited the financial statements of **Family Service Saskatoon Inc.**, which comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2022, and its financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many non-profit organizations, the Agency derives revenues from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of revenue was limited to accounting for amounts recorded in the records of the Agency. As a result, we were not able to determine whether any adjustments might be necessary in respect of revenues, assets, liabilities or net assets.

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 Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Saskatchewan, 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.

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Agency'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 Agency or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

INDEPENDENT AUDITORS' REPORT continued

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 Agency'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 Agency'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 Agency 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 significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

June 13, 2022
Saskatoon, Saskatchewan

Virtus Group LLP
Chartered Professional Accountants

FAMILY SERVICE SASKATOON INC.
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2022
(with comparative figures for 2021)

ASSETS

	<u>Capital Reserve</u>		<u>Long Term Reserve</u>		<u>Financial Stability Reserve</u>		<u>2022</u>		<u>2021</u>
Current assets									
Cash	\$ 12,263	\$	644	\$	540,166	\$	553,073	\$	723,508
Investments (Note 3)	134,348		110,249		-		244,597		-
Accounts receivable	-		-		72,774		72,774		93,064
Prepaid expenses	-		-		31,090		31,090		38,744
	146,611		110,893		644,030		901,534		855,316
Tangible capital assets									
(Note 4)	126,063		-		-		126,063		146,611
	\$ 272,674	\$	110,893	\$	644,030	\$	1,027,597	\$	1,001,927

LIABILITIES

Current liabilities									
Accounts payable	\$ -	\$	-	\$	135,756	\$	135,756	\$	155,562
Deferred revenue (Note 5)	-		-		323,399		323,399		303,847
	-		-		459,155		459,155		459,409

NET ASSETS

Financial stability reserve	-		-		184,875		184,875		285,014
Long term reserve	-		110,893		-		110,893		110,893
Capital reserve	272,674		-		-		272,674		146,611
	272,674		110,893		184,875		568,442		542,518
	\$ 272,674	\$	110,893	\$	644,030	\$	1,027,597	\$	1,001,927

See accompanying notes to the financial statements.

APPROVED BY THE BOARD:



Director



Director

FAMILY SERVICE SASKATOON INC.
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

	Capital Reserve	Long Term Reserve	Financial Stability Reserve	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 146,611	\$ 110,893	\$ 285,014	\$ 542,518	\$ 318,961
Excess (deficiency) of revenue over expenses	(41,737)	2,389	65,272	25,924	223,557
Interfund transfers	167,800	(2,389)	(165,411)	-	-
Balance, end of year	\$ 272,674	\$ 110,893	\$ 184,875	\$ 568,442	\$ 542,518

See accompanying notes to the financial statements.

FAMILY SERVICE SASKATOON INC.
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

	<u>Capital Reserve</u>	<u>Long Term Reserve</u>	<u>Financial Stability Reserve</u>	<u>2022</u>	<u>2021</u>
Revenue					
Grants					
United Way of Saskatoon (Schedule A)	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 194
City of Saskatoon (Schedule A)	-	-	10,000	10,000	30,000
Project and foundation grants	-	-	145,563	145,563	-
	-	-	180,563	180,563	30,194
User fees and program contracts					
Province of Saskatchewan (Note 7)	-	-	1,429,020	1,429,020	1,398,600
EFAP	-	-	34,780	34,780	24,034
Program revenue	-	-	749,502	749,502	779,016
	-	-	2,213,302	2,213,302	2,201,650
Donation from Family Service Saskatoon Foundation Inc.	-	-	298	298	84,418
Donations	-	-	49,783	49,783	95,948
Other	-	-	-	-	106,889
Interest	-	2,389	-	2,389	1,880
	-	2,389	2,443,946	2,446,335	2,520,979
Expenses					
Building and occupancy	-	-	162,910	162,910	148,613
Contract staff	-	-	29,581	29,581	74,993
Employee benefits	-	-	211,049	211,049	170,335
Organization dues (Schedule A)	-	-	10,641	10,641	6,554
Other	-	-	42,395	42,395	31,898
Parking	-	-	22,513	22,513	-
Postage and office supplies	-	-	71,539	71,539	79,584
Professional fees	-	-	114,605	114,605	103,177
Program materials and professional development	-	-	77,465	77,465	97,338
RRSP contributions	-	-	35,108	35,108	28,403
Salaries and wages	-	-	1,561,086	1,561,086	1,464,469
Telephone	-	-	27,234	27,234	23,155
	-	-	2,366,126	2,366,126	2,228,519
Income from operations	-	2,389	77,820	80,209	292,460
Other (income) expenses (Note 9)	41,737	-	12,548	54,285	68,903
Excess (deficiency) of revenue over expenses	(41,737)	2,389	65,272	25,924	223,557

See accompanying notes to the financial statements.

FAMILY SERVICE SASKATOON INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

	<u>Capital Reserve</u>	<u>Long Term Reserve</u>	<u>Financial Stability Reserve</u>	<u>2022</u>	<u>2021</u>
Cash provided by (used in) operating activities:					
Excess (deficiency) of revenue over expenses	\$ (41,737)	\$ 2,389	\$ 65,272	\$ 25,924	\$ 223,557
Items not involving cash:					
- Amortization	41,737	-	-	41,737	33,236
	-	2,389	65,272	67,661	256,793
Non-cash operating working capital (Note 10)	(134,348)	644	(83,203)	(216,907)	239,871
	(134,348)	3,033	(17,931)	(149,246)	496,664
Cash provided by (used in) investing activities:					
Additions to tangible capital assets	(21,189)	-	-	(21,189)	(68,207)
Interfund transfers	167,800	(2,389)	(165,411)	-	-
Increase (decrease) in cash	12,263	644	(183,342)	(170,435)	428,457
Cash position - beginning of year	-	-	723,508	723,508	295,051
Cash position - end of year	\$ 12,263	\$ 644	\$ 540,166	\$ 553,073	\$ 723,508

See accompanying notes to the financial statements.

FAMILY SERVICE SASKATOON INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

1. Nature of operations

Family Service Saskatoon Inc. (the "Agency") was incorporated under *The Non-profit Corporations Act* in the province of Saskatchewan and is exempt from taxes under income tax legislation. The Agency is a community-based organization, governed by a volunteer Board of Directors. The Agency provides a variety of programs to further its mission of working to develop and support communities where all persons have safe, healthy and respectful relationships.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations which required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. The financial statements reflect the following policies:

Fund accounting

The accounts of the Agency are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

The Financial Stability Reserve reflects the primary operations of the Agency including grant revenues received and billings to clients and other agencies for client services. Expenses are for delivery of services.

The Capital Reserve is a restricted fund that reflects the equity of the Agency in fixed assets plus a contingency for replacement.

The Long Term Reserve is a restricted fund that reflects revenues received from sources such as restricted donations, proceeds on disposition of capital assets, and interest revenue. These balances are maintained to fund future capital expenditures and to establish and/or develop unfunded new programs. Transfers to/from designated equity must be approved by the Board of Directors.

Financial instruments

Financial assets and liabilities are recorded on the statement of financial position when the Agency becomes party to the contractual provisions of the financial instrument. All financial instruments are required to be recognized at fair value upon initial recognition, except for certain related party transactions. Measurement in subsequent periods of equity instruments is at fair value. All other financial assets and financial liabilities are subsequently measured at amortized cost adjusted by transactions costs, which are amortized over the expected life of the instrument. Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market. Changes in fair values of financial assets and financial liabilities measured at fair value are recognized in excess of revenue over expenses. When there is an indication of impairment the carrying amount of financial assets measured at amortized cost may be reduced. Such impairments can be subsequently reversed if the value improves.

The Agency's recognized financial instruments consist of cash, accounts receivable, investments, and accounts payable.

FAMILY SERVICE SASKATOON INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

2. Summary of significant accounting policies (continued)

Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization. Amortization is provided on the straight-line basis over the estimated useful life of the assets at the following rates:

Computer hardware and software	3 to 5 years
Furniture and equipment	10 years

Leasehold improvements are amortized on the straight-line basis over the term of the lease.

The Agency performs impairment testing on tangible capital assets held for use whenever events or changes in circumstances indicate that the carrying value of an asset or group of assets may not be recoverable. Impairment is measured as the amount by which the asset's carrying value exceeds its fair value. Any impairment and any gain or loss on disposal is included in expenses in the statement of operations.

Revenue recognition

Grants are recognized as revenue when the related program expenses are incurred. Grants received pertaining to specific programs for subsequent years are reflected on the statement of financial position as deferred revenue.

User fees and program contracts are recognized as revenue when the services are provided. For individual clients, user fees are recognized as revenue when the payment is received.

Unrestricted donations are recognized as revenue when received.

Designated donations which have donor stipulations on use are recognized as designated revenue when received.

RRSP Program

Substantially all permanent employees of the Agency participate in a defined contribution RRSP program. The Agency's obligation under the plan is limited to making regular payments to the plan to match contributions made by the employees for current services.

3. Investments

Investments are recorded at cost. When there has been a decline in value that is not temporary, investments are recorded at the lower of cost and net realizable value.

FAMILY SERVICE SASKATOON INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

4. Tangible capital assets

	2022		2021	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer hardware and software	\$ 155,215	\$ 92,597	\$ 62,618	\$ 94,315
Furniture and equipment	105,571	61,196	44,375	52,296
Leasehold improvements	21,189	2,119	19,070	-
	<u>\$ 281,975</u>	<u>\$ 155,912</u>	<u>\$ 126,063</u>	<u>\$ 146,611</u>

5. Deferred revenue

	2022	2021
Deferred revenue, beginning of year	\$ 303,847	\$ 122,134
Amounts received during the year	1,427,141	1,333,462
Less amounts recognized as revenue during the year	(1,407,589)	(1,151,749)
Deferred revenue, end of year	<u>\$ 323,399</u>	<u>\$ 303,847</u>

6. Lease commitments

The Agency has entered into an operating lease for its building premises, which expires in October 2022. Aggregate minimum payments over the next year are as follows:

2023	\$ 91,072
------	-----------

The Agency has entered into a memorandum of understanding for leasing space in the Saskatoon Police Service building which expires in September 2022. Future minimum lease payments until that time will be \$5,363.

FAMILY SERVICE SASKATOON INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

7. Province of Saskatchewan

User fees and program contracts from the Province of Saskatchewan are comprised as follows:

	<u>2022</u>	<u>2021</u>
Ministry of Social Services		
- Support worker program	\$ 416,427	\$ 444,277
- Counselling	188,470	156,103
- Teen parent program	74,450	73,285
- Leadership	44,699	43,941
- Childcare	34,549	33,994
- Parent education	23,750	23,750
Ministry of Justice and Attorney General		
- Domestic court	233,648	230,717
- Domestic violence outreach	259,852	241,351
- Abuse and beyond	105,990	104,618
- Victims services	47,185	46,564
	<u>\$ 1,429,020</u>	<u>\$ 1,398,600</u>

8. Economic dependence

A substantial portion of the Agency's revenue is derived from funding provided by the Government of Saskatchewan. The provincial government's contributions are used in the delivery of specific programs and community services.

9. Other (income) expenses

		<u>Capital Reserve</u>	<u>Long Term Reserve</u>	<u>Financial Stability Reserve</u>	<u>2022</u>	<u>2021</u>
Unrealized (gains) losses	\$	-	\$	-	\$ 5,653	\$ -
Hardware purchases		-	-	-	8,633	-
Equipment purchases		-	-	-	6,782	-
Bad debts		-	-	-	(8,520)	35,667
Amortization		41,737	-	-	41,737	33,236
	\$	<u>41,737</u>	\$	-	<u>\$ 12,548</u>	<u>\$ 68,903</u>

FAMILY SERVICE SASKATOON INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022
(with comparative figures for the year ended March 31, 2021)

10. Non-cash operating working capital

Details of net change in each element of working capital relating to operations excluding cash are as follows:

	<u>2022</u>	<u>2021</u>
(Increase) decrease in current assets:		
Investments	\$ (244,597)\$	-
Accounts receivable	20,289	71,653
Prepaid expenses	7,654	(26,387)
Due from related party	-	60,893
	<u>(216,654)</u>	<u>106,159</u>
Increase (decrease) in current liabilities:		
Accounts payable	(19,805)	(48,001)
Deferred revenue	19,552	181,713
	<u>(253)</u>	<u>133,712</u>
	<u>\$ (216,907)\$</u>	<u>239,871</u>

11. RRSP Program

Employer contributions to the defined contribution RRSP program of \$35,108 (2021 - \$28,403) were included in expenses.

12. Financial risk management

The Agency has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The significant financial risks to which the Agency is exposed are:

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 Agency is exposed to credit risk on the accounts receivable from its customers, however, does not have a significant exposure to any individual customer or counterpart.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Agency's exposure to liquidity risk is dependent on the receipt of funds from its operations and grant funding. Funds from these sources are primarily used to finance working capital and capital expenditure requirements, and are considered adequate to meet the Agency's financial obligations.

13. Comparative figures

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

Schedule A
Family Service Saskatoon Inc.
Departmental Income Statement

	2 - Abuse & Beyond	3 - Young & Teen Parent	4 - MSS Counselling	5 - EFAP Contracts	6 - Youth Exposed to Violence	7 - IPV Outreach	8 - Men's	9 - Community Counselling	12 - Leadership
Ordinary Income/Expense									
Income									
Childcare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FSS Foundaion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297.50	0.00
Direct Public Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,873.69	0.00
Direct Public Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
Government Contracts	105,990.00	74,450.00	188,470.00	0.00	47,185.00	259,852.00	0.00	-3.50	44,703.00
Government Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,254.25	0.00
Indirect Public Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,389.12	0.00
Program Revenue	0.00	0.00	12,370.00	34,779.75	0.00	0.00	22,500.00	56,996.60	0.00
Special Events Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	105,990.00	74,450.00	200,840.00	34,779.75	47,185.00	259,852.00	22,500.00	237,807.66	44,703.00
Expense									
Board Expenses	0.00	0.00	0.00	0.00	0.00	800.00	0.00	347.00	0.00
Business Expenses	586.00	0.00	0.00	0.00	0.00	600.00	0.00	3,243.21	0.00
Contract Services	1,218.00	586.00	22,000.00	8,029.98	0.00	4,043.00	12,138.77	15,626.04	0.00
Facilities and Equipment	7,042.00	5,676.00	7,370.00	1,200.00	3,134.00	15,115.00	1,200.00	55,893.94	0.00
Operations	2,852.00	965.00	2,500.00	0.00	332.00	26,873.85	0.00	17,606.29	0.00
Other Types of Expenses	1,313.00	1,667.00	500.00	0.00	721.00	9,935.46	0.00	12,802.74	490.00
Payroll Expenses	92,557.00	64,994.00	166,970.00	3,554.25	41,865.00	196,163.00	2,334.69	87,310.14	44,213.00
Program Expenses	422.00	562.00	1,500.00	0.00	1,063.00	6,321.69	1,426.54	10,521.14	0.00
Transportation	0.00	0.00	0.00	0.00	70.00	0.00	0.00	994.24	0.00
Total Expense	105,990.00	74,450.00	200,840.00	12,784.23	47,185.00	259,852.00	17,100.00	204,344.74	44,703.00
Net Ordinary Income	0.00	0.00	0.00	21,995.52	0.00	0.00	5,400.00	33,462.92	0.00
Other Income/Expense									
Total Other Income	0.00	0.00	0.00	660.00	0.00	0.00	0.00	-5,652.98	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,876.98	0.00
Fixed Asset Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,414.77	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,291.75	0.00
Net Other Income/Expense	0.00	0.00	0.00	660.00	0.00	0.00	0.00	-54,944.73	0.00
Net Income	0.00	0.00	0.00	22,655.52	0.00	0.00	5,400.00	-21,481.81	0.00

Schedule A
Family Service Saskatoon Inc.
Departmental Income Statement

	13 - RAC - Family Service SK	17 - 52 North - PSC	18 - Childcare	20 - Child & Youth Support	21 - Domestic Violence Court	22 - Parent Education SK	29 - Fund Development	TOTAL
Ordinary Income/Expense								
Income								
Childcare	0.00	0.00	4,735.50	0.00	0.00	0.00	0.00	4,735.50
FSS Foundaion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297.50
Direct Public Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,873.69
Direct Public Support	0.00	0.00	0.00	0.00	0.00	0.00	49,782.83	59,782.83
Government Contracts	0.00	0.00	34,549.00	416,426.73	233,648.00	23,750.00	0.00	1,429,020.23
Government Grants	94,370.00	541,550.00	0.00	0.00	0.00	0.00	0.00	642,174.25
Indirect Public Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,389.12
Program Revenue	0.00	0.00	0.00	10,725.72	0.00	0.00	0.00	137,372.07
Special Events Income	0.00	0.00	0.00	0.00	0.00	0.00	8,689.00	8,689.00
Total Income	94,370.00	541,550.00	39,284.50	427,152.45	233,648.00	23,750.00	58,471.83	2,446,334.19
Expense								
Board Expenses	0.00	800.00	0.00	0.00	300.00	0.00	0.00	2,247.00
Business Expenses	100.00	1,135.61	0.00	600.00	900.00	0.00	0.00	7,164.82
Contract Services	1,190.00	68,015.48	300.00	4,283.67	4,200.00	0.00	2,555.34	144,186.28
Facilities and Equipment	4,900.00	56,959.25	0.00	10,415.00	15,168.00	1,350.00	0.00	185,423.19
Operations	8,725.04	21,676.85	2,373.10	6,390.41	6,578.35	1,800.00	0.00	98,672.89
Other Types of Expenses	3,831.01	8,261.00	450.00	5,970.00	7,853.65	3,100.00	8,066.45	64,961.31
Payroll Expenses	75,008.00	397,333.00	36,113.50	383,779.00	198,096.00	16,900.00	0.00	1,807,190.58
Program Expenses	263.47	11,283.32	47.90	3,769.00	552.00	600.00	0.00	38,332.06
Transportation	352.48	4,585.49	0.00	11,945.37	0.00	0.00	0.00	17,947.58
Total Expense	94,370.00	570,050.00	39,284.50	427,152.45	233,648.00	23,750.00	10,621.79	2,366,125.71
Net Ordinary Income	0.00	-28,500.00	0.00	0.00	0.00	0.00	47,850.04	80,208.48
Other Income/Expense								
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4,992.98
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,876.98
Fixed Asset Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,414.77
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,291.75
Net Other Income/Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-54,284.73
Net Income	0.00	-28,500.00	0.00	0.00	0.00	0.00	47,850.04	25,923.75