



**HENDRY  
WARREN<sup>LLP</sup>**  
CHARTERED PROFESSIONAL ACCOUNTANTS

200-881 Lady Ellen Place  
Ottawa, ON K1Z 5L3  
(613) 235-2000  
[www.hwllp.ca](http://www.hwllp.ca)

Financial Statements of

**CROSSROADS CHILDREN'S CENTRE**

March 31, 2017

Ian W. Hendry, CPA, CA, CFP  
Daniel B. Warren, CPA, CA, TEP  
Marie Fraser, CPA, CA, CFP  
Nancy Nicks, CPA, CA  
Jacob Milosek, CPA, CA  
Blair Duffy, CPA, CA

MEMBER  
**INPACT**  
INTERNATIONAL ALLIANCE OF  
PROFESSIONAL ACCOUNTANTS



**HENDRY  
WARREN**LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

200-881 Lady Ellen Place  
Ottawa, ON K1Z 5L3  
(613) 235-2000  
www.hwllp.ca

June 26, 2017

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Crossroads Children's Centre:

We have audited the accompanying financial statements of Crossroads Children's Centre, which comprise the statement of financial position as at March 31, 2017, and the statements of changes in net assets, operations and cash flow for the year ended March 31, 2017, as well as a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

Ian W. Hendry, CPA, CA, CFP  
Daniel B. Warren, CPA, CA, TEP  
Marie Fraser, CPA, CA, CFP  
Nancy Nicks, CPA, CA  
Jacob Milosek, CPA, CA  
Blair Duffy, CPA, CA

MEMBER  
**INPACT**  
INTERNATIONAL ALLIANCE OF  
PROFESSIONAL ACCOUNTANTS



**HENDRY  
WARREN** LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

200-881 Lady Ellen Place  
Ottawa, ON K1Z 5L3  
(613) 235-2000  
[www.hwllp.ca](http://www.hwllp.ca)

*Unqualified Opinion*

In our opinion the financial statements present fairly, in all material respects, the financial position of Crossroads Children's Centre as at March 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Hendry Warren <sup>LLP</sup>*

HENDRY WARREN LLP  
Chartered Professional Accountants  
Licensed Public Accountants  
Ottawa, Ontario

Ian W. Hendry, CPA, CA, CFP  
Daniel B. Warren, CPA, CA, TEP  
Marie Fraser, CPA, CA, CFP  
Nancy Nicks, CPA, CA  
Jacob Milosek, CPA, CA  
Blair Duffy, CPA, CA

MEMBER  
**INPACT**  
INTERNATIONAL ALLIANCE OF  
PROFESSIONAL ACCOUNTANTS

# CROSSROADS CHILDREN'S CENTRE

## Statement of Financial Position

March 31, 2017, with comparative figures for 2016

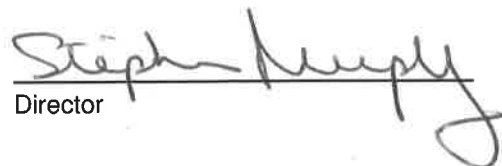
	2017	2016
<b>Assets</b>		
<b>Current assets</b>		
Cash	\$ 114,192	\$ 103,293
Accounts receivable	34,989	35,052
Prepaid expenses	5,938	21,666
Government remittances receivable	15,354	35,610
	170,473	195,621
Capital assets (Note 3)	805,995	809,726
	\$ 976,468	\$ 1,005,347

## Liabilities and Net Assets

<b>Current liabilities</b>		
Accounts payable and accrued liabilities	\$ 103,293	\$ 118,407
Subsidies repayable (Note 4)	103	414
Deferred revenue (Note 5)	17,626	9,921
Current portion of long-term debt	39,234	38,000
	160,256	166,742
Deferred contributions related to capital assets (Note 6)	158,689	137,648
Long-term debt (Note 7)	516,235	555,451
	835,180	859,841
<b>Commitments (Note 8)</b>		
<b>Net assets</b>		
Unrestricted	83,902	88,120
Internally restricted (Note 9)	57,386	57,386
	141,288	145,506
	\$ 976,468	\$ 1,005,347

Approved on behalf of the Board:

  
Director

  
Director

# CROSSROADS CHILDREN'S CENTRE

## Statement of Changes in Net Assets

Year ended March 31, 2017, with comparative figures for 2016

	Unrestricted	Internally Restricted (Note 9)	2017 Total	2016 Total
Balance, beginning of the year	\$ 88,120	\$ 57,386	\$ 145,506	\$ 139,323
(Deficiency) excess of revenue over expenses	(4,218)	-	(4,218)	6,183
Balance, end of year	\$ 83,902	\$ 57,386	\$ 141,288	\$ 145,506

# CROSSROADS CHILDREN'S CENTRE

## Statement of Operations

Year ended March 31, 2017, with comparative figures for 2016

	2017	2016
Revenue		
Ministry of Children and Youth Services subsidy (Note 10)	\$ 3,549,242	\$ 3,408,879
Other projects	236,300	312,893
Contributions for capital assets	31,116	34,233
	<u>3,816,658</u>	<u>3,756,005</u>
Expenses		
Advertising	3,561	10,263
Building occupancy	94,246	100,574
Insurance	23,091	20,501
Interest on long-term debt	28,314	31,728
Office administration	73,569	100,681
Professional services - client	26,400	22,700
Professional services - non-client	147,670	136,310
Salaries and benefits	3,268,888	3,171,381
Staff		
Training	28,133	17,644
Travel	53,687	56,454
	<u>3,747,559</u>	<u>3,668,236</u>
Excess of revenue over expenses before amortization of capital assets	69,099	87,769
Amortization of capital assets	73,317	81,586
(Deficiency) excess of revenue over expenses	\$ (4,218)	\$ 6,183

# CROSSROADS CHILDREN'S CENTRE

## Cash Flow Statement

Year ended March 31, 2017, with comparative figures for 2016

	2017	2016
Operating activities		
(Deficiency) excess of revenue over expenses	\$ (4,218)	\$ 6,183
Adjustments for non-cash items:		
Amortization of capital assets	73,317	81,586
Contributions for capital assets recognized in year	(31,116)	(34,233)
Contributions for capital assets received in the year	52,157	-
Changes in working capital balances (Note 11)	28,327	106,591
Cash provided by operating activities	118,467	160,127
Investing activities		
Purchases of capital assets	(69,586)	(18,249)
Cash used in investing activities	(69,586)	(18,249)
Financing activities		
Repayment of long-term debt	(37,982)	(35,287)
Cash used in financing activities	(37,982)	(35,287)
Increase in cash	10,899	106,591
Cash (bank indebtedness), beginning of year	103,293	(3,298)
Cash, end of year	\$ 114,192	\$ 103,293
Cash flows from interest are as follows:		
Interest paid	\$ 28,314	\$ 31,728

# CROSSROADS CHILDREN'S CENTRE

Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

---

## Nature of activities

Crossroads Children's Centre (the "Centre") is incorporated as a not-for-profit organization without share capital under the laws of Ontario. It is a registered charity and exempt from income taxes under section 149(1)(f) of the Income Tax Act.

The Centre offers a spectrum of mental health services within a continuum to children and their families or caregivers. Depending upon the need, the services may include home based, day treatment and crisis treatment.

The Centre is primarily funded by subsidies from the Ministry of Children and Youth Services ("MCYS") of Ontario and is dependent on these subsidies to provide its current level of service.

## 1. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting standards for not-for-profit organizations and include the following significant accounting policies:

### Revenue recognition

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### Cash and cash equivalents

The Centre'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.

### Capital assets

Capital assets are accounted for at cost. Amortization is based on the assets' respective useful lives using the following method and rates:

Asset	Method	Rate
Building	Declining balance	4%
Building improvements	Declining balance	20%
Computers	Declining balance	30%
Furniture and fixtures	Declining balance	20%
Software	Declining balance	100%

One-half of the annual amount is claimed in the year of acquisition.

Land is recorded at cost and is not amortized.



# CROSSROADS CHILDREN'S CENTRE

## Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

---

### **Allocation of expenses**

Crossroads Children's Centre provides programs in different areas of mental health services including home based, day treatment and crisis treatment. Central administration expenses that are common to the administration of the Centre and each of its programs are incurred and allocated to the programs.

These expenses are allocated based on a percentage of funding as per MCYS' guidelines which is currently 10%. If there is a cost savings where actual expenses are less than the percentage allocated to each program then that savings is allocated back to the programs that the Centre controls.

### **Use of estimates**

The preparation of these financial statements in conformity with Canadian generally accepted accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to excess of revenue over expenses as appropriate in the year they become known.

Significant estimates include assumptions used in estimating the collectibility of accounts receivable, the useful life and related amortization of capital assets, expense allocations and provisions for accrued liabilities and certain accounts payable.

### **Financial instruments**

#### Measurement of financial instruments

Financial instruments are financial assets or liabilities of the organization where, in general, the organization has the right to receive cash or another financial asset from another party, or the organization has the obligation to pay another party cash or another financial asset.

The Centre initially measures its financial assets and liabilities at fair value.

The Centre subsequently measures all its financial assets and financial liabilities at amortized cost.

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, subsidies repayable and long-term debt.

#### 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 excess of revenue over expenses. 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 (deficiency) excess of revenue over expenses.

# CROSSROADS CHILDREN'S CENTRE

Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

---

## **Donated materials and services**

Donated materials and services are not recognized in these financial statements because their fair value is not easily determinable.

## **Deferred contributions related to capital assets**

The portion of grant money applied to the purchase of capital assets is deferred and taken into revenue in amounts equal to the related capital assets' annual amortization.

## **Internal restrictions**

Net assets have been internally restricted by the Board of Directors for the following purposes:

### Building Reserve

This reserve will provide funds for building construction or major renovation for the Centre's premises. It is anticipated that this reserve would only be used where major funds are required to provide the Centre with appropriate office space. This reserve is to be capital in nature and will not assist in operating costs.

### Minor Capital Reserve

This reserve will provide support for minor capital expenses where government funding only partially covers costs and the Centre must provide the balance of the funding. This reserve will be used when the balance of the funding cannot be obtained from other operating sources.

### Operating reserve

This reserve will provide funds to cover specific but unforeseen or unusual operating expenses.

Any transfers between internally restricted net assets and unrestricted net assets must be approved by the Board of Directors.

## **2. Economic dependence**

During the year, 93% (2016: 91%) of the Centre's revenue was contributed by the Ministry of Children and Youth Services.

# CROSSROADS CHILDREN'S CENTRE

Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

## 3. Capital assets

			2017	2016
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 187,500	\$ -	\$ 187,500	\$ 187,500
Building	963,589	614,960	348,629	363,155
Building improvements	709,799	526,024	183,775	187,997
Computers	179,175	161,455	17,720	25,315
Furniture and fixtures	314,511	278,640	35,871	44,839
Software	92,117	59,617	32,500	920
	\$ 2,446,691	\$ 1,640,696	\$ 805,995	\$ 809,726

The Centre is required to obtain written consent from the MCYS should they decide in the future to sell the land and building at 1755 Courtwood Crescent.

# CROSSROADS CHILDREN'S CENTRE

## Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

### 4. Subsidies repayable

The Centre is primarily funded by operating subsidies from the MCYS. Subsidies in excess of operating expenses and revenue are repayable to the Ministry unless approval is given by the Ministry to retain such excesses. The Centre has the option of filing a proposal for the retention and use of any operating surplus. This proposal will accompany the audited financial statements and the transfer payment annual reconciliation (TPAR). Use of the funds must be approved in advance. Any amounts approved and expended will be treated as revenue in the year the expenditure is made. The following is a reconciliation of the amounts reported in the audited financial statements to the admissible expenses reported on the TPAR resulting in an amount payable to the MCYS at year end:

	2017	2016
Expenses per statement of operations	\$ 3,820,876	\$ 3,749,821
Less inadmissible expenses:		
Expenses funded through other revenue sources	(236,300)	(312,893)
Amortization	(73,317)	(81,586)
Add admissible expenses:		
Capital assets purchased	52,157	18,250
Mortgage principal payments	37,982	35,287
(Recovery) repayment of 2015/2014 TPAR	(311)	174
Eligible expenses for MCYS funding	3,601,087	3,409,053
Approved MCYS funding for the year	3,601,088	3,409,148
Surplus for current year	(1)	(95)
Subsidies repayable, beginning of year not yet repaid	(102)	(319)
Payable to Ministry program underspent	(1)	(95)
Balance due to Ministry	\$ (103)	\$ (414)

# CROSSROADS CHILDREN'S CENTRE

Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

## 5. Deferred revenue

Deferred revenue represents restricted funding and donations received that are related to the subsequent period. Changes in the deferred revenue balance are as follows:

	2017	2016
Balance, beginning of year	\$ 9,921	\$ 10,359
Add: Contributions received during the year	28,066	10,855
Less: Amounts amortized to revenue	(20,361)	(11,293)
Balance, end of year	\$ 17,626	\$ 9,921

The Centre's deferred revenue is comprised of the following:

Camp Fund	\$ 2,293	\$ 3,087
Ottawa Public Health	4,000	4,000
Special Project	54	3
United Way	11,279	2,831
	\$ 17,626	\$ 9,921

## 6. Deferred contributions related to capital assets

Deferred contributions related to capital assets represent the portion of grant revenue with which some of the Centre's capital assets were purchased. Changes in the deferred contributions balance for the related capital assets are as follows:

	2017	2016
Balance, beginning of year	\$ 137,648	\$ 171,881
Add: Contributions to acquire capital assets	52,157	-
Less: Amounts amortized to revenue	(31,116)	(34,233)
Balance, end of year	\$ 158,689	\$ 137,648

# CROSSROADS CHILDREN'S CENTRE

Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

## 7. Long-term debt

	2017	2016
Term loan with the Royal Bank of Canada, maturing July 15, 2020, amortized over 18.5 years, interest at 3.2%, repayable in blended monthly instalments of \$4,702, secured by a general security agreement and collateral mortgage in the amount of \$800,000 providing first fixed charge on the land, building and improvements located at 1755 Courtwood Crescent (NBV: \$719,904)	\$ 555,469	\$ 593,451
Current portion of long-term debt	39,234	38,000
	<u>\$ 516,235</u>	<u>\$ 555,451</u>

Principal repayments required in the next four years are as follows:

2018	\$ 39,234
2019	40,509
2020	41,824
2021	433,902
	<u>\$ 555,469</u>

## 8. Commitments

Future minimum rental payments required under operating leases for equipment and the Centre's parking lot at 1755 Courtwood Crescent that have initial or remaining lease terms in excess of one year at March 31, 2017 are as follows:

	Equipment	Parking Lot	Total
2018	\$ 3,503	\$ 3,616	\$ 7,119
2019	3,503	-	3,503
2020	2,212	-	2,212
2021	1,136	-	1,136
	<u>\$ 10,354</u>	<u>\$ 3,616</u>	<u>\$ 13,970</u>

# CROSSROADS CHILDREN'S CENTRE

Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

## 9. Internally restricted net assets

Internally restricted net assets consists of the following:

	Building Reserve	Minor Capital Reserve	Operating Reserve	2017 Total	2016 Total
Balance, beginning and end of year	\$ 18,583	\$ 13,000	\$ 25,803	\$ 57,386	\$ 57,386

## 10. Ministry of Children and Youth Services Subsidy

The Centre periodically receives operating subsidies from the MCYS designated for specific purposes. The total subsidy is comprised of the following:

	2017	2016
Operating subsidy	\$ 3,601,088	\$ 3,409,148
Add: 2015 TPAR repayment	311	-
Less: 2014 TPAR adjustment	-	(174)
Less: Capital grant deferred	(52,157)	-
Less: MCYS surplus	-	(95)
Total operating subsidy	\$ 3,549,242	\$ 3,408,879

## 11. Changes in working capital balances

Changes in working capital balances have provided (used) cash as follows:

	2017	2016
Accounts receivable	\$ 63	\$ 29,001
Prepaid expenses	15,728	12,096
Government remittances receivable	20,256	11,497
Accounts payable and accrued liabilities	(15,114)	54,416
Subsidies repayable	(311)	19
Deferred revenue	7,705	(438)
	\$ 28,327	\$ 106,591

# CROSSROADS CHILDREN'S CENTRE

Notes to the Financial Statements

March 31, 2017, with comparative figures for 2016

---

## 12. Credit facility

At March 31, 2017, short-term bank credit facilities consisted of an operating line of credit in the amount of \$25,000. Balances outstanding under the operating line of credit bear interest at prime plus 1.5% per annum. At March 31, 2017, there was \$Nil (2016: \$Nil) outstanding under this line of credit.

## 13. Financial instruments

### Risk and concentrations

The Centre is exposed to various risks through its financial instruments. The following analysis provides a measure of the risk exposures and concentrations at the statement of financial position date, March 31, 2017.

### 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 Centre's main credit risks relate to its accounts receivable.

### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Centre is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and long-term debt.

There have been no changes to the risk exposures from March 31, 2016.

## 14. Pension plan

The Centre contributes to the independently administered Multisector Pension Plan, which covers all permanent employees. Employer contributions to the plan are equal to the employees' contributions and are based on 4% of each employee's annual earnings. For 2017, the amount of the pension expense was \$96,744 (2016: \$76,278). In July 2015, non-union employees joined the pension plan.

## 15. Comparative figures

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





**HENDRY  
WARREN** LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

200-881 Lady Ellen Place  
Ottawa, ON K1Z 5L3  
(613) 235-2000  
www.hwllp.ca

June 26, 2017

## **INDEPENDENT AUDITORS' COMMENTS ON UNAUDITED SUPPLEMENTARY FINANCIAL INFORMATION**

To the Board of Directors of  
Crossroads Children's Centre:

The audited financial statements of Crossroads Children's Centre for the year ended March 31, 2017 and our report thereon dated June 26, 2017 are included in the preceding section of this financial report. The financial information that follows, consisting of the segmented income statement, was derived from the accounting records of Crossroads Children's Centre and forms part of the financial statements for the year then ended on which we reported on June 26, 2017.

Our audit of Crossroads Children's Centre financial statements for the year ended March 31, 2017 was not directed to the determination of the detailed information set out in the accompanying Segmented Income Statement.

At the request of Crossroads Children's Centre, we have reviewed the Segmented Income Statement for the year ended March 31, 2017. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Centre.

A review does not constitute an audit and, consequently, we do not express an audit opinion on the Segmented Income Statement.

Based on our review, nothing has come to our attention that causes us to believe that the Segmented Income Statement is not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

**HENDRY WARREN** LLP  
Chartered Professional Accountants  
Licensed Public Accountants  
Ottawa, Ontario

Ian W. Hendry, CPA, CA, CFP  
Daniel B. Warren, CPA, CA, TEP  
Marie Fraser, CPA, CA, CFP  
Nancy Nicks, CPA, CA  
Jacob Milosek, CPA, CA  
Blair Duffy, CPA, CA

MEMBER  
**INPACT**  
INTERNATIONAL ALLIANCE OF  
PROFESSIONAL ACCOUNTANTS

# CROSSROADS CHILDREN'S CENTRE

## Segmented Income Statement

For the year ended March 31, 2017, unaudited

	A352	A348	A349	A353	A355	A354	A771	A505	A710	A556			
	Access Intake Service Planning	CYMH Brief Services	CYMH Counselling/ Therapy Services	Intensive Treatment Services	Specialized Consultation/ Assessment Services	Service Coordination Process	Community Capacity Building	Residential Placement/ Advisory Committee	Partner Facility Renewal Minor Capital	C&FI Non- Residential	Sub-Total MCSS	Other Funding	Total
<b>Revenues</b>													
Government subsidies	\$ 267,069	\$ 360,906	\$ 620,435	\$ 1,901,492	\$ 30,839	\$ 268,830	\$ 41,985	\$ 36,876	\$ 4,811	\$ 16,000	\$ 3,549,243	\$ -	\$ 3,549,243
Other revenue	372	8,157	77,831	2,371	-	-	60,000	-	-	-	148,731	42,675	191,406
Contributions for capital assets	2,431	3,285	5,647	17,307	-	2,447	-	-	-	-	31,116	-	31,116
Allocated central administration	3,507	4,739	8,147	24,970	-	3,530	-	-	-	-	44,893	-	44,893
	273,379	377,087	712,060	1,946,140	30,839	274,807	101,985	36,876	4,811	16,000	3,773,983	42,675	3,816,658
<b>Expenditures</b>													
Salaries	181,880	263,733	491,131	1,226,898	-	186,951	78,760	-	-	-	2,429,353	30,865	2,460,218
Benefits	38,668	51,681	102,921	255,173	-	36,135	13,690	-	-	-	498,268	6,857	505,125
Travel	135	441	5,663	39,530	-	586	4,636	611	-	-	51,602	1,802	53,404
Staff training	636	1,681	3,102	6,100	-	773	259	-	-	10,966	23,517	2,940	26,457
Utilities	3,326	4,158	8,316	19,543	-	2,495	-	-	-	-	37,838	-	37,838
Communication	1,587	2,583	6,345	27,797	-	1,458	437	3,003	-	-	43,210	192	43,402
Repair and maintenance services	3,662	4,578	9,160	21,515	-	2,758	-	-	4,811	-	46,484	-	46,484
Rent and mortgage interest	2,265	2,831	5,662	13,308	-	1,700	-	-	-	-	25,766	-	25,766
Professional IT services	3,757	4,515	9,124	37,536	-	2,834	-	-	-	-	57,766	-	57,766
Professional contracted services	97	106	4,102	11,572	-	64	-	28,412	-	3,434	47,787	-	47,787
Purchased services - client	-	-	-	-	26,400	-	-	-	-	-	26,400	-	26,400
Repairs and maintenance supplies	137	525	343	805	-	103	-	-	-	-	1,913	-	1,913
IT supplies and equipment	124	189	542	3,337	-	93	-	381	-	-	4,666	-	4,666
Other supplies and equipment	400	816	1,961	3,375	383	315	4	781	-	-	8,035	19	8,054
Advertising and promotion	190	242	614	1,228	-	134	-	-	-	-	2,408	-	2,408
Insurance	988	1,235	2,101	6,054	-	864	-	-	-	-	11,242	-	11,242
Other services	991	1,238	2,300	5,936	-	803	-	-	-	-	11,268	-	11,268
Amortization	5,727	7,740	13,306	40,779	-	5,765	-	-	-	-	73,317	-	73,317
Allocated central administration	28,516	38,536	66,247	203,032	2,840	28,704	4,198	3,688	-	1,600	377,361	-	377,361
	273,086	386,828	732,940	1,923,518	29,623	272,535	101,984	36,876	4,811	16,000	3,778,201	42,675	3,820,876
<b>Excess (deficiency) of revenues over expenditures</b>	\$ 293	\$ (9,741)	\$ (20,880)	\$ 22,622	\$ 1,216	\$ 2,272	\$ 1	\$ -	\$ -	\$ -	\$ (4,218)	\$ -	\$ (4,218)