

SUNSET COMMUNITY INCORPORATED
Financial Statements
Year Ended March 31, 2021

SUNSET COMMUNITY INCORPORATED
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Year Ended March 31, 2021

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Sunset Community Incorporated have been prepared in accordance with Canadian public sector accounting standards and the integrity and objectivity of the statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information in the financial statements.

Management is also responsible for implementing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a regular basis throughout the year and external audited financial statements yearly.

The external auditors, McIsaac Darragh Chartered Professional Accountants, conducted an independent examination in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Sunset Community Incorporated and meet when required.

On behalf of Sunset Community Incorporated:

Julie Hoeg, Executive Director

Carolyn Langille, Coordinator of
Financial Services

Pugwash, NS

INDEPENDENT AUDITOR'S REPORT

To the Directors of Sunset Community Incorporated

Opinion

We have audited the financial statements of Sunset Community Incorporated (the Corporation), which comprise the statement of financial position as at March 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets (debt) 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 Corporation as at March 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

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 Corporation in accordance with 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 the financial statements in accordance with PSAS, 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 Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation'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:

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Independent Auditor's Report to the Directors of Sunset Community Incorporated *(continued)*

- 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 Corporation'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 Corporation'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 Corporation 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.

A handwritten signature in blue ink that reads "McIsaac Darragh". The signature is written in a cursive, flowing style.

Amherst, Nova Scotia
July 8, 2021

CHARTERED PROFESSIONAL ACCOUNTANTS

SUNSET COMMUNITY INCORPORATED
Statement of Financial Position
March 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash	\$ -	\$ 149,267
Marketable securities	-	60,000
Receivables (Note 3)	595,972	555,718
HST receivable	52,756	153,361
Inventory for re-sale	43,191	43,387
	691,919	961,733
LIABILITIES		
Bank indebtedness (Note 4)	170,356	-
Accounts payable and accrued liabilities (Note 5)	1,003,260	952,090
Employee future benefits (Note 6)	56,506	795,182
Deferred contributions (Note 7)	111,321	36,501
Long term debt (Note 8)	9,011,606	9,490,415
	10,353,049	11,274,188
NET FINANCIAL DEBT	(9,661,130)	(10,312,455)
NON-FINANCIAL ASSETS		
Prepaid expenses	10,260	10,260
Tangible capital assets (Note 9)	12,939,640	13,260,302
	12,949,900	13,270,562
ACCUMULATED SURPLUS (Note 10)	\$ 3,288,770	\$ 2,958,107
CONTINGENT LIABILITY (Note 12)		
OTHER SIGNIFICANT EVENT (Note 13)		

On Behalf of the Board

_____ Director

_____ Director

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

SUNSET COMMUNITY INCORPORATED
Statement of Operations and Accumulated Surplus
Year Ended March 31, 2021

	(Note 11) Budget	2021	2020
REVENUES			
Per diems	\$ 9,178,426	\$ 8,973,125	\$ 8,650,380
Wage reimbursements (Note 13)	-	3,224,833	1,054,486
Independent living services	-	189,311	192,431
Additional funding (Note 13)	-	95,887	28,330
Total N.S. Department of Community Services	9,178,426	12,483,156	9,925,627
Sunset Industries (Note 7)	-	184,985	179,971
Donations and fundraising	-	29,849	28,676
Apartment rentals	-	23,773	25,145
Vocational Fees	-	15,010	54,430
Other revenue	-	6,506	56,364
	9,178,426	12,743,279	10,270,213
EXPENSES (Schedule 1)			
Client services	4,774,438	7,321,514	6,340,045
Dietary	1,130,622	1,266,460	1,178,648
Administration	695,866	893,451	879,942
Housekeeping/laundry	582,799	811,628	591,722
Sunset Industries (Note 7)	374,827	768,553	750,028
Facilities	737,414	665,668	723,878
Community residential services	742,460	633,072	451,249
Independent living services	-	184,294	178,029
	9,038,426	12,544,640	11,093,541
SURPLUS (DEFICIT) FROM OPERATIONS	140,000	198,639	(823,328)
OTHER INCOME (EXPENSES)			
Renovation grant - N.S. Department of Community Services	-	870,381	883,424
Amortization	-	(470,312)	(466,487)
Interest on long term debt	(140,000)	(268,045)	(296,051)
	(140,000)	132,024	120,886
ANNUAL SURPLUS (DEFICIT)	-	330,663	(702,442)
ACCUMULATED SURPLUS - BEGINNING OF YEAR	-	2,958,107	3,660,549
ACCUMULATED SURPLUS - END OF YEAR	\$ -	\$ 3,288,770	\$ 2,958,107

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

SUNSET COMMUNITY INCORPORATED
Statement of Changes in Net Financial Assets (Debt)
Year Ended March 31, 2021

	Budget 2021	2021	2020
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 330,663	\$ (702,442)
Amortization of tangible capital assets <i>(Note 9)</i>	-	470,312	466,487
Purchase of tangible capital assets <i>(Note 9)</i>	-	(149,650)	(76,040)
	-	320,662	390,447
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	-	651,325	(311,995)
NET FINANCIAL ASSETS (DEBT) - BEGINNING OF YEAR	-	(10,312,455)	(10,000,460)
NET FINANCIAL ASSETS (DEBT) - END OF YEAR	\$ -	\$ (9,661,130)	\$ (10,312,455)

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

SUNSET COMMUNITY INCORPORATED**Statement of Cash Flows****Year Ended March 31, 2021**

	2021	2020
OPERATING ACTIVITIES		
Cash receipt from government funding and clients	\$ 12,551,979	\$ 11,155,090
Cash receipts from sales of services	196,017	301,647
Cash receipts from donations and fundraising	29,849	28,676
Cash paid to suppliers and employees	(13,131,345)	(11,165,737)
Interest paid	(268,045)	(296,051)
Cash flow from (used by) operating activities	<u>(621,545)</u>	<u>23,625</u>
INVESTING ACTIVITY		
Proceeds from sale of marketable securities	<u>60,000</u>	<u>-</u>
CAPITAL ACTIVITY		
Purchase of tangible capital assets	<u>(149,650)</u>	<u>(76,040)</u>
FINANCING ACTIVITIES		
Cash receipts from provincial capital funding	870,381	883,424
Repayment of short term debt	-	(157,000)
Proceeds from long term financing	120,000	20,415
Repayment of long term debt	(598,809)	(590,000)
Cash flow from financing activities	<u>391,572</u>	<u>156,839</u>
INCREASE (DECREASE) IN CASH FLOW	(319,623)	104,424
Cash - beginning of year	<u>149,267</u>	<u>44,843</u>
CASH (DEFICIENCY) - END OF YEAR	\$ (170,356)	\$ 149,267

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2021

1. DESCRIPTION OF OPERATIONS

Sunset Community Incorporated (formerly Sunset Residential & Rehabilitation Services Inc.) (the "Corporation") was incorporated by the Municipality of the County of Cumberland under the Business Corporations Act of Nova Scotia. It operates a residential care facility, sheltered workshop, group home and provides support to adults with disabilities living in the community through the Independent Living Support Program.

The Corporation is controlled by the County of Cumberland and is a registered charity, as such, it is exempt from income tax. The Corporation receives substantially all of its funding from the Nova Scotia Department of Community Services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting standards as issued by the Public Sector Accounting Board and include the following significant accounting policies.

Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Client trust funds

Client trust funds administered by the Corporation are not included in the financial statements (Note 14).

Cash and cash equivalents

Cash includes cash and operating bank balances and indebtedness.

Inventory

Inventory of materials and finished goods is recorded at the lower of cost and net realizable value, with cost determined on a first-in first-out basis.

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SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments policy

The Corporation's financial instruments are comprised of cash, marketable securities, receivables, payables, bank indebtedness and long term debt. All financial instruments are measured at cost or amortized cost.

It is management's opinion that the Corporation is not exposed to significant currency, market or credit risks from these financial instruments. The Corporation is exposed to interest rate risk due to its bank indebtedness and long term debt.

As the Corporation has no assets subject to remeasurement, no statement of remeasurement gains and losses has been presented.

Management is of the opinion the carrying amount of financial instruments approximates fair value.

Employee future benefits

The contributions to a multi-employer defined benefit pension plan are expensed when contributions are due. The costs of post-employment benefits are recognized when the event that obligates the Corporation occurs.

- (a) On behalf of its employees the Corporation contributes to a multi-employer defined benefit plan, administered by the Nova Scotia Association of Health Organizations, that provides a pension on retirement based on the member's age at retirement and length of service. The most recent actuarial valuation was conducted as at July 1, 2020 and indicated a funded liability. The corporation bears no direct financial responsibility for the liability of the plan. The contribution rates are based on salary level and range from 7.82% to 10.18% for the employee and 9.22% to 11.58% for the employer. The total pension expense for the year is \$483,133 (2020 - \$431,345) and is included in salaries and benefits (Schedule 1).
- (b) As of April 1, 2020, sick leave no longer vests. The liability for non-vesting sick leave benefits is based on management's best estimate (Note 6).

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

Non-financial assets

Non-financial assets do not normally provide resources to discharge liabilities to the corporation unless they are sold. They are accounted for as assets because they can be used to provide services in future periods.

The change in non-financial assets during the year, together with the annual surplus or deficit, accounts for the change in net financial assets for the year.

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SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts, except loan interest, that are directly attributable to acquisition, construction, design, development or betterment of the assets. The cost, less residual value, of the tangible capital assets is depreciated on a straight-line basis over the estimated useful life as follows:

Land	Not amortized
Buildings and improvements	10 to 40 years
Equipment	5 to 20 years
Motor vehicles	10 years
Paving	10 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the corporation's ability to provide services.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Revenue recognition

- (a) Revenue from per diems, sale of meals and revenue from Sunset Industries is recognized at the time the service is rendered in the normal course of operations.
- (b) Revenue from apartment rentals is recorded monthly as apartments are occupied.
- (c) Unrestricted contributions are recognized as revenue when received.
- (d) Externally restricted contributions are recognized as revenue when the resources are used for their intended purpose. Externally restricted contributions received before this time are reported as deferred revenue.

Government transfers

Government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Corporation's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- the estimated useful lives of assets;
 - the assumptions used in determining the obligation for accrued sick time;
 - the salary and benefit rates used in determining the obligation for accrued vacation and holiday pay.
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SUNSET COMMUNITY INCORPORATED
Notes to Financial Statements
Year Ended March 31, 2021

3. RECEIVABLES

	2021	2020
Receivable from N.S. Dept. of Community Services	\$ 494,576	\$ 488,579
Other receivables	101,396	67,139
	\$ 595,972	\$ 555,718

4. BANK INDEBTEDNESS

The Corporation has available overdraft of \$40,000 bearing interest at prime plus 0.5%. The year end balance appears as overdraft due to outstanding cheques at year end. The actual bank balance is not in overdraft.

The Corporation has available a \$300,000 revolving line of credit, bearing interest at prime. At year end this line of credit was not in use.

Advances on both facilities are payable on demand and are secured by resolutions to borrow passed by Municipality of the County of Cumberland.

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
Accounts payable and accrued liabilities	\$ 335,774	\$ 444,747
Salaries and benefits payable	261,762	246,018
Accrued vacation and holiday pay	405,724	261,325
	\$ 1,003,260	\$ 952,090

6. EMPLOYEE FUTURE BENEFITS

	2021	2020
Accrued sick leave	\$ 56,506	\$ 795,182

A CUPE union contract was ratified in April 2020. Contractual changes to sick time benefits resulted in a payout of vested sick time equal to 75% of the accumulated sick leave balance as of March 31, 2015 for unionized employees (100% for non-unionized employees). As of the date of the new contract, sick time no longer vests for any employees.

The March 31, 2021 accrued liability is based on management's estimate of the future use of accumulated sick time at year end.

SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2021

7. DEFERRED CONTRIBUTIONS

Deferred contributions consist of donations restricted by donors to be used by the corporation for staff training and enhancement of client experiences.

	<u>2021</u>	<u>2020</u>
Deferred contributions - opening balance	\$ 36,501	\$ 47,624
Receipts during the year	89,820	30,000
Recognized as revenue	<u>(15,000)</u>	<u>(41,123)</u>
Deferred contributions - closing balance	<u>\$ 111,321</u>	<u>\$ 36,501</u>

Revenue and spending from deferred contributions is recorded in Sunset Industries. (2020 - revenue was recorded in Sunset Industries and other revenue. Spending was recorded under administration and Sunset Industries expenses.)

8. CAPITAL PROJECT LOANS

	<u>2021</u>	<u>2020</u>
Municipality of the County of Cumberland loan bearing interest at rates varying from 2.297% to 3.073% over the term of the loan. The loan is repayable in annual payments of \$360,000 until November 2026 and then one payment of \$3,960,000 due in November 2027, with interest paid semi-annually. The loan is unsecured.	\$ 6,120,000	\$ 6,480,000
Municipality of the County of Cumberland loan bearing interest at rates varying from 3.00% to 3.16% over the term of the loan. The loan is repayable in annual payments of \$230,000 until November 2021 and then one payment of \$2,530,000 due in November 2022, with interest paid semi-annually. The loan is unsecured.	2,760,000	2,990,000
Scotiabank loan bearing interest at 4.5% per annum, repayable in monthly blended payments of \$1,668. The loan matures in March, 2026 and is unsecured.	117,533	-
Scotiabank loan bearing interest at 6.89% per annum, repayable in monthly blended payments of \$629. The loan matures in March, 2023 and is secured by vehicle with a net book value of \$18,524.	<u>14,073</u>	<u>20,415</u>
	<u>\$ 9,011,606</u>	<u>\$ 9,490,415</u>

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SUNSET COMMUNITY INCORPORATED
Notes to Financial Statements
Year Ended March 31, 2021

8. CAPITAL PROJECT LOANS *(continued)*

Principal repayment terms are approximately:

2022		\$ 611,800
2023		2,913,000
2024		376,400
2025		377,200
2026		413,200

9. TANGIBLE CAPITAL ASSETS

<u>Cost</u>	<u>2020 Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>2021 Balance</u>
Land	\$ 11,600	\$ -	\$ -	\$ 11,600
Buildings and improvements	17,126,987	149,650	-	17,276,637
Equipment	304,781	-	-	304,781
Motor vehicles	316,065	-	-	316,065
Paving	308,813	-	-	308,813
	\$ 18,068,246	\$ 149,650	\$ -	\$ 18,217,896

<u>Accumulated Amortization</u>	<u>2020 Balance</u>	<u>Amortization</u>	<u>Accumulated Amortization on Disposals</u>	<u>2021 Balance</u>
Buildings and improvements	\$ 4,115,166	\$ 432,217	\$ -	\$ 4,547,383
Equipment	159,076	14,660	-	173,736
Motor vehicles	224,889	23,435	-	248,324
Paving	308,813	-	-	308,813
	\$ 4,807,944	\$ 470,312	\$ -	\$ 5,278,256

<u>Net book value</u>	<u>2021</u>	<u>2020</u>
Land	\$ 11,600	\$ 11,600
Buildings and improvements	12,729,254	13,011,821
Equipment	131,045	145,705
Motor vehicles	67,741	91,176
	\$ 12,939,640	\$ 13,260,302

Land and the original Adult Residential Centre buildings are owned by the Municipality of the County of Cumberland and are not included in the above schedule.

SUNSET COMMUNITY INCORPORATED
Notes to Financial Statements
Year Ended March 31, 2021

10. ACCUMULATED SURPLUS

The accumulated surplus is made up of the following:

	<u>2021</u>	<u>2020</u>
Accumulated surplus	\$ 3,184,269	\$ 2,853,606
Internally restricted equipment reserve	<u>104,501</u>	<u>104,501</u>
	<u>\$ 3,288,770</u>	<u>\$ 2,958,107</u>

11. BUDGETED FIGURES

Budgeted figures are presented for comparison and were established by the Nova Scotia Department of Community Services.

12. CONTINGENT LIABILITY

The Corporation may be involved in legal proceedings, claims and litigation arising in the normal course of operations. As of March 31, 2021, management believes it is not exposed to material, adverse impact on its financial position as a result of any such claims.

13. OTHER SIGNIFICANT EVENT

1. Subsequent to year end, the Corporation that the Department of Community Services would provide additional funding of \$400,000 to fund the previous years' cash flow deficits.
2. The outbreak of a novel strain of coronavirus continues to have a significant impact on the global economy as of the date of these financial statements. The duration and impact of the pandemic are unknown at this time, as are the efficacy of government and central bank interventions. It is not possible to reliably estimate the length and severity of the measures nor their impact on the future financial results and condition of the Corporation. To date, no adjustments have been made to the carrying value of assets or liabilities as a result of the pandemic. Management is of the opinion no future adjustments will be necessary.

To mitigate the financial impact of the pandemic, the Department of Community Services provided additional funding to reimburse the Corporation for increased cost of wages and supplies. Total supplementary funding was \$484,780 of which \$413,872 is included in Wage reimbursements and \$70,908 is included in Additional funding.

14. TRUSTS UNDER ADMINISTRATION

At March 31, 2021, the balance of funds held in clients' trust accounts was \$223,534 (2020 - \$155,931).

SUNSETCOMMUNITY INCORPORATED
Expenses by Object
Year Ended March 31, 2021

(Schedule 1)

	(Note 11) Budget	Client Services	Admin.	Dietary	Environmental/ Laundry	Facility	Sunset Industries	Residential Services	Independent Living Services	2021 Total	2020 Total
Advertising	\$ 8,000	\$ -	\$ 9,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,457	\$ 6,571
Audit and legal	7,725	-	13,470	-	-	-	-	2,000	-	15,470	15,468
Bad debts	-	-	-	-	-	-	-	-	-	-	536
Charitable and fundraising	-	-	4,721	-	-	-	-	-	-	4,721	3,395
Client wages	26,520	-	-	-	-	-	77,945	-	-	77,945	74,976
Contracted health services	44,000	52,050	-	-	-	-	-	-	-	52,050	58,376
Cost of sales	-	-	-	-	-	-	60,945	-	-	60,945	69,128
Dues and licenses	19,655	-	23,070	-	-	-	-	-	-	23,070	32,486
Food	333,576	-	-	287,146	-	-	-	-	-	287,146	329,544
Insurance	35,498	-	39,610	-	-	-	8,596	2,206	-	50,412	49,473
Interest and service charges	3,599	-	6,576	-	-	-	3,339	-	-	9,915	11,355
Office	22,069	-	31,133	-	-	-	6,576	-	-	37,709	43,652
Purchased services	31,000	-	108,980	-	-	-	-	-	-	108,980	91,027
Recreation	9,350	7,236	-	-	-	-	-	238	-	7,474	10,919
Repairs and maintenance	185,779	1,968	22,690	23,292	25,535	140,020	34,331	33,683	-	281,519	343,030
Salaries and benefits	7,314,898	6,882,026	447,887	912,174	714,576	318,836	527,063	524,326	168,660	10,495,547	8,946,561
Staff education	32,590	-	17,939	-	-	-	-	-	-	17,939	25,177
Supplies	590,302	378,234	76,158	43,848	71,517	-	-	54,672	2,643	627,072	548,846
Travel	70,399	-	13,243	-	-	-	3,015	5,405	12,866	34,529	74,738
Unrecoverable HST	29,923	-	52,409	-	-	-	-	-	-	52,409	39,050
Utilities	273,543	-	26,109	-	-	206,812	46,743	10,542	126	290,332	319,233
Total	\$ 9,038,426	\$ 7,321,514	\$ 893,451	\$ 1,266,460	\$ 811,628	\$ 665,668	\$ 768,553	\$ 633,072	\$ 184,294	\$ 12,544,640	\$ 11,093,541

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS