



TO BE SIGNED AND
RETURNED TO
GRANT THORNTON

Financial Statements

Applegrove Community Complex

December 31, 2012

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Grant Thornton

Independent Auditor's Report

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To the Council of the Corporation of the
**City of Toronto and the Board of Management for
Applegrove Community Complex**

We have audited the accompanying financial statements of **Applegrove Community Complex**, which comprise the statement of financial position as at December 31, 2012, the statements of operations, changes in net assets, and cash flows for the year then ended, and 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 public sector accounting standards for government 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.

Auditor's 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 qualified audit opinion.

Basis for qualified opinion

In common with many not-for-profit organizations, the Complex derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Complex and we were not able to determine whether any adjustments might be necessary to donations, surplus, assets and net assets.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly the financial position of **Applegrove Community Complex** as at December 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profit organizations.

Comparative Information

Without modifying our opinion, we draw attention to Note 10 to the financial statements which describes that the Organization adopted Canadian public sector accounting standards for government not-for-profit organizations on January 1, 2012 with a transition date of January 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at December 31, 2011 and January 1, 2011, and the statement of operations, statement of changes in net assets and cash flows for the year ended December 31, 2011 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.





Toronto, Ontario
July 29, 2013

Chartered Accountants
Licensed Public Accountants

Applegrove Community Complex Statement of Financial Position

	December 31, 2012	December 31, 2011 (unaudited)	January 1, 2011 (unaudited)
Assets			
Current			
Cash and cash equivalents	\$ 185,422	\$ 181,451	\$ 148,128
Receivables - Other	38,020	39,861	32,919
- City of Toronto	109,816	28,635	32,382
Prepays	<u>-</u>	<u>574</u>	<u>1,721</u>
	333,258	250,521	215,150
Long term			
Receivable - City of Toronto (Note 4)	252,176	230,123	211,457
- City of Toronto - other	<u>58,522</u>	<u>-</u>	<u>-</u>
	\$ 643,956	\$ 480,644	\$ 426,607
Liabilities			
Current			
Payables - Other	\$ 190,646	\$ 122,857	\$ 104,632
- City of Toronto (Note 5)	1,195	13,740	11,475
Deferred revenue	<u>31,099</u>	<u>-</u>	<u>-</u>
	222,940	136,597	116,107
Long term			
Post-employment benefits and compensated absence liability (Note 4)	252,176	230,123	211,457
Other	<u>58,522</u>	<u>-</u>	<u>-</u>
	533,638	366,720	327,564
Net Assets			
Restricted program funds (Page 13)	98,893	101,107	78,109
Unrestricted program funds	<u>11,425</u>	<u>12,817</u>	<u>20,934</u>
	110,318	113,924	99,043
	\$ 643,956	\$ 480,644	\$ 426,607

Approved on behalf of the Board of Directors

 Chairperson
  Secretary

See accompanying notes to the financial statements.

Applegrove Community Complex

Statement of Operations and Changes in Net Assets

Year Ended December 31

	<u>Programs</u>	<u>Administration</u>	<u>2012</u>	<u>2011</u> (unaudited)
Revenues				
Grants				
City of Toronto	\$ 184,633	\$ 564,663	\$ 749,296	\$ 549,415
Province of Ontario	34,692		34,692	39,356
Government of Canada	41,944		41,944	49,303
Other grants	<u>46,358</u>		<u>46,358</u>	<u>52,304</u>
	307,627	564,663	872,290	690,378
Fundraising and donations	41,901		41,901	57,208
Program and membership fees	86,110		86,110	51,647
Interest and other revenue	<u>-</u>	<u>381</u>	<u>381</u>	<u>272</u>
	<u>435,638</u>	<u>565,044</u>	<u>1,000,682</u>	<u>799,505</u>
Expenditures				
Salaries and wages	309,133	451,742	760,875	544,028
Employee benefits	54,348	76,548	130,896	115,968
Materials and supplies	45,558	8,370	53,928	59,130
Purchase of services	<u>30,205</u>	<u>28,384</u>	<u>58,589</u>	<u>65,498</u>
	<u>439,244</u>	<u>565,044</u>	<u>1,004,288</u>	<u>784,624</u>
Excess of (expenditures over Revenues) revenue over expenditures	(3,606)	-	(3,606)	14,881
Net assets, beginning of year	<u>113,924</u>	<u>-</u>	<u>113,924</u>	<u>99,043</u>
Net assets, end of year	\$ <u>110,318</u>	\$ <u>-</u>	\$ <u>110,318</u>	\$ <u>113,924</u>

See accompanying notes to the financial statements.

Applegrove Community Complex Statement of Cash Flows

Year Ended December 31	2012	2011
		(unaudited)
Operating activities		
Excess of (expenditures over revenues) revenue over expenditures	\$ (3,606)	\$ 14,881
Increase (decrease) from changes in:		
Receivable - City of Toronto	(81,181)	3,747
- Other	1,841	(6,943)
Prepays	574	1,147
Long term receivable - City of Toronto	(80,575)	(18,666)
Payables – City of Toronto	(12,545)	2,265
Payables and accruals	126,311	18,226
Post-employment benefits and compensated absence liability	22,053	18,666
Deferred revenue	<u>31,099</u>	<u>-</u>
Net increase in cash and short term investments	3,971	33,323
Cash and short term investments, beginning of year	<u>181,451</u>	<u>148,128</u>
Cash and short term investments, end of year	\$ <u>185,422</u>	\$ <u>181,451</u>

See accompanying notes to the financial statements.

Applegrove Community Complex

Notes to the Financial Statements

December 31, 2012

1. Establishment and operations

Non-profit corporation

Applegrove Community Complex (the "Complex") was incorporated in 1979 as a corporation without share capital and registered as corporation #417388 under the Ontario Corporations Act. Applegrove Community Complex is also registered as a charity authorized with the Canada Revenue Agency, charitable number: 10671 8943 RR0001.

The City of Toronto Act, 1997 continued the provisions of By-law No. 1995 - 0448 dated June 26, 1995 to reflect Chapter 25 of the City of Toronto Municipal Code. Chapter 25 amended all previous by-laws and established the addition to S.H. Armstrong Recreation Centre together with certain classrooms of the Duke of Connaught Public School and the office of the Woodfield Road Public School as a Community Recreation Centre under the Community Recreation Centres Act, known as Applegrove Community Complex (Complex).

The Municipal Code provides for a Council appointed Committee which, among other matters, shall:

- (a) endeavour to manage and control the premises in a reasonable and efficient manner, in accordance with standard good business practices; and
- (b) pay to the City of Toronto (the "City") any excess of administration expenditure funds provided by the City in accordance with its approved annual budget, but may retain any surplus from program activities.

The Municipal Act, 2001, and the AOCC Governance report, 2003, re-established the Committee of Management as a municipal service board.

Board of management

At the Annual Meeting on March 31, 2005, the Complex amended its constitution to specify that the Board of Management would function as a Standing Committee of the Board of Directors for the non-profit corporation.

At the Annual Meeting on March 28, 2007 and in accordance with the City of Toronto's Relationship Framework with the City-funded Community Centres, the Complex amended its constitution so that it had separate constitutions for the incorporated body and the City Agency continuing the structure of the Board of Management as a Standing Committee of the non-profit corporation.

2. Financial statements

The Municipal Code requires that audited annual financial statements be submitted by the Board of Management for the Complex to the City covering the management and control of the premises by the Committee. Because the Board of Management is a Standing Committee of the Board of Directors for the Corporation as a whole, separate financial statements have not been prepared. Accordingly, the financial statements reflect the operations of the Applegrove Community Complex as a whole, including the operations of the Board of Management.

Applegrove Community Complex

Notes to the Financial Statements

December 31, 2012

3. Significant accounting policies

Basis of presentation

These financial statements have been prepared in accordance with Public Sector Accounting Standards for government not-for-profits ("PSA-GNPO") as issued by the Public Sector Accounting Board (PSAB). This is the first time that the Organization has prepared its financial statements in accordance with PSA-GNPO, having previously prepared its financial statements in accordance with Not-For-Profit accounting standards in Part V of the Canadian Institute of Chartered Accountants (CICA) Handbook. On January 1, 2012, the organization early adopted the Public Sector Accounting Handbook Sections 3450 – Financial Instruments. The new standards provide the classification, recognition and measurement requirements for financial instruments and is effective for years beginning on or after April 1, 2012, however, earlier adoption is permitted. This accounting policy change did not result in any adjustments at January 1, 2012.

Details of how the transition has affected the financial position and financial performance are disclosed in Note 10.

Revenue recognition

Contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions not expended are included as surplus for the year. Restricted contributions not expended are included as surplus under the specified program for the year. Rental and similar revenues are recognized on the date of the performance or event.

Cash and cash equivalents

Cash and cash equivalents are defined as cash on hand, demand deposits and short-term highly liquid investments that are readily convertible to known amounts of cash within three months of deposit.

Contributed material and services

Because of the difficulty of determining their fair value, contributed materials and services are not recognized in the financial statements.

Financial assets and liabilities

During the year, the Complex applied the recommendations of new Sections PS 1201, Financial Statement Presentation, and PS 3450, Financial Instruments, of the CICA *Public Sector Accounting Handbook*. These new sections require prospective application and, accordingly, comparative amounts are presented in accordance with the accounting policies which the Complex applied before adoption of these new sections.

Initial measurement

The Complex recognizes a financial asset or a financial liability on the statement of financial position when, and only when, it becomes party to the contractual provisions of the financial instrument. Unless otherwise stated, financial assets and liabilities are initially measured at cost.

Aplegrove Community Complex

Notes to the Financial Statements

December 31, 2012

3. Significant accounting policies (continued)

Financial assets and liabilities (continued)

Subsequent measurement

At each reporting date, the Complex measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets).

The Complex determines whether there is any objective evidence of impairment of the financial assets, for financial assets subsequently measured at amortized cost. Any financial asset impairment is recognized in the statement of operations.

Use of estimates

The preparing of the financial statements in conformity with Canadian for public sector not-for-profit organizations requires management to make estimates and assumptions. For example, the post retirement benefit and compensated absence liability and related costs charged to the statement of operations depend on certain actuarial and economic assumptions. Estimates and assumptions are based on the Complex's best information and judgment and may differ significantly from actual results.

Employee related costs

The Complex has adopted the following policies with respect to employee benefit plans:

- (a) The City of Toronto offers a multiemployer defined benefit pension plan to the Centre's employees. Due to the nature of the plan, the Centre does not have sufficient information to account for the plan as a defined benefit plan; therefore, the multiemployer defined benefit pension plan is accounted for in the same manner as a defined contribution plan. An expense is recorded in the period in which contributions are made.
- (b) The Centre also offers its employees a defined benefit sick leave plan, a post-retirement life, health and dental plan, a long term disability plan and continuation of health, dental and life insurance benefits to disabled employees. The accrued benefit obligations are determined using an actuarial valuation based on the projected benefit method prorated on service, incorporating management's best estimate of future salary levels, inflation, sick day usage estimates, ages of employees and other actuarial factors.

Net actuarial gains and losses that arise are amortized over the expected average remaining service life of the employee group.

The Centre recognizes an accrued benefit liability on the statement of financial position, which is the net of the amount of the accrued benefit obligations and the unamortized actuarial gains / losses.

Applegrove Community Complex

Notes to the Financial Statements

December 31, 2012

4. Post-employment benefits and compensated absence liability

The Complex participates in a number of defined benefit plans provided by the City including pension, other retirement and post-employment benefits to its employees. Under the sick leave plan for management staff with ten years of service as of April 1, 2003, unused sick leave accumulated until March 1, 2008, and eligible employees may be entitled to a cash payment when they leave the Centre's employment. The liability for these accumulated days represents the extent to which they have vested and can be taken in cash by an employee upon termination, retirement or death. This sick bank plan was replaced by a Short Term Disability Plan (STDP) effective March 1, 2008, for all non-union employees of the City of Toronto. (Implementation was delayed until July 1, 2008, for middle managers at the community centres.) Upon the effective date, the sick bank was locked and no further days accumulate. Grandparented management staff remains entitled to payout of frozen, banked time, as described above. Under the new STDP plan, management employees are entitled to 130 days annual coverage with salary protection at 100 or 75 percent, depending upon years of service. Non-union employees continue to receive sick leave as stipulated in the applicable Collective Agreement, which specifies no financial conversion of unused sick leave.

The Complex also provides health, dental, accidental death and disability, life insurance and long term disability benefits to eligible employees. Depending on length of service and individuals' election, management retirees are covered either by the former City of Toronto retirement benefit plan or by the current retirement benefit plan

Due to the complexities in valuing the benefit plans, actuarial valuations are conducted on a periodic basis. The most recent actuarial valuation was completed as at December 31, 2012 with projections to December 31, 2013, 2014 and 2015. Assumptions used to project the accrued benefit obligation were as follows:

- long-term inflation rate - 2%
- assumed health care cost trends – range from 3.4% to 6.8 %
- rate of compensation increase - 3%
- discount rates – post-retirement 3.8%, post-employment 3.1%, sick leave 3.5%

Information about the Centre's employee benefits, other than the multi-employer, defined benefit pension plan noted below, is as follows:

	December 31, 2012	December 31, 2011	January 1, 2011
Sick leave benefit plan	\$ 88,833	\$ 84,105	\$ 78,773
Post-retirement benefits	241,552	189,037	200,488
Actuarial loss	<u>(104,349)</u>	<u>39,125</u>	<u>-</u>
	226,066	312,267	279,261
Add: Unamortized actuarial (loss)	<u>26,110</u>	<u>(82,144)</u>	<u>(67,804)</u>
Post-employment benefit liability	\$ 252,176	\$ 230,123	\$ 211,457

Applegrove Community Complex Notes to the Financial Statements

December 31, 2012

4. Post-employment benefits and compensated absence liability (continued)

The continuity of the accrued benefit obligation during 2012 is as follows:

	<u>2012</u>	<u>2011</u>
Balance, beginning of year	\$ 230,123	\$ 209,712
Current service cost	10,813	9,042
Interest cost	11,932	12,080
Amortization of actuarial loss	3,935	1,490
Expected benefits paid	<u>(4,627)</u>	<u>(2,201)</u>
Balance, end of year	\$ <u>252,176</u>	\$ <u>230,123</u>

Expenditures in 2012 relating to employee benefits amounting to **\$22,053** (2011 - \$ 20,411) are included in administrative employee benefit expenses on the Statement of Revenue and Expenditure and include the following components:

	<u>2012</u>	<u>2011</u>
Current service cost	\$ 10,813	\$ 9,042
Interest cost	11,932	12,080
Amortization of actuarial loss	3,935	1,490
Expected benefits paid	<u>(4,627)</u>	<u>(2,201)</u>
Total expenditures related to post-retirement and Post-employment benefits	\$ <u>22,053</u>	\$ <u>20,411</u>

A long term receivable of \$ 252,176 (2011 - \$230,123; January 1, 2011 - \$211,457) has resulted from recording sick leave and post retirement benefits for management staff. Funding for these costs is provided by the City as benefit costs are paid and the City is responsible for the City approved management staff benefit liabilities that may be incurred by the Complex.

The Complex also makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of certain employees. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employer contributions to this pension plan amounted to \$ 39,565 in 2012 (2011 - \$29,988).

Applegrove Community Complex Notes to the Financial Statements

December 31, 2012

5. Funds provided - City of Toronto

Funding for administration is provided by the City of Toronto equal to the Complex's budget approved by Council, or the actual funding required. The approved 2012 administrative budget is summarized as follows:

	<u>Budget</u>	<u>Actual</u>
Salaries	\$ 241,647	\$ 239,976
Fringe benefits	59,470	61,219
Material and supplies	5,460	5,764
Equipment	3,156	2,606
Contribution to insurance reserve fund	3,250	3,072
Purchase of services	<u>23,515</u>	<u>25,312</u>
	336,498	337,949
Cost of living adjustment	<u>3,965</u>	<u>3,965</u>
	340,463	341,914
Contribution from City	<u>71,081</u>	<u>71,081</u>
	411,544	412,995
Accrual for receivable from the City	<u>-</u>	<u>152,049</u>
	<u>\$ 411,544</u>	<u>\$ 565,044</u>

The approved administration expenditure budget for the Complex for 2012, including an adjustment of \$71,081, totalling \$411,544 (2011 - \$375,238), is detailed above.

Compliance with the 10% reduction of the administration budget in 2012 as approved by the City Council on January 17, 2012, resulted in contractual obligations of \$71,081 in 2012, \$93,611 in 2013 and \$58,437 in 2014.

Consequently, the actual administration expenditure amounted to \$565,044, comprised of the regular expenditures of \$412,995 (2011 - \$373,245) and future year obligations of \$152,049. These were partly offset by the interest revenue of \$381.

The actual net expenditures of \$412,614 had already been funded by the City and the future year commitment of \$152,049 will be received from the City in 2013 and 2014.

The 2012 over-expenditure equal to \$1,070 (2011 – under expenditure \$2,265) is recorded in the net payable to the City of Toronto of \$1,195.

6. Lease commitments

The Complex has obtained permitted use of the Corpus Christi Church for Edgewood Connection Family Resources Centre. Minimum payments for 2013 amount to \$5,000.

Applegrove Community Complex Notes to the Financial Statements

December 31, 2012

7. SPACE (Saving Public Access to Community space Everywhere) advocacy grants

Applegrove acts as trustee for the SPACE coalition (Saving Public Access to Community space Everywhere) on the captioned grant from Heart & Stroke Foundation. The grant has been received in full and SPACE coalition started the project in 2011. The \$3,178 remaining grant balance is classified as restricted funding as the project will be completed in 2013.

8. Financial instruments

The Complex's financial instruments are exposed to certain financial risks, including credit risk and liquidity risk.

Credit Risk

Credit risk arises on outstanding receivables. It is management's opinion that the risk related to receivables is minimal as all receivables are from the City of Toronto other than \$7,302 of commodity taxes recoverable and other program receivables of \$30,718 which have been outstanding less than 30 days as of the year end.

Liquidity risk

Liquidity risk is the risk that the Complex will not be able to meet its cash flow obligations as they fall due. The Complex mitigates this risk by maintaining no debt and monitoring cash activities and expected outflows through budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise. The Complex's payables and accruals are all due within 30 days of its year end.

There have been no significant changes from the previous year in the exposure to risk or in methods used to measure the risk.

9. Conversion to Public Sector Accounting Standards

These financial statements are the Organization's first financial statements prepared using the new Canadian Public Sector Accounting Standards for Not-for-Profit Organizations (PSA-GNPO). The date of transition to the new accounting standards is January 1, 2011. The accounting policies presented in Note 3 to the financial statements were used to prepare the financial statements for the year ended December 31, 2012, the comparative information and the opening statement of financial position as at the date of transition.

The adoption of PSA-GNPO resulted in adjustments to the previously reported assets and liabilities related to the post-employment benefits payable and compensated absences liability (Note 4). The transition to PSA-GNPO also resulted in changes to the statement of cash flows. On the statement of cash flows the change in long term account receivable from the City of Toronto and the long term post employment benefit and compensated absence liability both were restated to \$18,666 from \$21,686 to reflect the change in this liability and long term receivable under PSA-GNPO.

Applegrove Community Complex Schedule of Major Program Activities and Fundraising

Year Ended December 31, 2012

Program revenues	Applegrove Drop-in	Edgewood Drop-in	HAIG Drop-in	Teen Program	Perinatal Program	Therapeutic Play	Day Camp & Leadership Program	After School Program	Seniors Program	Other	Total
Government grants											
City of Toronto	\$ 109,644	\$ 19,576	\$ 3,000				\$ 14,304	\$	\$ 22,043	\$ 41,109	\$ 184,633
Province of Ontario	9,000				25,934		649				34,692
Federal Government					442	26,750	14,838			1,172	41,944
Non-government grants	988	3,098	903	3,800	442		15,519	269	1,240	823	46,358
Donations	5,218	1,920	740				2,070	3,752	653	4,820	24,314
Fundraising	1,322						210		427	12,968	17,587
Membership/user fees/others	3,698						34,057	39,525	4,573	4,257	86,110
	<u>129,870</u>	<u>24,594</u>	<u>4,970</u>	<u>3,800</u>	<u>26,376</u>	<u>26,750</u>	<u>81,647</u>	<u>43,546</u>	<u>28,936</u>	<u>65,149</u>	<u>435,638</u>
Program expenditures											
Salaries	103,375	16,092	5,607	3,782	7,413	22,025	52,543	30,390	19,937	47,969	309,133
Benefits	32,433	5,730	591	255	417	3,366	3,998	2,120	1,645	3,793	54,348
Materials and supplies	3,289	410	451	1,276	15,363	732	11,415	4,977	4,375	2,838	45,126
Furniture and equipment	104				63		265				432
Purchase of services	2,283	5,544	755	91	3,554	1,099	2,950	815	5,497	7,617	30,205
	<u>141,484</u>	<u>27,776</u>	<u>7,404</u>	<u>5,404</u>	<u>26,810</u>	<u>27,222</u>	<u>71,171</u>	<u>38,302</u>	<u>31,454</u>	<u>62,217</u>	<u>439,244</u>
Surplus (deficit) from program activities	(11,614)	(3,182)	(2,434)	(1,604)	(434)	(472)	10,476	5,244	(2,518)	2,932	(3,606)
Operating surplus (deficit), beginning of year	<u>(5,275)</u>	<u>(1,261)</u>	<u>2,731</u>	<u>7,037</u>	<u>8,701</u>	<u>33,119</u>	<u>2,332</u>	<u>20,793</u>	<u>24,117</u>	<u>21,630</u>	<u>113,924</u>
Operating surplus (deficit), end of year	\$ (16,889)	\$ (4,443)	\$ 297	\$ 5,433	\$ 8,267	\$ 32,647	\$ 12,808	\$ 26,037	\$ 21,599	\$ 24,562	\$ 110,318
Transfer							(10,000)**			10,000**	
Transfer - recovery of expenditures	810									(810)	
Transfers (Board approved)	<u>17,000</u>	<u>5,000</u>								<u>(22,000)</u>	
Operating surplus (deficit), post-transfer	\$ 921	\$ 557	\$ 297*	\$ 5,433*	\$ 8,267*	\$ 32,647*	\$ 2,808*	\$ 26,037*	\$ 21,599*	\$ 11,752	\$ 110,318

* Restricted program funds total \$98,893 including end of year surplus of HAIG Drop-In, Teen, Perinatal, Therapeutic Play, Day Camp and Leadership programs, After School Programs, Seniors Program, Space Project, Tess and CPNP programs (surplus of \$1,805 included in other).

**In January 2013 the board approved a year end transfer of \$10,000 and set up a summer program stabilization reserve fund to be used for offsetting funding decreases and unexpected operating expenses, enhance access to camp or enhance program quality