
KNOWLES CENTRE INC.
FINANCIAL STATEMENTS

MARCH 31, 2016

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of Knowles Centre Inc. are the responsibility of management and have been approved by the Board of Directors.

The financial statements have been prepared by management in accordance with the Canadian Accounting Standards for Not-for-Profit Organizations. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The organization maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the organizations's assets are appropriately accounted for and adequately safeguarded.

The Board is responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

Management reviews the organization's financial statements with the board members and recommends their approval. The Board meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the annual report, the financial statements and the external auditors' report.

The financial statements have been audited by Collins Barrow HMA LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. Collins Barrow HMA LLP have full and free access to the Management and Board of Directors.



Director



Director

Director

Director

INDEPENDENT AUDITORS' REPORT

To the Directors
Knowles Centre Inc.

We have audited the accompanying financial statements of Knowles Centre Inc., which comprise the statement of financial position as at March 31, 2016, and the statement of changes in fund balances, statement of revenues and expenditures and statement of 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 the 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 of 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 auditors' 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 charitable organizations, the Centre derives revenue from donations and fundraising, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Centre and we were not able to determine whether any adjustments might be necessary to donations and fundraising revenues, excess of revenues over expenses, current 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, in all material respects, the financial position of Knowles Centre Inc. as at March 31, 2016 and its financial performance and its cash flows for the year then ended in accordance with the Canadian Accounting Standards for Not-for-Profit Organizations.

Winnipeg, Manitoba
June 15, 2016

Collins Barrow HMA LLP
Chartered Professional Accountants

KNOWLES CENTRE INC.

SUMMARIZED STATEMENTS OF FINANCIAL POSITION AND REVENUE AND EXPENDITURES

SUMMARIZED STATEMENT OF FINANCIAL POSITION			SUMMARIZED STATEMENT OF REVENUE AND EXPENDITURES		
MARCH 31			YEAR ENDED MARCH 31		
ASSETS	2016	2015		2016	2015
Current Assets:			REVENUE		
Cash and investments	\$ 272,622	\$ 150,989	Foster Care	\$ 5,068,018	\$ 5,298,385
Accounts receivable	954,560	974,295	Group care treatment	2,821,198	2,767,396
Prepaid expenses	<u>13,821</u>	<u>14,863</u>	Other income	2,550,978	2,276,417
	1,241,003	1,140,147	Capital revenue	17,667	21,989
			Scholarship revenue	<u>-</u>	<u>-</u>
INVESTMENTS	326,488	326,126		<u>10,457,861</u>	<u>10,364,187</u>
CAPITAL ASSETS	<u>2,013,163</u>	<u>2,079,059</u>			
	2,339,651	2,405,185	EXPENDITURES		
	<u>\$ 3,580,654</u>	<u>\$ 3,545,332</u>	Staff remuneration	9,206,840	9,081,137
LIABILITIES AND FUND BALANCES			Maintenance and repairs	294,352	290,747
Current Liabilities:			Admin. and general	221,989	224,228
Bank indebtedness	\$ 24,402	\$ 2,540	Food, clothing & activities	675,631	681,566
Accounts payable	664,241	663,844	Capital expenditures	<u>84,169</u>	<u>97,275</u>
Deferred revenue	636,269	551,915		<u>10,482,981</u>	<u>10,374,953</u>
Current long term debt	<u>51,133</u>	<u>49,250</u>	Excess Revenue	(25,120)	(10,766)
	1,376,045	1,267,549	Change in fair value of investments and gains realized during the year	3,345	
LONG TERM DEBT	357,865	409,264	Fund Bal., beginning of year	<u>1,868,519</u>	<u>1,879,285</u>
Total Fund Balance	<u>1,846,744</u>	<u>1,868,519</u>	Fund Balance, end of year	<u>\$ 1,846,744</u>	<u>\$ 1,868,519</u>
	<u>\$ 3,580,654</u>	<u>\$ 3,545,332</u>			

Approved on behalf of the Board


 Director


 Director

Detailed audited financial statements may be examined at the centre's office during normal business hours.

INDEPENDENT AUDITORS' REPORT ON SUMMARIZED FINANCIAL STATEMENTS

To the Directors
 Knowles Centre Inc.

The accompanying summarized statement of financial position and statement of revenue and expenditures are derived from the complete financial statements of Knowles Centre Inc. as at March 31, 2016 and for the year then ended on which we have expressed an opinion with reservation concerning the completeness of revenues derived from donations and fundraising in our report dated June 9, 2015. The fair summarization of the complete financial statements is the responsibility of management. Our responsibility, in accordance with the applicable Assurance Guideline of the Canadian Institute of Chartered Accountants, is to report on the summarized financial statements.

In our opinion, the accompanying financial statements fairly summarize, in all material respects, the related complete financial statements in accordance with the criteria described in the guideline referred to above.

These summarized financial statements do not contain all the disclosures required by the Canadian Accounting Standards for Not-for-Profit Organizations. Readers are cautioned that these statements may not be appropriate for their purposes. For more information on the centre's financial position, results of operations and cash flows, reference should be made to the related complete financial statements.

Collins Barrow HMA LLP
 Chartered Professional Accountants

Winnipeg, Manitoba
 June 15, 2016

STATEMENT OF FINANCIAL POSITION

MARCH 31

	Operating Fund	Capital Fund	Scholarship Fund	TOTAL	
				2016	2015
A S S E T S					
CURRENT					
Cash	\$	\$ 167,928	\$	\$ 167,928	\$ 58,050
Short-term investments		104,694		104,694	92,939
Accounts receivable	953,413	1,147		954,560	974,295
Prepaid expenses	13,821			13,821	14,863
Interfund balances	<u>119,363</u>	<u>-</u>	<u>113,187</u>	<u>232,550</u>	<u>169,723</u>
	1,086,597	273,769	113,187	1,473,553	1,309,870
INVESTMENTS		326,488		326,488	326,126
CAPITAL ASSETS (Note 4)	<u>-</u>	<u>2,013,163</u>	<u>-</u>	<u>2,013,163</u>	<u>2,079,059</u>
	<u>1,086,597</u>	<u>2,613,420</u>	<u>113,187</u>	<u>3,813,204</u>	<u>3,715,055</u>

LIABILITIES

CURRENT					
Bank indebtedness	24,402			24,402	2,540
Accounts payable	664,241			664,241	663,844
Deferred revenue	532,474	103,795		636,269	551,915
Interfund balances		232,550		232,550	169,723
Current portion of long term debt	<u>-</u>	<u>51,133</u>	<u>-</u>	<u>51,133</u>	<u>49,250</u>
	1,221,117	387,478		1,608,595	1,437,272
LONG TERM DEBT (Note 5)	3,572	354,293		357,865	409,264

FUND BALANCES

FUND BALANCES (Statement 2)	<u>(138,092)</u>	<u>1,871,649</u>	<u>113,187</u>	<u>1,846,744</u>	<u>1,868,519</u>
	<u>\$ 1,086,597</u>	<u>\$ 2,613,420</u>	<u>\$ 113,187</u>	<u>\$ 3,813,204</u>	<u>\$ 3,715,055</u>

Approved on behalf of the Board



 Director



 Director

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED MARCH 31

	2016	2015
OPERATING FUND		
BALANCE, <i>beginning of year</i>	\$(179,474)	\$(213,994)
Excess of revenue over expenditures (<i>Statement 3</i>)	41,382	64,520
Interfund transfer - Capital Fund	<u>-</u>	<u>(30,000)</u>
BALANCE, <i>end of year</i>	<u><u>\$(138,092)</u></u>	<u><u>\$(179,474)</u></u>
CAPITAL FUND		
BALANCE, <i>beginning of year</i>	\$ 1,934,806	\$ 1,980,092
Excess of revenue over expenditures (<i>Statement 3</i>)	(66,502)	(75,286)
Change in fair value of investments and gains realized during the year	3,345	
Interfund transfer - Operating Fund	<u>-</u>	<u>30,000</u>
BALANCE, <i>end of year</i>	<u><u>\$ 1,871,649</u></u>	<u><u>\$ 1,934,806</u></u>
SCHOLARSHIP FUND		
BALANCE, <i>beginning and end of year</i>	<u><u>\$ 113,187</u></u>	<u><u>\$ 113,187</u></u>
TOTAL FUND BALANCES	<u><u>\$ 1,846,744</u></u>	<u><u>\$ 1,868,519</u></u>

STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31

	Operating Fund	Capital Fund	Scholarship Fund	2 0 1 6	2 0 1 5
REVENUE					
Foster Care	\$ 5,068,018	\$	\$	5,068,018	\$ 5,298,385
Group care treatment	2,821,198			2,821,198	2,767,396
Province of Manitoba grant	701,800			701,800	683,000
SAIL Program	1,324,053			1,324,053	1,099,917
Other income (<i>Schedule 3</i>)	525,125			525,125	493,500
Fundraising		5		5	1,421
Investment income		6,504		6,504	6,841
Thomas and Beatrice Gilroy Trust		4,464		4,464	4,012
C.H. Bowie, C.A. Bowie, and A.W. Gibson Memorial Fund		4,332		4,332	3,401
A.R. McNichol Fund		2,052		2,052	2,899
Marshall Gardner Memorial Fund	-	310	-	310	3,415
	<u>10,440,194</u>	<u>17,667</u>	<u>-</u>	<u>10,457,861</u>	<u>10,364,187</u>
EXPENDITURES					
Staff remuneration (<i>Schedule 1</i>)	9,206,840			9,206,840	9,081,137
Maintenance and repairs (<i>Schedule 1</i>)	294,352			294,352	290,747
Administration and general (<i>Schedule 1</i>)	221,989			221,989	224,228
Food, clothing, welfare and activities (<i>Schedule 2</i>)	675,631			675,631	681,566
Amortization		65,896		65,896	70,682
Interest on long term debt		14,508		14,508	17,835
Miscellaneous		3,584		3,584	4,686
Fundraising and public relations					950
Scholarships	-	181	-	181	3,122
	<u>10,398,812</u>	<u>84,169</u>	<u>-</u>	<u>10,482,981</u>	<u>10,374,953</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	\$ <u>41,382</u>	\$ <u>(66,502)</u>	\$ <u>-</u>	\$ <u>(25,120)</u>	\$ <u>(10,766)</u>

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	Operating Fund	Capital Fund	Scholarship Fund	2016	2015
CASH FLOW FROM					
<i>OPERATING ACTIVITIES</i>					
Excess of revenue over expenditures (expenditures over revenue)	\$ 41,382	\$(66,502)	\$	\$(25,120)	\$(10,766)
Items not affecting cash					
Amortization of capital assets		65,896		65,896	70,682
Changes in non-cash working capital items					
Accounts receivable	18,040	(3)		18,037	(28,889)
Prepaid expenses	1,042			1,042	2,488
Accounts payable	(67,882)			(67,882)	140,695
Deferred revenue	50,536	103,795		154,331	41,944
Interfund transfers	(62,827)	62,827	-	-	-
	(19,709)	166,013	-	146,304	216,154
<i>FINANCING ACTIVITIES</i>					
Proceeds from long term debt					13,500
Repayment of long term debt	(2,153)	(53,088)	-	(55,241)	(43,138)
	(2,153)	(53,088)	-	(55,241)	(29,638)
<i>INVESTING ACTIVITIES</i>					
Purchase of capital assets					(50,176)
Increase in investments	-	(3,047)	-	(3,047)	(1,055)
	-	(3,047)	-	(3,047)	(51,231)
NET INCREASE (DECREASE) IN CASH	(21,862)	109,878		88,016	135,285
CASH, beginning of year	(2,540)	58,050	-	55,510	(79,775)
CASH, end of year	\$(24,402)	\$ 167,928	\$ -	\$ 143,526	\$ 55,510

KNOWLES CENTRE INC.

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2016

1. DESCRIPTION OF OPERATIONS

Knowles Centre Inc. is a private, not-for-profit agency established in 1907 and incorporated in 1910. The Centre is a registered charity under the provisions of the Income Tax Act, Canada. The Centre serves as a community resource for children and families in Manitoba and Northwestern Ontario who require intensive therapeutic intervention in order to reach their personal and social potential.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Financial assets and financial liabilities are initially recognized at fair value and their subsequent measurement is dependent on their classification as described below. Their classification depends on the purpose for which the financial instruments were acquired or issued, their characteristics and the Centre's designation of such instruments. Settlement date accounting is used.

Classification

Cash	Held for trading
Investment in money market funds	Available-for-sale
Investment in bonds	Available-for-sale
Accounts receivable	Loans and receivables
Bank indebtedness	Other liabilities
Accounts payable	Other liabilities

Held for trading

Held for trading financial assets are measured at fair value at the balance sheet date. Fair value fluctuations including interest earned, interest accrued, gains and losses realized on disposal and unrealized gains and losses are included in investment income.

Available-for-sale

Available-for-sale financial assets are carried at fair value with unrealized gains and losses recorded directly in the Statement of Changes in Fund Balances until realized when the cumulative gain or loss is transferred to investment income.

Interest on interest-bearing available-for-sale financial assets is calculated using the effective interest method.

Loans and receivables

Loans and receivables are accounted for at amortized cost using the effective interest method.

Other liabilities

Other liabilities are recorded at amortized cost using the effective interest method and include all financial liabilities, other than derivative instruments.

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2016

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

FUND ACCOUNTING

The accounts for the Centre are maintained in accordance with the principles of "fund accounting". Fund accounting is a procedure whereby a self balancing group of accounts is provided for each accounting fund established by the Centre.

For financial reporting purposes, the accounts have been classified into three funds. The activities carried out by each fund are as follows:

Operating fund

The Operating Fund accounts for the Centre's program delivery and administration activities. This fund reports unrestricted resources and operating grants.

Capital fund

The Capital Fund is utilized by the Centre as a building fund. All capital expenditures, including facility construction and expansion, and vehicle purchases are funded through this fund.

Scholarship fund

The Arthur Prior Estate Scholarship Fund was established as a result of a bequest. This fund is to be used as a scholarship fund for the further education of graduates or students of the Centre.

REVENUE RECOGNITION

Restricted contributions on account of group care treatment and other income are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred.

Capital Fund revenue is recognized as follows:

Interest and investment income are recorded on an accrual basis. Fundraising and donations are recorded as revenue when received. Restricted contributions are recorded as revenue in the same period as they are received.

Interest income is recorded on the accrual basis in the Arthur Prior Estate Scholarship Fund.

CAPITAL ASSETS

Replacement of furnishings and equipment and ground improvements are recognized as operating expenses. New additions of fixed assets are capitalized and are funded by the capital fund at cost less government assistance.

Amortization of fixed assets is not recognized as an operating expense item that is recoverable from government agencies. It is provided for by a reduction in the capital fund as follows:

Buildings	2-1/2%	declining balance method
Ground improvements	2-1/2%	declining balance method
Campsite conservation	10%	declining balance method
Furniture and equipment	20%	declining balance method
Vehicles	20%	declining balance method

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2016

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)**DONATED MATERIALS AND SERVICES*

During the year, the Centre received a significant amount of donated materials and services from volunteers, for which there has been no amount recorded in the financial statements.

FINANCIAL INSTRUMENTS

Interest rate risk

Financial risk is the risk to the Centre's earnings that arise from fluctuations in interest rates and the degree of volatility of those rates. The Centre does not use derivative instruments to reduce its exposure to interest rate risk.

Credit risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. However, due to the nature of the receivables and the composition of its investment portfolio, this risk is minimized.

Fair value

The fair value of cash, accounts receivable, bank indebtedness, and accounts payable is approximately equal to their carrying values due to their short-term maturity.

USE OF ESTIMATES

The preparation of financial statements in conformity with the Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

3. BANK INDEBTEDNESS

The Centre has available a maximum credit facility of \$300,000. The credit facility bears interest at prime plus 1.00%.

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2016

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value	
			2 0 1 6	2 0 1 5
Land	\$ 17,719	\$	\$ 17,719	\$ 17,719
Buildings	3,081,302	1,253,892	1,827,410	1,874,265
Ground improvements	125,262	27,585	97,677	100,181
Campsite conservation	179,869	172,275	7,594	8,438
Furniture and equipment	372,132	339,749	32,383	35,730
Camp equipment	64,100	52,357	11,743	19,428
Vehicles	<u>197,071</u>	<u>178,434</u>	<u>18,637</u>	<u>23,298</u>
	<u>\$ 4,037,455</u>	<u>\$ 2,024,292</u>	<u>\$ 2,013,163</u>	<u>\$ 2,079,059</u>

Land was revalued by directors' resolution in 1955. The stated amount of \$17,719 consists of \$7,650 cost and \$10,069 appraisal increase.

5. LONG TERM DEBT

	2 0 1 6	2 0 1 5
Commercial mortgage, bearing interest at 2.85% per annum, payable in monthly installments of \$2,416, secured by a Promissory Note in the amount of \$435,650 and first charge on the property located at 2065 Henderson Highway, due on demand.	\$ 271,072	\$ 292,248
Commercial mortgage, bearing interest at 4.35% per annum, payable in monthly installments of \$2,467, secured by land and buildings, general security agreement and assignment of fire and liability insurance, due December 1, 2019.	121,186	144,995
Commercial loan bearing interest at 4.85% per annum, payable in monthly blended payments of \$198. The loan matures on October 1, 2018 and is secured by equipment.	5,720	7,771
Commercial loan bearing interest at 4.85% per annum, payable in monthly blended payments of \$253. The loan matures on April 1, 2021 and is secured by a promisory note in the amount of \$13,500.	<u>11,020</u>	<u>13,500</u>
	<u>408,998</u>	<u>458,514</u>
Less: Current portion	<u>51,133</u>	<u>49,250</u>
	<u>\$ 357,865</u>	<u>\$ 409,264</u>

Principal repayment terms are approximately:

2017	\$ 51,133
2018	53,083
2019	54,062
2020	54,710
2021	39,080
Thereafter	<u>156,930</u>
	<u>\$ 408,998</u>

NOTES TO FINANCIAL STATEMENTS**MARCH 31, 2016**

6. PENSION PLAN

The employees of Knowles Centre Inc. are members of the Community Agencies Benefit Plan, a multi-employer, defined benefit pension plan, which is accounted for as a defined benefit plan. Knowles Centre Inc.'s matching contributions for the year were \$227,572 (2015 - \$218,119) and have been expensed during the year.

SCHEDULE OF OPERATING FUND EXPENSES

YEAR ENDED MARCH 31

	2016	2015
STAFF REMUNERATION		
Salaries	\$ 4,782,334	\$ 4,493,321
Foster care	3,545,336	3,788,521
Canada Pension Plan	206,785	181,650
Community Agencies Benefit Plan	227,572	218,119
Employee group insurance benefits	154,695	143,296
Employment insurance	113,681	98,886
Manitoba payroll tax	105,843	93,644
Workers Compensation Board	<u>70,594</u>	<u>63,700</u>
	\$ <u>9,206,840</u>	\$ <u>9,081,137</u>
MAINTENANCE AND REPAIRS		
Autopac and insurance	\$ 74,796	\$ 92,900
Building repairs	71,236	54,040
Equipment repairs and replacement	20,575	15,443
Heating fuel	10,207	14,477
Hydro and electrical	39,856	40,648
Maintenance and household supplies	52,769	53,220
Municipal taxes	11,229	10,861
Water	<u>13,684</u>	<u>9,158</u>
	\$ <u>294,352</u>	\$ <u>290,747</u>
ADMINISTRATION AND GENERAL		
Accreditation	\$ 127	\$ 457
Advertising and miscellaneous	3,334	2,465
Bank charges and interest	4,886	10,119
Dues and subscriptions	7,044	10,367
Meetings	9,903	10,854
Miscellaneous	13,306	10,936
Office supplies	43,223	38,628
Payroll service charge	960	960
Postage	7,487	6,281
Professional fees	51,048	51,131
Public relations	1,315	2,159
Rent	19,354	19,045
Staff development	14,291	13,924
Telephone	<u>45,711</u>	<u>46,902</u>
	\$ <u>221,989</u>	\$ <u>224,228</u>

SCHEDULE OF OPERATING FUND EXPENSES

YEAR ENDED MARCH 31

	2016	2015
FOOD, CLOTHING, WELFARE AND ACTIVITIES		
Bedding and clothing	\$ 29,451	\$ 31,029
Food	164,242	166,827
Medical, dental and optical	4,325	1,592
Personal supplies	931	1,398
Program activities	55,943	69,498
Program supplies	22,191	22,339
Residents' gifts	3,693	3,297
Residents' transportation	26,353	13,247
SAIL Stage 2 - client living expenses	297,863	284,372
School supplies	278	373
Spending allowances	15,771	19,851
Summer outdoor education program	3,189	2,588
Transportation - general	48,733	61,847
Volunteer activities	<u>2,668</u>	<u>3,308</u>
	\$ <u>675,631</u>	\$ <u>681,566</u>

SCHEDULE OF OTHER INCOME

YEAR ENDED MARCH 31

	2 0 1 6	2 0 1 5
OTHER INCOME		
River East School Division	\$ 181,919	\$ 205,770
Sexual abuse treatment program	76,385	78,338
Outreach program	63,762	60,601
Donations	19,660	23,500
Miscellaneous	158,300	86,849
Meals	7,878	9,580
Special needs/clothing allowance	4,571	3,622
Rentals	<u>12,650</u>	<u>25,240</u>
	<u>\$ 525,125</u>	<u>\$ 493,500</u>