



Financial Statements

Spinal Cord Injury Ontario

March 31, 2019

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# Independent Auditor's Report

To the Members of  
**Spinal Cord Injury Ontario**

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## Qualified Opinion

We have audited the financial statements of Spinal Cord Injury Ontario ("SCI Ontario"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 SCI Ontario as at March 31, 2019, and the results of its financial activities and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for Qualified Opinion

In common with many charitable organizations, SCI Ontario derives revenues from donations from the public and other fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of SCI Ontario. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1, 2018 and 2017 and March 31, 2019 and 2018.

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 SCI Ontario in accordance with the 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 qualified opinion.

## Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing SCI Ontario's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern

and using the going concern basis of accounting unless management either intends to liquidate SCI Ontario or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing SCI Ontario'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:

- 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 SCI Ontario'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 SCI Ontario'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 SCI Ontario 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.



Toronto, Canada  
June 5, 2019

Chartered Professional Accountants  
Licensed Public Accountants

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# Spinal Cord Injury Ontario

## Statement of Operations

Year ended March 31

2019

2018

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### Revenue

Grants (Note 3)	\$ 8,360,184	\$ 8,263,022
Donations and other public support (Note 4)	1,726,835	1,794,140
Fees for service	50,340	42,194
Recognition of deferred capital contributions (Note 5)	<u>31,509</u>	<u>25,007</u>
	<u>10,168,868</u>	<u>10,124,363</u>

### Expenses

Staff salaries and benefits (Note 6)	7,778,654	7,636,529
Purchased services	884,467	942,179
Office	553,584	651,883
Travel	517,683	499,705
Payments on behalf of clients	170,582	197,913
Medical research grants (Note 7(b))	120,960	90,720
Amortization of property and equipment	54,813	39,133
Professional development	47,007	32,365
Miscellaneous	<u>39,545</u>	<u>33,363</u>
	<u>10,167,295</u>	<u>10,123,790</u>

<b>Excess of revenues over expenses</b>	<b>\$ <u>1,573</u></b>	<b>\$ <u>573</u></b>
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See accompanying notes to the financial statements.

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## Spinal Cord Injury Ontario

### Statement of Changes in Net Assets

Year ended March 31

2019

2018

	Invested in property and <u>equipment</u>	Unrestricted - <u>operating</u>	<u>Total</u>	<u>Total</u>
Net assets, beginning of year	\$ 56,745	\$ 169,733	\$ <b>226,478</b>	\$ 225,905
Excess of revenues over expenses	<u>51,068</u>	<u>(49,495)</u>	<u><b>1,573</b></u>	<u>573</u>
Net assets, end of year	\$ <u><b>107,813</b></u>	\$ <u><b>120,238</b></u>	\$ <u><b>228,051</b></u>	\$ <u><b>226,478</b></u>

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See accompanying notes to the financial statements.

# Spinal Cord Injury Ontario

## Statement of Financial Position

As at March 31

2019

2018

### Assets

#### Current

Cash	\$ 525,585	\$ 356,574
Accounts receivable (Note 3)	281,255	371,325
Due from Ontario Paraplegic Foundation (Notes 8 and 9)	3,853	93,006
Prepaid expenses	<u>125,657</u>	<u>213,458</u>

936,350 1,034,363

Property and equipment (Note 10)

191,867 172,308

\$ 1,128,217 \$ 1,206,671

### Liabilities

#### Current

Accounts payable and accrued liabilities (Note 3)	\$ 649,687	\$ 729,048
Deferred revenue	<u>166,425</u>	<u>135,582</u>

816,112 864,630

Deferred capital contributions (Note 5)

84,054 115,563

900,166 980,193

### Net assets

Invested in property and equipment 107,813 56,745

Unrestricted - operating 120,238 169,733

228,051 226,478

\$ 1,128,217 \$ 1,206,671

Commitments (Note 7)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

# Spinal Cord Injury Ontario

## Statement of Cash Flows

Year Ended March 31

2019

2018

Increase (decrease) in cash

### Operating

Excess of revenues over expenses	\$	1,573	\$	573
Items not involving cash				
Recognition of deferred capital contributions		(31,509)		(25,007)
Amortization of property and equipment		32,233		39,133
Loss on disposal of property and equipment		<u>21,981</u>		<u>-</u>
		<u>24,278</u>		<u>14,699</u>

Change in non-cash working capital items

Accounts receivable		90,070		(124,530)
Due from Ontario Paraplegic Foundation		89,153		(62,923)
Prepaid expenses		87,801		(60,302)
Accounts payable and accrued liabilities		(79,361)		71,988
Deferred revenue		<u>30,843</u>		<u>(170,129)</u>

242,784 (331,197)

### Investing and financing

Purchase of property and equipment		<u>(73,773)</u>		<u>(42,095)</u>
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Net increase (decrease) in cash

169,011 (373,292)

Cash, beginning of year

356,574 729,866

Cash, end of year

\$ 525,585 \$ 356,574

See accompanying notes to the financial statements.



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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2019

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### 1. Description of the organization

Spinal Cord Injury Ontario (“SCI Ontario”) is dedicated to assisting persons with spinal cord injuries and other physical disabilities to achieve independence, self-reliance and full community participation. SCI Ontario is incorporated under the laws of Ontario as a corporation without share capital.

SCI Ontario is a registered charity under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

SCI Ontario provides the following programs and services:

**Attendant services** deliver non-medical services in the greater Toronto area to assist with the activities of daily living for people with disabilities to promote independent living.

**Regional services** assist clients with spinal cord injuries or other physical disabilities in the transition from acute care through rehabilitation and back to the community. The program delivers customized, client-focused solutions to people with unique needs.

**Employment services** increase employment opportunities for individuals with disabilities in the greater Toronto area, with a comprehensive range of services to enable clients to obtain and maintain competitive employment.

**Peer support services** provides one-to-one matches of trained volunteers who listen to, share their own experiences with, and provide practical information to people living with new spinal cord injuries and their families.

**Research and partnerships** reflect financial support of annual research fellowships and partner organizations.

**Communications** involve disseminating information and raising awareness of SCI Ontario’s programs, services and expertise.

**Networks and alliances** address systemic issues, develop customized solutions and leverage relationships in the spinal cord community to improve the quality of life for people with disabilities across Ontario.

**Information services** provide general information of interest to people with disabilities and their families on topics including travel, sports, entertainment, public transportation services, adapted equipment, vehicle modifications, accommodation and accessibility standards.

**Member services** connect individuals with a variety of membership events and provide relevant news about spinal cord injury, while **advocacy** promotes equal opportunity to achieve full citizenship for people with disabilities. SCI Ontario provides a collective voice and represents people with spinal cord injuries and other physical disabilities to government, the health care system, communities and the public.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2019

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### 2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (“ASNPO”). ASNPO requires entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by SCI Ontario and applied in these financial statements.

#### Revenue recognition

SCI Ontario follows the deferral method of accounting for contributions which include donations and grants.

Under the deferral method, externally restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donation revenue is recognized when received, since pledges are not legally enforceable claims.

Fees for service are recognized when the services have been provided.

#### Deferred capital contributions

Externally restricted contributions received for property and equipment are recognized in revenue over the same terms and on the same basis as the recognition of the amortization of related property and equipment.

#### Contributed goods and services

Contributed goods and services are not recognized in the financial statements.

#### Property and equipment

Purchased property and equipment is recorded at cost. Contributions of property and equipment are capitalized at fair market value at the date of contribution. Property and equipment are amortized on a straight-line basis over their estimated useful lives as follows:

Leasehold improvements	over the term of the lease
Office equipment	10 years
Computer equipment	4 years
Computer software	5 years

#### Employee future benefits

Contributions to a defined contribution pension plan are expensed when due.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2019

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### 2. Summary of significant accounting policies (continued)

#### Financial instruments

SCI Ontario considers any contract creating a financial asset, liability or equity instrument as a financial instrument.

SCI Ontario's financial instruments comprise cash, accounts receivable and accounts payable. Cash is measured at fair value and accounts receivable and accounts payable are measured at amortized cost.

#### Use of estimates

Certain items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. These estimates are reviewed periodically and adjustments are made to the excess of revenues over expenses as appropriate in the year they become known. Management also reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revision or any possibility of impairment.

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### 3. Grants

	<u>2019</u>	<u>2018</u>
Toronto Central Local Health Integrated Network	\$ 7,614,418	\$ 7,505,423
Ontario Ministry of Training, Colleges and Universities	528,202	528,279
Ontario Ministry of Community and Social Services	188,910	199,253
Other	<u>28,654</u>	<u>30,067</u>
	<u>\$ 8,360,184</u>	<u>\$ 8,263,022</u>

SCI Ontario has a service contract with the Ontario Ministry of Community and Social Services to provide specified services under the Ontario Disability Supports Program. Included in accounts payable is \$40,173 for services delivered in fiscal 2019 (2018 – accounts receivable of \$253).

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### 4. Donations and other public support

The donations and other public support balance is calculated as follows:

	<u>2019</u>	<u>2018</u>
Donations and other public support	\$ 1,488,892	\$ 1,478,621
Support from Ontario Paraplegic Foundation (Note 8)	<u>343,030</u>	<u>484,037</u>
	1,831,922	1,962,658
Less: direct fundraising costs	<u>(105,087)</u>	<u>(168,518)</u>
	<u>\$ 1,726,835</u>	<u>\$ 1,794,140</u>

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2019

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### 5. Deferred capital contributions

The changes in the deferred capital contributions balance are as follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 115,563	\$ 140,570
Recognition of deferred capital contributions	(13,164)	(25,007)
Disposal of deferred capital contributions	<u>(18,345)</u>	<u>-</u>
Balance, end of year	\$ <u>84,054</u>	\$ <u>115,563</u>

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### 6. Pension plan

SCI Ontario offers a defined contribution pension plan to its employees. SCI Ontario matches an amount of 4% of each eligible employee's gross salary to the plan. During the year, contributions of \$166,341 (2018 - \$174,863) were expensed in staff salaries and benefits in the statement of operations.

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### 7. Commitments

- (a) SCI Ontario has commitments under office premises, equipment, and other leases for the next five years as follows:

2020	\$ 119,146
2021	72,777
2022	55,588
2023	57,247
2024	58,664

- (b) SCI Ontario has undertaken to participate in a research partnership with the Toronto Rehabilitation Institute and University of Toronto. Under this arrangement, an amount of \$70,000 per year with annual cost of living increases will be contributed for up to 20 years to support a postdoctoral fellowship in the field of spinal cord injury research. This arrangement commenced in September 2002. In fiscal 2019, contributions of \$120,960 were included in the statement of operations. In fiscal 2018, contributions of \$90,720 were included in the statement of operations.
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### 8. Ontario Paraplegic Foundation

SCI Ontario controls the Ontario Paraplegic Foundation (the "Foundation"), which was established in March 2000 and receives bequests and other donations from supporters of SCI Ontario. The Foundation is incorporated under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act (Canada). SCI Ontario appoints the majority of the Foundation's Board of Directors and, according to the Foundation's bylaws, all resources of the Foundation must ultimately be used for the benefit of SCI Ontario's programs or for research supported by SCI Ontario.

# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2019

### 8. Ontario Paraplegic Foundation (continued)

The Foundation has not been consolidated into SCI Ontario's financial statements. Separate financial statements of the Foundation are available on request. A financial summary of the Foundation as at March 31, 2019 and March 31, 2018 and for the years then ended is as follows:

	<u>2019</u>	<u>2018</u>
<b>Financial position</b>		
Assets		
Investments, at market value	\$ 6,514,090	\$ 6,545,358
Other	<u>27,904</u>	<u>30,451</u>
	<u>\$ 6,541,994</u>	<u>\$ 6,575,809</u>
Liabilities		
Due to SCI Ontario	\$ 3,854	\$ 93,006
Other	<u>13,264</u>	<u>11,276</u>
	<u>17,118</u>	<u>104,282</u>
Fund balances		
General Fund	5,996,226	5,888,660
Restricted Research Fund	<u>528,650</u>	<u>582,867</u>
	<u>6,524,876</u>	<u>6,471,527</u>
Total liabilities and fund balances	<u>\$ 6,541,994</u>	<u>\$ 6,575,809</u>
<b>Results of operations</b>		
Donations and bequests	\$ 57,700	\$ 145
Change in value of investments	433,357	180,851
Grants to SCI Ontario (Notes 4 and 9)	(343,030)	(484,037)
Other expenses	<u>(94,678)</u>	<u>(79,480)</u>
Excess (deficiency) of revenue over expenses	<u>\$ 53,349</u>	<u>\$ (382,521)</u>

### 9. Related party transactions

Transactions during the year with the Foundation are as follows:

	<u>2019</u>	<u>2018</u>
Operating and research grants from the Foundation (Notes 4 and 8)	\$ 343,030	\$ 484,037
Staff costs recovered by SCI Ontario from the Foundation	44,574	34,860

SCI Ontario provides office space at no cost to the Foundation. Amounts due from the Foundation are non-interest bearing and due on demand.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2019

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### 10. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<b>2019 Net <u>Book Value</u></b>	2018 Net <u>Book Value</u>
Leasehold improvements	\$ 250,737	\$ 155,825	<b>\$ 94,912</b>	\$ 106,936
Office equipment	257,502	210,787	<b>46,715</b>	44,244
Computer equipment	236,076	185,827	<b>50,249</b>	21,137
Computer software	<u>26,309</u>	<u>26,318</u>	<u>(9)</u>	<u>(9)</u>
	<b>\$ <u>770,624</u></b>	<b>\$ <u>578,757</u></b>	<b>\$ <u>191,867</u></b>	<b>\$ <u>172,308</u></b>

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### 11. Operating line of credit

SCI Ontario has an operating line of credit with a bank to a maximum of \$290,000. Interest is payable at the bank's prime rate plus 1%. The credit facility is secured by the granting of a security interest in the personal property of SCI Ontario. The line of credit was not in use at March 31, 2019 or March 31, 2018.

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### 12. Expenses by programs and services

Classification of expenses by programs and services is provided in Schedule 1. The salaries and benefits of certain employees, who perform a combination of program, fundraising and administrative activities, are allocated based on time dedicated to the activity. Other operating and general costs, including purchased services, office, travel, professional development and miscellaneous, are allocated based on the level of benefit received by each program and service. Such allocations are reviewed and updated annually.

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### 13. Financial instruments and risk

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below.

#### Liquidity risk

Liquidity risk is the risk that SCI Ontario will encounter difficulty in meeting the obligations associated with its financial liabilities. SCI Ontario is exposed to this risk mainly in respect of its accounts payable, including amounts due to related parties. SCI Ontario reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay trade creditors.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2019

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### 13. Financial instruments and risk (continued)

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

It is management's opinion that SCI Ontario is not exposed to significant liquidity or credit risk arising from its financial instruments.

# Spinal Cord Injury Ontario

## Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

	<u>Direct costs</u>	<u>Allocated Costs</u>			<u>Other</u>	<u>Total</u>
		<u>Salaries and Benefits</u>	<u>Purchased Services*</u>	<u>Office</u>		
<b>2019</b>						
<b>Programs and Services</b>						
Attendant services	\$ 3,948,157	\$ 2,562	\$ 5,845	\$ 3,661	\$ 987	\$ 3,961,212
Regional services	1,945,919	270,992	69,263	43,137	23,710	2,353,021
Employment services	528,936	21,006	15,780	19,676	6,608	592,006
Peer support services	390,232	57,880	14,440	9,750	5,088	477,390
Communications	423,298	916	2,238	2,978	530	429,960
Member services, Advocacy	262,679	824	2,079	3,404	554	269,540
Information services	239,442	9,157	7,530	8,807	2,913	267,849
OCE Project	262,046	-	-	-	-	262,046
Research and partnerships	-	-	-	-	-	-
	<u>8,000,709</u>	<u>363,337</u>	<u>117,175</u>	<u>91,413</u>	<u>40,390</u>	<u>8,613,024</u>
<b>Support</b>						
Administration	1,015,135	-	-	-	-	1,015,135
Resource development**	473,041	5,001	12,495	19,237	3,214	512,988
SCI Canada	26,148	-	-	-	-	26,148
	<u>1,514,324</u>	<u>5,001</u>	<u>12,495</u>	<u>19,237</u>	<u>3,214</u>	<u>1,554,271</u>
	<u>\$ 9,515,033</u>	<u>\$ 368,338</u>	<u>\$ 129,670</u>	<u>\$ 110,650</u>	<u>\$ 43,604</u>	<u>\$ 10,167,295</u>
2018	\$ <u>9,475,761</u>	\$ <u>264,753</u>	\$ <u>208,058</u>	\$ <u>139,707</u>	\$ <u>35,511</u>	\$ <u>10,123,790</u>

\* Purchased services include consulting and professional fees.

\*\*Resource development activities generate benefit for all programs and services; expenditures exclude direct fundraising costs netted against revenue in Note 4.



# Spinal Cord Injury Ontario

## Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

	Direct costs	Allocated Costs				Total
		Salaries and Benefits	Purchased Services*	Office	Other	
<b>2018</b>						
<b>Programs and Services</b>						
Attendant services	\$ 3,891,474	\$ 1,384	\$ 3,980	\$ 1,885	\$ 518	\$ 3,899,241
Regional services	2,017,804	189,201	130,560	44,840	22,831	2,405,236
Employment services	557,021	19,603	19,724	32,810	3,420	632,578
Communications	415,092	-	-	-	-	415,092
Peer support services	357,356	42,721	30,707	13,695	5,318	449,797
OCE Project	317,912	-	-	-	-	317,912
Information services	210,549	6,971	7,273	9,395	1,231	235,419
Member services, Advocacy, Networks and Alliances	143,564	403	1,225	1,644	164	147,000
Research and partnerships	7,761	-	-	-	-	7,761
	<u>7,918,533</u>	<u>260,283</u>	<u>193,469</u>	<u>104,269</u>	<u>33,482</u>	<u>8,510,036</u>
<b>Support</b>						
Administration	989,408	-	-	-	-	989,408
Resource development**	541,672	4,470	14,589	35,438	2,029	598,198
SCI Canada	26,148	-	-	-	-	26,148
	<u>1,557,228</u>	<u>4,470</u>	<u>14,589</u>	<u>35,438</u>	<u>2,029</u>	<u>1,613,754</u>
	<u>\$ 9,475,761</u>	<u>\$ 264,753</u>	<u>\$ 208,058</u>	<u>\$ 139,707</u>	<u>\$ 35,511</u>	<u>\$ 10,123,790</u>
<b>2017</b>	<u>\$ 9,769,229</u>	<u>\$ 265,504</u>	<u>\$ 124,826</u>	<u>\$ 129,906</u>	<u>\$ 11,226</u>	<u>\$ 10,300,691</u>

\* Purchased services include consulting and professional fees.

\*\*Resource development activities generate benefit for all programs and services; expenditures exclude direct fundraising costs netted against revenue in Note 4.