

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Independent Auditor's Report
Statement of Financial Position
Statement of Operations
Statement of Changes in Net Assets
Cash Flow Statement
Notes to the Financial Statements

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Ottawa Food Bank/la Banque d'alimentation d'Ottawa:

We have audited the accompanying financial statements of the Ottawa Food Bank/la Banque d'alimentation d'Ottawa, which comprise the statement of financial position as at September 30, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

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 judgement, 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 Ottawa Food Bank/la Banque d'alimentation d'Ottawa derives part of its revenue from donations and other fundraising sources and from food donations in-kind, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Ottawa Food Bank/la Banque d'alimentation d'Ottawa.

MITCHELL & HOLMES
CHARTERED PROFESSIONAL ACCOUNTANTS

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Therefore, we were not able to determine whether any adjustments might be necessary to donations, community engagement event revenues and food donations in-kind, excess of revenues over expenses, and cash flows from operations for the years ended September 30, 2018 and September 30, 2017, current assets as at September 30, 2018 and September 30, 2017 and accumulated net assets as at the beginning and the end of the years ended September 30, 2018 and September 30, 2017. Our audit opinion on the financial statements for the year ended September 30, 2017 was modified accordingly because of the possible effects of this limitation in scope.

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 the Ottawa Food Bank/la Banque d'alimentation d'Ottawa as at September 30, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



MITCHELL & HOLMES
Chartered Professional Accountants, Licensed Public Accountants

January 28, 2019
Ottawa, Ontario

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2018

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents (Note 3)	\$ 819,017	\$1,985,540
Investments (Notes 3,8)	2,933,154	741,634
Accounts receivable	46,000	43,650
Government receivable	81,309	84,911
Prepaid expenses (Notes 3,6)	<u>177,548</u>	<u>83,578</u>
	4,057,028	2,939,313
RESTRICTED ASSETS (Note 9)	41,529	38,019
PROPERTY AND EQUIPMENT (Notes 3,4)	<u>456,472</u>	<u>552,000</u>
	<u>\$4,555,029</u>	<u>\$3,529,332</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES		
Accounts payable and accruals	\$ 356,453	\$ 269,120
Deferred contributions (Note 12)	<u>417,529</u>	<u>-</u>
	773,982	269,120
DEFERRED CAPITAL CONTRIBUTIONS (Note 10)	<u>115,874</u>	<u>86,216</u>
	<u>889,856</u>	<u>355,336</u>
<u>ACCUMULATED NET ASSETS</u>		
Restricted assets (Note 9)	41,529	38,019
Net assets invested in capital assets (Notes 13, 15)	340,598	465,784
Net assets internally restricted for capital fund (Note 15)	543,000	407,300
Net assets internally restricted for innovation fund (Note 15)	200,000	-
Net assets internally restricted for operating fund (Note 15)	2,176,838	1,948,000
Unrestricted	<u>363,208</u>	<u>314,893</u>
	<u>3,665,173</u>	<u>3,173,996</u>
	<u>\$4,555,029</u>	<u>\$3,529,332</u>

On behalf of the board:

.....Director

.....Director

(See accompanying notes to the financial statements)

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>2018</u>	<u>2017</u>
REVENUE		
Food donations in-kind (Note 11)	\$ 7,945,848	\$ 7,164,599
Donations	4,694,621	4,545,647
Community engagement events	1,002,035	865,970
Grants and corporate sponsorship	698,059	636,079
Investment income	49,131	34,402
Amortization of deferred capital contributions (Note 10)	<u>20,342</u>	<u>26,513</u>
	<u>14,410,036</u>	<u>13,273,210</u>
EXPENSES		
Operations and programs		
Food donations in-kind (Note 11)	7,945,848	7,164,599
Food purchases	1,634,598	1,452,004
Operations and programs (Note 16)	1,889,625	1,546,213
Development and fundraising (Note 16)	1,581,647	1,560,583
General and administration (Note 16)	<u>867,141</u>	<u>748,376</u>
	<u>13,918,859</u>	<u>12,471,775</u>
EXCESS REVENUE OVER EXPENSES	<u>\$ 491,177</u>	<u>\$ 801,435</u>

(See accompanying notes to the financial statements)

OTTAWA FOOD BANK

LA BANQUE D'ALIMENTATION D'OTTAWA

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Restricted Assets	Invested in Capital Assets	Restricted for Capital Fund	Restricted for Innovation Fund	Restricted for Operating Fund	Unrestricted	2018	2017
Balance, beginning of year	\$ 38,019	\$ 465,784	\$ 407,300	\$ -	\$ 1,948,000	\$ 314,893	\$ 3,173,996	\$ 2,372,561
Net change in restricted assets (Note 9)	3,510	-	-	-	-	(3,510)	-	-
Excess of revenue over expenditures	-	-	-	-	-	491,177	491,177	801,435
Net change in investment in capital (Note 13)	-	(125,186)	-	-	-	125,186	-	-
Internally imposed restrictions (Note 15)	-	-	135,700	200,000	228,838	(564,538)	-	-
Balance, end of year	<u>\$ 41,529</u>	<u>\$ 340,598</u>	<u>\$ 543,000</u>	<u>\$ 200,000</u>	<u>\$ 2,176,838</u>	<u>\$ 363,208</u>	<u>\$ 3,665,173</u>	<u>\$ 3,173,996</u>

(See accompanying notes to the financial statements)

OTTAWA FOOD BANK
 LA BANQUE D'ALIMENTATION D'OTTAWA
 CASH FLOW STATEMENT
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2018	2017
NET (OUTFLOW) INFLOW OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenue over expenses	\$ 491,177	\$ 801,435
Items not affecting cash:		
Gain on disposal of vehicles	6,484	1,710
Depreciation	<u>151,449</u>	<u>120,054</u>
	649,110	923,199
Change in non-cash operating working capital items		
Prepaid expenses	(93,970)	70,686
Accounts payable and accruals	87,333	77,219
Deferred contributions	417,529	(83,363)
Deferred capital contributions	29,658	(26,513)
Government receivable	3,602	(31,360)
Accounts receivable	<u>(2,350)</u>	<u>(2,331)</u>
	1,090,912	927,537
INVESTING		
Increase in investments	(2,191,520)	(533,391)
Increase in restricted assets	(3,510)	(5,226)
Additions to furniture and equipment	(62,405)	(143,244)
Additions to vehicles	<u>-</u>	<u>(55,521)</u>
NET CASH (OUTFLOW) INFLOW	(1,166,523)	190,155
CASH, BEGINNING OF YEAR	<u>1,985,540</u>	<u>1,795,385</u>
CASH, END OF YEAR (1)	<u>\$ 819,017</u>	<u>\$1,985,540</u>

(See accompanying notes to the financial statements)

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

1. GENERAL

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa is a registered charity under the Canada Not-for-profit Corporations Act (NFP) incorporated without share capital. Accordingly, the organization is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

The mission of the Ottawa Food Bank/la Banque d'alimentation d'Ottawa is to work in partnership to create a healthier city by empowering people, increasing access to healthy food, and advocating for systemic changes that reduce food insecurity.

2. BASIS OF PRESENTATION

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Outlined below are those policies considered to be significant.

a) Property and Equipment

Furniture, equipment and vehicles are recorded at cost and are depreciated on a diminishing-value basis using the following rates.

Furniture and equipment	20%
Vehicles	30%

Leasehold improvements are depreciated on a straight-line basis over the term of the lease at 1315A-B and 1317A-B Michael Street which expires March 31, 2022.

b) Investments

Management has elected to record all investments at fair value, and changes in fair value are recognized in the statement of operations.

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
NOTES TO THE FINANCIAL STATEMENTS
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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Revenue Recognition

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa follows the deferral method of accounting for contributions, which includes grants and donations. Externally restricted contributions are recognized as revenues in the year the restriction has been discharged. 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.

Contributions for the purchase of property and equipment are deferred and amortized to revenue on the same basis as the related assets are amortized.

Investment income is recognized as revenue when earned and it includes interest and realized gains and losses on the investments.

d) Management Estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

e) Contributed Food

The community contributes food during the year to assist the Ottawa Food Bank/la Banque d'alimentation d'Ottawa in carrying out its mandate. Food donations received in kind are recorded at estimated fair market value at the date the donation is made.

f) Contributed Services

The work of the Ottawa Food Bank/la Banque d'alimentation d'Ottawa is dependent on the voluntary services of many members. The value of donated services is not recognized in these statements due to the difficulty of determining their fair market value. In 2018, management estimates that volunteers contributed 15,744 hours to the organization (2017 - 15,000).

OTTAWA FOOD BANK
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NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Prepaid expenses

Prepaid expenses primarily comprise advance payments made to vendors in the current fiscal year for goods and services to be received in the next fiscal year. Prepaid expenses are recognized as expenses in the period when the goods and services are received.

h) Financial Instruments

Financial instruments are financial assets or liabilities of the Ottawa Food Bank/la Banque d'alimentation d'Ottawa, in general, the Ottawa Food Bank/la Banque d'alimentation d'Ottawa has the right to receive cash or other financial assets from another party or the Ottawa Food Bank/la Banque d'alimentation d'Ottawa has the obligation to pay another party cash or other financial assets.

Measurement of financial instruments:

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa initially measures its financial assets and liabilities at fair value.

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity and other instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in operations.

Financial assets measured at amortized cost include cash, certain cash equivalents and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities. Financial assets measured at fair value include investments.

Impairment:

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in operations.

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I) Contributions Receivable

Contributions receivable are recognized in these financial statements when the receivable amount can be reasonably estimated and ultimate collection is reasonably assured.

j) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit and short-term investments with a short term to maturity of approximately three months or less from the date of purchase unless they are held for investment rather than maturity purposes, in which case they are classed as investments.

k) Food Purchases and Inventory

Food purchases are recorded as an expense at the date of purchase. Food items on hand at year-end are not recorded as inventory due to measurement uncertainty.

4. PROPERTY AND EQUIPMENT

	<u>2018</u>		<u>2017</u>	
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Furniture and Equipment	\$ 706,615	\$416,257	\$290,358	\$324,386
Leasehold Improvements	193,920	103,730	90,190	109,888
Vehicles	<u>283,968</u>	<u>208,044</u>	<u>75,924</u>	<u>117,726</u>
	<u>\$1,184,503</u>	<u>\$728,031</u>	<u>\$456,472</u>	<u>\$552,000</u>

OTTAWA FOOD BANK
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5. COMMITMENTS

There is a lease for premises located at 1315A-B and 1317A-B Michael Street, Ottawa, Ontario which commenced on April 1, 2012 and is for a term of ten years which ends March 31, 2022.

The proportionate share of operating costs and realty taxes have been estimated based on current market rates.

Future minimum lease payments for the office and warehouse premises are as follows:

2019	\$ 218,112
2020	218,112
2021	218,112
2022	<u>109,056</u>
	<u>\$ 763,392</u>

In addition, there are long term leases with respect to equipment and vehicles. Future minimum lease payments are as follows:

2019	\$ 86,400
2020	86,400
2021	86,400
2022	86,400
2023	<u>86,400</u>
	<u>\$ 432,000</u>

6. PREPAID EXPENSES

Prepaid expenses consist of the following:

	<u>2018</u>	<u>2017</u>
Insurance	\$ 22,824	\$ 18,837
Deposits - rent and utilities	62,481	62,481
Operating prepaid expenses	<u>92,243</u>	<u>2,260</u>
	<u>\$177,548</u>	<u>\$ 83,578</u>

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
NOTES TO THE FINANCIAL STATEMENTS
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7. FINANCIAL INSTRUMENTS RISKS AND CONCENTRATIONS

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa is exposed to various risks through its financial instruments. The following analysis provides a measure of the Ottawa Food Bank/la Banque d'alimentation d'Ottawa's risk exposure and concentrations as at September 30, 2018.

Credit risk:

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa is exposed to credit risk in connection with its receivables and its investments because of the risk that one party to the financial instrument may cause a financial loss for the other party by failing to discharge an obligation. No allowance for doubtful accounts has been recorded.

Liquidity risk:

Liquidity risk is the risk that the Ottawa Food Bank/la Banque d'alimentation d'Ottawa will not be able to meet a demand for cash or fund its obligations as they come due. Sufficient short-term investments are on hand at any given time that can readily be converted to cash to cover any expected and unexpected operating requirements.

Currency risk:

Currency risk is the risk to the Ottawa Food Bank/la Banque d'alimentation d'Ottawa's revenues and expenses that arises from fluctuations of foreign exchange rates and the degree of volatility of these rates. It is management's opinion that the Ottawa Food Bank/la Banque d'alimentation d'Ottawa is not exposed to any currency risk as it has no material transactions in foreign currencies.

Interest rate price risk:

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa's fixed income investments earn interest at prevailing market rates. It is management's opinion that these investments do not expose the Ottawa Food Bank/la Banque d'alimentation d'Ottawa to significant interest rate risk.

Changes in risk:

There has been no significant change in the level of risk during the year.

OTTAWA FOOD BANK
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8. INVESTMENTS

The bonds earn interest at between 1.45% to 4.57% per annum, with maturities ranging between one and three years. The guaranteed investment certificates earn interest at between 1.88% to 2.93% per annum, with maturities ranging between 9 months and three years. As the bonds and guaranteed investment certificates are available to support the organization's operations, they have been classified as short-term.

	<u>2018</u>	<u>2017</u>
Guaranteed investment certificates	\$1,184,939	\$ -
Canadian bonds	1,736,511	739,774
Equities	6,095	1,860
Accrued interest	<u>5,609</u>	<u>-</u>
	<u>\$2,933,154</u>	<u>\$741,634</u>

9. RESTRICTED ASSETS

The restricted assets fund consists of external contributions that a donor has designated as a permanent restricted asset. The restricted assets fund cannot be expended by the Ottawa Food Bank/la Banque d'alimentation d'Ottawa without the consent of the donor. The annual income earned on the restricted assets fund may be expended by the Ottawa Food Bank/la Banque d'alimentation d'Ottawa.

The change in the restricted assets fund balance in 2018 consists of \$3,510 (2017- \$5,226) of restricted contributions.

The carrying value of the restricted assets is measured at estimated fair market value.

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
NOTES TO THE FINANCIAL STATEMENTS
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10. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized amount of grants received for the purchase of capital assets. The amortization of the deferred capital contributions is recorded as revenue in the statement of operations.

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

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 86,216	\$112,729
Add contributions received	50,000	-
Less amortization of deferred capital contributions	<u>(20,342)</u>	<u>(26,513)</u>
Balance, end of year	<u>\$115,874</u>	<u>\$ 86,216</u>

11. FOOD IN-KIND DONATIONS

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa receives food in-kind donations from industries/businesses and the general public. Management has estimated that the total amount of food in-kind donations is 3.12 million pounds for 2018 (2.86 million pounds for 2017).

According to national standards recommended by Food Banks of Canada, the monetary equivalent of one pound of food donations is \$2.60 (2017 - \$2.50). Management has decided to use this rate as the basis of determining the value of food in-kind donations. These food in-kind donations are reflected in the statement of operations in the period received as a revenue and as an expense.

12. DEFERRED CONTRIBUTIONS

In the days following September 21, 2018 when a series of tornados touched down in the National Capital Region, the Ottawa Food Bank received tremendous support from donors. Deferred contributions consist of unspent donations that are externally restricted for the tornado relief effort.

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
NOTES TO THE FINANCIAL STATEMENTS
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13. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

	<u>2018</u>	<u>2017</u>
Capital assets	\$ 456,472	\$ 552,000
Less amounts financed by:		
Deferred capital contributions	<u>(115,874)</u>	<u>(86,216)</u>
	<u>\$ 340,598</u>	<u>\$ 465,784</u>

The net change in investment in capital assets is calculated as follows:

	<u>2018</u>	<u>2017</u>
Purchase of capital assets	\$ 62,405	\$ 198,765
Other changes:		
Proceeds from disposal of capital assets	-	-
(Loss) gain on disposal of capital assets	(6,484)	(1,710)
Depreciation of capital assets	(151,449)	(120,054)
Additions to deferred capital contributions	(50,000)	-
Amortization of deferred capital contributions	<u>20,342</u>	<u>26,513</u>
Net change in investment in capital assets	<u>\$ (125,186)</u>	<u>\$ 103,514</u>

14. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year's presentation.

OTTAWA FOOD BANK
LA BANQUE D'ALIMENTATION D'OTTAWA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

15. INTERNALLY RESTRICTED NET ASSETS

The Ottawa Food Bank/la Banque d'alimentation d'Ottawa's Board of Directors approves amounts to be internally restricted for an operating reserve fund, innovation reserve fund and a capital reserve fund.

The operating reserve fund was established to mitigate the risk of unexpected contingencies. The target balance is equal to six months of necessarily ongoing operating costs. The Board approved a transfer of \$228,838 (2017 - \$590,318) to the operating reserve fund.

The capital reserve fund was established to fund future replacement of the organization's property and equipment. The Board approved a transfer of \$135,700 (2017 - \$95,800) to the capital reserve fund.

The innovation reserve fund was established to fund strategic initiatives and social innovation projects. The Board approved a transfer of \$200,000 (2017 - \$0) to the innovation reserve fund.

Net assets invested in capital assets represents the amount the organization has invested of its own funds in these assets. The amount is calculated as the net book value of the property and equipment less amounts financed through capital contributions.

16. EXPENSES

	<u>2018</u>	<u>2017</u>
Operations and programs		
Salaries and benefits	\$ 951,326	\$ 698,953
Occupancy costs	299,392	304,636
Innovation and community projects	237,136	-
Food delivery costs	178,803	213,601
Other	<u>222,968</u>	<u>329,023</u>
	<u>\$1,889,625</u>	<u>\$1,546,213</u>
Development and fundraising		
Fundraising and promotion	\$ 999,685	\$1,022,140
Salaries and benefits	505,684	452,821
Other	<u>76,278</u>	<u>85,622</u>
	<u>\$1,581,647</u>	<u>\$1,560,583</u>
General and administration		
Salaries and benefits	\$ 630,604	\$ 592,150
Other	<u>236,537</u>	<u>156,226</u>
	<u>\$ 867,141</u>	<u>\$ 748,376</u>