

ASK Wellness Society
Financial Statements
March 31, 2023

ASK Wellness Society Contents

For the year ended March 31, 2023

	<i>Page</i>
Management's Responsibility	
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	3
Statement of Changes in Net Assets.....	4
Statement of Cash Flows.....	5
Notes to the Financial Statements	6
Schedules	
Schedule 1 - Schedule of B.C. Housing.....	18

Management's Responsibility

To the Board of ASK Wellness Society:


Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

September 12, 2023

 e-Signed by Bob Hughes
2023-09-12 15:32:38:38 PDT

Executive Director

To the Board of Directors of ASK Wellness Society:

Qualified Opinion

We have audited the financial statements of ASK Wellness Society (the "Society"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes and schedule to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2023, and its financial performance 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 not-for-profit organizations, the Society derives revenue from donations and 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, and we were not able to determine whether any adjustments might be necessary to fundraising, donations and other revenue, excess of revenue over expenses, or net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society 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.

Other Matter

The financial statements for the year ended March 31, 2022 were audited by another practitioner who expressed a qualified opinion on those statements on September 15, 2022

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society 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.

Kamloops, British Columbia

September 12, 2023

MNP LLP

Chartered Professional Accountants

ASK Wellness Society
Statement of Financial Position

As at March 31, 2023

	2023	2022
Assets		
Current		
Cash	1,991,601	4,004,004
Accounts receivable	2,122,264	1,017,046
Marketable securities <i>(Note 3)</i>	24,508	-
Prepaid expenses and deposits	28,721	18,674
	4,167,094	5,039,724
Capital assets <i>(Note 4)</i>	26,485,249	17,814,669
Landlord security deposits	18,115	19,350
Restricted cash <i>(Note 5)</i>	2,657,050	2,376,796
	33,327,508	25,250,539

Continued on next page

The accompanying notes are an integral part of these financial statements

ASK Wellness Society
Statement of Financial Position
As at March 31, 2023

	2023	2022
Liabilities		
Current		
Accounts payable and accruals <i>(Note 6)</i>	1,503,040	1,588,089
Deferred contributions <i>(Note 7)</i>	2,266,199	3,164,582
Current portion of deferred capital contributions <i>(Note 8)</i>	101,692	119,837
Current portion of forgivable loans <i>(Note 9)</i>	262,321	111,361
Current portion of long-term debt <i>(Note 10)</i>	1,822,444	294,288
Current portion of capital lease obligations <i>(Note 11)</i>	36,133	35,425
	5,991,829	5,313,582
Long-term debt <i>(Note 10)</i>	7,910,395	4,534,287
Capital lease obligations <i>(Note 11)</i>	1,584,438	1,620,571
Deferred capital contributions <i>(Note 8)</i>	2,388,480	2,411,272
Tenant security deposits	217,784	190,581
Forgivable loans <i>(Note 9)</i>	6,690,631	3,079,960
	24,783,557	17,150,253
Commitments and contingencies <i>(Note 14)</i>		
Net Assets		
Unrestricted	448,631	448,630
Invested in capital assets	5,688,717	5,607,668
Replacement reserves <i>(Note 12)</i>	1,098,092	943,792
Internally restricted <i>(Note 13)</i>	1,308,511	1,100,196
	8,543,951	8,100,286
	33,327,508	25,250,539

Approved on behalf of the Board of Directors

e-Signed by Garry Limpricht
2023-09-12 13:47:50:50 PDT

Director

e-Signed by Stan Fike
2023-09-12 13:52:35:35 PDT

Director

The accompanying notes are an integral part of these financial statements

ASK Wellness Society
Statement of Operations
For the year ended March 31, 2023

	2023	2022
Revenue		
B.C. Housing Management Commission operating and support services and subsidy (Schedule 1)	7,920,330	7,313,928
Rental income	3,668,772	3,523,708
Interior Health	2,224,898	1,924,622
Community Living B.C.	1,805,511	1,864,889
Fundraising, donations and other revenue	1,996,237	1,196,055
City of Kamloops	579,580	731,478
B.C. Housing Management Commission cost recoveries	507,579	-
B.C. Housing Management Commission rental support	492,413	600,304
	19,195,320	17,154,984
Expenses		
Wages and benefits	12,402,953	10,664,042
Repairs and maintenance	1,410,548	781,726
Telephone and utilities	1,052,989	937,727
Rent	760,031	1,027,516
Program participants food	759,463	697,672
B.C. Housing rental support	531,154	581,632
Interest on long-term debt and capital lease obligations	225,812	177,780
Travel and vehicle	173,903	99,816
Computer and technology	176,628	147,519
Insurance	164,803	103,741
Professional fees	128,819	117,027
Program resources and supplies	355,902	439,616
Honorariums	38,301	18,338
Office	60,397	52,415
Property taxes	57,918	31,239
Photocopy and printing	36,680	29,924
Advertising and fundraising	30,806	23,909
Emergency response	25,475	126,997
Bad debts	21,424	50,560
Accreditation	19,745	7,225
Training	16,680	13,691
Bank charges and interest	16,059	5,506
Meetings and conventions	7,088	12,099
Amortization	561,614	433,842
	19,035,192	16,581,559
Excess of revenue over expenses before other items	160,128	573,425
Other income (expense):		
B.C. Housing capital project funding (Note 14)	7,106,647	9,738,293
B.C. Housing capital project expense (Note 14)	(7,106,647)	(9,738,293)
Amortization of forgivable loans (Note 9)	163,700	115,488
Amortization of deferred capital contributions (Note 8)	119,837	97,438
	283,537	212,926
Excess of revenue over expenses	443,665	786,351

The accompanying notes are an integral part of these financial statements

ASK Wellness Society
Statement of Changes in Net Assets
For the year ended March 31, 2023

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<i>Replacement reserves</i>	<i>Internally restricted</i>	2023	2022
Net assets beginning of year	448,630	5,607,668	943,792	1,100,196	8,100,286	7,313,935
Excess of revenue over expenses	443,665	-	-	-	443,665	786,351
Amortization	561,614	(561,614)	-	-	-	-
Amortization of deferred capital contributions	(119,837)	119,837	-	-	-	-
Purchase of capital assets	(9,232,194)	9,232,194	-	-	-	-
Deferred contributions related to capital assets	78,900	(78,900)	-	-	-	-
Long-term debt repayment related to capital assets	(310,245)	310,245	-	-	-	-
Capital lease repayment related to capital assets	(35,425)	35,425	-	-	-	-
Amortization of forgivable loans	(163,700)	163,700	-	-	-	-
Allocation to Replacement Reserve	(154,300)	-	154,300	-	-	-
Transfer to Internally restricted	(208,315)	-	-	208,315	-	-
Long-term debt advanced related to capital assets	5,214,508	(5,214,508)	-	-	-	-
Forgivable loans advanced related to capital assets	3,925,330	(3,925,330)	-	-	-	-
Net assets, end of year	448,631	5,688,717	1,098,092	1,308,511	8,543,951	8,100,286

The accompanying notes are an integral part of these financial statements

ASK Wellness Society
Statement of Cash Flows
For the year ended March 31, 2023

	2023	2022
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	443,665	786,351
Amortization	561,614	433,842
Amortization of deferred capital contributions	(119,837)	(97,438)
Amortization of forgivable loans	(163,700)	(115,488)
Non-cash donations	(50,743)	-
	670,999	1,007,267
Changes in working capital accounts		
Accounts receivable	(1,105,218)	793,529
Prepaid expenses and deposits	(10,047)	(1,742)
Accounts payable and accruals	(85,049)	(43,784)
Deferred contributions	(898,383)	791,928
Landlord security deposits	1,235	10,673
Tenant security deposits	27,203	15,331
	(1,399,260)	2,573,202
Financing		
Repayments of capital lease obligations	(35,425)	-
Advances of long-term debt	5,214,508	-
Repayment of long-term debt	(310,245)	(323,442)
Advances of forgivable loans	3,925,330	-
Proceeds from deferred capital contributions	78,900	50,000
Repayments on promissory note	-	(50,000)
	8,873,068	(323,442)
Investing		
Proceeds on disposal of marketable securities	26,237	-
Purchase of capital assets	(9,232,194)	(51,695)
	(9,205,957)	(51,695)
Increase (decrease) in cash resources	(1,732,149)	2,198,065
Cash resources, beginning of year	6,380,800	4,182,735
Cash resources, end of year	4,648,651	6,380,800
Cash resources are composed of:		
Cash	1,991,601	4,004,004
Restricted cash	2,657,050	2,376,796
	4,648,651	6,380,800

The accompanying notes are an integral part of these financial statements

1. Incorporation and nature of the organization

ASK Wellness Society (the "Society") is a not-for-profit registered Society incorporated without share capital under the Societies Act (British Columbia). The Society is a registered charity under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met. Originally founded in 1992, as the AIDS Society of Kamloops, the Society was formed to promote health, wellness and provide education to strengthen the Kamloops community. The Society soon recognized the need to house individuals before they could focus on their health. From there, the housing first initiatives began. Others soon called on the Society to help all who were seeking assistance to find hope, shelter and support. In 2016 the Society changed its name to reflect the initiatives to serve all in the community who struggle with their housing, health or employment to the ASK Wellness Society. The Society has now expanded its operations to the Thompson Nicola and Southern Interior Districts.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Revenue recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are 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.

Contributions received specifically for the acquisition of capital assets are recorded as deferred capital contributions or forgivable loans and are amortized to revenue on the same basis as the related capital assets are amortized, except where they relate to land, in which case they are recorded as direct increases in net assets.

Rental income and revenue from other income is recorded in accordance with the terms of the agreement, when proceeds are collected or when collection is reasonably assured.

Donations and grants are recorded as revenue when received or receivable except when the donor has specified that they are intended for a specific purpose or use in a future period, in which case they are initially deferred and recognized as revenue when the expenses are incurred or the restrictions are met. Unrestricted donations are recorded as revenue as they are received. Donations received in kind are recognized as revenue when received and when their fair market value can be reasonably estimated.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Deferred contributions related to capital assets

Deferred contributions related to capital assets represent the unamortized portion of contributed capital assets and restricted contributions that were used to purchase the Society's capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Marketable securities

Marketable securities with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment.

2. Significant accounting policies *(Continued from previous page)*

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Capital assets are amortized using the following methods and annual rates, which approximate the useful life of the assets:

	Method	Rate
Buildings	declining balance	4 %
Buildings - Henry Leland House	straight line	40 years
Automotive	declining balance	30 %
Computer equipment	declining balance	30 %
Furniture and fixtures	declining balance	30 %
Leasehold improvements	declining balance	4 %
Assets under capital lease	straight line	60 years

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a declining balance basis, over their lease term. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

Financial instruments

The Society recognizes financial instruments when the Society becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Society may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Society's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenues over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The Society assesses impairment of all its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors; or no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; or whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

2. Significant accounting policies *(Continued from previous page)*

Financial instruments *(Continued from previous page)*

The Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenues over expenses in the year the reversal occurs.

Measurement uncertainty (use of estimates)

The preparation of 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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Employee future benefits

The Society contributes to a defined contribution plan for certain employees in accordance with the Municipal Pension Plan requirements. Defined contribution plan accounting is applied and, accordingly, the Society's contributions are expensed when incurred.

Contributed materials and services

The Society recognizes contributions of goods and services when a fair value can be reasonably estimated and the goods and services are used in the normal course of the Society's operations and would otherwise have been purchased.

The fair value of volunteer hours and services is not recognized in the financial statements as they cannot be reasonably estimated.

3. Marketable securities

The marketable securities consists of equities held at the Bank of Montreal.

ASK Wellness Society
Notes to the Financial Statements
For the year ended March 31, 2023

4. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2023 Net book value</i>	<i>2022 Net book value</i>
Land	6,195,788	-	6,195,788	6,195,788
Buildings	21,052,272	3,643,327	17,408,945	8,667,662
Automotive	138,714	80,776	57,938	59,369
Computer equipment	57,959	41,805	16,154	23,077
Furniture and fixtures	228,610	187,502	41,108	50,202
Leasehold improvements	222,119	25,602	196,517	204,705
	27,895,462	3,979,012	23,916,450	15,200,803
Assets under capital lease	2,704,000	135,201	2,568,799	2,613,866
	30,599,462	4,114,213	26,485,249	17,814,669

Amortization of \$45,067 (2022 - \$45,067) was recorded on assets under capital lease during the year.

Capital assets have been pledged as security on the long-term debt (Note 9) in accordance with the respective agreements.

5. Restricted cash

Restricted cash is held for specific purposes and may be spent only in accordance with the requirements of the designated agency or as directed by the Board of Directors for internally restricted funds. Restricted amounts are comprised of the following:

	<i>2023</i>	<i>2022</i>
Externally restricted funds:		
B.C. Housing capital reserve accounts	1,098,092	943,792
B.C. Gaming Policy and Enforcement Branch grant	56,720	60,662
	1,154,812	1,004,454
Internally restricted funds:		
Reserve accounts	1,186,427	1,100,196
Security deposits	225,147	197,775
Client services	71,533	52,326
AIDS Walk for Life	19,131	22,045
	1,502,238	1,372,342
	2,657,050	2,376,796

B.C. Housing capital reserve accounts are required by B.C. Housing as a requirement under the terms of the respective agreements (Note 14).

B.C. Gaming Policy and Enforcement Branch funds will be spent in accordance with the terms of the grant.

ASK Wellness Society
Notes to the Financial Statements
For the year ended March 31, 2023

6. Accounts payable and accruals

Accounts payable	643,098	1,005,683
Government remittances payable	231,279	68,971
Wages payable	628,663	513,435
	1,503,040	1,588,089

7. Deferred contributions

Deferred contributions consist of contributions externally restricted for delivery of various program services. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Deferred contribution balances are comprised of the following:

	2023	2022
B.C. Housing		
Advanced Funding	-	621,384
Bridgeway	2,752	18,656
Burdock	43,388	108,116
Cedar Terrace	3,204	-
Cookies Place	30,308	308
Crossroads	33,222	2,403
Fairhaven	45,527	49,179
Grand Forks	1,852	1,852
Henry Leland House	-	12,867
Juniper	67,535	114,936
Kamloops Housing Outreach	52,399	43,792
Kamloops HPP	133,156	89,745
Lamplighter	146,370	113,931
Maverick	12,312	19,379
Merritt Housing Outreach	20,738	22,431
Merritt HPP	54,383	90,141
Mission Flats	1,318	51,034
Snpa?xtantn	38,560	-
Spero	9,993	27,059
Stollery Suites	99,606	56,479
Three Eagles	41,644	24,271
Tradewinds	18,871	27,232
Transitions	1,724	4,877
Triple A	4,799	8,004
One-time grant	397,613	210,000
	1,261,274	1,718,076
Interior Health Authority		
Kamloops AASH	-	116,468
Kamloops MHASH	13,942	11,193
Merritt AASH	104,367	152,349
Overdose Prevention	10,559	12,100
Public Health	120,604	228,851
Street Outreach	52,681	29,932
Surge	24,897	24,631
Ti-OAT	539,507	505,453
	866,557	1,080,977

ASK Wellness Society
Notes to the Financial Statements
For the year ended March 31, 2023

7. Deferred contributions (Continued from previous page)

	2023	2022
Other		
B.C. Gaming - Rural Outreach	60,888	60,662
Canadian Mental Health Association	-	73,949
Social and Community Development Grant	3,973	20,586
Community Living B.C.	-	168,784
Work Experience Opportunities Grant	12,819	-
Private Donations	31,550	16,957
Thompson Rivers University Grant	9,500	-
United Way	19,638	24,591
	138,368	365,529
	2,266,199	3,164,582

8. Deferred contributions related to capital assets

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	2023	2022
Balance, beginning of year	2,531,109	2,578,547
Amount received during the year	78,900	50,000
Less: Amounts recognized as revenue during the year	(119,837)	(97,438)
	2,490,172	2,531,109
Less: current portion	101,692	119,837
Balance, end of year	2,388,480	2,411,272

ASK Wellness Society
Notes to the Financial Statements
For the year ended March 31, 2023

9. Forgivable loans

Under this agreement, the Society must meet certain conditions for the duration of the 35-year term. Management has determined that it is unlikely that these conditions will not be met for the duration of the 35-year term and hence has recorded the entire loan amount as deferred contribution. As the loans are related to the purchase of buildings, they are being amortized into revenue at 4% per year or over the lease term of 60 years, which is the same amortization rate of the buildings.

	2023	2022
B.C. Housing, forgivable loan, the loan is forgivable starting on the 11th year at a rate of \$157,013 per year for 25 years. During the year, \$52,338 of the loan has been recognized as a contribution. \$3,925,330 is outstanding subject to repayment plus interest at 2% if the conditions are not met for the remaining term of the loan.	3,872,992	-
B.C. Housing, forgivable loan, the loan is forgivable starting on the 11th year at a rate of \$240,633 per year for 25 years. During the year, \$74,463 (2022 - \$77,566) of the loan has been recognized as a contribution. \$6,015,830 (2022 - \$6,015,830) is outstanding subject to repayment plus interest at 2% if the conditions are not met for the remaining term of the loan.	1,787,122	1,861,586
B.C. Housing, forgivable loan, the loan is forgivable starting on the 11th year at a rate of \$74,050 per year for 10 years. As this loan is related to the Stollery lease, it is being amortized into revenue over the lease term of 60 years. During the year, \$12,342 (2022 - \$12,342) of the loan has been recognized as a contribution. \$740,500 (2022 - \$740,500) is outstanding subject to repayment plus interest at 2% if the conditions are not met for the remaining term of the loan.	703,475	715,815
B.C. Housing, forgivable loan, the loan is forgivable starting on the 11th year at a rate of \$65,162 per year for 25 years. During the year, \$24,557 (2022 - \$25,580) of the loan has been recognized as a contribution. \$1,629,038 (2022 - \$1,629,038) is outstanding subject to repayment plus interest at 2% if the conditions are not met for the remaining term of the loan.	589,363	613,920
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	6,952,952	3,191,321
Less current portion of forgivable loans	262,321	111,361
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	6,690,631	3,079,960
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ASK Wellness Society
Notes to the Financial Statements
For the year ended March 31, 2023

10. Long-term debt

	2023	2022
Cookies - MCAP Financial Corporation, mortgage, repayable in monthly instalments of \$24,178 including interest at 4.38% per annum, compounded semi-annually, secured by a first mortgage over building at 1260 Hillside Court, Kamloops with a net book value of \$9,077,173 maturing December 2032	5,198,552	-
Three Eagles - Peoples Trust, mortgage, repayable in monthly instalments of \$16,803 including interest at 3.84% compounded semi annually, secured by a first mortgage on land and building at 4101 Belshaw Street in Merritt, B.C. with a net book value of \$1,992,076 (2022 - \$2,040,734), maturing November 2023	1,605,051	1,742,679
Henry Leland House - MCAP Financial Corporation, mortgage, repayable in monthly instalments of \$6,358 including interest at 3.08% per annum, compounded semi-annually, secured by a first mortgage over land and building at 506 St. Paul Street in Kamloops, B.C. with a net book value of \$2,957,583 (2022 - \$3,061,551), maturing October 2024	1,204,030	1,242,827
Crossroads - Commercial Mortgages Group, mortgage, repayable in monthly instalments of \$7,987 including interest at 1.439%, compounded semi-annually, secured by a first mortgage over land and building at 569 Seymour Street in Kamloops, B.C. with a net book value of \$1,693,448 (2022 - \$1,747,329), maturing December 2030	1,116,083	1,195,291
Merritt - Bank of Montreal, mortgage, repayable in monthly instalments of \$3,337 including interest at 3.1%, compounded monthly, secured by a first mortgage over land and building at 2196 Quilchena Avenue in Merritt, B.C. with a net book value of \$672,924 (2022 - \$696,180), maturing October 2026, mortgage funding is available to a maximum of \$2,500,000	443,417	469,275
Henry Leland House - Peoples Trust part of Peoples Group, mortgage, repayable in monthly instalments of \$750 including interest at 2.59% per annum, compounded semi annually, secured by a first mortgage over land and building at 506 St. Paul Street in Kamloops, B.C. with a net book value of \$2,957,583 (2022 - \$3,061,551), maturing March 2027	165,706	170,369
Merritt - Bank of Montreal mortgage, repaid during the year	-	8,134
	9,732,839	4,828,575
Less: Current portion	1,822,444	294,288
	7,910,395	4,534,287

Principal repayments on long-term debt in each of the next five years are estimated as follows:

2024	1,822,444
2025	1,346,451
2026	187,628
2027	338,822
2028	193,289

ASK Wellness Society
Notes to the Financial Statements
For the year ended March 31, 2023

11. Capital lease obligation

	2023	2022
Stollery - MCAP Financial Corporation, lease obligation repayable in monthly instalments of \$5,660 including interest at 1.99% per annum, compounded semi-annually, secured by a first mortgage over land and building at 440 MacKenzie Avenue in Kamloops, B.C. with a net book value of \$2,765,316 (2022 - \$2,818,571) maturing July 2030	1,620,571	1,655,996
Less: Current portion	36,133	35,425
	1,584,438	1,620,571

Future minimum lease payments related to obligation under capital lease are as follows:

2024	67,922
2025	67,922
2026	67,922
2027	67,922
2028	67,922
Thereafter	1,496,692
	1,836,302
Less: imputed interest	(215,731)
	1,620,571
Less: current portion	(36,133)
	1,584,438

12. Replacement reserves

The replacement reserves are required by B.C. Housing as a requirement under the terms of the respective agreements to allow for specific repairs and maintenance and replacement of specified furniture. Approval is required from B.C. Housing for draws and adjustments. The restricted funds activity for the period are as follows:

	<i>Balance, beginning of year</i>	<i>Allocations</i>	<i>Draws and adjustments</i>	2023	2022
Henry Leland House	212,622	23,328	(5,159)	230,791	212,622
Crossroads	102,027	20,004	17,663	139,694	102,027
Three Eagles	135,460	27,648	(11,458)	151,650	135,460
Fairhaven	115,164	29,520	(39,158)	105,526	115,164
Maverick	111,977	36,288	(14,948)	133,317	111,977
Juniper	92,832	25,920	(5,741)	113,011	92,832
140 Carson Crescent	55,370	9,360	(4,690)	60,040	55,370
Bridgeway	56,420	17,280	(4,128)	69,572	56,420
Stollery	61,920	35,628	(29,730)	67,818	61,920
Cookies	-	26,640	33	26,673	-
	943,792	251,616	(97,316)	1,098,092	943,792

ASK Wellness Society
Notes to the Financial Statements
For the year ended March 31, 2023

13. Internally restricted

The Board of Directors of the Society have established internally restricted contingency funds to be used for any future unexpected or unbudgeted operating or capital expenditures of the Society's programs. The internally restricted funds activity for the period are as follows:

				2023	2022
	<i>Balance beginning of year</i>	<i>Allocations</i>	<i>Draws and adjustments</i>		
Operating reserve	788,423	892,163	(756,377)	924,209	788,423
433 Tranquille Road	114,297	9,939	163	124,399	114,297
Health & Wellness	24,781	-	(964)	23,817	24,781
2196 Quilchena Ave	96,055	117	(5,070)	91,102	96,055
Health Navigation	44,984	-	-	44,984	44,984
Property Services Liaison Role	31,656	-	(31,656)	-	31,656
Columbia Purchase Reserve	-	100,000	-	100,000	-
	1,100,196	1,002,219	(793,904)	1,308,511	1,100,196

14. Commitments and contingencies

The Society is involved in the development of a mixed use property in Merritt, British Columbia (Cedar Terrace) ("the Project"). The Society is acting as the Project Manager under a Project Management Agreement with Provincial Rental Housing Corporation ("PRHC"), a provincial Crown Corporation of B.C. Housing on both projects. The Project is expected to be completed in fiscal 2024 and will be transferred to the Society upon completion.

The total cost of the Project excluding land equity is expected to be approximately \$7.4 million dollars. Construction financing will be funded by PRHC. The overall funding for the project is through a combination of Provincial funds and a mortgage secured against the property referenced above. The Society will fund the mortgage through rents received from the housing units, and funded program operations on the site.

In the normal course of business, the Society enters into commitments. These commitments have been budgeted for within the appropriate annual budget and have been approved by the Board.

The Society leases equipment with various terms ending between 2027 and 2029 and a premise under an operating lease agreement with a three-year term ending March 2025. The future minimum annual rent and lease payment to expiry is approximately as follows:

2024	61,044
2025	61,044
2026	19,044
2027	16,050
2028	9,400
Thereafter	3,150

The Society must meet certain conditions under certain forgivable loan agreements (Note 8)

The Society has been named as the defendant in claims in which damages have been sought. These matters may give rise to future liabilities. The outcome of these actions is not determinable as at March 31, 2023, and accordingly, no provision has been made in these financial statements for any liability that may result.

15. Employee future benefits

The Society and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Society paid \$556,456 (2022 - \$432,929) for employer contributions while employees contributed \$601,711 (2022 - \$385,917) to the plan in fiscal 2023.

The next valuation will be as at December 31, 2024, with results available in 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

16. Director, employee and contractor compensation

During the year, the Society paid \$1,195,674 (2022 - \$703,091) to thirteen (2022 - seven) employees and contractors whose compensation was greater than \$75,000.

The Society did not pay remuneration to any members of its Board of Directors.

17. Economic dependence

The Society receives a majority of its revenue from government sources, notably from Province of B.C. through Interior Health Authority, B.C. Housing Management Commission, and Community Living B.C. These contracts are renewed on an annual basis. Any disruption of these funding arrangements could have a significant impact on the Society's operations.

18. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and the fair value of other financial assets or liabilities, known as price risk.

The Company is exposed to interest rate price risk on its long-term debt and capital lease obligations, in which the interest rates are based on fixed rates. The Company's term loans with fixed rates have varying maturity dates and interest rates. As additional loans have been advanced during the year and interest rates have risen during the year, there has been an increase in risk exposure from 2022.

18. Financial instruments *(Continued from previous page)*

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities. The Company enters into transactions to purchase goods and services on credit, borrow funds from financial institutions or other creditors, and lease equipment from various creditors, for which repayment is required at various maturity dates. The Company manages its liquidity risk by monitoring its operating requirements. There has been no change to the risk exposure from 2022.

Credit concentration

As at March 31, 2023, one customer (2022 - three) accounted for 88% (2022 - 86%) of the accounts receivable. The Society believes that there is no unusual exposure associated with the collection of these receivables. The Society performs regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

19. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation. The prior year figures were prepared by another accountant.

Schedule 1

ASK WELLNESS SOCIETY

B.C. Housing

Year ended March 31, 2023 with comparative information for 2022

	Powell House (140 Carson)	Bridgeway	Burdock House	Cookies Place	Crossroads	Fairhaven	Henry Leland	Juniper House	Kamloops Housing Outreach	Kamloops HPP	Lamplighter (formerly Acadian)
Revenue											
B.C. Housing operating and support services	-	-	1,123,380	88,000	815,400	829,440	251,949	490,800	234,372	196,080	765,504
Rents	71,296	78,788	270,042	256,806	276,294	215,368	152,476	110,394	-	-	151,249
B.C. Housing rental support	-	-	-	-	-	-	-	-	50,004	323,158	-
City of Kamloops	-	-	-	-	-	-	-	-	-	-	-
Other	319	3,051	11,880	18,510	(26,492)	7,640	4,383	11,972	-	-	2,937
Amortization of forgivable loans	-	24,557	-	52,338	-	-	-	-	-	-	-
Amortization of deferred capital contributions	-	295	-	800	16,032	3,178	61,975	-	-	-	-
Donations	-	-	-	-	1,088	-	-	-	-	-	-
Recognition of deferred revenues	-	15,904	93,547	(30,000)	(12,046)	3,652	12,867	47,402	(8,607)	14,770	(19,149)
B.C. Housing - project funding	-	-	-	-	-	-	-	-	-	-	-
B.C. Housing - COVID-19 relief	-	-	-	-	-	-	-	-	-	-	-
B.C. Housing - additional support (ADJ)	40,275	-	(4,926)	420	114,729	134,449	(13,224)	7,663	(210)	-	32,998
Ministry of Housing and Social Development	-	-	-	-	-	-	-	-	-	-	-
Interior health	-	-	-	-	2,806	-	-	-	-	-	-
	111,891	122,595	1,493,924	386,874	1,187,811	1,193,726	470,427	668,230	275,559	534,007	933,540
Internal Recovery (expense)											
Administration	1,548	12,159	80,932	18,228	53,436	63,756	33,084	51,000	26,352	42,916	72,516
Common cost	-	(28,200)	-	-	-	-	-	-	-	-	-
Cleaning services	-	5,112	-	348	-	-	5,112	-	-	-	18,174
Clinical Supervision	6,792	19,296	11,162	6,600	-	9,723	9,485	-	-	1,250	22,195
Insurance	996	996	9,252	6,000	12,756	6,504	9,756	6,504	1,800	3,504	5,004
Maintenance services	8,004	13,620	60,372	47,244	65,040	60,372	52,056	63,216	-	-	60,552
Occupancy	-	(6,000)	-	-	-	-	(47,500)	(26,550)	7,800	5,400	-
Occupancy - client units	-	(51,000)	-	-	-	-	-	-	-	-	-
Pest control	-	-	-	-	-	-	-	-	-	-	-
Property services	3,996	14,400	33,480	17,760	27,540	17,220	11,760	12,600	-	-	13,020
	21,336	(19,617)	195,197	96,180	158,772	157,575	73,753	106,770	35,952	53,070	191,461
Expenses											
Accreditation	-	-	366	-	-	-	-	-	-	-	-
Advertising and fundraising	13	13	1,672	128	181	1,195	13	1,438	299	72	1,199
Amortization	-	25,667	-	122,665	53,881	3,178	103,968	720	-	-	-
Capital construction expenses	-	-	-	-	-	-	-	-	-	-	-
B.C. Housing rental support	-	-	-	-	-	-	-	-	53,994	348,208	-
Computer and technology	-	-	-	-	-	-	-	-	-	-	-
Emergency response	-	-	-	-	-	153	-	277	-	-	61
Honorariums	900	600	625	1,425	300	-	-	975	-	-	1,030
Insurance	-	996	-	39	-	1,153	-	548	-	270	124
Interest and bank charges	-	-	50	-	-	-	-	-	-	-	-
Interest on long-term debt	-	-	-	56,578	16,629	-	41,829	-	-	-	-
Meetings and conventions	-	-	-	-	231	41	14	-	-	29	35
Landscaping	207	3,370	303	4,706	7,595	450	9,838	3,215	-	-	3,883
Office, courier and postage	393	1,970	10,819	898	9,603	12,523	1,916	12,257	3,628	1,933	8,113
One time expenses	47,342	12,343	7,857	420	54,164	175,536	842	52,436	-	-	17,552
Photocopy and printing	-	128	968	-	881	919	655	2,552	977	977	-
Professional fees	-	-	6,692	4,503	1,500	3,504	3,600	1,800	504	1,500	2,004
Program resources and supplies and participants for	125	2,311	206,530	1,865	6,645	28,943	3,666	38,683	-	261	3,482
Property taxes	-	199	-	27,056	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	0	-
Repairs and maintenance	6,182	16,179	60,613	16,700	63,569	42,623	17,583	36,698	2,020	2,015	15,256
Security	-	706	508	284	1,765	708	-	489	-	-	-
Telephone and utilities	17,034	45,983	91,755	33,885	86,030	84,128	50,287	40,664	5,840	4,974	33,344
Training	-	124	1,057	-	548	455	-	1,559	304	50	225
Travel	192	2,503	10,933	2,181	2,165	482	1,950	5,200	11	227	3,575
Uncollectible rents	20	-	(3,946)	5,991	1,480	343	228	-	-	-	3,014
Wages and benefits	12,999	16,877	901,923	38,299	707,363	702,374	132,431	342,648	171,819	120,430	649,182
	85,408	129,970	1,298,726	317,625	1,014,531	1,058,708	368,818	542,158	239,397	480,946	742,079
Excess (deficiency) of revenues over expenses	5,147	12,242	-	(26,931)	14,508	(22,557)	27,855	19,302	210	(8)	-

Schedule 1

ASK WELLNESS SOCIETY

B.C. Housing

Year ended March 31, 2023 with comparative information for 2022

	Maverick	Merritt Housing Outreach	Merritt HPP	Mission Flats	Spero House	Stollery Suites	Three Eagles	Tradewinds	Triple A	Transitions	2023 Total	2022 Total
Revenue												
B.C. Housing operating and support services	145,928	38,232	98,061	1,250,136	1,183,164	-	162,408	-	247,476	-	7,920,330	7,313,928
Rents	57,420	-	-	237,285	233,350	206,324	259,269	157,375	120,057	(500)	2,853,293	2,759,138
B.C. Housing rental support	-	-	119,250	-	-	-	-	-	-	-	492,412	594,988
City of Kamloops	-	-	-	-	-	-	-	-	-	-	-	9,314
Other	42,231	-	-	14,402	13,750	5,771	39,381	34,079	8,832	3,802	196,449	130,529
Amortization of forgivable loans	74,463	-	-	-	-	12,342	-	-	-	-	163,700	115,488
Amortization of deferred capital contributions	3,180	-	-	11,472	-	-	-	-	-	-	96,932	90,123
Donations	583	-	-	-	130	-	-	-	-	-	1,800	-
Recognition of deferred revenues	7,066	1,694	3,583	105,459	37,066	(43,127)	(17,373)	-	-	-	212,710	-
B.C. Housing - project funding	-	-	-	-	-	-	-	-	-	-	-	-
B.C. Housing - COVID-19 relief	-	-	-	-	-	-	-	-	-	-	-	-
B.C. Housing - additional support (ADJ)	10,000	-	-	21,093	45,841	420	1,261	-	-	-	390,790	-
Ministry of Housing and Social Development	-	-	-	-	-	-	-	-	-	-	-	-
Interior health	-	-	-	846	-	-	-	-	-	-	3,652	11,981
	340,872	39,926	220,894	1,640,693	1,513,302	181,730	444,946	191,454	376,365	3,302	12,332,067	11,025,489
Internal Recovery (expense)												
Administration	37,716	7,728	16,578	78,024	79,824	17,772	17,796	8,964	16,068	-	736,397	(576,368)
Common cost	-	-	-	-	-	-	-	-	-	-	(28,200)	-
Cleaning services	-	-	-	-	-	-	-	-	-	-	28,746	-
Clinical Supervision	15,480	-	-	-	-	8,856	15,852	18,564	-	-	145,255	(239,120)
Insurance	9,072	396	996	9,996	7,500	3,504	8,256	-	996	-	103,788	-
Maintenance services	34,656	-	-	66,456	50,424	11,472	33,936	14,376	6,720	-	648,516	(547,746)
Occupancy	(239,820)	4,200	-	-	(22,500)	(144,600)	-	-	-	-	(469,570)	80,102
Occupancy - client units	-	-	-	-	-	-	-	-	-	-	(51,000)	447,510
Pest control	-	-	-	-	-	-	-	-	-	-	-	-
Property services	18,060	-	-	29,160	31,320	9,876	15,360	12,180	9,660	-	277,392	(216,040)
	(124,836)	12,324	17,574	183,636	146,568	(93,120)	91,200	54,084	33,444	-	1,391,323	(1,051,662)
Expenses												
Accreditation	-	-	-	-	-	-	-	-	-	-	366	-
Advertising and fundraising	109	53	108	531	388	13	13	13	13	13	7,476	5,488
Amortization	79,984	-	-	6,254	-	53,255	48,658	-	-	-	498,230	388,082
Capital construction expenses	-	-	-	-	-	-	-	-	-	-	-	-
B.C. Housing rental support	-	-	121,271	-	-	-	-	-	-	-	523,473	578,297
Computer and technology	-	-	-	-	-	-	-	-	-	-	-	64,723
Emergency response	-	-	-	1,302	1,455	-	-	-	-	-	3,248	57,780
Honorariums	450	-	-	4,100	250	1,788	-	-	1,060	-	13,503	250
Insurance	318	-	-	1,074	259	-	422	-	11,282	-	16,485	73,952
Interest and bank charges	-	-	-	-	-	-	-	-	-	-	50	(791)
Interest on long-term debt	-	-	-	-	-	32,499	64,003	-	-	-	211,538	163,204
Meetings and conventions	-	-	-	-	-	-	-	-	-	-	349	5,745
Landscaping	10,625	-	-	11,607	10,394	2,676	11,746	3,071	3,658	-	87,344	322
Office, courier and postage	21,798	585	3,953	11,450	11,546	1,596	1,140	1,115	1,720	490	119,448	17,114
One time expenses	26,771	-	-	20,546	34,243	26,041	47,943	26,933	2,614	-	553,585	-
Photocopy and printing	-	313	313	2,243	2,640	-	205	173	-	-	13,943	8,585
Professional fees	1,500	996	996	1,500	3,854	996	1,628	996	504	-	38,577	52,240
Program resources and supplies and participants f	3,149	21	172	270,543	201,045	335	101	352	1,400	-	769,629	754,324
Property taxes	5,559	-	-	-	-	-	10,055	-	-	-	42,869	14,917
Rent	-	-	-	-	-	-	-	-	255,740	-	255,740	518,681
Repairs and maintenance	29,099	1,415	-	63,167	63,464	40,443	20,319	28,225	7,153	-	532,724	777,541
Security	-	-	-	1,112	433	1,008	-	-	-	-	7,011	-
Telephone and utilities	93,713	807	1,686	97,030	99,952	59,595	12,596	37,159	479	197	897,136	808,259
Training	393	135	-	1,227	920	-	-	-	-	-	6,997	3,044
Travel	4,084	-	99	5,881	2,446	1,555	3,328	53	1,708	-	48,573	47,514
Uncollectible rents	150	-	-	3,037	4,405	-	1,366	100	-	108	16,297	44,720
Wages and benefits	174,202	23,278	74,723	930,699	944,701	52,770	30,308	39,180	58,589	2,494	6,127,290	5,350,153
	451,904	27,602	203,320	1,433,302	1,382,394	274,570	253,833	137,370	345,919	3,302	10,791,880	9,734,144
Excess (deficiency) of revenues over expenses	13,804	-	-	23,755	(15,660)	280	99,913	-	(2,998)	-	148,864	239,683