

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
***(Operating as Feed Nova Scotia)***  
**Financial Statements**  
**Year Ended March 31, 2017**

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Index to Financial Statements**  
**Year Ended March 31, 2017**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Metro Food Bank Society - Nova Scotia (Operating as Feed Nova Scotia)

We have audited the accompanying financial statements of Metro Food Bank Society - Nova Scotia, (Operating as Feed Nova Scotia), which comprise the statement of financial position as at March 31, 2017 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

*(continues)*

Independent Auditor's Report to the Members of Metro Food Bank Society - Nova Scotia (continued)

Basis for Qualified Opinion

In common with many not-for-profit organizations, Metro Food Bank Society - Nova Scotia, (Operating as Feed Nova Scotia), derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Metro Food Bank Society - Nova Scotia, (Operating as Feed Nova Scotia),. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2017 and March 31, 2016, current assets and net assets as at March 31, 2017 and March 31, 2016..

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 Metro Food Bank Society - Nova Scotia, (Operating as Feed Nova Scotia), as at March 31, 2017 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.



Halifax, Nova Scotia  
June 7, 2017

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

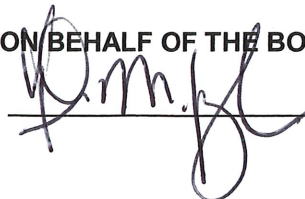


**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Statement of Financial Position**  
**March 31, 2017**

<b>ASSETS</b>			
<b>GENERAL FUND</b>			
Cash (Note 2)	\$	440,425	\$ 205,987
Short term investments (Note 2)		638,459	72,132
Accounts receivable (Note 3)		41,982	44,895
Prepaid expenses		21,713	35,291
		1,142,579	358,305
 <b>CAPITAL FUND</b>			
Capital assets (Note 4)		475,755	508,157
 <b>BEQUEST AND LEGACY FUNDS</b>			
Short term investments (Note 2)		750,830	750,830
 <b>OPERATIONAL RESERVE FUND</b>			
Due from general fund		-	64,920
Cash (Note 2)		65,452	-
		\$ 2,434,616	\$ 1,682,212
<b>LIABILITIES</b>			
<b>GENERAL FUND</b>			
Accounts payable and accrued liabilities (Note 5)	\$	296,937	\$ 265,573
Deferred revenue		68,670	61,935
Due to operational reserve fund		-	64,920
		365,607	392,428
 <b>CAPITAL FUND</b>			
Deferred revenue (Note 7)		51,432	53,575
Deferred contributions - capital campaign (Note 8)		23,480	54,654
		74,912	108,229
<b>FUND BALANCES</b>			
<b>GENERAL FUND</b>		776,970	(34,123)
<b>CAPITAL FUND</b>		400,845	399,928
<b>BEQUEST AND LEGACY FUNDS</b>		750,830	750,830
<b>OPERATIONAL RESERVE FUND</b>		65,452	64,920
		1,994,097	1,181,555
		\$ 2,434,616	\$ 1,682,212

LEASE COMMITMENTS (Note 11)

ON BEHALF OF THE BOARD



Director



Director

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2017**

	2017	2016
<b>REVENUES</b> <i>(Schedule 1)</i>	<b>\$ 4,445,619</b>	<b>\$ 3,436,195</b>
<b>EXPENDITURES</b>		
<b>FOOD PROCUREMENT AND LOGISTICS</b> <i>(Schedule 2)</i>	<b>1,579,938</b>	<b>1,306,461</b>
<b>COMMUNITY CONNECTIONS</b> <i>(Schedule 2)</i>	<b>492,718</b>	<b>363,908</b>
<b>FUNDRAISING EXPENDITURES</b> <i>(Schedule 2)</i>	<b>456,806</b>	<b>421,405</b>
<b>ADMINISTRATIVE</b> <i>(Schedule 2)</i>	<b>661,958</b>	<b>584,134</b>
<b>OCCUPANCY</b> <i>(Schedule 2)</i>	<b>97,647</b>	<b>101,507</b>
<b>COMMUNICATIONS AND DONOR RELATIONS</b> <i>(Schedule 2)</i>	<b>223,758</b>	<b>206,289</b>
<b>REDIRECTED DONATIONS</b>	<b>120,252</b>	<b>110,352</b>
	<b>3,633,077</b>	<b>3,094,056</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 812,542</b>	<b>\$ 342,139</b>

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
*(Operating as Feed Nova Scotia)*  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2017**

	General Fund	Capital Fund	Bequest and Legacy Funds	Operational Reserve Fund	2017	2016
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ (34,123)	\$ 399,928	\$ 750,830	\$ 64,920	\$ 1,181,555	\$ 639,416
Excess (deficiency) of revenues over expenditures	823,950	(11,940)	-	532	812,542	342,139
Contributions	-	-	-	-	-	200,000
Capital asset purchases, net of disposals	(12,857)	12,857	-	-	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 776,970	\$ 400,845	\$ 750,830	\$ 65,452	\$ 1,994,097	\$ 1,181,555

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Statement of Operating Cash Flows**  
**Year Ended March 31, 2017**

	2017	2016
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures	\$ 823,950	\$ 371,188
Changes in non-cash working capital:		
Accounts receivable	2,913	23,108
Accounts payable and accrued liabilities	31,366	42,104
Deferred revenue	6,735	(20,825)
Prepaid expenses	13,578	14,492
	<u>54,592</u>	<u>58,879</u>
Cash flow from operating activities	<u>878,542</u>	<u>430,067</u>
<b>FUND TRANSFERS</b>		
Transfer to operational reserve fund	(64,920)	-
Transfer to bequest fund	-	(241,935)
Transfer to capital fund	(12,857)	(47,212)
	<u>(77,777)</u>	<u>(289,147)</u>
Cash flow used by fund transfers	<u>(77,777)</u>	<u>(289,147)</u>
<b>INCREASE IN CASH FLOW</b>	<b>800,765</b>	<b>140,920</b>
Cash - beginning of year	<u>278,119</u>	<u>137,199</u>
<b>CASH - END OF YEAR</b>	<b>1,078,884</b>	<b>278,119</b>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 440,425	\$ 205,987
Short term investments	\$ 638,459	72,132
	<u>\$ 1,078,884</u>	<u>\$ 278,119</u>

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Notes to Financial Statements**  
**Year Ended March 31, 2017**

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**DESCRIPTION OF THE ORGANIZATION**

Metro Food Bank Society - Nova Scotia (the "society") is a charitable organization whose mission is to feed those in need and to reduce that need. A key focus for the organization is to collect and distribute food to 146 member agencies across the province, including foods banks, shelters, drop-in centres and other meals initiatives for Nova Scotians experiencing low income and poverty; and helps facilitate informed dialogue around hunger and poverty. Food and fundraising activities take place throughout the year, with a heavy concentration during the Christmas season.

The Society is a registered charity for income tax purposes and is, therefore, not required to pay tax under the Income Tax Act.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued, except for related parties which are recorded at the exchange amount. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates:

Buildings	4%
Equipment	20%
Motor vehicles	30%
Computer equipment	30%
Computer software	100%
Uniforms	20%
Paving	8%

Amortization is calculated at one-half of the normal annual rate in the year of acquisition; no amortization is recorded in the year of disposal.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Notes to Financial Statements**  
**Year Ended March 31, 2017**

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

Cash and short term investments

Cash consists of petty cash, gift certificates, and deposits within Canadian financial institutions, net of outstanding transactions. Short-term investments consist of units of an investment trust fund and nine guaranteed investment certificates held in the General, Bequest and Legacy funds.

Fund accounting

The Society follows the restricted fund method of accounting for contributions. This method recognizes the limitations and restrictions placed on the use of resources available to the Society by classifying all transactions according to their nature. The funds utilized by the Society include:

**(a) General Fund**

The General Fund is used to account for the primary operations of the Society, including costs related to programs, administration and operation of the premises

**(b) Capital Fund**

The Capital Fund is used to account for capital assets, including their acquisition, financing, amortization and disposal. Operating costs of capital assets are accounted for in the Operating Fund.

**(c) Bequest and Legacy Funds**

The Bequest fund includes four bequests, one in the amount of \$10,000, one in the amount of \$230,600, one in the amount of \$250,000, and one in the amount of \$200,000. The Legacy fund consists of the Dianne Swinemar Legacy Fund in the amount of \$60,230. The annual income from the Bequest and Legacy Funds may be used for operations. The capital of the \$10,000 bequest can only be used upon the specific direction of the Board of Directors. The capital of the \$230,600, \$250,000, and \$200,000 bequests cannot be utilized by virtue of the terms of the bequests. The Dianne Swinemar Legacy Fund can only be used upon specific direction of the Board of Directors for capital assets.

**(d) Operational Reserve Fund**

The Operational Reserve Fund was established by the Board to ensure the sustainability of the Society. Each year, at the board's discretion, up to 5% of revenues, excluding donated goods and services, can be transferred to the fund until an amount equal to 3 months of operating costs have been accumulated. The amount transferred each year cannot exceed revenues over expenditures in the year. Interest earned in the fund is recorded as revenue in the fund.

Impairment of Long Lived Assets

The Society tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

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**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Notes to Financial Statements**  
**Year Ended March 31, 2017**

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

Government assistance

Government assistance for acquiring fixed assets and related to expenses is recorded as deferred government assistance and is amortized on the same basis and according to the same rates as the related fixed assets or to income as eligible expenditures are incurred.

Revenue recognition

Fundraising, unrestricted grants, donations, and other revenues are recognized when received by the Society. Non-receipted donated food revenue is recognized at the time the food is distributed to the Society's members.

Donated food

Donated food and its subsequent distribution to members is valued based on managements best estimate determined using average cost per kilogram for donated food.

Donated goods and services

Donated goods and services are not recorded unless management can reasonably determine the fair value of the donated goods or services.

Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. The most significant accounting estimates in these financial statements include allowance for doubtful accounts, the estimated useful lives of capital assets, and deferred revenue.

**2. CASH AND SHORT-TERM INVESTMENTS**

Cash and short-term investments consist of the following:

	2017	2016
<b>General Fund</b>		
Cash	\$ 407,276	\$ 171,375
In kind gift certificates	33,149	34,612
	440,425	205,987
Short-term investments	638,459	72,132
	\$ 1,078,884	\$ 278,119

*(continues)*

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Notes to Financial Statements**  
**Year Ended March 31, 2017**

**2. CASH AND SHORT-TERM INVESTMENTS (continued)**

	2017	2016
<b>Bequest and Legacy Funds</b>		
Short-term investments	\$ 750,830	\$ 750,830
<b>Operational Reserve Fund</b>		
Cash	\$ 65,452	\$ -

Short-term investments consist of units of an investment trust fund and nine guaranteed investment certificates held in the General, Bequest and Legacy funds. The investments, including accrued interest (which is allocated to the general fund), are valued as follows:

	2017	2016
<b>Guaranteed Investment Certificates</b>		
<b>Rate</b>		
0.71%		
1.3752%		
1.3725%		
0.95%		
0.95%		
1.3752%		
1.3752%		
1.00%		
1.3725%		
<b>Maturity</b>		
July 8, 2017	\$ 29,191	\$ -
November 21, 2017	200,000	-
November 28, 2017	30,000	-
December 21, 2017	400,000	-
December 21, 2017	200,000	-
January 18, 2018	250,000	-
January 28, 2018	230,600	-
February 6, 2018	32,357	-
February 16, 2018	10,000	-
Accrued interest	4,181	-
Matured during the year	-	820,002
	1,386,329	820,002
<b>Investment Trust Fund</b>		
500 units	2,960	2,960
	\$ 1,389,289	\$ 822,962

Short term investments are allocated as follows:

General Fund	\$ 638,459	\$ 72,132
Bequest and Legacy Funds	750,830	750,830
	\$ 1,389,289	\$ 822,962



**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Notes to Financial Statements**  
**Year Ended March 31, 2017**

**3. ACCOUNTS RECEIVABLE**

	2017	2016
Accounts receivable	\$ 3,396	\$ 16,895
HST recoverable	38,586	28,000
	\$ 41,982	\$ 44,895

**4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Land	\$ 120,640	\$ -	\$ 120,640	\$ 120,640
Buildings	554,235	281,831	272,404	283,755
Equipment	289,989	245,287	44,702	52,021
Motor vehicles	10,000	8,893	1,107	10,656
Computer equipment	87,178	57,708	29,470	6,971
Computer software	143,883	143,883	-	26,036
Uniforms	30,410	30,410	-	-
Paving	30,019	22,587	7,432	8,078
	\$ 1,266,354	\$ 790,599	\$ 475,755	\$ 508,157

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2017	2016
Trade payables and accrued liabilities	\$ 147,894	\$ 144,761
Accrued vacation payable	148,274	120,293
Government remittances	769	519
	\$ 296,937	\$ 265,573

**6. SECURITY FOR INDEBTEDNESS**

The Society has access to an operating credit line of \$175,000 which has interest calculated at the banks prime lending rate from time to time and is secured by a general security agreement with a specific charge over motorized serial numbered assets with replacement cost, insurance coverage, loss, if any, repayable to the bank. The balance outstanding at year end was nil.

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Notes to Financial Statements**  
**Year Ended March 31, 2017**

**7. DEFERRED REVENUE - CAPITAL FUND**

**Property acquisition**

In 1998, the Halifax Regional Municipality approved the sale of 213-217 Bedford Highway to the Society. The property was recorded as a capital asset of the Society at the appraised value of \$290,000. Deferred revenue of \$108,750 was the portion of the purchase price which will be forgiven by the Halifax Regional Municipality. The Society is amortizing the deferred revenue to income on the same basis as the amortization of the property. During the year \$2,143 of amortization was recorded.

**8. DEFERRED CONTRIBUTIONS - CAPITAL CAMPAIGN**

Deferred contributions - capital campaign represents the amount of donations received for the purchase of capital assets less capital campaign expenses and the amortization of net capital campaign contributions to date. Details of the deferred contributions - capital campaign balance are as follows:

	2017	2016
Capital campaign contributions	\$ 653,922	\$ 653,922
Capital campaign expenditures	(138,897)	(138,897)
Amortization	(491,545)	(460,371)
	\$ 23,480	\$ 54,654

**9. FOOD DISTRIBUTED TO MEMBERS**

	2017	2016
Estimated fair value of food distributed during the year	\$ 10,221,619	\$ 9,932,401
Estimated fair value of year-end food inventory	\$ 551,744	\$ 480,519

Food distributed to members consists of purchased food and receipted and non-receipted food donations. Since the food is distributed to members, the inventory has no net realizable value. Therefore, in accordance with accounting standards for not-for-profit organizations, inventory has not been recorded as an asset in the statements of the Society. The total kilograms of food distributed during the year ended March 31, 2017 was 1,807,304 kgs. (2016 - 1,763,983 kgs.)



**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Notes to Financial Statements**  
**Year Ended March 31, 2017**

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**10. IN KIND DONATIONS**

**(a) Donated goods**

In kind donations in the form of goods are recorded in the financial statements when management can reasonably determine the fair value of the donations. The in kind donations recorded in these financial statements for the year ended March 31, 2017 are \$450,581 (2016 - \$220,884). Of this amount, \$210,429 represents receipted food donations (2016 - \$0).

**(b) Donated services**

Volunteer hours representing fundraising, special events, administrative and warehouse activity for the year ended March 31, 2017 were 31,576 (2016 - 29,720). The value of these services are not reflected in these financial statements.

**11. LEASE COMMITMENTS**

The Society has a long term lease with respect to its equipment and motor vehicles. Future minimum lease payments as at March 31, 2017, are as follows:

2018	\$	144,182
2019		141,614
2020		47,546
2021		37,815

**12. COMPARATIVE FIGURES**

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

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**  
**Schedule of Revenues**  
**(Schedule 1)**  
**Year Ended March 31, 2017**

	2017	2016
<b>DONATIONS</b>	<b>\$ 2,146,881</b>	<b>\$ 1,469,153</b>
<b>APPEALS AND EVENTS</b>	<b>1,429,736</b>	<b>1,353,094</b>
<b>IN-KIND DONATIONS (Note 10)</b>	<b>450,581</b>	<b>220,884</b>
<b>GRANTS</b>	<b>251,169</b>	<b>226,616</b>
<b>OTHER</b>	<b>167,252</b>	<b>166,448</b>
	<b><u>\$ 4,445,619</u></b>	<b><u>\$ 3,436,195</u></b>

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**

*(Operating as Feed Nova Scotia)*

**Schedule of Expenditures**

**(Schedule 2)**

**Year Ended March 31, 2017**

	<b>2017</b>	<b>2016</b>
<b>FOOD PROCUREMENT AND LOGISTICS</b>		
Amortization of motor vehicles	\$ 2,483	\$ 7,642
External warehouse and leasing	47,589	21,319
Food purchases	424,927	151,144
Garbage collection	39,072	44,870
Loss (gain) on disposal of equipment	(10,426)	10,232
Salaries and wages	709,910	730,892
Supplies	25,469	23,677
Telephone	7,504	7,028
Training and development	-	268
Vehicle	333,410	309,389
	<u>\$ 1,579,938</u>	<u>\$ 1,306,461</u>
<b>COMMUNITY CONNECTIONS</b>		
Amortization of Link to Feed	\$ 26,036	\$ 26,035
Capacity fund	41,070	65
Client support and materials	63,293	55,217
Information technology	25,800	-
Learning kitchen	-	8,975
Membership meeting expenses	5,550	4,212
Membership program and material	27,020	1,469
Research and program development	5,160	-
Salaries and benefits	297,553	265,886
Staff training and development	346	687
Telephone	890	1,362
	<u>\$ 492,718</u>	<u>\$ 363,908</u>
<b>FUNDRAISING EXPENDITURES</b>		
Postage	\$ 33,076	\$ 33,474
Printing	67,366	60,314
Salaries and benefits	168,956	126,918
Signature and special events	187,408	200,699
	<u>\$ 456,806</u>	<u>\$ 421,405</u>

(continues)

**METRO FOOD BANK SOCIETY - NOVA SCOTIA**  
**(Operating as Feed Nova Scotia)**

**Schedule of Expenditures (continued)**

**(Schedule 2)**

**Year Ended March 31, 2017**

	2017	2016
<b>ADMINISTRATIVE</b>		
Amortization of office equipment	\$ 15,168	\$ 10,617
Bad debts	2,445	-
Director's liability insurance	3,299	2,762
Equipment leases	7,806	12,851
Information technology	31,319	20,357
Interest and bank charges	27,099	30,026
Memberships	5,234	2,861
National and local meetings	6,151	5,485
Office and stationary	13,339	8,765
Postage	16,316	15,602
Professional fees	23,222	15,623
Recruitment	10,620	516
Salaries and benefits	466,547	431,703
Telephone	21,618	13,122
Training and development	3,110	843
Volunteer program	8,665	13,001
	<b>\$ 661,958</b>	<b>\$ 584,134</b>
 <b>OCCUPANCY</b>		
Amortization, net of amortization of deferred capital campaign contributions	\$ (19,178)	\$ (23,245)
Building repairs and maintenance	14,575	25,252
Building services	19,727	18,809
Heat	28,352	25,562
Insurance	8,499	8,076
Safety	251	455
Snow removal	11,848	13,166
Utilities	33,573	33,432
	<b>\$ 97,647</b>	<b>\$ 101,507</b>
 <b>COMMUNICATIONS AND DONOR RELATIONS</b>		
Donor recognition	\$ 829	\$ 759
Events	3,947	1,580
Promotion and merchandising	6,710	3,520
Publications	1,871	2,188
Salaries and benefits	210,223	197,862
Training and dues	178	380
	<b>\$ 223,758</b>	<b>\$ 206,289</b>