

Sea to Sky Community Services Society
Financial Statements
For the year ended March 31, 2014

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For the year ended March 31, 2014

Contents

Independent Auditor's Report	2 - 3
Financial Statements	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Fund Balances	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 20
Summary Schedule of Program Operations and Changes in Fund Balances (Unaudited)	21 - 23
Schedules 1 to 120 - Program Operations and Changes in Fund Balances (Unaudited)	25 - 144
Schedule 121 - Schedule of Capital Assets for each Program (Unaudited)	145



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Independent Auditor's Report

To the Board of the Sea to Sky Community Services Society

We have audited the accompanying financial statements of Sea to Sky Community Services Society, which comprise the Statement of Financial Position as at March 31, 2014, and the Statement of Operations, Changes in Fund Balances 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.



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Basis for Qualified Opinion

In common with many charitable organizations, Sea to Sky Community Services Society derives revenue from donations and cash receipts, 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 Sea to Sky Community Services Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess (deficiency) of revenues over expenses, and cash flows from operations for the year ended March 31, 2014, current assets as at March 31, 2014, and net assets as at April 1, 2013 and March 31, 2014.

Qualified Opinion

In our opinion, except for the 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 Sea to Sky Community Services Society as at March 31, 2014 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.

Supplemental Information

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the Summary Schedule of Program Operations and Changes in Fund Balances, Schedules of Program Operations and Changes in Fund Balances and the Schedule of Capital Assets (Schedules 1 through 121) is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

BDO Canada LLP.
Chartered Accountants

July 29, 2014
Squamish, British Columbia

Sea to Sky Community Services Society
Statement of Financial Position

For the year ended March 31	2014	2013
Assets		
Current		
Cash and cash equivalents (Note 2)	\$ 880,720	\$ 821,598
Accounts receivable (Note 3)	389,357	175,162
GST/HST receivable	54,642	76,854
Prepaid expenses	33,683	42,003
	1,358,402	1,115,617
Capital Assets (Note 4)	11,853,255	3,121,504
	\$ 13,211,657	\$ 4,237,121
Liabilities and Fund Balances		
Liabilities		
Current		
Accounts payable and accruals	\$ 297,082	\$ 221,399
Wages and benefits payable (Note 5)	375,029	365,950
Pre-development loan (Note 13)	103,131	99,250
Government remittances payable	48,953	42,697
Mortgages payable (Note 6)	269,723	154,606
Deferred contributions from operations (Note 7)	169,882	169,866
	1,263,800	1,053,768
Mortgages payable (Note 6)	11,169,977	2,733,031
	12,433,777	3,786,799
Fund Balances - Operating		
Externally restricted (Note 9)	491,800	82,499
Fund Balances - Capital		
Invested in capital assets	310,424	233,867
Externally restricted - capital fund (Note 9)	19,589	-
Internally restricted - capital fund (Note 9)	(43,933)	133,956
	777,880	450,322
	\$ 13,211,657	\$ 4,237,121

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Sea to Sky Community Services Society
Statement of Operations

For the year ended March 31

2014

2013

Revenues

Grants (Note 8)	\$ 5,734,359	\$ 5,382,828
Grants, fundraising and donations - capital fund (Note 8)	5,088	8,000
Donations - receipted (Note 8)	183,499	141,018
Donations - unreceipted (Note 8)	106,864	14,365
Fundraising	16,139	26,045
Childcare fees	552,197	508,367
Childcare subsidies	28,815	43,187
User fees	85,121	91,437
Workshop revenue	5,170	2,662
Interest	10,443	8,356
Miscellaneous income	12,502	5,580
Rent	798,241	624,875

	7,538,438	6,856,720
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Expenses

Advertising	10,382	14,006
Amortization (Schedule 121)	257,354	354,020
Bank charges and interest	9,696	5,738
Bad debts (Note 3)	3,318	17,211
Client expense reimbursements	21,601	18,612
Contractor fees	536,133	505,007
Fees, licences and dues	12,108	21,511
Food	146,216	144,090
Freight	789	1,567
Fundraising costs	7,780	5,460
Honoraria	25,150	10,083
Insurance	66,132	53,470
Mortgage interest	127,154	127,781
Office and miscellaneous	249,389	219,324
Professional fees	57,839	49,854
Recreation and child care fees	27,095	35,999
Rent of facilities	350,799	337,584
Repairs and maintenance	142,095	147,583
Telephone, cable and Internet	66,369	67,193
Training costs	62,378	38,146
Utilities	280,753	333,066
Vehicles	136,106	118,027
Wages and benefits	4,614,244	4,421,711

	7,210,880	7,047,043
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Excess (deficiency) of revenues over expenses for the year	\$ 327,558	\$ (190,323)
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Sea to Sky Community Services Society
Statement of Changes in Fund Balances

For the year ended March 31

	Capital Fund	Operating Fund	2014	2013
Balance, beginning of year	\$ 367,823	\$ 82,499	\$ 450,322	\$ 640,645
Revenues	5,088	7,533,350	7,538,438	6,856,720
Expenses	(257,354)	(6,953,526)	(7,210,880)	(7,047,043)
Excess (deficiency) of revenues over expenses for the year	(252,266)	579,824	327,558	(190,323)
Capital acquisition	8,989,105	(8,806,128)	182,977	-
Capital acquisition financed by debt	(8,809,800)	8,809,800	-	-
Externally restricted capital receipts	19,589	(19,589)	-	-
Mortgage principal payments	154,606	(154,606)	-	-
Interfund transfer (Note 9)	(182,977)	-	(182,977)	-
Balance, end of year	\$ 286,080	\$ 491,800	\$ 777,880	\$ 450,322
Represented by				
Internally restricted	\$ -	\$ -	\$ -	\$ -
Externally restricted	-	491,800	491,800	82,499
Unrestricted	-	-	-	-
Invested in capital assets	310,424	-	310,424	233,867
Externally restricted - capital fund	19,589	-	19,589	-
Internally restricted - capital fund	(43,933)	-	(43,933)	133,956
	\$ 286,080	\$ 491,800	\$ 777,880	\$ 450,322

Sea to Sky Community Services Society
Statement of Cash Flows

For the year ended March 31

2014

2013

Cash provided by (used in)

Operating activities

Excess (deficiency) of revenues over expenses for the year	\$ 327,558	\$ (190,323)
Items not requiring cash		
Amortization	257,354	354,020
Other	-	(2,964)
Deferred contributions recognized as revenue	(169,866)	(141,866)
Changes in non-cash working capital balances		
Accounts receivable	(214,195)	(59)
GST receivable	22,212	4,479
Prepaid expenses	8,320	(3,623)
Accounts payable and accruals	81,939	(36,327)
Wages and benefits payable	9,079	23,710
Contributions received and deferred	169,882	169,866
	<u>492,283</u>	<u>176,913</u>

Investing activities

Capital assets acquired	<u>(282,436)</u>	<u>(141,541)</u>
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Financing activities

Repayment of debt	(154,606)	(148,355)
Pre-development loan	3,881	99,250
	<u>(150,725)</u>	<u>(49,105)</u>

Increase (decrease) in cash during the year 59,122 (13,733)

Cash, beginning of year 821,598 835,331

Cash, end of year \$ 880,720 \$ 821,598

Sea to Sky Community Services Society

Notes to the Financial Statements

March 31, 2014

1. Summary of Significant Accounting Policies

Purposes of the Society

Sea to Sky Community Services Society (the "Society") provides a structure to co-ordinate programs and agencies in the social fields for the geographic area known as the Sea to Sky Corridor. Its purpose is to assist in upgrading and developing existing programs and to explore and initiate services not previously available.

The Society is incorporated under the Society Act of British Columbia and is a registered charity under the Income Tax Act.

The Society provides numerous programs which offer support and assistance to families in times of need and stressful life situations. The programs offered by the Society can be grouped into the following sectors:

Early Intervention/Prevention Programs

Putting Children First is a program aimed at developing a support system for children and their families from preconception through to school entry. Success by 6 is funded by the United Way and is designed to support the continued professional development of early childhood educators. The Healthy Pregnancy Outreach program helps pregnant women and new moms maintain good health and have healthy babies. Parent-tot and StrongStart are playgroups for in which parents/guardians and their children can engage in activities designed to support the success of children when they enter kindergarten. Nobody's Perfect is a free parenting program for parents who are isolated and parenting at least one pre-schooler. Strengthening Families is a program for parents and their children that aims to improve family communications and increase positive parenting practices, school performance and parent-child attachment.

Family Development

The Family Development program includes Transitioning Youth into Adulthood, Family Preservation & Reunification and Family Support services. These services are provided throughout the corridor from Squamish to Pemberton and to the more remote First Nations communities of Baptiste Smith and Skatine.

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

1. Summary of Significant Accounting Policies (continued)

**Purposes of the
Society (continued)**

Child Care Centres & Child Care Resources and Referral

The Early Child Development Services sector provides support to families with children from 0 to 12 years of age. The programs are designed to work with individuals and groups by providing them with the needed resources and support. The focus of Early Child Development is to maximize the participant's potential and provide them with the materials and information they need to enhance their parenting skills. With the help of support staff and peer relationships they learn to enjoy and make healthier lifestyle choices. Sea to Sky Community Services continues to provide a wide range of child care and preschool services for children between the ages of 3 months and 12 years. Currently the Society operates nine licensed programs in three facilities, three in Pemberton and six in Squamish.

Community Living Services

This sector includes Newport House, a residential group home located in Squamish, B.C. for adults living with a developmental disability. Their goal is to provide assistance and support to enhance as much independence as possible through work, social opportunities and community inclusion. The Life Skills and Community Access programs provides individual and group opportunities for persons with developmental disabilities to acquire daily living skills, access to community resources and to practice communication and social skills. The Better at Home program will provide seniors with additional voluntary support to help them stay in their homes longer, remain independent and socialize. Physical and Occupational Therapy programs work with the community, families, professionals and School District #48 to deliver family support, occupational and physical therapy, consultation and monitoring to children with special needs throughout the Sea to Sky Corridor.

Sea to Sky Community Services Society

Notes to the Financial Statements

March 31, 2014

1. Summary of Significant Accounting Policies (continued)

Purposes of the Society (continued)

Counselling/Outreach Services

This sector includes the Homeless Outreach program which is an innovative and flexible program that provides chronically or absolute homeless people direct access to housing, income assistance and community based health services. A Sexual Abuse Intervention Program provides one-to-one counselling and/or group therapy to children who have experienced sexual abuse. The Squamish Youth Resource Centre is a safe place where youth ages 13 to 24 years can drop in and access recreation, programs, youth events and concerts. Counselling Services for Women provides confidential one-to-one or group counselling to women who have been or are in an abusive relationship, are survivors of childhood sexual abuse or have been sexually assaulted. The Support Recovery House is a 3-month residential facility for men and women over the age of 19 who are in recovery from an addiction and are re-integrating back into the community. The Positive Action offers practical learning opportunities for children, young people, and families to reach their best potential and decrease negative behaviours.

Affordable Rental Housing Projects

The Society operates and manages Castle Rock Family Housing, a 40 unit government subsidized housing complex located in Squamish, B.C. The two, three and four bedroom townhomes are available for rent to families with children up to 18 years of age. As well, the Society operates and manages all 84 units of the Riverstones Housing Complex. The Society is responsible for collecting rent from all tenants and paying expenses applicable to the operation of all units. There are 5 buildings within the housing complex of which 2 are BC Housing Regulated Gross Income (RGI) units where rent is set at a fixed amount based on 30% of the tenant's gross income at time of application, which is then adjusted annually. The remaining 3 buildings are rented at fair market value to the general public.

Basis of Presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. They include the assets and liabilities and results of operations of the Society and its proportionate share of the Centrepoint joint venture with the United Church after elimination of intercompany transactions and balances.

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

1. Summary of Significant Accounting Policies (continued)

Fund Accounting The Society follows the restricted fund method of accounting for contributions. Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund. This fund reports unrestricted and restricted resources. The Capital Fund reports assets, liabilities, revenues and expenses related to the capital assets.

Revenue Recognition Unrestricted operating government grants are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. Such grants, if contributed for a future period, are deferred and reported as deferred contributions until that future period.

Unrestricted donations are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. Donor designations, which have externally imposed restrictions, are recorded as deferred revenue until the year funds are received and the designated program is funded. Amounts pledged for future periods, due to the inherent uncertainty of their collection, are not recognized until such a time that they are received or collection is reasonably assured.

Other unrestricted revenue, including user fees, and childcare fees and subsidies are reported as revenue when services are provided, and amounts receivable can be reasonably estimated and collection is reasonably assured.

Rental revenue is recognized evenly each month over the term of the lease.

Capital Assets Capital assets are recorded at cost on the statement of financial position as capital assets. Amortization is charged to the capital fund on a straight-line basis over the expected useful life of the assets. Amortization is provided as follows:

Buildings under capital lease	20-35	years straight-line basis
Computer hardware	3	years straight-line basis
Computer software	2	years straight-line basis
Furniture and equipment	10	years straight-line basis
Leasehold improvements	6	years straight-line basis
Paving	12	years straight-line basis
Vehicles	5	years straight-line basis

Income Taxes The Society is exempt from income tax under Section 149(1)(l) of the Income Tax Act.

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

1. Summary of Significant Accounting Policies (continued)

Use of Estimates	The preparation of financial statements in accordance 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. Areas of significance requiring management to exercise judgment on the determination of estimates include collectibility of accounts receivable, useful lives of capital assets and the allocation of expenses to various programs and grants. Actual results could differ from management's best estimates as additional information becomes available in the future.
Financial Instruments	The Society's financial instruments consist of cash and cash equivalents, accounts receivable, GST/HST receivable, accounts payable and accruals, wages and benefits payable, pre-development loan, government remittances payable and mortgage payable. The Society has measured all of its financial instruments at amortized cost using the effective interest rate method.
Contributed Services and Materials	Management has chosen to not recognize contributed materials or services for donations provided to the Society or directly associated with its programs. As such, these contributions to the Society have not been recognized in the Society's financial statements.

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

2. Cash and Cash Equivalents

Cash and cash equivalents consists of cash on hand, bank balances and money market funds with maturity dates of less than three months.

The Society's bank accounts are held at one chartered bank and one credit union. The bank accounts earns interest at the current prevailing rates.

Restricted funds consists of cash set aside of \$74,798 (2013 - \$74,941), \$116,217 (2013 - nil) and \$9,344 (2013 - nil) for Castlerock, Riverstones and Riverstones Strata capital replacements and improvements, respectively.

3. Accounts receivable

	2014	2013
Grants and subsidies	\$ 367,177	\$ 155,751
Childcare fees	22,180	19,411
	\$ 389,357	\$ 175,162

Management reviewed all childcare fees and tenant rent receivables at year end and wrote off any amounts that were considered not collectible as a bad debt expense. It is management's opinion that the Society is not exposed to significant credit risk arising from the balance of these receivables.

4. Capital Assets

	2014		2013	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings under capital lease	\$ 12,729,002	\$ 1,275,578	\$ 11,453,424	\$ 2,892,133
Computer equipment	55,478	55,478	-	-
Computer software	31,436	26,532	4,904	-
Construction in progress	235,337	-	235,337	97,360
Furniture and equipment	286,926	235,130	51,796	71,365
Leasehold improvements	828,910	755,735	73,175	7,083
Paving/fencing	44,528	9,909	34,619	37,504
Vehicles	97,540	97,540	-	16,059
	\$ 14,309,157	\$ 2,455,902	\$ 11,853,255	\$ 3,121,504

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

5. Wages and Benefits Payable

Wages and benefits payable includes an amount from Healthcare Benefit Trust ("HBT") of \$65,720 (2013 - \$65,720) for the Society's portion of an unfunded actuarial liability that arose upon the Society's termination of benefits with HBT. Due to changes in the assumptions used in the actuarial calculation the Society believes the amount is overstated. The Society is in consultation with HBT in order to have this amount reduced.

6. Mortgages Payable

	2014	2013
Castle Rock	\$ 2,733,031	\$ 2,887,637
Riverstones	\$ 8,706,669	\$ -
Total mortgage balance	\$ 11,439,700	\$ 2,887,637
Current portion of long-term debt	(269,723)	(154,606)
	\$ 11,169,977	\$ 2,733,031

Castle Rock

Canada Mortgage & Housing Corporation, Castle Rock housing complex, Lot B Block R District Lot 4261 Plan, VAP23209, Squamish, B.C., interest at 4.37% compounded semi-annually, repayable at \$23,054 per month. Interest rate and payments are scheduled to be re-negotiated March 1, 2018, with the mortgage maturing February 1, 2027.

Mortgage is secured by a registered first charge and by an assignment of rents and fire insurance proceeds on the property.

Riverstones

Canada Mortgage & Housing Corporation, Riverstones housing complex, #101-106, #301-306 and #401-406 at each of 39846, 39854, 39858 Government Road, Squamish, B.C., interest at 3.48% compounded semi-annually, repayable at \$35,757 per month, maturing May 1, 2024.

The following principal payments are required over the remaining term of the debt:

Year	Amount
2015	\$ 269,723
2016	302,449
2017	315,072
2018	327,494
2019	340,409
Thereafter	9,884,553
	\$ 11,439,700

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

7. Deferred Contributions from Operations

The deferred contributions from operations are grants received in the current year that are designated for program funding in future periods.

		<u>2014</u>	<u>2013</u>
Direct Access - Gaming	3517	56,900	50,100
Castle Rock Housing	9006	25,116	27,803
Homeless Outreach Program	7504	8,706	8,706
ECD Outreach Program	3224	6,250	7,500
Success by Six	3213	3,750	4,500
ECD Conference	3246	2,663	3,195
Pemberton Food Bank	9023	29,000	29,000
Life	7190	-	2,143
Support Recovery House	7186	29,497	28,919
Special Needs Respite	5367	8,000	8,000
		<u>\$ 169,882</u>	<u>\$ 169,866</u>

The changes in the deferred contributed balance for the year are as follows:

	<u>2014</u>	<u>2013</u>
Unamortized balance, beginning of year	\$ 169,866	\$ 141,866
Contributions received in the year	5,734,375	5,410,828
Amortized to revenue	<u>(5,734,359)</u>	<u>(5,382,828)</u>
Unamortized balance, end of year	<u>\$ 169,882</u>	<u>\$ 169,866</u>

8. Grant and Donation Revenue

Grant revenue is from the following sources:

	<u>2014</u>	<u>2013</u>
Government of Canada	\$ 453,344	\$ 506,409
Province of British Columbia	4,465,831	4,264,963
Municipalities	262,520	252,470
Other - Charities and Corporations	<u>552,664</u>	<u>358,986</u>
Total grant revenue - operating	5,734,359	5,382,828
Grant, fundraising and donations - capital fund	<u>5,088</u>	<u>8,000</u>
	<u>\$ 5,739,447</u>	<u>\$ 5,390,828</u>

Donation revenue is derived primarily from corporations and individuals.

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

9. Restricted Funds and Inter-Fund Transfers - Measurement Uncertainty

Capital and operating program funding surpluses at year-end will be presented as externally restricted or internally restricted. Externally restricted funds are those received from funders for a stipulated purpose other than general operating, and internally restricted funds are those set aside by management or the board of directors for future capital and operating needs. Externally restricted funds are typically governed by contracts which set out how the funds and any resulting surpluses may be used. However, many programs share the same purpose/mandate set out by the funder and, as a result, accumulated surpluses reported on a program by program basis are management's best estimate and may not be wholly restricted to that particular program but rather to a broad group of programs. As this determination is inherently uncertain, the classification between internally and externally restricted Fund Balances is difficult to establish. For this reason, management has chosen to present all operating surpluses as externally restricted even though they have some discretion as to how surplus funds are applied within the mandated purpose.

	Balance March 31 2013	2014 Surplus/ (Deficit)	2014 Interfund Transfers	Balance March 31 2014
Capital fund:				
Internally restricted				
New building - Pemberton - 1114 (Note 10)	\$ 139,949	\$ -	\$ (75,000)	\$ 64,949
Other	(8,633)	5,088	-	(3,545)
United Church Joint Venture - 1115 (Note 13)	2,640	-	(107,977)	(105,337)
	\$ 133,956	\$ 5,088	\$ (182,977)	\$ (43,933)
Externally restricted				
Capital Campaign - 9134	\$ (76,497)	\$ 96,086	\$ -	\$ 19,589

During the year \$182,977 was transferred within the capital fund from Internally restricted - capital fund to Invested in capital assets to reflect acquisitions related to the Centrepoint facility in Squamish (Note 13).

Transfers and spending from internally restricted funds are supported by pledged donations that have not yet been recognized in these financial statements.

Sea to Sky Community Services Society Notes to the Financial Statements

March 31, 2014

10. Commitments and Contractual Obligations

Riverstones Affordable Rental Housing Project

The Squamish Riverstones Development ("SRD") consists of 84 stratified residential units for seniors and persons with disabilities and is established under two housing programs.

The first program consists of 54 residential units leased and operated by the Society under the Community Partnership Initiative ("CPI") Operating Agreement dated July 1, 2011. These units are owned by a private owner who has entered into a long term lease with the Society. The Society's leasehold interest in the CPI units has been financed by way of leasehold mortgage, as arranged by BC Housing (Note 6). Upon expiration of the lease, the right to use and operate the building will revert back to the private owner. Due to budgetary issues experienced by the housing programs, as described below, final acceptance and consideration for this leasehold mortgage was not approved by the Society until March 2014.

The second program consists of 30 residential units owned by the Provincial Rental Housing Corporation, and operated by the Society under the Seniors' Rental Housing Initiative ("SRHI") Operator Agreement dated July 1, 2011.

Under both agreements, the Society is responsible for collecting all rents and other revenue, and for paying out of such revenues all costs associated with the operation of the SRD. The agreements are effective for a 40 year term.

Due to various estimation issues that occurred during the development stage, the Society experienced unexpected increases in operating costs creating a projected deficiency for the housing programs. The Society indicated to BC Housing that they required protection from any losses arising from these programs and that if not obtained that they may terminate the arrangement. In March 2014, the Society and BC Housing agreed to amend the original agreement to protect the Society from any losses. The amendment is effective December 1, 2010 and includes two new clauses which state that: 1) BC Housing will pay the difference if units are rented below a set rate, and 2) BC Housing may provide an additional subsidy in the event that the Society cannot achieve a debt servicing coverage of 1.00.

New Building - Pemberton

The Society has internally restricted funds towards the planning and development of a new facility located in Pemberton, BC. As at March 31, 2014, the Society has placed this project on hold indefinitely to focus on the development of their new building in Squamish (Note 13).

Castle Rock Family Housing Land Lease

The Society took over the lease of land that Castle Rock Family Housing is located on. The District of Squamish owns the land and has leased it under a 60 year term (initiated in 1991) for \$1. Upon termination of the lease or if the lease is terminated due to violation of the terms, the Society (tenant) will surrender possession of the lands and building to the District of Squamish (landlord).

Sea to Sky Community Services Society
Notes to the Financial Statements

March 31, 2014

10. Commitments and Contractual Obligations (continued)

Lease Payments

The Society has committed to a number of leases for vehicles, equipment and premises. The minimum lease payments, including GST and operating costs incorporated into the agreements, in each of the next five years are as follows:

Year	Vehicles	Equipment	Premises	Total
2015	\$ 10,380	\$ 14,632	\$ 249,633	\$ 274,645
2016	7,958	14,632	188,078	210,668
2017	923	14,632	86,888	102,443
2018	-	14,632	4,500	19,132
2019	-	14,176	-	14,176
Total	\$ 19,261	\$ 72,704	\$ 529,099	\$ 621,064

11. Municipal Pension Plan

The Society and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusted pension. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 179,000 active members and approximately 71,000 retired members.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. 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 with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Society paid \$235,973 (2013 - \$234,595) for employer contributions to the Plan in fiscal 2014.

12. Economic Dependence

The Province of British Columbia provided 59% (2013 - 65%) of the Society's revenue recognized in 2014. As a result, the Society is economically dependent on the provincial government for the funding required to deliver its services and programs.

Sea to Sky Community Services Society Notes to the Financial Statements

March 31, 2014

13. Centrepoint Joint Venture with Squamish United Church ("Church")

On June 19, 2012, and amended on October 16, 2013, the Society and the Church signed a master agreement whereby the parties agreed to jointly develop and build a facility (Centrepoint) to house programs of the Church and the Society. As part of the agreement, the Church transferred legal and beneficial ownership of five parcels of land to the Society with an option to purchase. Upon completion, the Church and the Society will enter into a contract of purchase and sale for their own strata lots and a space sharing agreement.

The building development is currently in the planning phase. Costs are being shared based on estimated square footage to be occupied by each party upon completion of construction, currently set at 82% for the Society.

The Society is working to secure the necessary financing to construct Centrepoint. On April 5, 2012, the Society obtained a pre-development loan in the amount of \$99,250 through Vancity Credit Union. The loan is in the form of a promissory note from the Greater Vancouver Community Assistance Foundation, is due on demand and accrues interest at a rate of 2% compounded annually. The Society is not currently required to make any payments on this promissory note, and interest of \$3,881 has been capitalized against the loan. The remaining required funds will be raised through commercial mortgage, estimated to be \$4.2 million, and a comprehensive fundraising campaign. To date, the Society has secured approximately \$1.15 mil in pledged donations.

In November 2013, the Society engaged CPA Development Consultants to act on behalf of the Society to coordinate with BC Housing and Canada Mortgage and Housing Corporation to secure the initial project funding and to provide development management services, which include the provision of general administrative services, municipal approvals, financing services, and detailed design and construction services. The fees for these services have been set at a maximum of \$6,000 per month plus disbursements and will not exceed \$144,000 plus disbursements.

As of March 31, 2014, the Society has incurred total development costs of \$235,337 costs, of which \$137,977 was recorded as construction in progress in the current year.

Sea to Sky Community Services Society Notes to the Financial Statements

March 31, 2014

14. Financial Instrument Risk

The Society, through its financial instruments, is exposed to various risks. The following analysis provides an assessment of those risks as at March 31, 2014.

Credit Risk

Credit risk is the risk of loss to the Society if a counterparty to a financial instrument fails to meet its contractual obligations. The Society is exposed to credit risk from accounts receivable. As at March 31, 2014, the Society's maximum exposure to credit risk is \$389,357 (2013 - \$175,162). However, grants and subsidies receivable of \$367,177 (2013 - \$155,751) carry minimal credit risk as they are due from various levels of governments and governmental organizations.

Liquidity Risk

Liquidity risk is the risk that the Society may be unable to generate or obtain sufficient cash or its equivalent in a timely and cost effective manner to meet its commitments as they come due. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Society will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities, wages and benefits payable, pre-development loan, government remittances payable and mortgage payable. The Society manages its liquidity by matching expenditures to approved funding and by carrying sufficient cash reserves to meet its current obligations.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society is exposed to fluctuations in interest rates which impact the fair value and future cashflows on its pre-development loan and mortgage payable. As at March 31, 2014, the recorded value of instruments subject to interest rate risk totaled \$11,542,832 (2013 - \$2,986,887).

This assessment of exposure to risks is unchanged from the prior year.

15. Comparative Figures

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

Sea to Sky Community Services Society
Summary Schedule of Program Operations and Changes in Fund Balances
For the year ended March 31, 2014

	Schedule #	Funding Grants	Other Revenue	Total Revenue	Total Expenses	Excess (Deficiency) For the Year	Opening Balance	Inter-fund /program transfers	Ending Balance (Deficit)
Programs									
Program 7701 - Family Works	1	\$ 624,315	\$ -	\$ 624,315	\$ 602,909	\$ 21,406	\$ 28,677	\$ -	\$ 50,083
Program 3502 - Happy Times Preschool	2	40,303	208,034	248,337	246,045	2,292	(67,483)	(1,012)	(66,203)
Program 5103 - Adult CLS	4	282,424	(2,268)	280,156	274,883	5,273	78,230	(4,800)	78,703
Program 7504 - Income Outreach Program	4	104,468	-	104,468	113,655	(9,187)	12,603	-	3,416
Program 3108 - Prenatal Subsidy	5	-	-	-	-	-	(19,709)	19,709	-
Program 5310 - Children's C.L.S.	6	224,594	-	224,594	223,283	1,311	62,308	-	63,619
Program 7711 - Stopping the Violence	7	108,650	-	108,650	111,069	(2,419)	6,839	-	4,420
Program 3512 - Howe Sound Daycare	8	-	-	-	-	-	(98,800)	(65,141)	(163,941)
Program 3514 - Little Dears Daycare - Pemberton	9	1,392	29,372	30,764	31,578	(814)	(107,910)	1,052	(107,672)
Program 9015 - Challenge	10	-	-	-	-	-	(1,756)	-	(1,756)
Program 1116 - Fraser House - Pemberton	11	-	33,407	33,407	33,356	51	6,174	-	6,225
Program 3517 - Direct Access - BC Gaming	12	50,100	654	50,754	50,110	644	(589)	-	55
Program 3518 - Kinder Bears - Pemberton	13	1,476	15,747	17,223	30,502	(13,279)	(55,807)	10,391	(58,695)
Program 3219 - Nobody's Perfect	14	2,889	-	2,889	1,162	1,727	1,943	-	3,670
Program 5421 - Supported Childcare Initiative	15	544,706	-	544,706	291,176	253,530	2,936	(249,600)	6,866
Program 3523 - Cotton Tails Preschool	16	-	-	-	-	-	(38,777)	38,777	-
Program 7325 - Theo	17	-	-	-	-	-	(28,276)	28,276	-
Program 3127 - Prenatal Nutrition	18	99,300	-	99,300	99,120	180	6,861	-	7,041
Program 3628 - Childcare Resources and Referral	19	190,191	380	190,571	194,513	(3,942)	7,926	-	3,984
Program 1134 - Administrative and Capital Assets	20	4,666	645,604	650,270	743,460	(93,190)	224,403	79,171	210,383
Program 3235 - Parent Tot Whistler	21	10,000	3,583	13,583	12,764	819	2,765	-	3,584
Program 5136 - Newport House	22	409,420	34,474	443,894	416,193	27,701	37,157	(25,000)	39,858
Program 9637 - Putting the Children First	23	63,700	-	63,700	41,081	22,619	37,073	(17,000)	42,692
Program 3242 - Mother Goose - United Way	24	-	100	100	3,965	(3,865)	10,813	1,000	7,948
Program 1143 - Pemberton Office Overhead	25	-	66,595	66,595	61,944	4,651	4,462	-	9,113
Program 7544 - Youth Resource Centre	26	255,020	-	255,020	258,829	(3,809)	3,673	-	(136)
Program 3545 - Happy Times Children's Centre	27	-	-	-	-	-	(26,364)	26,364	-
Program 9546 - Communities That Care (SCF)	28	20,000	344	20,344	25,542	(5,198)	4,760	-	(438)
Program 3548 - Kid/Kinder Care	29	1,924	40,765	42,689	31,740	10,949	(245,510)	-	(234,561)
Sub Total		\$ 3,039,538	\$ 1,076,791	\$ 4,116,329	\$ 3,898,879	\$ 217,450	\$ (151,378)	\$ (157,813)	\$ (91,742)

Sea to Sky Community Services Society
Summary Schedule of Program Operations and Changes in Fund Balances
For the year ended March 31, 2014

	Schedule #	Funding Grants	Other Revenue	Total Revenue	Total Expenses	Excess (Deficiency) For the Year	Opening Balance	Inter-fund /program transfers	Ending Balance (Deficit)
Program 5352 - Fetal Alcohol	30	\$ 48,252	\$ -	\$ 48,252	\$ 48,258	\$ (6)	\$ 53,806	\$ -	\$ 53,800
Program 3255 - Parent/Tot Drop-in (Family Place)	31	66,293	-	66,293	66,363	(70)	(2,606)	-	(2,676)
Program 3257 - Family Early Intervention	32	45,429	-	45,429	43,310	2,119	12,633	(1,000)	13,752
Program 9061 - Food Security Initiatives	33	5,300	-	5,300	2,301	2,999	395	-	3,394
Program 5362 - Children's Support Services	34	95,114	-	95,114	81,718	13,396	9,669	-	23,065
Program 7563 - S.A.I.P.	35	104,449	-	104,449	100,205	4,244	(2,739)	-	1,505
Program 9067 - Pemberton Food Bank	36	7,000	44,774	51,774	35,645	16,129	(15,731)	-	398
Program 5368 - Behavioral Support	37	17,347	-	17,347	9,430	7,917	11,344	-	19,261
Program 5372 - School Age Physio - SD #48	39	85,991	-	85,991	79,948	6,043	(7,592)	-	(1,549)
Program 5474 - Supported Childcare	40	30,000	-	30,000	21,850	8,150	4,419	-	12,569
Program 3579 - Faces	41	1,000	-	1,000	2,457	(1,457)	1,500	-	43
Program 3209 - Strong Start	42	98,236	28	98,264	88,546	9,718	(30,948)	-	(21,230)
Program 7186 - Support Recovery House	43	353,965	50,747	404,712	403,921	791	(9,953)	-	(9,162)
Program 9087 - Squamish Social Planning	44	-	-	-	-	-	2,767	(2,767)	-
Program 1189 - Courthouse Overhead	45	-	99,191	99,191	99,839	(648)	(211,584)	-	(212,232)
Program 9102 - HTPS - Fund Raising	46	-	2,411	2,411	1,770	641	268	-	909
Program 9148 - K.K. - Fund Raising/Donations	47	1,088	850	1,938	1,784	154	185	-	339
Program 7190 - LIFE	48	25,931	-	25,931	25,852	79	(21)	-	58
Program 7330 - Achieve	49	-	-	-	-	-	8,602	(8,602)	-
Program 5131 - Home Sharing	50	61,940	-	61,940	57,562	4,378	(2,857)	-	1,521
Program 5147 - Emergency Fund	51	3,162	-	3,162	3,162	-	-	-	-
Program 5339 - Strengthening Families - North	52	-	-	-	-	-	2,500	-	2,500
Program 5449 - Early Intervention	53	150,941	-	150,941	153,005	(2,064)	10,607	-	8,543
Program 5105 - Newport Day Program	54	240,267	-	240,267	238,859	1,408	48,113	(500)	49,021
Program 9670 - Community Planning Partnership	55	-	-	-	14,393	(14,393)	33,951	-	19,558
Sub Total		\$ 1,441,705	\$ 198,001	\$ 1,639,706	\$ 1,580,178	\$ 59,528	\$ (83,272)	\$ (12,869)	\$ (36,613)

Sea to Sky Community Services Society
Summary Schedule of Program Operations and Changes in Fund Balances
For the year ended March 31, 2014

	Schedule #	Funding Grants	Other Revenue	Total Revenue	Total Expenses	Excess (Deficiency) For the Year	Opening Balance	Inter-fund /program transfers	Ending Balance (Deficit)
Program 3539 - Professional Development - ECD	56	2,112	-	2,112	1,871	241	3,269	-	3,510
Program 5416 - SCDP Support Staff	57	3,524	-	3,524	235,337	(231,813)	93,215	249,600	111,002
Program 9088 - Jump Start	58	7,489	-	7,489	7,680	(191)	4,767	-	4,576
Program 9563 - SFP Whistler	59	-	-	-	21,677	(21,677)	24,995	-	3,318
Program 9006 - Castle Rock Housing	60	329,849	205,723	535,572	528,934	6,638	35,741	-	42,379
Program 5364 - John Gordon Autism Foundation	61	-	21,000	21,000	4,585	16,415	14,288	(15,930)	14,773
Program 9103 - Fundraising - Community Living	62	-	6,030	6,030	12,182	(6,152)	6,152	30,300	30,300
Program 9114 - Fundraising - Little Dears	63	2,000	-	2,000	-	2,000	1,052	(1,052)	2,000
Program 9118 - Fundraising - Kinder Bears	64	-	-	-	-	-	2,391	(2,391)	-
Program 1114 - New building - Pemberton	65	-	-	-	-	-	139,949	(75,000)	64,949
Program 1115 - United Church Joint Venture	66	-	-	-	-	-	2,640	(107,977)	(105,337)
Program 3213 - Success by Six	67	15,750	-	15,750	15,222	528	7,822	-	8,350
Program 3241 - Translation Service	68	-	-	-	-	-	3,018	(3,018)	-
Program 3246 - ECD Conference	69	16,183	7,718	23,901	24,511	(610)	6,390	-	5,780
Program 3251 - Outreach ECD Service	70	-	-	-	5,928	(5,928)	5,153	-	(775)
Program 5154 - Community Living Whistler	71	13,907	2,260	16,167	14,676	1,491	18,609	-	20,100
Program 5366 - Community & Employment Service	72	100,115	-	100,115	99,326	789	15,495	-	16,284
Program 5367 - Special Needs Respite - Gaming	73	8,000	-	8,000	567	7,433	700	(8,133)	-
Program 7102 - Youth Engagement Program	74	-	-	-	-	-	4,092	(4,092)	-
Program 9022 - VANOC Fundraising	75	-	-	-	(4,379)	4,379	73,250	-	77,629
Program 9541 - Highscope Education Center	76	-	7,562	7,562	3,941	3,621	(1,783)	-	1,838
Program 7150 - Positive Action	77	307,864	-	307,864	307,864	-	(463)	-	(463)
Program 9008 - Riverstones Housing	78	-	593,575	593,575	366,828	226,747	185,194	-	411,941
Program 1118 - Pemberton Outreach Office	79	-	24,000	24,000	52,167	(28,167)	(7,971)	75,000	38,862
Program 3253 - Family Drop In Centre	80	(339)	-	(339)	19,693	(20,032)	19,795	-	(237)
Program 9060 - Riverstones Strata	81	-	102,520	102,520	100,011	2,509	(69,344)	-	(66,835)
Program 9527 - Safe Communities	82	(4,119)	-	(4,119)	-	(4,119)	4,119	-	-
Program 5312 - Aboriginal SCD Coordinator	83	35,500	-	35,500	16,444	19,056	-	-	19,056
Program 3592 - GH Out of School Care	84	5,514	59,682	65,196	65,803	(607)	21,043	-	20,436
Program 7577 - Private Access Support	85	-	575	575	855	(280)	14,993	-	14,713
Program 3593 - Brackendale After School Care	86	3,658	34,313	37,971	38,178	(207)	19,601	-	19,394
Program 7794 - STV Whistler/Pemberton Outreach	87	38,524	1,490	40,014	41,669	(1,655)	8,299	-	6,644
Sub Total		\$ 885,531	\$ 1,066,448	\$ 1,951,979	\$ 1,981,570	\$ (29,591)	\$ 656,471	\$ 137,307	\$ 764,187

Sea to Sky Community Services Society
Summary Schedule of Program Operations and Changes in Fund Balances
For the year ended March 31, 2014

	Schedule #	Funding Grants	Other Revenue	Total Revenue	Total Expenses	Excess (Deficiency) For the Year	Opening Balance	Inter-fund /program transfers	Ending Balance (Deficit)
Program 7795 - STV Whistler/Pemb Counselling	88	19,157	-	19,157	23,313	(4,156)	(2,277)	-	(6,433)
Program 9144 - Fundraising - Youth Centre	89	1,100	2,388	3,488	4,755	(1,267)	1,300	-	33
Program 9192 - Fundraising - GH Out of School	90	2,000	2,730	4,730	4,200	530	858	-	1,388
Program 9193 - Fundraising - Brack. After School	91	-	141	141	42	99	1,133	-	1,232
Program 9612 - Moving Mountains	92	2,770	-	2,770	5,082	(2,312)	(6,255)	10,500	1,933
Program 9614 - Growing Great Children	93	-	-	-	613	(613)	1,382	3,500	4,269
Program 3596 - Brackendale Preschool	94	1,636	36,449	38,085	37,739	346	(3,656)	-	(3,310)
Program 3597 - Garibaldi Highlands Preschool	95	2,936	65,613	68,549	60,496	8,053	(1,393)	(8,000)	(1,340)
Program 5375 - PT/OT Outreach	97	-	-	-	7,919	(7,919)	16,551	-	8,632
Program 7322 - Training Innovation Employment	99	65,769	-	65,769	58,914	6,855	(3,163)	-	3,692
Program 9023 - Pemberton Food Bank - Gaming	100	29,000	-	29,000	29,000	-	-	-	-
Program 9082 - Literacy Committee (Capliano U)	101	2,100	-	2,100	-	2,100	13,612	(7,000)	8,712
Program 9089 - Literacy Funds	102	-	-	-	-	-	456	-	456
Program 9134 - Capital Campaign	103	10,000	148,302	158,302	62,216	96,086	(76,497)	-	19,589
Program 3224 - ECD Outreach	104	26,250	-	26,250	22,436	3,814	1,604	-	5,418
Program 3256 - POW	105	14,300	-	14,300	11,487	2,813	867	-	3,680
Program 3533 - Mamquam After School Care	106	6,556	89,533	96,089	96,084	5	(152)	-	(147)
Program 5369 - Pre-Authorized Respite	107	-	-	-	21,907	(21,907)	2,400	23,363	3,856
Program 7356 - Wired 4 Success	108	51,937	-	51,937	45,147	6,790	-	-	6,790
Program 7726 - Family Support Worker - Monica	109	-	-	-	54,000	(54,000)	54,000	-	-
Program 9083 - Literacy (Cap U North)	110	11,969	-	11,969	13,928	(1,959)	25,805	-	23,846
Program 9613 - Little Squids	111	-	-	-	3,213	(3,213)	827	3,500	1,114
Program 9615 - Mt Currie Play Group	112	-	-	-	2,000	(2,000)	2,000	2,000	2,000
Program 9616 - N'Quatqua Play Group	113	-	-	-	2,000	(2,000)	2,000	2,000	2,000
Program 9617 - Lower Lakes Play Group	114	-	-	-	-	-	(2,901)	2,500	(401)
Program 3281 - Welcoming Communities	115	54,171	-	54,171	36,529	17,642	-	-	17,642
Program 3551 - Better Futures - Highscope	116	15,000	-	15,000	16,012	(1,012)	-	1,012	-
Program 5470 - Better at Home	117	25,000	-	25,000	8,629	16,371	-	-	16,371
Program 9072 - Development and Outreach (Capilano U)	118	21,022	-	21,022	2,303	18,719	-	-	18,719
Program 7357 - Wired 4 Success - Non Claimable	119	-	-	-	4,901	(4,901)	-	-	(4,901)
Program 9040 - Innovations for Mental Health	120	10,000	-	10,000	2,793	7,207	-	-	7,207
Sub Total		\$ 372,673	\$ 345,156	\$ 717,829	\$ 637,658	\$ 80,171	\$ 28,501	\$ 33,375	\$ 142,047
Total		5,739,447	2,686,396	8,425,843	8,098,285	327,558	450,322	-	777,880
Less: internal administration charges		-	(887,405)	(887,405)	(887,405)	-	-	-	-
Total per statement of operations		\$ 5,739,447	\$ 1,798,991	\$ 7,538,438	\$ 7,210,880	\$ 327,558	\$ 450,322	\$ -	\$ 777,880

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7701 - Family Works

Schedule 1

For the year ended March 31 2014 2013

Revenues		
Grants	\$ 624,315	\$ 620,115
	<u>624,315</u>	<u>620,115</u>
Expenses		
Administration	94,924	85,308
Advertising	-	244
Amortization (**)	361	3,154
Client expense reimbursements	3,510	3,197
Contractor fees	6,440	12,178
Fees, licences and dues	3,500	4,500
Food	925	1,080
Honoraria	-	2,700
Office and miscellaneous	22,251	6,196
Recreation and child care fees	-	117
Rent of facilities	-	1,038
Repairs and maintenance	112	1,213
Telephone, cable and Internet	4,768	4,683
Training costs	911	3,290
Utilities	-	411
Vehicles	20,931	21,531
Wages and benefits	444,276	402,467
	<u>602,909</u>	<u>553,307</u>
Excess (deficiency) of revenues over expenses for the year	\$ 21,406	\$ 66,808
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	(84,000)
Transfer from fund balances invested in capital assets	-	-
Fund balances available, beginning of year	28,677	45,869
Fund balances available, end of year	\$ 50,083	\$ 28,677

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
 Program 3502 - Happy Times Preschool

Schedule 2

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 40,303	\$ 45,025
Grants - Capital Fund	-	2,000
Childcare fees	185,563	156,345
Childcare subsidies	22,471	31,904
	<u>248,337</u>	<u>235,274</u>
Expenses		
Administration	36,547	30,701
Amortization (**)	5,847	6,007
Bad debts	1,490	3,849
Contractor fees	35	-
Food	1,567	1,622
Honoraria	90	40
Office and miscellaneous	5,935	8,231
Recreation and child care fees	103	-
Repairs and maintenance	32	546
Telephone, cable and Internet	90	100
Training costs	1,032	1,080
Vehicles	78	89
Wages and benefits	193,199	200,859
	<u>246,045</u>	<u>253,124</u>
Excess (deficiency) of revenues over expenses for the year	\$ 2,292	\$ (17,850)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(1,012)	18,148
Transfer from fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(67,483)	(67,781)
Fund balances available, end of year	\$ (66,203)	\$ (67,483)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
 Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5103 - Adult CLS

Schedule 3

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 282,424	\$ 192,484
Fundraising	(2,268)	2,105
	<u>280,156</u>	<u>194,589</u>
Expenses		
Administration	31,629	26,859
Advertising	375	387
Amortization (**)	419	419
Client expense reimbursements	821	881
Contractor fees	3,668	981
Fees, licences and dues	983	742
Food	1,415	(46)
Fundraising costs	3,486	-
Honoraria	38	-
Office and miscellaneous	3,269	3,998
Recreation and child care fees	4,089	4,254
Rent of facilities	50	-
Repairs and maintenance	13	-
Telephone, cable and Internet	345	305
Training costs	1,313	1,814
Vehicles	13,946	8,532
Wages and benefits	209,024	141,814
	<u>274,883</u>	<u>190,940</u>
Excess (deficiency) of revenues over expenses for the year	\$ 5,273	\$ 3,649
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(4,800)	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>78,230</u>	<u>74,581</u>
Fund balances available, end of year	\$ 78,703	\$ 78,230

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7504 - Income Outreach Program

Schedule 4

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 104,468	\$ 104,468
Expenses		
Administration	11,350	11,350
Client expense reimbursements	1,619	952
Contractor fees	40	-
Fees, licences and dues	570	535
Food	37	-
Office and miscellaneous	30,095	28,260
Repairs and maintenance	-	150
Telephone, cable and Internet	971	723
Training costs	600	82
Utilities	-	46
Vehicles	231	406
Wages and benefits	68,142	65,166
	<u>113,655</u>	<u>107,670</u>
Excess (deficiency) of revenues over expenses for the year	\$ (9,187)	\$ (3,202)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>12,603</u>	<u>15,805</u>
Fund balances available, end of year	\$ 3,416	\$ 12,603

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3108 - Prenatal Subsidy

Schedule 5

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contribution from (to) other funds		
Inter-program efficiency fund transfers	\$ -	\$ -
Other inter-program transfers	19,709	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(19,709)	(19,709)
Fund balances available, end of year	\$ -	\$ (19,709)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5310 - Children's C.L.S.

Schedule 6

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 224,594	\$ 221,484
	<u>224,594</u>	<u>221,484</u>
Expenses		
Administration	37,570	37,570
Advertising	109	-
Amortization (**)	1,080	1,133
Client expense reimbursements	50	16
Contractor fees	19	-
Fees, licences and dues	30	30
Food	341	449
Honoraria	50	40
Office and miscellaneous	8,635	9,076
Rent of facilities	988	850
Repairs and maintenance	504	153
Telephone, cable and Internet	1,078	736
Training costs	1,017	392
Vehicles	8,992	8,642
Wages and benefits	162,820	165,192
	<u>223,283</u>	<u>224,279</u>
Excess (deficiency) of revenues over expenses for the year	\$ 1,311	\$ (2,795)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>62,308</u>	<u>65,103</u>
Fund balances available, end of year	\$ 63,619	\$ 62,308

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7711 - Stopping the Violence

Schedule 7

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 108,650	\$ 108,650
	<u>108,650</u>	<u>108,650</u>
Expenses		
Administration	15,894	15,894
Amortization (**)	308	308
Client expense reimbursements	71	-
Contractor fees	2,293	1,134
Fees, licences and dues	80	80
Food	29	30
Freight	23	-
Office and miscellaneous	2,805	903
Telephone, cable and Internet	785	374
Training costs	758	1,523
Vehicles	1,502	125
Wages and benefits	86,521	75,056
	<u>111,069</u>	<u>95,427</u>
Excess (deficiency) of revenues over expenses for the year	\$ (2,419)	\$ 13,223
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>6,839</u>	<u>(6,384)</u>
Fund balances available, end of year	\$ 4,420	\$ 6,839

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3512 - Howe Sound Daycare

Schedule 8

For the year ended March 31 **2014** **2013**

Revenues
 Expenses

Contribution from (to) other funds			
Inter-program efficiency fund transfers	\$	-	\$ -
Other inter-program transfers		(65,141)	-
Transfer from Fund balances invested in capital assets		-	-
Fund balances available, beginning of year		(98,800)	(98,800)
Fund balances available, end of year	\$	(163,941)	\$ (98,800)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
 Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3514 - Little Dears Daycare - Pemberton

Schedule 9

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 1,392	\$ 1,436
Fundraising	28	58
Childcare fees	<u>29,344</u>	<u>30,427</u>
	30,764	31,921
Expenses		
Administration	2,920	3,173
Advertising	276	-
Amortization (**)	1,665	1,473
Bad debts	-	3,510
Food	112	-
Insurance	428	337
Office and miscellaneous	543	1,148
Rent of facilities	7,995	7,069
Repairs and maintenance	1,339	986
Telephone, cable and Internet	224	331
Training costs	85	-
Vehicles	-	59
Wages and benefits	<u>15,991</u>	<u>18,759</u>
	31,578	36,845
Excess (deficiency) of revenues over expenses for the year	\$ (814)	\$ (4,924)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	1,052	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(107,910)	(102,986)
Fund balances available, end of year	\$ (107,672)	\$ (107,910)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9015 - Challenge

Schedule 10

For the year ended March 31	2014	2013
Revenues		
Grants	\$ -	\$ 5,654
Expenses		
Wages and benefits	-	5,380
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ 274
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(1,756)	(2,030)
Fund balances available, end of year	\$ (1,756)	\$ (1,756)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 1116 - Fraser House - Pemberton

Schedule 11

For the year ended March 31	2014	2013
Revenues		
Donations - receipted	\$ 12,000	\$ 6,000
Administration income	21,407	28,543
	<u>33,407</u>	34,543
Expenses		
Contractor fees	-	123
Food	-	60
Insurance	1,224	921
Office and miscellaneous	375	621
Rent of facilities	18,000	18,000
Repairs and maintenance	8,195	8,783
Telephone, cable and Internet	1,878	2,089
Utilities	3,684	3,197
	<u>33,356</u>	<u>33,794</u>
Excess (deficiency) of revenues over expenses for the year	\$ 51	\$ 749
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>6,174</u>	<u>5,425</u>
Fund balances available, end of year	\$ 6,225	\$ 6,174

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
 Program 3517 - Direct Access - BC Gaming

Schedule 12

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 50,100	\$ 50,100
Miscellaneous income	654	645
	<u>50,754</u>	<u>50,745</u>
Expenses		
Office and miscellaneous	20	11
Telephone, cable and Internet	180	240
Vehicles	125	118
Wages and benefits	49,785	50,007
	<u>50,110</u>	<u>50,376</u>
Excess (deficiency) of revenues over expenses for the year	\$ 644	\$ 369
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(589)	(958)
Fund balances available, end of year	\$ 55	\$ (589)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
 Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3518 - Kinder Bears - Pemberton

Schedule 13

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 1,476	\$ 2,189
Childcare fees	15,747	27,019
	<u>17,223</u>	<u>29,208</u>
Expenses		
Administration	1,733	2,950
Advertising	96	-
Amortization (**)	347	538
Bad debts	-	8,337
Food	80	-
Insurance	428	337
Office and miscellaneous	251	555
Rent of facilities	7,995	7,069
Repairs and maintenance	1,289	976
Telephone, cable and Internet	283	424
Training costs	43	140
Vehicles	-	59
Wages and benefits	17,957	18,761
	<u>30,502</u>	<u>40,146</u>
Excess (deficiency) of revenues over expenses for the year	\$ (13,279)	\$ (10,938)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	10,391	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(55,807)	(44,869)
Fund balances available, end of year	\$ (58,695)	\$ (55,807)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3219 - Nobody's Perfect

Schedule 14

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 2,889	\$ -
Expenses		
Contractor fees	605	470
Food	181	238
Office and miscellaneous	-	115
Wages and benefits	376	1,196
	<u>1,162</u>	<u>2,019</u>
Excess (deficiency) of revenues over expenses for the year	\$ 1,727	\$ (2,019)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	3,500
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>1,943</u>	<u>462</u>
Fund balances available, end of year	\$ 3,670	\$ 1,943

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5421 - Supported Childcare Initiative

Schedule 15

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 544,706	\$ 542,291
Expenses		
Administration	77,974	77,974
Advertising	164	382
Amortization (**)	303	356
Client expense reimbursements	61	130
Contractor fees	60	154
Fees, licences and dues	(30)	30
Food	178	119
Office and miscellaneous	11,042	8,888
Telephone, cable and Internet	831	702
Training costs	2,006	1,660
Vehicles	4,050	4,836
Wages and benefits	194,537	199,531
	<u>291,176</u>	<u>294,762</u>
Excess (deficiency) of revenues over expenses for the year	\$ 253,530	\$ 247,529
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(249,600)	(249,600)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>2,936</u>	<u>5,007</u>
Fund balances available, end of year	\$ 6,866	\$ 2,936

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3523 - Cotton Tails Preschool

Schedule 16

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contribution from (to) other funds		
Inter-program efficiency fund transfers	\$ -	\$ -
Other inter-program transfers	38,777	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(38,777)	(38,777)
Fund balances available, end of year	\$ -	\$ (38,777)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7325 - Theo

Schedule 17

For the year ended March 31 **2014** **2013**

Revenues

Expenses

Contribution from (to) other funds

Inter-program efficiency fund transfers	\$	-	\$	-
Other inter-program transfers		28,276		-
Transfer from Fund balances invested in capital assets		-		-

Fund balances available, beginning of year **(28,276)** **(28,276)**

Fund balances available, end of year **\$** **-** **\$** **(28,276)**

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3127 - Prenatal Nutrition

Schedule 18

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 99,300	\$ 99,315
	<u>99,300</u>	<u>99,315</u>
Expenses		
Administration	11,156	12,856
Amortization (**)	232	232
Client expense reimbursements	146	276
Contractor fees	7,488	7,086
Fees, licences and dues	225	225
Food	8,113	7,743
Honoraria	250	1,941
Insurance	540	539
Office and miscellaneous	1,354	860
Rent of facilities	1,538	1,763
Repairs and maintenance	318	350
Telephone, cable and Internet	280	400
Training costs	4,178	3,001
Utilities	1,232	537
Vehicles	2,253	1,471
Wages and benefits	59,817	60,063
	<u>99,120</u>	<u>99,343</u>
Excess (deficiency) of revenues over expenses for the year	\$ 180	\$ (28)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>6,861</u>	<u>6,889</u>
Fund balances available, end of year	\$ 7,041	\$ 6,861

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3628 - Childcare Resources and Referral

Schedule 19

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 190,191	\$ 188,672
Miscellaneous income	380	200
	<u>190,571</u>	<u>188,872</u>
Expenses		
Administration	29,784	29,784
Advertising	550	442
Amortization (**)	828	828
Client expense reimbursements	135	80
Contractor fees	517	1,203
Fees, licences and dues	45	45
Food	2,059	2,688
Honoraria	688	301
Insurance	1,017	1,052
Office and miscellaneous	7,729	7,783
Recreation and child care fees	774	-
Rent of facilities	12,984	13,435
Repairs and maintenance	2,977	2,446
Telephone, cable and Internet	4,224	3,957
Training costs	2,247	1,479
Utilities	1,671	1,382
Vehicles	2,023	1,286
Wages and benefits	124,261	125,048
	<u>194,513</u>	<u>193,239</u>
Excess (deficiency) of revenues over expenses for the year	\$ (3,942)	\$ (4,367)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>7,926</u>	<u>12,293</u>
Fund balances available, end of year	\$ 3,984	\$ 7,926

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 1134 - Administrative and Capital Assets

Schedule 20

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 4,666	\$ 8,800
Donations - receipted	1,009	8,725
Donations - unreceipted	2,602	1,538
Administration income	632,007	560,410
Interest	8,728	7,106
Miscellaneous income	1,258	1,185
Rent	-	585
	<u>650,270</u>	<u>588,349</u>
Expenses		
Advertising	3,394	3,121
Amortization (**)	3,228	6,028
Bank service charges	9,416	5,474
Client expense reimbursements	-	(16)
Contractor fees	65,799	27,282
Fees, licences and dues	2,492	8,973
Food	5,315	3,219
Freight	471	461
Honoraria	2,593	2,116
Insurance	8,164	9,918
Office and miscellaneous	44,561	41,156
Professional fees	45,032	45,167
Recreation and child care fees	331	-
Rent of facilities	101,156	103,399
Repairs and maintenance	13,744	19,198
Telephone, cable and Internet	11,750	12,779
Training costs	4,289	4,192
Utilities	15,157	14,484
Vehicles	13,236	7,045
Wages and benefits	393,332	449,593
	<u>743,460</u>	<u>763,589</u>
Excess (deficiency) of revenues over expenses for the year	\$ (93,190)	\$ (175,240)
Contribution from (to) other funds		
Other inter-program transfers	89,897	48,236
Transfer from Fund balances invested in capital assets	(10,726)	-
Fund balances available, beginning of year	<u>224,403</u>	<u>351,407</u>
Fund balances available, end of year	\$ 210,384	\$ 224,403

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3235 - Parent Tot Whistler

Schedule 21

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 10,000	\$ 8,500
Donations - receipted	-	400
Donations - unreceipted	<u>3,583</u>	<u>1,219</u>
	13,583	10,119
Expenses		
Administration	696	696
Food	-	11
Honoraria	192	576
Insurance	-	28
Office and miscellaneous	236	1,014
Rent of facilities	5,222	4,834
Wages and benefits	<u>6,418</u>	<u>2,398</u>
	12,764	9,557
Excess (deficiency) of revenues over expenses for the year	\$ 819	\$ 562
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>2,765</u>	<u>2,203</u>
Fund balances available, end of year	\$ 3,584	\$ 2,765

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5136 - Newport House

Schedule 22

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 409,420	\$ 407,019
Donations - unreceipted	100	-
User fees	34,374	34,374
	<u>443,894</u>	<u>441,393</u>
Expenses		
Administration	39,253	39,253
Advertising	202	302
Amortization (**)	1,870	1,871
Client expense reimbursements	680	2,145
Contractor fees	488	320
Fees, licences and dues	1,038	742
Food	22,530	17,594
Freight	75	142
Honoraria	95	47
Insurance	571	450
Office and miscellaneous	17,029	13,215
Recreation and child care fees	752	966
Repairs and maintenance	2,778	2,603
Telephone, cable and Internet	2,034	1,447
Training costs	460	561
Utilities	512	556
Vehicles	2,930	2,942
Wages and benefits	322,896	328,437
	<u>416,193</u>	<u>413,593</u>
Excess (deficiency) of revenues over expenses for the year	\$ 27,701	\$ 27,800
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(25,000)	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>37,157</u>	<u>9,357</u>
Fund balances available, end of year	\$ 39,858	\$ 37,157

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9637 - Putting the Children First

Schedule 23

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 63,700	\$ 63,700
Donations - unreceipted	-	84
Fundraising	-	286
	<u>63,700</u>	<u>64,070</u>
Expenses		
Administration	6,372	6,372
Advertising	-	984
Contractor fees	31,551	28,303
Food	49	76
Honoraria	100	-
Insurance	-	100
Office and miscellaneous	716	4,113
Recreation and child care fees	367	-
Telephone, cable and Internet	883	1,009
Training costs	185	846
Wages and benefits	858	92
	<u>41,081</u>	<u>41,895</u>
Excess (deficiency) of revenues over expenses for the year	\$ 22,619	\$ 22,175
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(17,000)	(17,000)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>37,073</u>	<u>31,898</u>
Fund balances available, end of year	\$ 42,692	\$ 37,073

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3242 - Mother Goose - United Way

Schedule 24

For the year ended March 31	2014	2013
Revenues		
Grants	\$ -	\$ 9,653
Workshop revenue	100	-
	<u>100</u>	<u>9,653</u>
Expenses		
Client expense reimbursements	-	32
Food	644	1,048
Honoraria	-	348
Office and miscellaneous	1	-
Training costs	63	-
Vehicles	230	254
Wages and benefits	3,027	3,756
	<u>3,965</u>	<u>5,438</u>
Excess (deficiency) of revenues over expenses for the year	\$ (3,865)	\$ 4,215
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	1,000	(30,000)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>10,813</u>	<u>36,598</u>
Fund balances available, end of year	\$ 7,948	\$ 10,813

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 1143 - Pemberton Office Overhead

Schedule 25

For the year ended March 31	2014	2013
Revenues		
Donations - received	\$ 34,000	\$ 39,000
Administration income	32,280	32,280
Rent	315	560
	<u>66,595</u>	<u>71,840</u>
Expenses		
Advertising	196	14
Amortization (**)	474	323
Bank service charges	280	265
Contractor fees	1,175	153
Fees, licences and dues	55	60
Food	234	305
Insurance	963	814
Office and miscellaneous	5,241	5,156
Rent of facilities	38,854	36,059
Repairs and maintenance	3,815	10,373
Taxes/Water Sewer	2,247	2,996
Telephone, cable and Internet	3,705	3,069
Training costs	99	-
Utilities	2,729	2,770
Vehicles	1,604	1,329
Wages and benefits	273	304
	<u>61,944</u>	<u>63,990</u>
Excess (deficiency) of revenues over expenses for the year	\$ 4,651	\$ 7,850
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>4,462</u>	<u>(3,388)</u>
Fund balances available, end of year	\$ 9,113	\$ 4,462

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7544 - Youth Resource Centre

Schedule 26

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 255,020	\$ 252,470
Donations - receipted	-	100
Donations - unreceipted	-	500
	<u>255,020</u>	<u>253,070</u>
Expenses		
Administration	37,740	37,740
Amortization (**)	2,473	3,196
Client expense reimbursements	1,415	698
Contractor fees	804	245
Food	2,719	3,903
Honoraria	150	-
Insurance	1,719	964
Office and miscellaneous	6,760	4,752
Recreation and child care fees	2,430	4,304
Repairs and maintenance	9,578	13,440
Telephone, cable and Internet	4,898	5,222
Training costs	669	1,122
Utilities	8,604	7,743
Vehicles	1,520	1,826
Wages and benefits	177,350	179,864
	<u>258,829</u>	<u>265,019</u>
Excess (deficiency) of revenues over expenses for the year	\$ (3,809)	\$ (11,949)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>3,673</u>	<u>15,622</u>
Fund balances available, end of year	\$ (136)	\$ 3,673

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3545 - Happy Times Children's Centre

Schedule 27

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contribution from (to) other funds		
Inter-program efficiency fund transfers	\$ -	\$ -
Other inter-program transfers	26,364	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(26,364)	(26,364)
Fund balances available, end of year	\$ -	\$ (26,364)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9546 - Communities That Care (SCF)

Schedule 28

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 20,000	\$ 20,000
Interest	344	370
	<u>20,344</u>	<u>20,370</u>
Expenses		
Administration	2,052	2,052
Contractor fees	22,099	14,009
Food	207	188
Honoraria	150	-
Office and miscellaneous	398	647
Rent of facilities	252	55
Telephone, cable and Internet	384	401
Training costs	-	1,140
	<u>25,542</u>	<u>18,492</u>
Excess (deficiency) of revenues over expenses for the year	\$ (5,198)	\$ 1,878
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>4,760</u>	<u>2,882</u>
Fund balances available, end of year	\$ (438)	\$ 4,760

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3548 - Kid/Kinder Care

Schedule 29

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 1,924	\$ 5,035
Childcare fees	38,803	44,410
Childcare subsidies	1,962	5,156
	<u>42,689</u>	<u>54,601</u>
Expenses		
Administration	5,120	4,779
Amortization (**)	2,088	2,088
Food	-	152
Insurance	41	378
Office and miscellaneous	647	1,416
Recreation and child care fees	619	1,262
Repairs and maintenance	461	2,789
Telephone, cable and Internet	-	830
Training costs	-	1,201
Utilities	22	50
Vehicles	1,357	3,249
Wages and benefits	21,385	49,186
	<u>31,740</u>	<u>67,380</u>
Excess (deficiency) of revenues over expenses for the year	\$ 10,949	\$ (12,779)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(245,510)	(232,731)
Fund balances available, end of year	\$ (234,561)	\$ (245,510)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5352 - Fetal Alcohol

Schedule 30

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 48,252	\$ 47,610
Expenses		
Administration	9,276	9,276
Client expense reimbursements	29	80
Contractor fees	740	435
Food	71	-
Office and miscellaneous	808	1,067
Training costs	573	736
Vehicles	684	809
Wages and benefits	36,077	36,042
	<u>48,258</u>	<u>48,445</u>
Excess (deficiency) of revenues over expenses for the year	\$ (6)	\$ (835)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>53,806</u>	<u>54,641</u>
Fund balances available, end of year	\$ 53,800	\$ 53,806

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3255 - Parent/Tot Drop-in (Family Place)

Schedule 31

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 66,293	\$ 66,243
Expenses		
Administration	15,222	15,289
Amortization (**)	33	33
Fees, licences and dues	120	60
Food	5,010	2,771
Honoraria	-	120
Office and miscellaneous	-	2,618
Repairs and maintenance	-	1,219
Telephone, cable and Internet	1,300	-
Training costs	165	304
Utilities	-	205
Vehicles	906	336
Wages and benefits	43,607	43,339
	<u>66,363</u>	<u>66,294</u>
Excess (deficiency) of revenues over expenses for the year	\$ (70)	\$ (51)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(2,606)	(2,555)
Fund balances available, end of year	\$ (2,676)	\$ (2,606)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3257 - Family Early Intervention

Schedule 32

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 45,429	\$ 45,240
Expenses		
Administration	8,952	8,952
Food	198	-
Honoraria	832	468
Insurance	-	60
Office and miscellaneous	20	221
Repairs and maintenance	-	475
Training costs	801	953
Vehicles	-	243
Wages and benefits	32,507	34,989
	<u>43,310</u>	<u>46,361</u>
Excess (deficiency) of revenues over expenses for the year	\$ 2,119	\$ (1,121)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(1,000)	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>12,633</u>	<u>13,754</u>
Fund balances available, end of year	\$ 13,752	\$ 12,633

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9061 - Food Security Initiatives

Schedule 33

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 5,300	\$ 2,700
Expenses		
Client expense reimbursements	106	-
Food	1,937	2,999
Office and miscellaneous	164	-
Vehicles	63	-
Wages and benefits	31	-
	<u>2,301</u>	<u>2,999</u>
Excess (deficiency) of revenues over expenses for the year	\$ 2,999	\$ (299)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>395</u>	<u>694</u>
Fund balances available, end of year	\$ 3,394	\$ 395

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5362 - Children's Support Services

Schedule 34

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 95,114	\$ 93,696
Expenses		
Administration	13,860	13,860
Advertising	184	-
Client expense reimbursements	620	781
Food	374	861
Honoraria	38	-
Office and miscellaneous	1,168	785
Recreation and child care fees	200	7,803
Telephone, cable and Internet	104	25
Training costs	244	269
Vehicles	2,864	4,089
Wages and benefits	62,062	79,965
	<u>81,718</u>	<u>108,438</u>
Excess (deficiency) of revenues over expenses for the year	\$ 13,396	\$ (14,742)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	(54,908)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>9,669</u>	<u>79,319</u>
Fund balances available, end of year	\$ 23,065	\$ 9,669

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7563 - S.A.I.P.

Schedule 35

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 104,449	\$ 103,173
Expenses		
Administration	15,670	17,040
Client expense reimbursements	65	70
Contractor fees	1,757	1,532
Food	17	26
Honoraria	23	-
Office and miscellaneous	6,170	800
Rent of facilities	174	374
Repairs and maintenance	76	182
Telephone, cable and Internet	2,008	987
Training costs	632	-
Utilities	676	435
Vehicles	1,281	4,100
Wages and benefits	71,656	88,693
	<u>100,205</u>	<u>114,239</u>
Excess (deficiency) of revenues over expenses for the year	\$ 4,244	\$ (11,066)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(2,739)	8,327
Fund balances available, end of year	\$ 1,505	\$ (2,739)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9067 - Pemberton Food Bank

Schedule 36

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 7,000	\$ 7,000
Donations - receipted	33,671	19,105
Donations - unreceipted	11,103	10,312
Fundraising	-	4,804
	<u>51,774</u>	<u>41,221</u>
Expenses		
Administration	600	600
Advertising	182	230
Fees, licences and dues	60	43
Food	22,610	28,000
Office and miscellaneous	1,504	53
Repairs and maintenance	692	407
Telephone, cable and Internet	514	383
Training costs	3,409	-
Utilities	676	397
Vehicles	279	-
Wages and benefits	5,119	1,129
	<u>35,645</u>	<u>31,242</u>
Excess (deficiency) of revenues over expenses for the year	\$ 16,129	\$ 9,979
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(15,731)	(25,710)
Fund balances available, end of year	\$ 398	\$ (15,731)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5368 - Behavioral Support

Schedule 37

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 17,347	\$ -
Expenses		
Administration	2,604	2,604
Contractor fees	3,075	9,717
Food	-	84
Office and miscellaneous	678	218
Vehicles	-	49
Wages and benefits	3,073	2,052
	<u>9,430</u>	<u>14,724</u>
Excess (deficiency) of revenues over expenses for the year	\$ 7,917	\$ (14,724)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>11,344</u>	<u>26,068</u>
Fund balances available, end of year	\$ 19,261	\$ 11,344

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7369 - Job Wave

Schedule 38

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contribution from (to) other funds		
Inter-program efficiency fund transfers	\$ -	\$ -
Other inter-program transfers	-	(11,196)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>11,196</u>
Fund balances available, end of year	\$ -	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5372 - School Age Physio - SD #48

Schedule 39

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 85,991	\$ 79,671
Expenses		
Administration	15,773	15,773
Client expense reimbursements	3	199
Contractor fees	39	200
Insurance	356	292
Office and miscellaneous	1,295	943
Rent of facilities	769	765
Repairs and maintenance	-	20
Telephone, cable and internet	227	135
Training costs	210	85
Utilities	-	19
Vehicles	1,937	2,510
Wages and benefits	59,339	64,181
	<u>79,948</u>	<u>85,122</u>
Excess (deficiency) of revenues over expenses for the year	\$ 6,043	\$ (5,451)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(7,592)	(2,141)
Fund balances available, end of year	\$ (1,549)	\$ (7,592)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5474 - Supported Childcare

Schedule 40

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 30,000	\$ -
Expenses		
Client expense reimbursements	-	16
Office and miscellaneous	14	745
Telephone, cable and internet	79	25
Vehicles	562	48
Wages and benefits	21,195	17,028
	<u>21,850</u>	<u>17,862</u>
Excess (deficiency) of revenues over expenses for the year	\$ 8,150	\$ (17,862)
Contribution from (to) other funds		
Fund balances available, beginning of year	<u>4,419</u>	<u>22,281</u>
Fund balances available, end of year	\$ 12,569	\$ 4,419

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3579 - Faces

Schedule 41

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 1,000	\$ 3,200
Expenses		
Wages and benefits	<u>2,457</u>	<u>1,700</u>
Excess (deficiency) of revenues over expenses for the year	\$ (1,457)	\$ 1,500
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>1,500</u>	-
Fund balances available, end of year	\$ 43	\$ 1,500

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3209 - Strong Start

Schedule 42

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 98,236	\$ 88,936
Fundraising	28	115
	<u>98,264</u>	<u>89,051</u>
Expenses		
Administration	4,836	4,627
Client expense reimbursements	-	51
Fees, licences and dues	-	160
Food	2,924	5,275
Honouraria	100	80
Insurance	1,124	941
Office and miscellaneous	1,297	1,749
Repairs and maintenance	(483)	2,123
Telephone, cable and internet	604	1,197
Training costs	459	386
Utilities	1,322	805
Vehicles	(331)	40
Wages and benefits	76,694	77,084
	<u>88,546</u>	<u>94,518</u>
Excess (deficiency) of revenues over expenses for the year	\$ 9,718	\$ (5,467)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(30,948)	(25,481)
Fund balances available, end of year	\$ (21,230)	\$ (30,948)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7186 - Support Recovery House

Schedule 43

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 353,965	\$ 348,214
User fees	50,747	57,063
	<u>404,712</u>	<u>405,277</u>
Expenses		
Administration	29,856	29,856
Advertising	-	435
Amortization (**)	579	14,932
Client expense reimbursements	642	342
Contractor fees	10,562	14,006
Food	17,526	21,460
Insurance	1,275	1,155
Office and miscellaneous	4,995	236
Recreation and child care fees	1,140	1,475
Rent of facilities	21,012	21,012
Repairs and maintenance	668	492
Telephone, cable and internet	3,189	3,699
Training costs	2,234	611
Utilities	2,552	2,752
Vehicles	11,547	8,033
Wages and benefits	296,144	289,253
	<u>403,921</u>	<u>409,749</u>
Excess (deficiency) of revenues over expenses for the year	\$ 791	\$ (4,472)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(9,953)	(5,481)
Fund balances available, end of year	\$ (9,162)	\$ (9,953)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9087 - Squamish Social Planning

Schedule 44

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contractor fees	\$ -	\$ 1,949
Food	-	1,013
Office and miscellaneous	-	86
	<u>-</u>	<u>3,048</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ (3,048)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(2,767)	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>2,767</u>	<u>5,815</u>
Fund balances available, end of year	\$ -	\$ 2,767

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 1189 - Courthouse Overhead

Schedule 45

For the year ended March 31	2014	2013
Revenues		
Administration income	\$ 99,191	\$ 140,925
Expenses		
Amortization (**)	179	96,916
Food	-	225
Insurance	1,535	1,480
Office and miscellaneous	1,290	926
Rent of facilities	60,570	62,821
Repairs and maintenance	17,675	17,272
Taxes/Water Sewer	12,101	11,421
Telephone, cable and internet	1,165	1,839
Utilities	5,324	6,058
	<u>99,839</u>	<u>198,958</u>
Excess (deficiency) of revenues over expenses for the year	\$ (648)	\$ (58,033)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(211,584)	(153,551)
Fund balances available, end of year	\$ (212,232)	\$ (211,584)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9102 - HTPS - Fund Raising

Schedule 46

For the year ended March 31	2014	2013
Revenues		
Fundraising	\$ 2,411	\$ 3,711
Expenses		
Food	57	-
Fundraising costs	1,236	3,875
Honouraria	300	-
Office and miscellaneous	177	1,733
	<u>1,770</u>	<u>5,608</u>
Excess (deficiency) of revenues over expenses for the year	\$ 641	\$ (1,897)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>268</u>	<u>2,165</u>
Fund balances available, end of year	\$ 909	\$ 268

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9148 - K.K. - Fund Raising/Donations

Schedule 47

For the year ended March 31	2014	2013
Revenues		
Grants - Capital Fund	\$ 1,088	\$ -
Fundraising	850	220
	<u>1,938</u>	<u>220</u>
Expenses		
Fundraising costs	696	98
Office and miscellaneous	1,088	395
	<u>1,784</u>	<u>493</u>
Excess (deficiency) of revenues over expenses for the year	\$ 154	\$ (273)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>185</u>	<u>458</u>
Fund balances available, end of year	\$ 339	\$ 185

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7190 - LIFE

Schedule 48

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 25,931	\$ 25,661
Expenses		
Administration	3,872	3,804
Contractor fees	3,870	4,500
Food	9,044	6,647
Recreation and child care fees	1,632	2,860
Vehicles	1,200	2,700
Wages and benefits	6,234	5,239
	<u>25,852</u>	<u>25,750</u>
Excess (deficiency) of revenues over expenses for the year	\$ 79	\$ (89)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>(21)</u>	<u>68</u>
Fund balances available, end of year	\$ 58	\$ (21)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7330 - Achieve

Schedule 49

For the year ended March 31	2014	2013
Revenues		
Grants	\$ -	\$ 9,000
Expenses		
Client expense reimbursements	-	(120)
Office and miscellaneous	-	26
Rent of facilities	-	232
Telephone, cable and internet	-	31
Wages and benefits	-	2,897
	<u>-</u>	<u>3,066</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ 5,934
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(8,602)	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>8,602</u>	<u>2,668</u>
Fund balances available, end of year	\$ -	\$ 8,602

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5131 - Home Sharing

Schedule 50

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 61,940	\$ 57,675
Expenses		
Administration	8,489	10,965
Client expense reimbursements	-	39
Contractor fees	38,596	38,858
Fees, licences and dues	983	-
Vehicles	28	-
Wages and benefits	9,466	8,375
	<u>57,562</u>	<u>58,237</u>
Excess (deficiency) of revenues over expenses for the year	\$ 4,378	\$ (562)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>(2,857)</u>	<u>(2,295)</u>
Fund balances available, end of year	\$ 1,521	\$ (2,857)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5147 - Emergency Fund

Schedule 51

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 3,162	\$ -
Expenses		
Contractor fees	<u>3,162</u>	-
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	1,377
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>(1,377)</u>
Fund balances available, end of year	\$ -	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 5339 - Strengthening Families - North

Schedule 52

For the year ended March 31

2014

2013

Revenues

Grants \$ - \$ 2,500

Expenses**Excess (deficiency) of revenues over expenses for the year** \$ - \$ 2,500**Contribution from (to) other funds**

Inter-program efficiency fund transfers - -

Other inter-program transfers - -

Transfer from Fund balances invested in capital assets - -

Fund balances available, beginning of year 2,500 -**Fund balances available, end of year** \$ 2,500 \$ 2,500

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5449 - Early Intervention

Schedule 53

For the year ended March 31 **2014** **2013**

Revenues			
Grants	\$	150,941	\$ 148,335
Expenses			
Administration		23,741	23,741
Client expense reimbursements		26	135
Contractor fees		20	-
Freight		-	22
Insurance		356	317
Office and miscellaneous		801	1,168
Rent of facilities		769	1,347
Repairs and maintenance		-	20
Telephone, cable and internet		696	598
Training costs		210	269
Utilities		-	19
Vehicles		6,577	5,831
Wages and benefits		119,809	121,937
		<u>153,005</u>	<u>155,404</u>
Excess (deficiency) of revenues over expenses for the year	\$	(2,064)	\$ (7,069)
Contribution from (to) other funds			
Inter-program efficiency fund transfers		-	-
Other inter-program transfers		-	-
Transfer from Fund balances invested in capital assets		-	-
Fund balances available, beginning of year		<u>10,607</u>	<u>17,676</u>
Fund balances available, end of year	\$	8,543	\$ 10,607

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5105 - Newport Day Program

Schedule 54

For the year ended March 31 **2014** **2013**

Revenues			
Grants	\$	240,267	\$ 240,267
Expenses			
Administration		27,600	27,600
Amortization		3,475	3,475
Contractor fees		100	950
Fees, licences and dues		983	742
Insurance		571	453
Office and miscellaneous		500	507
Repairs and maintenance		328	-
Telephone, cable and internet		220	65
Training costs		451	454
Vehicles		4,060	1,668
Wages and benefits		200,571	194,232
		<u>238,859</u>	<u>230,146</u>
Excess (deficiency) of revenues over expenses for the year	\$	1,408	\$ 10,121
Contribution from (to) other funds			
Inter-program efficiency fund transfers		-	-
Other inter-program transfers		(500)	-
Transfer from Fund balances invested in capital assets		-	-
Fund balances available, beginning of year		<u>48,113</u>	<u>37,992</u>
Fund balances available, end of year	\$	49,021	\$ 48,113

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9670 - Community Planning Partnership

Schedule 55

For the year ended March 31

2014

2013

Revenues**Expenses**

Administration	\$ 2,496	\$ 2,496
Contractor fees	5,676	(1,609)
Food	82	-
Office and miscellaneous	1,052	-
Training costs	5,087	-
	<u>14,393</u>	<u>887</u>

Excess (deficiency) of revenues over expenses for the year \$ (14,393) \$ (887)

Contribution from (to) other funds

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year 33,951 34,838

Fund balances available, end of year \$ 19,558 \$ 33,951

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3539 - Professional Development - ECD

Schedule 56

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 2,112	\$ -
Expenses		
Food	388	-
Honouraria	250	-
Office and miscellaneous	229	-
Rent of facilities	62	-
Vehicles	82	-
Wages and benefits	860	-
	<u>1,871</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ 241	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>3,269</u>	<u>3,269</u>
Fund balances available, end of year	\$ 3,510	\$ 3,269

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 5416 - SCDP Support Staff

Schedule 57

For the year ended March 31

2014

2013

Revenues

Grants	\$ 3,524	\$ -
User fees	-	2,250
	<u>3,524</u>	<u>2,250</u>

Expenses

Client expense reimbursements	4	-
Contractor fees	106,990	112,445
Office and miscellaneous	42	-
Training costs	368	444
Vehicles	384	380
Wages and benefits	127,549	116,806
	<u>235,337</u>	<u>230,075</u>

Excess (deficiency) of revenues over expenses for the year \$ (231,813) \$ (227,825)

Contribution from (to) other funds

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	249,600	249,600
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year 93,215 71,440

Fund balances available, end of year \$ 111,002 \$ 93,215

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9088 - Jump Start

Schedule 58

For the year ended March 31

2014

2013

Revenues

Grants

\$ 7,489 \$ 14,757

Expenses

Recreation and child care fees

7,680 11,866**Excess (deficiency) of revenues over expenses for the year**

\$ (191) \$ 2,891

Contribution from (to) other funds

Inter-program efficiency fund transfers

- -

Other inter-program transfers

- -

Transfer from Fund balances invested in capital assets

- -

Fund balances available, beginning of year4,767 1,876**Fund balances available, end of year**

\$ 4,576 \$ 4,767

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9563 - SFP Whistler

Schedule 59

For the year ended March 31

2014

2013

Revenues**Expenses**

Client expense reimbursements	\$ 67	\$ -
Contractor fees	150	-
Food	4,684	891
Honouraria	200	-
Insurance	341	-
Office and miscellaneous	2,101	395
Wages and benefits	14,134	3,719
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenses for the year	\$ (21,677)	\$ (5,005)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	30,000
Transfer from Fund balances invested in capital assets	-	-
	<hr/>	<hr/>
Fund balances available, beginning of year	24,995	-
	<hr/>	<hr/>
Fund balances available, end of year	\$ 3,318	\$ 24,995

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9006 - Castle Rock Housing

Schedule 60

For the year ended March 31 2014 2013

Revenues		
Grants	\$ 329,849	\$ 335,469
Interest	976	923
Rent	<u>204,747</u>	<u>207,871</u>
	535,572	544,263
Expenses		
Administration	11,052	11,052
Advertising	18	-
Amortization (**)	195,915	193,363
Client expense reimbursements	60	272
Contractor fees	137	-
Fees, licences and dues	529	1,686
Food	121	75
Freight	-	23
Honouraria	50	-
Insurance	17,180	16,761
Mortgage Interest	121,476	127,781
Office and miscellaneous	2,824	3,159
Professional fees	4,000	4,000
Recreation and child care fees	272	53
Rent of facilities	-	510
Repairs and maintenance	20,524	27,968
Taxes/Water Sewer	61,766	58,267
Telephone, cable and internet	1,591	2,184
Training costs	740	237
Utilities	16,296	15,406
Vehicles	1,111	986
Wages and benefits	<u>73,272</u>	<u>62,823</u>
	528,934	526,606
Excess (deficiency) of revenues over expenses for the year	\$ 6,638	\$ 17,657
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>35,741</u>	<u>18,084</u>
Fund balances available, end of year	\$ 42,379	\$ 35,741

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 5364 - John Gordon Autism Foundation

Schedule 61

For the year ended March 31

2014

2013

Revenues

Donations - received \$ 21,000 \$ 15,000

Expenses

Client expense reimbursements - 203

Contractor fees 3,407 15,638

Recreation and child care fees 326 141

Wages and benefits 852 -

4,585 15,982**Excess (deficiency) of revenues over expenses for the year** \$ 16,415 \$ (982)**Contribution from (to) other funds**

Inter-program efficiency fund transfers - -

Other inter-program transfers (15,930) -

Transfer from Fund balances invested in capital assets - -

Fund balances available, beginning of year

14,288 15,270**Fund balances available, end of year** \$ 14,773 \$ 14,288

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9103 - Fundraising - Community Living

Schedule 62

For the year ended March 31

2014

2013

RevenuesDonations - received
Fundraising

\$	-	\$	500
	<u>6,030</u>		<u>(1,689)</u>

6,030	(1,189)
-------	---------

ExpensesAmortization (**)
Office and miscellaneous

12,182	12,182
-	<u>470</u>

<u>12,182</u>	<u>12,652</u>
---------------	---------------

Excess (deficiency) of revenues over expenses for the year

\$	(6,152)	\$	(13,841)
----	---------	----	----------

Contribution from (to) other fundsInter-program efficiency fund transfers
Other inter-program transfers
Transfer from Fund balances invested in capital assets

-	-
30,300	-
-	-

Fund balances available, beginning of year

<u>6,152</u>	<u>19,993</u>
--------------	---------------

Fund balances available, end of year

\$	30,300	\$	6,152
----	--------	----	-------

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9114 - Fundraising - Little Dears

Schedule 63

For the year ended March 31

2014

2013

Revenues

Grants - Capital Fund

\$ 2,000 \$ -

Expenses**Excess (deficiency) of revenues over expenses for the year**

\$ 2,000 \$ -

Contribution from (to) other funds

Inter-program efficiency fund transfers

-

Other inter-program transfers

(1,052) -

Transfer from Fund balances invested in capital assets

- -

Fund balances available, beginning of year1,052 1,052**Fund balances available, end of year**

\$ 2,000 \$ 1,052

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9118 - Fundraising - Kinder Bears

Schedule 64

For the year ended March 31

2014

2013

Revenues

Expenses

Contribution from (to) other funds

Inter-program efficiency fund transfers

\$ - \$ -

Other inter-program transfers

(2,391) -

Transfer from Fund balances invested in capital assets

- -

Fund balances available, beginning of year2,391 2,391**Fund balances available, end of year**

\$ - \$ 2,391

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 1114 - New building - Pemberton

Schedule 65

For the year ended March 31

2014

2013

Revenues

Expenses

-

-

Contribution from (to) other funds

Inter-program efficiency fund transfers

\$

-

\$

-

Other inter-program transfers

(75,000)

-

Transfer from Fund balances invested in capital assets

-

-

Fund balances available, beginning of year**139,949****139,949****Fund balances available, end of year**

\$

64,949

\$

139,949

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 1115 - United Church Joint Venture

Schedule 66

For the year ended March 31 2014 2013

Revenues

Expenses

Excess (deficiency) of revenues over expenses for the year	\$	-	\$	-
Contribution from (to) other funds				
Inter-program efficiency fund transfers		-		-
Other inter-program transfers		(107,977)		(8,108)
Transfer from Fund balances invested in capital assets		-		-
Fund balances available, beginning of year		<u>2,640</u>		<u>10,748</u>
Fund balances available, end of year	\$	(105,337)	\$	2,640

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 3213 - Success by Six

Schedule 67

For the year ended March 31

2014

2013

Revenues

Grants \$ 15,750 \$ 10,500

Expenses

Administration - 1,500

Contractor fees 560 -

Training costs 14,662 3,280

15,222 4,780

Excess (deficiency) of revenues over expenses for the year \$ 528 \$ 5,720

Contribution from (to) other funds

Inter-program efficiency fund transfers - -

Other inter-program transfers - -

Transfer from Fund balances invested in capital assets - -

Fund balances available, beginning of year

7,822 2,102

Fund balances available, end of year \$ 8,350 \$ 7,822

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3241 - Translation Service

Schedule 68

For the year ended March 31 2014 2013

Revenues

Expenses

Training costs \$ - \$ 579

Excess (deficiency) of revenues over expenses for the year \$ - \$ (579)

Contribution from (to) other funds

Inter-program efficiency fund transfers - -

Other inter-program transfers (3,018) -

Transfer from Fund balances invested in capital assets - -

Fund balances available, beginning of year 3,018 3,597

Fund balances available, end of year \$ - \$ 3,018

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 3246 - ECD Conference

Schedule 69

For the year ended March 31

2014

2013

Revenues

Grants	\$ 16,183	\$ 7,455
Workshop revenue	358	-
Miscellaneous income	7,360	-
	<u>23,901</u>	<u>7,455</u>

Expenses

Administration	1,000	1,065
Advertising	1,501	-
Contractor fees	8,030	-
Honouraria	3,730	-
Office and miscellaneous	2,262	-
Rent of facilities	7,988	-
	<u>24,511</u>	<u>1,065</u>

Excess (deficiency) of revenues over expenses for the year \$ (610) \$ 6,390

Contribution from (to) other funds

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year 6,390 -

Fund balances available, end of year \$ 5,780 \$ 6,390

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 3251 - Outreach ECD Service

Schedule 70

For the year ended March 31

2014

2013

Revenues**Expenses**

Contractor fees	\$ 5,903	\$ 10,786
Food	-	180
Office and miscellaneous	25	6,160
Telephone, cable and internet	-	200
	<u>5,928</u>	<u>17,326</u>

Excess (deficiency) of revenues over expenses for the year \$ (5,928) \$ (17,326)

Contribution from (to) other funds

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year 5,153 22,479

Fund balances available, end of year \$ (775) \$ 5,153

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5154 - Community Living Whistler

Schedule 71

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 13,907	\$ 13,907
Donations - unreceipted	1,300	-
Childcare fees	960	-
	<u>16,167</u>	13,907
Expenses		
Administration	1,392	1,344
Client expense reimbursements	102	126
Contractor fees	316	-
Fees, licences and dues	-	742
Office and miscellaneous	711	-
Telephone, cable and internet	451	341
Training costs	-	60
Vehicles	472	588
Wages and benefits	11,232	7,837
	<u>14,676</u>	11,038
Excess (deficiency) of revenues over expenses for the year	\$ 1,491	\$ 2,869
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>18,609</u>	15,740
Fund balances available, end of year	\$ 20,100	\$ 18,609

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5366 - Community & Employment Service

Schedule 72

For the year ended March 31 **2014** **2013**

Revenues			
Grants	\$	100,115	\$ 92,110
Expenses			
Administration		13,574	11,991
Client expense reimbursements		65	36
Contractor fees		3,378	881
Fees, licences and dues		-	742
Food		93	165
Honouraria		38	-
Office and miscellaneous		598	477
Rent of facilities		50	-
Telephone, cable and internet		-	240
Training costs		610	1,430
Vehicles		1,412	1,069
Wages and benefits		79,508	73,826
		<u>99,326</u>	<u>90,857</u>
Excess (deficiency) of revenues over expenses for the year	\$	789	\$ 1,253
Contribution from (to) other funds			
Inter-program efficiency fund transfers		-	-
Other inter-program transfers		-	-
Transfer from Fund balances invested in capital assets		-	-
Fund balances available, beginning of year		<u>15,495</u>	<u>14,242</u>
Fund balances available, end of year	\$	16,284	\$ 15,495

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 5367 - Special Needs Respite - Gaming

Schedule 73

For the year ended March 31

2014

2013

Revenues

Grants

\$ 8,000 \$ 5,000

Expenses

Contractor fees

431 1,600

Recreation and child care fees

136 -567 1,600**Excess (deficiency) of revenues over expenses for the year**

\$ 7,433 \$ 3,400

Contribution from (to) other funds

Inter-program efficiency fund transfers

- -

Other inter-program transfers

(8,133) (3,400)

Transfer from Fund balances invested in capital assets

- -

Fund balances available, beginning of year700 700**Fund balances available, end of year**

\$ - \$ 700

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES****Program 7102 - Youth Engagement Program****Schedule 74****For the year ended March 31****2014****2013**

Revenues**Contribution from (to) other funds**

Inter-program efficiency fund transfers

\$ - \$ -

Other inter-program transfers

(4,092) -

Transfer from Fund balances invested in capital assets

- -

Fund balances available, beginning of year**4,092 4,092**

Fund balances available, end of year**\$ - \$ 4,092**

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9022 - VANOC Fundraising

Schedule 75

For the year ended March 31

2014

2013

Revenues**Expenses**

Amortization

Office and miscellaneous

\$

\$

4,904

(9,283)

(4,379)

-

-

-

Excess (deficiency) of revenues over expenses for the year

\$

4,379

\$

-

Contribution from (to) other funds

Inter-program efficiency fund transfers

Other inter-program transfers

Transfer from Fund balances invested in capital assets

-

-

-

-

54,908

-

Fund balances available, beginning of year

73,250

18,342

Fund balances available, end of year

\$

77,629

\$

73,250

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9541 - Highscope Education Center

Schedule 76

For the year ended March 31	2014	2013
Revenues		
Workshop revenue	\$ 4,712	\$ 2,662
Miscellaneous income	2,850	3,465
	<u>7,562</u>	<u>6,127</u>
Expenses		
Contractor fees	3,165	5,107
Food	-	400
Office and miscellaneous	776	3,974
Telephone, cable and internet	-	1,735
	<u>3,941</u>	<u>11,216</u>
Excess (deficiency) of revenues over expenses for the year	\$ 3,621	\$ (5,089)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(1,783)	3,306
Fund balances available, end of year	\$ 1,838	\$ (1,783)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 7150 - Positive Action

Schedule 77

For the year ended March 31

2014

2013

Revenues

Grants	\$ 307,864	\$ 335,797
--------	------------	------------

Expenses

Administration	54,000	51,500
Advertising	328	-
Client expense reimbursements	10,510	6,540
Contractor fees	55,173	67,884
Food	6,718	7,429
Freight	203	920
Honouraria	150	136
Office and miscellaneous	6,734	18,244
Rent of facilities	1,704	878
Repairs and maintenance	520	854
Telephone, cable and internet	4,302	3,950
Training costs	2,407	2,007
Utilities	820	782
Vehicles	13,421	15,546
Wages and benefits	150,874	159,590

	307,864	336,260
--	---------	---------

Excess (deficiency) of revenues over expenses for the year	\$ -	\$ (463)
---	------	----------

Contribution from (to) other funds

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year	<u>(463)</u>	-
---	--------------	---

Fund balances available, end of year	\$ (463)	\$ (463)
---	----------	----------

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9008 - Riverstones Housing

Schedule 78

For the year ended March 31

2014

2013

Revenues

Interest	\$ 396	\$ (43)
Rent	593,179	415,944

593,575 **415,901****Expenses**

Administration	19,000	19,000
Advertising	250	279
Amortization	855	-
Client expense reimbursements	202	478
Contractor fees	20	-
Fees, licences and dues	366	1,297
Food	417	7
Insurance	-	57
Mortgage Interest	5,677	-
Office and miscellaneous	6,711	4,894
Professional fees	8,451	687
Recreation and child care fees	272	-
Repairs and maintenance	20,549	4,842
Strata	102,520	58,629
Taxes/Water Sewer	115,685	174,876
Telephone, cable and internet	5,385	6,501
Training costs	907	574
Utilities	4,204	4,599
Vehicles	1,717	1,316
Wages and benefits	73,640	64,509

366,828 **342,545****Excess (deficiency) of revenues over expenses for the year** \$ 226,747 \$ 73,356**Contribution from (to) other funds**

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year

185,194 **111,838****Fund balances available, end of year** \$ 411,941 \$ 185,194

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 1118 - Pemberton Outreach Office

Schedule 79

For the year ended March 31	2014	2013
Revenues		
Donations - receipted	\$ 24,000	\$ 30,000
Expenses		
Amortization	13,397	-
Insurance	114	-
Office and miscellaneous	2,316	-
Rent of facilities	34,447	29,058
Repairs and maintenance	995	167
Taxes/Water Sewer	-	984
Utilities	898	-
	<u>52,167</u>	<u>30,209</u>
Excess (deficiency) of revenues over expenses for the year	\$ (28,167)	\$ (209)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	75,000	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>(7,971)</u>	<u>(7,762)</u>
Fund balances available, end of year	\$ 38,862	\$ (7,971)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 3253 - Family Drop In Centre

Schedule 80

For the year ended March 31

2014

2013

Revenues

Grants	\$	(339)	\$	20,339
--------	----	-------	----	--------

Expenses

Administration		1,008		6,800
Advertising		500		923
Client expense reimbursements		-		409
Contractor fees		-		100
Food		300		-
Honouraria		578		475
Office and miscellaneous		681		107
Recreation and child care fees		200		-
Training costs		173		-
Vehicles		100		136
Wages and benefits		16,153		16,704

19,693

25,654

Excess (deficiency) of revenues over expenses for the year	\$	(20,032)	\$	(5,315)
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Contribution from (to) other funds

Inter-program efficiency fund transfers		-		-
Other inter-program transfers		-		1,000
Transfer from Fund balances invested in capital assets		-		-

Fund balances available, beginning of year

19,795

24,110**Fund balances available, end of year****\$** (237) **\$** 19,795

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9060 - Riverstones Strata

Schedule 81

For the year ended March 31	2014	2013
Revenues		
Strata	\$ 102,520	\$ 58,629
Expenses		
Administration	7,500	7,678
Amortization	223	1,078
Insurance	27,298	15,500
Office and miscellaneous	1,496	1,449
Repairs and maintenance	33,452	26,456
Telephone, cable and internet	1,765	1,870
Utilities	22,575	21,870
Wages and benefits	5,702	5,675
	<u>100,011</u>	<u>81,576</u>
Excess (deficiency) of revenues over expenses for the year	\$ 2,509	\$ (22,947)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(69,344)	(46,397)
Fund balances available, end of year	\$ (66,835)	\$ (69,344)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9527 - Safe Communities

Schedule 82

For the year ended March 31

2014

2013

Revenues

Grants

\$ (4,119) \$ -

Expenses**Excess (deficiency) of revenues over expenses for the year**

\$ (4,119) \$ -

Contribution from (to) other funds

Inter-program efficiency fund transfers

- -

Other inter-program transfers

- -

Transfer from Fund balances invested in capital assets

- -

Fund balances available, beginning of year**4,119 4,119****Fund balances available, end of year****\$ - \$ 4,119**

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 5312 - Aboriginal Waitlist

Schedule 83

For the year ended March 31

2014

2013

Revenues

Grants	\$ 35,500	\$ -
--------	-----------	------

Expenses

Contractor fees	11,110	3,075
Food	-	978
Office and miscellaneous	4,087	-
Vehicles	68	-
Wages and benefits	1,179	-

	16,444	4,053
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Excess (deficiency) of revenues over expenses for the year	\$ 19,056	\$ (4,053)
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Contribution from (to) other funds

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	(139)
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year	-	4,192
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Fund balances available, end of year	\$ 19,056	\$ -
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(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 3592 - GH Out of School Care

Schedule 84

For the year ended March 31

2014

2013

Revenues

Grants	\$ 5,514	\$ 5,232
Childcare fees	59,682	56,209
Childcare subsidies	-	2,199
	<u>65,196</u>	<u>63,640</u>

Expenses

Administration	6,899	6,632
Amortization	4,085	4,085
Bad debts	1,828	-
Contractor fees	20	-
Food	503	431
Honouraria	-	20
Insurance	115	75
Office and miscellaneous	654	2,355
Rent of facilities	4,767	4,774
Telephone, cable and internet	108	40
Training costs	85	170
Vehicles	22	30
Wages and benefits	46,717	38,789
	<u>65,803</u>	<u>57,401</u>

Excess (deficiency) of revenues over expenses for the year \$ (607) \$ 6,239

Contribution from (to) other funds

Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-

Fund balances available, beginning of year 21,043 14,804

Fund balances available, end of year \$ 20,436 \$ 21,043

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7577 - Private Access Support

Schedule 85

For the year ended March 31	2014	2013
Revenues		
Grants	\$ -	\$ 956
Childcare fees	575	-
	<u>575</u>	<u>956</u>
Expenses		
Wages and benefits	855	-
	<u>855</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ (280)	\$ 956
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>14,993</u>	<u>14,037</u>
Fund balances available, end of year	\$ 14,713	\$ 14,993

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 3593 - Brackendale After School Care

Schedule 86

For the year ended March 31

2014

2013

Revenues

Grants	\$ 3,658	\$ 3,517
Grants - capital fund	-	2,000
Childcare fees	34,138	42,589
MCFD subsidies	175	-

37,971 48,106

Administration	3,984	4,611
Advertising	-	104
Bad debts	-	1,515
Contractor fees	20	-
Food	473	518
Honouraria	-	20
Insurance	115	75
Office and miscellaneous	432	1,374
Recreation and child care fees	151	-
Rent of facilities	4,767	4,774
Telephone, cable and internet	25	-
Training costs	85	85
Vehicles	50	4
Wages and benefits	28,076	27,052

38,178 40,132**Excess (deficiency) of revenues over expenses for the year** \$ (207) \$ 7,974**Contribution from (to) other funds****Fund balances available, beginning of year**

19,601 11,627**Fund balances available, end of year** \$ 19,394 \$ 19,601

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7794 - STV Whistler/Pemberton Outreach

Schedule 87

For the year ended March 31 **2014** **2013**

Revenues		
Grants	\$ 38,524	\$ 38,524
Donations - receipted	1,490	-
	<u>40,014</u>	<u>38,524</u>
Administration	3,852	3,852
Client expense reimbursements	485	458
Contractor fees	535	648
Fees, licences and dues	80	40
Food	-	14
Insurance	151	128
Office and miscellaneous	1,388	63
Professional fees	356	-
Rent of facilities	549	340
Repairs and maintenance	26	-
Telephone, cable and internet	290	-
Training costs	83	175
Vehicles	1,865	1,112
Wages and benefits	<u>32,009</u>	<u>28,305</u>
	<u>41,669</u>	<u>35,135</u>
Excess (deficiency) of revenues over expenses for the year	\$ (1,655)	\$ 3,389
Contribution from (to) other funds		
Fund balances available, beginning of year	<u>8,299</u>	<u>4,910</u>
Fund balances available, end of year	\$ 6,644	\$ 8,299

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7795 - STV Whistler/Pemb Counselling

Schedule 88

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 19,157	\$ 19,157
Expenses		
Administration	1,908	1,908
Client expense reimbursements	53	83
Contractor fees	535	415
Fees, licences and dues	-	40
Office and miscellaneous	277	22
Rent of facilities	549	340
Telephone, cable and internet	250	-
Training costs	(306)	-
Vehicles	2,843	1,806
Wages and benefits	17,204	15,806
	<u>23,313</u>	<u>20,420</u>
Excess (deficiency) of revenues over expenses for the year	\$ (4,156)	(1,263)
Contribution from (to) other funds		
Fund balances available, beginning of year	<u>(2,277)</u>	<u>(1,014)</u>
Fund balances available, end of year	\$ (6,433)	\$ (2,277)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9144 - Fundraising - Youth Centre

Schedule 89

For the year ended March 31**2014****2013**

Revenues

Grants	\$	1,100	\$	-
Donations - unreceipted		100		-
Fundraising		2,288		-
Recreation and child care fees		4,755		-
		<u>4,755</u>		-

Excess (deficiency) of revenues over expenses for the year \$ (1,267) \$ -

Contribution from (to) other funds

Fund balances available, beginning of year 1,300 1,300

Fund balances available, end of year \$ 33 \$ 1,300

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9192 - Fundraising GH Out of School

Schedule 90

For the year ended March 31

2014

2013

RevenuesGrants - capital fund
Fundraising

\$	2,000	\$	-
	2,730		1,236

4,730	1,236
-------	-------

ExpensesFundraising costs
Office and miscellaneous

2,319	601
1,881	-

4,200	601
-------	-----

Excess (deficiency) of revenues over expenses for the year

\$	530	\$	635
----	-----	----	-----

Contribution from (to) other funds**Fund balances available, beginning of year**

858	223
-----	-----

Fund balances available, end of year

\$	1,388	\$	858
----	-------	----	-----

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9193 - Fundraising Brack. After Sch

Schedule 91

For the year ended March 31**2014****2013****Revenues**

Fundraising \$ 141 \$ 1,360

Expenses

Fundraising costs 42 329

Office and miscellaneous - 1,299

42 1,628

Excess (deficiency) of revenues over expenses for the year \$ 99 \$ (268)

Contribution from (to) other fundsFund balances available, beginning of year

1,133 1,401

Fund balances available, end of year \$ 1,232 \$ 1,133

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9612 - Moving Mountains

Schedule 92

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 2,770	\$ -
Expenses		
Contractor fees	-	1,551
Insurance	-	225
Office and miscellaneous	2,770	-
Recreation and child care fees	-	830
Rent of facilities	2,312	1,390
	<u>5,082</u>	<u>3,996</u>
Excess (deficiency) of revenues over expenses for the year	\$ (2,312)	\$ (3,996)
Contribution from (to) other funds		
Other inter-program transfers	10,500	(3,500)
Fund balances available, beginning of year	<u>(6,255)</u>	<u>1,241</u>
Fund balances available, end of year	\$ 1,933	\$ (6,255)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society**SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES**

Program 9614 - Growing Great Children

Schedule 93

For the year ended March 31

2014

2013

Revenues**Expenses**

	\$	\$
Advertising	-	329
Contractor fees	425	(680)
Office and miscellaneous	-	587
Rent of facilities	94	622
Training costs	-	1,213
Wages and benefits	94	-

613

2,071**Excess (deficiency) of revenues over expenses for the year** \$ **(613)** \$ **(2,071)****Contribution from (to) other funds**Other inter-program transfers **3,500** **3,500****Fund balances available, beginning of year**

1,382 **(47)****Fund balances available, end of year** \$ **4,269** \$ **1,382**

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3596 - Brackendale Preschool

Schedule 94

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 1,636	\$ 2,427
Childcare fees	34,324	47,588
MCFD subsidies	2,125	2,837
	<u>38,085</u>	52,852
Expenses		
Administration	3,616	5,364
Contractor fees	-	500
Food	59	14
Honoraria	50	40
Office and miscellaneous	1,000	1,447
Rent of facilities	4,766	4,774
Telephone, cable and Internet	45	-
Training costs	85	-
Vehicles	64	61
Wages and benefits	28,054	39,785
	<u>37,739</u>	51,985
Excess (deficiency) of revenues over expenses for the year	\$ 346	\$ 867
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(3,656)	(4,523)
Fund balances available, end of year	\$ (3,310)	\$ (3,656)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3597 - Garibaldi Highlands Preschool

Schedule 95

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 2,936	\$ 2,381
Childcare fees	65,208	50,413
Childcare subsidies	405	-
	<u>68,549</u>	<u>52,794</u>
Expenses		
Administration	6,761	5,277
Food	539	47
Office and miscellaneous	4,422	2,587
Recreation and child care fees	-	67
Rent of facilities	4,766	4,774
Telephone, cable and Internet	88	-
Training costs	85	-
Vehicles	21	11
Wages and benefits	43,814	37,836
	<u>60,496</u>	<u>50,599</u>
Excess (deficiency) of revenues over expenses for the year	\$ 8,053	\$ 2,195
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(8,000)	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(1,393)	(3,588)
Fund balances available, end of year	\$ (1,340)	\$ (1,393)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3598 - Immigration Services Childcare

Schedule 96

For the year ended March 31	2014	2013
Revenues		
Grants	\$ -	\$ 18,148
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ 18,148
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	(18,148)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, end of year	\$ -	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5375 - PT/OT Outreach

Schedule 97

For the year ended March 31	2014	2013
Revenues		
Expenses		
Office and miscellaneous	\$ 1,797	\$ -
Wages and benefits	<u>6,122</u>	<u>2,237</u>
	<u>7,919</u>	<u>2,237</u>
Excess (deficiency) of revenues over expenses for the year	\$ (7,919)	\$ (2,237)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>16,551</u>	<u>18,788</u>
Fund balances available, end of year	\$ 8,632	\$ 16,551

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7124 - Counselling Services

Schedule 98

For the year ended March 31	2014	2013
Revenues		
Expenses		
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	(170)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	-	170
Fund balances available, end of year	\$ -	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7322 - Training Innovation Employment

Schedule 99

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 65,769	\$ 49,875
Expenses		
Administration	6,462	5,301
Food	20	17
Office and miscellaneous	-	20
Training costs	306	90
Vehicles	79	589
Wages and benefits	52,047	47,021
	<u>58,914</u>	<u>53,038</u>
Excess (deficiency) of revenues over expenses for the year	\$ 6,855	\$ (3,163)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>(3,163)</u>	-
Fund balances available, end of year	\$ 3,692	\$ (3,163)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9023 - Pemberton Food Bank - Gaming

Schedule 100

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 29,000	\$ 25,000
Expenses		
Client expense reimbursements	-	22
Food	20,291	13,212
Training costs	415	211
Vehicles	220	77
Wages and benefits	8,074	11,478
	<u>29,000</u>	<u>25,000</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>-</u>
Fund balances available, end of year	\$ -	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9082 - Literacy Committee (Capliano U)

Schedule 101

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 2,100	\$ 579
Expenses		
Administration	-	500
Food	-	342
Office and miscellaneous	-	(1,125)
	<u>-</u>	<u>(283)</u>
Excess (deficiency) of revenues over expenses for the year	\$ 2,100	\$ 862
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	(7,000)	(26,507)
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>13,612</u>	<u>39,257</u>
Fund balances available, end of year	\$ 8,712	\$ 13,612

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9089 - Literacy Funds

Schedule 102

For the year ended March 31	2014	2013
Revenues		
Expenses		
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	456	456
Fund balances available, end of year	\$ 456	\$ 456

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9134 - Capital Campaign

Schedule 103

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 10,000	\$ 28,000
Donations - receipted	56,329	22,188
Donations - unreceipted	88,070	708
Fundraising	3,903	13,840
	<u>158,302</u>	<u>64,736</u>
Expenses		
Advertising	2,056	5,831
Contractor fees	53,605	100,386
Food	1,294	8,378
Freight	17	-
Fundraising costs	-	557
Honoraria	50	485
Insurance	390	-
Office and miscellaneous	1,683	610
Rent of facilities	-	100
Wages and benefits	3,121	-
	<u>62,216</u>	<u>116,347</u>
Excess (deficiency) of revenues over expenses for the year	\$ 96,086	\$ (51,611)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(76,497)	(24,886)
Fund balances available, end of year	\$ 19,589	\$ (76,497)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3224 - ECD Outreach

Schedule 104

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 26,250	\$ 17,500
Expenses		
Administration	2,496	2,500
Contractor fees	15,775	11,862
Food	574	107
Office and miscellaneous	2,491	427
Telephone, cable and Internet	1,100	1,000
	<u>22,436</u>	<u>15,896</u>
Excess (deficiency) of revenues over expenses for the year	\$ 3,814	\$ 1,604
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>1,604</u>	-
Fund balances available, end of year	\$ 5,418	\$ 1,604

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3256 - POW

Schedule 105

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 14,300	\$ 2,475
Expenses		
Administration	990	-
Contractor fees	8,199	995
Office and miscellaneous	2,298	613
	<u>11,487</u>	<u>1,608</u>
Excess (deficiency) of revenues over expenses for the year	\$ 2,813	\$ 867
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>867</u>	-
Fund balances available, end of year	\$ 3,680	\$ 867

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3533 - Mamquam After School Care

Schedule 106

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 6,556	\$ 7,542
Grants - Capital Fund	-	4,000
Childcare fees	87,855	51,118
Childcare subsidies	1,678	1,093
	<u>96,089</u>	63,753
Expenses		
Administration	8,787	1,488
Contractor fees	18	-
Food	961	521
Honoraria	-	50
Insurance	115	115
Office and miscellaneous	3,867	4,999
Rent of facilities	5,533	4,986
Repairs and maintenance	1,915	1,079
Telephone, cable and Internet	594	327
Vehicles	32	61
Wages and benefits	74,262	50,279
	<u>96,084</u>	63,905
Excess (deficiency) of revenues over expenses for the year	\$ 5	\$ (152)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	(152)	-
Fund balances available, end of year	\$ (147)	\$ (152)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 5369 - Pre-Authorized Respite

Schedule 107

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contractor fees	\$ 21,039	\$ -
Recreation and child care fees	868	-
	<u>21,907</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ (21,907)	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	23,363	2,400
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>2,400</u>	<u>-</u>
Fund balances available, end of year	\$ 3,856	\$ 2,400

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7356 - Wired 4 Success

Schedule 108

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 51,937	\$ -
Expenses		
Contractor fees	6,638	-
Food	52	-
Honoraria	14,068	-
Office and miscellaneous	379	-
Training costs	8	-
Vehicles	138	-
Wages and benefits	23,864	-
	<u>45,147</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ 6,790	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>-</u>
Fund balances available, end of year	\$ 6,790	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 7726 - Family Support Worker - Monica

Schedule 109

For the year ended March 31	2014	2013
Revenues		
Expenses		
Administration	\$ 3,600	\$ -
Client expense reimbursements	106	-
Vehicles	1,953	-
Wages and benefits	48,341	-
	<u>54,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ (54,000)	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	54,000
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>54,000</u>	<u>-</u>
Fund balances available, end of year	\$ -	\$ 54,000

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9083 - Literacy (Cap U North)

Schedule 110

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 11,969	\$ -
Expenses		
Administration	-	1,000
Contractor fees	9,413	737
Food	2,141	-
Office and miscellaneous	674	2,325
Rent of facilities	120	140
Vehicles	1,580	-
	<u>13,928</u>	<u>4,202</u>
Excess (deficiency) of revenues over expenses for the year	\$ (1,959)	\$ (4,202)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	30,007
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>25,805</u>	<u>-</u>
Fund balances available, end of year	\$ 23,846	\$ 25,805

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9613 - Little Squids

Schedule 111

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contractor fees	\$ 1,360	\$ 2,340
Honoraria	100	80
Office and miscellaneous	1,753	-
Wages and benefits	-	253
	<u>3,213</u>	<u>2,673</u>
Excess (deficiency) of revenues over expenses for the year	\$ (3,213)	\$ (2,673)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	3,500	3,500
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>827</u>	<u>-</u>
Fund balances available, end of year	\$ 1,114	\$ 827

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9615 - Mt Currie Play Group

Schedule 112

For the year ended March 31	2014	2013
Revenues		
Expenses		
Training costs	\$ 2,000	\$ -
Excess (deficiency) of revenues over expenses for the year	\$ (2,000)	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	2,000	2,000
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>2,000</u>	-
Fund balances available, end of year	\$ 2,000	\$ 2,000

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9616 - N'Quatqua Play Group

Schedule 113

For the year ended March 31	2014	2013
Revenues		
Expenses		
Training costs	\$ 2,000	\$ -
Excess (deficiency) of revenues over expenses for the year	\$ (2,000)	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	2,000	2,000
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	2,000	-
Fund balances available, end of year	\$ 2,000	\$ 2,000

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9617 - Lower Lakes Play Group

Schedule 114

For the year ended March 31	2014	2013
Revenues		
Expenses		
Contractor fees	\$ -	\$ 3,877
Food	-	1,524
	<u>-</u>	<u>5,401</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ (5,401)
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	2,500	2,500
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>(2,901)</u>	-
Fund balances available, end of year	\$ (401)	\$ (2,901)

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3281 - Welcoming Communities

Schedule 115

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 54,171	\$ -
Expenses		
Administration	9,066	-
Contractor fees	3,556	-
Office and miscellaneous	1,647	-
Repairs and maintenance	2	-
Telephone, cable and Internet	544	-
Training costs	226	-
Vehicles	1,484	-
Wages and benefits	20,004	-
	<u>36,529</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ 17,642	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>-</u>
Fund balances available, end of year	\$ 17,642	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations. Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 3551 - Better Futures - Highscope

Schedule 116

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 15,000	\$ -
Expenses		
Training costs	2,850	-
Wages and benefits	13,162	-
	<u>16,012</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ (1,012)	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	1,012	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>-</u>
Fund balances available, end of year	\$ -	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
 Program 5470 - Better at Home

Schedule 117

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 25,000	\$ -
Expenses		
Food	9	-
Honoraria	200	-
Office and miscellaneous	361	-
Telephone, cable and Internet	132	-
Vehicles	218	-
Wages and benefits	7,709	-
	<u>8,629</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ 16,371	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>-</u>
Fund balances available, end of year	\$ 16,371	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
 Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9072 - Development and Outreach (Capilano U)

Schedule 118

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 21,022	\$ -
Expenses		
Contractor fees	2,247	-
Office and miscellaneous	56	-
	<u>2,303</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ 18,719	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>-</u>
Fund balances available, end of year	\$ 18,719	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
 Program 7357 - Wired 4 Success - Non Claimable

Schedule 119

For the year ended March 31 2014 2013

Revenues

Expenses

Client expense reimbursements	\$	52	\$	-
Contractor fees		1,019		-
Food		(7)		-
Office and miscellaneous		3,664		-
Training costs		161		-
Wages and benefits		12		-
		4,901		-

Excess (deficiency) of revenues over expenses for the year \$ (4,901) \$ -

Contribution from (to) other funds

Inter-program efficiency fund transfers		-		-
Other inter-program transfers		-		-
Transfer from Fund balances invested in capital assets		-		-

Fund balances available, beginning of year - -

Fund balances available, end of year \$ (4,901) \$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
 Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF PROGRAM OPERATIONS AND CHANGES IN FUND BALANCES
Program 9040 - Innovations for Mental Health

Schedule 120

For the year ended March 31	2014	2013
Revenues		
Grants	\$ 10,000	\$ -
Expenses		
Administration	510	-
Contractor fees	2,283	-
	<u>2,793</u>	<u>-</u>
Excess (deficiency) of revenues over expenses for the year	\$ 7,207	\$ -
Contribution from (to) other funds		
Inter-program efficiency fund transfers	-	-
Other inter-program transfers	-	-
Transfer from Fund balances invested in capital assets	-	-
Fund balances available, beginning of year	<u>-</u>	<u>-</u>
Fund balances available, end of year	\$ 7,207	\$ -

(**) A portion of the Fund balance is invested in capital assets and not available for operations.
Please see Schedule of Capital Assets for each Program (Schedule 121)

Sea to Sky Community Services Society
SCHEDULE OF CAPITAL ASSETS FOR EACH PROGRAM

Schedule 121

For the year ended March 31

Program	Opening Net Book Value	Assets Acquired	Transfers	Amortization	Closing Net Book Value
Program 1114 - New building - Pemberton	-	-	-	-	-
Program 1115 - United Church Joint Venture	97,360	137,977	-	-	235,337
Program 1116 - Fraser House - Pemberton	-	-	-	-	-
Program 1118 - Pemberton Outreach Office	-	80,382	-	13,397	66,985
Program 1134 - Administrative and Capital Assets	17,946	-	-	3,228	14,718
Program 1143 - Pemberton Office Overhead	311	2,471	-	474	2,308
Program 1189 - Courthouse Overhead	359	-	-	179	180
Program 3127 - Prenatal Nutrition	399	-	-	232	167
Program 3255 - Parent/Tot Drop-in (Family Place)	99	-	-	33	66
Program 3257 - Family Early Intervention	-	-	-	-	-
Program 3502 - Happy Times Preschool	13,648	-	-	5,847	7,801
Program 3512 - Howe Sound Daycare	-	-	-	-	-
Program 3514 - Little Dears Daycare - Pemberton	21,064	-	(1,502)	2,975	16,587
Program 3518 - Kinder Bears - Pemberton	1,039	-	191	347	883
Program 3545 - Happy Times Children's Centre	-	-	-	-	-
Program 3548 - Kid/Kinder Care	8,865	-	-	2,088	6,777
Program 3628 - Childcare Resources and Referral	1,657	-	-	828	829
Program 3592 - GH Out of School Care	9,389	-	-	4,085	5,304
Program 5103 - Adult CLS	1,612	-	-	419	1,193
Program 5105 - Newport Day Program	5,792	-	(1,158)	4,634	-
Program 5136 - Newport House	3,019	-	1,158	712	3,465
Program 5310 - Children's C.L.S.	4,154	-	-	1,080	3,074
Program 5421 - Supported Childcare Initiative	1,210	-	-	302	908
Program 5449 - Early Intervention	-	-	-	-	-
Program 7123 - Alcohol & Drug School Based	-	-	-	-	-
Program 7186 - Support Recovery House	1,267	-	-	579	688
Program 7325 - Theo	-	-	-	-	-
Program 7369 - Job Wave	-	-	-	-	-
Program 7544 - Youth Resource Centre	10,222	-	-	2,473	7,749
Program 7701 - Family Works	966	-	-	363	603
Program 7711 - Stopping the Violence	838	-	-	310	528
Program 9006 - Castle Rock Housing	2,887,616	51,798	1,311	194,605	2,746,120
Program 9008 - Riverstones Housing	16,245	8,706,669	-	855	8,722,059
Program 9060 - Riverstones Strata	4,245	-	-	223	4,022
Program 9022 - VANOC Fundraising	-	9,808	-	4,904	4,904
Program 9103 - Fundraising - Community Living	12,182	-	-	12,182	-
	3,121,504	8,989,105	-	257,354	11,853,255