

**CANADIAN UNITARIAN COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

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INDEPENDENT AUDITOR'S REPORT

To the Members of The Canadian Unitarian Council

We have audited the accompanying financial statements of The Canadian Unitarian Council, which comprise the statement of financial position as at December 31, 2010, and the statements of operating activities and accumulated surplus (deficit), continuity of trust funds, continuity of unrestricted funds, 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 generally accepted accounting principles, 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.

Basis for Qualified Opinion

In common with many charitable organizations, the organization derives revenue from contributions and donations the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the company and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets.

(continues)

Independent Auditor's Report to the Members of The Canadian Unitarian Council *(continued)*

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of The Canadian Unitarian Council as at December 31, 2010 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

North York, Ontario
May 19, 2011

Stern & Lovric LLP

Chartered Accountants
Licensed Public Accountants

**CANADIAN UNITARIAN COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2010**

	<u>2010</u>	<u>2009</u>
ASSETS		
Cash	\$ 181,881	\$ 86,613
Accounts receivable	42,789	16,481
Accrued interest receivable	18,127	10,560
Prepaid and sundry	58,419	43,410
Marketable securities	4,625,288	4,294,920
Furniture and equipment (Note 2(e))	<u>1</u>	<u>1</u>
	<u>\$ 4,926,505</u>	<u>\$ 4,451,985</u>
LIABILITIES		
Accounts payable and accrued	\$ 42,614	\$ 45,062
Funds held pending disbursements (Note 3)	<u>107,388</u>	<u>75,594</u>
	<u>150,002</u>	<u>120,656</u>
NET ASSETS		
Restricted Trust Funds	2,299,060	2,193,658
Unrestricted Fund	<u>2,477,443</u>	<u>2,137,671</u>
	<u>4,776,503</u>	<u>4,331,329</u>
	<u>\$ 4,926,505</u>	<u>\$ 4,451,985</u>

APPROVED ON BEHALF OF THE BOARD:

Director

Director

See accompanying notes

CANADIAN UNITARIAN COUNCIL
STATEMENT OF OPERATING ACTIVITIES AND ACCUMULATED SURPLUS (DEFICIT)
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>2010</u> <u>Budget</u>	<u>Actual %</u> <u>Variance</u> <u>To Budget</u>	<u>2010</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
REVENUE				
Contributions:				
Annual programme contributions	\$ 442,000	2%	\$ 450,073	\$ 453,185
Emerging group contributions	1,540	-7%	1,430	1,500
Individual members	200	-	200	172
Donations	<u>106,500</u>	<u>70%</u>	<u>181,660</u>	<u>35,233</u>
	550,240	15%	633,363	490,090
Publication revenue	4,550	22%	5,587	6,471
Other	<u>-</u>	<u>-</u>	<u>1,668</u>	<u>27,240</u>
	<u>554,790</u>	<u>15%</u>	<u>640,618</u>	<u>523,801</u>
EXPENDITURES				
Board, national committees and task forces	66,800	-27%	48,592	46,073
Administration	85,188	-5%	80,542	59,557
Annual conference and meeting	-	-	(13,814)	(4,020)
International and Interfaith	16,000	68%	26,930	4,715
Media and communications	40,800	10%	44,869	17,139
Youth and young adult	-	-	8,935	6,846
Congregational services	160,735	-71%	47,047	37,067
Staffing	<u>468,720</u>	<u>-14%</u>	<u>404,819</u>	<u>232,630</u>
	<u>838,243</u>	<u>-23%</u>	<u>647,920</u>	<u>400,007</u>
EXCESS REVENUE (EXPENDITURES) FOR THE YEAR	(283,453)	-84%	(7,302)	123,794
Operating surplus (deficit), beginning of year	-	-	-	-
Transfer from (to) unrestricted funds	<u>283,453</u>	<u>-84%</u>	<u>7,302</u>	<u>(123,794)</u>
ACCUMULATED OPERATING SURPLUS (DEFICIT), end of year	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes

**CANADIAN UNITARIAN COUNCIL
STATEMENT OF CONTINUITY OF TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Percy Simpson Bailey</u>	<u>Nancy & Victor Knight</u>	<u>Endowment Fund</u>	<u>Avalon Fund</u>	<u>Other</u>	<u>2010</u>	<u>2009</u>
Balance, beginning of year	\$ 119,540	\$ 5,721	\$ 1,879,711	\$ 135,236	\$ 53,450	\$ 2,193,658	\$ 2,052,274
Add:							
Transfer from Unrestricted fund							
- Consumer price index	1,793	86	28,899	2,148	675	33,601	42,073
- Discretionary	7,412	355	-	8,876	2,448	19,091	6,852
Contributions	-	-	47,430	7,932	940	56,302	92,459
	<u>9,205</u>	<u>441</u>	<u>76,329</u>	<u>18,956</u>	<u>4,063</u>	<u>108,994</u>	<u>141,384</u>
Deduct:							
- Disbursement or Transfer of funds	-	-	-	-	(3,592)	(3,592)	-
Balance, end of year	<u>\$ 128,745</u>	<u>\$ 6,162</u>	<u>\$ 1,956,040</u>	<u>\$ 154,192</u>	<u>\$ 53,921</u>	<u>\$ 2,299,060</u>	<u>\$ 2,193,658</u>

**STATEMENT OF CONTINUITY OF UNRESTRICTED FUNDS
FOR THE YEAR ENDED DECEMBER 31 , 2010**

	<u>2010</u>	<u>2009</u>
Balance, beginning of year	\$ 2,137,671	\$ 1,431,976
Add:		
Investment income	150,468	139,809
Change in fair value of assets classified as held for trading (Note 2(f))	277,342	671,729
Gain (loss) on sale of investments	24,973	(137,766)
Loss on US exchange	(10,314)	(8,743)
Investment management fees	<u>(42,703)</u>	<u>(34,203)</u>
	<u>399,766</u>	<u>630,826</u>
	2,537,437	2,062,802
Deduct:		
Transfer to Trust Funds	(52,692)	(48,925)
Transfer (to) from Operating (Deficit) surplus	<u>(7,302)</u>	<u>123,794</u>
	<u>\$ 2,477,443</u>	<u>\$ 2,137,671</u>

See accompanying notes

**CANADIAN UNITARIAN COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>2010</u>	<u>2009</u>
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Excess (Deficiency) of revenue over expenses		
Operations	\$ (7,302)	\$ 123,794
Unrestricted funds	122,424	(40,903)
Restricted funds	52,710	92,459
Changes in non-cash working capital		
Accounts receivable	(26,308)	12,053
Accrued interest receivables	(7,567)	(887)
Prepaid and sundry	(15,009)	(18,195)
Accounts payable	<u>(2,448)</u>	<u>22,021</u>
	<u>116,500</u>	<u>190,247</u>
INVESTING		
(Increase) Decrease in marketable securities	(330,368)	(853,111)
Change in fair value of securities classified as available for sale	277,342	671,729
Funds held pending disbursements	<u>31,794</u>	<u>5,402</u>
	<u>(21,232)</u>	<u>(175,980)</u>
INCREASE IN CASH	95,268	14,267
CASH, beginning of year	<u>86,613</u>	<u>72,346</u>
CASH, end of year	<u>\$ 181,881</u>	<u>\$ 86,613</u>

See accompanying notes

**CANADIAN UNITARIAN COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010**

1. NATURE OF OPERATIONS

The Canadian Unitarian Council is a registered charity under paragraph 149(1)(f) of the Income Tax Act. The Canadian Unitarian Council is an organization of Unitarian and Unitarian Universalist member congregations and individual members acting to enhance, nurture and promote Unitarian and Unitarian Universalist religion in Canada. The Canadian Unitarian Council provides tangible support for religious exploration, spiritual growth and social responsibility.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting standards applicable for registered charities and reflect the following accounting policies:

a) Revenue recognition

Contributions are recognized as revenue when annual pledges are received. Publication revenue is recognized when the item is sold and the title passes to purchaser. Event revenues are recognized on the date of the event. Investment income and management fees are recognized as earned.

b) Management estimates

The presentation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from these estimates.

c) Marketable securities

The marketable securities are shown at market value and have been classified as held for trading. Changes in market value are included in investment income. Investment income includes interest and dividends received during the year, realized and unrealized capital gains, net of unrealized losses. Investment income is allocated to the unrestricted funds. Investment management fees are expensed as incurred.

**CANADIAN UNITARIAN COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010**

2. SIGNIFICANT ACCOUNTING POLICIES (contd.)

d) Fund Accounting

In order to ensure the observance of the limitations and restrictions placed on the use of resources available to the Canadian Unitarian Council, the accounts are maintained in accordance with the principles of fund accounting (Restricted Fund Method). Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by donors or in accordance with the directives issued by the Board of Trustees. Transfers between funds are made when it is considered appropriate and authorized by the Board of Trustees. For financial statement purposes, the accounts have been classified into four groups:

i) Operating Activities

This includes the day-to-day operating transactions of the Council.

ii) Unrestricted Fund

This fund contains all unrestricted donations of capital to the Canadian Unitarian Council. It includes the transfer of capital funds received from the Unitarian Universalist Association in 2002. All income from investments is capitalized into this fund and allocated to the various trust funds or to the operating budget for the following year. Deficits on operating activities are met by drawing down capital from this fund.

iii) Trust Funds

Comprised as follows:

The Percy Simpson Bailey Fund

According to the wishes of the donor, the principal of the fund is to be kept intact and the income is to be used for the work of the Unitarian Church in Canada, in a manner to be determined from time to time by the Canadian Unitarian Council. In 1990 the Board decided that the fund would be protected from inflation by capitalizing a portion of the income annually and that the balance of the income would be transferred to the Theological Education Fund each year. Fund moneys are invested with other Canadian Unitarian Council capital funds as per the Canadian Unitarian Council Investment Policy.

**CANADIAN UNITARIAN COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010**

2. SIGNIFICANT ACCOUNTING POLICIES (contd.)

d) (iii) (contd.)

Nancy and Victor Knight Fund

In 1996 funds were received for the purpose of establishing a perpetual fund to honour the ideals exemplified by the lives and work of Nancy and Victor Knight in furthering the principles of Unitarianism and Universalism in Canada. An award is to be made annually at the Annual Meeting from the income of the fund to a living person, selected by the Board, who has made a notable contribution to furthering of liberal religious principles in Canada. Fund moneys are invested with other Canadian Unitarian Council funds as per the Canadian Unitarian Council Investment Policy. The fund is protected from inflation by a transfer of a pro-rata share of investment income earned from the unrestricted fund each year.

Avalon Fund

The grant of money made to the Canadian Unitarian Council by Ed and Elinor Ratcliffe in 2000, the income and capital of which are to be used to foster the vitality and growth of the Avalon Unitarian Universalist Fellowship in St. John's Newfoundland, or in the event the Avalon fellowship ceases to operate, to support the establishment of a Unitarian Universalist presence in Newfoundland. Fund moneys are invested with other Canadian Unitarian Council funds as per the Canadian Unitarian Council Investment Policy. The fund is protected from inflation by a transfer of a pro-rata share of investment income earned from the unrestricted fund each year. Disbursements from the fund are made at the discretion of the Canadian Unitarian Council Board, normally at the request of the Avalon Unitarian Universalist Fellowship.

Endowment Fund

The 1992 Annual Meeting of Canadian Unitarian Council approved a campaign to raise an Endowment Fund. Earnings from the Fund, after allowing for the protection of the capital base, will be allocated to the operating budget to support the program activities of the Canadian Unitarian Council. Allocation of investment income will be calculated on the fund balance at the first day of the fiscal year. Periodic bequests to the Canadian Unitarian Council are normally added to this fund.

In addition, Endowment Fund contributions to the principal collected during the current Growing Forward Campaign cannot, by law, be drawn down for at least ten years after donation (2010- \$1,032,782, 2009 - \$1,000,387).

**CANADIAN UNITARIAN COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010**

2. SIGNIFICANT ACCOUNTING POLICIES (contd.)

d) iv) **Funds Held Pending Disbursement**

Funds held pending disbursement are monies received by the Canadian Unitarian Council in full from congregations, individuals or other sources each year, which are designated for disbursement to other organizations or for specific purposes in the same year. Unexpended monies in any year in any of these disbursement funds are carried over in the same fund to the following year. Contributions from individuals are tax-receiptable by the Canadian Unitarian Council.

e) **Furniture and Equipment**

The cost of furniture and equipment is recorded as an operating expenditure in the year of purchase. Capital assets are reflected on the balance sheet at a nominal value of \$1.

f) **Financial Instruments**

The Organization classifies its financial instruments into one of the following categories based on the purpose for which the asset was acquired or liability incurred. The Organization's accounting policy for each category is as follows:

Financial instruments classified as held-for-trading are reported at fair value at each balance sheet date, and any change in fair value is recognized in net value (loss) in the period in which the change occurs. Cash and marketable securities have been classified as held for trading. The fair value of the marketable securities is the amount of the consideration that would be agreed upon in an arm's length transaction between knowledgeable and willing parties under no compulsion to act.

Financial instruments classified as loans and receivables and other financial liabilities are carried at amortized cost using the effective interest method. Interest revenue or expense is included in net revenue (loss) over the expected life of the instrument. Accounts receivable and accounts payable have been classified into these categories.

**CANADIAN UNITARIAN COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010**

3. FUNDS HELD PENDING DISBURSEMENT

	<u>2010</u>	<u>2009</u>
Lay Chaplaincy Training	\$ 5,612	\$ 4,772
Theological Education Fund	4,838	5,782
Volunteer Canada Project	200	200
Travel Pool (IARF & ICCU)	3,603	1,603
CAYAC (formerly Youth Advisory Group)	1,880	3,525
Regional funds	12,497	12,497
Regional youth funds	8,850	9,017
IARF Canadian Chapter	1,331	2,116
Religious Educators' Leadership	1,743	1,743
Western Fall Gathering Equalization	415	415
Sharing Our Faith fund	8,915	12,143
Growth Project	18,210	18,210
CU*UL School Scholarship	1,905	1,905
CU*UL School	1,176	1,176
BC Young Adult	259	259
International guest sponsorship	731	231
UUUNO	1,929	-
ACM Leadership Fund	25,000	-
IARF Secretariat	977	-
Church of the Larger Fellowship	5,245	-
ICUU	<u>2,072</u>	<u>-</u>
	<u>\$ 107,388</u>	<u>\$ 75,594</u>

These funds are described below:

1. Lay Chaplaincy Training Fund: revenue from services performed by UU Lay Chaplains (\$10 per rite of passage) is used for the creation and delivery of education, training and professional development programs for lay chaplaincy throughout Canada.
2. Theological Education Fund: Percy Simpson Bailey Trust income, individual gifts and transfers of income from Toronto First's Rouff-Mackie-Jenkins Trust are used to support Unitarian and Universalist theological education in Canada, particularly in the form of cash grants to Canadian UU Theological Students who apply.
3. Volunteer Canada Project: remainder of a grant from Volunteer Canada, used for enhancing safe congregations and screening initiatives.
4. Travel Pool (IARF & ICUU): for subsidies to individuals representing the CUC at IARF and ICUU events.
5. Youth Advisory Group Canadian Advisory (CAYAC): primarily gifts and fundraising for subsidies and leadership.
6. Regional funds: accumulated funds from Regional Fall Gatherings, primarily as assurance for future Gatherings, and may include support for congregational networking.
7. Regional youth funds: money from Life Span Learning budget and conference profits, used to fund regional Youth Adult Committee functions including various youth trainings, events and activities.
8. IARF Canadian Chapter: funds of the International Association for Religious Freedom, used for IARF projects.
9. Religious Educators' Leadership: amounts from Life Span Learning budget and former Western District to support leadership development of Lifespan RE staff and volunteers.

**CANADIAN UNITARIAN COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010**

3. FUNDS HELD PENDING DISBURSEMENT (contd.)

10. Sharing Our Faith Fund: funds from special 'Sharing Our Faith' collections taken up in member congregations, disbursed to selected member congregations who apply for assistance for special projects to assist them to reach a higher level in mission, growth and visibility.
11. Growth Project: a group of CUC initiatives started in 1998, for the purpose of Growing Vital Religious Communities in Canada.
12. CU*UL School Scholarship: gifts from individuals for CU*UL School scholarships and/or bursaries.
13. CU*UL School: accumulated surplus from CU*UL School, to cover any future shortfalls.
14. BC Young Adult: funds received from PNWD to support YA ventures in BC region.
15. International Guest Sponsorship: gifts received to support individuals traveling from outside of Canada to attend the ACM.

4. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is managements' opinion that the Organization is not exposed to significant interest rate, currency or credit risks arising from its financial instruments.

5. CAPITAL DISCLOSURE

The Organization considers its capital to be its net assets, restricted and unrestricted. Its restricted net assets consist of trust funds as described in Note 2(d) (iii). The Organization's objective when managing its capital is to safeguard its ability to continue as a going concern to enable it to provide tangible support for religious exploration, spiritual growth and social responsibility. Annual budgets are developed and monitored to ensure the Organization's capital is maintained at an appropriate level.

6. LEASE COMMITMENT

Annual lease commitments for the Organization's premises exclusive of common area is summarized as follows:

2011	\$ 30,334
2012	30,334
2013	28,246
2014	27,550
Thereafter	6,888

**CANADIAN UNITARIAN COUNCIL
OPERATING ACTIVITIES SCHEDULES OF EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	2010 Budget	Actual % Variance To Budget	2010	2009
BOARD, NATIONAL COMMITTEES AND TASK FORCES				
Lay Chaplaincy Committee	\$ 4,500	-20%	\$ 3,614	\$ 2,207
Special projects	12,000	-15%	10,258	3,705
Nominating committee	300	-	-	-
Social Responsibility	5,000	-80%	1,010	775
Board expense and communications	<u>45,000</u>	<u>-25%</u>	<u>33,710</u>	<u>39,386</u>
	<u>\$ 66,800</u>	<u>-27%</u>	<u>\$ 48,592</u>	<u>\$ 46,073</u>
ADMINISTRATION				
Audit and professional services	\$ 7,000	-7%	\$ 6,534	\$ 6,636
Postage and courier	5,744	-28%	4,112	6,325
Furniture	2,500	-62%	941	-
Computer	5,000	-38%	3,096	-
Equipment rental and maintenance	9,600	-14%	8,250	9,576
Insurance	4,125	-11%	3,657	3,568
Rent	29,900	10%	33,029	22,491
General and office	14,200	-35%	9,193	5,267
Telephone and internet	4,100	-32%	2,759	3,115
Fundraising expense	<u>3,019</u>	<u>197%</u>	<u>8,971</u>	<u>2,579</u>
	<u>\$ 85,188</u>	<u>-5%</u>	<u>\$ 80,542</u>	<u>\$ 59,557</u>
ANNUAL CONFERENCE AND MEETING				
General conference and meals	\$ -	-	\$ 32,521	\$ 30,742
Printing costs	-	-	1,779	974
Other	<u>-</u>	<u>-</u>	<u>15,059</u>	<u>15,461</u>
	-	-	49,359	47,177
Receipts	<u>-</u>	<u>-</u>	<u>(63,173)</u>	<u>(51,197)</u>
	<u>\$ -</u>	<u>-</u>	<u>\$ (13,814)</u>	<u>\$ (4,020)</u>
INTERNATIONAL AND INTERFAITH				
Affiliations	\$ 6,000	-13%	\$ 5,235	\$ 4,715
International	8,000	146%	19,695	-
Travel pool	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
	<u>\$ 16,000</u>	<u>68%</u>	<u>\$ 26,930</u>	<u>\$ 4,715</u>

**CANADIAN UNITARIAN COUNCIL
OPERATING ACTIVITIES SCHEDULES OF EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	2010 Budget	Actual % Variance To Budget	2010	2009
MEDIA AND COMMUNICATIONS				
Publications	\$ 4,000	-2%	\$ 3,919	\$ 3,932
Website maintenance	3,600	-	3,600	3,600
Canadian Unitarian	30,200	24%	37,350	9,607
Media Relations	<u>3,000</u>	-	<u>-</u>	<u>-</u>
	<u>\$ 40,800</u>	<u>10%</u>	<u>\$ 44,869</u>	<u>\$ 17,139</u>
YOUTH AND YOUNG ADULT				
Revenue and cost recoveries	\$ -	-	\$ (1,040)	\$ -
Programme delivery	-	-	6,479	6,466
Office	-	-	967	-
Travel and professional development	<u>-</u>	<u>-</u>	<u>2,529</u>	<u>380</u>
	<u>\$ -</u>	<u>-</u>	<u>\$ 8,935</u>	<u>\$ 6,846</u>
CONGREGATIONAL SERVICES				
Revenue and cost recoveries	\$ (19,200)	56%	\$ (29,870)	\$ -
CU*UL School	25,735	7%	27,526	3,722
Gathering	8,720	7%	9,343	272
Networking	4,045	-	-	104
Training	20,860	-97%	680	900
Meeting	15,343	-	-	-
Programme delivery	78,145	-79%	16,855	23,551
R.E. Leadership Development	1,780	184%	5,051	-
Resources and publications	2,180	-94%	112	35
Office	6,585	56%	10,241	4,392
Travel and professional development	<u>16,542</u>	<u>-57%</u>	<u>7,109</u>	<u>4,091</u>
	<u>\$ 160,735</u>	<u>-71%</u>	<u>\$ 47,047</u>	<u>\$ 37,067</u>
STAFFING				
Executive Director travel and expenses	\$ 14,920	-20%	\$ 11,978	\$ 11,507
Salaries, outside services and benefits	449,600	-14%	385,727	220,679
Professional development	<u>4,200</u>	<u>69%</u>	<u>7,114</u>	<u>444</u>
	<u>\$ 468,720</u>	<u>-14%</u>	<u>\$ 404,819</u>	<u>\$ 232,630</u>