

# OVERALL SOCIETY BUDGET 2022/23

## COMBINED BUDGET TOTALS

### INCOME

25	ACCS	14,500	
19	MSDPR	7,860	
95	ADULT THERAPY	24,515	
55	CHILD & YOUTH MH	53,210	
50	STRENGTHENING FAMILIES	142,241	
97	EMPLOYMENT	100,713	
14	REACHING HOME	92,652	
35	HAMPERS	16,000	
15	ACTIVITY CENTRE	128,163	
90	COMMUNITY PROGRAM	4,500	
71	ADULT & PARENTING	2,500	
65	SUMMER PROGRAM	17,388	
12	FUN BUS	5,500	
	<b>TOTAL</b>		<b>609,743</b>
10	GAMING	0	
			<b>609,743</b>

### EXPENSES

25	ACCS	14,500	
19	MSDPR	7,860	
95	ADULT THERAPY	24,515	
55	CHILD & YOUTH MH	53,210	
50	STRENGTHENING FAMILIES	142,242	
97	EMPLOYMENT	100,713	
14	REACHING HOME	92,652	
35	HAMPERS	16,000	
15	ACTIVITY CENTRE	128,163	
90	COMMUNITY PROGRAM	4,500	
71	ADULT& PARENTING	2,500	
65	SUMMER PROGRAM	17,388	
12	FUN BUS	5,500	
	<b>TOTAL</b>		<b>609,743</b>
20	GAMING	0.00	
			<b>609,743</b>

0

**GAMING 2022/23****(10)****INCOME**

533	BC GAMING	0	
	<b>TOTAL</b>		<b>0</b>

**EXPENSES**

15	ACTIVITY CENTRE	0	
90	COMMUNITY	0	
71	ADULT/PARENTING	0	
65	SUMMER CAMP	0	
12	FUN BUS	0	
	<b>TOTAL</b>		<b>0</b>

**INCOME**

		-	
548	FOREST CO-OP	12,000	
	DONATIONS	2,500	
	<b>Total</b>		<b>14,500</b>

**EXPENSE**

704	AUDIT	1,500	
705	ADMIN EXP	7,500	
743	ACTIVITIES	500	
756	NUTRITION	500	
857	REPAIRS/MAINT BUILDING	3,000	
864	STAFF DEVELOPMENT	1,000	
866	SUPPLIES	500	
	<b>TOTAL</b>		<b>14,500</b>
	difference		-



MINISTRY OF SOCIAL DEVELOPMENT & POVERTY REDUCTION (19)  
2022/23

**INCOME**

536 MSDPR 7860

**TOTAL 7860**

**EXPENSES**

860 WAGES 7860

**TOTAL 7860**

**ADULT THERAPY 2022/23**

**(95)**

**INCOME**

506 ISLAND HEALTH 24,515

**TOTAL 24,515**

**EXPENSES**

705 ADMIN 1,647

860 WAGES 22,868

892 GROUP BENEFITS & MERCs 0

**TOTAL 24,515**



(Amanda)

**CHILD & YOUTH MENTAL HEALTH 2022/23**

**(55)**

**INCOME**

505 MCFD 53,210

**TOTAL 53,210**

**EXPENSES**

ADMIN 1,471  
860 WAGES 50,739  
864 STAFF DEVELOPMENT 1,000  
892 GROUP BENEFITS & MERCS 0

**TOTAL 53,210**

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**STRENGTHENING FAMILIES 2022/23****(50)****INCOME**

505	MCFD	115,972	
505	MCFD (55)	0	
505	MCFD R&R	0	
	UNITED WAY	9,736	
	SENSORY ROOM FUNDING	12,185	
	FROM SAVINGS ACCOUNT	4,348	
	<b>TOTAL</b>		<b>142,241</b>

**EXPENSES**

860	WAGES	115,511	
864	STAFF DEVELOPMENT	1,500	
874	TELEPHONE	900	
866	SUPPLIES	17,185	
892	GROUP BENEFITS & MERCs	7,146	
	<b>TOTAL</b>		<b>142,242</b>
	Difference		<b>0</b>

**WORKBC EMPLOYMENT 2022/23****(97)****INCOME**

509	Ethos	72,000
509	Ethos	28,713

<b>TOTAL</b>	<b>100,713</b>
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**EXPENSES**

704	AUDIT	728
705	AMINISTRATION	5,000
830	OFFICE SUPPLIES	1,273
832	COMPUTER MAINT	1,500
852	RENTAL EXPENSE	6,000
860	WAGES	79,776
864	STAFF DEVELOPMENT	1,000
892	GROUP BENEFITS & MERCS	5,436

<b>TOTAL</b>	<b>100,713</b>
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**REACHING HOME 2022/2023**

**(14)**

**INCOME**

509 United Way (CE) 92652

**TOTAL 92652**

**EXPENSES**

704 AUDIT 728

705 ADMIN 1100

713 CLIENT SUPPORTS 15029

733 PREVENTION 8579

813 MILEAGE 0

814 HEALTH & MEDICAL SERVICES 0

860 WAGES - 63074

BENEFITS 4141

**TOTAL 92652**



**CHRISTMAS HAMPERS 2022/23**

**(35)**

**INCOME**

532 DONATIONS 16,000

**TOTAL 16,000**

**EXPENSES**

704 AUDIT 300

705 ADMIN EXP 2,000

756 NUTRITION 11,250

780 HYDRO 400

866 SUPPLIES 1,500

874 TELEPHONE 550

**TOTAL 16,000**



**ACTIVITY CENTRE 2022/23****(15)****INCOME**

25	ADMIN (ACCS)	7,500
65	ADMIN (HAMPERS)	2,000
97	ADMIN (WORKBC)	5,000
97	RENT (WORKBC)	6,000
	Adult Therapy	1,647
	Child & Youth	1,471
	ADMIN RH	1,100
	Admin fun bus	850
512	CVRD	56,087
514	UNITED WAY	0
518	GAMING - SERVICE CLUBS	2,500
532	DONATIONS	2,500
533	GAMING - CLCSS	0
538	INTEREST (BANKING)	0
542	MEMBERSHIPS	30
546	PHOTOCOPIES	500
	FROM SAVINGS ACCOUNT	40,978

**TOTAL****128,163****EXPENSES**

	WAGES	69,767
	GROUP BENEFITS & MERCS	6,075
704	AUDIT	3,650
706	ADVERTISING	250
742	EQUIPMENT PURCHASES	0
780	HYDRO	3,000
792	INSURANCE (Building)	15,800
800	JANITOR	3,700
812	LIC/DUES	100
830	OFFICE SUPPLIES	7,242
832	COMPUTER	800
857	REPAIRS/MAINT BUILDING	0
866	SUPPLIES	2,279
871	TAXES	10,000
874	TELEPHONE	4,300
882	TRAVEL	100
890	UTILITIES	1,100

**TOTAL****128,163**



Difference

0



**COMMUNITY PROGRAM 2022/23**

**(90)**

**INCOME**

514	UNITED WAY	0	
532	DONATIONS	2,000	
533	GAMING - CLCSS	0	
518	GAMING - SERVICE CLUBS	2,500	
	<b>TOTAL</b>		<b>4,500</b>

**EXPENSES**

704	AUDIT	300	
728	GAS/OIL	0	
743	ACTIVITIES	200	
756	NUTRITION	350	
780	HYDRO	400	
800	JANITOR	600	
813	MILEAGE	50	
830	OFFICE SUPPLIES	300	
860	WAGES	0	
862	COMMUNITY DEVELOPMENT	0	
866	SUPPLIES	750	
874	PHONE	1,550	
	<b>TOTAL</b>		<b>4,500</b>
	difference		0

**ADULT AND PARENTING 2022/23**

**(71)**

**INCOME**

514	UNITED WAY	0
532	DONATIONS	2,500
533	GAMING - CLCSS	0
	<b>TOTAL</b>	<b>2,500</b>

**EXPENSES**

704	AUDIT	300
728	GAS/OIL	0
743	ACTIVITIES	0
756	NUTRITION	100
780	HYDRO	400
800	JANITOR	400
830	OFFICE SUPPLIES	100
860	WAGES	0
866	SUPPLIES	300
874	TELEPHONE	900
	<b>TOTAL</b>	<b>2,500</b>
	difference	0

## SUMMER PROGRAM 2022/23

(65)

### INCOME

514	UNITED WAY	0	
518	GAMING - SERVICE CLUBS	2,000	
532	DONATIONS	6,300	
533	GAMING - CLCSS	0	
	OTHER FUNDING	8,588	
536	REGISTRATION	500	
	<b>TOTAL</b>		<b>17,388</b>

### EXPENSES

704	AUDIT	300	
728	GAS/OIL	0	
743	ACTIVITIES	3,072	
756	NUTRITION	1,000	
780	HYDRO	400	
800	JANITOR	300	
813	MILEAGE	500	
860	WAGES	10,416	
864	STAFF DEVELOPMENT	350	
866	SUPPLIES	500	
874	PHONE	550	
	<b>TOTAL</b>		<b>17,388</b>

**FUN BUS 2022/23**

**(12)**

**INCOME**

533	GAMING	0	
548	RENTALS	5500	
	<b>TOTAL</b>		<b>5500</b>

**EXPENSES**

704	AUDIT	300	
705	ADMIN	850	
728	GAS & OIL	200	
780	HYDRO	400	
791	INSURANCE	2000	
806	CLEANING	250	
856	REPAIRS & MAINT	1000	
866	SUPPLIES	50	
874	TELEPHONE	450	
	<b>TOTAL</b>		<b>5500</b>

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**FINANCIAL STATEMENTS**  
**Year Ended March 31, 2022**



**DARREN J. PROULX**  
CHARTERED PROFESSIONAL ACCOUNTANT

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Members of Cowichan Lake Community Services Society

I have reviewed the accompanying financial statements of Cowichan Lake Community Services Society (the organization) that comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), 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.

### *Practitioner's Responsibility*

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

### *Conclusion*

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Cowichan Lake Community Services Society as at March 31, 2022, 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 (ASNPO).

Sidney, British Columbia  
July 21, 2022

*Darren J. Proulx*  
Chartered Professional Accountant



**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF OPERATIONS**  
**Year Ended March 31, 2022**

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home Extension Funds	2022	2021
<b>REVENUES</b>						
Provincial Government Grants	\$ 195,432	\$ -	\$ -	\$ -	\$ 195,432	\$ 190,788
Gaming	-	8,000	-	-	8,000	49,900
CVRD Grant	41,000	-	-	-	41,000	27,500
Ethos Vocational	99,561	-	-	-	99,561	85,960
BC Transit Contract	18,130	-	-	-	18,130	203,091
Reaching Home and Extension	19,883	-	-	78,420	98,303	137,045
Donations from individuals	64,209	-	-	10	64,219	56,714
Other activities and expense recovery	62,698	-	-	-	62,698	51,707
	<u>500,913</u>	<u>8,000</u>	<u>-</u>	<u>78,430</u>	<u>587,343</u>	<u>802,705</u>
<b>EXPENSES</b>						
Accounting fees	7,223	-	-	1,428	8,651	13,595
Advertising and promotion	307	-	-	-	307	112
Amortization (Note 5)	-	-	42,899	-	42,899	40,595
Employee benefits	36,058	-	-	3,813	39,871	52,406
Activities	1,887	-	-	-	1,887	1,336
Insurance	16,971	-	-	-	16,971	25,100
Interest and bank charges	-	-	-	-	-	51
Office	50,653	-	-	5,419	56,072	49,557
Professional fees	-	-	-	18,710	18,710	-
Property taxes	13,931	-	-	-	13,931	9,205
Rental	6,000	-	-	-	6,000	6,000
Repairs and maintenance	8,139	-	-	-	8,139	83,354
Salaries and wages	302,757	-	-	41,242	343,999	447,264
Sub-contracts	-	-	-	-	-	3,825
Supplies	37,207	-	-	19,947	57,154	37,931
Training	7,522	-	-	-	7,522	1,318
Travel	133	-	-	-	133	1,052
Utilities	15,775	-	-	-	15,775	14,662
Vehicle	-	-	-	-	-	24,076
	<u>504,563</u>	<u>-</u>	<u>42,899</u>	<u>90,559</u>	<u>638,021</u>	<u>811,439</u>

(continues)

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**Year Ended March 31, 2022**

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home Extension Funds	2022	2021
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 331,227	\$ 36,434	\$ 280,907	\$ 11,987	\$ 660,555	\$ 656,315
Deficiency of revenues over expenses	(2,225)	8,000	(42,899)	(12,129)	(49,253)	4,240
Interfund contributions during the year	45,284	-	5,123	-	50,407	127,047
Interfund deductions during the year	(6,149)	(11,400)	-	142	(50,407)	(127,047)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 368,137</b>	<b>\$ 34</b>	<b>\$ 243,131</b>	<b>\$ -</b>	<b>\$ 611,302</b>	<b>\$ 660,555</b>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2022**

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1. BASIS OF PRESENTATION

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

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

Comparative figures

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

Fund accounting

Cowichan Lake Community Services Society follows the restricted fund method of accounting for contributions.

The Unrestricted or General Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to Cowichan Lake Community Services Society's capital assets.

Revenues, expenses, assets and liabilities related to gaming activities are reported in the Gaming Fund.

Revenues, expenses, assets and liabilities related to Reaching Home and Extension activities are reported in the Reaching Home Fund.

Revenue recognition

Cowichan Lake Community Services Society follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the Unrestricted or General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions for endowment are recognized as revenue in the Endowment Fund.

Investment transactions are recognized on the transaction date and resulting revenue is recognized on an accrual basis.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

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**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2022**

3. INTERFUND TRANSFERS

The amount of \$44,400 (2021 - \$50,406) was allocated from the Gaming Fund to the Unrestricted Fund to fund disbursements for activities and programs required in the community. The amount of \$3,203 (2021 - \$3,393) was allocated from the Unrestricted Fund to the Capital Asset Fund to pay for building improvements made during year as well as furniture purchases. These internally restricted amounts are not available for any other purpose without approval of the board of directors. The amount of \$1,920 (2021 - \$60,898) was allocated from the Reaching Home Fund to the Capital Asset Fund to pay for project costs and improvements as well as furniture purchases.

4. TERM DEPOSITS

The organization holds one term deposit with a value of \$231,828.66. The term deposit matures on April 22, 2023 and has an interest rate of 3% for the final year of the term.

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Land	\$ 48,800	\$ -	\$ 48,800	\$ 48,800
Buildings	745,780	587,544	158,236	185,085
Motor vehicles	55,289	27,644	27,645	38,702
Office equipment	12,869	9,847	3,022	3,886
Furniture and fixtures	35,455	30,026	5,429	4,434
Other equipment - Meals on Wheels	3,360	3,360	-	-
	<b>\$ 901,553</b>	<b>\$ 658,421</b>	<b>\$ 243,132</b>	<b>\$ 280,907</b>

6. DEFERRED INCOME

The deferred income represents pre-payments of April 2022 revenue paid to organization in March 2022. The income sources are from Ethos, Forest Co-op and VIHA.

7. CONTINGENT LIABILITY

The organization had a contingent liability in the form of a service provider operating agreement with BC Transit to manage and operate the public transportation system in the region. The contract expired on March 31, 2021 and was not renewed. All aspects of the transportation system were managed by the organization and fixed monthly payments plus variable payments based on revenue hours and maintenance hours was paid monthly from BC Transit in prior year.

8. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2022.

Credit risk

*(continues)*

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**ACTIVITY CENTRE**

(Schedule 1)

**Year Ended March 31, 2022**

	2022	2021
<b>RECEIPTS</b>		
CVRD	\$ 41,000	\$ 27,500
Gaming Revenue - Activity	24,000	23,500
Administration - Activity	38,000	28,411
Rentals - Activity	6,000	6,000
Interest Income - Activity	1,425	4,973
Photocopies - Activity	670	1,306
Memberships - Activity	30	58
Fees - Activity	-	2
Donations - Activity	2,832	2,225
Wage Subsidy - Activity	5,501	-
Donations - Bus Passes & Tickets	55	50
Tickets - Bus Passes & Tickets	748	2,175
	<u>120,261</u>	<u>96,200</u>
<b>EXPENDITURES</b>		
Audit - Activity	3,650	3,640
Advertising - Activity	262	112
Bank Charges - Activity	-	32
Nutrition - Activity	94	59
Insurance - Activity	16,578	13,612
Licence and dues - Activity	84	82
Office Expense - Activity	7,401	7,292
Repairs & Maintenance - Activity	3,053	45,513
Salaries Expense - Activity	45,394	48,551
Supplies - Activity	2,931	2,526
Taxes - Activity	13,931	9,205
Telephone - Activity	4,241	4,402
Travel - Activity	20	155
Utilities - Activity	4,339	3,685
Wage Benefits - Activity	8,186	6,542
Bus Passes - Bus Passes & Tickets	690	2,170
	<u>110,854</u>	<u>147,578</u>
<b>EXCESS (DEFICIENCY)</b>	<u>9,407</u>	<u>(51,378)</u>
<b>FUND BALANCE</b>		
Beginning of the year	-	33,846
Interfund transfer (to)/from ACCS	-	18,121
	<u>-</u>	<u>51,967</u>
	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 9,407</u>	<u>\$ 589</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**ADULT THERAPY**

**(Schedule 3)**

**Year Ended March 31, 2022**

	2022	2021
<b>RECEIPTS</b>		
Ministry of Health - Adult	<u>23,326</u>	24,135
<b>EXPENDITURES</b>		
Salaries Expense - Adult	21,482	22,662
Wage Benefits - Adult	<u>1,655</u>	1,594
	<u>23,137</u>	24,256
<b>EXCESS (DEFICIENCY)</b>	<u>189</u>	(121)
<b>FUND BALANCE</b>		
Beginning of year	-	-
Interfund transfers (to) / from ACCS	<u>-</u>	121
	<u>-</u>	
	<u>189</u>	
<b>FUND BALANCE, end of year</b>	<u>\$ 189</u>	-

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**STRENGTHENING FAMILIES**

(Schedule 5)

**Year Ended March 31, 2022**

	2022	2021
<b>RECEIPTS</b>		
Ministry of Children & Family - Strengthen Family	\$ 122,367	\$ 122,366
Donations - Strengthening Families	10,484	-
	<u>132,851</u>	<u>122,366</u>
<b>EXPENDITURES</b>		
Admin Expense - Strengthening Families	15,000	-
Payroll - Strengthening Families	19	-
Salaries Expense - Strengthening Families	83,773	101,306
Supplies - Strengthening Families	7,224	1,515
Training - Strengthening Families	-	976
Travel - Strengthening Families	-	261
Wage Benefits - Strengthening Families	11,047	12,464
Telephone - Strengthening Families	299	-
	<u>117,362</u>	<u>116,522</u>
<b>EXCESS (DEFICIENCY)</b>	<u>15,489</u>	<u>5,844</u>
<b>FUND BALANCE</b>		
Beginning of year	-	(763)
Interfund transfer	-	(5,081)
	-	<u>(5,844)</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 15,489</u>	<u>\$ -</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**EMPLOYMENT PROGRAM**

(Schedule 7)

**Year Ended March 31, 2022**

	2022	2021
<b>RECEIPTS</b>		
Ethos Payment - Ethos	\$ 99,520	\$ 85,960
Gas Voucher Recovery	183	295
Ethos Job Start Recovery	-	12,200
Tickets	100	-
	<u>99,803</u>	<u>98,455</u>
<b>EXPENDITURES</b>		
Admin Expense - Employment	5,000	5,000
Audit - Employment	728	1,030
Office Expense - Employment	1,989	2,651
Program Expense - Employment	-	253
Rental Expense - Employment	6,000	6,000
Salaries Expense - Employment	77,668	84,562
Supplies - Employment	88	78
Travel - Employment	-	341
Wage Benefits - Employment	9,048	11,025
Licence and Dues - Employment	95	-
Advertising - Employment	45	-
	<u>100,661</u>	<u>110,940</u>
<b>EXCESS (DEFICIENCY)</b>	<u>(858)</u>	<u>(12,485)</u>
<b>FUND BALANCE</b>		
Beginning of year	-	4,097
Interfund transfer (to)/from ACCS	858	8,388
	<u>858</u>	<u>12,485</u>
<b>FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements



**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION**  
(Schedule 10)  
Year Ended March 31, 2022

	2022	2021
<b>RECEIPTS</b>		
Fees - MHSD	\$ 7,860	\$ 7,752
<b>EXPENDITURES</b>		
Salaries Expense - MHSD	7,291	7,362
Wage Benefits - MHSD	516	515
Office Expense - MHSD	65	-
	<u>7,872</u>	<u>7,877</u>
<b>EXCESS (DEFICIENCY)</b>	<u>(12)</u>	<u>(125)</u>
<b>FUND BALANCE</b>		
Beginning of year	-	-
Interfund transfer (to)/from ACCS	<u>12</u>	<u>125</u>
	<u>12</u>	<u>125</u>
<b>FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**PARENTING PROGRAM**

(Schedule 11)

**Year Ended March 31, 2022**

	2022	2021
<b>RECEIPTS</b>		
Gaming Revenue - Parenting	\$ 2,600	\$ 2,600
Donations - Parenting	504	421
	<u>3,104</u>	<u>3,021</u>
<b>EXPENDITURES</b>		
Audit - Parenting	300	300
Nutrition - Parenting	32	43
Office Expense - Parenting	763	478
Repairs & Maintenance - Parenting	180	180
Supplies - Parenting	55	1,069
Telephone - Parenting	1,458	492
Utilities - Parenting	400	400
	<u>3,188</u>	<u>2,962</u>
<b>EXCESS (DEFICIENCY)</b>	<u>(84)</u>	59
<b>FUND BALANCE</b>		
Beginning of year	59	-
Interfund transfer from ACCS	25	-
	<u>84</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ 59</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**VEHICLES - FUN BUS**

(Schedule 13)

**Year Ended March 31, 2022**

	2022	2021
<b>RECEIPTS</b>		
Gaming Revenue - Fun Bus	\$ 3,000	\$ 3,000
Insurance Recovery - Fun Bus	-	2,304
	<u>3,000</u>	<u>5,304</u>
<b>EXPENDITURES</b>		
Audit - Fun Bus	300	300
Insurance - Fun Bus	393	4,814
Repairs & Maintenance - Fun Bus	844	900
Supplies - Fun Bus	-	31
Telephone - Fun Bus	550	1,100
Utilities - Fun Bus	400	400
	<u>2,487</u>	<u>7,545</u>
<b>EXCESS (DEFICIENCY)</b>	<u>513</u>	<u>(2,241)</u>
<b>FUND BALANCE</b>		
Beginning of year	-	-
Interfund transfer (to)/from ACCS	-	2,241
	<u>-</u>	<u>2,241</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 513</u>	<u>\$ -</u>

See notes to financial statements