



PROGRESSIVE
ACCOUNTING
SERVICES

GST# R 124721408

CANADIAN ENVIRONMENTAL LAW ASSOCIATION

FINANCIAL REPORT

AS PER APRIL 30, 1995

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - OLAP FUNDS
April 30, 1995

ASSETS:

Bank - General	\$ 40,911.13
Bank - Trust	33,523.48
Petty Cash Float	0.00
G.S.T. Receivable - Rev. Can.	5,352.45
G.S.T. Receivable - OLAP	1,692.95
Accounts Receivable - OLAP	0.00
Accounts Receivable - Other F.	7,895.66
Recoverable Travel	<u>1,892.52</u>

TOTAL ASSETS:	\$ 91,268.19
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LIABILITIES:

Clients' Funds in Trust	\$ 33,523.48
Payroll Due	0.00
Payroll Deductions Due	8,079.23
E.H.T. Due	(654.14)
R.R.S.P. Due	300.00
Inter-Account Payable	<u>22,489.32</u>

TOTAL LIABILITIES:	\$ 63,737.89
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SURPLUS/DEFICIT:

Surplus - beginning of period	2,718.70
Surplus/Deficit - this period	<u>24,811.60</u>

SURPLUS/DEFICIT TO-DATE:	<u>27,530.30</u>
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TOTAL LIABILITIES/SURPLUS:	\$ 91,268.19
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1995 to April 30, 1995

94/95 BUDGET MONTHLY BUDGET MONTHLY ACTUAL BUDGET TO-DATE ACTUAL TO-DATE UNDER/(OVER)

INCOME:

Income - O.L.A.P.	\$ 619,698.96	\$ 51,641.57	\$ 52,779.33	\$ 51,641.57	\$ 52,779.33	(1,137.76)
O.L.A.P. Pay Equity	0.00	0.00	17,222.96	0.00	17,222.96	(17,222.96)
Non-OLAP Benefits Recovery	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
Sundry Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME:	619,698.96	51,641.57	70,002.29	51,641.57	70,002.29	(18,360.72)

EXPENSES:

PERSONNEL:

Salaries - Full-time	488,236.00	40,686.33	36,011.48	40,686.33	36,011.48	4,674.85
Salaries - Part-time	0.00	0.00	3,144.96	0.00	3,144.96	(3,144.96)
Salaries/Benefits - Summer St.	0.00	0.00	0.00	0.00	0.00	0.00
Sal/Ben. Recovery - Summer St.	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	36,617.00	3,051.41	2,843.62	3,051.41	2,843.62	207.79
Professional Dues	1,700.00	141.66	0.00	141.66	0.00	141.66
Bookkeeping	4,725.00	393.75	1,362.24	393.75	1,362.24	(968.49)
TOTAL PERSONNEL:	531,278.00	44,273.15	43,362.30	44,273.15	43,362.30	910.85

TRANSPORTATION & COMMUNICATION

Staff Travel - Local	1,000.00	83.33	0.00	83.33	0.00	83.33
Staff Travel - Out of District	1,700.00	141.66	(1,226.73)	141.66	(1,226.73)	1,368.39
Board Travel/Meals	573.00	47.74	0.00	47.74	0.00	47.74
Accommodation/Meals	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	12,000.00	1,000.00	1,487.56	1,000.00	1,487.56	(487.56)
Postage	5,400.00	450.00	(3,387.99)	450.00	(3,387.99)	3,837.99
Publicity	500.00	41.66	(463.84)	41.66	(463.84)	505.50
TOTAL TRANSPORTATION & COMM.:	21,173.00	1,764.39	(3,591.00)	1,764.39	(3,591.00)	5,355.39

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1995 to April 30, 1995

94/95 BUDGET MONTHLY BUDGET MONTHLY ACTUAL BUDGET TO-DATE ACTUAL TO-DATE UNDER/(OVER)

ACCOMMODATION & EQUIPMENT:

Rent	\$ 47,000.00	\$ 3,916.66	\$ 3,643.00	\$ 3,916.66	\$ 3,643.00	273.66
Cleaning	5,300.00	441.66	1,100.00	441.66	1,100.00	(658.34)
Repair & Maint.	300.00	25.00	0.00	25.00	0.00	25.00
Parking	0.00	0.00	0.00	0.00	0.00	0.00
Hydro	4,000.00	333.33	591.66	333.33	591.66	(258.33)
Copier - Rent/OVERRUNS	1,500.00	125.00	0.00	125.00	0.00	125.00
- Supplies	0.00	0.00	(1,770.22)	0.00	(1,770.22)	1,770.22
Maintenance Contracts	700.00	58.33	0.00	58.33	0.00	58.33
Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Rental	<u>1,400.00</u>	<u>116.66</u>	<u>(16.64)</u>	<u>116.66</u>	<u>(16.64)</u>	<u>133.30</u>
TOTAL ACCOMMODATION & EQUIP.:	<u>60,200.00</u>	<u>5,016.64</u>	<u>3,547.80</u>	<u>5,016.64</u>	<u>3,547.80</u>	<u>1,468.84</u>

SUPPLIES & CAPITAL PURCHASES:

Stationary/Computer Supplies	10,000.00	833.33	1,037.44	833.33	1,037.44	(204.11)
Educational Printed Mat.	500.00	41.66	0.00	41.66	0.00	41.66
Library	7,700.00	641.66	803.21	641.66	803.21	(161.55)
Conference/Training	2,000.00	166.66	0.00	166.66	0.00	166.66
Miscellaneous	500.00	41.66	30.94	41.66	30.94	10.72
Capital Purchases	<u>3,080.00</u>	<u>256.66</u>	<u>0.00</u>	<u>256.66</u>	<u>0.00</u>	<u>256.66</u>
TOTAL SUPPLIES & CAPITAL P.:	<u>23,780.00</u>	<u>1,981.63</u>	<u>1,871.59</u>	<u>1,981.63</u>	<u>1,871.59</u>	<u>110.04</u>
TOTAL EXPENSES:	<u>636,431.00</u>	<u>53,035.81</u>	<u>45,190.69</u>	<u>53,035.81</u>	<u>45,190.69</u>	<u>7,845.12</u>
SURPLUS/DEFICIT - THIS PERIOD	(16,732.04)	(1,394.24)	24,811.60	(1,394.24)	24,811.60	(26,205.84)
Prior Years' Surplus	<u>2,718.70</u>	<u>226.55</u>	<u>2,718.70</u>	<u>226.55</u>	<u>2,718.70</u>	<u>(2,492.15)</u>
NET SURPLUS/DEFICIT:	<u>\$ (14,013.34)\$</u>	<u>(1,167.69)\$</u>	<u>27,530.30 \$</u>	<u>(1,167.69)\$</u>	<u>27,530.30 \$</u>	<u>(28,697.99)</u>
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - Other Funds
April 30, 1995

ASSETS:

Bank - Newsletter Account	\$ 1,165.89
Bank - Other General Funds	94,746.91
Bank - Termdeposit	50,656.96
Inter-Account Receivable	0.00
A/R - G.S.T. Newsletter	445.76
A/R - G.S.T. Other Funds	<u>257.73</u>

TOTAL ASSETS:	\$ 147,273.25	=====
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LIABILITIES:

G.S.T. Due - Other Funds	\$ 0.00
G.S.T. Due - Newsletter	0.00
Due to O.L.A.P. Funds	<u>7,895.66</u>

TOTAL LIABILITIES:	\$ 7,895.66
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SURPLUS:

Surplus/Deficit - Newsletter F	1,611.65
Surplus/Deficit - Other Funds	<u>137,765.94</u>

TOTAL SURPLUS/DEFICIT:	<u>139,377.59</u>
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TOTAL LIABILITIES & SURPLUS:	\$ 147,273.25	=====
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Newsletter Fund
April 30, 1995

INCOME:

Newsletter - Renewals	\$ 0.00
Newsletter - New Subs	0.00
Newsletter - Back Issues	0.00
Interest & Misc. Income	<u>0.00</u>
 TOTAL INCOME:	 \$ 0.00

EXPENSES:

Printing/Production	1,142.87
Photocopies	0.00
Postage/Delivery	0.00
Contract Fees	0.00
Salary	0.00
Travel	0.00
Telephone	0.00
Bank Charges	0.00
Sundry Expenses	0.00
G.S.T. Expense	<u>0.00</u>
 TOTAL EXPENSES:	 <u>1,142.87</u>
 SURPLUS/DEFICIT - THIS PERIOD	 \$ (1,142.87)
 Prior Years' Surplus	 <u>2,754.52</u>
 SURPLUS/DEFICIT - TO-DATE:	 \$ 1,611.65 =====

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
April 30, 1995

INCOME - CURRENT YEAR:

Donations	\$	0.00
Honoraria		0.00
Grants		0.00
Miscellaneous Income		0.00
Bank Interest		<u>0.00</u>
 TOTAL INCOME:	\$	 0.00

EXPENSES:

Expenses - General	2,620.15
Bank Charges	0.00
G.S.T. Expense	<u>0.00</u>
 TOTAL EXPENSES:	 <u>2,620.15</u>

SURPLUS/DEFICIT - THIS PERIOD	\$	(2,620.15)
 Prior Years' Surplus/Deficit		(42,594.63)
Special Proj. Surpl./Deficit		<u>182,980.72</u>
 TOTAL SURPLUS/DEFICIT-OTHER F.	\$	 137,765.94 =====

See Sched. for special proj's

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
April 30, 1995

SPECIAL PROJECTS:

NATIVE LAND USE

Balance - at beginning	\$	(85.00)	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period			\$ (85.00)

E.A. WORKSHOPS

Balance - at beginning		0.00	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period			0.00

ENV. EDUCATION FUNDS

Balance - at beginning		5,250.18	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period			5,250.18

SOCIAL ENVIR. ED. 94'

Balance - at beginning		0.00	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period			0.00

LIBRARY PROJECT

Balance - at beginning		30,363.81	
Income		0.00	
Expenses		<u>690.02</u>	
Balance - end of period			29,673.79

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
April 30, 1995

TRADE PROJECT

Balance - at beginning	\$	5,030.59	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period	\$		5,030.59

ENV. BILL OF RIGHTS

Balance - at beginning		32,934.69	
Income		0.00	
Expenses		<u>12.27</u>	
Balance - end of period			32,922.42

SCHOLORSHIP FUND

Balance - at beginning		(111.69)	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period			(111.69)

WATER & TRADE PROJECT

Balance - at beginning		2,577.62	
Income		0.00	
Expenses		<u>70.73</u>	
Balance - end of period			2,506.89

GREAT LAKES TRADE PROJ.

Balance - at beginning		(2,463.81)	
Income		0.00	
Expenses		<u>374.24</u>	
Balance - end of period			(2,838.05)

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
April 30, 1995

ING-CHIN Project

Balance - at beginning	\$	200.00	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period	\$		200.00

SIDE AGREEMENTS

Balance at beginning		861.82	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period			861.82

COMMON FRONTIERS

Balance at beginning		60,904.91	
Income		0.00	
Expenses		<u>4,632.29</u>	
Balance - end of period			56,272.62

MOEE II

Balance at Beginning		13,459.44	
Income		656.96	
Expenses		<u>3,633.75</u>	
Balance - end of period			10,482.65

BIOTECHNOLOGY

Balance at Beginning		42,000.00	
Income		0.00	
Expenses		<u>0.00</u>	
Balance - end of period			42,000.00

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
April 30, 1995

HARMONIZATION

Balance at Beginning	\$	975.00	
Income		0.00	
Expenses		<u>160.50</u>	
Balance - end of period:			<u>\$ 814.50</u>

TOTAL - SPECIAL PROJECTS

Balance - at beginning	\$	191,897.56
Income		656.96
Expenses		<u>9,573.80</u>
Balance - end of period	\$	<u>182,980.72</u> =====

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Legal Disbursements Report
April 30, 1995

ASSETS:

Bank - General	\$ (1,560.84)
Bank - T-Bill	100,516.82
Receivable - from Clients	31,586.58
Accounts Receivable - CELA	18,305.17
G.S.T. Receivable - Rev. Can.	16.63
G.S.T. Receivable - OLAP	<u>68.35</u>

TOTAL ASSETS:	\$ 148,932.71
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LIABILITIES:

Inter-Account Loans	<u>\$ 5,215.85</u>
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TOTAL LIABILITIES:	\$ 5,215.85
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FUNDS BALANCE:

Opening Surplus/(Deficit)	1,891.21
C.E.L.A. Fund - Opening Bal.	106,688.76
C.E.L.A. Fund - Increase/Decr.	3,953.19
Current Year Surplus/Deficit	(402.88)
Client Recovery (Receivable)	<u>31,586.58</u>

TOTAL FUNDS BALANCE:	<u>143,716.86</u>
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TOTAL LIABILITIES/FUNDS BAL.:	\$ 148,932.71
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