



GST# R 124721408

CANADIAN ENVIRONMENTAL LAW ASSOCIATION

FINANCIAL REPORT

AS PER AUGUST 31, 1995

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - OLAP FUNDS
August 31, 1995

ASSETS:

Bank - General	\$ (913.93)
Bank - Trust	31,529.78
Petty Cash Float	0.00
G.S.T. Receivable - Rev. Can.	4,973.81
G.S.T. Receivable - OLAP	(1,968.39)
Accounts Receivable - OLAP	0.00
Accounts Receivable - Other F.	13,069.06
Recoverable Travel	<u>5,476.02</u>

TOTAL ASSETS:

\$ 52,166.35
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LIABILITIES:

Clients' Funds in Trust	\$ 31,529.78
Payroll Due	10.45
Payroll Deductions Due	(66.81)
E.H.T. Due	(527.86)
R.R.S.P. Due	300.00
Inter-Account Payable	<u>20,589.32</u>

TOTAL LIABILITIES:

\$ 51,834.88

SURPLUS/DEFICIT:

Surplus - beginning of period	2,718.70
Surplus/Deficit - this period	<u>(2,387.23)</u>

SURPLUS/DEFICIT TO-DATE:

331.47

TOTAL LIABILITIES/SURPLUS:

\$ 52,166.35
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1995 to August 31, 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	\$ 258,207.85	\$ 263,896.65	\$ (5,688.80)
O.L.A.P. Pay Equity	0.00	0.00	0.00	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	2.03	(2.03)
Sundry Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME:	619,698.96	51,641.57	52,779.33	258,207.85	281,121.64	(22,913.79)

EXPENSES:

PERSONNEL:

Salaries - Full-time	488,236.00	40,686.33	38,553.08	203,431.65	188,754.99	14,676.66
Salaries - Pay Equity	0.00	0.00	0.00	0.00	16,593.36	(16,593.36)
Salaries - Part-time	0.00	0.00	0.00	0.00	5,708.54	(5,708.54)
Salaries/Benefits - Summer St.	0.00	0.00	5,319.98	0.00	16,224.23	(16,224.23)
Sal/Ben. Recovery - Summer St.	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	36,617.00	3,051.41	2,558.00	15,257.05	15,004.92	252.13
Professional Dues	1,700.00	141.66	0.00	708.30	0.00	708.30
Bookkeeping	4,725.00	393.75	0.00	1,968.75	2,350.00	(381.25)
TOTAL PERSONNEL:	531,278.00	44,273.15	46,431.06	221,365.75	244,636.04	(23,270.29)

TRANSPORTATION & COMMUNICATION

Staff Travel - Local	1,000.00	83.33	0.00	416.65	67.70	348.95
Staff Travel - Out of District	1,700.00	141.66	(132.68)	708.30	(807.27)	1,515.57
Board Travel/Meals	573.00	47.74	0.00	238.70	171.06	67.64
Accommodation/Meals	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	12,000.00	1,000.00	(94.06)	5,000.00	5,282.29	(282.29)
Postage	5,400.00	450.00	760.72	2,250.00	161.13	2,088.87
Publicity	500.00	41.66	0.00	208.30	(463.84)	672.14
TOTAL TRANSPORTATION & COMM.:	21,173.00	1,764.39	533.98	8,821.95	4,411.07	4,410.88

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1995 to August 31, 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	\$ 19,583.30	\$ 18,215.00	\$ 1,368.30
Cleaning	5,300.00	441.66	0.00	2,208.30	2,750.00	(541.70)
Repair & Maint.	300.00	25.00	0.00	125.00	0.00	125.00
Parking	0.00	0.00	0.00	0.00	0.00	0.00
Hydro	4,000.00	333.33	441.26	1,666.65	2,633.21	(966.56)
Copier - Rent/OVERRUNS	1,500.00	125.00	0.00	625.00	0.00	625.00
- Supplies	0.00	0.00	(2,166.52)	0.00	(2,209.94)	2,209.94
Maintenance Contracts	700.00	58.33	0.00	291.65	45.14	246.51
Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Rental	1,400.00	116.66	249.02	583.30	677.86	(94.56)
TOTAL ACCOMMODATION & EQUIP.:	60,200.00	5,016.64	2,166.76	25,083.20	22,111.27	2,971.93

SUPPLIES & CAPITAL PURCHASES:

Stationary/Computer Supplies	10,000.00	833.33	1,346.60	4,166.65	6,134.81	(1,968.16)
Educational Printed Mat.	500.00	41.66	0.00	208.30	316.30	(108.00)
Library	7,700.00	641.66	583.30	3,208.30	4,558.71	(1,350.41)
Conference/Training	2,000.00	166.66	75.00	833.30	905.00	(71.70)
Miscellaneous	500.00	41.66	50.03	208.30	327.73	(119.43)
Capital Purchases	3,080.00	256.66	0.00	1,283.30	107.94	1,175.36
TOTAL SUPPLIES & CAPITAL P.:	23,780.00	1,981.63	2,054.93	9,908.15	12,350.49	(2,442.34)
TOTAL EXPENSES:	636,431.00	53,035.81	51,186.73	265,179.05	283,508.87	(18,329.82)
SURPLUS/DEFICIT - THIS PERIOD	(16,732.04)	(1,394.24)	1,592.60	(6,971.20)	(2,387.23)	(4,583.97)
Prior Years' Surplus	2,718.70	226.55	0.00	1,132.75	2,718.70	(1,585.95)
NET SURPLUS/DEFICIT:	\$ (14,013.34)\$	(1,167.69)\$	1,592.60 \$	(5,838.45)\$	331.47 \$	(6,169.92)
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - Other Funds
August 31, 1995

ASSETS:

Bank - Newsletter Account	\$ 3,054.99
Bank - Other General Funds	52,031.78
Bank - Termdeposit	50,656.96
Inter-Account Receivable	0.00
A/R - G.S.T. Newsletter	86.20
A/R - G.S.T. Other Funds	<u>530.23</u>

TOTAL ASSETS:	\$ 106,360.16
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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>13,069.06</u>

TOTAL LIABILITIES:	\$ 13,069.06
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SURPLUS:

Surplus/Deficit - Newsletter F	3,141.19
Surplus/Deficit - Other Funds	<u>90,149.91</u>

TOTAL SURPLUS/DEFICIT:	<u>93,291.10</u>
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TOTAL LIABILITIES & SURPLUS:	\$ 106,360.16
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Newsletter Fund
August 31, 1995

INCOME:

Newsletter - Renewals	\$	2,505.69	
Newsletter - New Subs		80.00	
Newsletter - Back Issues		0.00	
Interest & Misc. Income		<u>0.00</u>	
TOTAL INCOME:	\$		2,585.69

EXPENSES:

Printing/Production	2,053.82	
Photocopies	0.00	
Postage/Delivery	0.00	
Contract Fees	125.00	
Salary	0.00	
Travel	0.00	
Telephone	0.00	
Bank Charges	20.20	
Sundry Expenses	0.00	
G.S.T. Expense	<u>0.00</u>	
TOTAL EXPENSES:		<u>2,199.02</u>

SURPLUS/DEFICIT - THIS PERIOD	\$	386.67
Prior Years' Surplus		<u>2,754.52</u>
SURPLUS/DEFICIT - TO-DATE:	\$	3,141.19
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
August 31, 1995

INCOME - CURRENT YEAR:

Donations	\$	0.00
Honoraria		133.50
Grants		0.00
Miscellaneous Income		678.36
Bank Interest		<u>0.00</u>
TOTAL INCOME:	\$	811.86

EXPENSES:

Expenses - General	10,706.90
Bank Charges	0.42
G.S.T. Expense	<u>0.00</u>
TOTAL EXPENSES:	<u>10,707.32</u>

SURPLUS/DEFICIT - THIS PERIOD	\$ (9,895.46)
Prior Years' Surplus/Deficit	2,574.77
Special Proj. Surpl./Deficit	<u>97,470.60</u>
TOTAL SURPLUS/DEFICIT-OTHER F.	\$ 90,149.91 =====

See Sched. for special proj's

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
August 31, 1995

SPECIAL PROJECTS:

LIBRARY PROJECT

Balance - at beginning	\$ 30,363.81	
Income	0.00	
Expenses	<u>3,778.86</u>	
Balance - end of period		\$ 26,584.95

COMMON FRONTIERS

Balance at beginning	60,904.91	
Income	0.00	
Expenses	<u>29,731.23</u>	
Balance - end of period		31,173.68

MOEE II

Balance at Beginning	13,459.44	
Income	19,156.96	
Expenses	<u>26,483.04</u>	
Balance - end of period		6,133.36

BIOTECHNOLOGY

Balance at Beginning	42,000.00	
Income	25,000.00	
Expenses	<u>36,127.99</u>	
Balance - end of period		30,872.01

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
August 31, 1995

WATER CONSERVATION

Balance at beginning	\$	0.00	
Income		0.00	
Expenses		<u>156.00</u>	
Balance - end of period:	\$		(156.00)

NOGALES PROJECT:

Balance at beginning		0.00	
Income		3,690.00	
Expenses		<u>827.40</u>	
Balance - end of period:			<u>2,862.60</u>

TOTAL - SPECIAL PROJECTS

Balance - at beginning	\$	146,728.16
Income		47,846.96
Expenses		<u>97,104.52</u>
Balance - end of period	\$	97,470.60
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Legal Disbursements Report
August 31, 1995

ASSETS:

Bank - General	\$ 4,881.15
Bank - T-Bill	103,014.62
Receivable - from Clients	33,602.40
Accounts Receivable - CELA	9,405.17
G.S.T. Receivable - Rev. Can.	177.75
G.S.T. Receivable - OLAP	<u>229.40</u>

TOTAL ASSETS:	\$ 151,310.49
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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.	6,407.26
Current Year Surplus/Deficit	(2,494.99)
Client Recovery (Receivable)	<u>33,602.40</u>

TOTAL FUNDS BALANCE:	<u>146,094.64</u>
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TOTAL LIABILITIES/FUNDS BAL.:	\$ 151,310.49
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