



GST# R 124721408

CANADIAN ENVIRONMENTAL LAW ASSOCIATION

FINANCIAL REPORT

AS PER FEBRUARY 28, 1995

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - OLAP FUNDS
February 28, 1995

ASSETS:

Bank - General	\$ 10,713.59
Bank - D.U.C.A.	0.00
Bank - Trust	32,923.48
Petty Cash Float	0.00
Accts. Rec. GST - Rev. Can.	2,047.03
Accts. Rec. GST - OLAP	410.56
Accts. Rec. Cap.P. - OLAP	0.00
Accts. Receivable - Non-OLAP A	0.00
Accts. Receiv. - Summer St.	0.00
Recoverable Travel	3,478.19
Inter-Account Rec. - General	<u>17,537.10</u>

TOTAL ASSETS: \$ 67,109.95
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LIABILITIES:

G.S.T. Due	\$ 0.00
Clients' Funds in Trust	32,923.48
Payroll Due	0.00
Payroll Ded./E.H.T. Due	7,863.51
R.R.S.P. Due	0.00
Inter-Account Payable	<u>4,184.15</u>

TOTAL LIABILITIES: \$ 44,971.14

SURPLUS/DEFICIT:

Surplus - beginning of period	20,804.73
Surplus/Deficit - this period	<u>1,334.08</u>

SURPLUS/DEFICIT TO-DATE: 22,138.81

TOTAL LIABILITIES/SURPLUS: \$ 67,109.95
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1994 to February 28, 1995

ANNUAL BUDGET MONTHLY BUDGET MONTHLY ACTUAL BUDGET TO-DATE ACTUAL TO-DATE UNDER/(OVER)

INCOME:

Income - O.L.A.P.	\$ 618,901.96	\$ 51,575.16	\$ 52,779.33	\$ 567,326.76	\$ 576,583.29	\$ (9,256.53)
Income - Special Projects	0.00	0.00	0.00	0.00	0.00	0.00
Non-OLAP Benefits Recovery	0.00	0.00	0.00	0.00	0.00	0.00
Income - Interest - General	0.00	0.00	0.00	0.00	0.00	0.00
Income - Interest - GST A/C	0.00	0.00	2.11	0.00	11.60	(11.60)
Sundry Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME:	618,901.96	51,575.16	52,781.44	567,326.76	576,594.89	(9,268.13)

EXPENSES:

PERSONNEL:

Salaries - Full-time	488,236.00	40,686.33	37,713.90	447,549.63	434,213.92	13,335.71
Salaries - Part-time	0.00	0.00	(1,763.75)	0.00	(1,627.50)	1,627.50
Salaries/Benefits - Summer St.	0.00	0.00	0.00	0.00	9,656.58	(9,656.58)
Sal/Ben. Recovery - Summer St.	0.00	0.00	0.00	0.00	(4,285.31)	4,285.31
Benefits	36,617.00	3,051.41	2,375.29	33,565.51	30,484.78	3,080.73
Professional Dues	1,700.00	141.66	0.00	1,558.26	3,396.00	(1,837.74)
Bookkeeping	4,725.00	393.75	0.00	4,331.25	4,220.00	111.25
TOTAL PERSONNEL:	531,278.00	44,273.15	38,325.44	487,004.65	476,058.47	10,946.18

TRANSPORTATION & COMMUNICATION

Staff Travel - Local	1,000.00	83.33	980.78	916.63	1,640.52	(723.89)
Staff Travel - Out of District	1,700.00	141.66	0.00	1,558.26	539.67	1,018.59
Board Travel/Meals	573.00	47.74	0.00	525.14	458.46	66.68
Accommodation/Meals	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	12,000.00	1,000.00	2,617.06	11,000.00	13,619.94	(2,619.94)
Postage	5,400.00	450.00	(568.53)	4,950.00	8,463.94	(3,513.94)
Publicity	500.00	41.66	0.00	458.26	1,085.00	(626.74)
TOTAL TRANSPORTATION & COMM.:	21,173.00	1,764.39	3,029.31	19,408.29	25,807.53	(6,399.24)

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1994 to February 28, 1995

ANNUAL 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	\$ 43,083.26	\$ 43,835.73	(752.47)
Cleaning	5,300.00	441.66	1,100.00	4,858.26	4,250.00	608.26
Repair & Maint.	300.00	25.00	0.00	275.00	0.00	275.00
Parking	0.00	0.00	0.00	0.00	52.80	(52.80)
Hydro	4,000.00	333.33	626.13	3,666.63	3,440.51	226.12
Copier - Rent/OVERRUNS	1,500.00	125.00	0.00	1,375.00	(47.14)	1,422.14
- Supplies	0.00	0.00	(655.74)	0.00	(1,841.38)	1,841.38
Maintenance Contracts	700.00	58.33	185.72	641.63	757.38	(115.75)
Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Rental	1,400.00	116.66	(84.77)	1,283.26	1,248.22	35.04
TOTAL ACCOMMODATION & EQUIP.:	60,200.00	5,016.64	4,814.34	55,183.04	51,696.12	3,486.92

SUPPLIES & CAPITAL PURCHASES:

Stationary/Computer Supplies	10,000.00	833.33	2,142.29	9,166.63	9,665.51	(498.88)
Educational Printed Mat.	500.00	41.66	0.00	458.26	157.33	300.93
Library	7,700.00	641.66	1,509.16	7,058.26	8,162.15	(1,103.89)
Conference/Training	2,000.00	166.66	0.00	1,833.26	710.00	1,123.26
Miscellaneous	500.00	41.66	43.86	458.26	474.25	(15.99)
Capital Purchases	3,080.00	256.66	0.00	2,823.26	2,529.45	293.81
G.S.T. Expense	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & CAPITAL P.:	23,780.00	1,981.63	3,695.31	21,797.93	21,698.69	99.24
TOTAL EXPENSES:	636,431.00	53,035.81	49,864.40	583,393.91	575,260.81	8,133.10
SURPLUS/DEFICIT - THIS PERIOD	(17,529.04)	(1,460.65)	2,917.04	(16,067.15)	1,334.08	(17,401.23)
Prior Years' Surplus	20,007.28	1,667.27	0.00	18,339.97	20,804.73	(2,464.76)
NET SURPLUS/DEFICIT:	\$ 2,478.24	\$ 206.62	\$ 2,917.04	\$ 2,272.82	\$ 22,138.81	\$ (19,865.99)
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - Other Funds
February 28, 1995

ASSETS:

Bank - Newsletter Account	\$ 2,174.22
Bank - Other General Funds	130,151.26
Bank - Termdeposit	50,000.00
Inter-Account Receivable	0.00
A/R - G.S.T. Newsletter	409.88
A/R - G.S.T. Other Funds	<u>909.78</u>

TOTAL ASSETS:	\$ 183,645.14
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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>17,537.10</u>

TOTAL LIABILITIES:	\$ 17,537.10
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SURPLUS:

Surplus/Deficit - Newsletter F	2,584.10
Surplus/Deficit - Other Funds	<u>163,523.94</u>

TOTAL SURPLUS/DEFICIT:	<u>166,108.04</u>
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TOTAL LIABILITIES & SURPLUS:	\$ 183,645.14
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Newsletter Fund
February 28, 1995

INCOME:

Newsletter - Renewals	\$	2,774.60	
Newsletter - New Subs		712.80	
Newsletter - Back Issues		0.00	
Interest & Misc. Income		<u>162.00</u>	
TOTAL INCOME:			\$ 3,649.40

EXPENSES:

Printing/Production	3,622.30	
Photocopies	48.90	
Postage/Delivery	1,314.25	
Contract Fees	0.00	
Salary	0.00	
Travel	6.00	
Telephone	5.91	
Bank Charges	15.46	
Sundry Expenses	223.59	
G.S.T. Expense	<u>0.00</u>	
TOTAL EXPENSES:		<u>5,236.41</u>

SURPLUS/DEFICIT - THIS PERIOD	\$	(1,587.01)
Prior Years' Surplus		<u>4,171.11</u>
SURPLUS/DEFICIT - TO-DATE:	\$	2,584.10
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
February 28, 1995

INCOME - CURRENT YEAR:

Donations	\$	0.00
Honoraria		7,307.05
Grants		0.00
Miscellaneous Income		173.16
Bank Interest		<u>1,134.57</u>
TOTAL INCOME:	\$	8,614.78

EXPENSES:

Expenses - General	33,046.97
Bank Charges	39.69
G.S.T. Expense	<u>0.00</u>
TOTAL EXPENSES:	<u>33,086.66</u>

SURPLUS/DEFICIT - THIS PERIOD	\$ (24,471.88)
Prior Years' Surplus/Deficit	(14,715.91)
Special Proj. Surpl./Deficit	<u>202,711.73</u>
TOTAL SURPLUS/DEFICIT-OTHER F.	\$ 163,523.94 =====

See Sched. for special proj's

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
February 28, 1995

SPECIAL PROJECTS:

NATIVE LAND USE

Balance - at beginning	\$	0.00
Income		0.00
Expenses		<u>(85.00)</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		7,797.14
Income		0.00
Expenses		<u>2,546.96</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		40,476.93
Income		0.00
Expenses		<u>9,210.76</u>
Balance - end of period		31,266.17

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
February 28, 1995

TRADE PROJECT

Balance - at beginning	\$ 5,270.26	
Income	0.00	
Expenses	<u>284.97</u>	
Balance - end of period		\$ 4,985.29

ENV. BILL OF RIGHTS

Balance - at beginning	32,127.67	
Income	0.00	
Expenses	<u>192.98</u>	
Balance - end of period		31,934.69

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	2,561.78	
Income	234.38	
Expenses	<u>218.54</u>	
Balance - end of period		2,577.62

GREAT LAKES TRADE PROJ.

Balance - at beginning	0.00	
Income	6,500.00	
Expenses	<u>6,550.00</u>	
Balance - end of period		(50.00)

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
February 28, 1995

ING-CHIN Project

Balance - at beginning	\$ 8,950.37	
Income	0.00	
Expenses	<u>8,750.37</u>	
Balance - end of period		\$ 200.00

SIDE AGREEMENTS

Balance at beginning	749.90	
Income	111.92	
Expenses	<u>0.00</u>	
Balance - end of period		861.82

COMMON FRONTIERS

Balance at beginning	51,630.01	
Income	73,046.57	
Expenses	<u>58,857.28</u>	
Balance - end of period		65,819.30

MOEE II

Balance at Beginning	0.00	
Income	50,000.00	
Expenses	<u>31,936.65</u>	
Balance - end of period		18,063.35

BIOTECHNOLOGY

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

TOTAL - SPECIAL PROJECTS

Balance - at beginning		\$ 149,452.37
Income		171,892.87
Expenses		<u>118,633.51</u>
Balance - end of period		\$ 202,711.73 =====

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Legal Disbursements Report
February 28, 1995

ASSETS:

Bank - General	\$ 12,841.56
Bank - T-Bill	100,516.82
Receivable - from Clients	31,239.78
Sundry A/R - (Bank Error)	0.00
G.S.T. Receivable - Rev. Can.	1,002.01
G.S.T. Receivable - OLAP	<u>170.92</u>

TOTAL ASSETS:	\$ 145,771.09
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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)	6,244.14
C.E.L.A. Fund - Opening Bal.	106,688.76
C.E.L.A. Fund - Increase/Decr.	689.34
Current Year Surplus/Deficit	(4,306.78)
Client Recovery (Receivable)	<u>31,239.78</u>

TOTAL FUNDS BALANCE:	<u>140,555.24</u>
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TOTAL LIABILITIES/FUNDS BAL.:	\$ 145,771.09
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