



PROGRESSIVE
ACCOUNTING
SERVICES

GST# R 124721408

CANADIAN ENVIRONMENTAL LAW ASSOCIATION

FINANCIAL REPORT

AS PER JANUARY 31, 1995

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

ASSETS:

Bank - General	\$ 20,259.75
Bank - D.U.C.A.	50.00
Bank - Trust	32,923.48
Petty Cash Float	0.00
Accts. Rec. GST - Rev. Can.	1,541.89
Accts. Rec. GST - OLAP	(94.49)
Accts. Rec. Cap.P. - OLAP	0.00
Accts. Receivable - Non-OLAP A	0.00
Accts. Receiv. - Summer St.	0.00
Recoverable Travel	2,076.76
Inter-Account Rec. - General	<u>9,351.18</u>

TOTAL ASSETS:

\$ 66,108.57
=====

LIABILITIES:

G.S.T. Due	\$ 0.00
Clients' Funds in Trust	32,923.48
Payroll Due	62.85
Payroll Ded./E.H.T. Due	9,716.32
R.R.S.P. Due	0.00
Inter-Account Payable	<u>4,184.15</u>

TOTAL LIABILITIES:

\$ 46,886.80

SURPLUS/DEFICIT:

Surplus - beginning of period	20,804.73
Surplus/Deficit - this period	<u>(1,582.96)</u>

SURPLUS/DEFICIT TO-DATE:

19,221.77

TOTAL LIABILITIES/SURPLUS:

\$ 66,108.57
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January 31, 1995

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\$ 66,108.57
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1994 to January 31, 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	\$ 62,192.99	\$ 515,751.60	\$ 523,803.96	\$ (8,052.36)
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	0.00	0.00	9.49	(9.49)
Sundry Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME:	618,901.96	51,575.16	62,192.99	515,751.60	523,813.45	(8,061.85)

EXPENSES:

PERSONNEL:

Salaries - Full-time	488,236.00	40,686.33	39,416.32	406,863.30	396,500.02	10,363.28
Salaries - Part-time	0.00	0.00	0.00	0.00	136.25	(136.25)
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	3,147.68	30,514.10	28,109.49	2,404.61
Professional Dues	1,700.00	141.66	0.00	1,416.60	3,396.00	(1,979.40)
Bookkeeping	4,725.00	393.75	940.00	3,937.50	4,220.00	(282.50)
TOTAL PERSONNEL:	531,278.00	44,273.15	43,504.00	442,731.50	437,733.03	4,998.47

TRANSPORTATION & COMMUNICATION

Staff Travel - Local	1,000.00	83.33	0.00	833.30	659.74	173.56
Staff Travel - Out of District	1,700.00	141.66	0.00	1,416.60	539.67	876.93
Board Travel/Meals	573.00	47.74	0.00	477.40	458.46	18.94
Accommodation/Meals	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	12,000.00	1,000.00	1,669.27	10,000.00	11,002.88	(1,002.88)
Postage	5,400.00	450.00	1,003.60	4,500.00	9,032.47	(4,532.47)
Publicity	500.00	41.66	0.00	416.60	1,085.00	(668.40)
TOTAL TRANSPORTATION & COMM.:	21,173.00	1,764.39	2,672.87	17,643.90	22,778.22	(5,134.32)

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1994 to January 31, 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	\$ 39,166.60	\$ 40,192.73	(1,026.13)
Cleaning	5,300.00	441.66	0.00	4,416.60	3,150.00	1,266.60
Repair & Maint.	300.00	25.00	0.00	250.00	0.00	250.00
Parking	0.00	0.00	0.00	0.00	52.80	(52.80)
Hydro	4,000.00	333.33	0.00	3,333.30	2,814.38	518.92
Copier - Rent/Overruns	1,500.00	125.00	0.00	1,250.00	(47.14)	1,297.14
- Supplies	0.00	0.00	29.42	0.00	(1,185.64)	1,185.64
Maintenance Contracts	700.00	58.33	127.98	583.30	571.66	11.64
Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Rental	1,400.00	116.66	638.52	1,166.60	1,332.99	(166.39)
TOTAL ACCOMMODATION & EQUIP.:	60,200.00	5,016.64	4,438.92	50,166.40	46,881.78	3,284.62

SUPPLIES & CAPITAL PURCHASES:

Stationary/Computer Supplies	10,000.00	833.33	5.56	8,333.30	7,523.22	810.08
Educational Printed Mat.	500.00	41.66	0.00	416.60	157.33	259.27
Library	7,700.00	641.66	157.26	6,416.60	6,652.99	(236.39)
Conference/Training	2,000.00	166.66	0.00	1,666.60	710.00	956.60
Miscellaneous	500.00	41.66	15.66	416.60	430.39	(13.79)
Capital Purchases	3,080.00	256.66	0.00	2,566.60	2,529.45	37.15
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	178.48	19,816.30	18,003.38	1,812.92
TOTAL EXPENSES:	636,431.00	53,035.81	50,794.27	530,358.10	525,396.41	4,961.69
SURPLUS/DEFICIT - THIS PERIOD	(17,529.04)	(1,460.65)	11,398.72	(14,606.50)	(1,582.96)	(13,023.54)
Prior Years' Surplus	20,007.28	1,667.27	0.00	16,672.70	20,804.73	(4,132.03)
NET SURPLUS/DEFICIT:	\$ 2,478.24	\$ 206.62	\$ 11,398.72	\$ 2,066.20	\$ 19,221.77	(17,155.57)
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - Other Funds
January 31, 1995

ASSETS:

Bank - Newsletter Account	\$ 3,449.08
Bank - Other General Funds	96,500.56
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>859.97</u>

TOTAL ASSETS: \$ 151,219.49
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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>9,351.18</u>

TOTAL LIABILITIES: \$ 9,351.18

SURPLUS:

Surplus/Deficit - Newsletter F	3,858.96
Surplus/Deficit - Other Funds	<u>138,009.35</u>

TOTAL SURPLUS/DEFICIT: 141,868.31

TOTAL LIABILITIES & SURPLUS: \$ 151,219.49
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Newsletter Fund
January 31, 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	0.00	
Postage/Delivery	150.20	
Contract Fees	0.00	
Salary	0.00	
Travel	0.00	
Telephone	0.00	
Bank Charges	15.46	
Sundry Expenses	173.59	
G.S.T. Expense	<u>0.00</u>	
TOTAL EXPENSES:		<u>3,961.55</u>

SURPLUS/DEFICIT - THIS PERIOD	\$	(312.15)
Prior Years' Surplus		<u>4,171.11</u>
SURPLUS/DEFICIT - TO-DATE:	\$	3,858.96
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
January 31, 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	29,774.58
Bank Charges	39.41
G.S.T. Expense	<u>0.00</u>
TOTAL EXPENSES:	<u>29,813.99</u>

SURPLUS/DEFICIT - THIS PERIOD	\$ (21,199.21)
Prior Years' Surplus/Deficit	(14,715.91)
Special Proj. Surpl./Deficit	<u>173,924.47</u>
TOTAL SURPLUS/DEFICIT-OTHER F.	\$ 138,009.35 =====

See Sched. for special proj's

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
January 31, 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>8,096.70</u>	
Balance - end of period		32,380.23

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
January 31, 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

SCHOLARSHIP 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
January 31, 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	100.52	
Expenses	<u>0.00</u>	
Balance - end of period		850.42

COMMON FRONTIERS

Balance at beginning	51,630.01	
Income	73,046.57	
Expenses	<u>52,126.96</u>	
Balance - end of period		72,549.62

MOEE II

Balance at Beginning	0.00	
Income	50,000.00	
Expenses	<u>26,556.89</u>	
Balance - end of period		23,443.11

BIOTECHNOLOGY

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

TOTAL - SPECIAL PROJECTS

Balance - at beginning	\$ 149,452.37
Income	129,881.47
Expenses	<u>105,409.37</u>
Balance - end of period	\$ 173,924.47
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Legal Disbursements Report
January 31, 1995

ASSETS:

Bank - General	\$ 2,366.32
Bank - T-Bill	118,349.22
Receivable - from Clients	28,670.30
Sundry A/R - (Bank Error)	0.00
G.S.T. Receivable - Rev. Can.	892.81
G.S.T. Receivable - OLAP	<u>61.72</u>

TOTAL ASSETS:	\$ 150,340.37
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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.	5,253.62
Current Year Surplus/Deficit	(1,732.30)
Client Recovery (Receivable)	<u>28,670.30</u>

TOTAL FUNDS BALANCE:	<u>145,124.52</u>
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TOTAL LIABILITIES/FUNDS BAL.:	\$ 150,340.37
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