



PROGRESSIVE
ACCOUNTING
SERVICES

GST# R 124721408

CANADIAN ENVIRONMENTAL LAW ASSOCIATION

FINANCIAL REPORT

AS PER NOVEMBER 30, 1995

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

ASSETS:

Bank - General	\$ 9,393.44
Bank - Trust	31,629.78
Petty Cash Float	0.00
G.S.T. Receivable - Rev. Can.	5,245.26
G.S.T. Receivable - OLAP	(806.38)
Accounts Receivable - OLAP	7,000.00
Accounts Receivable - Other F.	15,610.92
Recoverable Travel	<u>7,459.29</u>

TOTAL ASSETS:

\$ 75,532.31
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LIABILITIES:

Clients' Funds in Trust	\$ 31,629.78
Payroll Due	10.45
Payroll Deductions Due	7,985.33
E.H.T. Due	(587.74)
R.R.S.P. Due	625.00
Accounts Payable - Legal Disb.	10,189.32
Accounts Payable - Outreach	<u>1,900.00</u>

TOTAL LIABILITIES:

\$ 51,752.14

SURPLUS/DEFICIT:

Surplus - beginning of period	15,949.63
Surplus/Deficit - this period	<u>7,830.54</u>

SURPLUS/DEFICIT TO-DATE:

23,780.17

TOTAL LIABILITIES/SURPLUS:

\$ 75,532.31
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1995 to November 30, 1995

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

INCOME:

Income - O.L.A.P.	\$ 605,988.00	\$ 50,499.00	\$ 52,779.33	\$ 403,992.00	\$ 422,234.64	(18,242.64)
O.L.A.P. Pay Equity	17,223.00	1,435.25	0.00	11,482.00	17,222.96	(5,740.96)
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:	623,211.00	51,934.25	52,779.33	415,474.00	439,459.63	(23,985.63)

EXPENSES:

PERSONNEL:

Salaries - Full-time	462,605.00	38,550.41	39,416.14	308,403.28	296,325.59	12,077.69
Salaries - Pay Equity	28,838.00	2,403.16	0.00	19,225.28	16,593.36	2,631.92
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	0.00	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	38,014.00	3,167.83	2,463.39	25,342.64	22,865.07	2,477.57
Professional Dues	4,100.00	341.66	0.00	2,733.28	7,340.00	(4,606.72)
Bookkeeping	4,725.00	393.75	0.00	3,150.00	3,760.00	(610.00)
TOTAL PERSONNEL:	538,282.00	44,856.81	41,879.53	358,854.48	368,816.79	(9,962.31)

TRANSPORTATION & COMMUNICATION

Staff Travel - Local	1,000.00	83.33	0.00	666.64	85.65	580.99
Staff Travel - Out of District	1,500.00	125.00	0.00	1,000.00	(807.27)	1,807.27
Board Travel/Meals	713.00	59.41	0.00	475.28	171.06	304.22
Accommodation/Meals	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	11,000.00	916.66	0.00	7,333.28	6,939.88	393.40
Postage	5,500.00	458.33	1,825.35	3,666.64	2,805.62	861.02
Publicity	500.00	41.66	0.00	333.28	(463.84)	797.12
TOTAL TRANSPORTATION & COMM.:	20,213.00	1,684.39	1,825.35	13,475.12	8,731.10	4,744.02

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

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

ACCOMMODATION & EQUIPMENT:

Rent	\$ 42,516.00	\$ 3,543.00	\$ 3,643.00	\$ 28,344.00	\$ 29,144.00	(800.00)
Cleaning	5,000.00	416.66	1,100.00	3,333.28	4,950.00	(1,616.72)
Repair & Maint.	0.00	0.00	0.00	0.00	0.00	0.00
Parking	0.00	0.00	0.00	0.00	0.00	0.00
Hydro	6,000.00	500.00	823.64	4,000.00	3,859.44	140.56
Copier - Rent/OVERRUNS	0.00	0.00	0.00	0.00	0.00	0.00
- Supplies	1,500.00	125.00	53.02	1,000.00	(1,780.73)	2,780.73
Maintenance Contracts	250.00	20.83	0.00	166.64	45.14	121.50
Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Rental	1,250.00	104.16	0.00	833.28	1,132.34	(299.06)
TOTAL ACCOMMODATION & EQUIP.:	56,516.00	4,709.65	5,619.66	37,677.20	37,350.19	327.01

SUPPLIES & CAPITAL PURCHASES:

Stationary/Computer Supplies	10,000.00	833.33	145.10	6,666.64	7,862.01	(1,195.37)
Educational Printed Mat.	500.00	41.66	0.00	333.28	442.15	(108.87)
Library	7,700.00	641.66	189.41	5,133.28	6,170.13	(1,036.85)
Conference/Training	2,000.00	166.66	63.56	1,333.28	968.56	364.72
Miscellaneous	500.00	41.66	346.27	333.28	1,180.22	(846.94)
Capital Purchases	0.00	0.00	0.00	0.00	107.94	(107.94)
TOTAL SUPPLIES & CAPITAL P.:	20,700.00	1,724.97	744.34	13,799.76	16,731.01	(2,931.25)
TOTAL EXPENSES:	635,711.00	52,975.82	50,068.88	423,806.56	431,629.09	(7,822.53)
SURPLUS/DEFICIT - THIS PERIOD	(12,500.00)	(1,041.57)	2,710.45	(8,332.56)	7,830.54	(16,163.10)
Prior Years' Surplus	15,950.00	1,329.16	0.00	10,633.28	15,949.63	(5,316.35)
NET SURPLUS/DEFICIT:	\$ 3,450.00	\$ 287.59	\$ 2,710.45	\$ 2,300.72	\$ 23,780.17	(21,479.45)

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
 Newsletter Fund
 November 30, 1995

INCOME:

Newsletter - Renewals
 Newsletter - New Subs
 Newsletter - Back Issues
 Interest & Misc. Income

\$ 2,867.69
 335.00
 0.00
0.00

TOTAL INCOME:

\$ 3,202.69

EXPENSES:

Printing/Production
 Photocopies
 Postage/Delivery
 Contract Fees
 Salary
 Travel
 Telephone
 Bank Charges
 Sundry Expenses
 G.S.T. Expense

2,516.37
 0.00
 0.00
 125.00
 0.00
 0.00
 0.00
 23.78
 0.00
0.00

TOTAL EXPENSES:

2,665.15

SURPLUS/DEFICIT - THIS PERIOD

Prior Years' Surplus

\$ 537.54

SURPLUS/DEFICIT - TO-DATE:

2,754.52

\$ 3,292.06
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - Other Funds
November 30, 1995

ASSETS:

Bank - Newsletter Account	\$	3,250.51
Bank - Other General Funds		(1,712.95)
Bank - Termdeposit		52,675.83
Inter-Account Receivable		0.00
A/R - G.S.T. Newsletter		41.55
A/R - G.S.T. Other Funds		<u>545.97</u>

TOTAL ASSETS:

\$ 54,800.91
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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>15,610.92</u>

TOTAL LIABILITIES:

\$ 15,610.92

SURPLUS:

Surplus/Deficit - Newsletter F	3,292.06
Surplus/Deficit - Other Funds	<u>35,897.93</u>

TOTAL SURPLUS/DEFICIT:

39,189.99

TOTAL LIABILITIES & SURPLUS:

\$ 54,800.91
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Legal Disbursements Report
November 30, 1995

ASSETS:

Bank - General	\$ 4,180.80
Bank - T-Bill	105,160.23
Receivable - from Clients	34,219.53
Accounts Receivable - CELA	10,189.32
G.S.T. Receivable - Rev. Can.	28.55
G.S.T. Receivable - OLAP	<u>247.80</u>

TOTAL ASSETS:	\$ 154,026.23
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LIABILITIES:

Inter-Account Loans	\$ <u>6,000.00</u>
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TOTAL LIABILITIES:	\$ 6,000.00
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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.	8,394.11
Current Year Surplus/Deficit	(3,167.38)
Client Recovery (Receivable)	<u>34,219.53</u>

TOTAL FUNDS BALANCE:	<u>148,026.23</u>
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TOTAL LIABILITIES/FUNDS BAL.:	\$ 154,026.23
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