



PROGRESSIVE
ACCOUNTING
SERVICES

GST# R 124721408

CANADIAN ENVIRONMENTAL LAW ASSOCIATION

FINANCIAL REPORT

AS PER SEPTEMBER 30, 1995

NOTE: REVISED WITH AUDIT ADJUSTMENTS

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

ASSETS:

Bank - General	\$ 3,132.18
Bank - Trust	31,529.78
Petty Cash Float	0.00
G.S.T. Receivable - Rev. Can.	4,423.05
G.S.T. Receivable - OLAP	(1,805.88)
Accounts Receivable - OLAP	7,000.00
Accounts Receivable - Other F.	17,663.80
Recoverable Travel	<u>6,399.22</u>

TOTAL ASSETS:

\$ 68,342.15
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LIABILITIES:

Clients' Funds in Trust	\$ 31,529.78
Payroll Due	10.45
Payroll Deductions Due	8,094.51
E.H.T. Due	(587.74)
R.R.S.P. Due	300.00
Accounts Payable - Legal Disb.	10,189.32
Accounts Payable - Outreach	<u>1,900.00</u>

TOTAL LIABILITIES:

\$ 51,436.32

SURPLUS/DEFICIT:

Surplus - beginning of period	15,949.63
Surplus/Deficit - this period	<u>956.20</u>

SURPLUS/DEFICIT TO-DATE:

16,905.83

TOTAL LIABILITIES/SURPLUS:

\$ 68,342.15
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1995 to September 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	\$ 309,849.42	\$ 316,675.98	\$ (6,826.56)
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	309,849.42	333,900.97	(24,051.55)

EXPENSES:

PERSONNEL:

Salaries - Full-time	488,236.00	40,686.33	42,445.54	244,117.98	231,200.53	12,917.45
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	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	36,617.00	3,051.41	2,744.40	18,308.46	17,749.32	559.14
Professional Dues	1,700.00	141.66	0.00	849.96	0.00	849.96
Bookkeeping	4,725.00	393.75	470.00	2,362.50	2,820.00	(457.50)
TOTAL PERSONNEL:	531,278.00	44,273.15	45,659.94	265,638.90	290,295.98	(24,657.08)

TRANSPORTATION & COMMUNICATION

Staff Travel - Local	1,000.00	83.33	0.00	499.98	67.70	432.28
Staff Travel - Out of District	1,700.00	141.66	0.00	849.96	(807.27)	1,657.23
Board Travel/Meals	573.00	47.74	0.00	286.44	171.06	115.38
Accommodation/Meals	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	12,000.00	1,000.00	(1,555.78)	6,000.00	3,726.51	2,273.49
Postage	5,400.00	450.00	0.00	2,700.00	161.13	2,538.87
Publicity	500.00	41.66	0.00	249.96	(463.84)	713.80
TOTAL TRANSPORTATION & COMM.:	21,173.00	1,764.39	(1,555.78)	10,586.34	2,855.29	7,731.05

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Income & Exp. - OLAP FUNDS
For the period April 1, 1995 to September 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	\$ 23,499.96	\$ 21,858.00	1,641.96
Cleaning	5,300.00	441.66	1,100.00	2,649.96	3,850.00	(1,200.04)
Repair & Maint.	300.00	25.00	0.00	150.00	0.00	150.00
Parking	0.00	0.00	0.00	0.00	0.00	0.00
Hydro	4,000.00	333.33	402.59	1,999.98	3,035.80	(1,035.82)
Copier - Rent/Overruns	1,500.00	125.00	0.00	750.00	0.00	750.00
- Supplies	0.00	0.00	20.00	0.00	(2,189.94)	2,189.94
Maintenance Contracts	700.00	58.33	0.00	349.98	45.14	304.84
Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Rental	1,400.00	116.66	0.00	699.96	677.86	22.10
TOTAL ACCOMMODATION & EQUIP.:	60,200.00	5,016.64	5,165.59	30,099.84	27,276.86	2,822.98

SUPPLIES & CAPITAL PURCHASES:

Stationary/Computer Supplies	10,000.00	833.33	0.00	4,999.98	6,134.81	(1,134.83)
Educational Printed Mat.	500.00	41.66	0.00	249.96	316.30	(66.34)
Library	7,700.00	641.66	126.50	3,849.96	4,685.21	(835.25)
Conference/Training	2,000.00	166.66	0.00	999.96	905.00	94.96
Miscellaneous	500.00	41.66	39.65	249.96	367.38	(117.42)
Capital Purchases	3,080.00	256.66	0.00	1,539.96	107.94	1,432.02
TOTAL SUPPLIES & CAPITAL P.:	23,780.00	1,981.63	166.15	11,889.78	12,516.64	(626.86)
TOTAL EXPENSES:	636,431.00	53,035.81	49,435.90	318,214.86	332,944.77	(14,729.91)
SURPLUS/DEFICIT - THIS PERIOD	(16,732.04)	(1,394.24)	3,343.43	(8,365.44)	956.20	(9,321.64)
Prior Years' Surplus	15,949.63	1,329.12	13,230.93	7,974.72	15,949.63	(7,974.91)
NET SURPLUS/DEFICIT:	\$ (782.41)\$	(65.12)\$	16,574.36 \$	(390.72)\$	16,905.83 \$	(17,296.55)
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Balance Sheet - Other Funds
September 30, 1995

ASSETS:

Bank - Newsletter Account	\$	3,218.73
Bank - Other General Funds		45,373.12
Bank - Termdeposit		52,214.48
Inter-Account Receivable		0.00
A/R - G.S.T. Newsletter		86.20
A/R - G.S.T. Other Funds		<u>565.51</u>

TOTAL ASSETS:		\$	101,458.04
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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>17,663.80</u>

TOTAL LIABILITIES:		\$	17,663.80
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SURPLUS:

Surplus/Deficit - Newsletter F		3,304.93
Surplus/Deficit - Other Funds		<u>80,489.31</u>

TOTAL SURPLUS/DEFICIT:		<u>83,794.24</u>
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TOTAL LIABILITIES & SURPLUS:		\$	101,458.04
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Newsletter Fund
September 30, 1995

INCOME:

Newsletter - Renewals	\$ 2,619.69	
Newsletter - New Subs	181.00	
Newsletter - Back Issues	0.00	
Interest & Misc. Income	<u>0.00</u>	
TOTAL INCOME:		\$ 2,800.69

EXPENSES:

Printing/Production	2,103.82	
Photocopies	0.00	
Postage/Delivery	0.00	
Contract Fees	125.00	
Salary	0.00	
Travel	0.00	
Telephone	0.00	
Bank Charges	21.46	
Sundry Expenses	0.00	
G.S.T. Expense	<u>0.00</u>	
TOTAL EXPENSES:		<u>2,250.28</u>

SURPLUS/DEFICIT - THIS PERIOD	\$ 550.41
Prior Years' Surplus	<u>2,754.52</u>
SURPLUS/DEFICIT - TO-DATE:	\$ 3,304.93 =====

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
September 30, 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	17,017.88	
Bank Charges	0.42	
G.S.T. Expense	<u>0.00</u>	
 TOTAL EXPENSES:		 <u>17,018.30</u>

SURPLUS/DEFICIT - THIS PERIOD		\$ (16,206.44)
 Prior Years' Surplus/Deficit		 2,574.77
Special Proj. Surpl./Deficit		<u>94,120.98</u>
 TOTAL SURPLUS/DEFICIT-OTHER F.		 \$ 80,489.31 =====

See Sched. for special proj's

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
General Funds
September 30, 1995

SPECIAL PROJECTS:

LIBRARY PROJECT

Balance - at beginning	\$ 30,363.81	
Income	0.00	
Expenses	<u>4,295.15</u>	
Balance - end of period		\$ 26,068.66

COMMON FRONTIERS

Balance at beginning	60,904.91	
Income	0.00	
Expenses	<u>35,102.66</u>	
Balance - end of period		25,802.25

MOEE II

Balance at Beginning	13,459.44	
Income	20,714.48	
Expenses	<u>25,502.46</u>	
Balance - end of period		8,671.46

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
September 30, 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		49,404.48
Expenses		<u>102,011.66</u>
Balance - end of period	\$	94,120.98
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CANADIAN ENVIRONMENTAL LAW ASSOCIATION
Legal Disbursements Report
September 30, 1995

ASSETS:

Bank - General	\$ 4,726.93
Bank - T-Bill	104,649.98
Receivable - from Clients	33,756.62
Accounts Receivable - CELA	10,189.32
G.S.T. Receivable - Rev. Can.	177.75
G.S.T. Receivable - OLAP	<u>229.40</u>

TOTAL ASSETS: \$ 153,730.00
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LIABILITIES:

Inter-Account Loans	<u>\$ 6,000.00</u>
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TOTAL LIABILITIES: \$ 6,000.00

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.	8,042.62
Current Year Surplus/Deficit	(2,649.21)
Client Recovery (Receivable)	<u>33,756.62</u>

TOTAL FUNDS BALANCE: 147,730.00

TOTAL LIABILITIES/FUNDS BAL.: \$ 153,730.00
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