

SCHEDULE "D"

Puslinch Minor Soccer Club

Financial Statements

(Unaudited - See Notice to Reader)

September 30, 2013

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Notice to Reader

On the basis of information provided by management, we have compiled the financial position of Puslinch Minor Soccer Club as at September 30, 2013 and the statement of operations and changes in fund balances for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Mullin Micules Szagala, LLP

Chartered Accountants, Licensed Public Accountants

Oakville, Ontario
December 13, 2013

Puslinch Minor Soccer Club

Statement of Financial Position

(Unaudited - See Notice to Reader)

September 30	2013	2012
Assets		
Current		
Bank	\$ 14,912	\$ 22,602
Receivables	1,207	494
	\$ 16,119	\$ 23,096
Liabilities		
Current		
Payables and accruals	\$ 3,850	\$ 11,934
Fund balance - unrestricted	12,269	11,162
	\$ 16,119	\$ 23,096

Approved

Puslinch Minor Soccer Club
Statement of Operations and Changes in Fund Balances

(Unaudited - See Notice to Reader)

Year Ended September 30	2013	2012
Revenues		
Registration fees	\$ 71,107	\$ 69,725
Sponsorship income	13,515	15,523
Fundraising income	2,618	2,754
Reimbursements	928	5,456
Other income	715	961
	88,883	94,419
Expenses		
Advertising and promotion	5,360	8,001
Bank charges	-	105
Dues and user fees	15,093	24,090
Equipment	7,932	7,933
Fundraising expenses	-	2,831
Office and general	3,647	3,603
Photography	3,456	3,200
Professional fees	904	904
Referees and linesmen	8,205	7,421
Repairs and maintenance	6,167	4,384
Technical director	5,000	-
Uniforms	32,012	22,914
	87,776	85,386
Excess of revenues over expenses	1,107	9,033
Fund balance, beginning of year	11,162	2,129
Fund balance, end of year	\$ 12,269	\$ 11,162

<u>Income</u>	2014 Budget
Registration Fees (Net)	\$67,240.00
Sponsorship	\$10,000.00
BBQ Proceeds (Net)	\$1,000.00
Promotional Items	\$2,000.00
	<hr/> 80,240.00

<u>Expenses</u>	
UGDSB	\$400.00
Uniforms (Training Tshirts)	\$500.00
Uniforms (REP Kits)	\$12,000.00
Uniforms (ESL Kits)	\$7,500.00
Jerseys (Select)	\$2,080.00
Coaches Shirts	\$2,000.00
Coaches Clinics	\$1,500.00
Referee Clinics	\$300.00
Technical Director	\$5,000.00
Advertising	\$250.00
SWRSA	\$55.00
SWRSA Fee - Comp	\$1,424.00
SWRSA Fee - Rec	\$1,670.40
SWRSA Fee - Mini	\$3,868.62
SWRSL	\$2,275.00
SWRSL Cup Fee	\$200.00
ESL Fee	\$1,500.00
Player Books	\$400.00
Directors Insurance	\$900.00
Referee Fees	\$7,000.00
E2E Fees for ESL	\$150.00
Tournament Fees	\$3,500.00
Field Set Up	\$2,000.00
Paint	\$2,300.00
Field Painting	\$1,800.00
Goals/Nets	\$2,000.00
Flags	\$300.00
Practice Balls	\$1,500.00
Benches	\$0.00
Training Equipment	\$500.00
Banners	\$500.00
Trophies	\$500.00
PO Box & Other Office	\$1,000.00
Photos	\$3,500.00
Accountant (Accrued)	\$1,000.00
Volunteer Dinner	\$1,750.00
Promotional Items	\$2,000.00
My Backcheck	\$1,250.00
Misc	\$2,500.00
	<hr/> 78,873.02
	<hr/> 1,366.98 <hr/>

Statement of Cashflow

Adjusted Opening Year Bank Balance

Current Year Income/(Loss)
Cash Available

Adjusted Bank Balance as of September 30, 2013

Less: Cheques Issued after Sept 30/13
Plus: Deposits after Sept 30/13
Accrual for Accountant
Accrual for AR from ESL
Cash Available

SCHEDULE "E"



RECEIVED
FEB 24 2014
Township of Puslinch

February 13, 2014

Township of Puslinch
7404 Wellington Rd 34
RR#3 Guelph, On
N1H 6H9

Dear Ms. Tremblay,

RE: WhistleStop Financial statements

Attached you will find the Income Statements from the WhistleStop Preschool from the last three years. This will give the Township of Puslinch a good overview of how the school is surviving year to year.

As you will note, our financial situation is very tight and we rely heavily on our annual fundraiser to help support the running of the school. Parents are very active supporting the teachers who run a high standard program with their mandated ECE education. Any expenses are carefully considered as all spending must be voted on and carefully tracked. We have a registered accountant who helps keep our finances in an orderly manner and we are very proud of how self managed the program runs.

Our current financial challenges stem from the government regulated all day every day Kindergarten program at our local elementary schools where all of our local 5 and 6 year old children are now in Kindergarten. This loss has had a huge impact on our preschool and other similar programs across the province. Our enrollment has dropped significantly and therefore our tuition income has too. Each year we struggle to advertise our existence in the community and attempt to educate the importance of the value of preschool learning.

We hope the attached financial information suits your needs for the upcoming Council meeting.

Regards,

A handwritten signature in cursive script that reads "Sara Bailey".

Sara Bailey
WhistleStop Preschool President 2013-2014

**The Whistle Stop Cooperative Preschool Inc.
Budget 2013-2014**

	Preschool
Income	
Dance Income	10,000.00
Tuition Fees	14,000.00
Total Income	<u>24,000.00</u>
Expense	
Accounting	1,356.00
Administrative	200.00
Advertising	500.00
Dance costs	2,800.00
Field Trips/Special Events	400.00
Graduation	400.00
Insurance	1,100.00
Interest & service charges	20.00
Internet / website	100.00
License, fees & courses	500.00
Snack	150.00
Supplies & toys	500.00
Wages	19,562.62
Total Expense	<u>27,588.62</u>
Net Income (Loss)	<u><u>(3,588.62)</u></u>

3:36 PM
02/11/14
Accrual Basis

The Whistle Stop Cooperative Preschool Inc.
Profit & Loss
September 2013 through January 2014

	<u>Sep '13 - Jan 14</u>
Income	
County Grants	2,375.75
Dance Income	250.00
Field Trip Income	96.00
Interest Income	6.19
Pointsetta fundraiser	1,120.00
Toy cleaning	35.00
Tuition Fees	10,455.00
Zehrs tapes	253.45
Total Income	<u>14,601.39</u>
Expense	
Accounting	565.00
Administrative	67.79
Advertising	71.19
Dance costs	1,247.25
Field Trips/Special Events	214.16
Insurance	1,395.56
License, fees & courses	317.00
Pointsettas	800.22
Snack	36.91
Supplies & toys	393.42
Wages	11,780.71
Total Expense	<u>16,889.21</u>
Net Income	<u><u>-2,287.82</u></u>

12:17 PM
02/11/14
Accrual Basis

The Whistle Stop Cooperative Preschool Inc.
Profit & Loss
September 2012 through August 2013

	<u>Sep '12 - Aug 13</u>
Income	
County Grants	3,599.32
Dance Income	10,355.00
Field Trip Income	77.00
Interest Income	3.36
Toy cleaning	185.00
Tuition Fees	12,472.22
Zehrs tapes	44.36
Total Income	<u>26,736.26</u>
Expense	
Accounting	1,299.50
Administrative	199.18
Advertising	406.80
Dance costs	2,863.44
Field Trips/Special Events	360.60
Graduation	395.50
Insurance	1,073.72
Interest & service charges	16.63
Internet / website	80.68
License, fees & courses	524.00
Snack	142.83
Supplies & toys	482.72
Wages	22,024.55
Total Expense	<u>29,870.16</u>
Net Income	<u><u>-3,133.90</u></u>

2:59 PM
02/13/14
Accrual Basis

The Whistle Stop Cooperative Preschool Inc.
Profit & Loss
September 2011 through August 2012

	<u>Sep '11 - Aug 12</u>
Income	
County Grants	3,478.00
Dance Income	11,384.74
Field Trip Income	23.50
Interest Income	2.37
Toy cleaning	35.00
Tuition Fees	17,357.50
Zehrs tapes	82.76
Total Income	<u>32,363.87</u>
Expense	
Accounting	678.00
Administrative	264.06
Advertising	575.56
Dance costs	4,052.10
Donation	2,000.00
Field Trips/Special Events	943.92
Insurance	1,139.60
Interest & service charges	11.53
Internet / website	264.58
License, fees & courses	509.00
Snack	24.36
Supplies & toys	1,572.40
Wages	21,712.05
Total Expense	<u>33,747.16</u>
Net income	<u><u>-1,383.29</u></u>

2:59 PM
02/13/14
Accrual Basis

The Whistle Stop Cooperative Preschool Inc.
Profit & Loss
September 2010 through August 2011

	<u>Sep '10 - Aug 11</u>
Income	
County Grants	2,729.58
Dance Income	9,451.00
Field Trip Income	136.47
Interest Income	2.36
Toy cleaning	402.50
Tuition Fees	19,413.50
Zehrs tapes	51.72
Total Income	<u>32,187.13</u>
Expense	
Accounting	339.00
Advertising	895.41
Dance costs	2,025.57
Field Trips/Special Events	386.93
Insurance	1,031.60
Interest & service charges	1.13
Internet / website	80.68
License, fees & courses	310.00
Supplies & toys	634.84
Wages	20,282.77
Year end party	160.00
Total Expense	<u>26,147.93</u>
Net Income	<u>6,039.20</u>

SCHEDULE "F"



February 25, 2014
Attention: Donna Tremblay, Deputy Clerk
Township of Puslinch
7404 Wellington Rd 34, R. R. 3
Guelph, ON N1H 6H9

Dear County Council,

Please see attached report in regards to a letter sent by Donna Tremblay on February 6, 2014 requesting information about Aberfoyle Parent-Child Place for which the Township of Puslinch generously provides in-kind bookings at Puslinch Community Centre. Included in the report is the 2013 Financial Statement for Parent-Child Place and the 2014 Operating Budget for Aberfoyle Parent Child Place as requested.

In addition there is a one page summary describing Parent-Child Place, attendance data for 2014 and comments from participant surveys obtained in 2013. I am concerned that in previous correspondences: REC-2013-003 and on page 2 of Report ADM-2013-011 Parent Child Place is grouped with Whistle Stop Daycare – for daycare services. Parent-Child Place is different from a Daycare Program since parents or caregivers participate with their children in the program and are not charged fees to attend. I hope the additional information in the report will provide details so that Council is able to make an informed decision regarding continuing in-kind bookings for this program.

Thank you for the many years you have supported this valuable community program for families/caregivers with young children and for taking the time to review the report I have provided. I would welcome the opportunity to speak to County Council to answer any questions regarding this program before a decision is made. Please feel free to contact me at 519 821-6638 ext. 328 or mjvisser@guelphchc.ca.

Yours truly,

Mary Jane Visser, Parent-Child Place Supervisor.



PARENT-CHILD PLACE REPORT

The Guelph Community Health Centre received funding in 2013 from the County of Wellington for Early Learning Programs. This funding was used to provide 13 Parent-Child Place Programs in 9 different locations in the City of Guelph and 1 in Puslinch Township. Community partners consisting of schools, churches, Puslinch Township and neighborhood groups donate space for Parent-Child Place Programs to operate. Each program is staffed by a facilitator and assistant who have training and experience in child development and programming for young children.

This resource-based prevention program offers a stimulating, inclusive, multicultural, child-friendly environment in which parent-child interaction is promoted through play, songs, creative activities, and snack time. Parents and caregivers are offered opportunities to network with other parents and caregivers as well as access to resources offered by the facilitators and visiting Early Years Parent Educators.

In 2013, 137 unique children and 84 unique adults attended Aberfoyle Parent-Child Place for a total of 950 child visits and 512 adult visits. This means an average of 24 children and 13 adults attended each week. Participants at Aberfoyle Parent-Child Place are a mix of moms, dads, grandparents and caregivers. Many attended regularly each week and a sense of community has developed.

"# of Unique Children and Adults " represents cumulative totals of adult and child participants who attend the program. Each individual child and parent/caregiver is only counted once.

"Total # Visits" represents the total number of visits made by children and parents/caregivers including repeat visits.

Participant surveys were conducted on May 28 and November 5, 2013 at Aberfoyle Parent-Child Place. A total of 20 surveys were completed. Here are some comments from the surveys in response to **"My favorite part of the program is ...**

Having the kids interact with peers and the help and advice of other parents and the facilitators.

Love how activities are set-up and children can choose what they want to do, singing and stories.

Meeting other families with kids the same age and the crafts. The leaders are very nice. Please keep the program in Aberfoyle.

The many fun options and experiences for my son eg. craft centre, toys, playdough, circle time. Free play time, peer interaction, parent interaction, the encouragement offered by the leaders.

The friendly and caring staff & the room to play –a great place to come on cold or rainy days.

Freeplay. Everything is great. My child opened up completely.



FINANCIAL INFORMATION

Guelph Community Health Centre

December 31, 2013

Parent Child Place Financial Statement

Fiscal Year: January - December 2013

1/20/2014

Revenue

REVENUE	Annual Budget	YTD Budget	YTD Actuals	YTD Variance
County of Wellington	89,000	89,000	89,000	0

Expenses

Description	Annual Budget	YTD Budget	YTD Actuals	YTD Variance
Salaries	77,395	77,395	76,962	433
Benefits	9,755	9,755	10,125	(370)
Subtotal	87,150	87,150	87,086	64

Travel	1,050	1,050	751	299
Resource Materials	800	800	1,163	(363)
Subtotal	1,850	1,850	1,913	(63)

Grand Total Expenses	89,000	89,000	89,000	0
Net Surplus(Deficit)	(0)	(0)	0	

For 2014, the funding arrangements for Parent-Child Place have changed with the County of Wellington providing funds for Aberfoyle Parent-Child Place only. See following page for 2014 Operating Budget.



Guelph Community Health Centre
Operating Budget for County of Wellington Funding
Aberfoyle Parent Child Place
Fiscal Year: January - December 2014

<i>Revenue</i>				
REVENUE	Annual Budget	YTD Budget	YTD Actuals	YTD Variance
County of Wellington	7,600			0

<i>Expenses</i>				
Description	Annual Budget	YTD Budget	YTD Actuals	YTD Variance
Salaries	5,900			
Benefits	685			
Subtotal	6,585			

Travel (staff mileage costs)	885			
Resource Materials	130			
Subtotal	1,015			

Grand Total Expenses	7,600			
Net Surplus(Deficit)	0			