

**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF  
SASKATCHEWAN**

**Financial Statements**

**For the Year Ended December 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Ukrainian Catholic Episcopal Corporation of Saskatchewan

### Qualified Opinion

We have audited the financial statements of Ukrainian Catholic Episcopal Corporation of Saskatchewan (the Organization), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations

### Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from fundraising and donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets. The predecessor auditor's opinion on the financial statements for the year ended December 31, 2021 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Other Matter

The financial statements for the year ended December 31, 2021 were audited by another auditor who expressed a qualified opinion on those financial statements on July 29, 2022 for the reasons described in the *Basis for Qualified Opinion* section.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Lingard + Dreger*

**Chartered Professional Accountants**

**Saskatoon, Saskatchewan  
June 28, 2023**



**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Statement of Financial Position**

**As at December 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents	\$ 354,831	\$ 298,887
Short-term investments (Note 3)	887,397	100,840
Accounts receivable (Note 4)	47,598	55,147
Prepaid expenses	5,697	5,032
Current portion of loans receivable (Note 5)	204,000	204,000
	<b>1,499,523</b>	663,906
<b>LONG-TERM INVESTMENTS (Note 3)</b>	<b>248,906</b>	1,017,264
<b>TANGIBLE CAPITAL ASSETS (Note 6)</b>	<b>550,116</b>	589,279
<b>SASKATOON CO-OP EQUITY</b>	<b>462</b>	462
<b>CEMETERY PLOTS</b>	<b>18,979</b>	18,979
	<b>\$ 2,317,986</b>	\$ 2,289,890
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 12,244	\$ 26,863
Mass stipends payable	2,000	2,000
Deferred contributions (Note 7)	423,379	354,648
	<b>437,623</b>	383,511
<b>NET ASSETS</b>		
<b>UNRESTRICTED</b>	<b>1,250,436</b>	1,237,289
<b>INTERNALLY RESTRICTED</b>	<b>79,811</b>	79,811
<b>INVESTED IN CAPITAL ASSETS</b>	<b>550,116</b>	589,279
	<b>1,880,363</b>	1,906,379
	<b>\$ 2,317,986</b>	\$ 2,289,890

**CONTINGENCIES (Note 9)**

**APPROVED ON BEHALF OF THE EPARCHY**

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Director

See notes to the financial statements

**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Statement of Operations**

**For the Year Ended December 31, 2022**

	2022	2021
<b>REVENUE</b>		
Parish Cathedraticum	\$ 149,211	\$ 145,469
Parish assessment for clergy assessment	26,972	26,309
Parish assessment for liability insurance	21,198	22,381
Donations and contributions		
Canadian Conference of Catholic Bishops collection	1,062	670
Catholic Missions in Canada	108,320	124,240
Eparchial Appeal	53,033	83,523
Eparchial charities	3,793	890
Eparchial Communication Office	38,696	36,000
Family Life and Human & Environmental Ministry	57,465	88,910
Knights of Columbus	519	760
Other donations and contributions	31,895	69,431
Seminary offerings and donations	31,325	43,491
St. Volodymyr Park	771	2,305
Stewardship funding	18,916	33,099
Youth ministry contributions	25,230	23,006
Transfer from Yuras estate fund	99,846	114,281
Parish collections <i>(Schedule 1)</i>	24,185	136,761
Investment income	18,392	15,466
Miscellaneous - certificates, dispensation income, scrolls and books	585	112
Rental revenue	10,800	10,900
Expense recoveries <i>(Note 11)</i>	8,257	4,988
Gain on disposal of property and equipment	2,442	-
Sale of properties	-	850
Rev Fr Iwaszko Book and Plaque	28,591	-
	<b>761,504</b>	<b>983,842</b>
<b>EXPENSES</b>		
Administration <i>(Schedule 2)</i>	125,272	121,533
Assessments and dues <i>(Schedule 2)</i>	39,744	37,242
Donations and contributions <i>(Schedule 2)</i>	93,327	127,789
Eparchial Communications Office	38,696	39,705
Eparchial, parish and clergy needs <i>(Schedule 2)</i>	148,409	329,854
Eparchial stewardship expenses	123,723	147,379
Family Life and Human & Environmental Ministry	74,964	90,892
Occupancy costs <i>(Schedule 2)</i>	65,958	79,796
Rev Fr Iwaszko Book and Plaque	28,591	-
Travel, meetings and conferences <i>(Schedule 2)</i>	9,506	11,202
Youth and young adult ministry <i>(Schedule 2)</i>	39,330	23,316
	<b>787,520</b>	<b>1,008,708</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES FOR THE YEAR</b>	<b>\$ (26,016)</b>	<b>\$ (24,866)</b>

See notes to the financial statements

**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Statement of Changes in Net Assets**

**For the Year Ended December 31, 2022**

	Unrestricted	Internally restricted	Invested in capital assets	<b>2022</b>	2021
<b>NET ASSETS -</b>					
<b>BEGINNING OF YEAR</b>	\$ 1,237,289	\$ 79,811	\$ 589,279	\$ <b>1,906,379</b>	\$ 1,931,245
Deficiency of revenue over expenses	(26,016)	-	-	<b>(26,016)</b>	(24,866)
Transfer for amortization	25,298	-	(25,298)	-	-
Transfer for capital purchases	(1,694)	-	1,694	-	-
Transfer for capital dispositions	15,559	-	(15,559)	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 1,250,436	\$ 79,811	\$ 550,116	\$ <b>1,880,363</b>	\$ 1,906,379

See notes to the financial statements

**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Statement of Cash Flows**

**For the Year Ended December 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses for the year	\$ (26,016)	\$ (24,866)
Items not affecting cash:		
Amortization of tangible capital assets	25,298	22,500
Gain on disposal of tangible capital assets	(2,442)	-
	<b>(3,160)</b>	<b>(2,366)</b>
Changes in non-cash working capital:		
Accounts receivable	7,549	15,756
Prepaid expenses	(665)	(5,032)
Accounts payable and accrued liabilities	(14,618)	6,854
Mass stipends payable	-	2,000
Deferred contributions	68,731	(95,865)
	<b>60,997</b>	<b>(76,287)</b>
Cash flow from (used by) operating activities	<b>57,837</b>	<b>(78,653)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(1,694)	(5,970)
Proceeds on disposal of tangible capital assets	18,000	-
Purchase of investments	(18,199)	(19,208)
Cash flow used by investing activities	<b>(1,893)</b>	<b>(25,178)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>55,944</b>	<b>(103,831)</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b>298,887</b>	<b>402,718</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 354,831</b>	<b>\$ 298,887</b>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 340,920	\$ 285,169
Cash equivalents	13,911	13,718
	<b>\$ 354,831</b>	<b>\$ 298,887</b>

See notes to the financial statements

# UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN

## Notes to the Financial Statements

For the Year Ended December 31, 2022

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### 1. NATURE OF OPERATIONS

Ukrainian Catholic Episcopal Corporation of Saskatchewan (the "Organization") is a not-for-profit entity incorporated under Federal statute and is a registered charity under the *Income Tax Act*.

The purpose of the Organization is to administer the property, business, temporal and spiritual affairs of the Eparchy of Saskatoon in accordance with the *Code of Canon Law of the Eastern Churches*.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Part III of the *CPA Canada Handbook - Accounting*, which sets out generally accepted accounting principles for not-for-profit organizations in Canada and includes the significant accounting policies summarized below.

#### Revenue recognition

The Organization follows the deferral method of accounting for contributions, which include grants and donations. Grants and bequests are recognized in the accounts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Other donations are recorded when received, since pledges are not legally enforceable claims. Unrestricted contributions are recognized as revenue when initially recorded in the accounts. Externally restricted contributions are deferred when initially recorded in the accounts and recognized as revenue in the year in which the related expenses are recognized.

Parish cathedraticum and assessments are recorded as revenue when assessed.

Rental revenue is recognized when the services have been provided.

Investment income is recorded in the statement of operations when earned.

#### Cash and cash equivalents

Cash and cash equivalents consist of balances with banks and short-term investments with original maturities of three months or less.

#### Tangible capital assets

Purchased tangible capital assets are recorded at acquisition cost, less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of acquisition.

The Organization provides for amortization using the declining balance method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. Amortization is recorded on the difference between the cost and the residual value. Annual amortization rates are as follows:

Chancery	4%
Office equipment	20%
Vehicle	30%

#### Financial instruments

The Organization initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments reported at fair value consist of equity instruments that are quoted in an active market as well as investments in pooled funds and any investments in fixed income securities that the Organization designates upon purchase to be measured at fair value. Transaction costs are recognized in the statement of operations in the period during which they are incurred.

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# UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN

## Notes to the Financial Statements

For the Year Ended December 31, 2022

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial assets subsequently measured at amortized cost include cash and cash equivalents, investments, accounts receivable and loans receivable. Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, and mass stipends payable. The fair value of the cash and cash equivalents, investments, accounts receivable, loans receivable, accounts payable and accrued liabilities, and mass stipends payable approximates their carrying value due to their short-term nature.

The Organization's investment in Saskatoon Co-op is recorded at original cost, plus undistributed patronage allocations.

#### Allocation of expenses

The costs of personnel and other expenses directly related to functions are allocated to each function. General support and other costs are not allocated.

#### Contributed services and materials

Volunteers assist the Organization in carrying out its service delivery activities. As a result of the difficulty in determining their fair value, contributed services are not recognized in the financial statements. Contributed materials are also not recorded in the accounts.

#### Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant.

#### Related party transactions

The Organization assesses a cathedraticum on all active Ukrainian Catholic Parishes in the Eparchy of Saskatoon. This cathedraticum is used by the Episcopal Corporation to conduct its activities. In the current year, this cathedraticum amounted to 20% of the Organization's revenue (2021 - 15%). These transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

#### Government assistance

Amounts received or receivable resulting from government assistance programs are accounted for as revenue when the Organization becomes eligible to accrue them, provided there is reasonable assurance the benefits will be realized.

### 3. INVESTMENTS

	Maturity	2022	Yield	2021
<b>Short-term</b>				
Term deposits	< 1 year	\$ 887,397	1.00% - 1.20%	\$ 100,840
<b>Long-term</b>				
Term deposits	2 - 7 years	248,906	1.35% - 1.95%	1,017,264
		\$ 1,136,303		\$ 1,118,104

**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2022**

**4. ACCOUNTS RECEIVABLE**

	<b>2022</b>	2021
Trade receivables	\$ <b>84,142</b>	\$ 97,723
Allowance for doubtful accounts	<b>(56,316)</b>	(57,177)
Net trade receivables	<b>27,826</b>	40,546
Due from St. Matthew's Clergy	<b>11,789</b>	5,929
GST receivable	<b>3,945</b>	4,587
Other receivables	<b>4,038</b>	4,085
	<b>\$ 47,598</b>	\$ 55,147

**5. LOANS RECEIVABLE**

	<b>2022</b>	2021
3.00% St. Michael's Ukrainian Catholic Church Camp Inc. loan receivable, interest and principal are payable monthly	\$ <b>204,000</b>	\$ 204,000
Amounts receivable within one year	<b>(204,000)</b>	(204,000)
	<b>\$ -</b>	\$ -

**6. PROPERTY AND EQUIPMENT**

	Cost	Accumulated amortization	<b>2022 Net book value</b>	2021 Net book value
Chancery	\$ 714,643	\$ 193,111	\$ <b>521,532</b>	\$ 539,896
Office equipment	121,935	93,351	<b>28,584</b>	33,824
Vehicle	-	-	-	15,559
	<b>\$ 836,578</b>	\$ 286,462	<b>\$ 550,116</b>	\$ 589,279

**7. DEFERRED CONTRIBUTIONS**

Deferred contributions consists of the following:

	<b>2022</b>	2021
Annual Eparchial Appeal	\$ <b>153,694</b>	\$ 121,081
Geraldine Koban Faith Formation Fund	<b>100,000</b>	-
Other deferred contributions	<b>169,685</b>	233,567
	<b>\$ 423,379</b>	\$ 354,648

# UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN

## Notes to the Financial Statements

For the Year Ended December 31, 2022

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### 8. ESTATE OF MIKE YURAS

During 2011, the Organization was the recipient of a bequest from the Estate of Mike Yuras to be used in providing for the education of candidates for the priesthood and to contribute to the growth and expansion of the Ukrainian Greek Catholic Church in the province of Saskatchewan. The Bishop has directed that this bequest be maintained until such a time that some parameters are established as to what the fund will be used for in future years. As at December 31, 2022 the funds have been fully distributed.

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### 9. CONTINGENCIES

The Organization was named as a defendant in a legal action on behalf of a priest seeking to obtain ongoing support relating to a medical disability. As litigation is subject to many uncertainties, it is not possible to predict the ultimate outcome of this claim or to estimate the loss, if any, which may result.

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### 10. FINANCIAL INSTRUMENTS

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. Changes in market interest rates may have an effect on the cash flows associated with some financial assets, known as cash flow risk, and on the fair value of other financial assets, known as price risk.

The Organization is exposed to interest rate risk with respect to its \$1,150,214 (2021 - \$1,131,822) in term deposits and guaranteed investment certificates, with fixed interest rates ranging from 1.00% to 1.95%.

#### Credit risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of investments, accounts receivable and loans receivable. It is management's opinion that the Organization's credit risk is minimal, as its investments are primarily in fixed income instruments issued by a number of Canadian financial institutions.

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### 11. GOVERNMENT ASSISTANCE

In response to the negative economic impact of Coronavirus disease ("COVID-19"), various government programs have been announced to provide financial relief to affected businesses. The Organization determined that it qualifies for the Canada Emergency Wage Subsidy ("CEWS") program which provides government assistance in the form of a wage subsidy for qualifying businesses that have experienced specified levels of revenue decline designed to keep Canadians employed. During the year ended December 31, 2022, the Organization recognized \$NIL (2021 - \$4,988) under this program which has been recorded as expense recoveries in the statement of operations.

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### 12. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Schedule of Parish Collections**

**(Schedule 1)**

**For the Year Ended December 31, 2022**

	<b>2022</b>	2021
<b>Parish collections</b>		
Parish support donations	\$ 8,724	\$ 127,762
Aid for Ukraine Contributions	<b>5,010</b>	-
Collections - Donetsk-Kharkiw	<b>3,873</b>	4,090
Catholic Missions - collections	<b>1,934</b>	1,280
Collections - Holy Land Support	<b>2,787</b>	1,930
Peter's Pence & Papal Charities	<b>1,078</b>	1,080
St. Andrew's Pence	<b>779</b>	534
Donations - Cathedral in Kyiv	-	85
<b>Parish collections total</b>	<b>\$ 24,185</b>	\$ 136,761

See notes to the financial statements

**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Schedule of Operating Expenses**

**(Schedule 2)**

**For the Year Ended December 31, 2022**

	2022	2021
<b>Administration</b>		
Amortization	\$ 25,298	\$ 22,500
Bank charges	448	579
Books and subscriptions	3,507	3,756
Office equipment rental	416	623
Office supplies and postage	3,197	3,205
Professional fees	23,718	27,716
Salaries and benefits	60,411	56,731
Telephone and cable	8,277	6,423
	<b>125,272</b>	<b>121,533</b>
<b>Assessments and dues</b>		
Annual corporate license	40	40
Canadian Conference of Catholic Bishops	10,712	9,601
Canadian Council of Charities	751	624
Catholic Health Association of Saskatchewan	3,715	3,715
Holy Spirit Seminary	6,794	6,617
Ukrainian Catholic Bishops Synod	17,732	16,645
	<b>39,744</b>	<b>37,242</b>
<b>Donations and contributions</b>		
Aid for Ukraine	5,010	-
Beatification funds	229	275
Catholic Missions in Canada	1,934	1,280
Donation - Cathedral in Kiev	-	85
Donetz/Kharkiw Eparchy	3,873	4,090
Holy Land/Lenten charities	2,787	1,930
Peter's Pence	1,078	1,080
St. Andrew's Pence	779	534
Ukrainian Catholic Religious Education Centre	71,776	117,265
Various Catholic schools, choirs, youth organizations and community support	5,861	1,250
	<b>93,327</b>	<b>127,789</b>
<b>Eparchial, parish and clergy needs</b>		
Clergy insurance fund contribution	26,972	26,309
Clergy support	32,462	63,863
St. Matthew Clergy	10,196	19,656
Eparchial Study Days/Clergy Retreat	8,227	2,067
Lay formation	12,000	38,833
Meetings	2,215	172
Parish support	9,033	128,019
Seminarian dues and support	41,872	49,035
St. Volodymyr Park	5,432	1,900
	<b>\$ 148,409</b>	<b>\$ 329,854</b>

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**UKRAINIAN CATHOLIC EPISCOPAL CORPORATION OF SASKATCHEWAN**

**Schedule of Operating Expenses (continued)**

**(Schedule 2)**

**For the Year Ended December 31, 2022**

	<b>2022</b>	2021
<i>(continued)</i>		
<b>Occupancy costs</b>		
Chapel and religious articles	\$ 216	\$ 186
Household supplies and fixtures	3,780	1,482
Housekeeping	4,581	4,431
Insurance	29,387	29,586
Property taxes	10,579	10,256
Repairs and maintenance	7,166	24,753
Utilities	10,249	7,882
Willowgrove property expenses	-	1,220
	<b>65,958</b>	79,796
<b>Travel, meetings and conferences</b>		
Chancery office and clergy travel	6,952	2,672
Travel	2,554	8,530
	<b>9,506</b>	11,202
<b>Youth and young adult ministry</b>		
Program expenses and travel	18,294	6,195
Telephone	60	-
Youth camps	9,600	5,000
Youth ministry - wages	11,376	12,121
	<b>\$ 39,330</b>	\$ 23,316