

**EASTER SEALS ALBERTA SOCIETY**  
**Financial Statements**  
**Year Ended October 31, 2015**

**EASTER SEALS ALBERTA SOCIETY**  
**Index to Financial Statements**  
**Year Ended October 31, 2015**

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KINGSTON  
ROSS  
PASNAK LLP

Suite 1500, 9888 Jasper Avenue  
Edmonton, Alberta T5J 5C6  
T. 780.424.3000 | F. 780.429.4817 | W. krpgroup.com

February 1, 2016  
Edmonton, Alberta

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Easter Seals Alberta Society

We have audited the accompanying financial statements of Easter Seals Alberta Society, which comprise the statement of financial position as at October 31, 2015 and the statements of operations, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Basis for Qualified Opinion*

In common with many charitable organizations, the Society derives revenue from fundraising activities 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 Society and we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended October 31, 2015, current assets and net assets as at October 31, 2015.

### *Qualified Opinion*

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Easter Seals Alberta Society as at October 31, 2015 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Kingston Ross Pasmak LLP*

**Kingston Ross Pasmak LLP**  
Chartered Professional Accountants

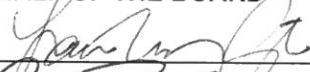
**EASTER SEALS ALBERTA SOCIETY**  
**Statement of Operations**  
**For the Year Ended October 31, 2015**

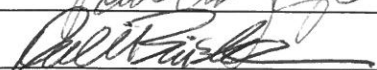
	2015	2014 <i>Restated</i>
<b>REVENUE</b>		
Fundraising campaigns and events	\$ 2,307,937	\$ 2,336,965
Recreation camps	926,797	837,191
Residential home	798,037	790,247
Amortization of deferred capital contributions	494,329	487,734
Equipment Support Services	303,263	298,322
Investment income	104,589	87,879
Other revenue and contributions	3,697	2,387
Estates/bequests ( <i>Note 11</i> )	-	119,852
	<b>4,938,649</b>	<b>4,960,577</b>
<b>EXPENDITURES</b>		
Recreation camp	1,431,691	1,359,278
Equipment Support Services	980,326	897,434
Fundraising campaigns and events	772,688	709,923
Residential home	722,297	700,665
General administration	642,800	563,938
Amortization	516,251	544,715
Contributions to registered charitable organizations	186,547	125,287
Public education	43,723	45,985
	<b>5,296,323</b>	<b>4,947,225</b>
UNREALIZED (LOSS) GAIN ON INVESTMENTS	<b>(48,576)</b>	13,214
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (406,250)</b>	<b>\$ 26,566</b>

**EASTER SEALS ALBERTA SOCIETY**  
**Statement of Financial Position**  
**October 31, 2015**

	2015	2014 <i>Restated</i>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (Note 3)	\$ 727,354	\$ 606,588
Short term investments (Note 4)	2,308,494	4,781,893
Accounts receivable	258,091	316,044
Prepaid expenses	91,692	111,776
	<b>3,385,631</b>	<b>5,816,301</b>
PROPERTY AND EQUIPMENT (Note 5)	7,968,901	5,567,459
ESTATES/BEQUESTS INVESTMENTS (Note 6)	157,349	148,959
	<b>\$ 11,511,881</b>	<b>\$ 11,532,719</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 229,241	\$ 292,826
Source deductions payable	2,425	2,409
Deferred provincial contributions (Note 7)	31,575	45,022
Current portion of deferred capital contributions (Note 8)	494,329	487,734
	<b>757,570</b>	<b>827,991</b>
EXTERNALLY RESTRICTED CONTRIBUTIONS (Schedule 1)	1,860,631	3,807,000
DEFERRED CAPITAL CONTRIBUTIONS (Note 8)	7,231,169	4,828,967
	<b>9,849,370</b>	<b>9,463,958</b>
COMMITMENTS (Note 9)		
<b>NET ASSETS</b>		
Stabilization reserve (Note 10)	590,000	590,000
Investment in property and equipment	243,403	250,758
Estates/ bequests contributions internally restricted (Note 11)	724,108	1,123,003
Endowment funds (Note 12)	105,000	105,000
	<b>1,662,511</b>	<b>2,068,761</b>
	<b>\$ 11,511,881</b>	<b>\$ 11,532,719</b>

**ON BEHALF OF THE BOARD**

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

**EASTER SEALS ALBERTA SOCIETY**  
**Statement of Changes in Net Assets**  
**Year Ended October 31, 2015**

	Stabilization reserve fund	Investment in property and equipment fund	Estates/ bequests contributions internally restricted fund	Endowment fund	Unrestricted net assets	2015	2014 <i>Restated</i>
<b>(DEFICIENCY) NET ASSETS - BEGINNING OF YEAR AS PREVIOUSLY STATED</b>	\$ 590,000	\$ 537,644	\$ 1,123,003	\$ 105,000	\$ -	\$ 2,355,647	\$ 2,329,037
Retrospective restatement (Note 19)	-	(286,886)	-	-	-	(286,886)	(286,842)
Net assets - beginning of year as restated	590,000	250,758	1,123,003	105,000	-	2,068,761	2,042,195
(Deficiency) excess of revenue over expenditures	-	(21,922)	-	-	(384,328)	(406,250)	26,566
Transfers (Note 11)	-	-	(398,895)	-	398,895	-	-
Investment in property and equipment	-	14,567	-	-	(14,567)	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 590,000	\$ 243,403	\$ 724,108	\$ 105,000	\$ -	\$ 1,662,511	\$ 2,068,761

See notes to financial statements  
Easter Seals Alberta Society

**EASTER SEALS ALBERTA SOCIETY**  
**Statement of Cash Flow**  
**Year Ended October 31, 2015**

	2015	2014
<b>OPERATING ACTIVITIES</b>		
Cash receipts from donors, clients and government	\$ 5,428,804	\$ 8,805,472
Cash paid to suppliers	(2,625,417)	(2,644,633)
Cash paid to employees	(2,198,469)	(2,068,535)
	604,918	4,092,304
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(2,917,692)	(2,656,370)
Proceeds on disposal of property and equipment	-	5,816
Purchase of short term investments	(571,119)	(3,093,080)
Proceeds on redemption of short term investments	3,004,659	2,058,010
	(484,152)	(3,685,624)
<b>INCREASE IN CASH FLOW</b>	<b>120,766</b>	<b>406,680</b>
CASH - BEGINNING OF YEAR	606,588	199,908
<b>CASH - END OF YEAR</b>	<b>\$ 727,354</b>	<b>\$ 606,588</b>

## EASTER SEALS ALBERTA SOCIETY

### Notes to Financial Statements

Year Ended October 31, 2015

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#### 1. PURPOSE OF THE SOCIETY

Easter Seals Alberta Society (the "Society") is a not-for-profit organization incorporated under the Societies Act of Alberta. As a registered charity the Society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

In addition to the programs included in these financial statements - recreation camp, residential home, Equipment and Support Services - the Society provides various additional services. These services include consultation, education and the promotion of social policy which assists disabled Albertans within the community at large.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant accounting policies observed in the preparation of the financial statements are summarized below.

##### Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit plus cash held within investment portfolios, less cheques issued and outstanding and net of draws on the operating line of credit.

##### Short Term Investments

Equity investments are carried at fair value. Unrealized gains or losses and investment income are recognized as income in the year received. Other investments are carried at amortized cost.

##### Estates/Bequests Investments

Estates/bequests investments, which consist of federal, provincial and corporate bonds, are recorded at amortized cost.

Interest income is recognized when earned. Realized gains and losses are recognized when the investment is sold.

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## EASTER SEALS ALBERTA SOCIETY

### Notes to Financial Statements

Year Ended October 31, 2015

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

##### Property and Equipment

Property and equipment having an individual value of \$1,000 or more and a useful life beyond one year is capitalized. Purchased property and equipment is recorded at cost. Contributed property and equipment is recorded at fair market value at the date of contribution. When fair market value cannot be reasonably determined, the contributed property and equipment is recorded at nominal value.

With respect to Camp Horizon, property and equipment which was received as donations prior to January 1, 1997 was not recorded since the amounts involved were not reasonably determinable.

Property and equipment is amortized over its estimated useful life using the diminishing balance method at the following annual rates:

Buildings	5%
Leasehold improvements	20%
Equipment	20%
Land improvements	8%
Furniture	20%
Automotive equipment	30%
Computer software	50%

##### Revenue Recognition

Easter Seals Alberta Society follows the deferral method of accounting for contributions.

Contributions restricted for purposes other than the acquisition of property and equipment are deferred and recognized as revenue in the year in which the related expenses are incurred. Contributions restricted to the acquisition of property and equipment having limited lives are recorded as deferred capital contributions in the period in which they are received and are amortized to revenue over the useful life of the related assets. Other contributions are recognized based on the nature of the related restriction.

Unrestricted contributions, including pledges, are recognized as revenue when received or receivable if the amount can be estimated and collection is reasonably assured.

Externally restricted endowment contributions are recognized as direct increases in net assets in the period received or receivable.

Rental revenue and investment income are recognized when it is earned and collection is reasonably assured.

The Society recognizes revenue from unrestricted grants when received, or when receivable if the amount to be received can be reasonably estimated, collection is reasonably assured and a commitment letter has been received.

*(continues)*

**EASTER SEALS ALBERTA SOCIETY**  
**Notes to Financial Statements**  
**Year Ended October 31, 2015**

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

Contributed Goods and Services

Contributed goods consist of gifts in kind and are recorded at their fair market value at the time of the donation. During the year \$215,420 in goods were donated (2014 - \$131,168).

Contributed services include volunteer hours in fulfilling the Society's mission. Due to the difficulty in determining the value of contributed services, the Society chooses not to record contributed amounts in the financial statements.

Measurement Uncertainty

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, disclosures of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Such estimates include providing for amortization of property and equipment and the recoverability of accounts receivable.

Financial Instruments

All financial instruments are initially measured at fair value, and, unless otherwise noted, the Society subsequently measures its financial instruments at amortized cost.

Disclosure of Allocated Expenses

The Society allocates the salaries of certain administrative managers to a number of functions within the organization based on percentages set by management.

3. CASH

	2015	2014
<b>Cash is comprised of the following:</b>		
Operating account	\$ 551,121	\$ 505,800
Casino account	147,210	72,015
Investment account	27,323	27,573
Petty cash	1,700	1,200
	<b>\$ 727,354</b>	<b>\$ 606,588</b>

Cash held in the casino account is restricted, as per restrictions set forth by the Alberta Gaming and Liquor Commission.

**EASTER SEALS ALBERTA SOCIETY**  
**Notes to Financial Statements**  
**Year Ended October 31, 2015**

4. SHORT TERM INVESTMENTS

	2015	2014
<b>Short term investments are comprised of:</b>		
CIBC Short Term Bond Index Fund	\$ 893,619	\$ 872,104
Guaranteed Investment Certificate, bearing interest at 0.85% maturing on September 20, 2016.	514,052	-
CIBC Monthly Income Fund	422,563	436,053
CIBC Bond Index Fund	259,577	249,288
CI Signature High Income Fund	188,052	189,487
Guaranteed Investment Certificate, bearing interest at 1.10% maturing on December 6, 2015.	30,631	30,302
Guaranteed Investment Certificates, matured in the year	-	3,004,659
	<b>\$ 2,308,494</b>	<b>\$ 4,781,893</b>

**EASTER SEALS ALBERTA SOCIETY**  
**Notes to Financial Statements**  
**Year Ended October 31, 2015**

5. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
Camp Horizon	\$ 7,816,276	\$ (2,746,182)	\$ 5,070,094	\$ 5,128,670
Residential home	859,173	(568,458)	290,715	309,986
Equipment Support Services	159,629	(121,658)	37,971	13,798
Projects in progress	2,570,121	-	2,570,121	115,005
	<b>\$ 11,405,199</b>	<b>\$ (3,436,298)</b>	<b>\$ 7,968,901</b>	<b>\$ 5,567,459</b>

Projects in progress relate to camp redevelopment for a second dormitory. Note that projects in progress are not subject to amortization until substantially complete or in use.

Camp Horizon property and equipment includes building, projects in progress, land improvements, furniture, equipment, automotive equipment, and computer software. Residential Home property and equipment includes building, land improvements, furniture, and equipment. Equipment Support Services' property and equipment includes furniture, equipment, and computer software. The breakdown of property and equipment into these categories is as follows:

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
Buildings	\$ 5,947,801	\$ (1,780,221)	\$ 4,167,580	\$ 4,221,118
Projects in progress	2,570,121	-	2,570,121	115,005
Leasehold improvements	1,153,424	(520,301)	633,123	736,958
Equipment	918,958	(621,664)	297,294	237,450
Land improvements	280,258	(91,647)	188,611	169,638
Furniture	304,774	(237,681)	67,093	62,545
Automotive equipment	162,192	(137,775)	24,417	23,530
Computer software	67,671	(47,009)	20,662	1,215
	<b>\$ 11,405,199</b>	<b>\$ (3,436,298)</b>	<b>\$ 7,968,901</b>	<b>\$ 5,567,459</b>

6. ESTATES/BEQUESTS INVESTMENTS

Funds received by planned gifts or bequests are invested with the assistance of professional investment counsellors in accordance with investment policies ratified by the Board of Directors.

The bond has a yield rate of 5.51%, and matures on February 28, 2016.

	2015	2014
Book value	\$ 157,349	\$ 148,959
Market value	159,039	155,467

**EASTER SEALS ALBERTA SOCIETY**  
**Notes to Financial Statements**  
**Year Ended October 31, 2015**

7. DEFERRED PROVINCIAL CONTRIBUTIONS

Deferred provincial contributions consist of the following:

	2015	2014
Balance, beginning of year	\$ 45,022	\$ 36,124
Receipts	1,041,034	1,234,008
Disbursements	(1,054,481)	(1,225,110)
	<b>\$ 31,575</b>	<b>\$ 45,022</b>

8. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions include the unamortized portions of contributed property and equipment and restricted contributions used to purchase property and equipment.

	2015	2014 <i>Restated</i>
Balance, beginning of year	\$ 5,316,701	\$ 3,156,994
Contributed assets net of disposals	2,903,126	2,647,441
Amounts amortized to revenue	(494,329)	(487,734)
	<b>7,725,498</b>	<b>5,316,701</b>
Amounts included in current liabilities	(494,329)	(487,734)
	<b>\$ 7,231,169</b>	<b>\$ 4,828,967</b>

## EASTER SEALS ALBERTA SOCIETY

### Notes to Financial Statements

Year Ended October 31, 2015

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#### 9. COMMITMENTS

The McQueen Road Residential Home is situated on land leased from the City of Edmonton for a 10 year term, expiring August 31, 2019. The lease payment on this property is \$2,600 per year.

Camp Horizon is situated on land leased from the Government of Alberta. The lease payment on this property is \$24.42 per year in perpetuity. The Standby Letter of Credit is supported by a Guaranteed Investment Certificate with a cost of \$30,000.

The Society's total obligations under operating leases of office premise, as well as office equipment for the next five years, exclusive of operating costs and taxes, are as follows:

2016	\$ 113,027
2017	113,645
2018	115,197
2019	110,976
2020	57,517
Thereafter	<u>26,600</u>
	<u>\$ 536,962</u>

#### 10. STABILIZATION RESERVE FUND

The Stabilization Reserve Fund was established in 2009 to maintain financial reserves of at least one year of annual operating expenses. An amount of \$590,000 (2014 - \$590,000) was determined to represent a normalized figure of the average direct costs of the Society over the past five years.

#### 11. ESTATES/BEQUESTS CONTRIBUTIONS

Estates/bequests contributions consist of funds provided to the Society by unrestricted estate bequests. Proceeds from estates are deemed internally restricted and are recorded as income when received. Income earned by the estates/bequests investments is taken into income of the Society.

The approval of a majority of the Board of Directors is required to permit any encroachment on the capital portion of the fund.

Estates/bequests contributions in the amount of \$nil; (2014 - \$119,852) were received during the year.

**EASTER SEALS ALBERTA SOCIETY**  
**Notes to Financial Statements**  
**Year Ended October 31, 2015**

12. ENDOWMENT FUNDS

	2015	2014
Senator Patrick Burns Foundation	\$ 100,000	\$ 100,000
Anonymous Endowment	5,000	5,000
	<b>\$ 105,000</b>	<b>\$ 105,000</b>

The terms of the contribution from the Senator Patrick Burns Foundation allow the Society to administer interest free loans to residents of Calgary under the age of 21 years.

The terms of the contribution from the anonymous donor allow the Society to use interest earned on the funds to provide subsidized camper fees.

The Fund principal is to remain intact at its original contribution to the Society.

13. GOVERNMENT GRANT/CONTRACT FUNDING

The Society applies for, and receives, grant/contract funding from government departments and agencies to defray some of the salary and operating expenses of its programs. The following amounts are included in revenue on the statement of operations:

	2015	2014
Residential home	\$ 708,717	\$ 703,614
Equipment Support Services	303,263	298,322
Employment grants	63,734	57,557
	<b>\$ 1,075,714</b>	<b>\$ 1,059,493</b>

14. RELATED PARTY TRANSACTIONS

Included in expenses during the year are \$123,170 (2014 - \$120,287) paid to Easter Seals Canada for administrative and licensing fees.

**EASTER SEALS ALBERTA SOCIETY**  
**Notes to Financial Statements**  
**Year Ended October 31, 2015**

15. CHARITABLE FUNDRAISING ACT (ALBERTA)

The following supplementary information is disclosed in compliance with the Charitable Fundraising Act (Alberta) and related Regulations:

	2015	2014
Fundraising campaigns and events	\$ 2,275,870	\$ 2,275,301
Gaming revenues	70,822	68,459
Total amount paid as remuneration to employees of the organization whose principal duties involved fundraising	305,842	249,596

16. PENSION PLAN

	2015	2014
Employer contributions expensed during current year	\$ 46,607	\$ 41,908
Estimated value of plan	991,856	856,746
Total active members	29	28

Pension costs related to current services are charged to operations on a current basis and are calculated as a percentage of employees' earnings. The pension plan is a defined contribution plan and is funded wholly by contributions from the employer and employees.

17. ALLOCATED EXPENSES

The salaries of certain administrative managers are allocated as follows:

	2015		2014	
General administration	67%	\$ 244,524	68%	\$ 242,441
Equipment Support Services	23%	82,185	22%	80,939
Residential home	10%	36,857	10%	35,789
		\$ 363,566		\$ 359,169



## **EASTER SEALS ALBERTA SOCIETY**

### **Notes to Financial Statements**

**Year Ended October 31, 2015**

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#### 18. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments. The following analysis provides information about the Society's risk exposure and concentration as of October 31, 2015. Unless otherwise noted, the Society's risk exposure has not changed from the prior year.

##### Credit risk

Financial instruments that potentially subject the Society to concentrations of credit risk consist primarily of accounts receivable. In the normal course of business, the Society evaluates the financial condition of its donors on a continuing basis and reviews the credit worthiness of all new donors. Management assesses the need for allowances for potential credit losses by considering the credit risk of specific donors, historical trends, and other information.

##### 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 market interest rates. The Society is exposed to interest rate risk primarily through its investments in bonds.

#### 19. RETROSPECTIVE RESTATEMENT

During the year it was discovered that gifts in kind related to property and equipment have been incorrectly recorded to revenue, which had resulted in understated deferred capital contributions and overstated net assets. To correct the misstatement, the opening 2014 net assets balance has been decreased by \$286,842 with a corresponding increase to the deferred capital contributions. Further, the closing 2014 net assets balance as well as excess revenue over expenditures has been decreased by \$44 with a corresponding increase in deferred capital contributions. The overall effect of the restatement is an increase of \$286,886 of deferred capital contributions and a corresponding decrease of the net assets invested in property and equipment at October 31, 2014.

#### 20. COMPARATIVE FIGURES

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

**EASTER SEALS ALBERTA SOCIETY**  
**Schedule of Externally Restricted Contributions**  
**Year Ended October 31, 2015**

(Schedule 1)

	Equipment and Support Services North	Camp Horizon	Camp Redevelop- ment	McQueen Group Home	Equipment and Support Service South	Casino	2015	2014
Opening	\$ 6,144	\$ 136,524	\$ 3,549,131	\$ 4,851	\$ 38,334	\$ 72,016	\$ 3,807,000	\$ 2,221,128
Receipts	173,901	217,231	681,556	43,100	146,808	153,603	1,416,199	4,731,278
Disbursements	(149,131)	(204,010)	(2,784,910)	-	(145,941)	(78,576)	(3,362,568)	(3,145,406)
	\$ 30,914	\$ 149,745	\$ 1,445,777	\$ 47,951	\$ 39,201	\$ 147,043	\$ 1,860,631	\$ 3,807,000

Externally restricted contributions represent unspent resources externally restricted for a number of purposes.

The Equipment and Support Services (North and South), School Speaker, Camp Horizon, and McQueen Residence contributions were received from individuals, corporations, and charitable organizations for use by the Society to provide services and equipment to clients with specific needs. Contributions received for Camp Redevelopment are used to expand and upgrade the facilities at Easter Seals Camp Horizon as part of a five year capital campaign and are included as deferred capital contributions in Note 8.