

**HOUSES OPENING TODAY TORONTO INC.  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
MARCH 31, 2016**

**HOUSES OPENING TODAY TORONTO INC.**

**Financial Statements  
March 31, 2016**

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**AKLER, BROWNING, FRIMET & LANDZBERG LLP**  
**CHARTERED ACCOUNTANTS**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of Houses Opening Today Toronto Inc.

We have audited the accompanying financial statements of Houses Opening Today Toronto Inc., which comprise the statement of financial position as at March 31, 2016, and the statements of operating fund, replacement reserve fund, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management based on the financial reporting provisions of the Ontario Housing Services Act as administered by the City of Toronto.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions of the Ontario Housing Services Act as administered by the City of Toronto, 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 organization'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 organization'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 audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Houses Opening Today Toronto Inc. as at March 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with financial reporting provisions of the Ontario Housing Services Act as administered by the City of Toronto.

*Basis of Accounting and Restriction on Use*

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Directors of Houses Opening Today Toronto Inc. to meet the requirements of the Ontario Housing Services Act as administered by the City of Toronto. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Directors of Houses Opening Today Toronto Inc. and should not be used by parties other than the Directors of Houses Opening Today Toronto Inc..

*Akler, Browning, Frimet*  
*& Landzberg LLP*


Chartered Accountants  
Licensed Public Accountants  
Toronto, Canada  
August 22, 2016

**HOUSES OPENING TODAY TORONTO INC.**  
**Statement of Financial Position**  
**March 31, 2016**

	2016	2015
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 80,549	\$ 49,747
Accounts receivable (note 2)	13,070	10,139
HST rebate receivable	45,271	20,775
Government subsidy receivable	75,919	73,520
Receivable from City of Toronto (note 3)	18,660	22,030
Prepays and sundry receivables	14,537	11,488
<b>Total Current</b>	<b>248,006</b>	<b>187,699</b>
<b>Property and equipment (note 4)</b>	<b>5,605,985</b>	<b>5,901,881</b>
<b>Replacement reserve fund (note 5)</b>	<b>266,695</b>	<b>315,039</b>
<b>Total Assets</b>	<b>\$ 6,120,686</b>	<b>\$ 6,404,619</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 47,355	\$ 80,852
Government remittances payable	4,962	5,511
Accrued mortgage interest	18,966	18,966
Capital advance Marigold property	7,881	16,378
Rental deposits	854	1,890
<b>Total Current</b>	<b>80,018</b>	<b>123,597</b>
<b>Loan payable - City of Toronto (note 7)</b>	<b>745,276</b>	<b>762,608</b>
<b>Loan payable - Province of Ontario (note 8)</b>	<b>167,040</b>	<b>121,144</b>
<b>Deferred capital contributions (note 9)</b>	<b>314,684</b>	<b>324,220</b>
<b>Mortgages payable (note 10)</b>	<b>4,400,120</b>	<b>4,642,445</b>
<b>Total Liabilities</b>	<b>5,707,138</b>	<b>5,974,014</b>
<b>Fund Balances</b>		
<b>Operating Fund - unrestricted</b>	<b>146,853</b>	<b>115,566</b>
<b>Replacement reserve fund - externally restricted</b>	<b>266,695</b>	<b>315,039</b>
<b>Total Fund Balances</b>	<b>413,548</b>	<b>430,605</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,120,686</b>	<b>\$ 6,404,619</b>

Approved on behalf of the Board:

  
 \_\_\_\_\_ Member  
 August 22, 2016 Date

  
 \_\_\_\_\_ Member  
 August 22/2016 Date

**HOUSES OPENING TODAY TORONTO INC.**  
**Statement of Operating Fund**  
**Year ended March 31, 2016**

	2016	2015
Balance, beginning of year	\$ 115,566	\$ 93,070
Revenue		
Excess of revenues over expenditures	31,287	25,786
Adjustment to prior year's funding	-	(3,289)
	31,287	22,497
Balance, end of year	\$ 146,853	\$ 115,566

**Statement of Replacement Reserve Fund**  
**Year ended March 31, 2016**

	2016	2015
Balance, beginning of year	\$ 315,039	\$ 294,772
Revenues		
Allocated from operations	52,350	50,782
Investment income	358	13,220
Disbursements	(101,052)	(43,735)
	(48,344)	20,267
Balance, end of year	\$ 266,695	\$ 315,039

**HOUSES OPENING TODAY TORONTO INC.**  
**Statement of Operations**  
**Year ended March 31, 2016**

	Shelter	Darrell	Care and Other	2016	2015
<b>Revenues</b>					
Government subsidy	\$ 840,720	\$ 70,320	\$ -	\$ 911,040	\$ 888,033
Tenant rentals	204,093	33,162	-	237,255	231,586
Care subsidy and grants	-	-	100,617	100,617	100,617
Deferred contribution & debt forgiveness recognized	-	36,240	-	36,240	15,912
Parking	5,261	241	-	5,502	5,265
Donations	2,876	-	-	2,876	50
Other	103	-	-	103	205
	1,053,053	139,963	100,617	1,293,633	1,241,668
<b>Expenditures</b>					
Administrative overhead (note 15)	187,053	17,488	100,617	305,158	297,927
Amortization	235,667	60,230	-	295,897	260,210
Mortgage interest	211,345	11,763	-	223,108	242,238
Materials and services (note 17)	118,723	5,905	-	124,628	97,516
Utilities (note 16)	104,559	14,598	-	119,157	127,954
Property taxes	92,616	-	-	92,616	90,439
Allocation to replacement reserve fund	48,126	4,224	-	52,350	50,782
Maintenance salaries and benefits	38,864	-	-	38,864	49,597
Insurance	13,245	3,493	-	16,738	14,166
Garbage levy	7,198	874	-	8,072	6,614
Bad debts	4,418	-	-	4,418	469
	1,061,814	118,575	100,617	1,281,006	1,237,912
<b>Estimated subsidy receivable from City of Toronto</b>	(8,761)	21,388	-	12,627	3,756
	18,510	150	-	18,660	22,030
<b>Excess of revenues over expenditures</b>	\$ 9,749	\$ 21,538	\$ -	\$ 31,287	\$ 25,786

**HOUSES OPENING TODAY TORONTO INC.**  
**Statement of Cash Flows**  
**Year ended March 31, 2016**

	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures for the year	\$ 31,287	\$ 25,786
Adjustments for non-cash items		
Amortization	295,897	260,210
Adjustment to prior year's funding	-	(3,290)
	327,184	282,706
Net change in non-cash working capital items		
Accounts receivable	(2,931)	(1,110)
HST rebate receivable	(24,496)	30,024
Government subsidy receivable	(2,399)	74,685
Receivable from City of Toronto	3,370	5,968
Prepays and sundry receivables	(3,049)	(499)
Accounts payable and accrued liabilities	(33,498)	10,996
Government remittances payable	(549)	5,511
Accrued mortgage interest	-	(2,487)
Capital advance Marigold property	(8,497)	(8,401)
Rental deposits	(1,036)	15
Deferred contributions	-	(75,463)
	(73,085)	39,239
<b>Cash Provided by Operating Activities</b>	254,099	321,945
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bank operating loan	-	(12,262)
Loan payable - City of Toronto	(17,332)	(17,332)
Loan payable - Province of Ontario	45,896	(6,376)
Deferred capital contributions	(9,536)	(9,536)
Decrease in mortgages payable	(242,325)	(226,966)
<b>Cash Used in Financing Activities</b>	(223,297)	(272,472)
<b>Net increase in cash</b>	30,802	49,473
<b>Cash, beginning of year</b>	49,747	274
<b>Cash, end of year</b>	\$ 80,549	\$ 49,747

## HOUSES OPENING TODAY TORONTO INC.

Notes to the Financial Statements

March 31, 2016

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### NATURE OF OPERATIONS

Houses Opening Today Toronto Inc., (the "organization") was incorporated under Letters of Patent on October 16, 1987 under the Ontario Corporations Act as an organization without share capital to provide subsidized housing.

The organization is exempt from income tax under section 149(1)(l) of the Income Tax Act as an organization operating exclusively for social welfare and is registered with the Canada Revenue Agency as a charity, within the meaning of the Income Tax Act. No portion of the organization's income is available for the personal benefit of any member.

The organization receives funding from the City of Toronto and provides subsidized housing to its tenants and their families. The organization is dependent on this funding for its continuing operations.

The organization also receives funding under the Supports for Daily Living Program administered by the City of Toronto.

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### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with financial reporting provisions of the Ontario Housing Services Act as administered by the City of Toronto. The significant policies are detailed as follows:

#### (a) Basis of accounting

The basis of accounting used in these financial statements differ from Part III of the CICA Accounting Handbook - Accounting Standards for Not-for-Profit Organizations in the following ways:

- (i) Allocations to the replacement reserve fund are made through the statement of operations rather than the statement of funds.
- (ii) Amortization of property and equipment includes amortization of land and is equal to the amount of principal repaid on the mortgage rather than the useful lives of the related assets plus any amortization of the deferred capital contribution and debt forgiven. Consequently the related assets are not tested for impairment.
- (iii) Major repairs, upgrades and expenditures and replacement of property and equipment are funded as an allocation from the replacement reserve fund.
- (iv) The loan payable to the Province of Ontario is forgivable at the maturity of the loan in 2035. However, for accounting purposes, the loan is being recognized as being forgiven on a straight line basis over the term of the loan in order to match the amortization of the underlying asset.
- (v) Funds received for the benefit of the property located at 54 Marigold Avenue are shown as a current liability while expenditures are recorded as a reduction of the account Capital advance Marigold Property and not shown as deferred revenue and an expenditure on the statement of operations.
- (vi) Long-term debt is not segregated between current and long-term on the statement of financial position.



**HOUSES OPENING TODAY TORONTO INC.**  
**Notes to the Financial Statements**  
**March 31, 2016**

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**1. SIGNIFICANT ACCOUNTING POLICIES, continued**

**(b) Fund accounting**

The accounts of the organization are maintained in accordance with the principles of fund accounting by which resources for various purposes are classified for accounting and reporting purposes into funds relating to the specific activities and operations. These funds are as follows:

**(i) Operating fund**

This fund accounts for the organization's rental and administrative activities. This represents net unrestricted funds available to the organization.

**(ii) Replacement reserve fund**

The organization is required by an operating agreement with its funder to maintain a replacement reserve fund. The cash and investments in the fund are restricted and can only be used for capital expenditures as defined by the agreement. These funds are held with Philips, Hager & North Investment Funds Ltd. and Peoples Trust.

**(c) Deferred capital contributions**

Deferred capital contributions represent the unamortized portion of original contributions towards the construction of property and equipment. The amount is being amortized on a straight line basis over 40 years which began one year after occupancy of the project.

**(d) Revenue recognition**

Government subsidy, rentals and other revenue are recognized on an accrual basis in the operating fund. The City of Toronto provides subsidies to assist the organization's operations. The annual subsidy is subject to revision upon filing of the Annual Information Return for private non-profit housing corporations.

Investment income is recognized as it is earned in the appropriate fund.

**(e) Allocation of expenses**

The organization allocates certain of its wages and employee benefits and administration expenses by identifying the appropriate basis of allocating each component expense and applying the basis consistently each year.

## HOUSES OPENING TODAY TORONTO INC.

Notes to the Financial Statements

March 31, 2016

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### 1. SIGNIFICANT ACCOUNTING POLICIES, continued

#### (f) Financial instruments

##### Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenues over expenditures in the period incurred.

Financial assets measured at amortized cost include cash, accounts receivable, HST rebate receivable, sundry receivables, government subsidy receivable and receivable from City of Toronto.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, government remittances payable, accrued mortgage interest, capital advance Marigold property, mortgages payable and loans payable.

Financial assets measured at fair value include the reserve funds.

##### Impairment

For financial assets measured at amortized cost, the organization determines whether there are indications of possible impairment. When there is an indication of impairment, and the organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in excess of revenues over expenditures. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenues over expenditures.

#### (g) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amounts of revenues and expenditures for the period covered. The main estimates relate to the impairment of financial assets.

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**HOUSES OPENING TODAY TORONTO INC.**  
**Notes to the Financial Statements**  
**March 31, 2016**

**2. ACCOUNTS RECEIVABLE**

	2016	2015
Due from tenants	\$ 18,128	\$ 12,302
Allowance for doubtful accounts	(5,058)	(2,163)
	<b>\$ 13,070</b>	<b>\$ 10,139</b>

**3. RECEIVABLE FROM CITY OF TORONTO**

Each fiscal year, the organization is required to submit an Annual Information Return (AIR) to the City of Toronto. After their review, the City of Toronto completes a year end reconciliation to determine any amount payable to or recoverable from the organization. The current year provision is subject to adjustment.

**4. PROPERTY AND EQUIPMENT**

	2016		2015	
<u>Property Address</u>	Cost	Accumulated amortization	Net	Net
153 Alameda Avenue	\$ 493,143	\$ 239,534	\$ 253,609	\$ 274,403
10 Ashdale Avenue	285,791	151,276	134,515	146,427
192 Ashdale Avenue	330,251	197,015	133,236	149,421
73-75 Blantyre Avenue	514,056	246,125	267,931	290,037
79 Boulton Avenue	259,814	168,474	91,340	103,170
40 Curzon Street	292,184	177,769	114,415	128,553
116 Glenmore Road	299,501	185,088	114,413	128,453
610 Woodbine Avenue	329,193	197,593	131,600	147,406
54 Marigold Avenue	4,215,354	1,319,465	2,895,889	3,004,744
30 Darrell Avenue	1,764,349	295,312	1,469,037	1,529,267
	<b>\$ 8,783,636</b>	<b>\$ 3,177,651</b>	<b>\$ 5,605,985</b>	<b>\$ 5,901,881</b>

## HOUSES OPENING TODAY TORONTO INC.

### Notes to the Financial Statements

March 31, 2016

#### 5. REPLACEMENT RESERVE FUND

The balance consists of the following:

	2016	2015
Canadian bond fund	\$ 188,164	\$ 242,458
Canadian equity fund	23,303	39,917
Cash	29,338	24,872
Amount due from operating fund	25,890	7,792
	\$ 266,695	\$ 315,039

#### 6. BANK OPERATING LOAN

A demand operating loan to a maximum of \$15,000 is available to the organization. The operating loan bears interest at prime plus 0.5% per annum and is secured by a general security agreement covering all assets of the organization. As at March 31, 2016 the loan amounted to \$NIL.

#### 7. LOAN PAYABLE - CITY OF TORONTO

The City of Toronto loaned the organization \$866,600 towards the construction of 30 Darrell Avenue. The loan which is interest free is to be repaid over 50 years at a rate of \$17,332 per annum. Repayment commenced in July 2009, one year from the date of completion of the project.

#### 8. LOAN PAYABLE - PROVINCE OF ONTARIO

The Province of Ontario loaned the organization \$232,400 towards the construction of 30 Darrell Avenue. The loan interest is to be forgiven annually on the interest adjustment date. Upon completion of the 25 year loan term, the principal amount of the loan will be forgiven. For accounting purposes the forgiveness of the loan is being recognized on a straight-line basis over the term of the loan at an annual rate of \$9,280.

#### 9. DEFERRED CAPITAL CONTRIBUTIONS

	2016	2015
Balance beginning of year	\$ 324,220	\$ 333,756
Amortization of deferred capital contribution to revenue	(9,536)	(9,536)
	\$ 314,684	\$ 324,220

## HOUSES OPENING TODAY TORONTO INC.

Notes to the Financial Statements

March 31, 2016

### 10. MORTGAGES PAYABLE

	2016	2015
153 Alameda Avenue Maturing October 1, 2019 bearing interest at 2.418% per annum, repayable in equal monthly payments of \$2,264 of principal and interest	\$ 253,611	\$ 274,405
10 Ashdale Avenue Renewed subsequent to the end of the year, maturing May 1, 2021 bearing interest at 1.85% per annum, repayable in equal monthly payments of \$1,379 of principal and interest	134,516	146,428
192 Ashdale Avenue Maturing September 1, 2019 bearing interest at 2.18% per annum, repayable in equal monthly payments of \$1,606 of principal and interest	133,255	149,441
73-75 Blantyre Avenue Maturing November 1, 2019 bearing interest at 2.164% per annum, repayable in equal monthly payments of \$2,345 of principal and interest	267,930	290,037
79 Boulton Avenue Maturing April 1, 2019 bearing interest at 2.435% per annum, repayable in equal monthly payments of \$1,183 of principal and interest	91,339	103,169
40 Curzon Street Maturing July 1, 2019 bearing interest at 2.35% per annum, repayable in equal monthly payments of \$1,416 of principal and interest	114,415	128,553
116 Glenmore Road Maturing August 1, 2019 bearing interest at 2.225% per annum, repayable in equal monthly payments of \$1,395 of principal and interest	114,413	128,452
54 Marigold Avenue Maturing June 1, 2024 bearing interest at 6.1% per annum, repayable in equal monthly payments of \$23,911 of principal and interest	2,895,889	3,004,744
610 Woodbine Avenue Maturing November 1, 2019 bearing interest at 2.164% per annum, repayable in equal monthly payments of \$1,569 of principal and interest	131,601	147,407
30 Darrell Avenue Maturing June 1, 2024 bearing interest at 4.45% per annum, repayable in equal monthly payments of \$1,535 of principal and interest	263,151	269,809
	<u>\$ 4,400,120</u>	<u>\$ 4,642,445</u>

## HOUSES OPENING TODAY TORONTO INC.

Notes to the Financial Statements

March 31, 2016

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### 10. MORTGAGES PAYABLE, continued

Estimated principal repayments are as follows:

2017	\$ 255,240
2018	264,797
2019	275,746
2020	907,373
2021	170,705
Subsequent years	2,526,259
	<hr/>
	\$ 4,400,120

The mortgages payable are secured by rental properties.

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### 11. ECONOMIC DEPENDENCE

Approximately 79% (2015 - 80%) of revenues are derived from government subsidies. Without this level of support, the continued existence of the organization is unlikely.

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### 12. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

#### (a) Credit risk

Credit risk is the risk that one party to a financial transaction will cause a financial loss for the other party by failing to discharge an obligation. The organization's credit risk is mainly related to tenant receivables and amounts due from government agencies. Tenant receivables represent rental charges that are at least one month past due. The credit risk associated with tenant receivables is offset somewhat by the organization holding rental deposits from some of its tenants.

#### (b) Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect to its trade accounts payable and long term debt. The organization expects to meet these obligations as they come due by generating sufficient cash flow from operations combined with the receipt of monthly subsidies from its funders.

#### (c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The organization is mainly exposed to interest rate risk and other price risk.

**HOUSES OPENING TODAY TORONTO INC.**  
**Notes to the Financial Statements**  
**March 31, 2016**

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**12. FINANCIAL INSTRUMENTS, continued**

(i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed rate instruments subject the organization to risk of changes in fair value. The exposure to this risk also fluctuates as the quantity of fixed rate instruments held changes from year to year.

(ii) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The organization is exposed to other price risk through its investments in marketable securities for which the value fluctuates with the quoted market price.

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**13. SUBSEQUENT EVENTS**

During the current year the organization entered into a memorandum of understanding to potentially acquire and merge with another subsidized housing provider. Subsequent to the year end discussions and the process of acquiring the other organization remain on going.

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**14. CONTINGENT LIABILITY**

The organization has been named in a lawsuit by a former tenant. Legal council has been retained by the organization to contest the claim and in management's opinion any settlement would result in only a nominal amount being paid to the claimant.

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**15. EXPENSES - ADMINISTRATIVE OVERHEAD**

	Shelter	Darrell	Care and Other	2016	2015
Salaries and benefits	\$ 114,191	\$ 10,218	\$ 88,459	\$ 212,868	\$ 209,011
Materials and services	72,863	7,269	12,158	92,290	88,916
	<u>\$ 187,054</u>	<u>\$ 17,487</u>	<u>\$ 100,617</u>	<u>\$ 305,158</u>	<u>\$ 297,927</u>

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**HOUSES OPENING TODAY TORONTO INC.**

Notes to the Financial Statements

March 31, 2016

**16. EXPENSES - UTILITIES**

	Shelter	Darrell	2016	2015
Electricity	\$ 38,195	\$ 9,403	\$ 47,598	\$ 52,602
Fuel	34,816	4,875	39,691	45,233
Water and sewage	31,549	319	31,868	30,119
	\$ 104,560	\$ 14,597	\$ 119,157	\$ 127,954

**17. EXPENSES - MATERIALS AND SERVICES**

	Shelter	Darrell	2016	2015
Building and equipment	\$ 65,330	\$ 1,896	\$ 67,226	\$ 49,186
Heating and plumbing	14,149	1,417	15,566	15,073
Elevator	11,977	-	11,977	6,350
Security	6,994	1,216	8,210	4,407
Painting	7,656	455	8,111	3,753
Grounds	5,199	921	6,120	8,010
Electrical systems	3,139	-	3,139	5,909
Waste removal	2,944	-	2,944	4,828
	\$ 117,388	\$ 5,905	\$ 123,293	\$ 97,516