

**SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY
ALLIANCE**

Financial Statements

Year Ended June 30, 2023

SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
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Year Ended June 30, 2023

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Southview Alliance Church of the Christian and Missionary Alliance

We have reviewed the accompanying financial statements of Southview Alliance Church of the Christian and Missionary Alliance (the organization) that comprise the statement of financial position as at June 30, 2023, and the statements of operations, changes in fund balances and cash flows 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 (ASNPO), 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Southview Alliance Church of the Christian and Missionary Alliance as at June 30, 2023, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

Calgary, Alberta
September 28, 2023

A handwritten signature in blue ink that reads 'Dart Bryant LLP' in a cursive, flowing style.

CHARTERED PROFESSIONAL ACCOUNTANTS

Statement of Financial Position
June 30, 2023
(Unaudited)

	Restricted Facilities	Restricted Missions	Restricted Benevolent	Restricted Special Grant	Unrestricted General	Total 2023	Total 2022
ASSETS							
CURRENT							
Cash (Note 3)	\$ -	\$ 31,062	\$ 33,546	\$ -	\$ 966,270	\$ 1,030,878	\$ 1,125,611
Accounts receivable	-	-	-	-	2,090	2,090	2,066
GST recoverable	-	-	173	-	9,645	9,818	9,598
Prepaid expenses	-	-	-	-	17,756	17,756	25,371
	-	31,062	33,719	-	995,761	1,060,542	1,162,646
CAPITAL ASSETS (Note 4)	-	-	-	-	24,402,416	24,402,416	26,998,620
LIFE INSURANCE DEFERRED GIFT	-	-	-	-	25,987	25,987	15,449
	\$ -	\$ 31,062	\$ 33,719	\$ -	\$ 25,424,164	\$ 25,488,945	\$ 28,176,715
LIABILITIES AND FUND BALANCES							
CURRENT							
Accounts payable	\$ -	\$ -	\$ 2,001	\$ -	\$ 112,456	\$ 114,457	\$ 47,286
Deferred revenue (Note 5)	-	-	-	-	-	-	39,796
Wages payable	-	-	-	-	-	-	83,572
Current portion of long term debt (Note 6)	68,037	-	-	-	-	68,037	-
	68,037	-	2,001	-	112,456	182,494	170,654
District Loan to be renewed (Note 6)	-	-	-	-	-	-	9,376,925
	68,037	-	2,001	-	112,456	182,494	9,547,579
NON-REVOLVING LOAN (Note 6)	-	-	-	-	2,850,000	2,850,000	3,250,000
DISTRICT LOAN (Note 6)	612,313	-	-	-	-	612,313	-
	680,350	-	2,001	-	2,962,456	3,644,807	12,797,579
FUND BALANCES							
Donor restricted funds (deficit)	(680,350)	31,062	31,718	-	-	(617,570)	(2,159,555)
Unrestricted funds	-	-	-	-	909,292	909,292	1,016,432
Invested in capital assets	-	-	-	-	21,552,416	21,552,416	16,522,259
	(680,350)	31,062	31,718	-	22,461,708	21,844,138	15,379,136
	\$ -	\$ 31,062	\$ 33,719	\$ -	\$ 25,424,164	\$ 25,488,945	\$ 28,176,715

LEASE COMMITMENTS (Note 9)

APPROVED ON BEHALF OF THE BOARD OF ELDERS:

_____ Chairman


 _____ Treasurer

Statement of Operations
For the Year Ended June 30, 2023
(Unaudited)

	Restricted Facilities	Restricted Missions	Restricted Benevolent	Restricted Special Grant	Unrestricted General	Total 2023	Total 2022
REVENUE							
Offerings - General	\$ -	\$ -	\$ -	\$ -	\$ 2,716,517	\$ 2,716,517	\$ 2,807,135
Offerings - Designated	275,852	395,695	146,639	-	-	818,186	768,975
Interest and investment income	-	(324)	(324)	-	10,524	9,876	(745)
Rental and other	-	-	-	-	123,193	123,193	77,628
Government grant	-	-	-	-	52,835	52,835	-
	275,852	395,371	146,315	-	2,903,069	3,720,607	3,652,993
EXPENSES							
Ministries <i>(Schedule 1)</i>	-	-	-	-	1,504,926	1,504,926	1,495,277
General and office <i>(Schedule 1)</i>	-	-	-	-	611,832	611,832	606,794
Facilities <i>(Schedule 1)</i>	-	-	-	-	543,805	543,805	453,498
Benevolent	-	-	140,166	-	-	140,166	147,658
Missions <i>(Schedule 1)</i>	-	364,369	-	-	-	364,369	302,215
Interest on loans	-	-	-	-	123,575	123,575	359,568
Capital expenses	-	-	-	-	18,800	18,800	23,589
Government grant expensed (Community HUB)	-	-	-	(50)	-	(50)	91,774
	-	364,369	140,166	(50)	2,802,938	3,307,423	3,480,373
OPERATIONAL EXCESS (DEFICIENCY) BEFORE AMORTIZATION							
	275,852	31,002	6,149	50	100,131	413,184	172,620
Amortization	-	-	-	-	(494,195)	(494,195)	(501,457)
Excess (deficiency) of revenue over expenses before other income	275,852	31,002	6,149	50	(394,064)	(81,011)	(328,837)
OTHER INCOME							
Gain on disposal of property <i>(Note 6)</i>	6,546,013	-	-	-	-	6,546,013	-
OPERATIONAL EXCESS (DEFICIENCY)	\$ 6,821,865	\$ 31,002	\$ 6,149	\$ 50	\$ (394,064)	\$ 6,465,002	\$ (328,837)

Statement of Changes in Fund Balances
Year Ended June 30, 2023
(Unaudited)

	Restricted Facilities	Restricted Missions	Restricted Benevolent	Restricted Special Grant	Unrestricted General	Total 2023	Total 2022
AVAILABLE FOR OPERATIONS							
Balance, beginning of the year	\$ (2,191,967)	\$ -	\$ 25,569	\$ 6,843	\$ 1,016,432	\$ (1,143,123)	\$ (1,198,526)
Operational excess (deficiency)	6,821,865	31,002	6,149	50	(394,064)	6,465,002	(328,837)
Capital asset additions	-	-	-	-	(48,555)	(48,555)	(156,092)
Interest capitalized and accrued	-	-	-	-	-	-	288,875
Loan repayments <i>(Note 6)</i>	(5,075,797)	-	-	-	(400,000)	(5,475,797)	(250,000)
Interfund transfers	(234,451)	60	-	(6,893)	241,284	-	-
Amortization	-	-	-	-	494,195	494,195	501,457
Balance, end of the year	(680,350)	31,062	31,718	-	909,292	291,722	(1,143,123)
INVESTED IN CAPITAL ASSETS							
Balance, beginning of the year	(5,075,797)	-	-	-	21,598,056	16,522,259	16,656,499
Capital asset additions	-	-	-	-	48,555	48,555	156,092
Loan repayments	5,075,797	-	-	-	400,000	5,475,797	250,000
Interest capitalized and accrued	-	-	-	-	-	-	(288,875)
Amortization	-	-	-	-	(494,195)	(494,195)	(501,457)
Balance, end of the year	-	-	-	-	21,552,416	27,028,213	16,522,259
TOTAL	(680,350)	31,062	31,718	-	22,461,708	21,844,138	15,129,136

Statement of Cash Flows
Year Ended June 30, 2023

	Restricted Facilities	Restricted Missions	Restricted Benevolence	Restricted Special Grant	Unrestricted General	Total 2023	Total 2022
OPERATING ACTIVITIES							
Excess (deficiency) of revenue over expenses	\$ 6,821,865	\$ 31,002	\$ 6,149	\$ 50	\$ (394,064)	\$ 6,465,002	\$ (328,837)
Items not affecting cash:							
Amortization	-	-	-	-	494,195	494,195	501,457
Gain on disposal of capital assets	(6,546,013)	-	-	-	-	(6,546,013)	-
	275,852	31,002	6,149	50	100,131	413,184	172,620
Changes in non-cash working capital:							
Accounts receivable	-	-	-	-	(24)	(24)	(1,456)
Prepaid expenses	-	-	9,550	-	(1,935)	7,615	7,462
Accounts payable and accrued liabilities	-	-	(4,846)	-	72,017	67,171	(12,750)
Deferred income / revenue	-	(39,796)	-	-	-	(39,796)	(50,541)
GST recoverable	-	18	(52)	196	(382)	(220)	3,439
Wages payable	-	-	-	-	(83,572)	(83,572)	76,472
	-	(39,778)	4,652	196	(13,896)	(48,826)	22,626
	275,852	(8,776)	10,801	246	86,235	364,358	195,246
INVESTING ACTIVITIES							
Additions to capital assets	-	-	-	-	(48,555)	(48,555)	(156,092)
Proceeds on disposal of capital assets	8,696,578	-	-	-	-	8,696,578	-
Life insurance CSV	-	-	-	-	(10,538)	(10,538)	666
	8,696,578	-	-	-	(59,093)	8,637,485	(155,426)
FINANCING ACTIVITIES							
Increase (decrease) in district loan	(8,696,577)	-	-	-	-	(8,696,577)	288,876
Interfund transfers	(234,451)	60	-	(6,893)	241,284	-	-
Non-Revolving loan	-	-	-	-	(400,000)	(400,000)	(250,000)
	(8,931,028)	60	-	(6,893)	(158,716)	(9,096,577)	38,876
INCREASE (DECREASE) IN CASH FLOW	41,402	(8,716)	10,801	(6,647)	(131,574)	(94,734)	78,696
Cash (deficiency) - beginning of year	(41,402)	39,778	22,745	6,647	1,097,844	1,125,612	1,046,916
CASH - END OF YEAR	\$ -	\$ 31,062	\$ 33,546	\$ -	\$ 966,270	\$ 1,030,878	\$ 1,125,612

SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
Notes to Financial Statements
Year Ended June 30, 2023

1. NATURE OF OPERATIONS

Southview Alliance Church (“Southview”) is a congregation located in southeast Calgary. The congregation’s vision is to become a church community which exalts and enjoys God and His Word, follows His leading, and encourages others to passionately follow Jesus.

Southview is incorporated under the Societies Act of Alberta and is constituted as a branch society of the Western Canadian District (“District”) of the Christian and Missionary Alliance denomination. Southview is exempt from income tax because it qualifies as a charitable organization for income tax purposes, and consequently is registered to issue charitable donation receipts for income tax purposes.

The continued operation of Southview is dependent on the ongoing donation support of those interested.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Presentation

Financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and on the assumption that the entity is a going concern, will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations. Management is required to assess whether there are any events or conditions that may cast significant doubt upon the entity’s ability to continue as a going concern. Management is not aware of any such material uncertainties; accordingly these financial statements have been prepared using the going concern assumption.

Southview follows Canadian accounting standards for not-for-profit organizations in the preparation of its financial statements, a summary of the more significant of which are as follows:

Fund Accounting

Southview uses the following funds to report its operations:

- a) The *Facilities Fund*, a restricted fund, receives contributions and reports activities for acquiring, building and maintaining property, and retiring and servicing debt.
- b) The *Missions Fund*, a restricted fund, receives contributions and reports activities with respect to missions projects undertaken by the Church, and supporting domestic and foreign missions.
- c) The *Benevolent Fund*, a restricted fund, receives contributions and reports activities with respect to assisting congregants and others in the community who are in need.
- d) The *Special Grant Fund* was established to account for a grant from Alberta Health for their Mental Health and Addiction COVID-19 Community Funding Program.
- e) The *General Fund*, an unrestricted fund, reports all other operations of Southview.

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SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
Notes to Financial Statements
Year Ended June 30, 2023

2. SUMMARY OF ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and reviewed for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Southview's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, and loans payable which are recorded at amortized cost.

Cash and cash equivalents

Cash and cash equivalents consist of cash in banks, brokerage accounts and investments convertible to cash within 90 days.

Capital assets

Capital assets are recorded at cost on acquisition. Contributed capital assets are recorded at fair value on the date of contribution. The cost of capital assets under construction (excluding land) includes all costs for design and construction required to bring the asset into usable condition. Assets under construction are not subject to amortization until the asset begins to be used.

The cost of land acquired includes the purchase price, legal, zoning, development permits and costs associated with obtaining necessary permits for construction.

Capital assets are amortized over their estimated useful lives at the following rates and methods:

Parking lot and sign	5%	declining balance method
Building	2.5%	declining balance method
Furniture and equipment	20%	declining balance method

Impairment of Long Lived Assets

The organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Life insurance deferred gift

The investment in a life insurance policy is reported at its estimated cash surrender value. Increases and decreases in the cash surrender value are reported in the statement of operations.

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SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
Notes to Financial Statements
Year Ended June 30, 2023

2. SUMMARY OF ACCOUNTING POLICIES (continued)

Revenue recognition

Southview Alliance Church of the Christian and Missionary Alliance follows the restricted fund method of accounting for contributions.

Contributions designated by donors for projects approved by the Board of Elders are accounted for as restricted in the fund corresponding to the purpose for which they were contributed and spent according to their designation. Restricted contributions for which no corresponding restricted fund is present are recognized in the general fund using the deferral method.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

Contributions of gifts in kind are recorded at their fair market value, which is the amount for which a donation receipt is issued.

Revenue from interest, rental, and other sources is recognized in the period during which the revenue is earned. Investment income is reported in the same fund as the underlying investment.

Program fees are recognized as revenue of the General Fund when the programs are held.

Donated Services

During the year volunteers are required to assist Southview in operating its programs. Because of the difficulty in determining the number of hours provided and their fair value, donated services are not recognized in the financial statements.

Allocated expenses

Southview presents its expenses by function in the statement of operations. Accordingly expenses are allocated directly to the function to which they relate. Expenses which cannot be identified with a specific function are included in the general and office expenses. There are no separate fund-raising expenses other than those undertaken from time to time directly related to a capital fund-raising campaign or a specific missions program, and consequently recorded in the respective funds.

Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, if any, at the date of the financial statements, and the reported amounts of revenue, and expenses during the period. Actual amounts could differ from those reported.

These financial statements include estimates for amortization of capital assets and accrued liabilities.

SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
Notes to Financial Statements
Year Ended June 30, 2023

3. CASH & CASH EQUIVALENTS

	2023	2022
Cash and cash equivalents consist of:		
Cash in bank	\$ 1,030,878	\$ 1,125,611

Southview receives credit against its loan balances for cash on hand in calculating monthly interest charges, see Note 6.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Land - Dunkley	\$ -	\$ -	\$ -	\$ 2,150,564
Land - Walden	7,838,390	-	7,838,390	7,838,390
Parking lot and sign - Walden	964,433	254,886	709,547	746,891
Buildings - Walden	17,697,068	2,901,562	14,795,506	15,180,095
Furniture and equipment	1,712,707	653,734	1,058,973	1,082,680
	\$ 28,212,598	\$ 3,810,182	\$ 24,402,416	\$ 26,998,620

The District holds legal title to the property, however the Church retains the beneficial ownership interest in the property and accordingly records them in these financial statements.

Land and buildings have been provided as security for the non-revolving loan segments under a Lending Facility provided by the District (Note 6).

In the 2004 fiscal year, the Church purchased a 59-acre parcel of the Dunkley land, expecting to be able to construct a new facility on the land. This land was transferred to the District during the current fiscal year (Note 6).

5. DEFERRED REVENUE

Deferred income represents amounts received in the prior year for mission projects, participation in mission trips or Vacation Bible School which were held in the current year. Deferred income consists of the following:

	June 30 2021	Revenue received	Reported in income	June 30 2022
Mission trips and projects	\$ 39,796	\$ -	\$ 39,796	\$ -

SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
Notes to Financial Statements
Year Ended June 30, 2023

6. LOANS

	2023	2022
Non-Revolving loan		
District loan requiring monthly interest payments based on prime plus .5%. (See 1 below)	\$ 2,850,000	\$ 3,250,000
Non-Revolving loan		
District loan including interest capitalized in prior years (See 2 below)	\$ 680,348	\$ 9,088,050
District loan accrued interest, to be capitalized	-	288,875
	\$ 680,348	\$ 9,376,925

The District approved a loan facility of \$14,275,000 to be drawn as required to complete certain construction projects. The loan consists of the following separate segments:

1. a non-revolving segment having a balance outstanding at June 30, 2023 of \$2,850,000 (2022: \$3,250,000), requiring interest at prime + .5% payable monthly, calculated on the balance outstanding net of the cash on hand. The District has agreed to accept repayments of principal as cash becomes available. During the current year, repayment of \$400,000 (2022 - \$250,000) was made. The Walden land and building have been pledged as collateral to secure this loan segment.
2. a non-revolving segment of \$7,500,000 was advanced after the first revolving segment had been fully drawn. Interest accrued monthly at prime + .5% which was capitalized annually to the principal outstanding. Interest of \$Nil (2022 - \$288,875) was capitalized to the District loan during the year. Repayment of the total non-revolving segment was due within 7 years after the initial drawdown which occurred in September 2015. The Dunkley land had been pledged as collateral to secure this loan segment. During the current year, the Dunkley loan was transferred to the District and the outstanding balance of principal plus accrued interest of \$9,376,925 was reduced to \$680,348. The remaining balance is interest free and is repayable in 10 equal annual payments of \$68,035.

Actual interest rates increased during the year from 4.20% to 7.45% (from 2.95% to 4.20% during fiscal 2022).

Consistent with the District's policy for management of all capital assets of the denomination, ownership of all the land and buildings under use and management of the Church is registered in the name of the District (*Note 4*).

Principal repayment terms are approximately:

2024	\$ 68,035
2025	68,035
2026	68,035
2027	68,035
2028	68,035
Thereafter	340,173
	\$ 680,348

SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
Notes to Financial Statements
Year Ended June 30, 2023

7. PENSION COSTS

Certain employees of Southview are members of a defined contribution pension plan operated by the denomination. During the year Southview contributed \$64,397 (2022 - \$65,800) to the plan. As the plan is a defined contribution plan there is no potential for a contingent liability arising from underfunded contributions.

8. RELATED PARTIES

Southview is a member of the Western Canadian District of the Christian and Missionary Alliance. As a member, Southview works with both the District and the national organization of the Christian and Missionary Alliance, providing support funding to accomplish mutual objectives, including missions efforts in Canada and abroad. However, Southview is not related to the District or the national organization, as each has its own independent Board managing their own affairs.

During the year Southview paid \$41,533 (2022 - \$42,601) to the District for the District Operating Budget, and \$121,005 (2022 - \$135,154) to the national organization of the Christian and Missionary Alliance for Global Advance.

All transactions are reported at the amount of cash transferred.

9. LEASE COMMITMENTS

The organization has long term leases with respect to its office equipment. Future minimum lease payments as at June 30, 2023, are as follows:

2024	\$	7,887
2025		7,887
2026		7,887
2027		<u>2,328</u>
	\$	<u>25,989</u>

10. COMMITMENTS AND GUARANTEE

The Church, through the sponsorship refugee program, provides guarantees to the refugees of up to one year after the refugee has arrived in Canada. While a third party is generally responsible for providing the refugee the settlement services, the Church may be exposed to the risk of funding the refugee family if the third party defaults on its obligations. As of June 30, 2023, the Church's total exposure is approximately \$270,900, based on the Resettlement Assistance Program (RAP) recommended rate which include considerations such as the family size, age of the children, the living standard of Calgary and the co-sponsors' in-kind contributions.

In fiscal 2022, the Church incurred \$nil (2022 - \$nil) to fund this guarantee.

SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE
Notes to Financial Statements
Year Ended June 30, 2023

11. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments; management monitors, evaluates and manages these risks. The following analysis provides information about the organization's risk exposure and concentration as of June 30, 2023.

All financial instruments are recorded initially at fair value and are subsequently recorded at each year end date as follows:

Financial assets and liabilities measured at amortized cost:

- Cash and cash equivalents
- Accounts receivable
- Accounts payable
- Loans payable

Financial Asset Impairment

The organization assesses impairment of all its financial assets which are not otherwise measured at fair value. Impairment is measured as the amount of the decline of the fair value of the assets below their carrying value. Any impairment which is not considered temporary is included in current year earnings. Management has not identified any impairments which should be recorded.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities for operations and debt repayment. The organization is exposed to this risk mainly due to the uncertainty of the timing and amount of contributions to be received from its members and other sources.

Interest rate risk

The organization is exposed to interest rate risk to the extent that interest rates fluctuate on loans payable during the time Southview has any of these financial instruments outstanding.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant liquidity or interest rate risk arising in the normal course of holding these financial instruments.

SOUTHVIEW ALLIANCE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE**EXPENSES***(Schedule 1)***Year Ended June 30, 2023***(Unaudited)*

	2023	2022
MINISTRIES		
Staff remuneration and benefits	\$ 1,323,702	\$ 1,330,790
Worship resources	77,373	91,266
Youth ministries	18,289	13,447
Children's ministries	23,192	12,114
Hub - tutoring	4,481	-
Adult ministries	32,861	28,649
Congregational care	14,356	10,178
Conferences and National Assembly	10,672	8,833
	\$ 1,504,926	\$ 1,495,277
GENERAL AND OFFICE		
Staff remuneration and benefits	\$ 350,884	\$ 338,723
District Operating Budget <i>(Note 8)</i>	41,533	42,601
Copier and printer	10,911	11,694
Communications	17,030	16,914
Office	155,238	142,790
Church supplies and subscriptions	17,216	30,572
Professional fees	19,020	23,500
	\$ 611,832	\$ 606,794
FACILITIES		
Staff remuneration and benefits	\$ 203,349	\$ 168,190
Utilities	150,422	90,882
Repairs and maintenance	164,499	173,216
Insurance	25,276	21,027
Property tax	259	183
	\$ 543,805	\$ 453,498
MISSIONS		
Missions Fund:		
Global Advance	\$ 121,005	\$ 135,154
Other missions expenses	243,364	167,061
	\$ 364,369	\$ 302,215