

**University of Alberta**

**CONSOLIDATED FINANCIAL REPORT**

**For**

**April 1, 2006 to March 31, 2007**

## Mandate

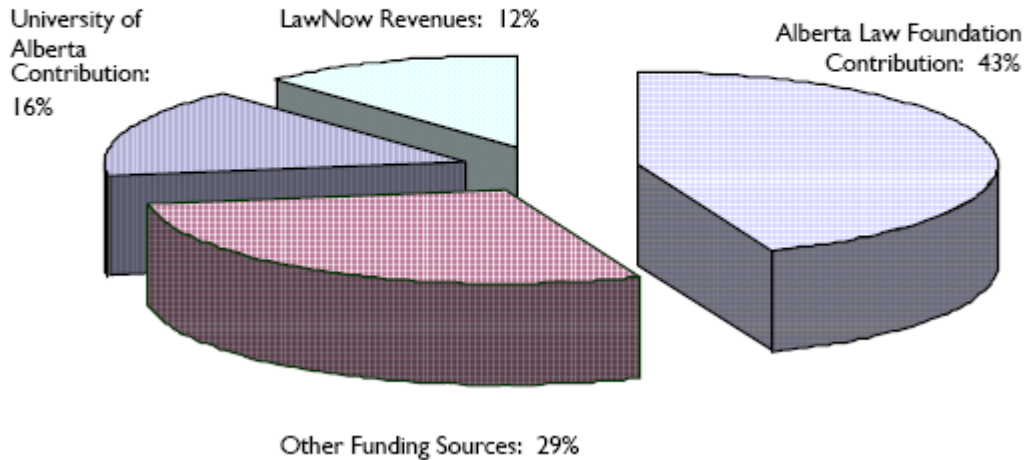
The Legal Studies Program operates under the auspices, regulations and accounting practices of the University of Alberta. As such our records are always subject to audit as part of the regular audits of the University. In addition, the Legal Studies Program prepares and submits regular financial reports to major funders as required by each agreement and/or by the University of Alberta Research Services Office.

During the 2006/2007 fiscal year, an agreement was signed between the University of Alberta and the Legal Resource Centre of Alberta Ltd. to transfer the assets, services and programs of the Legal Studies Program from the University to the Legal Resource Centre of Alberta Ltd. This agreement came into effect on April 1, 2007. The transition had a significant impact on the workload of staff, particularly on that of the Associate Director and Director.

The University of Alberta, through the Faculty of Extension, will continue to have a positive working relationship with the Legal Resource Centre.

During the 2006/2007 year, the Legal Studies Program received \$425,000 in funding for core operations from the Alberta Law Foundation (ALF). Funding from the Law Foundation was complemented with funding from a variety of other sources, including the Alberta Real Estate Foundation Alberta Justice, Canada Revenue Agency (Charities Directorate), The Muttart Foundation, and revenues from LawNow.

## Financial Summary



## Statement of Revenues, Expenditures, and Fund Balances For the Year Ending March 31, 2007

		Core and Programs	ACJNet	Total ALF Funds	LawNow	Total Other Funds	Consolidated
Alberta Law Foundation	(Note 1)	290,000	135,000	425,000	-	-	425,000
Donations		-	-	-	60,000	60,000	60,000
Grants and Contracts	(Note 2)	-	-	-	28,000	229,449	229,449
Royalties		-	-	-	1,517	1,517	1,517
Sales	(Note 3)	2,550	-	2,550	23,164	23,164	25,714
University of Alberta Contribution	(Note 4)	735	-	735	-	151,976	152,711
Accounts Receivable		-	-	-	13,000	13,000	13,000
<b>Total Revenues</b>		<b>293,285</b>	<b>135,000</b>	<b>428,285</b>	<b>125,681</b>	<b>479,106</b>	<b>907,391</b>
Total Academic Staff		126,619	53,609	180,228	31,678	176,678	356,906
Total Support Staff		119,971	54,279	174,250	20,960	20,960	195,210
Benefits		57,711	21,578	79,289	11,875	11,876	91,165
Contracts / Casual		28,074	13,768	41,842	35,844	114,372	156,214
<b>Total Personnel</b>	(Note 5)	<b>332,375</b>	<b>143,234</b>	<b>475,609</b>	<b>100,357</b>	<b>323,886</b>	<b>799,495</b>
Bad Debts and Discounts		-	-	-	7	7	7
Computing and Technical - Maintenance		6,000	8,126	14,126	-	-	14,126
Computing and Technical - Services		7,902	2,500	10,402	-	1,015	11,417
Freight and Courier		336	-	336	713	713	1,049
Memberships		2,114	-	2,114	547	547	2,661
Miscellaneous Supplies and Services		4,695	520	5,215	264	264	5,479
Office Supplies		1,885	-	1,885	-	-	1,885
Postage		880	-	880	5,459	6,426	7,306
Printing / Copying		1,212	1,300	2,512	21,234	24,046	26,558
Professional Fees		3,529	-	3,529	-	-	3,529
Professional Materials		678	-	678	-	-	678
Promotion/Advertising		812	1,660	2,472	-	2,532	5,004
Staff Development		350	-	350	-	-	350
Telephones		3,703	-	3,703	-	300	4,003
Travel-Programming		1,787	1,754	3,541	-	2,481	6,022
<b>Total Supplies and Services</b>		<b>35,883</b>	<b>15,860</b>	<b>51,743</b>	<b>28,224</b>	<b>38,331</b>	<b>90,074</b>
Administrations Fees	(Note 4)	-	-	-	-	21,800	21,800
Grant and Contract Expenses		-	-	-	-	27,609	27,609
Accounts payable		5,447	6,184	11,631	960	13,960	25,591
Unearned revenue		-	1,713	1,713	1,958	1,958	3,671
<b>Total Expenditures</b>		<b>373,705</b>	<b>166,991</b>	<b>540,696</b>	<b>131,499</b>	<b>427,544</b>	<b>968,240</b>
Interfund Expense Recovery	(Note 6)	77,881	31,991	109,872	-	-	109,872
Balance Forward 05/06		2,539	-	2,539	5,818	23,738	26,277
<b>Ending Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,300</b>	<b>75,300</b>

## Notes to the Financial Report for the Year Ending March 31, 2007

### 1. Alberta Law Foundation Funding

The Alberta Law Foundation provides core funding that supports the overall administrative functions of the Program and also enables the Program to maintain a variety of public services, including e-reference services to the public and the updating and maintenance of websites (including the Access to Justice Network, a major Canadian portal for law-related

information, Canadian Legal FAQs, Not-for-Profit and Charity Law, OakNet, Violet, RoseNet, the Theory and Practice of Public Legal Education in Canada, and others).

## **2. Other Revenues**

Additional revenues of \$485,783 included revenues from sources both internal and external to the University. Sales and donations accounted for \$94,942 or 10% of the total revenue. Project and research funding of \$390,841 was received from the Alberta Real Estate Foundation, Alberta Justice, the Law Society of Alberta, the University of Alberta, and from other small collaborative initiatives.

## **3. LawNow**

LawNow revenues of \$122,606 included revenues from advertising, subscriptions and newsstand sales, licenses and royalties, and donations. Special project revenue accounted for \$28,000 of that total. Special projects were undertaken with the Law Society of Alberta and the Alberta Real Estate Foundation. Special project funding of \$9,925 from the Alberta Real Estate Foundation for work completed prior to year end had not been advanced as of March 31.

## **4. University of Alberta Contribution and Levy**

This \$152,711 represents the University of Alberta's in kind contribution to the staffing component of the Legal Studies Program through the allocation of a portion of a tenured faculty position as the Director of the Legal Studies Program and to support staff training programs and research activities. The University of Alberta policy requires that 15% of all project funding be remitted to the University of Alberta. For the year ending March 31, 2007 this levy totaled \$21,800.

## **5. Personnel costs**

Personnel costs supported by the Alberta Law Foundation core grant include salary and benefits for 2.5 FTE academic staff and 2.6 FTE non-academic staff. Costs of other staff were offset by interfund transfers from various projects.

## **6. Interfund Transfers**

A total of \$109,872 was transferred from project funds to the core operations and to ACJNet to cover the costs of the professional and support services provided to the projects.

## **Endowment Transfer**

An endowment fund which had been established at the University for the sole benefit of the Legal Resource Centre/Legal Studies Program was transferred to the Legal Resource Centre of Alberta Ltd as part of the asset agreement. Work began to facilitate the transfer in February 2007. The

transfer of trustee was granted March 30 through Court of Queens's Bench. The University then transferred a total of \$542,734 effective April 1, 2007.

## Statement of Operations

	2006	2007
Alberta Law Foundation Operating	415,000	425,000
Alberta Law Foundation Special Projects	8,000	-
Donations	60,000	60,000
Grants and Contracts	127,350	229,449
Royalties	-	1,517
Sales	60,297	25,714
University of Alberta Contribution	144,281	152,711
Accounts Receivable	-	13,000
<b>Total Revenues</b>	<b>814,928</b>	<b>907,391</b>
Academic Staff	334,564	356,906
Support Staff	198,445	195,210
Benefits	86,901	91,165
Contract/Casual	81,862	156,214
<b>Total Personnel</b>	<b>701,772</b>	<b>799,495</b>
Debts and Discounts	-	7
Computing and Technical - Maintenance	24,872	14,126
Computing and Technical - Services	-	11,417
Equipment Maintenance	276	-
Freight and Courier	836	1,049
Memberships	2,709	2,661
Miscellaneous Supplies and Services	3,106	5,479
Office Supplies	1,599	1,885
Postage	4,779	7,306
Printing	29,639	26,558
Professional Fees	2,998	3,529
Professional Materials	977	678
Promotion/Advertising	5,265	5,004
Staff Development	2,105	350
Telephones	2,678	4,003
Travel-Programming	9,094	6,022
<b>Total Office Expenses</b>	<b>90,933</b>	<b>90,074</b>
Administrations Fees	9,050	21,800
Grants and Contract Expenses	-	29,974
Accounts payable	-	25,591
Unearned revenue	-	3,671
<b>Total Expenditures</b>	<b>801,755</b>	<b>970,605</b>
Balance Forward	13,105	26,277
Interfund Expense Recovery	-	109,872
<b>Ending Balance</b>	<b>26,278</b>	<b>72,935</b>
Interest - LSP Capital Endowment Fund	10,346	31,477