

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
FINANCIAL STATEMENTS
MARCH 31, 2020

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
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MARCH 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Canadian Mental Health Association Grey Bruce**:

Opinion

We have audited the financial statements of **Canadian Mental Health Association Grey Bruce** (the Organization), which comprise the statement of financial position as at March 31, 2020 and the statements of operations and 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2020, and results of its operations and its cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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 the 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 opinion.

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.

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.

Auditor's Responsibilities for the Audit of the Financial Statements Continued

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.

**LICENSED PUBLIC ACCOUNTANTS**

Owen Sound, Ontario

November 25, 2020

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	2020	2019
	\$	\$
Assets		
Current		
Bank - Operating	3,154,123	2,606,149
Bank - capital reserve	307,473	317,227
Accounts receivable	420,736	415,516
Investments (Note 2)	76,189	88,215
Prepaid expenses	26,991	51,126
	3,985,512	3,478,233
Property and equipment (Note 3)	1,172,108	1,311,815
	5,157,620	4,790,048
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 4)	1,635,280	1,028,474
Deferred revenue (Note 5)	331,203	352,763
Due to Ministry of Health and Long-Term Care (Note 7)	986,786	826,934
Current portion of mortgages	54,974	283,113
	3,008,243	2,491,284
Deferred contributions (Note 6)	655,282	716,969
Mortgage payable (Note 8)	215,366	137,516
	3,878,891	3,345,769
Fund Balances		
Unrestricted fund	(172,679)	-
Capital reserve fund	307,473	317,227
Operating reserve fund	773,597	749,693
Donations and fundraising reserve fund	370,338	377,359
	1,278,729	1,444,279
	5,157,620	4,790,048

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
STATEMENT OF CHANGES IN FUND BALANCES
AS AT MARCH 31

	Unrestricted \$	Capital Reserve Fund \$	Operating Reserve Fund \$	Donations and Fundraising Reserve \$	Total 2020 \$	Total 2019 \$
Fund balance at beginning of year	-	317,227	749,693	377,359	1,444,279	1,401,851
Excess of revenue over expenditures (expenditures over revenue)	(172,679)	-	23,904	(7,021)	(155,796)	50,944
Current years contributions	-	7,543	-	-	7,543	51,400
Current years expenses	-	(23,014)	-	-	(23,014)	(63,366)
Interest earned	-	5,717	-	-	5,717	3,450
Fund balance at end of year	(172,679)	307,473	773,597	370,338	1,278,729	1,444,279

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

	2020 \$	2019 \$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	10,218,866	5,843,731
One-time funding	-	15,324
Ministry of Health and Long-Term Care		
Operating budget - shelter and rent subsidy	1,383,460	673,345
One-time funding	204,400	9,100
Capital reserve	7,543	51,400
Ministry of Attorney General	130,851	65,425
Ministry of Community Safety and Correctional Services	91,897	45,558
Grey County funding for community drug & alcohol strategy	41,256	27,361
Grey County grant - outreach support	84,875	60,954
Bruce County purchase of addiction services	11,525	8,737
Bruce County funding for community drug & alcohol strategy	41,345	27,361
Shelter rental income - tenants	840,542	494,600
Donations and fundraising	200,843	274,665
Grey Bruce Health Services - purchase services	41,415	33,328
Program Revenue	163,790	-
Other income	134,030	72,002
Amounts previously deferred by predecessor organizations	-	455,519
Amortization of deferred contributions	121,935	68,960
	13,718,573	8,227,370
Expenditures		
Salaries and benefits-		
Salaries	7,789,449	4,223,332
Benefits	1,526,023	922,908
Purchased services	202,801	38,114
	9,518,273	5,184,354
Sessional fees-	130,141	75,916
Supplies and sundry expenses-		
Advertising and promotion	14,784	12,778
Audit fees	22,282	26,830
Bad debt expense (recovery)	(874)	4,014
Board and staff education	78,352	71,895
Liability insurance	38,111	19,517
Maintenance supplies	22,277	7,273
Office and computer supplies	151,427	76,590
Professional fees	233,768	205,642
Program and craft supplies	101,620	185,289
Telephone and internet	99,362	74,614
Travel	238,022	137,384
Other expenses	237,258	94,902
	1,236,389	916,728

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

	2020 \$	2019 \$
Equipment-		
Equipment lease and maintenance	33,839	47,190
Minor equipment and furniture purchases	82,407	95,919
	<u>116,246</u>	<u>143,109</u>
Facilities expenses-		
Property insurance	24,005	15,404
Maintenance service	174,136	124,678
Mortgage interest	8,217	5,956
Rent, utilities and taxes	495,930	300,135
Rent - apartment program	849,717	465,671
Community Homes for Opportunities facility costs	957,804	495,998
	<u>2,509,809</u>	<u>1,407,842</u>
Amortization	<u>196,417</u>	<u>120,325</u>
Change in unfunded vacation liability	<u>-</u>	<u>(16,633)</u>
Transfer to capital reserve	<u>7,543</u>	<u>51,400</u>
Total expenditures	<u>13,714,818</u>	<u>7,883,041</u>
Unexpended funds for the year	<u>3,755</u>	<u>344,329</u>
Due to Ministry of Health and Long-Term Care	<u>(159,551)</u>	<u>(293,385)</u>
Excess of revenue over expenditures (expenditures over revenue)	<u>(155,796)</u>	<u>50,944</u>

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

	2020 \$	2019 \$
Cash provided by (used for)		
Operating activities		
Net income	(155,796)	50,944
Items not involving cash		
Amortization of property and equipment	196,417	120,325
Amortization of deferred contributions	(107,937)	(68,961)
Unrealized loss on investments	1,554	5,060
	<u>(65,762)</u>	107,368
Change in		
Accounts receivable	(5,220)	(63,545)
Prepaid expenses	24,135	18,346
Accounts payable and accrued liabilities	606,817	138,804
Deferred revenue	(21,560)	(523,119)
Due to Ministry of Health and Long-Term Care	159,852	316,082
	<u>698,262</u>	<u>(6,064)</u>
Financing and investing activities		
Purchase of property and equipment	(46,250)	(56,464)
Deferred contributions related to property and equipment	46,250	56,464
Net contributions to capital reserve fund	(9,754)	(8,517)
Principal payment on mortgages	(150,288)	(42,573)
	<u>(160,042)</u>	<u>(51,090)</u>
Change in cash	538,220	(57,154)
Cash at beginning of year	<u>2,923,376</u>	<u>2,980,530</u>
Cash at end of year	<u>3,461,596</u>	<u>2,923,376</u>
Cash consists of		
Cash - Operating	3,154,123	2,606,149
Cash - Capital reserve	307,473	317,227
	<u>3,461,596</u>	<u>2,923,376</u>

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

Purpose of organization

The purpose of the Canadian Mental Health Association Grey Bruce (the Organization) is to provide mental health and addiction services to individuals in Grey and Bruce counties.

The Organization was created upon the merger of HopeGreyBruce Mental Health and Addictions Services, Canadian Mental Health Association - Grey Bruce Branch and G & B House pursuant to the Amalgamation Agreement between the three formerly independent not-for-profit Organizations. The Organization assumed all assets and liabilities at book value of the predecessor Organizations.

By way of letters patent of amalgamation dated September 1, 2018, the Organization was constituted under the Corporations Act of the Province of Ontario as a corporation without share capital.

The Organization is a registered charity and is exempt from tax under the Income Tax Act.

1. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. These financial statements have been prepared using the accrual basis of accounting. The accrual basis recognizes revenue as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay. The significant accounting policies applied in accordance with these standards are as follows:

(a) Fund accounting

The externally restricted Capital Reserve and Operating Reserve funds relate to segregated funding from the housing program of the Ministry of Health and Long-Term Care Housing to be used for capital and maintenance items.

The Donation and Fundraising Reserve Fund includes the unexpended donations and fundraising income, which are not subject to recovery.

(b) Revenue recognition

Canadian Mental Health Association Grey Bruce uses the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the period in which the related expenses are incurred.

Unrestricted contributions and donations are recognized as revenue of the appropriate fund, when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital asset. Tenant rental, purchased services and other revenue is recognized on an accrual basis as it is earned and when collectability is reasonably assured.

(b) Property and equipment

Purchased property and equipment assets are recorded at cost. Contributed property and equipment assets are recorded at fair value at the date of the contribution. Amortization is provided on a straight-line basis over the estimated useful lives of the assets, using the following rates:

Buildings	25 years
Equipment	3 - 5 years
Leasehold improvements	5 - 10 years

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

1. Significant accounting policies (continued)

(d) Use of estimates

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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

(e) Financial instruments

The Organization's financial instruments consist of cash, accounts receivable, investments, accounts payable, amounts due to funders and mortgages payable. The Organization initially measures its financial assets and financial liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

(f) Recoveries

The recovery of operating costs from the Ministry of Health and Long-Term Care is as follows:

The Organization is reimbursed for the total of its allowable operating costs after exclusion of specified revenues and expenses, including expenses not financed by the Ministry.

Management of the Organization considers that the amounts shown as unexpended funds represent the full amount payable to the Ministry. However, the final total to be recovered for the current fiscal period will not be determined until the Ministry has reviewed the Organization's financial and statistical returns. If the Ministry determines that any of the costs incurred during the year are non-allowable, a corresponding adjustment would be made in the amount to be recovered in that future period.

(g) Contributed services

Volunteers contribute numerous hours per year to assist the Organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(h) Allocation of expenses

The Organization reports costs for its operations by program. Costs that can be identified to a specific program are allocated directly to that program. Shared program costs are allocated to the programs based on management's estimate of the time, usage or space that best reflects actual utilization of the cost.

(i) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and cash deposited in Canadian bank accounts.

2. Investments

The Organization's investments are held in a portfolio of blue chip stocks through RBC Direct Investing Inc. At March 31, 2020, the fair market value of these investments is \$79,189 (2019 - \$88,215) and the book cost is \$79,545 (2019 - \$76,221).

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

3. Property and equipment and accumulated amortization

	Non-Shelter \$	Shelter \$	Community Homes for Opportunity \$	2020 \$	2019 \$
Cost					
Land	115,000	280,000	-	395,000	395,000
Buildings	788,474	1,299,345	-	2,087,819	2,087,819
Equipment	961,589	-	108,471	1,070,060	1,023,811
Leasehold Improvements	407,977	-	-	407,977	407,977
	2,273,040	1,579,345	108,471	3,960,856	3,914,607
Accumulated amortization					
Buildings	442,453	1,139,879	-	1,582,332	1,481,160
Equipment	893,984	-	21,094	915,078	859,435
Leasehold Improvements	291,338	-	-	291,338	262,197
	1,627,775	1,139,879	21,094	2,788,748	2,602,792
	645,265	439,466	87,377	1,172,108	1,311,815

4. Accounts payable

Included in accounts payable is \$49,916 (2019 - \$53,127) of Government remittances payable

As part of the amalgamation of the three predecessor agencies, a wage harmonization study and pay equity study was conducted in conjunction with a third-party consultant. The results of this study were pay increases for certain staff positions retroactively to September 1, 2018. The amounts owing have been accrued at March 31, 2020, accrued for the wage harmonization is \$608,812 and pay equity is \$102,816. These amounts were paid subsequent to year end.

5. Deferred revenue

Deferred revenue consists of funding received for general operations or specific projects for which the related expenditures have been incurred.

Deferred revenue is composed of the following amounts:

	2020 \$	2019 \$
Ministry of Health and Long-Term Care		
Non-shelter	35,209	44,497
Community Homes for Opportunity	8,005	8,005
	43,214	52,502
Grey County		
Community Drug and Alcohol Strategy	93,612	94,868
Housing Outreach	31,791	9,936
	125,403	104,804
Bruce County		
Community Drug and Alcohol Strategy	78,523	99,869
Purchase of Addiction Services	84,063	95,588
	162,586	195,457
	331,203	352,763

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2020

6. Deferred contributions

Deferred contributions represent the unamortized amount of contributions received for the purchase of property, equipment and leasehold improvements. The amortization of contributions is recorded as revenue in the statement of operations. The changes for the year in the deferred contributions balance are as follows:

	2020	2019
	\$	\$
Non-shelter services		
Balance at beginning of year	572,327	609,229
Contributions for equipment	-	23,636
Amounts amortized to revenue	<u>(86,960)</u>	<u>(60,538)</u>
Balance at end of year	<u>485,367</u>	<u>572,327</u>
Shelter services		
Balance at beginning of year	89,686	93,871
Amounts amortized to revenue	<u>(7,148)</u>	<u>(4,185)</u>
Balance at end of year	<u>82,538</u>	<u>89,686</u>
Community Homes for Opportunity		
Balance at beginning of year	54,956	26,366
Contributions for equipment	46,250	32,828
Amounts amortized to revenue	<u>(13,829)</u>	<u>(4,238)</u>
Balance at end of year	<u>87,377</u>	<u>54,956</u>
	<u>655,282</u>	<u>716,969</u>

7. Due to Ministry of Health and Long-Term Care

The amounts owing to Ministries are comprised of the following surpluses not yet recovered;

	2020	2019
	\$	\$
Due to Ministry of Health and Long-Term Care - Non-shelter services		
March 31, 2018	509,978	509,978
March 31, 2019	205,569	205,568
March 31, 2020	<u>7,113</u>	-
	<u>722,660</u>	<u>715,546</u>
Due to Ministry of Health and Long-Term Care - Shelter services		
March 31, 2016	4,780	4,780
March 31, 2017	382	382
March 31, 2018	14,899	14,899
March 31, 2019	24,399	24,399
March 31, 2020	<u>30,372</u>	-
	<u>74,832</u>	<u>44,460</u>
Due to Ministry of Health and Long-Term Care - Community Homes for Opportunity		
March 31, 2018	3,510	3,510
March 31, 2019	63,418	63,418
March 31, 2020	<u>122,366</u>	-
	<u>189,294</u>	<u>66,928</u>

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

8. Mortgages payable debt

	2020	2019
	\$	\$
(a) 2.31% first mortgage, payable to Scotiabank, secured by land, buildings, a chattel mortgage on equipment and the assignment of rents of the Riverview Apartments, due November 1, 2024. Principal and interest payable in monthly instalments of \$2,422	132,838	158,628
(b) 2.180% first mortgage, paid to the Peoples Trust, secured by land, buildings and a chattel mortgage on equipment of Brooke House, full amount paid September 1, 2019	-	96,614
(c) 2.62% first mortgage, payable to Scotiabank, secured by land, buildings and a chattel mortgage on equipment of Frank Street, due October 1, 2022. Principal and interest payable in monthly instalments of \$2,655	137,502	165,387
	270,340	420,629
Less: current portion	54,974	283,113
	215,366	137,516

Total debt servicing requirements for the above mortgages are provided through operating grants from the Ministry of Health and Long-Term Care. The following is a schedule of principal payments due within each of the next five years which will be paid by the Organization:

2021	\$	54,974
2022		56,303
2023		107,035
2024		28,115
2025		23,913

During the year, the mortgage on Brooke House matured and the Organization paid off the mortgage balance with operating funds. It is management intention to secure a mortgage on Brooke House in 2020/21 and pay back the operating money.

9. Commitments

The Organization is obligated to make the following annual lease payments:

	Office space	Apartment program	Total
	\$	\$	\$
2021	166,925	784,899	951,824
2022	148,945	96,470	245,415
2023	90,478	-	90,478
2024	47,995	-	47,995
2025	19,656	-	19,656

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

10. Capital reserve, operating reserve and unrestricted fund

The Capital Reserve is funded by the capital reserve allowance provided by the Ministry of Health and Long-Term Care. The allowance is deposited into a separate interest bearing bank account. The allowance and interest earned are used to fund specific eligible capital expenditures as permitted by the Ministry.

The Operating Reserve is funded by retained surplus related to operating costs savings in the Brooke House, Riverview Apartments and Frank Street Group Home programs. The final total to be retained will not be determined until the Ministry has reviewed the Organization's Annual Information Return for the year. The Organization may retain and use, with Ministry approval, any excess of revenues over expenditures to increase the Operating Reserve Fund.

The unrestricted fund represents the overspent amounts relating to the Community Mental Health Funding - Non Shelter and the Addiction Funding - Core programs. The Organization, with Ministry approval, will fund this deficit with subsequent years surpluses.

11. Donations and fundraising reserve

Ministry of Health and Long-Term Care policy permits retention of the donations, fundraising and associated interest by the Organization. These retained funds and associated interest are maintained in a separate interest bearing reserve bank account.

12. Financial instruments

The Organization's exposure to risks from financial instruments is described as follows:

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk in connection with the collection of its accounts receivable. At March 31, 2020, the allowance for doubtful accounts is \$40,648 (2019 - \$41,523). The Organization does not anticipate significant loss for non-collection.

(b) 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 long-term debt. Specifically, the Organization is exposed to fair value risk due to changes in market rates of interest.

(c) Liquidity risk

Liquidity risk is the risk that the Organization may not be able to meet its obligations. The Organization has a comprehensive plan in place to meet its obligations as they come due - primarily from cash flow from operations.

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

13. Significant event

On January 31, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus (Covid-19) originating from China and declared it a public health event of international concern. On March 11, 2020, WHO declared the global outbreak of Covid-19 a pandemic.

On March 17, 2020, the Ontario government enacted a declaration of emergency to protect the public and ordered specific businesses to close and on March 23, 2020 ordered mandatory closure of all non-essential workplaces to fight the spread of Covid-19.

The full impact of the Covid-19 outbreak continues to evolve at the date of this report. Since the Organization is government funded and considered an essential service, it is not likely to have a significant impact on funding. The Organization continues to operate and has modified their operations to protect staff and volunteers during the pandemic. An estimate of the financial effect on the organization can't be made at this time.

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
STATEMENT OF FINANCIAL POSITION BY FUNDER
AS AT MARCH 31, 2020

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2020 \$ Schedule 1
Assets						
Current						
Bank - operating	2,451,674	577,971	150	123,041	1,287	3,154,123
Bank - capital reserve	-	307,473	-	-	-	307,473
Due to/from other programs	(812,133)	196,413	258,059	170,959	186,702	-
Accounts receivable	271,973	28,235	20,379	149	100,000	420,736
Investments	-	-	-	76,189	-	76,189
Prepaid expenses	26,991	-	-	-	-	26,991
	1,938,505	1,110,092	278,588	370,338	287,989	3,985,512
Property and equipment	645,265	439,466	87,377	-	-	1,172,108
	2,583,770	1,549,558	365,965	370,338	287,989	5,157,620
Liabilities						
Current						
Accounts payable and accrued liabilities	1,513,213	40,778	81,289	-	-	1,635,280
Deferred revenue	35,209	-	8,005	-	287,989	331,203
Due to Ministry of Health and Long-Term Care	722,660	74,832	189,294	-	-	986,786
Current portion of mortgages	-	54,974	-	-	-	54,974
	2,271,082	170,584	278,588	-	287,989	3,008,243
Deferred contributions	485,367	82,538	87,377	-	-	655,282
Mortgage payable	-	215,366	-	-	-	215,366
	2,756,449	468,488	365,965	-	287,989	3,878,891
Fund Balances						
Unrestricted fund	(172,679)	-	-	-	-	(172,679)
Capital reserve fund	-	307,473	-	-	-	307,473
Operating reserve fund	-	773,597	-	-	-	773,597
Donations and fundraising reserve fund	-	-	-	370,338	-	370,338
	(172,679)	1,081,070	-	370,338	-	1,278,729
	2,583,770	1,549,558	365,965	370,338	287,989	5,157,620

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
STATEMENT OF FINANCIAL POSITION BY FUNDER
AS AT MARCH 31, 2019

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2019 \$ Schedule 2
Assets						
Current						
Bank - operating	1,950,024	535,848	150	119,627	500	2,606,149
Bank - capital reserve	-	317,227	-	-	-	317,227
Due to/from other programs	(850,495)	288,458	121,227	169,320	271,490	-
Accounts receivable	331,956	32,439	22,654	197	28,270	415,516
Investments	-	-	-	88,215	-	88,215
Prepaid expenses	51,126	-	-	-	-	51,126
	1,482,611	1,173,972	144,031	377,359	300,260	3,478,233
Property and equipment	746,543	510,315	54,957	-	-	1,311,815
	2,229,154	1,684,287	198,988	377,359	300,260	4,790,048
Liabilities						
Current						
Accounts payable and accrued liabilities	896,783	62,592	69,099	-	-	1,028,474
Deferred revenue	44,498	-	8,005	-	300,260	352,763
Due to Ministry of Health and Long-Term Care	715,546	44,460	66,928	-	-	826,934
Current portion of mortgages	-	283,113	-	-	-	283,113
	1,656,827	390,165	144,032	-	300,260	2,491,284
Deferred contributions	572,327	89,686	54,956	-	-	716,969
Mortgage payable	-	137,516	-	-	-	137,516
	2,229,154	617,367	198,988	-	300,260	3,345,769
Fund Balances						
Capital reserve fund	-	317,227	-	-	-	317,227
Operating reserve fund	-	749,693	-	-	-	749,693
Donations and fundraising reserve fund	-	-	-	377,359	-	377,359
	-	1,066,920	-	377,359	-	1,444,279
	2,229,154	1,684,287	198,988	377,359	300,260	4,790,048

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

COMMUNITY MENTAL HEALTH FUNDING - NON SHELTER

SCHEDULE 3

	2020	2019
	\$	\$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	8,073,643	4,616,059
One-time funding	-	34,755
Less - funding used for capital assets	-	(23,636)
	8,073,643	4,627,178
Amounts previously deferred	-	209,085
Amortization of deferred contributions	79,944	51,310
Grey Bruce Health Services - purchase services	41,415	33,328
Other income	75,041	27,162
	8,270,043	4,948,063
Expenditures		
Salaries and benefits-		
Salaries	5,592,272	2,999,951
Benefits	1,099,888	661,082
Purchased services	202,801	38,114
	6,894,961	3,699,147
Sessional fees-	126,676	73,711
Supplies and sundry expenses-		
Advertising and promotion	9,673	7,541
Audit fees	14,492	7,954
Board and staff education	48,524	51,262
Liability insurance	29,308	12,846
Maintenance supplies	11,535	3,160
Office and computer supplies	110,008	47,731
Professional fees	203,887	166,948
Program and craft supplies	52,727	49,639
Telephone and internet	77,599	59,633
Travel	173,666	96,386
Other expenses	43,676	33,392
	775,095	536,492
Equipment-		
Equipment lease and maintenance	27,699	44,383
Minor equipment and furniture purchases	39,645	85,354
	67,344	129,737

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

COMMUNITY MENTAL HEALTH FUNDING - NON SHELTER

SCHEDULE 3

	2020	2019
	\$	\$
Facilities expenses-		
Property insurance	12,709	5,278
Maintenance service	73,629	65,796
Rent, utilities and taxes	326,383	215,152
	<u>412,721</u>	<u>286,226</u>
Amortization	<u>79,944</u>	51,310
Total expenditures	<u>8,356,741</u>	<u>4,776,623</u>
Unexpended funds for the year	(86,698)	171,440
Due to Ministry of Health and Long-Term Care	-	<u>(171,440)</u>
Excess of expenditures over revenue	<u>(86,698)</u>	-

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

ADDICTION FUNDING - CORE (EXCLUDING PROBLEM GAMBLING)

SCHEDULE 4

	2020	2019
	\$	\$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	2,064,324	1,204,117
One-time funding	-	(19,431)
	2,064,324	1,184,686
Personal needs allowances	11,291	5,154
Reimbursement of residential medical and dental expenses	17,355	7,877
Ministry of Community Safety and Correctional Services	91,897	45,558
Amounts previously deferred	-	47,136
Amortization of deferred contributions	20,846	13,380
Other income	14,338	5,776
	2,220,051	1,309,567
Expenditures		
Salaries and benefits-		
Salaries	1,569,802	841,401
Benefits	304,208	177,281
	1,874,010	1,018,682
Sessional fees-	3,465	2,205
Supplies and sundry expenses-		
Advertising and promotion	3,932	2,764
Audit fees	2,622	15,705
Board and staff education	20,482	18,215
Liability insurance	7,807	6,449
Maintenance supplies	10,140	3,935
Office and computer supplies	28,988	12,259
Professional fees	27,766	36,619
Program and craft supplies	11,850	18,239
Telephone and internet	12,386	7,832
Travel	35,942	24,339
Other expenses	115,864	36,068
	277,779	182,424
Equipment-		
Equipment lease and maintenance	3,140	702
Minor equipment and furniture purchases	18,739	3,076
	21,879	3,778

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

ADDICTION FUNDING - CORE (EXCLUDING PROBLEM GAMBLING)

SCHEDULE 4

	2020	2019
	\$	\$
Facilities expenses-		
Property insurance	2,323	1,539
Maintenance service	25,624	12,505
Rent, utilities and taxes	80,105	44,981
	108,052	59,025
Amortization	20,847	13,610
Total expenditures	2,306,032	1,279,724
Unexpended funds for the year	(85,981)	29,843
Due to Ministry of Health and Long-Term Care	-	(29,843)
Excess of expenditures over revenue	(85,981)	-

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

ADDICTION FUNDING - PROBLEM GAMBLING

SCHEDULE 5

	2020	2019
	\$	\$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	80,899	47,191
Amounts previously deferred	-	3,477
Amortization of deferred contributions	140	85
Other income	339	201
	81,378	50,954
Expenditures		
Salaries and benefits-		
Salaries	53,005	31,956
Benefits	10,412	6,248
	63,417	38,204
Supplies and sundry expenses-		
Advertising and promotion	75	2,259
Audit fees	166	213
Board and staff education	2,935	65
Liability insurance	306	222
Maintenance supplies	602	178
Office and computer supplies	1,009	711
Telephone and internet	482	462
Travel	1,090	1,319
Other expenses	166	466
	6,831	5,895
Equipment-		
Equipment lease and maintenance	-	46
Facilities expenses-		
Property insurance	35	37
Maintenance service	-	324
Rent, utilities and taxes	3,842	2,077
	3,877	2,438
Amortization	140	85
Total expenditures	74,265	46,668
Unexpended funds for the year	7,113	4,286
Due to Ministry of Health and Long-Term Care	(7,113)	(4,286)
Excess of revenue over expenditures	-	-

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

BROOKE HOUSE, RIVERVIEW APARTMENTS & FRANK STREET GROUP HOME - SHELTER

SCHEDULE 6

	2020	2019
	\$	\$
Revenue		
Ministry of Health and Long-Term Care		
Operating budget	125,361	70,943
Mortgage subsidy	83,378	48,637
Capital reserve	7,543	51,400
Rental income - tenants	62,669	37,487
Amortization of deferred contributions	7,175	4,185
Other income	5,681	10,495
	291,807	223,147
Expenditures		
Salaries and benefits-		
Salaries	23,707	13,717
Benefits	4,710	2,559
	28,417	16,276
Supplies and sundry expenses-		
Audit fees	3,002	1,791
Office and computer supplies	2,013	1,591
Telephone and internet	3,607	2,299
Travel	277	-
Other expenses	986	353
	9,885	6,034
Facilities expenses-		
Property insurance	8,938	8,550
Maintenance service	61,427	43,953
Mortgage interest	8,217	5,956
Utilities	32,935	17,399
	111,517	75,858
Amortization	63,673	42,573
Depreciation	7,175	4,185
	70,848	46,758
Transfer to capital reserve	7,543	51,400
Total expenditures	228,210	196,326
Unexpended funds for the year	63,597	26,821
Transfer to operating reserve	23,904	11,725
	39,693	15,096
Due to Ministry of Health and Long-Term Care	(39,693)	(15,096)
Excess of revenue over expenditures	-	-

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

APARTMENT PROGRAM - RENT SUBSIDY

SCHEDULE 7

	2020	2019
	\$	\$
Revenue		
Ministry of Health and Long-Term Care		
Operating budget	312,603	165,991
One-time funding	-	9,100
Rental income - tenants	526,619	300,088
Amounts previously deferred	-	3,808
	839,222	478,987
Expenditures		
Supplies and sundry expenses-		
Bad debt expense (recoverable)	(874)	4,014
Facilities expenses-		
Rent supplement	849,717	465,671
	848,843	469,685
Total expenditures		
	(9,621)	9,302
Unexpended funds for the year		
Due to (from) Ministry of Health and Long-Term Care	9,621	(9,302)
	-	-
Excess of revenue over expenditures		
	-	-

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

COMMUNITY HOMES FOR OPPORTUNITY

SCHEDULE 8

	2020	2019
	\$	\$
Revenue		
Ministry of Health and Long-Term Care		
Operating budget	908,368	420,602
One-time funding	204,400	-
Less - funding used for capital assets	(46,250)	(32,828)
	1,066,518	387,774
Rental income - tenants	251,254	157,025
Amounts previously deferred	-	183,021
Amortization of deferred contributions	13,830	
Other income	-	48
	1,331,602	727,868
Expenditures		
Salaries and benefits-		
Salaries	152,944	102,820
Benefits	30,323	23,344
	183,267	126,164
Supplies and sundry expenses-		
Board and staff education	1,903	1,241
Office and computer supplies	2,795	445
Program and craft supplies	29,074	20,300
Telephone and internet	654	629
Travel	15,140	10,884
Other expenses	4,015	2,840
	53,581	36,339
Equipment-		
Minor equipment and furniture purchases	754	5,949
Payments to CHO homes-		
Additional services and support funds	12,016	7,786
Individual tenant needs	24,186	22,358
Water testing	4,579	3,648
Rent	759,327	460,034
	800,108	493,826
One-time expenses-		
Start-up and one time expenses	157,696	2,172
Amortization	13,830	-
Total expenditures	1,209,236	664,450
Unexpended funds for the year	122,366	63,418
Due to Ministry of Health and Long-Term Care	(122,366)	(63,418)
Excess of revenue over expenditures	-	-

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

BRUCE COUNTY - PURCHASE OF ADDICTION SERVICES

SCHEDULE 9

	2020	2019
	\$	\$
Revenue		
Bruce County funding		
Previous periods deferred revenue	95,588	104,325
Current period's deferred revenue	(84,063)	(95,588)
	11,525	8,737
Expenditures		
Salaries and benefits-		
Salaries	9,480	7,394
Benefits	2,045	1,343
	11,525	8,737
Excess of revenue over expenditures	-	-

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

BRUCE AND GREY COUNTY GRANTS - COMMUNITY DRUG & ALCOHOL STRATEGY

SCHEDULE 10

	2020	2019
	\$	\$
Revenue		
County funding		
Bruce County - One-time funding	20,000	-
Grey County - One-time funding	40,000	-
Previous periods' deferred revenue - Bruce County	99,869	127,230
Previous periods' deferred revenue - Grey County	94,868	122,229
Current period's deferred revenue - Bruce County	(78,524)	(99,869)
Current period's' deferred revenue - Grey County	(93,612)	(94,868)
	82,601	54,722
Expenditures		
Salaries and benefits-		
Salaries	65,127	38,896
Benefits	13,622	7,865
	78,749	46,761
Supplies and sundry expenses-		
Working group expenses-		
Meeting expenses	1,893	965
Office and computer supplies	1,760	494
Professional fees	2,115	2,075
Staff education	-	135
Telephone and internet	244	383
Travel	519	1,291
Workshop expenses	1,225	2,253
Other expenses	(3,904)	56
	3,852	7,652
Equipment-		
Minor equipment and furniture purchases	-	309
	82,601	54,722
Total expenditures	82,601	54,722
Excess of revenue over expenditures	-	-

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

GREY COUNTY GRANT - OUTREACH SUPPORT

SCHEDULE 11

	2020	2019
	\$	\$
Revenue		
County Funding		
One-time funding	100,000	50,000
Previous Periods' deferred revenue	9,936	20,890
Current period's deferred revenue	(25,061)	(9,936)
	84,875	60,954
Expenditures		
Salaries and benefits-		
Salaries	43,664	33,431
Benefits	8,985	6,318
	52,649	39,749
Supplies and sundry expenses-		
Office and computer supplies	270	-
Program and craft supplies	258	5,075
Staff education	-	65
Telephone and internet	405	376
Travel	1,094	1,043
Other expenses	510	5,640
	2,537	12,199
Equipment-		
Minor equipment and furniture purchases	2,990	-
Facilities expenses-		
Maintenance service	2,596	-
Rent subsidy	24,103	9,006
	26,699	9,006
Total expenditures	84,875	60,954
Excess of revenue over expenditures	-	-

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

MINISTRY OF ATTORNEY GENERAL - PARTNER ASSAULT RESPONSE PROGRAM

SCHEDULE 12

	2020	2019
	\$	\$
Revenue		
Ministry of Attorney General	130,851	65,425
Client fees	19,776	17,111
Grants	-	20,000
Other income	-	994
	150,627	103,530
Expenditures		
Salaries and benefits-		
Salaries	111,362	72,161
Benefits	22,254	13,091
	133,616	85,252
Supplies and sundry expenses-		
Advertising and promotion	54	214
Audit fees	600	350
Office and computer supplies	2,373	3,602
Program and craft supplies	-	225
Telephone and internet	1,167	1,600
Travel	103	204
Other expenses	156	731
	4,453	6,926
Equipment-		
Minor equipment and furniture purchases	-	1,540
Facilities expenses-		
Maintenance service	5,813	700
Rent subsidy	5,760	5,402
	11,573	6,102
Total expenditures	149,642	99,820
Excess of revenue over expenditures	985	3,710

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

DONATIONS AND FUNDRAISING

SCHEDULE 13

	2020	2019
	\$	\$
Revenue		
Donations received	200,843	254,665
Interest revenue	4,560	2,244
Unrealized gain (loss) on fair value investments	(14,351)	(5,060)
Amounts previously deferred	-	8,992
	191,052	260,841
Expenditures		
Salaries and benefits-		
Salaries	26,373	81,605
Benefits	5,545	23,777
	31,918	105,382
Supplies and sundry expenses-		
Advertising and promotion	-	817
Board and staff education	100	912
Office and computer supplies	16	9,757
Program and craft supplies	-	89,558
Telephone and internet	-	1,400
Travel	930	1,918
Other expenses	25,584	14,391
	26,630	118,753
Equipment-		
Equipment lease and maintenance	-	1,750
Facilities expenses-		
Maintenance service	-	1,400
Rent, utilities and taxes	-	6,118
	-	7,518
Amortization	10,808	8,562
Total expenditures	69,356	241,965
Unexpended funds for the year	121,696	18,876
Change in unfunded vacation pay accrual	-	16,633
Excess of revenue over expenditures	121,696	35,509

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT
FOR THE YEAR ENDED MARCH 31, 2020
(WITH COMPARATIVE FIGURES FOR THE SEVEN MONTHS ENDED MARCH 31, 2019)

OTHER PROGRAMS/SERVICES

SCHEDULE 14

	2020	2019
	\$	\$
Revenue		
FAN Club/Lets talk	18,504	-
Catering and cafe	44,876	-
Mental health first aid	30,830	-
ASIST training	3,825	-
Men's program - Male survivor program	7,948	-
Men's program - My dads program	57,807	-
	163,790	-
Expenditures		
Salaries and benefits-		
Salaries	141,713	-
Benefits	24,031	-
	165,744	-
Supplies and sundry expenses-		
Advertising and promotion	1,050	-
Audit fees	1,400	-
Board and staff education	4,408	-
Liability insurance	690	-
Office and computer supplies	2,195	-
Program and craft supplies	6,486	-
Telephone and internet	2,818	-
Travel	9,261	-
Other expenses	48,312	-
	76,620	-
Equipment-		
Equipment lease and maintenance	3,000	-
Minor equipment and furniture purchases	20,279	-
	23,279	-
Facilities expenses-		
Maintenance service	5,047	-
Rent, utilities and taxes	22,802	-
	27,849	-
Total expenditures	293,492	-
Excess of expenditures over revenue	(129,702)	-

See accompanying notes to the financial statements