West Elgin Community Health Centre

FINANCIAL STATEMENTS OF

WEST ELGIN COMMUNITY HEALTH CENTRE

YEAR ENDED MARCH 31, 2024

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The West Elgin Community Health Centre team works with our communities and our partners to provide accessible, high quality health care, health promotion and community support services.

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MANAGEMENT'S REPORT

The accompanying financial statements of The West Elgin Community Health Centre have been prepared by Management and approved by the Board of Directors of the West Elgin Community Health Centre at their meeting of June 25, 2024.

Management works with the Board of Directors to carry out its responsibility for the financial statements principally through the Finance Committee. Voting membership of this Committee is comprised solely of independent volunteers possessing a high degree of financial literacy. The Finance Committee meets with Management and the external auditors to review audit plans and any significant accounting and auditing matters and discuss the results of audit examinations. The Finance Committee also reviews the financial statements and the external auditor's report and submits its findings to the Board of Directors for their consideration in recommending the approval of the financial statements by The West Elgin Community Health Centre.

The West Elgin Community Health Centre maintains a system of internal controls over financial reporting that is continually reviewed and improved to provide assurance that financial information is relevant and reliable, and that assets are properly accounted for and safe-guarded.

The financial statements have been prepared in accordance with Canadian Accounting Standards for not-for-profit organizations. Where alternative accounting methods exist, Management has chosen those it deems most appropriate in the circumstances.

Andy Kroeker

Andrew Kroeker,
Executive Director

John Mockler,
Director, Finance and Operations

Date: June 25, 2024

GRAHAM SCOTT ENNS LLP
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INDEPENDENT AUDITORS' REPORT

To the Members of the West Elgin Community Health Centre:

Opinion

We have audited the financial statements of the West Elgin Community Health Centre, which comprise the statement of financial position as at March 31, 2024, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2024, and the results of its operations and its cash flows for the year 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 Auditors' 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.

Auditors' 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.

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INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' 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.

St. Thomas, Ontario
June 25, 2024

Graham Scott Enns LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

Statement of Financial Position
As At March 31

Assets	**2024**	**2023**
	$	**$**
Current assets		
Cash	972,790	624,485
HST recoverable	68,184	51,322
Accounts receivable - Note 3	262,540	115,924
Prepaid expenses	67,276	81,121
	1,370,790	872,852
Restricted cash, cash equivalents, and contributions - Note 8	106,053	102,740
Tangible capital assets - Note 4	2,122,347	2,232,212
	2,228,400	2,334,952
	3,599,190	**3,207,804**
Liabilities and Net assets		
Current liabilities		
Accounts payable and accrued liabilities	709,043	473,662
Government remittances	103,055	111,762
Deferred revenue - Note 6	156,444	136,275
Due to Ministry - CHC	386,307	207,701
Due to Ministry - CSS and AL	99,334	26,845
	1,454,183	956,245
Deferred capital funding - Note 4,7	2,060,551	2,157,055
Net assets		
Internally restricted - Note 8	106,053	102,740
Unrestricted	(21,597)	(8,236)
	84,456	94,504
	3,599,190	**3,207,804**

Approved on behalf of the Board

______________________________ *Director*

______________________________ *Director*

The accompanying notes are an integral part of these financial statements

Statement of Changes in Net Assets
For the Year Ended March 31

	Internally Restricted (Note 8)	Unrestricted	**2024 $**	**2023 $**
Balance, beginning of year	102,740	(8,236)	94,504	104,364
Excess (deficiency) of revenue over expenses		(10,048)	(10,048)	(9,860)
Transfers to internally restricted net assets	3,313	(3,313)	-	-
Balance, end of year	**106,053**	**(21,597)**	**84,456**	**94,504**

The accompanying notes are an integral part of this financial statement.

Statement of Operations
For the Year Ended March 31

	2024	2023
	$	$
Revenue		
Government funding	6,451,813	6,060,788
Government funding - one time - Note 12	197,428	200,930
Amortization of deferred capital contributions -Note 7	134,714	136,951
Consumer income	102,101	85,120
Other revenue	404,935	307,235
Interest	14,711	8,536
	7,305,702	6,799,560
Expenses		
Salaries and wages	4,282,181	4,379,726
Benefits	1,178,113	958,574
Amortization – tangible capital assets	13,361	17,937
Amortization – tangible capital assets funded by deferred revenue - Note 7	134,714	136,951
Contracted out	252,657	234,450
Buildings and grounds	227,400	212,297
Equipment	166,616	77,125
Medical and surgical supplies	28,198	26,246
Supplies and sundry - Schedule B	730,927	656,095
	7,014,167	6,699,401
Excess revenue over expenses, prior to funding repayable	**291,535**	**100,159**
Funding repayable, Ministry of Health - Note 9	(301,583)	(110,019)
Excess (deficiency) of revenue over expenses	**(10,048)**	**(9,860)**

The accompanying notes are an integral part of this financial statement.

Statement of Cash Flows
Year ended March 31

	2024 $	2023 $
Operating activities		
Excess (deficiency) of revenue over expenses	(10,048)	(9,860)
Items not requiring outlay of funds:		
• Amortization of capital assets	148,075	154,888
• Amortization of deferred capital contributions	(134,714)	(136,951)
	3,313	8,077
Changes in non-cash working capital:		
• Accounts receivable and HST recoverable	(163,478)	(36,624)
• Prepaid expenses	13,845	(17,832)
• Accounts payable and government remittances payable	226,674	(84,383)
• Deferred revenue	20,169	(47,179)
• Due to Ministry of Health	251,095	(54,759)
	348,305	(240,777)
	351,618	(232.700)
Investing activities		
Purchase of tangible capital assets	(38,210)	(37,846)
Financing activities		
Net change in restricted cash and contributions	(3,313)	(1,480)
Deferred capital funding – Note 7	38,210	31,248
	34,897	29,768
Increase (decrease) to cash	348,305	(240,788)
Cash, beginning of year	624,485	865,263
Cash, end of year	**972,790**	**624,485**

The accompanying notes are an integral part of this financial statement.

Purpose of the organization

The West Elgin Community Health Centre ("Organization") provides primary health care and social services in West Elgin and Dutton/ Dunwich, Ontario. The Organization was incorporated on December 2, 1992 as a non-profit corporation without share capital in the Province of Ontario and was granted registered charity status effective April 1, 1993. The Organization is exempt from income taxes under the Canadian Income Tax Act.

The Organization is funded primarily by the Province of Ontario in accordance with the funding policies established by the Ontario Ministry of Health ("Ministry") and Ontario Health West ("OHW"). Any excess of revenue over expenses earned during a fiscal year is returned to the Ministry. The Ministry's stated policy is that deficits incurred by the Organization will not be funded, and this policy has been consistently followed. Therefore, to the extent that deficits are incurred and not funded, future operations may be affected. OHW provides operating funding which is expected to be received on an annual basis, and special funding, which is non-recurring in nature and consequently is unconfirmed for future years.

The Organization operates under a Multi-Sector Accountability Agreement ("M-SAA") with OHW. This agreement sets out the rights and obligations of the two parties including funding provided to the Organization together with performance standards and obligations of the Organization that establish acceptable performance results for the Organization.

If the Organization does not meet certain performance standards or obligations, the Ministry has the right to adjust some funding streams received by the Organization.

1. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are as follows:

a) Revenue recognition

The Organization follows the deferral method of accounting for contributions and donations. Funding is recognized in the financial statements as revenue in the period in which events giving rise to the funding occur, providing the funding is authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

Client fees and other revenue are recognized as revenue when earned.

Capital contributions for the purposes of acquiring major depreciable assets are recorded as deferred capital contributions and amortized on the same basis and over the same periods as the related capital assets.

b) Restricted cash and cash equivalents
Restricted cash and cash equivalents represent internally restricted net assets; these amounts designated by the Board for future purposes, which are outlined in note 8.

c) Tangible capital assets
Tangible capital assets are stated at cost less accumulated amortization. Amortization provided on a straight-line basis over the estimated useful life of the assets at the rate of 20% for equipment and furniture and fixtures, 33.3% for computer equipment, 6.7% for building renovations, 4.0% for building service equipment, and 2.5% for the building. Amortization is not recognized on tangible capital assets not yet in service.

d) 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 disclosure of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in operations in the period in which they become known.

e) Employee future benefits
The costs of multi-employer defined benefit pension plan benefits, such as the Healthcare of Ontario Pension Plan ("HOOPP") pensions, are the employer's contributions due to the plan in the period. As this plan is a multi-employer plan, no liability has been recorded in the Organization's financial statements and contributions are expensed as contributions are due. Employee entitlement to plan contributions while on leave is accrued as earned. Contributions towards the legacy defined contribution pension plan are expensed as contributions are due.

f) Financial instruments
Measurement of financial instruments:
The Organization initially measures its financial assets and financial liabilities at fair value. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost, except any investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in operations for the year.

Impairment:
Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down and any subsequent reversal is recognized in operations for the year.

g) Cash and cash equivalents
The Organization's policy is to include bank balances and term deposits with a maturity period of three months or less from the date of acquisition under cash and cash equivalents.

h) Impairment of long-lived assets
Long-lived assets are comprised of tangible capital assets, amortized at rates disclosed in Note 1(c) above. The Organization reviews long-lived assets for impairment when events or changes in circumstances indicate the carrying amount may not be recoverable. An impairment loss is measured

as the amount by which the carrying amount of the long-lived asset exceeds its fair value. Management is of the opinion that no such impairment loss existed at the year-end date.

i) Contributions

Volunteers contribute a considerable amount of time each year to assist the Organization in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

The Organization recognizes contributions of assets at fair market value at the date of contribution.

2. Financial instruments risk management

The Organization is exposed to various risks through its financial instruments. The following analysis provides information about the corporation's risk exposure and concentration at March 31, 2024.

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 from government contributions provided by the Ministry; however, the Ministry is obligated to provide contributions under the terms of funding agreements. Other receivables are monitored closely, and appropriate collection actions are taken as required.

Liquidity risk
Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization reduces its exposure to liquidity risk by forecasting its cash needs on a regular basis and ensuring that it documents when authorized payments become due. The Organization has no financial liabilities in default.

Other risks
It is management's belief that the Organization is not exposed to significant currency, interest rate, or market risk.

There have been no significant changes in the nature or concentration of the risk exposures from the prior year.

3. Accounts receivable

	2024 $	2023 $
Client and other	103,443	43,136
Allowance for doubtful accounts	(688)	(1,512)
Due from government agencies	159,785	74,300
	262,540	**115,924**

4. Tangible capital assets

Tangible capital assets are comprised of:

	Cost $	Accumulated Amortization $	2024 Net Book Value $	2023 Net Book Value $
Land	168,078		168,078	168,078
Building	1,665,885	791,113	874,772	916,419
Building service	1,262,472	428,600	833,872	884,371
Fixtures	295,647	280,865	14,782	29,565
Renovations	391,077	215,636	175,441	195,015
Work in progress	38,210	-	38,210	-
Equipment	317,715	300,523	17,192	38,764
	4,139,084	**2,016,737**	**2,122,347**	**2,232,212**

5. Credit facilities

The Organization maintains a credit facility including an operating line of $100,000 secured by a general assignment of debts with a stated rate of Prime plus 1%. At March 31, 2024 no amounts were drawn on this facility (2023 – NIL).

6. Deferred revenue

The Organization receives grants and program funding from several governmental and non-governmental organizations. Under the terms of the program funding agreements, or as agreed by the funders, grants and program funding in excess of expenditures for the year are either returned to the funder or deferred to a subsequent fiscal year. Deferred revenue is comprised as follows:

	2024 $	2023 $
Donations – current operations	31,010	19,448
SMART programs	9,036	10,963
Social prescribing	3,354	3,354
Youth task team	-	34,498
Homelessness grant	3,176	3,176
Westminster peer advocacy	-	10,610
United Way	2,017	2,503
Ontario Trillium Fund Grant (Kitchen)	78,790	-
CHIPI	6,310	9.060
Westminster Digital Navigation	-	15,795
Dutton Seniors Grant	9,846	10,970
OCSA	-	2,133
Other programs	12,905	13,765
	156,444	**136,275**

7. Deferred capital funding

Deferred capital funding represents contributions received from the Ministry for the construction of the facility, and purchase of major renovations and equipment. These contributions are being amortized into income on the same basis as amortization is recorded on the related capital assets. Deferred capital contributions are as comprised:

	2024 $	2023 $
Balance, beginning of year	2,157,055	2,262,758
Additions	38,210	31,248
Amortization included in revenue – current year	(134,714)	(136,951)
Balance, end of year	**2,060,551**	**2,157,055**

8. Restricted net assets

The Board has restricted $106,053 (2023 - $102,740) establishing a reserve for spending for the purposes of long term strategic or capital planning, and redevelopment of the Organization.

During 2021 the Organization was in receipt of several pieces of artwork. This artwork is recorded at fair market value of $30,000 as independently determined. As these items must be held for a period of not less than eight years, they are recorded as restricted net assets.

The balance is comprised of the following:

	2024 **$**	**2023** **$**
Guaranteed investment certificate	76,053	72,740
Donated artwork	30,000	30,000
	106,053	**102,740**

9. Reconciliation of net surplus –Community Support, Assisted Living, and Community Health

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations that include the treatment of tangible capital assets as described in Note 1(c). The Ministry treats expenditures of a capital nature as an expense in the year the expenditure is incurred. Accordingly, the excess of revenue over expense prior to funding repayable shown on page 17 in these financial statements for Community Support, Assisted Living, and Community Health must be adjusted for the effect of capitalizing assets and unfunded deficits in order to derive the net surplus calculated by the Ministry. The reconciliation of net surplus is as follows:

	Community Support	Assisted Living	Community Health	2024 $	2023 $
Excess (deficiency) of revenue over expenses, prior to funding repayable	1,245	77,914	209,063	288,222	98,679
• Add back amortization of capital assets	-	-	13,361	13,361	17,937
• Deduct expenditures recorded as capital assets	-	-	(0)	(0)	(6,597)
Funding repayable	**1,245**	**77,914**	**222,424**	**301,583**	**110,019**

Funding repayable includes unspent dedicated funding for Physicians of $NIL (2023 - $23,561) and for the newly established pediatric program (see note 13) of $224,341 (2023-$NIL)

10. Commitments and Contingencies

(a) In the normal course of operations, the Organization may be subject to various human resource matters. Currently, no significant matters are pending resolution.

(b) The Organization participates in the Healthcare Insurance Reciprocal of Canada ("HIROC"). HIROC is a pooling of the public liability insurance risks of its healthcare members. All members of the HIROC pool pay annual premiums which are actuarially determined. All members are subject to assessment for losses, if any, experienced by the pool for the years in which they were members. No assessments have been made for the year ended March 31, 2024.

11. Employee Future Benefits

a) Substantially all full-time employees of the Organization are member of the Healthcare of Ontario pension Plan ("HOOPP"). As HOOPP is a multi-employer, defined benefit pension plan, no actuarial liability has been recorded on the Organization's financial statements. Employer contributions to HOOPP are expensed as contributions are due.

b) Employer contributions to HOOPP on behalf of employees amounted to $365,088 for the year ended March 31, 2024 (2023 - $367,609). The financial statements or the year ended December 31, 2023 for HOOPP disclosed net assets available for benefits of $112.6 billion (2022 – $103.7 billion) with pension obligations of $102.5 billion (2022 - $92.7 billion) resulting in a surplus of $10 billion (2022 - $11 billion). The cost of pension benefits is determined by HOOPP at $1.26 per every dollar of employee contributions. As at December 31, 2023, the HOOPP was 115 % funded (2022 - 117%).

Some employees remain with the legacy pension plan provider, Sun Life. This is a defined contribution pension plan. Employees can transition to HOOPP upon request. Employer contribution to Sun Life on behalf of employees amounted to $13,899 (2023 - $14,085).

12. One-time funding for Mental Health

In 2023 the Organization received $168,200 in one-time funding from the Ministry to improve access to mental health resources as part of Ontario's Mental Health and Addictions strategy. Of these funds, $73,200 is recognized as one-time funding to offset one-time expenses. The remaining funds of $95,000 were transferred to St. Thomas Elgin General Hospital to manage within a broader Elgin Ontario Health Team strategy consistent with the funding objective.

13. Additional Program for Pediatric Services

In 2024 the Centre received $313,088 in base operating funding ($536,724 annualized) for the establishment and ongoing operations in support of the Ministry's initiative directed to preventive and health promotion primary care to unattached (to primary care) children.

The Centre partnered with Oxford County Community Health Centre to provide the funded services.

Spending by each organization on salaries and supplies is as follows:

	2024 $
West Elgin Community Health Centre	37,509
Oxford County Community Health Centre	53,226
	90,735

Spending by Oxford County Community Health Centre is recorded under Contracted out expenses.

14. Comparative figures

Certain of the 2023 comparative information has been reclassified to conform to the financial statement presentation adopted in the current year.

Schedule A: Operations by Program
For the Year Ended March 31

	Local $	Community Support $	Assisted Living $	Community Health $	Total 2024 $	Total 2023 $
Revenue						
Government funding	-	168,312	1,212,447	5,071,054	6,451,813	5,995,358
Government funding - one time		24,176	43,331	129,921	197,428	266,360
Amortization of deferred capital contributions	-	-	-	134,714	134,714	136,951
Consumer income	-	102,101	-	-	102,101	85,120
Grants and program funding	-	-	-	-	-	-
Other revenue	17,650	6,427	-	380,858	404,935	307,235
Interest	3,313	-	-	11,398	14,711	8,536
	20,963	**301,016**	**1,255,778**	**5,727,945**	**7,305,702**	**6,799,560**
Expenses						
Salaries and wages	-	113,754	813,391	3,355,036	4,282,181	4,379,726
Benefits	-	27,327	213,804	936,982	1,178,113	958,574
Amortization – tangible capital assets	-	-	-	13,361	13,361	17,937
Amortization – tangible deferred capital assets	-	-	-	134,714	134,714	136,951
Contracted out	3,080	14,413	15,021	220,143	252,657	234,450
Building and grounds	40	7,656	31,744	187,960	227,400	212,297
Equipment expenses	-	6,567	13,031	147,018	166,616	77,125
Medical and surgical supplies	-	-	2,018	26,180	28,198	26,246
Supplies and sundry	14,530	130,054	88,855	497,488	730,927	656,095
	17,650	299,771	1,177,864	5,518,882	7,014,167	6,699,401
Excess revenue over expenses, prior to funding repayable	**3,313**	**1,245**	**77,914**	**209,063**	**291,535**	**100,159**
Funding repayable to Ministry of Health - Note 9	-	(1,245)	(77,914)	(222,424)	(301,583)	(110,159)
Excess (deficiency) of revenue over expenses	**3,313**	**0**	**0**	**(13,361)**	**(10,048)**	**(9,860)**
Transfer to restricted net assets	(3,313)				(3,313)	(1,480)
Unrestricted net assets, beginning of year	-	-	-	(8,236)	(8,236)	3,104
Unrestricted net assets, end of year	**-**	**-**	**-**	**(21,597)**	**(21,597)**	**(8,236)**

Schedule B: Expenses- Supplies and Sundry

For the Year Ended March 31

	Local	Community Support	Assisted Living	Community Health	Total 2024	Total 2023
	$	$	$	$	$	$
Supplies and sundry						
Travel / transportation	10,232	67,108	23,294	9.385	110,019	91,442
Computer expenses	-	-	20,401	108,746	129,147	132,278
Resources / materials	-	88	1,232	7,810	9,130	7,524
Telephone	-	1,538	8,843	32,688	43,069	42,565
Legal / audit	-	-	3,730	16,990	20,720	10,830
Food costs	-	33,524	-	19,931	48,723	44,620
General supplies	4,298	8,475	15,636	127,888	161,032	58,120
Covid expenses	-	-	-	-	-	2,756
Grant funded expenses	-	6,001	-	88,295	94,296	144,034
Memberships	-	96	-	32,746	32,842	33,488
Staff development	-	1,228	2,179	12,217	15,624	37,871
Printing / photocopy	-	294	7,976	7,693	15,963	11,866
Insurance	-	1,817	5,133	25,267	32,217	33.389
Bad debt expense	-	6,446	-	(1,288)	5,158	(1,508)
Meeting	-	172	308	4,721	5,201	1,468
Postage / courier	-	-	-	4,522	4,522	3,248
Accreditation	-	-	123	(123)	-	1,451
Volunteer recognition	-	3,264	-	-	3,264	454
Service supplies	-	-	-	-	-	199
	14,530	**130,054**	**88,855**	**497,488**	**730,927**	**656,095**

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