WEST ELGIN COMMUNITY HEALTH CENTRE

Financial Statements

March 31, 2025

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INDEPENDENT AUDITORS' REPORT

To the Members of **West Elgin Community Health Centre**:

Opinion

We have audited the financial statements of **West Elgin Community Health Centre**, which comprise the statement of financial position as at March 31, 2025, 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, 2025, 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 24, 2025

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

West Elgin Community Health Centre

Statement of Financial Position
As At March 31, 2025

	2025 $	2024 $
ASSETS		
CURRENT		
Cash	**1,002,008**	972,790
HST recoverable	**59,441**	68,184
Accounts receivable (Note 3)	**226,130**	262,540
Prepaids	**89,818**	67,276
	1,377,397	1,370,790
RESTRICTED CASH, GUARANTEED INVESTMENT CERTIFICATE, AND DONATED ARTWORK (NOTE 8)	**106,053**	106,053
TANGIBLE CAPITAL ASSETS (NOTE 4)	**2,075,690**	2,122,347
TOTAL ASSETS	**3,559,140**	3,599,190
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued liabilities	**508,750**	709,043
Government remittances payable	**100,875**	103,055
Deferred revenue (Note 6)	**112,955**	156,444
Due to Ministry - CHC	**602,808**	386,307
Due to Ministry - CSS and AL	**136,275**	99,334
	1,461,663	1,454,183
DEFERRED CAPITAL FUNDING (NOTE 7)	**2,027,261**	2,060,551
NET ASSETS		
Internally restricted - (Note 8)	**106,053**	106,053
Unrestricted	**(35,837)**	(21,597)
	70,216	84,456
TOTAL LIABILITIES AND NET ASSETS	**3,559,140**	3,599,190

Approved by the Board

Director

Director

See accompanying notes to the financial statements

West Elgin Community Health Centre

Statement of Changes in Net Assets (Liabilities)
For The Year Ended March 31, 2025

	Internally Restricted (Note 8) $	Unrestricted $	**2025 $**	2024 $
Balance, beginning of year	106,053	(21,597)	**84,456**	94,504
Deficiency of revenue over expenses	-	(14,240)	**(14,240)**	(10,048)
Balance, end of year	106,053	(35,837)	**70,216**	84,456

See accompanying notes to the financial statements

West Elgin Community Health Centre

Statement of Operations
For The Year Ended March 31, 2025

	2025 $	2024 $
REVENUES		
Government funding	**6,768,880**	6,451,813
Government funding - one time - (Note 12)	**240,272**	197,428
Other revenue	**146,036**	405,038
Amortization of deferred capital contributions - (Note 7)	**139,863**	134,714
Consumer income	**123,325**	101,998
Interest	**9,504**	14,711
	7,427,880	7,305,702
EXPENDITURES		
Salaries and wages	**4,572,358**	4,282,181
Benefits	**1,059,578**	1,178,113
Supplies and sundry - Schedule B	**737,159**	730,927
Contracted out	**488,843**	252,657
Buildings and grounds	**238,380**	227,400
Amortization - tangible capital assets funded by deferred revenue (Note 7)	**139,863**	134,714
Equipment	**111,537**	166,616
Medical and surgical supplies	**24,605**	28,198
Amortization - tangible capital assets	**13,367**	13,361
	7,385,690	7,014,167
EXCESS OF REVENUES OVER EXPENDITURES PRIOR TO FUNDING PAYABLE	**42,190**	291,535
FUNDING REPAYABLE, MINISTRY OF HEALTH - (NOTE 9)	**(56,430)**	(301,583)
DEFICIENCY OF REVENUES OVER EXPENDITURES FOR THE YEAR	**(14,240)**	(10,048)

West Elgin Community Health Centre

Statement of Cash Flow
For The Year Ended March 31, 2025

	2025	2024
	$	$
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficiency of revenues over expenditures	**(14,240)**	(10,048)
Adjustment for non-cash items:		
Amortization of tangible capital assets	**153,230**	148,075
Amortization of deferred capital asset contributions	**(139,863)**	(134,714)
	(873)	3,313
Changes in non-cash working capital balances:		
Accounts receivable	**36,410**	(146,616)
HST recoverable	**8,743**	(16,862)
Prepaids	**(22,542)**	13,845
Accounts payable and government remittances payable	**(200,293)**	226,674
Government remittances payable	**(2,180)**	-
Deferred revenue	**(43,489)**	20,169
Due to Ministry	**253,442**	251,095
	29,218	351,618
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of tangible capital assets	**(106,573)**	(38,210)
Guaranteed Investment Certificate maturity	**76,053**	-
	(30,520)	(38,210)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net change in restricted cash and contributions	**-**	(3,313)
Deferred capital funding - (Note 7)	**106,573**	38,210
	106,573	34,897
NET CHANGE IN CASH	**105,271**	348,305
CASH, BEGINNING OF YEAR	**972,790**	624,485
CASH, END OF YEAR	**1,078,061**	972,790
CASH IS COMPRISED OF:		
Cash	**1,002,008**	972,790
Restricted Cash	**76,053**	-
	1,078,061	972,790

See accompanying notes to the financial statements

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 Heath 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 the 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. SUMMARY OF 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:

Revenue Recognition

The deferral method of accounting for contributions is followed. 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 purpose of acquiring major depreciable capital assets are recorded as deferred capital contributions and amortized on the same basis and over the same periods as the related capital asset.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization. Amortization is not recognized on tangible capital assets not yet in service. Tangible capital assets are stated at cost less accumulated amortization and are amortized over their estimated useful lives as follows:

Building	40 years straight-line
Building service equipment	25 years straight-line
Building renovations	15 years straight-line
Mobile unit	10 years straight-line
Office and medical equipment	5 years straight-line
Vehicles	5 years straight-line
Computer equipment	3 years straight-line

Accounting Estimates

The preparation of these 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 the 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. There are no significant estimates contained in these financial statements.

Employee Future Benefits

The costs of multi-employer defined benefit pension plan benefit, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Instruments

Measurement of financial instruments
The Organization initially measures its financial assets and liabilities at fair value, except for certain non-arm'S length transactions.

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

Financial assets measured at amortized cost include accounts receivable and financial assets measured at fair value include cash.

Financial liabilities measured at amortized cost include accounts payable.

Impairment
Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

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.

Impairment of Long-lived Assets

Long-lived assets are comprised of tangible capital assets, amortized at rates disclosed in Note 1 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.

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 into recognized in the financial statements. The Organization recognizes contributions of assets at fair market value at the date of contribution.

2. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the Organization’S risk exposure and concentrations at the Statement of Financial Position date.

Liquidity Risk

Liquidity risk is the risk that an Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, forgivable loan, and current and long-term debt. It is management's opinion that the Organization has no significant exposure to liquidity risk.

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’s credit risk relates to its accounts receivable.

The majority of the Organization's accounts receivable are due from the various Ministries and other funding sources. It is management's opinion that the Organization has no significant exposure to credit risk.

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

	2025	2024
	$	$
Client and other	**34,376**	103,443
Allowance for doubtful accounts	**(186)**	(688)
Due from government agencies	**191,940**	159,785
	226,130	262,540

4. TANGIBLE CAPITAL ASSETS

	Cost $	Accumulated Amortization $	**2025 $**	2024 $
Land	168,078	-	**168,078**	168,078
Building	1,665,885	832,760	**833,125**	874,772
Building service	1,407,244	479,099	**928,145**	833,872
Fixtures	295,647	295,647	**-**	14,782
Renovations	391,077	244,868	**146,209**	175,441
Work in progress	-	-	**-**	38,210
Equipment	317,728	317,595	**133**	17,192
	4,245,659	2,169,969	**2,075,690**	2,122,347

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, 2025 $Nil (2024- $Nil) were drawn on this facility.

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:

	2025 $	2024 $
Donations - current operations	**42,101**	31,010
Other programs	**17,518**	14,922
Westminster College	**21,376**	-
SMART programs	**9,239**	9,036
Dutton Seniors Grant	**7,854**	9,846
Social prescribing	**3,344**	3,354
AFHC-Social Prescribing-Seniors	**3,250**	-
Homelessness grant	**3,177**	3,176
Enbridge Community Garden	**2,717**	-
CHIPI	**2,379**	6,310
Ontario Trillium Fund Grant (Kitchen)	**-**	78,790
Balance, end of year	**112,955**	156,444

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 related capital assets. Deferred capital contributions are as comprised:

	2025	2024
	$	$
Opening balance	**2,060,551**	2,157,055
Additions	**106,573**	38,210
Amortization included in revenue - current year	**(139,863)**	(134,714)
Ending balance	**2,027,261**	2,060,551

8. INTERNALLY RESTRICTED NET ASSETS

The Board has restricted $106,053 (2024 - $106,053) 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:

	2025	2024
	$	$
Cash	**76,053**	-
Donated artwork	**30,000**	30,000
Guaranteed investment certificate	**-**	76,053
	106,053	106,053

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. 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 15 in theses 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 Community $	Assisted Living Assisted $	Community Health Community $	**2025 $**	2024 $
Excess of revenue over expenses prior to funding repayable	670	36,271	6,122	**43,063**	288,222
Add back amortization of capital assets	-	-	13,367	**13,367**	13,361
Funding repayable	670	36,271	19,489	**56,430**	301,583

Funding repayable includes unspent dedicated funding for Physicians of $NIL (2024 - NIL) and for the newly established pediatric program (see Note 12) of $19,311 (2024 - $224,341).

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, 2025.

11. EMPLOYEE FUTURE BENEFITS

a) Substantially all full-time employees of the Organization are members 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 $402,611 for the year ended March 31, 2025, (2024 - $365,088). The financial statements for the year ended December 31, 2024 for HOOPP disclosed net assets available for benefits of $122.6 billion (2023 - $112.6 billion) with pension obligations of $112.6 billion (2023 - $102.5 billion) resulting in a surplus of $10 billion (2023 - $10 billion). The cost of pension benefits is determined by HOOPP at $1.26 per every dollar of employee contributions. As at December 31, 2024 the HOOPP was 111% funded (2023 - 115%).

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 $9,729 (2024 - $13,899).

12. ADDITIONAL PROGRAM FOR PEDIATRIC SERVICES

In 2025, the Organization received $536,723 in base funding for the establishment and ongoing operations in support of the Ministry's initiative directed to preventative 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:

	2025	2024
	$	$
West Elgin Community Health Centre	**245,665**	37,509
Oxford County Community Health Centre	**268,356**	53,226
	514,021	90,735

13. COMPARATIVE FIGURES

Certain comparative figures presented in the financial statements have been reclassified to conform to the presentation adopted in the current year.

SCHEDULE A: OPERATIONS BY PROGRAM

	Local $	Community Support $	Assisted Living $	Community Health $	**2025 $**	2024 $
REVENUE						
Government funding	-	184,208	1,289,982	5,294,690	**6,768,880**	6,451,813
Government funding - one time	-	-	8,530	231,742	**240,272**	197,428
Amortization of deferred capital contributions	-	-	-	139,863	**139,863**	134,714
Other revenue	17,771	16,411	5,117	106,737	**146,036**	404,935
Consumer Income	-	123,325	-	-	**123,325**	102,101
Interest	(873)	-	-	10,377	**9,504**	14,711
	16,898	323,944	1,303,629	5,783,409	**7,427,880**	7,305,702
EXPENDITURES						
Salaries and wages	-	130,709	896,375	3,545,274	**4,572,358**	4,282,181
Benefits	-	26,444	213,989	819,145	**1,059,578**	1,178,113
Supplies and sundry	14,774	158,858	108,067	455,460	**737,159**	730,927
Contracted out	2,997	197	11,833	473,816	**488,843**	252,657
Building and grounds	-	6,457	34,433	197,490	**238,380**	227,400
Amortization - tangible deferred capital assets	-	-	-	139,863	**139,863**	134,714
Equipment expenses	-	609	2,013	108,915	**111,537**	166,616
Medical and surgical supplies	-	-	648	23,957	**24,605**	28,198
Amortization - tangible capital assets	-	-	-	13,367	**13,367**	13,361
	17,771	323,274	1,267,358	5,777,287	**7,385,690**	7,014,167
(DEFICIT) EXCESS OF REVENUES OVER EXPENSES, PRIOR TO FUNDING REPAYABLE	(873)	670	36,271	6,122	**42,190**	291,535
Funding repayable to Ministry of Health (Note 9)	-	(670)	(36,271)	(19,489)	**(56,430)**	(301,583)
DEFICIENCY OF REVENUE OVER EXPENSES	(873)	**-**	**-**	(13,367)	**(14,240)**	(10,048)
Transfer to restricted net assets	873	-	-	-	**873**	(3,313)
Unrestricted net assets, beginning of year	-	-	-	(21,597)	**(21,597)**	(8,236)
Unrestricted net assets, end of year	-	-	-	(34,964)	**(34,964)**	(21,597)

See accompanying notes to the financial statements

SCHEDULE B: EXPENSES - SUPPLIES AND SUNDRY

	Local	Community Support	Assisted Living	Community Health	**2025**	2024
	$	$	$	$	**$**	$
Supplies and sundry						
Travel / transportation	13,794	95,410	40,761	8,357	**158,322**	110,019
Computer expenses	-	-	20,460	127,641	**148,101**	129,147
General supplies	980	19,088	39,907	30,001	**89,976**	161,032
Food costs	-	33,582	-	29,758	**63,340**	48,723
Staff development	-	2,592	2,932	44,933	**50,457**	15,624
Telephone	-	2,046	2,617	41,066	**45,729**	43,069
Grant funded expenses	-	-	-	41,724	**41,724**	94,296
Insurance	-	1,986	160	37,830	**39,976**	32,217
Resources / materials	-	-	-	33,664	**33,664**	9,130
Memberships	-	163	-	23,794	**23,957**	32,842
Legal / audit	-	-	-	17,941	**17,941**	20,720
Printing / photocopy	-	601	1,199	12,067	**13,867**	15,963
Meeting	-	123	31	3,323	**3,477**	5,201
Postage / courier	-	-	-	3,361	**3,361**	4,522
Volunteer recognition	-	3,267	-	-	**3,267**	3,264
Bad debt expense	-	-	-	-	**-**	5,158
	14,774	**158,858**	**108,067**	**455,460**	**737,159**	730,927