West Elgin Community Health Centre

Every One Matters.

FINANCIAL STATEMENTS OF

WEST ELGIN COMMUNITY HEALTH CENTRE

YEAR ENDED MARCH 31, 2020

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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 23, 2020.

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 auditors' 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 23, 2020

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, 2020, 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, 2020, 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 23, 2020

Graham Scott Enns LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

Statement of Financial Position
As At March 31

Assets	**2020**	**2019**
	$	**$**
Current Assets		
Cash	558,205	537,092
HST recoverable	39,692	81,590
Accounts receivable – Note 3	13,608	31,064
Prepaid expenses	47,445	35,969
	658,950	685,715
Restricted cash and cash equivalents – Note 9	70,301	69,770
Tangible Capital assets – Note 4,5	2,305,682	2,081,239
	2,375,983	2,151,009
	3,034,933	**2,836,724**

Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued liabilities	484,719	448,159
Government remittances	53,134	110,805
Deferred revenue – Note 7	33,362	28,561
Due to Ministry - CHC	103,086	116,895
Due to Ministry - CSS and AL	68,040	64,686
	742,341	769,106
Deferred capital funding – Note 5,8	2,206,350	1,965,540
Net assets		
Internally restricted - Note 9	70,301	69,770
Unrestricted – Note 5	15,941	32,308
	86,242	102,078
	3,034,933	**2,836,724**

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 9)	Unrestricted	2020 $	2019 $
Balance, beginning of year as previously reported	69,770	32,308	102,078	114,619
Net adjustment to opening balance -Note 5	-	(9,122)	(9,122)	-
Balance, beginning of year, restated	69,770	23,186	92,956	114,619
Excess (deficiency) of revenue over expenses		(6,714)	(6,714)	(12,541)
Transfers to internally restricted net assets	531	(531)	-	-
Balance, end of year	**70,301**	**15,941**	**86,242**	**102,078**

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

Statement of Operations
For the Year Ended March 31

	2020 $	2019 $
Revenue		
Government funding	5,699,173	5,499,081
Government funding – one time	-	18,846
Amortization of deferred capital contributions –Note 8	125,916	218,234
Consumer income	106,417	102,669
Grants and program funding	10,875	9,605
Other revenue	120,497	86,517
Interest	1,226	556
	6,064,104	5,935,508
Expenses		
Salaries and wages	4,084,189	3,824,338
Benefits	806,510	786,441
Amortization – capital assets	28,828	35,829
Amortization – capital assets funded by deferred revenue – Note 8	125,916	218,234
Contracted out	188,745	173,606
Buildings and grounds	178,562	196,157
Equipment	91,367	105,558
Medical and surgical supplies	30,175	29,037
Supplies and sundry - Schedule B	532,867	468,487
	6,067,159	5,837,687
Excess revenue over expenses, prior to funding repayable	**(3,055)**	**97,821**
Funding repayable, Ministry of Health - Note 10	(3,659)	(110,362)
Excess (deficiency) of revenue over expenses	**(6,714)**	**(12,541)**

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

Statement of Cash Flows
Year ended March 31

	2020	2019
	$	$
Operating activities		
Excess (deficiency) of revenue over expenses	(6,714)	(12,541)
Items not requiring outlay of funds:		
• Amortization of capital assets	154,744	254,063
• Amortization of deferred capital contributions	(125,916)	(218,234)
	22,114	23,288
Changes in non-cash working capital:		
• Accounts receivable and HST recoverable	59,354	(12,923)
• Prepaid expenses	(11,476)	6,048
• Accounts payable and government remittances payable	(21,111)	(288,729)
• Deferred revenue	4,801	20,371
• Due to Ministry of Health	(10,455)	44,789
	21,113	(230,444)
	43,227	(207,156)
Investing activities		
Purchase of capital assets	(21,583)	(433,716)
Financing activities		
Net change in restricted cash	(531)	(459)
Deferred capital funding – Note 8	-	410,886
		410,427
	(531)	
Increase (decrease) to cash	21,113	(230,445)
Cash, beginning of year	537,092	767,537
Cash, end of year	**558,205**	**537,092**

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

Status and purpose of the organization

The West Elgin Community Health Care 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 the Local Health Integration Network ("LHIN"). In 2020 the LHIN has begun transition to Ontario Health West. 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. The LHIN 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 the LHIN. 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 received.

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 9.

c) Tangible capital assets

Tangible capital assets are stated 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 for 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 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) Contributed services

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.

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, 2020.

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

	2020 $	2019 $
Client and other	13.893	31,640
Allowance for doubtful accounts	(3,274)	(4,996)
Due from Ministry	2,989	4,420
	13,608	**31,064**

4. Tangible capital assets

Capital assets are comprised of:

	Cost	Accumulated Amortization	2020 Net Book Value (Note 5)	2019 Net Book Value
	$	$	$	$
Land	180,000		180,000	-
Building	1,665,885	624,525	1,041,360	1,995,987
Building service	1,172,134	293,271	878,863	-
Fixtures	295,647	221,735	73,912	-
Renovations	202,818	140,188	62,630	-
Equipment	248,212	179,295	68,917	85,252
	3,764,696	**1,459,014**	**2,305,682**	**2,081,239**

5. Change in accounting estimate

For the year ended March 31, 2020 the Organization has adopted the new accounting standard as found in Section 4433 of the CPA Canada handbook-Accounting as it relates to Tangible Capital Assets held by Non-For-Profit Organizations. This revised standard recommends major fixed assets be categorized into their identifiable components where amortization rates differ among the respective components. This change is treated prospectively with an adjustment to opening net assets. As the majority of major fixed assets are government funded, the effect of this change is an increase in net book value at April 1, 2019 of $357,604, an increase in deferred capital funding of $366,726 and a net reduction of opening net assets of $9,122.

6. 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, 2020 no amounts were drawn on this facility (2019 – NIL.)

7. Deferred revenue

The Organization receives grants and program funding from a number of 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:

	2020 $	2019 $
Donations – current operations	5,529	3,064
SMART programs	2,591	1,422
Social Prescribing	3,354	2,835
Youth task team	12,555	-
Offloading program - chiropody	-	5,084
Other programs	9,333	14,156
	33,362	**28,561**

8. 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:

	2020 $	2019 $
Balance, beginning of year as previously reported	1,965,540	1,772,888
Adjustment of opening balance – Note 5	366,726	-
Balance, beginning of year, as restated	2,332,266	1,772,888
Additions	-	410,886
Amortization included in revenue – current year	(125,916)	(218,234)
Balance, end of year	**2,206,350**	**1,965,540**

9. Unrestricted and restricted net assets

Unrestricted assets include $62,621 (2019 - $62,621) listed under Schedule A: Operations By Program include surplus funds derived from memberships, donations and other non-government sources. These funds, although subject to Ministry of Health approval, are not considered repayable to the Ministry.

The Board has restricted $70,301 (2019 - $69,770) establishing a reserve for spending for the purposes of long term strategic or capital planning, and redevelopment of the Organization.

10. 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 16 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**	**2020 $**	**2019 $**
Excess (deficiency) of revenue over expenses, prior to funding repayable	89	3,265	(6,940)	(3,586)	97,362
• Add back amortization of capital assets	-	-	28,828	28,828	35,829
• Deduct expenditures recorded as capital assets	-	-	21,583	21,583	22,829
Funding repayable	**89**	**3,265**	**305**	**3,659**	**110,362**

11. 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, 2020.

12. 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 $328,807 for the year ended March 31, 2020 (2019 - $320,936). The most recent actuarial valuation for financial reporting purposes completed by the HOOPP as at December 31, 2019 disclosed net assets available for benefits of $94.1 billion (2018 – $79.0 billion) with pension obligations of $73.5 billion (2018 - $65.1 billion) resulting in a surplus of $20.6 billion (2018 - $13.9 billion). The cost of pension benefits is determined by HOOPP at $1.26 per every dollar of employee contributions. As at December 31, 2019, the HOOPP was 119 % funded (2018 - 121%).

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 $17,148 (2019 - $19,052).

13. COVID 19 - Global Pandemic

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel corona virus ["COVID-19"] as a pandemic which has resulted in a series of public health and emergency measures that have been put into place to combat the spread of the virus. Subsequent to year-end, governments worldwide have continued to enact emergency measures to combat the spread of the virus. As a result, the Organization is experiencing changes in demand for its services and is working to mitigate the financial impacts while carrying out its response to the impacts of COVID-19.

As COVID-19 continues to spread, the potential impacts, including a global, regional or other economic recession, are increasingly uncertain and difficult to assess. Management considered the impact of COVID-19 in its assessment of the Organization's assets and liabilities and its ability to continue as a going concern.

Although COVID-19 has had an impact on the Organization's operations, the Organization has sufficient liquidity to maintain current operations as well as the additional operational demands relating to the Organization's COVID-19 response. In addition, the Organization is tracking and reporting expenses related to the COVID-19 response and is applying for government reimbursement of expenses incurred by the Organization in order to mitigate the financial impacts.

The duration and impact of the COVID-19 outbreak is unknown at this time as well as the efficacy of the government and central bank monetary and fiscal interventions designed to stabilize economic conditions and slow the spread of the disease. As a result, it is not possible to reliably estimate the length and severity of these developments or the impact on the financial position and financial results of the Organization in future years.

14. Comparative figures

Certain of the 2019 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 2020	Total 2019
	$	$	$	$	$	$
Revenue						
Government funding	-	149,776	1,016,571	4,532,826	5,699,173	5,499,081
Government funding – one time		-	-	-	-	18,846
Amortization of deferred capital contributions	-	-	-	125,916	125,916	218,234
Consumer income	-	104,673	-	1,744	106,417	102,669
Grants & Programs funding	10,875	-	-	-	10,875	9,605
Other revenue	531	2,363	6,842	110,761	120,497	86,976
Memberships & donations	-	-	-	1,226	1,226	97
Local use	-	-	-	-	-	-
	11,406	**256,812**	**1,023,413**	**4,772,473**	**6,064,104**	**5,935,508**
Expenses						
Salaries and wages	-	109,913	747,506	3,226,770	4,084,189	3,824,338
Benefits	-	16,585	146,464	643,461	806,510	786.441
Amortization – capital assets	-	-	-	28,828	28,828	35,829
Amortization – deferred capital assets	-	-	-	125,916	125,916	218,234
Contracted out	2,351	18,129	16,256	152,009	188,745	173,606
Building and grounds	-	6,120	15,240	157,202	178,562	196,157
Equipment expenses	-	-	7,133	84,234	91,367	105,558
Medical and surgical supplies	-	-	767	29,408	30,175	29,037
Supplies and sundry	8,524	105,976	86,782	331,585	532,867	468,487
	10,875	256,723	1,020,148	4,779,413	6,067,159	5,837,687
Excess revenue over expenses, prior to funding repayable	**531**	**89**	**3,265**	**(6,940)**	**(3,055)**	**97,821**
Funding repayable to Ministry of Health & Long Term Care	-	(89)	(3,265)	(305)	(3,659)	(110,362)
Excess (deficiency) of revenue over expenses	**531**	**0**	**0**	**(7,245)**	**(6,714)**	**(12,541)**
Transfer to restricted net assets	(531)				(531)	(459)
Unrestricted net assets, beginning of year as restated – Note 5	62,621	11,676	21,525	(72,636)	23,186	45,308
Unrestricted net assets, end of year	**62,621**	**11,676**	**21,525**	**(79,881)**	**15,941**	**32,308**

Schedule B: Expenses- Supplies and Sundry
For the Twelve Months Ending March 31

	Local	Community Support	Assisted Living	Community Health	Total 2020	Total 2019
	$	$	$	$	$	$
Supplies and sundry						
Travel / transportation	7,897	64,858	8,477	20,891	102,123	91,786
Computer expenses	-	-	16,684	83,484	100,168	100,236
Resources / materials	-	100	2,140	22,352	24,592	18,690
Telephone	-	1,406	10,280	38,823	50,509	49,270
Legal / audit	-	-	32,363	11,412	43,775	17,854
Food costs	-	33,078	-	17,415	50,493	42,005
Office supplies	627	3,173	7,469	39,350	50,619	37,866
Memberships	-	20	1,449	24,627	26,096	15,885
Staff development	-	120	1,439	21,012	22,571	31,494
Printing / photocopy	-	59	3,636	17,504	21,199	22,209
Insurance	-	565	2,828	19,751	23,144	21,669
Bad debt expense	-	(894)	-	2,483	1,589	4,642
Meeting	-	10	17	3,901	3,928	4,892
Postage / courier	-	24	-	3,908	3,932	3,622
Accreditation	-	-	-	4,672	4,672	4,184
Recruitment	-	-	-	-	-	182
Volunteer recognition	-	3,457	-	-	3,457	1,634
Service supplies	-	-	-	-	-	367
	8,524	**105,976**	**86,782**	**331,585**	**532,867**	**468,487**