

DURHAM FAMILY COURT CLINIC
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

Independent Auditor's Report

To the members of Durham Family Court Clinic:

Opinion

We have audited the financial statements of Durham Family Court Clinic (the "Organization"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, 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, 2021, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Foundation 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.

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.

Oshawa, Ontario

June 8, 2021

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

DURHAM FAMILY COURT CLINIC
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

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DURHAM FAMILY COURT CLINIC
STATEMENT OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2021

	<u>MCCSS YJS</u>	<u>MCCSS EYOW</u>	<u>MOH VPP</u>	<u>Other</u>	<u>2021 Total</u>	<u>2020 Total</u>
Revenue						
Service contracts	\$ 1,483,857	\$ 80,100	\$ 145,685	\$ -	\$ 1,709,642	\$ 1,714,392
Collaborative Day Treatment Program	71,351	-	-	-	71,351	71,351
COVID-19 funding	-	-	26,070	-	26,070	-
Government grants (Note 7)	-	-	-	22,530	22,530	66,563
Other revenue (Note 8)	-	-	-	25,833	25,833	31,822
Fundraising and donations	-	-	-	6,551	6,551	15,884
	<u>1,555,208</u>	<u>80,100</u>	<u>171,755</u>	<u>54,914</u>	<u>1,861,977</u>	<u>1,900,012</u>
Expenses (Schedule A)						
Building occupancy	213,138	4,255	28,994	-	246,387	237,326
Travel and communications	19,647	1,722	1,320	-	22,689	44,331
Supplies and equipment	48,567	2,029	2,879	(1,123)	52,352	74,055
Staffing	1,091,759	61,711	105,199	16,356	1,275,025	1,297,059
Other program/service expenditures	178,793	10,215	33,096	19,320	241,424	193,774
Miscellaneous	3,304	168	267	187	3,926	6,745
	<u>1,555,208</u>	<u>80,100</u>	<u>171,755</u>	<u>34,740</u>	<u>1,841,803</u>	<u>1,853,290</u>
Excess of Revenue over Expenses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>20,174</u>	\$ <u>20,174</u>	\$ <u>46,722</u>

DURHAM FAMILY COURT CLINIC

STATEMENT OF OPERATIONS - SEEDS OF HOPE EXTERNALLY RESTRICTED FUND

FOR THE YEAR ENDED MARCH 31, 2021

	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
Revenue	\$ 675	\$ 543
Expenses		
Program expenses	675	543
Deficiency of Revenue Over Expenses	\$ -	\$ -

DURHAM FAMILY COURT CLINIC

STATEMENT OF CHANGES IN FUND BALANCES

FOR THE YEAR ENDED MARCH 31, 2021

	<u>General Fund</u>	<u>Externally Restricted Fund</u>	<u>2021 Total</u>	<u>2020 Total</u>
Opening balance	\$ 313,288	\$ 179,243	\$ 492,531	\$ 445,807
Excess of revenue over expenses	20,174	-	20,174	46,722
Closing balance	<u>\$ 333,462</u>	<u>\$ 179,243</u>	<u>\$ 512,705</u>	<u>\$ 492,529</u>

DURHAM FAMILY COURT CLINIC

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2021

	<u>General Fund</u>	<u>Externally Restricted Fund</u>	<u>2021 Total</u>	<u>2020 Total</u>
ASSETS				
Current				
Cash	\$ 346,749	\$ 1,841	\$ 348,590	\$ 228,712
Term deposits (Note 4)	154,109	-	154,109	149,554
Accounts receivable	25,316	-	25,316	27,781
HST recoverable	44,641	-	44,641	22,269
Prepaid expenses	46,834	-	46,834	45,373
	<u>617,649</u>	<u>1,841</u>	<u>619,490</u>	<u>473,689</u>
Security deposits	12,218	-	12,218	12,218
Restricted term deposits and funds (Note 4)	-	177,402	177,402	177,402
	<u>12,218</u>	<u>177,402</u>	<u>189,620</u>	<u>189,620</u>
	<u>\$ 629,867</u>	<u>\$ 179,243</u>	<u>\$ 809,110</u>	<u>\$ 663,309</u>

Approved by the Board of Directors:

DURHAM FAMILY COURT CLINIC

(INCORPORATED WITHOUT SHARE CAPITAL UNDER THE LAWS OF THE PROVINCE OF ONTARIO)

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2021

	<u>General Fund</u>	<u>Externally Restricted Fund</u>	<u>2021 Total</u>	<u>2020 Total</u>
<u>LIABILITIES</u>				
Current				
Accounts payable and accrued liabilities	\$ 171,643	\$ -	\$ 171,643	\$ 122,171
Due to MCCSS (Note 5)	59,342	-	59,342	17,296
Deferred revenue (Note 6)	65,420	-	65,420	31,311
Total liabilities	296,405	-	296,405	170,778
<u>FUND BALANCES</u>				
General - Unrestricted	273,662	-	273,662	253,488
Contingency - Internally restricted (Note 2)	59,800	-	59,800	59,800
Externally restricted (Note 2)	-	179,243	179,243	179,243
	333,462	179,243	512,705	492,531
	\$ 629,867	\$ 179,243	\$ 809,110	\$ 663,309

DURHAM FAMILY COURT CLINIC

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2021

	<u>2021</u>	<u>2020</u>
Operating Activities		
Excess of Revenue Over Expenses	\$ 20,174	\$ 46,722
Changes in non-cash working capital		
Accounts receivable	2,465	(13,646)
HST recoverable	(22,372)	(11)
Prepaid expenses	(1,461)	(1,161)
Interest receivable	1,695	385
Accounts payable and accrued liabilities	49,472	25,095
Surplus repayable to MCCSS	42,046	17,296
Deferred revenue	34,109	(11,203)
	<hr/>	<hr/>
	105,954	16,755
	<hr/>	<hr/>
Cash from operations	126,128	63,477
	<hr/>	<hr/>
Investing Activities		
Proceeds from disposal of term deposits	325,261	317,625
Purchase of term deposits	(331,511)	(325,260)
	<hr/>	<hr/>
	(6,250)	(7,635)
	<hr/>	<hr/>
Increase in cash during the year	119,878	55,842
Cash at beginning of year	228,712	172,870
	<hr/>	<hr/>
Cash at End of Year	\$ 348,590	\$ 228,712
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DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

1. Incorporation and Nature Of The Organization

The Durham Family Court Clinic (the 'Organization') was incorporated in 1980 without share capital under the laws of the Province of Ontario, and is a registered charity under section 149(1)(f) of the Income Tax Act and is thus exempt from income taxes. In order to maintain its status as a registered charity under the Act, the Organization must meet certain requirements within the Act. It is the opinion of management that these requirements have been met.

The Organization empowers and engages young people, families and communities through collaboration, innovation and excellence. Funding is provided by the Ministry of Children, Community & Social Services ('MCCSS'), Ministry of Health ('MOH'), collaborative program partners, grants and donations.

2. Fund Accounting

The Organization follows the restricted fund method of accounting for contributions and maintains the following separate funds:

The General Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources related to operations. The General Fund includes the fund balances of unrestricted funds and internally restricted funds. Internally restricted funds are those that have been designated for use in specific purposes as determined by the Board such as the Contingency Fund. The Contingency Fund's purpose is to provide for future unusual expenses, including legal fees, training opportunities, health and safety, severance, and other expenses as approved by the Board.

The Externally Restricted Fund reports only restricted resources including the Nevada and various Seeds of Hope programs. Externally restricted funds are those that result from contributions from donors which are for use in specific programs and/or pursuant to rules and regulations established for these types of funds by government authorities.

DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

3. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

(a) Revenue recognition

The Organization follows the restricted fund method in which externally restricted contributions are recognized when received in the fund corresponding to the purpose for which they were contributed. If there is no corresponding restricted fund presented in the statement of operations, such externally restricted contributions are recognized as revenue of the General Fund in the same period as the related expenses are recognized.

Subsidies, grants and contributions are recorded in the period to which they relate. Revenue from unrestricted donations and fundraising activities are recognized as revenue of the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Donations include contributions from corporations, individuals and non-profit organizations. Gifts in kind are not recognized as revenue. All other revenue is recognized on an accrual basis in the fiscal year to which they relate.

The Organization receives funding from the MCCSS and MOH based on approved annual costs. It is the practice of the Ministry to reduce future budgeted allocations of funds by surpluses of prior years.

(b) Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting year. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Accounts payable and accrued liabilities contains amounts based on estimates. Allocation of central administration expenses to the various programs is based on approved budget and management estimates.

DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

3. Significant Accounting Policies - cont'd

(b) Measurement uncertainty - cont'd

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in the excess of revenues over expenses in the year in which they become known

(c) Cash and cash equivalents

Cash and cash equivalents includes balances with banks.

(d) Term deposits

Term deposits includes guaranteed investment certificates recorded at amortized cost. They have been classified as current assets in concurrence with the nature of the term deposits.

(e) Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount.

The Organization subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments of another entity are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Organization's performance or the value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

3. Significant Accounting Policies - cont'd

(e) Financial instruments - cont'd

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance, or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost of amortized cost.

(f) Financial asset impairment

The Organization assess impairment of all its financial assets measured at cost or amortized cost. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment which is not considered temporary is included in the current year excess of revenues over expenses.

(g) Capital assets

Capital assets are expensed in the year acquired. Canadian accounting standards for not-for-profit organizations require that capital assets be recorded on the statement of financial position at the cost amount and that the capital assets be amortized over their useful lives. The statement of operations reflects the total capital assets acquired for any given year, including computers, equipment and leasehold improvements. Donated capital assets are not recognized.

(h) Contributed services

Volunteers contribute a significant number of hours during the year to assist the Organization in carrying out its activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

4. Term Deposits and Restricted Funds

	<u>2021</u>	<u>2020</u>
Guaranteed Investment Certificate redeemable, bearing interest at the annual interest rate of 0.60% and maturing on December 23, 2021	279,843	-
Guaranteed Investment Certificate redeemable, bearing interest at the annual interest rate of 0.25% and matured on December 23, 2021	51,668	-
Guaranteed Investment Certificate redeemable, bearing interest at the annual interest rate of 2.00% and matured on December 23, 2020	-	274,355
Guaranteed Investment Certificate redeemable, bearing interest at the annual interest rate of 1.50% and matured on December 23, 2020	-	50,905
Accrued interest receivable	-	1,695
	<u>331,511</u>	<u>326,955</u>
Less: Externally restricted fund	<u>177,402</u>	<u>177,402</u>
Term deposits available for current operations and contingency	<u>\$ 154,109</u>	<u>\$ 149,553</u>

5. Due to Ministry - MCCSS

The MCCSS determines if the Organization is required to repay any of the current year's funding upon completion of their annual review, which is based on the Transfer Payment Annual Reconciliation ('TPAR'). As at the date of issuing the audited financial statements, the amount repayable has been estimated, and is subject to revision by MCCSS upon completion of the annual TPAR.

DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

6. Deferred Revenue

	<u>2021</u>	<u>2020</u>
Durham District School Board	\$ 7,371	\$ 7,371
Durham Catholic District School Board	4,914	13,104
MOH COVID-19 funding	40,000	-
Other	13,135	10,836
	<u>\$ 65,420</u>	<u>\$ 31,311</u>

7. Government Grants

	<u>2021</u>	<u>2020</u>
HRSDC Canada Summer Jobs (CSJ) grant	\$ 7,530	\$ 9,057
Emergency Community Support Fund (Durham Community Foundation Emergency Funding)	15,000	-
Safer & Vital Communities Grant	-	57,506
	<u>\$ 22,530</u>	<u>\$ 66,563</u>

8. Other Revenue

	<u>2021</u>	<u>2020</u>
Property tax rebate	\$ 9,013	\$ 9,371
Interest income	4,555	7,249
MCCSS-YJS Reintegration funding	132	1,048
Other	12,133	14,154
	<u>\$ 25,833</u>	<u>\$ 31,822</u>

DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

9. Commitments

The Organization leases office premises which require total minimum annual payments of \$195,942, inclusive of HST, and expires on March 31, 2022.

10. Pension Plan

The Organization contributes to a group registered retirement savings plan for eligible employees. Under this plan, the organization's contributions are equal to the employee's contributions based on maximum 3% of employee remuneration. The Organization contributions are expensed in the year in which the services are rendered and represent its total pension obligation. For 2021, the pension expense for the group RRSP was \$18,557 (2020 - \$20,804).

11. Allocation of Expenses

Central administration expenses, including administrative salaries and benefits, building occupancy, and other shared expenses, have been allocated to programs as reported on the statement of operations based on management's estimates.

12. Economic Dependence

The continuation of the Organization is substantially dependent upon the on-going financial support from the MCCSS and MOH.

DURHAM FAMILY COURT CLINIC

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

13. Financial Instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Organization is exposed to interest rate cash flow risk with respect to guaranteed investment certificates, and which are subject to interest rates ranging from 0.25% - 0.60% (2020 - 1.50% - 2.00%).

14. Impact on Operations Due To COVID-19

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Organization as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, management anticipates this outbreak may cause program closures, staff shortages, fluctuations in funding, and increased government regulations, all of which may negatively impact the Organization's business and financial condition.

DURHAM FAMILY COURT CLINIC
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

SCHEDULE A

	<u>MCCSS</u> <u>YJS</u>	<u>MCCSS/MOH</u> <u>EYOW</u>	<u>MCCSS</u> <u>VPP</u>	<u>Other</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
Expenses						
Building occupancy						
Rent	\$ 155,245	\$ 3,543	\$ 21,444	\$ -	\$ 180,232	\$ 180,232
Utilities	5,805	186	1,320	-	7,311	5,918
Repairs and maintenance	18,595	182	2,759	-	21,536	23,673
Insurance	33,493	344	3,471	-	37,308	27,503
Subtotal - Building occupancy	\$ 213,138	\$ 4,255	\$ 28,994	\$ -	\$ 246,387	\$ 237,326
Travel & communications						
Travel	\$ 3,289	\$ 22	\$ 351	\$ -	\$ 3,662	\$ 28,702
Communication	16,358	1,700	969	-	19,027	15,629
Subtotal - Travel & communications	\$ 19,647	\$ 1,722	\$ 1,320	\$ -	\$ 22,689	\$ 44,331
Supplies and equipment						
Office supplies	\$ 4,223	\$ 109	\$ 549	\$ -	\$ 4,881	\$ 11,689
Health & safety	312	67	69	-	448	504
Program expenses	44,032	1,853	2,261	(1,123)	47,023	61,862
Subtotal - Supplies and equipment	\$ 48,567	\$ 2,029	\$ 2,879	\$ (1,123)	\$ 52,352	\$ 74,055
Staffing						
Salaries and benefits	\$ 1,049,270	\$ 57,165	\$ 98,998	\$ 16,356	\$ 1,221,789	\$ 1,266,202
Training	42,489	4,546	6,201	-	53,236	30,857
Subtotal - Staffing	\$ 1,091,759	\$ 61,711	\$ 105,199	\$ 16,356	\$ 1,275,025	\$ 1,297,059

DURHAM FAMILY COURT CLINIC
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

SCHEDULE A

Program expenditures						
Client purchases and services	\$ 73,763	\$ 4,320	\$ -	\$ 4,320	\$ 82,403	\$ 135,202
IT support and equipment	26,246	123	2,412	-	28,781	33,821
Professional fees	16,763	493	4,324	-	21,580	18,510
COVID-19 expenditures	62,021	5,279	26,360	15,000	108,660	6,241
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Subtotal - Program expenditures	\$ 178,793	\$ 10,215	\$ 33,096	\$ 19,320	\$ 241,424	\$ 193,774
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Miscellaneous						
Bank charges	\$ 2,860	\$ 148	\$ 233	\$ 187	\$ 3,428	\$ 2,719
AGM	-	-	-	-	-	2,394
Board expenses	-	-	-	-	-	250
Miscellaneous	444	20	34	-	498	1,382
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Subtotal - Miscellaneous	\$ 3,304	\$ 168	\$ 267	\$ 187	\$ 3,926	\$ 6,745
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 1,555,208	\$ 80,100	\$ 171,755	\$ 34,740	\$ 1,841,803	\$ 1,853,290
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>