

**WOMEN'S HEALTH CLINIC INC.**  
**INDEPENDENT AUDITOR'S REPORT**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2020**

**WOMEN'S HEALTH CLINIC INC.**

**MARCH 31, 2020**

**INDEX**

	<b>Page</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 2
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flow	6
Notes to Financial Statements	7 - 12
Schedule of Expenses	13

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Women's Health Clinic Inc.:

### Opinion

We have audited the accompanying financial statements of Women's Health Clinic Inc., which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flow for the year then ended, and the notes to 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 Women's Health Clinic Inc. as at March 31, 2020, and the results of its operations and its cash flow 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 organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements including the disclosures, and whether the financial statements representing the underlying transactions and events in a manner that achieved 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.

**Winnipeg, Manitoba  
June 8, 2020**



**CHARTERED PROFESSIONAL  
ACCOUNTANTS INC.**

**WOMEN'S HEALTH CLINIC INC.  
STATEMENT OF FINANCIAL POSITION  
MARCH 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash (Note 3)	\$ 191,456	342,882
Accounts receivable (Note 4)	138,490	73,116
Due from Winnipeg Regional Health Authority	857,352	777,884
Inventory (Note 2(b))	61,786	63,461
Prepaid expenses	<u>25,814</u>	<u>30,185</u>
	1,274,898	1,287,528
<b>DEFERRED PROJECT COSTS</b>	29,441	29,441
<b>TANGIBLE CAPITAL ASSETS</b> (Notes 2(c) and 5)	<u>438,609</u>	<u>478,057</u>
	<u>\$ 1,742,948</u>	<u>1,795,026</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	\$ 639,219	643,173
Government remittances payable	41,138	28,485
Deferred revenue (Note 7)	90,777	69,504
Demand loan (Note 8)	<u>-</u>	<u>52,275</u>
	771,134	793,437
<b>DEFERRED CAPITAL CONTRIBUTIONS</b> (Note 9)	128,559	154,794
<b>PRE-RETIREMENT LEAVE</b> (Notes 2(e) and 10)	<u>543,175</u>	<u>516,481</u>
	<u>1,442,868</u>	<u>1,464,712</u>
<b>NET ASSETS (DEFICIT)</b>		
Operating fund	(542,988)	(442,774)
Donation fund	460,068	446,669
Capital fund	<u>383,000</u>	<u>326,419</u>
	<u>300,080</u>	<u>330,314</u>
	<u>\$ 1,742,948</u>	<u>1,795,026</u>

**APPROVED BY THE BOARD:**

Original Document Signed      **Director**

 Original Document Signed      **Director**

**WOMEN'S HEALTH CLINIC INC.  
STATEMENT OF OPERATIONS  
YEAR ENDED MARCH 31, 2020**

	<u>OPERATING FUND</u>	<u>DONATION FUND</u>	<u>CAPITAL FUND</u>	<u>TOTAL 2020</u>	<u>TOTAL 2019</u>
<b>REVENUE</b>					
Winnipeg Regional Health Authority					
Fixed payments	\$ 5,927,441	-	-	5,927,441	5,820,816
Amortization of deferred capital contributions (Note 9)	-	-	26,235	26,235	27,170
Donations	43,945	41,071	-	85,016	98,737
Fee for service	425,682	-	-	425,682	467,646
Fundraising	-	80,835	-	80,835	77,445
Grants	3,325	-	-	3,325	13,563
Interest	-	5,371	-	5,371	3,531
Miscellaneous	29,944	-	-	29,944	11,618
Province of Manitoba (Note 11)	244,400	-	-	244,400	231,216
Rental	-	-	17,520	17,520	22,728
The Winnipeg Foundation	12,081	-	-	12,081	23,400
United Way of Winnipeg	234,686	-	-	234,686	230,706
	<u>6,921,504</u>	<u>127,277</u>	<u>43,755</u>	<u>7,092,536</u>	<u>7,028,576</u>
<b>EXPENSES (Schedule)</b>	<u>7,034,595</u>	<u>40,306</u>	<u>42,981</u>	<u>7,117,882</u>	<u>7,012,729</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE PRE-RETIREMENT LEAVE</b>	(113,091)	86,971	774	(25,346)	15,847
<b>PRE-RETIREMENT LEAVE (Note 10)</b>					
Pre-retirement revenue	40,914	-	-	40,914	59,432
Pre-retirement expense	<u>(58,596)</u>	<u>-</u>	<u>-</u>	<u>(58,596)</u>	<u>(50,571)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ (130,773)</u>	<u>86,971</u>	<u>774</u>	<u>(43,028)</u>	<u>24,708</u>

**WOMEN'S HEALTH CLINIC INC.  
STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED MARCH 31, 2020**

	<u>OPERATING FUND</u>	<u>DONATION FUND</u>	<u>CAPITAL FUND</u>	<u>TOTAL 2020</u>	<u>TOTAL 2019</u>
<b>NET ASSETS (DEFICIT), BEGINNING OF YEAR</b>	\$ (442,774)	446,669	326,419	330,314	341,659
Excess (deficiency) of revenue over expenses	(130,773)	86,971	774	(43,028)	24,708
Demand loan principal repayment and demand loan interest	(53,365)	-	53,365	-	-
Additions to tangible capital assets	(2,442)	-	2,442	-	-
Transfer (Note 15)	73,572	(73,572)	-	-	-
Pre-retirement leave remeasurement	<u>12,794</u>	<u>-</u>	<u>-</u>	<u>12,794</u>	<u>(36,053)</u>
<b>NET ASSETS (DEFICIT), END OF YEAR</b>	<u>\$ (542,988)</u>	<u>460,068</u>	<u>383,000</u>	<u>300,080</u>	<u>330,314</u>

**WOMEN'S HEALTH CLINIC INC.  
STATEMENT OF CASH FLOW  
YEAR ENDED MARCH 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>CASH PROVIDED BY (USED IN):</b>		
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	\$ (43,028)	24,708
Add back non-cash item(s):		
Amortization of tangible capital assets	41,891	40,531
Amortization of deferred capital contributions	<u>(26,235)</u>	<u>(27,170)</u>
	(27,372)	38,069
Change in non-cash working capital items:		
Accounts receivable	(65,374)	88
Due from Winnipeg Regional Health Authority	(79,468)	112,341
Inventory	1,675	10,424
Prepaid expenses	4,371	2,747
Accounts payable and accrued liabilities	(3,955)	22,982
Government remittances payable	12,653	96
Deferred revenue	<u>21,273</u>	<u>(1,258)</u>
	(136,197)	185,489
<b>INVESTING ACTIVITIES</b>		
Deferred project costs	-	7,175
Purchase of tangible capital assets	<u>(2,442)</u>	<u>(14,846)</u>
	<u>(2,442)</u>	<u>(7,671)</u>
<b>FINANCING ACTIVITIES</b>		
Demand loan repayment	(52,275)	(56,259)
Additions to deferred capital contributions	-	28,244
Pre-retirement leave	26,694	30,509
Pre-retirement leave remeasurement	<u>12,794</u>	<u>(36,053)</u>
	<u>(12,787)</u>	<u>(33,559)</u>
<b>INCREASE (DECREASE) IN CASH</b>	(151,426)	144,259
<b>CASH, BEGINNING OF YEAR</b>	<u>342,882</u>	<u>198,623</u>
<b>CASH, END OF YEAR</b>	<u>\$ 191,456</u>	<u>342,882</u>



**WOMEN'S HEALTH CLINIC INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2020**

**1. ACCOUNTING ENTITY**

Women's Health Clinic Inc. (WHC) is an inclusive, feminist community health clinic dedicated to providing accessible and equitable health and wellness services. WHC's mission is to provide accessible woman-centred education and services, create strategic partnerships, and advocate for system change. The principal values that guide the organization are choice, inclusion, social justice, innovation, and integrity. The organization was formed in 1981, is an incorporated entity, and is a registered charity under the Income Tax Act.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

An underlying assumption of the preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The safety measures to combat COVID-19 (Coronavirus) and the government response continue to evolve and change quickly. It is management's opinion that the organization has adequately adapted to the impact of this pandemic and will continue to maintain operations for the foreseeable future. While management will continue to monitor and evaluate the implications of the pandemic, it is difficult to predict the extent and duration this pandemic could have on the future finances and operations of the organization.

The financial statements include the following significant accounting policies

**(a) Fund Accounting**

The **Operating Fund** accounts for the revenues and expenses related to program delivery and administrative activities.

The **Donation Fund** accounts for all donations and fundraising activities. The resources of this fund are disbursed subject to the Board of Directors' approval or relevant restrictions.

The **Capital Fund** accounts for the assets and liabilities, revenue and expenses related to the organization's capital assets.

**(b) Inventory**

Inventory is valued at the lower of cost and net realizable value with cost being determined on a first-in, first-out basis.

**(c) Tangible Capital Assets**

Purchased tangible capital assets are recorded in the Capital Fund at cost. Contributed capital assets are recorded in the Capital Fund at the fair value at the date of contribution. Amortization is provided on the straight-line basis at the following rates:

Building and improvements	10 - 25 years
Computers, furniture and fixtures	5 - 10 years
Security system	10 years
Medical equipment	5 years

Leasehold improvements are amortized over the life of the lease.

Additions are amortized at one-half of the above rates in the year of purchase.

**WOMEN'S HEALTH CLINIC INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2020**

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Revenue Recognition**

The organization follows the deferral method in accounting for contributions. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions, including grants, are recognized as revenue when they are received or receivable, and when collectibility is reasonably assured.

Fee for service revenue is recognized as earned, which is at the time the service is provided.

**(e) Pre-retirement Leave Benefits**

The cost of the organization's employee pre-retirement leave benefits is accrued as earned based on an actuarial estimation.

The estimation of the future pre-retirement benefits has been performed using the projected unit credit service pro-rated on service actuarial cost method. The significant actuarial assumptions used in measuring the organization's future employee benefit payable include retirement, termination and mortality rates, a discount rate of 3.10% (2019 - 3.425%), a rate of salary increase of nil% (2019 - nil%) plus an age-related merit/promotion scale with provision for disability.

**(f) Accounting Estimates**

The preparation of the 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 at the date of the financial statements and the reported amounts of revenue and expenses during the year. Estimates include amounts payable for services not billed yet at the time these financial statements were approved, useful life of tangible capital assets, and pre-retirement leave payable. Actual results may differ from estimates.

**(g) Financial Instruments**

Financial instruments held by the organization include cash, accounts receivable, accounts payable and accrued liabilities, and demand loan. The organization initially measures its financial instruments at fair value when the asset or liability is first recognized. The organization subsequently measures its financial instruments at amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

**3. CASH**

The organization has a line of credit available in the amount of \$25,000 at the prime interest rate. As at March 31, 2020 the balance is \$nil (2019 - \$nil).

**WOMEN'S HEALTH CLINIC INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2020**

**4. ACCOUNTS RECEIVABLE**

	<u>2020</u>	<u>2019</u>
Public Health Agency of Canada	\$ 106,905	-
Manitoba Health	21,950	65,634
GST	9,294	5,626
Other	341	1,856
	<u>138,490</u>	<u>73,116</u>
	<u>\$ 138,490</u>	<u>73,116</u>

**5. TANGIBLE CAPITAL ASSETS**

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Land	\$ 130,000	-	130,000	-
Building and improvements	1,032,733	752,157	1,032,733	719,669
Computers, furniture and fixtures	172,429	158,742	172,429	156,357
Leasehold improvements	5,995	3,553	3,553	3,198
Security system	50,135	48,512	50,135	48,171
Medical equipment	179,811	169,530	179,811	163,209
	<u>1,571,103</u>	<u>1,132,494</u>	<u>1,568,661</u>	<u>1,090,604</u>
Net book value	<u>\$ 438,609</u>		<u>478,057</u>	

**6. ACCOUNTS PAYABLE**

	<u>2020</u>	<u>2019</u>
Accrued liabilities	\$ 72,028	43,504
Group pension payable	19,679	45,250
Salaries and benefits payable	75,721	55,123
Trade accounts payable	91,225	109,061
Vacation pay payable	373,718	369,868
Other	6,848	20,367
	<u>639,219</u>	<u>643,173</u>
	<u>\$ 639,219</u>	<u>643,173</u>

**WOMEN'S HEALTH CLINIC INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2020**

**7. DEFERRED REVENUE**

	<b>Balance March 31, <u>2019</u></b>	<b>Revenue Received <u>2020</u></b>	<b>Revenue Recognized <u>2020</u></b>	<b>Balance March 31, <u>2020</u></b>
Government of Manitoba	\$ 13,184	-	-	13,184
Winnipeg Foundation	8,250	-	(6,000)	2,250
Insurance	14,270	792	-	15,062
Client emergency fund	6,688	-	(704)	5,984
Capital contribution fund	-	13,647	-	13,647
Mothers Program - Transcona	-	7,208	-	7,208
PEDPRP	6,792	1,346	-	8,138
Building Redevelopment	19,177	4,784	-	23,961
Reproductive rights	1,143	-	-	1,143
	<u>\$ 69,504</u>	<u>27,777</u>	<u>(6,704)</u>	<u>90,577</u>

**8. DEMAND LOAN**

	<b><u>2020</u></b>	<b><u>2019</u></b>
Assiniboine Credit Union mortgage bearing interest at prime plus 0.25%, repayable in monthly installments of principal and interest of \$4,960, due on demand and secured the organization's land and building	\$ -	52,275
	<u>\$ -</u>	<u>52,275</u>

**9. DEFERRED CAPITAL CONTRIBUTIONS**

	<b>Balance March 31, <u>2019</u></b>	<b>Revenue Received <u>2020</u></b>	<b>Revenue Recognized <u>2020</u></b>	<b>Balance March 31, <u>2020</u></b>
WRHA	\$ 56,800	-	14,369	42,431
Non-WRHA	97,994	-	11,866	86,128
	<u>\$ 154,794</u>	<u>-</u>	<u>26,235</u>	<u>128,559</u>

**WOMEN'S HEALTH CLINIC INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2020**

**10. PRE-RETIREMENT LEAVE BENEFITS**

The organization has a contractual commitment for the pre-retirement benefits for the members of the pension plan based on years of service before retirement. During the year ended March 31, 2006 the organization was instructed by the Winnipeg Regional Health Authority (WRHA) to record the full obligation. The WRHA calculated and advised the organization of the amount of the obligation. Pre-retirement leave benefits are considered an out-of-globe funding item, of which the WRHA has instructed the organization to set up a receivable for the percentage of the change in the pre-retirement obligation that belongs to WRHA programs. The change in the pre-retirement leave benefits are recorded as an expense in the current year. During the year, the obligation increased by \$26,694 (2019 - decrease by \$30,509).

A portion of the pre-retirement benefits for the current year of \$40,914 (2019 - \$59,432) were funded by the WRHA.

During the year, the organization incurred retirement leave expenditures of \$11,621 (2019 - \$56,116) of which \$11,621 (2019 - \$56,116) were funded by the WRHA.

The pre-retirement leave obligation is as follows:

	<u>2020</u>	<u>2019</u>
WRHA funded employees	\$ 452,150	422,857
Non-WRHA funded employees	<u>91,025</u>	<u>93,624</u>
	<u>\$ 543,175</u>	<u>516,481</u>

**11. PROVINCE OF MANITOBA**

The Province of Manitoba fund the following programs:

	<u>2020</u>	<u>2019</u>
Healthy Child Manitoba - Families Connecting, Healthy Baby Program	<u>\$ 244,400</u>	<u>231,216</u>

**12. ENDOWMENT FUND**

In 2002, the organization established an Endowment Fund to held in perpetuity at The Winnipeg Foundation. Interest revenue earned by this fund is available to the organization annually to support general operations. As of March 31, 2020 contributions to the Endowment Fund totaled \$234,158 (2019 - \$220,330), including those from third parties. The market value of the Endowment Fund at March 31, 2020 is \$277,100 (2019 - \$318,327).

**13. COMMITMENT**

The organization has entered into a lease agreement for office space at 346 Portage Avenue, Winnipeg, Manitoba expiring on July 31, 2021 with an aggregate minimum annual rental of approximately \$120,000, exclusive of certain incremental occupancy costs.

**WOMEN'S HEALTH CLINIC INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2020**

**14. PENSION**

The organization adopted a defined benefit pension plan under a participation agreement with Healthcare Employees Pension Plan - Manitoba (the "Plan"). As part of the agreement, the organization's liability for pension benefits during the term of its participation in the Plan is limited to the contributions made to the Plan as required from time to time. As a result, contributions to the Plan are expensed as incurred and no liability or asset is recognized for any potential Plan funding shortfall or excess. During the year, \$368,195 (2019 - \$372,543) was expensed for the purpose of the Plan.

Pension contributions are included in employee benefits expense.

**15. TRANSFER**

A transfer from Donation Fund to the Operating Fund was made in the amount of \$73,572 to help offset the cost for the Birth Control Program.

**16. ECONOMIC DEPENDENCE**

The volume of financial activity undertaken by the organization with its main funding bodies is of sufficient magnitude that the discontinuance of their funding would endanger the ability of the organization to continue as a going concern.

**17. RISK MANAGEMENT**

**(a) Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. It is management's opinion that the organization is exposed to interest rate risk due to its demand loan.

**(b) Liquidity Risk**

Liquidity risk is the risk that the organization will not be able to meet its financial obligations as they come due. Financial liabilities consist of accounts payable and accrued liabilities. Accounts payable and accrued liabilities are paid in the normal course of business.

The organization's approach to managing liquidity risk is to ensure that it will always have sufficient liquidity to meet liabilities when due.

**(c) Credit Risk**

Credit risk is the risk that a counterpart will default on its financial liabilities.

Financial instruments which potentially subject the organization to credit risk and concentrations of credit risk consist principally of accounts receivable. Management manages credit risk associated with accounts receivable by pursuing collections when they are due.

**18. CONTINGENT LIABILITY**

The organization is currently in the midst of planning a major redevelopment of their Graham Avenue building. This building contains elements of asbestos. However, since the asbestos materials remain undisturbed, it does not pose a health risk to the public. The cost of remediation of this asbestos materials is currently not known as there has not been a cost study performed. Accordingly, no asset retirement obligation is recognized in these financial statements as the amount of liability cannot be reasonably estimated. At the time of the planned redevelopment project, this asbestos issue will be remediated.

**WOMEN'S HEALTH CLINIC INC.  
SCHEDULE OF EXPENSES  
YEAR ENDED MARCH 31, 2020**

	<u>OPERATING FUND</u>	<u>DONATION FUND</u>	<u>CAPITAL FUND</u>	<u>TOTAL 2020</u>	<u>TOTAL 2019</u>
Accounting and computer	\$ 21,250	-	-	21,250	15,869
Amortization of tangible capital assets	-	-	41,891	41,891	40,531
Association membership fees	14,688	-	-	14,688	13,878
Community relations	22,739	-	-	22,739	33,508
COVID-19 expenses	15,083	-	-	15,083	-
Employee benefits	748,206	-	-	748,206	745,754
Equipment leases	49,049	-	-	49,049	51,613
Fundraising	-	40,306	-	40,306	28,248
Insurance	9,894	-	-	9,894	7,764
Interest on mortgage	-	-	1,090	1,090	3,261
Medical supplies and processing fees	413,259	-	-	413,259	392,742
Occupancy costs	157,788	-	-	157,788	148,758
Office	108,005	-	-	108,005	110,716
Other supplies	120,276	-	-	120,276	107,810
Professional fees	25,680	-	-	25,680	46,433
Purchased services	440,644	-	-	440,644	411,823
Recruitment and hiring	337	-	-	337	14,725
Repairs and maintenance	211,540	-	-	211,540	210,563
Salaries	4,529,955	-	-	4,529,955	4,474,410
Staff training	14,935	-	-	14,935	18,648
Telephone	46,316	-	-	46,316	45,628
Travel	27,229	-	-	27,229	28,087
Utilities	56,655	-	-	56,655	60,773
Volunteer services	1,067	-	-	1,067	1,187
	<u>\$ 7,034,595</u>	<u>40,306</u>	<u>42,981</u>	<u>7,117,882</u>	<u>7,012,729</u>