

WOMEN'S HEALTH CLINIC INC.
INDEPENDENT AUDITOR'S REPORT
FINANCIAL STATEMENTS
MARCH 31, 2021

WOMEN'S HEALTH CLINIC INC.

MARCH 31, 2021

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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, 2021, 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, 2021, 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 1, 2021**



**CHARTERED PROFESSIONAL
ACCOUNTANTS INC.**

**WOMEN'S HEALTH CLINIC INC.
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2021**

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash (Note 3)	\$ 441,710	191,456
Accounts receivable (Note 4)	135,473	138,490
Due from Winnipeg Regional Health Authority	1,024,631	857,352
Inventory (Note 2(b))	78,139	61,786
Prepaid expenses	<u>28,085</u>	<u>25,814</u>
	1,708,038	1,274,898
DEFERRED PROJECT COSTS	29,441	29,441
TANGIBLE CAPITAL ASSETS (Notes 2(c) and 5)	<u>413,305</u>	<u>438,609</u>
	<u>\$ 2,150,784</u>	<u>1,742,948</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	\$ 936,774	639,219
Government remittances payable	54,566	41,138
Deferred revenue (Note 7)	141,734	90,777
Current portion of deferred capital contributions (Note 8)	<u>18,352</u>	<u>24,221</u>
	1,151,426	795,355
DEFERRED CAPITAL CONTRIBUTIONS (Note 8)	104,140	104,338
PRE-RETIREMENT LEAVE (Notes 2(e) and 9)	<u>605,096</u>	<u>543,175</u>
	<u>1,860,662</u>	<u>1,442,868</u>
NET ASSETS (DEFICIT)		
Operating fund	(550,823)	(542,988)
Donation fund	477,182	460,068
Capital fund	<u>363,763</u>	<u>383,000</u>
	<u>290,122</u>	<u>300,080</u>
	<u>\$ 2,150,784</u>	<u>1,742,948</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, 2021**

	<u>OPERATING FUND</u>	<u>DONATION FUND</u>	<u>CAPITAL FUND</u>	<u>TOTAL 2021</u>	<u>TOTAL 2020</u>
REVENUE					
Winnipeg Regional Health Authority					
Fixed payments	\$ 6,008,299	-	-	6,008,299	5,927,441
COVID-19 reimbursements	110,069	-	-	110,069	-
Amortization of deferred capital contributions (Note 8)	-	-	24,221	24,221	26,235
Donations	73,786	29,606	-	103,392	85,016
Fee for service	415,555	-	-	415,555	425,682
Fundraising	-	52,558	-	52,558	80,835
Grants	250	-	-	250	3,325
Interest	-	568	-	568	5,371
Miscellaneous	5,875	-	-	5,875	16,687
Province of Manitoba (Note 10)	244,400	-	-	244,400	244,400
Rental	-	-	-	-	17,520
Shared Health	48,024	-	-	48,024	-
The Winnipeg Foundation	31,000	-	-	31,000	12,081
United Way of Winnipeg	234,687	-	-	234,687	234,686
Workshop revenues and honorariums	9,897	-	-	9,897	13,257
	7,181,842	82,732	24,221	7,288,795	7,092,536
EXPENSES (Schedule)	<u>7,223,718</u>	<u>21,150</u>	<u>43,707</u>	<u>7,288,575</u>	<u>7,117,882</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE PRE-RETIREMENT LEAVE	(41,876)	61,582	(19,486)	220	(25,346)
PRE-RETIREMENT LEAVE (Note 9)					
Pre-retirement revenue	106,099	-	-	106,099	40,914
Pre-retirement expense	(135,499)	-	-	(135,499)	(58,596)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (71,276)</u>	<u>61,582</u>	<u>(19,486)</u>	<u>(29,180)</u>	<u>(43,028)</u>

WOMEN'S HEALTH CLINIC INC.
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2021

	<u>OPERATING FUND</u>	<u>DONATION FUND</u>	<u>CAPITAL FUND</u>	<u>TOTAL 2021</u>	<u>TOTAL 2020</u>
NET ASSETS (DEFICIT), BEGINNING OF YEAR	\$ (542,988)	460,068	383,000	300,080	330,314
Excess (deficiency) of revenue over expenses	(71,276)	61,582	(19,486)	(29,180)	(43,028)
Purchase of tangible capital assets	(18,403)	-	18,403	-	-
Additions to deferred capital contributions	18,154	-	(18,154)	-	-
Transfer (Note 14)	44,468	(44,468)	-	-	-
Pre-retirement leave remeasurement	<u>19,222</u>	<u>-</u>	<u>-</u>	<u>19,222</u>	<u>12,794</u>
NET ASSETS (DEFICIT), END OF YEAR	<u><u>\$ (550,823)</u></u>	<u><u>477,182</u></u>	<u><u>363,763</u></u>	<u><u>290,122</u></u>	<u><u>300,080</u></u>

**WOMEN'S HEALTH CLINIC INC.
STATEMENT OF CASH FLOW
YEAR ENDED MARCH 31, 2021**

	<u>2021</u>	<u>2020</u>
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (29,180)	(43,028)
Add back non-cash item(s):		
Amortization of tangible capital assets	43,707	41,891
Amortization of deferred capital contributions	<u>(24,221)</u>	<u>(26,235)</u>
	(9,694)	(27,372)
Change in non-cash working capital items:		
Accounts receivable	3,017	(65,374)
Due from Winnipeg Regional Health Authority	(167,279)	(79,468)
Inventory	(16,353)	1,675
Prepaid expenses	(2,271)	4,371
Accounts payable and accrued liabilities	297,555	(3,955)
Government remittances payable	13,428	12,653
Deferred revenue	<u>50,957</u>	<u>21,273</u>
	169,360	(136,197)
INVESTING ACTIVITIES		
Purchase of tangible capital assets	<u>(18,403)</u>	<u>(2,442)</u>
FINANCING ACTIVITIES		
Demand loan repayment	-	(52,275)
Additions to deferred capital contributions	18,154	-
Pre-retirement leave	61,921	26,694
Pre-retirement leave remeasurement	<u>19,222</u>	<u>12,794</u>
	<u>99,297</u>	<u>(12,787)</u>
CHANGE IN CASH	250,254	(151,426)
CASH, BEGINNING OF YEAR	<u>191,456</u>	<u>342,882</u>
CASH, END OF YEAR	<u>\$ 441,710</u>	<u>191,456</u>

**WOMEN'S HEALTH CLINIC INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021**

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 except for donations for birth control supplies which are recorded in the Operating Fund. 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 and funds designated for future capital development.

(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, 2021**

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 2.70% (2020 - 3.50%), a rate of salary increase of 0.75% (2020 - 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, due from Winnipeg Regional Health Authority and accounts payable and accrued liabilities. 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, 2021 the balance withdrawn is \$nil (2020 - \$nil).

WOMEN'S HEALTH CLINIC INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021

4. ACCOUNTS RECEIVABLE

	<u>2021</u>	<u>2020</u>
Canadian Women's Foundation - Gender Based Violence	\$ 25,682	-
Public Health Agency of Canada	-	106,905
Manitoba Health	26,388	21,950
GST	23,801	9,294
Other	11,578	341
Shared Health	48,024	-
	<u>\$ 135,473</u>	<u>138,490</u>

5. TANGIBLE CAPITAL ASSETS

	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2020</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	784,645	1,032,733	752,157
Computers, furniture and fixtures	172,429	161,127	172,429	158,742
Leasehold improvements	5,995	4,152	5,995	3,553
Security system	50,135	48,854	50,135	48,512
Medical equipment	198,214	177,423	179,811	169,530
	<u>1,589,506</u>	<u>1,176,201</u>	<u>1,571,103</u>	<u>1,132,494</u>
Net book value	<u>\$ 413,305</u>		<u>438,609</u>	

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2021</u>	<u>2020</u>
Accrued liabilities	\$ 115,730	72,028
Group pension payable	23,936	19,679
Salaries and benefits payable	228,298	75,721
Trade accounts payable	129,642	91,225
Vacation pay payable	432,180	373,718
Other	6,988	6,848
	<u>\$ 936,774</u>	<u>639,219</u>

WOMEN'S HEALTH CLINIC INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021

7. DEFERRED REVENUE

	Balance March 31, 2020	Revenue Received 2021	Revenue Recognized 2021	Balance March 31, 2021
Government of Manitoba	\$ 13,184	-	-	13,184
Winnipeg Foundation	2,250	-	-	2,250
Insurance	15,062	792	-	15,854
Client emergency fund	5,984	-	(85)	5,899
Capital contribution fund	13,847	29,750	-	43,597
Mothers Program - Transcona	7,208	-	-	7,208
PEDPRP	8,138	-	-	8,138
Building Redevelopment	23,961	-	-	23,961
Reproductive rights	1,143	-	-	1,143
Winnipeg Foundation COVID-19	-	50,500	30,000	20,500
	<u>\$ 90,777</u>	<u>81,042</u>	<u>29,915</u>	<u>141,734</u>

	Balance March 31, 2019	Funding Received 2020	Revenue Recognized 2020	Balance March 31, 2020
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	-	13,847	-	13,847
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>27,977</u>	<u>(6,704)</u>	<u>90,777</u>

**WOMEN'S HEALTH CLINIC INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021**

8. DEFERRED CAPITAL CONTRIBUTIONS

	Balance March 31, 2020	Revenue Received 2021	Revenue Recognized 2021	Balance March 31, 2021
WRHA	\$ 42,431	18,154	16,185	44,400
Non-WRHA	<u>86,128</u>	<u>-</u>	<u>8,036</u>	<u>78,092</u>
	<u>\$ 128,559</u>	<u>18,154</u>	<u>24,221</u>	122,492
Less: Current portion				<u>(18,352)</u>
				<u>\$ 104,140</u>

	Balance March 31, 2019	Funding Received 2020	Revenue Recognized 2020	Balance March 31, 2020
WRHA	\$ 56,800	-	14,369	42,431
Non-WRHA	<u>97,994</u>	<u>-</u>	<u>11,866</u>	<u>86,128</u>
	<u>\$ 154,794</u>	<u>-</u>	<u>26,235</u>	128,559
Less: Current portion				<u>(24,221)</u>
				<u>\$ 104,338</u>

9. 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 \$61,921 (2020 - increased by \$26,694).

A portion of the pre-retirement benefits for the current year of \$106,099 (2020 - \$40,914) were funded by the WRHA.

During the year, the organization incurred retirement leave expenditures of \$11,621 (2020 - \$11,621) of which \$11,621 (2020 - \$11,621) were funded by the WRHA.

The pre-retirement leave obligation is as follows:

	2021	2020
WRHA funded employees	\$ 503,893	452,150
Non-WRHA funded employees	<u>101,203</u>	<u>91,025</u>
	<u>\$ 605,096</u>	<u>543,175</u>

WOMEN'S HEALTH CLINIC INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021

10. PROVINCE OF MANITOBA

The Province of Manitoba fund the following programs:

	<u>2021</u>	<u>2020</u>
Healthy Child Manitoba - Families Connecting, Healthy Baby Program	\$ 244,400	244,400

11. 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.. As of March 31, 2021 contributions to the Endowment Fund totaled \$234,158 (2020 - \$234,158), including those from third parties. The market value of the Endowment Fund at March 31, 2021 is \$336,692 (2020 - \$277,100).

12. 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.

13. 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, \$356,542 (2020 - \$368,195) was expensed for the purpose of the Plan.

Pension contributions are included in employee benefits expense.

14. TRANSFER

A transfer from Donation Fund to the Operating Fund was made in the amount of \$44,468 (2020: \$73,572) to help offset the cost for the Birth Control Program.

15. 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.

**WOMEN'S HEALTH CLINIC INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021**

16. 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.

17. 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.

18. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to reflect the financial statement presentation adopted for the current year.

**WOMEN'S HEALTH CLINIC INC.
SCHEDULE OF EXPENSES
YEAR ENDED MARCH 31, 2021**

	<u>OPERATING FUND</u>	<u>DONATION FUND</u>	<u>CAPITAL FUND</u>	<u>TOTAL 2021</u>	<u>TOTAL 2020</u>
Accounting and computer	\$ 14,029	-	-	14,029	21,250
Amortization of tangible capital assets	-	-	43,707	43,707	41,891
Association membership fees	18,035	-	-	18,035	14,688
Community relations	10,522	-	-	10,522	22,784
COVID-19 expenses	115,583	-	-	115,583	15,083
Employee benefits	716,154	-	-	716,154	748,206
Equipment leases	46,550	-	-	46,550	49,049
Fundraising	-	21,150	-	21,150	40,306
Insurance	11,381	-	-	11,381	9,894
Interest on mortgage	-	-	-	-	1,090
Medical supplies and processing fees	369,203	-	-	369,203	413,259
Occupancy costs	157,455	-	-	157,455	157,788
Office	89,279	-	-	89,279	108,005
Other supplies	90,953	-	-	90,953	120,274
Professional fees	39,295	-	-	39,295	25,680
Purchased services	514,188	-	-	514,188	440,644
Repairs and maintenance	210,321	-	-	210,321	211,540
Salaries	4,695,592	-	-	4,695,592	4,530,249
Staff training	8,943	-	-	8,943	14,935
Telephone	46,946	-	-	46,946	46,316
Travel	15,195	-	-	15,195	27,229
Utilities	53,459	-	-	53,459	56,655
Volunteer services	635	-	-	635	1,067
	<u>\$ 7,223,718</u>	<u>21,150</u>	<u>43,707</u>	<u>7,288,575</u>	<u>7,117,882</u>