

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**FINANCIAL STATEMENTS**

**MARCH 31, 2020**



CHARTERED PROFESSIONAL ACCOUNTANTS

August 31, 2020

## INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of Canadian Mental Health Association, Manitoba and Winnipeg Inc. (The Association):**

### *Opinion*

We have audited the financial statements of the Association, 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 accompanying financial statements present fairly, in all material respects, the financial position of The Association as at March 31, 2020, and its financial performance 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 Association 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.

### *Emphasis of Matter*

Without modifying our opinion, we draw attention to Note 13 to the financial statements which explains that certain comparative information presented as at and for the year ended March 31, 2019 has been restated. Our opinion is not modified in respect of this matter. As part of our audit of the financial statements of the year ended March 31, 2019, we also audited the adjustments that were applied to restate certain of the comparative information presented for the year ended March 31, 2019. In our opinion, such adjustment are appropriate and have been properly applied.

### *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 Association's ability to continue as continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association'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 Association'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 Association 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.

*Scarrow & Donald, LLP*

Chartered Professional Accountants  
Winnipeg, Canada

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENT OF FINANCIAL POSITION**

	<b>March 31</b>	
	<b>2020</b>	<b>2019</b>
		(as restated)
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash	\$ 1,186,267	\$ 1,519,922
Accounts receivable	707,996	97,452
Prepays expenses	29,392	12,839
Due from related party (Note 4)	5,137	-
Inventory	51,052	-
	1,979,844	1,630,213
<b>Capital assets (Note 3)</b>	<b>2,846,748</b>	<b>2,837,373</b>
	<b>\$ 4,826,592</b>	<b>\$ 4,467,586</b>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 519,551	\$ 376,956
Deferred revenue	504,236	355,500
Due to related party (Note 4)	-	12,982
Current portion of long-term debt (Note 5)	70,259	66,507
	1,094,046	811,945
<b>Long-term debt (Note 5)</b>	1,620,977	1,690,979
<b>Deferred contributions related to capital assets (Note 6)</b>	654,762	611,970
	3,369,785	3,114,894
<b>NET ASSETS</b>		
<b>Net assets invested in capital assets</b>	500,750	467,917
<b>Restricted net assets (Note 7)</b>	1,143,780	1,118,225
<b>Unrestricted net assets</b>	(187,723)	(239,919)
	1,456,807	1,346,223
	<b>\$ 4,826,592</b>	<b>\$ 4,461,117</b>

**APPROVED BY THE BOARD:**

\_\_\_\_\_ **Director**

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENTS OF OPERATIONS**

	<b>Year ended March 31</b>	
	<b>2020</b>	<b>2019</b>
		(as restated)
<b>Revenues:</b>		
United Way	\$ 487,207	\$ 462,160
Other grants	171,000	220,647
Winnipeg Regional Health Authority	1,859,064	1,878,332
Province of Manitoba	1,396,082	1,008,094
General	473,363	495,703
Mental Health - First aid training	69,852	40,222
E Mental Health projects	191,074	12,007
Donations and fundraising	138,992	233,842
Interest	26,205	22,500
Amortization of deferred contributions related to capital assets	54,598	37,369
	<b>4,867,437</b>	<b>4,410,876</b>
<b>Expenditures:</b>		
Amortization	135,475	117,647
Fundraising expenses	23,416	63,947
Interest on long term debt	95,270	98,564
Meetings and conferences	16,107	19,673
Occupancy	135,185	130,145
Office	193,989	154,916
Project expenses	87,883	108,271
Public education	357,462	176,045
Purchased services	459,749	500,847
Salaries and benefits	3,158,546	2,933,429
Staff recruitment and development	21,249	33,005
Travel	78,991	55,929
	<b>4,763,322</b>	<b>4,392,418</b>
<b>Difference between revenues and expenditures</b>	<b>\$ 104,115</b>	<b>\$ 18,458</b>

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENT OF CHANGES IN NET ASSETS**

	<u>Invested in capital assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Year ended March 31</u>	
				<u>2020</u>	<u>2019</u> (as restated)
Net assets, beginning of year	\$ 467,917	\$ 1,118,225	\$ (233,450)	\$ 1,352,692	\$ 1,334,234
Difference between revenue and expenditures	(80,877)	25,555	159,437	104,115	18,458
Purchase of capital assets	144,850	-	(144,850)	-	-
Contributions received related to Capital assets	(97,390)	-	97,390	-	-
Repayment of long-term debt	<u>66,250</u>	<u>-</u>	<u>(66,250)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 500,750</u>	<u>\$ 1,143,780</u>	<u>\$ (187,723)</u>	<u>\$ 1,456,807</u>	<u>\$ 1,352,692</u>

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**STATEMENT OF CASH FLOWS**

	<b>Year ended March 31</b>	
	<b>2020</b>	<b>2019</b>
		(as restated)
<b>Cash flow from operating activities:</b>		
Cash receipts from funders and others	\$ 4,404,097	\$ 4,444,024
Cash paid to suppliers and employees	(4,552,857)	(4,231,336)
Interest received	26,205	22,500
	<u>(122,555)</u>	<u>235,188</u>
<b>Cash flow from investing activities</b>		
Purchase of capital assets	(144,850)	(169,217)
<b>Cash flow from financing activities</b>		
Change in long-term debt	<u>(66,250)</u>	<u>(62,956)</u>
<b>Change in cash</b>	(333,655)	3,015
<b>Cash, beginning of year</b>	<u>1,519,922</u>	<u>1,516,907</u>
<b>Cash, end of year</b>	<u>\$ 1,186,267</u>	<u>\$ 1,519,922</u>

**CANADIAN MENTAL HEALTH ASSOCIATION,  
MANITOBA AND WINNIPEG INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2020**

**1. Purpose of the Association:**

Canadian Mental Health Association, Manitoba and Winnipeg Inc. is organized with the mission that people with mental illness are full participants in society. Canadian Mental Health Association, Manitoba and Winnipeg Inc., is incorporated under the Corporations Act of Manitoba 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 assumption underlying 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 financial statements include the following significant accounting policies:

a) Critical accounting estimates and judgements-

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and judgments 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 reported period.

Accounting estimates are included in financial statements to approximate the effect of past business transactions or events, or to approximate the present status of an asset or liability. It is possible that changes in future economic conditions could require changes in the recognized amounts for accounting estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the period in which they became known.

Significant areas of estimation by management include the impairment of non-financial assets, the useful lives of capital assets and the fair value of financial instruments.

Management bases their judgments, estimates and assumptions on factors they believe to be reasonable in the circumstances, but which may be inherently uncertain and unpredictable.

b) Financial instruments-

Except for certain related party transactions, financial instruments are measured at fair value on initial recognition adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Transaction costs related to financial instruments that will be measured subsequently at fair value are recognized in net income for the period incurred.



NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2020

2. Significant accounting policies (continued):

b) Financial instruments (continued)-

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.

The Association measures cash, accounts receivable, accounts payable, due to related party and long-term debt at amortized cost.

The Association assesses impairment of all its financial assets, except those measured at fair value. Management considers whether there has been a breach in contract, such as a default or delinquency in interest of principal payments in determining whether objective evidence of impairment exists. Impairment is included in current earnings.

c) Capital assets-

Capital assets are recorded at cost and amortized over their estimated useful lives, except for contributed assets which are recorded at fair market value at the date of contribution plus all costs directly attributable to the acquisition. This requires estimation of the useful life of the asset and its salvage and residual value. When conditions indicate a capital asset is impaired, the excess of its net carrying amount over the asset's fair value or replacement cost is recognized as an expense. As is true for all accounting estimates, it is possible that changes in future conditions could require changes in the recognized amounts for accounting estimates.

Capital assets are amortized over the estimated useful life of the asset using the declining balance method as follows:

Furniture and equipment	20% declining balance
Computer equipment	30% declining balance
Building	4% declining balance

d) Revenue recognition-

Canadian Mental Health Association, Manitoba and Winnipeg Inc. follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. Investment income is recognized as revenue on a time proportioned basis.

d) Inventory-

Inventory is valued at the lower of average cost, on a first-in, first-out basis, and replacement cost. The cost of inventory includes only the purchase price.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2020

3. Capital assets:

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Furniture and equipment	\$ 340,002	\$ 192,245	\$ 267,700	\$ 164,343
Computer equipment	180,169	136,524	140,055	126,415
Building	3,223,168	867,822	3,190,734	770,358
Land	300,000	-	300,000	-
	<u>\$ 4,043,339</u>	<u>\$ 1,196,591</u>	<u>\$ 3,898,489</u>	<u>\$ 1,061,116</u>
Net book value	<u>\$ 2,846,748</u>		<u>\$ 2,837,373</u>	

4. Due to Related Party:

As of April 1, 2017, Canadian Mental Health Association, Manitoba and Winnipeg Inc. assumed administrative responsibilities for the Selkirk and District Canadian Mental Health Association Incorporated and took over financial management of collecting and distributing funds on their behalf. The due to amount balance is non-interest bearing, no fixed terms of repayment and due on demand.

5. Long-term debt

	<u>March 31</u>	
	<u>2020</u>	<u>2019</u>
Mortgage payable in favour of Caisse populaire de Saint-Boniface With monthly principal and interest payments of \$13,460 (2019 - \$13,460), maturing April 30, 2023, with interest at 5.50% (2019 - 5.50%), secured by a general security agreement, a first ranked multi-purpose mortgage on the building, assignment of rent and leases, and fire insurance	\$ 1,691,236	\$ 1,757,486
Less current portion:	<u>70,259</u>	<u>66,507</u>
	<u>\$ 1,620,977</u>	<u>\$ 1,690,979</u>

Principal payment requirements contractually due on long-term debt are as follows:

2021	\$ 70,244
2022	74,207
2023	78,393
2024	<u>1,468,392</u>
	<u>\$ 1,691,236</u>

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2020

6. Deferred contributions related to capital assets:

	March 31	
	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 611,970	\$ 549,339
Contributions received during the year	97,390	100,000
Less: Amortized to revenue	<u>(54,598)</u>	<u>(37,369)</u>
Balance, end of year	\$ <u>654,762</u>	\$ <u>611,970</u>

7. Restricted net assets:

In 2015, management established two internally restricted funds, one for special projects and a reserve fund as per EL 1.3.1 using excess donations received from various fundraisers. The special project fund is established to address programming priorities. The reserve fund is to be used for unforeseen circumstances not covered through normal revenue streams and upon dissolution to fund severances and pay outstanding obligations. During 2018, the board restricted a \$1,000,000 donation received and any revenues earned from donation during the year and transferred that to the reserve fund.

	March 31	
	<u>2020</u>	<u>2019</u>
Special projects fund	\$ 82,237	\$ 82,237
Reserve fund	<u>1,061,543</u>	<u>1,035,988</u>
	\$ <u>1,143,780</u>	\$ <u>1,118,225</u>

8. Lease commitments:

The Association's obligations, under various operating leases for equipment are as follows:

2021	\$ 8,882
2022	2,620
2023	<u>2,620</u>
	\$ <u>14,122</u>

9. Employee benefit plan:

All employees of the Association are members of the United Way Agencies' Employee Benefits Plan, a multi-employer defined benefits plan, which will provide employee pension benefits based on a calculation of gross basic earnings and contributing services.

The employees and the Association each contribute 7% (2019 - 7%) of their monthly gross basic earnings, up to \$55,300 (2019 - \$55,300) and 8.75% (2019 - 8.75%) of their earnings above \$55,300 (2019 - \$55,300). This plan, to which contributions for the Association during the year totaled \$156,703 (2019 - \$147,973) is accounted for as a defined contribution plan.

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2020**

**10. Risk management:**

Management's risk management policies are typically performed as a part of the overall management of the Association's operations. Management is aware of risks related to these objectives through direct personal involvement with employees and outside parties. In the normal course of its business, the Association is exposed to a number of risks that can affect its operating performance. Management's close involvement in operations helps identify risks and variations from expectations. The Association has not designated transactions as hedging transactions to manage risk. As a part of the overall operation of the Association, management considers the avoidance of undue concentrations of risk. These risks include, and the actions taken to manage them are as follows:

Liquidity risk-

Liquidity risk is the risk that the Association cannot meet its financial obligations associated with financial liabilities in full. The Association's main sources of liquidity are its operations and government funding. The funds are primarily used to financing working capital and capital expenditure requirements and are adequate to meet the Association's financial obligations associated with financial liabilities.

Interest rate risk-

Interest rate risk is the risk that changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as interest rate cash flow risk, or on the fair value of other financial assets or liabilities, known as interest rate price risk. Obtaining long-term debt with fixed interest rates minimizes cash flow risk.

Credit risk-

Credit risk arises from the possibility that debtors may be unable to fulfill their commitments. For a financial asset, this is typically the gross carrying amount, net of any amounts offset and impairment losses. The Association has credit policies to address credit risk on accounts receivable, which may include the analysis of the financial position of the debtor and review of credit limits. The Association also may review credit history before establishing credit and reviews credit performance. An allowance for doubtful accounts or other impairment provisions are established based upon factors surrounding credit risk, historical trends and other information. No allowance for doubtful accounts has been recorded as at March 31, 2020 (2019 - \$nil)

**11. Indemnification:**

The Association has indemnified its present and future directors, officers and employees against expenses, judgments and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding in which the directors are sued as a result of their service, if they acted honestly and in good faith with a view to the best interest of the Association. The nature of the indemnity prevents the Association from reasonably estimating the maximum exposure. The Association has purchased directors' and officers' insurance with respect to this indemnification.

**12. Subsequent event:**

The outbreak of the novel strain of coronavirus ("COVID-19"), has resulted in governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused an economic slowdown and material disruption to business. Subsequent to March 31, 2020, governments have continued to react with interventions intended to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial performance and financial position of the Association in future periods.

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2020**

**13. Prior period restatement:**

During the year ended March 31, 2020 it was determined that related party transactions had not been recorded during the 2019 year end.

As a result of the above, the prior period was restated as follows:

<b>As at March 31, 2019</b>	<b>As originally stated</b>	<b>Adjustment</b>	<b>Restated amount</b>
Due to Related party	(48,971)	35,989	(12,982)
Net assets			
Unrestricted net assets	(269,439)	35,989	(233,450)
<b>For the year ended March 31, 2019</b>			
Expenses			
Occupancy	(128,393)	(1,752)	(130,145)
Office	(159,240)	4,324	(154,916)
Salaries and benefits	(2,966,846)	33,417	(2,933,429)
<b>Change in cash flow activity for the year ended March 31, 2019</b>			
Cash receipts from funders and others	\$ 4,480,013	\$ (35,989)	\$ 4,444,024
Cash paid to suppliers and employees	(4,267,325)	35,989	(4,231,336)

SCHEDULE

CANADIAN MENTAL HEALTH ASSOCIATION  
MANITOBA AND WINNIPEG INC.

	<u>Agency</u>	<u>Rehabilitation Services Program</u>	<u>Parent Wellness Initiative</u>	<u>Portable Housing With Support</u>	<u>Community Housing with Support</u>	<u>Information and Education Support</u>	<u>Divisional Support</u>	<u>Futures Forward</u>	<u>Indigenous MD Initiative</u>	<u>Wellness Skills Support</u>	<u>Bounce Back</u>	<u>Employment with Support</u>	<u>March 31 2020</u>	<u>2019 (as restated)</u>
<b>Revenue:</b>														
United Way	\$ 202,309	\$ -	\$ -	\$ -	\$ -	\$ 257,398	\$ -	\$ -	\$ 27,500	\$ -	\$ -	\$ -	\$ 487,207	\$ 462,160
Other Grants	-	-	-	-	-	-	-	-	99,000	-	72,000	-	171,000	220,647
Winnipeg Regional Health Authority	-	1,090,032	-	-	608,736	10,296	-	-	-	-	150,000	-	1,859,064	1,878,332
Province of Manitoba	2,075	41,496	201,303	110,000	-	312,490	146,000	222,828	-	219,890	140,000	-	1,396,082	1,008,094
General	296,655	-	290	-	-	3,589	-	-	-	3	-	172,826	473,363	495,703
Mental Health - First aid training	-	-	-	-	-	69,852	-	-	-	-	-	-	69,852	40,222
MBSR fees	149,550	-	-	-	-	40,426	-	748	350	-	-	-	191,074	12,007
Donations and fundraising	138,992	-	-	-	-	-	-	-	-	-	-	-	138,992	233,842
Interest	26,205	-	-	-	-	-	-	-	-	-	-	-	26,205	22,500
Authorization of deferred contributions (Note 6)	54,598	-	-	-	-	-	-	-	-	-	-	-	54,598	37,369
	870,384	1,131,528	201,593	110,000	608,736	694,051	146,000	223,576	126,850	219,893	362,000	172,826	4,867,437	4,410,876
<b>Expenditures:</b>														
Amortization	135,475	-	-	-	-	-	-	-	-	-	-	-	135,475	117,647
Fundraising expenses	23,119	-	-	-	24	-	79	-	-	-	194	-	23,416	63,947
Interest on long-term debt	2,990	64,386	5,700	-	3,959	17,985	-	-	-	-	250	-	95,270	98,564
Meetings and conferences	16,046	32	-	-	-	-	-	29	-	-	-	-	16,107	19,673
Occupancy	60,183	19,660	7,445	5,697	13,286	7,595	6,308	5,778	1,952	-	7,281	-	135,185	130,145
Office	42,593	48,150	8,127	5,048	22,978	18,128	8,975	7,854	6,486	2,064	19,440	4,146	193,989	154,916
Project expenses	11,755	9,515	2,255	-	15,282	14,555	-	2,003	21,204	2,285	4,591	4,438	87,883	108,271
Public education	23,819	4,449	-	-	910	319,131	800	32	1,051	-	5,519	1,751	357,462	176,045
Purchased services	107,668	115,308	11,484	582	66,044	53,500	19,876	1,105	2,873	16,222	63,836	1,251	459,749	500,847
Salaries and benefits	103,307	837,960	163,496	99,060	490,307	381,411	110,145	236,931	81,175	193,094	302,498	159,162	3,158,546	2,933,429
Staff recruitment and development	1,876	1,476	450	-	50	16,090	-	368	-	-	114	825	21,249	33,005
Travel	23,980	7,340	4,570	324	19,344	6,835	-	1,057	4,841	6,228	3,219	1,253	78,991	55,929
	552,811	1,108,276	203,527	110,711	632,184	835,230	146,183	255,157	119,582	219,893	406,942	172,826	4,763,322	4,392,418
Difference between revenue and expenditures	\$ 317,573	\$ 23,252	\$ (1,934)	\$ (711)	\$ (23,448)	\$ (141,179)	\$ (183)	\$ (31,581)	\$ 7,268	\$ -	\$ (44,942)	\$ -	\$ 104,115	\$ 18,458