

OXFORD HOUSE FOUNDATION OF CANADA
Financial Statements
Year Ended March 31, 2022

OXFORD HOUSE FOUNDATION OF CANADA
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Year Ended March 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Members of Oxford House Foundation of Canada

Qualified Opinion

We have audited the financial statements of Oxford House Foundation of Canada (the Foundation), which comprise the statement of financial position as at March 31, 2022, and the statements of revenues and expenses, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Foundation derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Foundation. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2022, current assets and net assets as at March 31, 2022. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation of scope.

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 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 qualified audit 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 ASNPO, 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 Foundation'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 Foundation or to cease operations, or has no realistic alternative but to do so.

(continues)

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



Mahmud Khalfan Professional Corporation
Chartered Professional Accountants

Calgary, Alberta
July 12, 2022

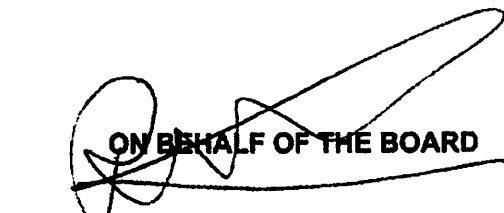
OXFORD HOUSE FOUNDATION OF CANADA

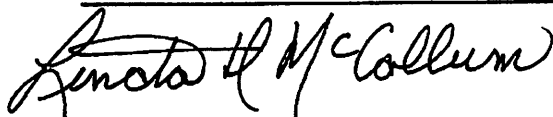
Statement of Financial Position

March 31, 2022

	Total 2022	Total 2021
ASSETS		
CURRENT		
Cash	\$ 840,775	\$ 401,514
Restricted cash (Note 4)	15,114	122,179
GST receivable	5,831	6,900
Prepaid expenses	15,580	7,888
Deposits	7,074	10,356
	884,374	548,837
CAPITAL ASSETS (Note 5)	3,885,234	4,062,246
INTANGIBLE ASSETS (Note 6)	1,350	1,800
	\$ 4,770,958	\$ 4,612,883
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 55,689	\$ 34,775
Security deposits payable	20,900	19,100
Wages payable	11,754	11,754
Lease inducement (Note 7)	6,527	8,176
Callable debt due in one year (Note 8)	7,684	7,389
Deferred revenue	24,760	26,568
Deferred contributions	71,114	122,179
	198,428	229,941
Callable debt due thereafter (Note 8)	158,903	166,588
	357,331	396,529
CEBA LOAN (Note 10)	60,000	60,000
	417,331	456,529
NET ASSETS		
Operating, internally restricted	22,569	-
Operating, unrestricted	241,154	201,509
Capital fund	4,089,904	3,954,845
	4,353,627	4,156,354
	\$ 4,770,958	\$ 4,612,883

ON BEHALF OF THE BOARD


 _____ Director
 Don Wilkinson
 _____ Director



See notes to financial statements

OXFORD HOUSE FOUNDATION OF CANADA
Statement of Revenues and Expenses
Year Ended March 31, 2022

	Operating fund 2022	Sustainable Housing 2022	Capital fund 2022	Total 2022	Total 2021
REVENUES					
Rent	\$ -	\$ 803,324	\$ -	\$ 803,324	\$ 716,678
Government grants	177,535	-	-	177,535	198,779
Calgary Homeless Foundation	118,594	-	-	118,594	16,143
Donations	95,905	-	-	95,905	53,555
United Way	52,853	-	-	52,853	109,788
Wage subsidy (<i>Note 11</i>)	20,116	-	-	20,116	37,261
Insurance proceeds	-	-	14,438	14,438	-
Casino proceeds	7,065	-	-	7,065	33,819
Other grants	-	-	4,239	4,239	-
Interest and other income	471	-	-	471	4,435
	<u>472,539</u>	<u>803,324</u>	<u>18,677</u>	<u>1,294,540</u>	<u>1,170,458</u>
EXPENSES (<i>Schedule 1</i>)	<u>793,292</u>	<u>371,528</u>	<u>155,106</u>	<u>1,319,926</u>	<u>1,233,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(320,753)	431,796	(136,429)	(25,386)	(63,190)
Gain (loss) on disposal of assets	-	-	222,659	222,659	969
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (320,753)</u>	<u>\$ 431,796</u>	<u>\$ 86,230</u>	<u>\$ 197,273</u>	<u>\$ (62,221)</u>

See notes to financial statements

OXFORD HOUSE FOUNDATION OF CANADA

Statement of Changes in Net Assets

Year Ended March 31, 2022

	Operating, Internally restricted 2022	Operating, Unrestricted 2022	Sustainable Housing 2022	Capital fund 2022	Total 2022	Total 2021
NET ASSETS - BEGINNING OF YEAR	\$ -	\$ 201,509	\$ -	\$ 3,954,845	\$ 4,156,354	\$ 4,218,575
Excess (Deficiency) of revenues over expenses	-	(320,754)	431,794	86,233	197,273	(62,221)
Interfund transfers <i>(Note 13)</i>	-	431,794	(431,794)	-	-	-
Interfund transfers <i>(Note 13)</i>	22,569	(22,569)	-	-	-	-
Capital asset additions <i>(Note 13)</i>	-	(48,826)	-	48,826	-	-
NET ASSETS - END OF YEAR	\$ 22,569	\$ 241,154	\$ -	\$ 4,089,904	\$ 4,353,627	\$ 4,156,354

See notes to financial statements

OXFORD HOUSE FOUNDATION OF CANADA**Statement of Cash Flows
Year Ended March 31, 2022**

	2022	2021
OPERATING ACTIVITIES		
Cash received	\$ 1,241,667	\$ 1,204,972
Cash disbursements	(1,140,885)	(1,057,308)
Interest paid	(6,704)	(7,019)
Cash flow from operating activities	<u>94,078</u>	140,645
INVESTING ACTIVITIES		
Sale of capital assets	303,223	2,333
Capital assets purchased	(57,715)	(32,972)
Cash flow from (used by) investing activities	<u>245,508</u>	(30,639)
FINANCING ACTIVITIES		
Long term debt (repayment)	(7,390)	(8,249)
Receipt of CEBA loan	-	60,000
Cash flow from (used by) financing activities	<u>(7,390)</u>	51,751
INCREASE IN CASH FLOW	332,196	161,757
Cash - beginning of year	<u>523,693</u>	361,936
CASH - END OF YEAR	\$ 855,889	\$ 523,693
CASH CONSISTS OF:		
Cash	\$ 840,775	\$ 401,514
Restricted cash	<u>15,114</u>	<u>122,179</u>
	\$ 855,889	\$ 523,693

See notes to financial statements

OXFORD HOUSE FOUNDATION OF CANADA

Notes to Financial Statements

Year Ended March 31, 2022

1. ORGANIZATION AND PURPOSE

The Oxford House Foundation of Canada (the "Foundation") was incorporated under the Societies Act of Alberta in February 1995 as a non-profit charitable organization formed for the purpose of overseeing a network of self-run and self-supported Oxford Houses for recovering alcoholics and drug addicts. The organization was registered in October 1997 as a registered charity under the Income Tax Act and thus is exempt from paying tax.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund accounting

The Foundation follows the restricted fund method of accounting for contributions.

Revenue and expenses related to program delivery and administration activities are reported in the Operating Fund. This fund also reports unrestricted resources and restricted operating grants.

Revenue and expenses related to rental of the houses and house expenses are recognized in the Sustainable Housing fund.

The Capital Fund reports the assets, liabilities, revenue and expenses related to the Foundation's capital assets.

Cash and cash equivalents

Cash and cash equivalents include amounts on deposit with financial institutions, bank overdrafts that fluctuate frequently from being positive to overdrawn, and term deposits that mature within three months from the date of acquisition. As of year end, the Foundation had no cash equivalents.

Revenue recognition

Restricted contributions related to operations are recognized as revenue in the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue in the appropriate fund.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be recorded can be reasonably estimated and collection is reasonably assured.

Rent is recognized in the Sustainable Housing Fund when received unless received prior to being due, in which case it is placed in deferred income until due.

Contributions to the Capital Fund are recognized as revenue when received or receivable if the amount to be recorded can be reasonably estimated and collection is reasonably assured.

(continues)

OXFORD HOUSE FOUNDATION OF CANADA

Notes to Financial Statements

Year Ended March 31, 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital assets

Purchased capital assets are to be recorded at cost and contributed property and equipment are to be recorded at fair value at the date of contribution. Amortization is provided using the methods and rates indicated below in order to write off the assets over their estimated useful lives. When assets are sold or disposed, the original costs and amortization are removed from the accounts and any resulting gain or loss is charged to the capital fund.

Automotive	30%	declining balance method
House furnishings	20%	declining balance method
Computer equipment	30%	declining balance method
Office equipment	20%	declining balance method
Buildings	4%	declining balance method
Building renovations	12.5%	straight-line method
Office renovations	5 years	straight-line method

Long-lived assets are reviewed for impairment when events and circumstances indicate that the carrying amount of a long-lived asset is not recoverable and exceeds its fair value. The amount of the impairment loss, if any, is the excess of carrying value over its fair value.

Intangible assets

Intangible assets are stated at cost less accumulated amortization. Amortization is recorded annually over the useful lives of the asset at the following rates:

Website	10%	straight-line method
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Management's use of estimates

When preparing financial statements according to Canadian generally accepted accounting principles, management makes estimates and assumptions that affect the reported amounts of revenues and expenses during the year, the reported amounts of assets and liabilities at the date of the financial statements, and the disclosure of contingent assets and liabilities at the date of the financial statements. Management base their assumptions on a number of factors including historical experience, current events, actions that the Foundation may undertake in the future, and other assumptions believed reasonable under the circumstances. Material measurement uncertainties include estimates of useful lives of tangible capital assets, useful lives of intangible capital assets, impairment of long lived assets and accrued liabilities. Actual results could differ from estimates; the resolution of these uncertainties will be determined by future events.

Financial instruments

Financial assets and liabilities are measured initially at fair value. Subsequent measurement is at amortized cost. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost consist of cash, accounts receivable and deposits receivable.

Financial liabilities measured at amortized cost consist of accounts payable, accrued liabilities, security deposits payable, callable debt, wages payable, CMHC forgivable debt, and long-term debt.

Valuation of non-cash considerations

The Foundation records donated non-cash considerations, including capital assets and services, at their fair market value

OXFORD HOUSE FOUNDATION OF CANADA

Notes to Financial Statements

Year Ended March 31, 2022

4. RESTRICTED CASH

Amounts which have been received from a funder or government for a specified purpose are restricted until spent according to the funding agreement. These funds are held in the bank account until needed. The amount of restricted funds held in the bank account as of March 31, 2022 as \$15,114 (2021 - \$122,179).

5. CAPITAL ASSETS

Capital assets consist of the following:

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Buildings	\$ 4,311,932	\$ 2,004,821	\$ 2,307,111	\$ 2,337,675
Land	1,470,088	-	1,470,088	1,520,088
Building renovations	1,633,914	1,576,900	57,014	153,121
Automotive	68,994	61,841	7,153	12,416
House furnishings	77,507	58,256	19,251	16,783
Office equipment	51,820	41,861	9,959	11,698
Computer equipment	44,702	32,137	12,565	7,462
Office renovations	8,618	6,525	2,093	3,003
	<u>\$ 7,667,575</u>	<u>\$ 3,782,341</u>	<u>\$ 3,885,234</u>	<u>\$ 4,062,246</u>

6. INTANGIBLE ASSETS

	<u>2022</u>	<u>2021</u>
Website	\$ 4,500	\$ 4,500
Accumulated amortization	<u>(3,150)</u>	<u>(2,700)</u>
	<u>\$ 1,350</u>	<u>\$ 1,800</u>

7. LEASE COMMITMENT

On November 4, 2020, the Foundation entered into a new lease agreement for the term of 7 years for office rent commencing on December 1, 2020 and expiring June 30, 2028.

As per the lease agreement, subject to certain conditions, the Foundation shall be relieved from the obligation to pay Basic Rent for 19 months over the term of the lease.

The rent free periods are being amortized to office rent expense over the term of the lease.

2023	\$ 24,000
2024	22,800
2025	24,000
2026	25,200
2027	27,000
Thereafter	<u>45,000</u>
	<u>\$ 168,000</u>

OXFORD HOUSE FOUNDATION OF CANADA

Notes to Financial Statements

Year Ended March 31, 2022

8. CALLABLE DEBT

	2022	2021
Demand loan bearing interest at 3.93% per annum, repayable in monthly blended payments of \$1,174. The loan is payable over a term of 60 months and was secured by a charge against certain capital assets (book value \$1,390,117, net book value of \$905,159).	\$ 166,589	\$ 173,977
Amounts payable within one year	(7,684)	(7,389)
	\$ 158,905	\$ 166,588

The Foundation has been authorized to take up to a \$600,000 Real Estate Financing Loan, with either the option to use it as a demand loan (non revolving) with an interest rate of prime rate plus 1% or a fixed rate term loan with an interest rate that would be determined at the time of borrowing. This loan is to be used for the purchase of houses and leaseholds. The balance as of March 31, 2022 was \$166,589 (2021 - \$173,977).

Estimated principal reduction in each of the next 5 years, assuming continued renewals, will be as follows:

Principal repayment terms are approximately:

2023	\$ 7,684
2024	7,992
2025	8,312
2026	8,644
2027	8,990
Thereafter	124,967

The Foundation also has a credit card with a limit of \$50,000 of which the balance was at \$28,117 as of March 31, 2022 (\$9,924 as of March 31, 2021). This amount is included in accounts payable and accrued liabilities as of year end.

OXFORD HOUSE FOUNDATION OF CANADA

Notes to Financial Statements

Year Ended March 31, 2022

9. DEFERRED CONTRIBUTIONS

Deferred contributions relate to restricted funding received that remains unspent and is recognized in the operating fund. Restricted contributions received consist of casino funds received from the Alberta Liquor and Gaming Commission ("AGLC") and various grants. These funds are deferred until the related expenses are incurred and are also reported as restricted cash. The balances are as follows:

	Beginning Balance	Proceeds Received	Funds Spent on Operations	Ending Balance
<u>2022</u>				
Casino Funds	\$ 22,179	\$ -	\$ (7,065)	\$ 15,114
Government Grants - CIP	-	-	-	-
United Way	-	-	-	-
Alberta Health Services	-	-	-	-
Calgary Foundation	-	-	-	-
Government Grants - Minister	100,000	-	(100,000)	-
CHF - Capital Study	-	56,000	-	56,000
CHF - Recovery Coach Program	-	122,169	(122,169)	-
	<u>\$ 122,179</u>	<u>\$ 178,169</u>	<u>\$ (229,234)</u>	<u>\$ 71,114</u>
<u>2021</u>				
Casino Funds	\$ 55,998	\$ -	\$ (33,819)	\$ 22,179
Government Grants - CIP	21,244	-	(21,244)	-
United Way	16,666	93,122	(109,788)	-
Alberta Health Services	-	77,535	(77,535)	-
Calgary Foundation	-	16,143	(16,143)	-
Government Grants - Minister	-	200,000	(100,000)	100,000
	<u>\$ 93,908</u>	<u>\$ 386,800</u>	<u>\$ (358,529)</u>	<u>\$ 122,179</u>

10. CEBA LOAN

The Canadian Emergency Business Account (CEBA) loan payable bears interest of 0% per annum until December 31, 2023. If the loan is not repaid by December 2023, it will be converted into a 3-year term loan bearing interest at 5% per annum.

The Foundation was advanced \$60,000 during the fiscal year of which \$20,000 will be forgiven if the loan is repaid by December 2023. The forgiven amount was not recognized as revenue in the year as it is unknown if the loan will be repaid within the established timeline.

11. WAGE SUBSIDY

The Foundation received \$20,116 (\$37,261 in 2021) as part of the Government of Canada's wage subsidy program for organizations that have experienced decreasing revenues as a result of the Covid-19 pandemic.

OXFORD HOUSE FOUNDATION OF CANADA

Notes to Financial Statements

Year Ended March 31, 2022

12. CONTINGENT LIABILITY

During 2007, Homeward Trust made donations totaling \$763,000 towards the purchase of two homes (caveats to October 2027). During 2009, Calgary Homeless Foundation made a donation of \$335,000 towards the purchase of a home (caveat until March 2019). During 2011, Housing and Urban Affairs donated \$350,000 for the purchase of a house (caveat until March 2032). The funders have placed caveats on the homes such as if they are sold or not used for their designated purposes, funds would have to be repaid to the original donor.

The AGLC requires the distribution of gaming profits to be made within 24 months of receipt of the funds. If the Foundation fails to comply, they will be subject to AGLC board-directed sanctions, such as suspension of gaming licenses, revocation of gaming licenses, and/or directives to donate all gaming funds to other eligible charitable organizations. The Foundation earned \$68,333 in November of 2019 of which all funds have been dispersed. The Foundation transferred \$24,538.00 of operating funds to cover the lease which is paid out of the gaming account which is in the ending balance of \$15,113.61.

13. INTERFUND TRANSFERS

The net surplus in the Sustainable Housing Fund is transferred to the Operating Fund annually, such that there is no balance left in this fund.

During the year, the Foundations transferred funds from the Operating Fund to the Capital Fund for capital asset additions.

During the year, the board of directors transferred \$22,569 to internally restricted net assets, which represents a portion of rental security deposits forfeited by prior tenants. It is the board's intention that the amounts be used in the future toward the rental deposit obligations of new clients who are unable to pay such deposits, subject to approval by the board of directors.

14. FUTURE GRANT FUNDING

The Foundation entered into a grant funding agreement with the Government of Alberta dated March 25, 2022 for the provision of certain funded services to March 31, 2023. The total value of this funding shall not exceed \$200,000. As at the year-end, the Foundation had not received any monies under this funding agreement and had not performed any of the expected milestones. As such, no amount has been recognized in these financial statements.

The Foundation also entered into another grant funding agreement with the Government of Alberta dated March 31, 2022 for the provision of certain funded services to March 31, 2024. The total value of this funding shall not exceed \$2,140,000. As at the year-end, the Foundation had not received any monies under this funding agreement and had not performed any of the expected milestones. As such, no amount has been recognized in these financial statements.

15. ADDITIONAL INFORMATION TO COMPLY WITH THE DISCLOSURE REQUIREMENTS OF THE CHARITABLE FUNDRAISING ACT AND REGULATIONS

Gross contributions received from donations and fundraising were \$53,555. Total donations and fundraising were collected and used in general operations.

The Foundation has one employee whose principal duties were 75% related to fund-raising.

OXFORD HOUSE FOUNDATION OF CANADA

Notes to Financial Statements

Year Ended March 31, 2022

16. FINANCIAL INSTRUMENTS

The Foundation is exposed to various risks through its financial instruments. The following describes the exposures to those risks, how they arise, any changes in risk exposures from the previous period, and any concentrations of risk.

The Foundation's financial instruments consist of cash, accounts receivable, and deposits receivable, as well as accounts payable, accrued liabilities, security deposits payable, callable debt, wages payable and long term debt. Unless otherwise noted, it is management's opinion that the Foundation is not exposed to significant credit, interest rate, or liquidity risk arising from its financial instruments.

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. The Foundation is exposed to interest rate risk on its variable rate loans, which are tied to the bank prime rate. During 2018, the Foundation obtained a variable loan of \$194,476 of which \$173,977 (\$182,226- 2020) is outstanding.

17. COMPARATIVE INFORMATION

Certain comparative amounts have been reclassified to conform with the current year classifications.

18. HEALTH PANDEMIC

In early 2020, Covid-19 was identified as a world-wide pandemic. In response, the Government of Alberta declared a public health emergency, and during 2020 and 2021 varying restrictions on the activities of organizations and individuals in the province were enacted. The financial impact of these measures had on the Association cannot be quantified with certainty nor separated from other cyclical factors and normal organizational changes.

OXFORD HOUSE FOUNDATION OF CANADA

Expenses

(Schedule 1)

Year Ended March 31, 2022

	Operating fund 2022	Sustainable Housing 2022	Capital fund 2022	Total 2022	Total 2021
Wages and benefits	\$ 638,073	\$ -	\$ -	\$ 638,073	\$ 565,184
House utilities	-	186,935	-	186,935	180,796
Amortization	-	-	154,614	154,614	161,213
Property taxes	-	70,650	-	70,650	74,956
Occupancy costs	31,547	9,440	3	40,990	51,475
Insurance	1,094	33,545	-	34,639	33,536
Maintenance and repairs	-	32,108	495	32,603	30,755
Office	45,843	-	-	45,843	29,908
Automotive	27,587	-	-	27,587	26,069
Telephone	11,532	-	-	11,532	14,065
House rebates	-	19,980	-	19,980	13,996
Professional fees	9,738	-	-	9,738	10,013
House supplies	-	3,239	-	3,239	7,937
Intranet costs	6,286	-	-	6,286	7,097
Interest on long term debt	-	6,704	-	6,704	7,019
Clients cost	-	7,901	-	7,901	4,826
Bank charges	4,814	-	(6)	4,808	4,049
Staff development	7,042	-	-	7,042	3,402
Board of directors expenses	2,130	-	-	2,130	1,994
Office utilities	4,411	-	-	4,411	1,713
Indigeneous grant	-	1,026	-	1,026	-
Travel	2,304	-	-	2,304	1,611
Consulting and program expenses	158	-	-	158	1,215
Fundraising	733	-	-	733	819
	\$ 793,292	\$ 371,528	\$ 155,106	\$ 1,319,926	\$ 1,233,648

See notes to financial statements