

**United Way of Peterborough  
and District  
Financial Statements  
For the year ended March 31, 2020**

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## Independent Auditor's Report

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To the Board of Directors of United Way of Peterborough and District

### Qualified Opinion

We have audited the accompanying financial statements of United Way of Peterborough and District (the "Organization"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations and changes in fund balances and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

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 Organization as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from campaign contributions and other donations, 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 Organization. Therefore we were not able to determine whether any adjustments might be necessary to revenues other than grants, excess of revenue over expenditures, and cash flows from operations for the years ended March 31, 2020 and 2019, current assets as at March 31, 2020 and 2019, and net assets as at April 1 and March 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in 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 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 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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



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

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants  
Peterborough, Ontario  
July 27, 2020

United Way of Peterborough and District  
Statement of Financial Position

	Operating Fund	Endowment Fund	March 31 2020	March 31 2019
<b>Assets</b>				
<b>Current</b>				
Cash and bank (Note 3)	\$ 1,326,421	\$ 3,231	\$ 1,329,652	\$ 995,048
Short term investments (Note 4)	-	130,549	130,549	152,762
Pledges receivable	11,584	-	11,584	22,882
Interest and other receivables	23,889	8,534	32,423	53,909
Prepaid expenses	32,664	-	32,664	31,128
Due from (to) other funds	20,301	(20,301)	-	-
	1,414,859	122,013	1,536,872	1,255,729
Investments (Note 4)	6,505	1,399,130	1,405,635	1,561,749
Capital assets (Note 5)	33,684	-	33,684	38,559
	\$ 1,455,048	\$ 1,521,143	\$ 2,976,191	\$ 2,856,037
<b>Liabilities and Funds Balances</b>				
<b>Current Liabilities</b>				
Accounts payable and accruals	\$ 189,089	\$ -	\$ 189,089	\$ 130,669
Deferred revenue	8,345	-	8,345	-
	197,434	-	197,434	130,669
Contributed equity in capital assets (Note 6)	25,000	-	25,000	25,000
	222,434	-	222,434	155,669
<b>Fund Balances</b>				
Unrestricted	506,194	-	506,194	150,139
Internally restricted (Note 7a)	568,228	117,964	686,192	799,274
Externally restricted (Note 7b)	158,192	1,403,179	1,561,371	1,750,955
	1,232,614	1,521,143	2,753,757	2,700,368
	\$ 1,455,048	\$ 1,521,143	\$ 2,976,191	\$ 2,856,037

On behalf of the Board:



Director



Director

## United Way of Peterborough and District Statement of Operations and Changes in Fund Balances

For the year ended March 31	Operating Fund	Endowment Fund	2020	2019
<b>Revenue</b>				
Campaign contributions	\$1,356,553	\$ -	\$1,356,553	\$ 1,474,914
Funds received from other United Ways	240,189	-	240,189	197,513
<b>Total campaign income</b>	<b>1,596,742</b>	<b>-</b>	<b>1,596,742</b>	<b>1,672,427</b>
Investment income (loss) (Note 8)	9,579	(55,823)	(46,244)	132,819
Program income	2,300	-	2,300	3,165
Grants (Note 9)	301,743	-	301,743	211,621
Nevada income	40,543	-	40,543	22,316
Other donations	12,211	17,405	29,616	24,326
<b>Total revenue</b>	<b>1,963,118</b>	<b>(38,418)</b>	<b>1,924,700</b>	<b>2,066,674</b>
<b>Expenditures</b>				
<b>Community &amp; Program Funding</b>				
Allocations/Designations to Partner				
Agencies - (Schedule A)	842,658	-	842,658	842,658
Designations to other charities	20,449	-	20,449	68,404
Age friendly initiative	75,273	-	75,273	81,405
Neighbourhood funding initiative	-	-	-	20,000
Organizational & community				
development - (Schedule B)	253,339	-	253,339	300,547
Labour program - (Schedule B)	54,102	-	54,102	58,939
Reaching Home project - (Schedule B)	297,837	-	297,837	208,261
United Way of Canada membership fees	17,207	-	17,207	17,902
<b>Fundraising</b>				
Investment management fees	-	13,132	13,132	13,337
Campaign expenses - (Schedule B)	297,314	-	297,314	339,380
<b>Total expenditures</b>	<b>1,858,179</b>	<b>13,132</b>	<b>1,871,311</b>	<b>1,950,833</b>
<b>Excess of revenue over expenditures (expenditures over revenue)</b>	<b>104,939</b>	<b>(51,550)</b>	<b>53,389</b>	<b>115,841</b>
<b>Fund Balances, Beginning of Year</b>	<b>988,385</b>	<b>1,711,983</b>	<b>2,700,368</b>	<b>2,584,527</b>
<b>Interfund Transfers (Note 10)</b>	<b>139,290</b>	<b>(139,290)</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$1,232,614</b>	<b>\$1,521,143</b>	<b>\$2,753,757</b>	<b>\$ 2,700,368</b>

## United Way of Peterborough and District Statement of Cash Flows

For the year ended March 31	Operating Fund	Endowment Fund	2020	2019
<b>Cash provided by (used in)</b>				
<b>Operating activities</b>				
Excess of revenue over expenditures (expenditures over revenue)	\$ 104,939	\$ (51,550)	\$ 53,389	\$ 115,841
Items not involving cash				
Amortization	14,283	-	14,283	14,469
Change in unrealized (gains) losses on investments	1,018	(129,306)	(128,288)	73,660
	<u>120,240</u>	<u>(180,856)</u>	<u>(60,616)</u>	<u>203,970</u>
Changes in non-cash working capital items				
Pledges receivable	11,298	-	11,298	2,839
Interest and other receivables	21,021	465	21,486	69,972
Prepaid expenses	(1,536)	-	(1,536)	3,055
Accounts payable and accrued liabilities	58,420	-	58,420	(162,403)
Deferred campaign contributions	8,345	-	8,345	(7,068)
Due from (to) other funds	14,569	(14,569)	-	-
	<u>232,357</u>	<u>(194,960)</u>	<u>37,397</u>	<u>110,365</u>
<b>Investing activities</b>				
Purchase of capital assets	(9,408)	-	(9,408)	(17,618)
Net activity of short term and long term investments	(1,046)	307,661	306,615	322,759
	<u>(10,454)</u>	<u>307,661</u>	<u>297,207</u>	<u>305,141</u>
<b>Financing activities</b>				
Interfund transfers	139,290	(139,290)	-	-
<b>Increase (decrease) in cash during the year</b>	<u>361,193</u>	<u>(26,589)</u>	<u>334,604</u>	<u>415,506</u>
Cash and bank - beginning of year	965,228	29,820	995,048	579,542
<b>Cash and bank - end of year</b>	<u>\$1,326,421</u>	<u>\$ 3,231</u>	<u>\$1,329,652</u>	<u>\$ 995,048</u>

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# United Way of Peterborough and District Notes to the Financial Statements

March 31, 2020

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## 1. Nature of Operations

United Way of Peterborough and District ("the organization") is a provincially incorporated not-for-profit, charitable organization serving Peterborough City and County. The organization has adopted the mission "to improve lives and build communities by engaging individuals and mobilizing collective action".

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## 2. Summary of Significant Accounting Policies

### (a) Basis of Presentation

The financial statements have been prepared using Canadian Accounting Standards for Not-for-Profit Organizations.

### (b) Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the organization, the accounts are maintained in accordance with the principles of fund accounting. Under these principles, resources are classified for accounting purposes into funds that are in accordance with particular activities or objectives specified. These funds are classified as follows:

Operating fund - includes the results of day-to-day administrative and operating transactions.

Endowment fund - reflects both externally and internally restricted amounts. The externally restricted component consists of donations that were specifically designated by the donors to be held in perpetuity. The internally restricted component consists of unrestricted donations transferred to the fund, investment income not transferred to the operating fund, and unrealized gains. Donations that have been internally restricted may be disbursed by the organization as approved by the Board of Directors. Interest, dividends and realized gains earned may be disbursed by the organization.

### (c) Revenue Recognition

The United Way of Peterborough and District uses the deferral method of accounting. Restricted contributions are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized when received or receivable. Restricted contributions to the Endowment Fund are recorded as revenue when received. Expenses are recorded as incurred.

Investment income is recognized as revenue when earned in the appropriate fund.

Pledges receivable are pledges outstanding at yearend and include campaign pledges from other United Ways along with pledges from corporate and not-for-profit organizations. Management reviews and adjusts the pledges to their estimated net realizable value.

# United Way of Peterborough and District Notes to the Financial Statements

March 31, 2020

## 2. Summary of Significant Accounting Policies (continued)

### (c) Revenue Recognition (continued)

Grant revenue represents funds received from federal, provincial and municipal governments for programs administered by the organization. The related program expenses and grant disbursements are included in the community and program funding section of the statement of operations. Grants are recognized as revenue in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

### (d) Contributed Services

Donated materials and services are not recorded because the fair market value is not readily determinable.

### (e) Expense Allocations

The organization allocates general management and administrative costs in accordance with the Transparency, Accountability and Financial Reporting Policies for United Way Centraides in Canada. General management and administrative costs are first allocated to the Reaching Home Project in accordance with its funding agreement and then allocated to campaign, organizational & community development and the labour program as follows:

	General Management and Administrative Costs (Payroll)	General Management and Administrative Costs (Other)
Campaign	44.0%	45.0%
Organizational & Community Development	50.0%	50.0%
Labour program	6.0%	5.0%

### (f) Capital Assets

Capital assets are recorded at cost. The organization provides for amortization using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Buildings	25 years
Building equipment	8 years
Office equipment	3 to 8 years

Contributed equity in capital assets represents conditional contributions received by the organization specifically for the purpose of acquiring assets and are not deducted from the cost of the assets.



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# United Way of Peterborough and District Notes to the Financial Statements

March 31, 2020

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## 2. Summary of Significant Accounting Policies (continued)

### (g) Management Estimates

The preparation of financial statements in accordance 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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Key areas where management has made complex or subjective judgments (often as a result of matters that are inherently uncertain) include, among others, pledges receivable, accounts payable and accrued liabilities, deferred revenue, useful lives of capital assets and amortization. Actual results could differ from these and other estimates, the impact of which would be recorded prospectively.

### (h) Income Taxes

The United Way of Peterborough and District is registered as a charitable organization under the Income Tax Act (the "Act") and, as such, is exempt from income taxes. In order to maintain its status as a registered charity under the Act, United Way must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

### (i) Financial Instruments

All financial instruments are initially recorded at fair value when acquired or issued.

Investments quoted in an active market are subsequently measured at fair value with changes in fair value being recognized on the Statement of Operations in investment income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable.

Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

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## 3. Cash and Bank

The bank accounts are held at a Canadian chartered bank and earn nominal rates of interest.

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## United Way of Peterborough and District Notes to the Financial Statements

March 31, 2020

### 4. Investments

	Operating Fund	Endowment Fund	2020	2019
Fixed income	\$ -	\$ 428,569	\$ 428,569	\$ 503,715
Mutual funds	6,505	329,816	336,321	267,831
Canadian equities	-	423,547	423,547	491,774
Foreign equities	-	347,747	347,747	451,191
	<b>6,505</b>	<b>1,529,679</b>	<b>1,536,184</b>	<b>1,714,511</b>
Less short term	-	130,549	130,549	152,762
Long term	<b>\$ 6,505</b>	<b>\$ 1,399,130</b>	<b>\$ 1,405,635</b>	<b>\$ 1,561,749</b>

Fixed income investments consist of interest-bearing notes earning interest in the range of 2.000% to 4.540% with maturity dates ranging between June 2020 and March 2027.

Fixed income investments maturing in the next year are classified as short-term while mutual funds, equities and fixed income investments with later maturity dates are classified as long-term.

### 5. Capital Assets

	2020		2019	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 21,000	\$ -	\$ 21,000	\$ -
Building	74,099	74,099	74,099	74,099
Building equipment	15,721	6,813	6,314	5,872
Office equipment	129,335	125,559	129,335	112,218
	<b>\$ 240,155</b>	<b>\$ 206,471</b>	<b>\$ 230,748</b>	<b>\$ 192,189</b>
Net book value		<b>\$ 33,684</b>		<b>\$ 38,559</b>

### 6. Contributed Equity in Capital Assets

Contributed equity in capital assets represents conditional contributions received by the organization specifically for the purpose of acquiring such assets. Contributions totaling \$25,000 were received to fund the purchase of the Stewart Street property. The terms on which the contribution was made state that in the event of a wind up of the United Way of Peterborough and District the amount of \$25,000 will be repayable.

## United Way of Peterborough and District Notes to the Financial Statements

March 31, 2020

### 7. Restricted Operating Funds

(a) Internally restricted funds have been restricted by the Board of Directors of the United Way of Peterborough and District and consist of:

	Reserve Fund	Partner Agency Hardship Fund	2020	2019
Beginning balance	\$ 671,554	\$ 8,500	\$ 680,054	\$ 720,001
Transfers from/(to) unrestricted	(111,826)	-	(111,826)	(39,947)
Ending balance	\$ 559,728	\$ 8,500	\$ 568,228	\$ 680,054

In accordance with Board policy, the Reserve Fund was created to maintain a maximum of three months of allocation funding to Partner Agencies and three months of funding for the organization's operating expenses plus the largest budgeted deficiency of revenues over expenses during the year.

The Partner Agency Hardship Fund is for Partner Agencies to access in the case of an emergency.

(b) Externally restricted funds have been restricted for specific purposes by the donor. The balance consists entirely of the Emergency Disaster Fund which was created as a result of the 2004 Peterborough flood. The purpose of this fund is to assist voluntary sector organizations at a time when a natural disaster impacts the City or County of Peterborough and affects their ability to operate as intended.

### 8. Investment Income (loss)

	2020	2019
Dividends, interest and other	\$ 59,504	\$ 57,099
Realized gains on disposal of investments	24,576	2,060
Change in unrealized gains (losses)	(130,324)	73,660
	\$ (46,244)	\$ 132,819

### 9. Grants

	2020	2019
Government of Canada - Reaching Home	\$ 297,837	\$ -
Government of Canada - Homelessness	-	208,261
Other	3,906	3,360
	\$ 301,743	\$ 211,621

### 10. Interfund Transfers

The interest, dividends and realized gains, net of fees, earned in the Endowment Fund are transferred to the Operating Fund on an annual basis, and total \$59,290 (2019 - \$38,331).

The Board also approved during the year an additional transfer of \$80,000 from the Endowment Fund to the Operating Fund to fund an Age Friendly program. As of March 31, 2020, \$75,273 was spent and the remaining portion was deferred to fiscal 2021.

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# United Way of Peterborough and District Notes to the Financial Statements

March 31, 2020

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## 11. Financial Instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

### (a) Interest rate risk

Interest rate risk is the risk that the value of financial instruments will fluctuate due to changes in market interest rates. The value of fixed income securities will generally rise if interest rates fall and conversely fall when rates rise. The value of equity securities changes with stock market conditions, which are affected by market conditions and a general economic outlook. The equity securities are also affected by the future outlook of the company and changes in interest rates (if applicable). The organization is also subject to gains/losses on fluctuations in securities denominated in other than Canadian dollars. These risks are generally outside the control of the organization but are mitigated by the organization's investment policies, which prescribe the asset mix of investments including the amount of foreign content and credit ratings of bond issuers.

### (b) Credit risk

The organization has credit risk related to pledges receivable from prior year's campaign and other receivables, which amount to \$35,473 (2019 - \$67,792). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The organization reduces its exposure to credit risk by creating an allowance for bad debts when applicable. The organization monitors and assesses the collectability of pledges receivable based on past experience to derive a net realizable value. In the opinion of management the credit risk exposure to the organization is low.

### (c) Foreign currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign currency exchange rates. The organization has foreign currency denominated cash, fixed income investments and equity securities quoted in an active market of \$450,456 (2019 - \$471,230). The organization's investment policies limit the amount of foreign investment content, which mitigates their exposure of losses related to currency fluctuations in these securities. In the opinion of management the currency risk exposure to the organization is low.

### (d) Liquidity risk

The organization has liquidity risk related to accounts payable and accrued liabilities of \$189,089 (2019 - \$130,669). Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintains an adequate amount of cash to cover operating expenses. In the opinion of management the liquidity risk exposure to the organization is low and is not material.

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## United Way of Peterborough and District Notes to the Financial Statements

March 31, 2020

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### 12. Uncertainty Related to COVID-19

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus, the “COVID-19 outbreak”. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve throughout the world including Canada. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the impact on the organization will not be known with certainty for months to come. Specifically, the organization may see a decrease in their donations and investment income. The organization may also see a decrease in the market value of their investments. The potential decrease in revenues could impact the organization's ability to run programs, however, the organization does not expect to see a significant impact on their operations.

Although the organization cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have a material adverse effect on the organization's future operations, financial position, and liquidity in fiscal year 2021.

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## United Way of Peterborough and District Schedule A - Funds Distributed to Partner Agencies

For the year ended March 31	2020	2019
211 Ontario	\$ 5,000	\$ 5,000
Big Brothers and Big Sisters Association	76,309	76,309
Canadian Mental Health Association	38,154	38,154
Community Care Peterborough	55,112	55,112
Community Counselling and Resource Centre	76,309	76,309
Community Living Trent Highlands	40,698	40,698
Elizabeth Fry Society of Peterborough	50,873	50,873
John Howard Society of Peterborough	50,873	50,873
Kawartha Sexual Assault Centre	36,459	36,459
New Canadians Centre - Peterborough	55,112	55,112
Peterborough Aids Resource Network	33,067	33,067
Peterborough Public Health - Food for Kids	12,000	12,000
Peterborough Child & Family Centres	50,873	50,873
Peterborough Reintegration Services	46,633	46,633
Peterborough Youth Services	44,090	44,090
Tracks Youth Program	10,000	10,000
Trent Valley Literacy Association	25,436	25,436
YES Shelter for Youth & Families	59,351	59,351
Y.W.C.A. of Peterborough, Victoria and Haliburton	76,309	76,309
	<b>\$ 842,658</b>	<b>\$ 842,658</b>

**United Way of Peterborough and District  
Schedule B - Schedule of Expenses**

	General Management and Administration	Campaign	Organizational and Community Development	Labour Program	Reaching Home Project	2020 Total	2019 Total
Salaries and employee benefits	\$ 243,164	\$ 86,645	\$ 68,525	\$ 35,558	\$ -	\$ 433,892	\$ 482,674
Office expenses	50,867	7,574	200	-	-	58,641	65,570
Building occupancy	24,367	-	-	-	-	24,367	28,599
Conferences, training and recognition	15,140	15,630	-	-	-	30,770	36,531
Printing and public relations	-	4,681	-	-	-	4,681	5,126
Transportation	157	-	-	-	-	157	1,448
Nevada	-	8,459	-	-	-	8,459	8,219
Workshop	-	-	715	-	-	715	727
Professional fees	11,018	-	-	-	-	11,018	10,654
Amortization	14,283	-	-	-	-	14,283	14,469
Marketing and miscellaneous	7,868	-	-	-	-	7,868	12,392
Special projects	-	-	22,770	-	-	22,770	19,843
Special events	-	31,740	-	-	-	31,740	30,653
Reaching Home project expenses	-	-	-	-	253,231	253,231	190,222
	366,864	154,729	92,210	35,558	253,231	902,592	907,127
Administration costs distributed to campaign/programs	(366,864)	142,585	161,129	18,544	44,606	-	-
<b>Total 2020</b>	<b>\$ -</b>	<b>\$ 297,314</b>	<b>\$ 253,339</b>	<b>\$ 54,102</b>	<b>\$ 297,837</b>	<b>\$ 902,592</b>	<b>\$ -</b>
<b>Total 2019</b>	<b>\$ -</b>	<b>\$ 339,380</b>	<b>\$ 300,547</b>	<b>\$ 58,939</b>	<b>\$ 208,261</b>	<b>\$ -</b>	<b>\$ 907,127</b>