FINANCIAL STATEMENTS

CANADIAN MENTAL HEALTH ASSOCIATION, BC DIVISION

March 31, 2014

TOMPKINS, WOZNY, MILLER & CO.
Chartered Accountants

A partnership of incorporated professionals.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Canadian Mental Health Association, BC Division

Report on the Financial Statements

We have audited the accompanying financial statements of Canadian Mental Health Association, BC Division, which comprise the statement of financial position as at March 31, 2014, and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements 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 Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments for unrecorded revenue might be necessary to donations revenue, excess of revenue for the year, assets and net assets.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Canadian Mental Health Association, BC Division as at March 31, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the British Columbia Society Act, we report that the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

Tompkins, Wozny, Miller & Co.

Vancouver, Canada
June 14, 2014

Chartered Accountants

Canadian Mental Health Association, BC Division

STATEMENT OF FINANCIAL POSITION

As at March 31

	2014 $	2013 $
ASSETS		
Current		
Cash and short-term investments *[note 3]*		
Unrestricted	**1,769,897**	659,833
Restricted for branch fundraising	**24,645**	24,669
Restricted for deferred revenue	**4,836,517**	5,067,257
Restricted for gaming account	**3,479**	94,197
	6,634,538	5,845,956
Accounts receivable *[note 4]*	**685,554**	1,493,213
Prepaid expenses	**67,517**	37,462
Total current assets	**7,387,609**	7,376,631
Cash and investments restricted for endowment funds *[note 3]*	**388,640**	329,153
Capital assets *[note 5]*	**38,231**	38,080
	7,814,480	7,743,864
LIABILITIES		
Current		
Accounts payable and accrued liabilities *[note 6]*	**573,761**	651,407
Branch fundraising liability *[note 7]*	**24,645**	24,669
Deferred revenue *[note 8]*	**4,836,517**	5,067,257
Deferred gaming revenue	**3,479**	94,197
Total current liabilities	**5,438,402**	5,837,530
Blue Wave Youth Fund *[note 8]*	**140,691**	—
Lorne Fraser Educational Endowment Fund *[note 9]*	**201,146**	180,215
Dr. Jean Moore Endowment Fund *[note 9]*	**58,232**	35,366
Dr. Nancy Hall Endowment Fund *[note 9]*	**129,262**	110,656
	5,967,733	6,163,767
Net assets		
Invested in capital assets	**38,231**	38,080
Internally restricted *[note 11]*	**600,000**	600,000
Unrestricted	**1,208,516**	942,017
	1,846,747	1,580,097
	7,814,480	7,743,864

Commitments *[note 14]*

See accompanying notes to the financial statements

Approved by the Board:

Director

Director

STATEMENT OF CHANGES IN NET ASSETS

Year ended March 31

	Invested in Capital Assets	Internally Restricted	Un-restricted	Total
	$	$	$	$
2014		*[note 11]*		
Excess of revenue for the year	—	—	**266,650**	**266,650**
Amortization of capital assets	**(13,168)**	—	**13,168**	—
Investment in capital assets	**13,319**	—	**(13,319)**	—
Increase for the year	**151**	—	**266,499**	**266,650**
Balance, beginning of year	**38,080**	**600,000**	**942,017**	**1,580,097**
Balance, end of year	**38,231**	**600,000**	**1,208,516**	**1,846,747**
2013				
Excess of revenue for the year	—	—	155,543	155,543
Amortization of capital assets	(16,896)	—	16,896	—
Investment in capital assets	5,440	—	(5,440)	—
Increase (decrease) for the year	(11,456)	—	166,999	155,543
Balance, beginning of year	49,536	600,000	775,018	1,424,554
Balance, end of year	38,080	600,000	942,017	1,580,097

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended March 31

	2014 $	2013 $
REVENUE		
Grants - B.C. Ministry of Health and Ministry of Child and Family Development	**1,082,028**	659,289
- Provincial Health Services Authority	**747,066**	663,492
- Public Health Agency of Canada	**643,388**	678,093
- Other	**113,839**	102,508
Total grants earned *[note 8]*	**2,586,321**	2,103,382
Fees for service - Bounce Back program (B.C. Ministry of Health) *[note 8]*	**2,166,331**	2,165,074
- Other	**235,888**	328,785
Registration fees	**290,433**	396,370
Donations	**228,955**	158,264
Sponsorships	**203,175**	159,829
Publications and resource materials	**139,761**	104,741
Gaming	**91,650**	79,233
Blue Wave Youth Fund *[note 8]*	**33,369**	—
Bequests	—	11,500
	5,975,883	5,507,178
EXPENSES		
Wages and benefits	**2,022,266**	1,673,310
Project/branch support *[note 13]*	**1,928,802**	1,827,835
Other program non-staffing costs *[note 18]*	**851,145**	782,143
Contract and consulting services	**657,446**	692,833
Other administrative non-staffing costs *[note 18]*	**136,277**	168,147
Rent and occupancy costs	**201,888**	151,099
Travel	**104,496**	111,270
Advertising and promotion	**28,778**	45,369
Amortization	**13,168**	16,896
	5,944,266	5,468,902
Excess of revenue before investment income and endowment contributions	**31,617**	38,276
Investment income - net realized gain	**144,612**	100,380
Investment income - net unrealized gain *[note 12]*	**100,112**	30,238
Contributions to endowment funds *[note 9]*	**(9,691)**	(13,351)
Excess of revenue for the year	**266,650**	155,543

See accompanying notes to the financial statements

Canadian Mental Health Association, BC Division

STATEMENT OF CASH FLOWS

Year ended March 31

	2014 $	2013 $
OPERATING ACTIVITIES		
Excess of revenue for the year	**266,650**	155,543
Item not affecting cash:		
Amortization of capital assets	**13,168**	16,896
	279,818	172,439
Changes in other non-cash working capital items:		
Accounts receivable	**807,659**	(815,469)
Prepaid expenses	**(30,055)**	(4,330)
Accounts payable	**(77,646)**	32,246
Branch fund raising liability	**(24)**	(1,256)
Deferred revenue	**(230,740)**	2,309,209
Deferred gaming revenue	**(90,718)**	5,197
Blue Wave Youth Fund	**140,691**	—
Cash provided by operating activities	798,985	1,698,036
INVESTING ACTIVITIES		
Acquisition of capital assets	**(13,319)**	(5,440)
Change in endowment fund investments	**(59,487)**	(27,651)
Lorne Fraser endowment, net of disbursements	**20,931**	5,493
Jean Moore endowment, net of earnings	**22,866**	2,923
Nancy Hall endowment, net of earnings	**18,606**	9,424
Cash used in investing activities	**(10,403)**	(15,251)
Increase in cash and short-term investments during the year	**788,582**	1,682,785
Cash and short-term investments, beginning of year	**5,845,956**	4,163,171
Cash and short-term investments, end of year	**6,634,538**	5,845,956

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

1. NATURE OF OPERATIONS

Structure, Mandate and Operations

The Canadian Mental Health Association, BC Division (the "Society") is registered under the Society Act of British Columbia and is a tax-exempt charitable organization as defined by the Canadian Income Tax Act.

The Society's objectives include the provision of community services and the involvement of volunteer help in the area of mental health and addiction. The Society's operations are dependent upon British Columbia and Government of Canada funding, individual and corporate donations.

The Society operates under authority granted by a National/Division agreement with the Canadian Mental Health Association. Under Division/Branch agreements, branches may operate in B.C. either as incorporated or unincorporated entities. There are a total of 18 [2013 - 19] branches in B.C., of which all were incorporated at year end.

The Society's activities include the following:

"Core" Programs

Those programs are supported by provincial grants and other income as being the integral, strategic areas related to the Society's mandate.

- Public Policy
  - Priorities:
    - Disabilities Without Poverty
    - Justice - Police/Corrections
    - Privacy
    - Addictions as a Health Issue
    - Access to Timely Care
- Mental Health Promotion and Communication Services
- BC Partners for Mental Health and Addiction Projects:
  - Depression, Anxiety and Risky Drinking Screening
  - Visions: BC's Mental Health & Addictions Journal
  - Website project: www.heretohelp.bc.ca
  - Healthy Minds, Healthy Campuses
  - Publications/Displays/Events
- CMHA BC Division Website
- Mind Matters (newsletter)

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

1. NATURE OF OPERATIONS (CONT'D)

"Core" Programs (Cont'd)

- Bounce Back: Reclaim Your Health ™
- Strongest Families
- Living Life to the Full
- Connecting the Dots - Partnership with BC Association of Aboriginal Friendship Centres
- Mental Health Works
- Bottom Line Conference
- For My Health - Partnership with Impact BC
- Ride-Don't-Hide
- Branch Development and Support
  - Monitoring Division/Branch agreements
  - CMHA Victoria Branch

"Administered" Programs

Those programs handled by the Society acting as agent under client contracts.

- BC Alliance on Mental Health/Illness and Addiction
- BC Patient Satisfaction Steering Committee Project
- Patient Centered Performance Measurement and Improvement for BC Ministry of Health Services
- Community Action Initiative

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

Use of Estimates

The preparation of financial statements in conformity with Canadian ASNPO 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 amounts of revenues and expenses reported during the year. Significant areas requiring the use of management estimates relate to the determination of net recoverable value of assets, in particular as it relates to useful lives of capital assets and the determination of the deferred portion of grants. Actual results could differ from these estimates.

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Revenue Recognition

The Society 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 to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Grant, publication and other revenue is recognized as the related services are performed, or when the product has been delivered and the amount to be received can be reasonably estimated and collection is reasonably assured.

Gaming funding received from the Government of B.C. are taken into income as expended. Unexpended amounts are reflected as deferred gaming revenue.

Contributed Services

The Society relies, in part, on volunteers in carrying out its services. Because of the difficulty of determining the fair value of these services, the value of these services is not recognized in these financial statements.

Measurement of Financial Instruments

The Society initially measures its financial assets and financial liabilities at fair value. The Society subsequently measures all its financial assets and financial liabilities at amortized cost, except for its investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, term deposits and accounts receivable. Financial assets measured at fair value include mutual funds and Vancouver Foundation funds in other short-term investments.

Financial liabilities measured at amortized cost include accounts payable and branch fundraising liabilities.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Cash

Cash is defined as cash on hand and cash on deposit, net of cheques issued and outstanding at the year-end.

The statement of cash flows is prepared on a net cash basis and cash flows from operating activities are presented using the indirect method.

Short-Term Investments

Term deposits are recorded at cost. Mutual funds and other short-term investments are recorded at market value.

Capital Assets

Capital assets are initially valued at cost and are amortized over their estimated useful lives on the declining balance method at the following annual rates.

- Furniture and fixtures 20%
- Computer equipment 30%

Leasehold improvements are amortized straight-line to the end of the lease.

One half of the annual amortization rate is used in the year of acquisition.

3. CASH AND SHORT-TERM INVESTMENTS

	2014 $	2013 $
Current accounts	**6,010,189**	1,804,360
Term deposits	**—**	3,500,000
Mutual funds (cost - $140,649 [2013 - $140,649])	**170,331**	155,372
Funds held by the Vancouver Foundation (cost - $737,295 [2013 - $737,295])	**842,658**	715,377
	7,023,178	6,175,109
Less: Portion allocated to Lorne Fraser educational endowment fund	**(201,146)**	(177,796)
Portion allocated to Dr. Jean Moore endowment fund	**(58,232)**	(36,276)
Portion allocated to Dr. Nancy Hall endowment fund	**(129,262)**	(115,081)
	(388,640)	(329,153)
	6,634,538	5,845,956

The funds held by the Vancouver Foundation can be accessed by providing four months notice.

4. ACCOUNTS RECEIVABLE

	2014	2013
	$	$
Operations and other	666,550	1,430,716
Canadian Mental Health Association BC branches	14,570	26,381
Allowance for doubtful accounts	—	—
	681,120	1,457,097
Government - GST	4,434	36,116
	685,554	1,493,213

5. CAPITAL ASSETS

Capital assets are comprised of the following:

	Cost	Accumulated Amortization	Net Book Value
	$	$	$
2014			
Computer and office equipment	147,017	121,581	25,436
Leasehold improvements	28,442	15,647	12,795
	175,459	137,228	38,231
2013			
Computer and office equipment	133,698	112,629	21,069
Leasehold improvements	28,442	11,431	17,011
	162,140	124,060	38,080

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2014	2013
	$	$
Operations and other	267,432	311,981
Canadian Mental Health Association BC branches	306,329	337,001
Government remittances - WorkSafe BC	—	2,425
	573,761	651,407

7. BRANCH FUNDRAISING LIABILITY

In the past year, the Society has been the administrator for joint fundraising activities on its own behalf and for nine branches within BC. All joint fundraising activities were discontinued on September 30, 2007 with the exception of monthly giving donations which continue to be collected and shared with participating branches, net of fund raising costs. The branch fund raising liability is offset by an equal amount of restricted cash.

8. DEFERRED REVENUE

	Deferred, Beginning of Year $	Received or Receivable $	Earned During the Year $	Deferred, End of Year $
GRANT REVENUES				
Providence Health Care Society				
Provincial Consumer Survey	364,125	—	10,135	353,990
Provincial Health Service Authority				
BC Partners	236,555	645,454	662,956	219,053
Beyond the Blues	—	8,000	8,000	—
Corrections Online	—	66,667	—	66,667
Policy Alliance	29,164	—	10,364	18,800
Privacy	74,973	66,667	65,534	76,106
Project Unite	100,000	—	212	99,788
Public Health Agency of Canada				
Connecting the Dots	20,696	659,143	643,388	36,451
B.C. Ministry of Health and Ministry of Child and Family Development				
Campus - Substance Use	244,941	—	84,207	160,734
Justice	374,883	—	102,746	272,137
Primary Health Care Initiatives	1,213,082	—	25,000	1,188,082
Workplace Training	156,299	—	56,868	99,431
Bottom Line Conference	10,000	—	10,000	—
Strongest Families	1,376,383	500,000	803,207	1,073,176
Vancouver Coastal Health				
Police Interactions	—	100,000	—	100,000
Community Action Initiative (CAI)				
Skills within Reach	100,267	3,437	103,704	—
	4,301,368	2,049,368	2,586,321	3,764,415
FEES FOR SERVICE				
Bounce Back	717,533	2,500,000	2,166,331	1,051,202
Living Life to the Full	34,200	—	29,200	5,000
Mental Health Works	12,000	10,300	12,000	10,300
Policy Alliance - Grants & Memberships	2,156	4,400	6,556	—
Healthy Heart	—	8,480	2,880	5,600
	765,889	2,523,180	2,216,967	1,072,102
Sub-total	5,067,257	4,572,548	4,803,288	4,836,517
Blue Wave Youth Fund *[note 17]*	—	174,060	33,369	140,691
	5,067,257	4,746,608	4,836,657	4,977,208

9. ENDOWMENT FUNDS

Contributions to the endowment funds are summarized as follows:

	2014 $	2013 $
Vancouver Foundation permanent endowment fund *[note 10]*	9,691	13,351

Lorne Fraser Educational Endowment Fund

The Lorne Fraser Educational Fund was established in 1982 and consists of funds primarily invested at the Vancouver Foundation. The Fund is used to provide bursaries and training to people with mental illness and related costs.

	2014 $	2013 $
Balance, beginning of year	180,215	174,722
Add:		
Donations	657	2,038
Investment income - realized gain	6,753	6,586
Investment income - unrealized gain	21,170	6,526
	208,795	189,872
Less:		
Miscellaneous	(649)	(2,485)
Scholarships	(7,000)	(7,172)
	(7,649)	(9,657)
Balance, end of year	201,146	180,215

Dr. Jean Moore Endowment Fund

The Dr. Jean Moore Fund was established in April 2006 to support future child and youth initiatives and consists of funds primarily invested at the Vancouver Foundation. In 2012, a $10,000 contribution to the Fund was approved by the Society.

	2014 $	2013 $
Balance, beginning of year	35,366	32,443
Add:		
Donations	17,240	325
Investment income - realized gain	1,353	1,138
Investment income - unrealized gain	4,313	1,460
Less:		
Miscellaneous	(40)	—
Balance, end of year	58,232	35,366

9. ENDOWMENT FUNDS (CONT'D)

Dr. Nancy Hall Endowment Fund

In 2011, the Society established a new endowment fund - the Dr. Nancy Hall Speaking Up Speaking Out Endowment fund. On March 26, 2011 the Society approved an initial contribution of $50,000 to this endowment fund to be invested at the Vancouver Foundation and invested in a retractable fund. In 2012, an additional $50,000 contribution was approved to this endowment fund. These funds will be used to fund policy work and the Society commits to growing the endowment to $1 million.

	2014 $	2013 $
Balance, beginning of year	**110,656**	101,232
Add:		
Donations	**631**	1,000
Investment income - realized gain	**4,292**	3,458
Investment income - unrealized gain	**13,683**	4,966
Balance, end of year	**129,262**	110,656

10. PERMANENT ENDOWMENT

The Society holds $301,319 [2013 - $292,628] of aggregate contributed principal with the Vancouver Foundation. The market value of these funds at March 31, 2014 is $353,793 [2013 - $307,773]. In accordance with the provisions of the Vancouver Foundation Act, the amounts are held permanently by the Vancouver Foundation. As the Society has the right to receive only the investment income on these funds and has no access to the contributed principal, the Society's financial statements do not reflect this amount as an asset.

On December 31, 2002, the Society transferred $100,000 to the Vancouver Foundation to establish a permanent endowment fund. The goal of the Society is to contribute to, and seek donations for, the endowment fund until it reaches $5,000,000, an amount that is expected to earn sufficient investment income annually to help ensure the long-term sustainability of the Society.

The Society made further contributions of $9,691 [2013 - $13,351] to the permanent endowment fund during the year. The investment income earned by the endowment fund during the year was $11,856 [2013 - $11,037], these amounts are included in investment income. The Society has elected to reinvest this investment income in the permanent endowment fund upon receipt of the distributions from the Vancouver Foundation. This reinvestment is reflected as an expense.

11. INTERNALLY RESTRICTED FUNDS

The Society has internally restricted $600,000 as a contract cancellation contingency. The Society's contract cancellation clauses require 10 days notice. This internally restricted amount is not available for other purposes without the approval of the Society's board of directors.

12. NET UNREALIZED GAIN

The net unrealized gain represents the difference between the cost and the quoted market value of the Society's investments at the date of the financial statements. These market values fluctuate on a daily basis.

13. PROJECT/BRANCH SUPPORT

Project/branch support expenses for the year comprise of the following:

	2014	2013
	$	$
Bounce Back	1,412,400	1,338,647
Connecting the Dots	488,832	444,613
Various Projects	27,570	44,575
	1,928,802	1,827,835

14. COMMITMENTS

Operations are conducted from leased premises, currently rented at a base rent plus operating expenses and property taxes. The lease expires on January 31, 2016.

The future lease commitment for the next two years, for base rent only, is:

	$
2015	71,440
2016 (April 1, 2015 to January 31, 2016)	59,533
	130,973

15. RELATED PARTY TRANSACTIONS

The Society conducts transactions with the National Association and with its B.C. branches in the normal course of operations. Accounts receivable include costs recoverable from the National Association of $30,292 [2013 - $1,066] and from the branches of $14,570 [2013 - $26,381]. The branches were owed $306,329 [2013 - $337,001] at the end of the year and there was a national membership fee contingency reserve balance of $21,421 [2013 - $19,381].

The above amounts are in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the parties.

16. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments. The following analysis presents the Society's exposures to significant risk as at March 31, 2014.

Credit Risk

The Society is exposed to credit risk with respect to its bank deposits, accounts receivable and short-term investments. The Society assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive and short-term investments are invested with a large Canadian credit union.

Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments.

The Society manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

Interest Rate Risk

The Society is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments are subject to periodic interest rate review on maturity and renewal and the floating rate instruments subject the Society to cash flow risks.

17. BLUE WAVE YOUTH FUND

The Blue Wave Youth Fund was initiated by a gift from Blue Wave Foundation, a private foundation founded by Jack and Margaret Lee. The fund is designated specifically to support youth mental health.

18. OTHER NON-STAFFING COSTS

Expenses included in other non-staffing costs are:

	2014	2013
	$	$
Bank and credit card charges	22,890	21,694
Courier	7,028	32,682
Equipment maintenance	59,743	23,083
Evaluation	23,250	15,250
GST/HST recovery	(35,517)	(82,275)
Honoraria	7,925	17,729
Insurance, legal and audit	42,627	38,649
License fees	39,902	69,732
Meetings, conferences and events	154,775	179,695
National membership fees	3,922	3,744
Office and administration	273,729	219,027
Publication and resource materials	262,587	281,516
Royalties	41,436	44,639
Telephone	70,454	72,585
Website design	12,671	12,540
	987,422	950,290
Expenses related to:		
Administrative	136,277	168,147
Programs	851,145	782,143
	987,422	950,290