

**FAMILY SERVICE KENT**

**FINANCIAL STATEMENTS**

**MARCH 31, 2022**

**FAMILY SERVICE KENT**

**MARCH 31, 2022**

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**PARTNERS**

STEPHEN J. OUTRIDGE, CPA, CA  
KEVIN M. SABOURIN, CPA, CA  
JAMES D. KEARNEY, CPA, CA (RET.)

**INDEPENDENT AUDITORS' REPORT**

To the Directors and Members of  
Family Service Kent

**Opinion**

We have audited the accompanying financial statements of Family Service Kent, (the Agency) which comprise the statement of financial position as at March 31, 2022, and the statements of operations, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency 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.

**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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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 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 Agency'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 the Board of Directors either intends to liquidate the Agency or to cease operations, or has no realistic alternative but to do so.

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



## **Auditors' 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 auditors' 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 Agency'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 Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Agency 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.

Wallaceburg, Ontario  
November 24, 2022



Chartered Professional Accountants  
Licensed Public Accountants

**FAMILY SERVICE KENT**  
(Incorporated without share capital under the Laws of Ontario)



**STATEMENT OF FINANCIAL POSITION**

**AS AT MARCH 31, 2022**

	ASSETS			2022	2021
	Investment in Capital Assets	Restricted	Unrestricted		
<b>CURRENT</b>					
Cash and bank	\$ -	\$ 1,492	\$ 773,325	\$ 774,817	\$ 889,331
Funds held in trust (Note 2)	-	200,593	-	200,593	280,981
Accounts receivable (Note 3)	-	-	343,910	343,910	117,817
Prepaid expenses and deposits	-	-	53,550	53,550	61,782
Interfund balances (Note 4)	-	97,041	(97,041)	-	-
	-	299,126	1,073,744	1,372,870	1,349,911
<b>CAPITAL ASSETS (Note 5)</b>	<b>132,322</b>	<b>-</b>	<b>-</b>	<b>132,322</b>	<b>232,806</b>
	<b>\$ 132,322</b>	<b>\$ 299,126</b>	<b>\$ 1,073,744</b>	<b>\$ 1,505,192</b>	<b>\$ 1,582,717</b>

	LIABILITIES AND NET ASSETS			2022	2021
	Investment in Capital Assets	Restricted	Unrestricted		
<b>CURRENT</b>					
Accounts payable and accrued liabilities (Note 6)	\$ -	\$ -	\$ 221,686	\$ 221,686	\$ 148,188
Payable to provincial ministries	-	-	297,452	297,452	326,726
Funds held in trust (Note 2)	-	200,593	-	200,593	280,981
Deferred revenue	-	-	362,423	362,423	357,035
	-	200,593	881,561	1,082,154	1,112,930
<b>DEFERRED CAPITAL CONTRIBUTIONS (Note 7)</b>	<b>132,322</b>	<b>-</b>	<b>-</b>	<b>132,322</b>	<b>232,806</b>
<b>NET ASSETS</b>					
Investment in capital assets	-	-	-	-	-
Restricted (Note 8)	-	98,533	-	98,533	100,330
Unrestricted	-	-	192,183	192,183	136,651
	-	98,533	192,183	290,716	236,981
	<b>\$ 132,322</b>	<b>\$ 299,126</b>	<b>\$ 1,073,744</b>	<b>\$ 1,505,192</b>	<b>\$ 1,582,717</b>

**APPROVED ON BEHALF OF THE BOARD**

 **DIRECTOR**  
 **DIRECTOR**

The accompanying notes are an integral part of these financial statements.

**FAMILY SERVICE KENT**

**STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>REVENUE</b> (See schedule)	\$ 3,037,756	\$ 2,430,184
<b>EXPENSES</b> (See schedule)	2,984,021	2,439,708
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	<b>\$ 53,735</b>	<b>\$ (9,524)</b>

**STATEMENT OF CHANGES IN NET ASSETS**

**FOR THE YEAR ENDED MARCH 31, 2022**

	<b>Investment in Capital Assets</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b>NET ASSETS</b> , beginning of the year	\$ -	\$ 100,330	\$ 136,651	\$ 236,981	\$ 246,505
Excess of revenue over expenses	-	4,249	49,486	53,735	(9,524)
Interfund transfers (Note 4)	-	(6,046)	6,046	-	-
<b>NET ASSETS</b> , end of the year	<b>\$ -</b>	<b>\$ 98,533</b>	<b>\$ 192,183</b>	<b>\$ 290,716</b>	<b>\$ 236,981</b>

The accompanying notes are an integral part of these financial statements.

**FAMILY SERVICE KENT**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses (expenses over revenue)	\$ 53,735	\$ (9,524)
Items not requiring cash		
Amortization	100,484	80,569
Amortization of deferred capital contributions	(100,484)	(80,569)
	53,735	(9,524)
Net change in non-cash working capital balances		
Accounts receivable	(226,093)	95,962
Prepaid expenses and deposits	8,232	(19,681)
Accounts payable and accrued liabilities	73,498	(4,319)
Payable to provincial ministries	(29,274)	79,090
Deferred revenue	5,388	313,139
Cash provided by (used in) operating activities	(114,514)	454,667
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets		
Office equipment	-	(3,184)
Automotive	-	(246,869)
Cash used in investing activities	-	(250,053)
<b>FINANCING ACTIVITIES</b>		
Deferred capital contributions	-	250,053
Cash provided by financing activities	-	250,053
<b>INCREASE (DECREASE) IN CASH AND BANK, during the year</b>	<b>(114,514)</b>	<b>454,667</b>
<b>CASH AND BANK, beginning of the year</b>	<b>889,331</b>	<b>434,664</b>
<b>CASH AND BANK, end of the year</b>	<b>\$ 774,817</b>	<b>\$ 889,331</b>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2022

**LEGAL FORM AND PURPOSE OF THE ORGANIZATION**

Family Service Kent (the "Agency") assists individuals and families in Chatham-Kent experiencing psychosocioeconomic problems by providing quality professional counselling, support and advocacy. Family Service Kent is a registered charity under the Income Tax Act and accordingly is exempt from income taxes provided certain requirements of the Income Tax Act are met.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION**

These financial statements have been prepared in accordance with the Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

**(a) FUND ACCOUNTING**

The Agency follows the deferral method of accounting.

The unrestricted fund accounts for the Agency's program delivery and administrative activities.

The restricted fund accounts for the results of operations of bingo activities as well as internally restricted amounts.

The investment in capital assets fund reports the assets, liabilities, revenues and expenses related to the Agency's capital assets.

**(b) REVENUE RECOGNITION**

The Agency is funded in part by the Province of Ontario in accordance with budget arrangements established by the Ministry of Children, Community and Social Services, the Ministry of Children and Youth Services, the Ministry of Health and Long-Term Care and the Ministry of the Attorney General. Operating subsidies are recorded as revenue in the period to which they relate. Subsidies approved but not received at the end of an accounting period are accrued. Where a portion of a subsidy relates to a future period, it is deferred and recognized in that subsequent period.

Restricted contributions related to operations are recognized as revenue of the unrestricted fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted funds. Where a portion of a restricted contribution is related to a future period, it is deferred and recognized in the appropriate period.

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

Revenue from fees and contracts is recognized when the services are provided and collection is reasonably assured.

**(c) CONTRIBUTED SERVICES**

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.



NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) CAPITAL ASSETS

Capital assets are recorded at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. Amortization has been recorded in the accounts on the straight-line basis over their estimated useful lives at the following annual rates:

Office equipment	33%
Automotive	30%

Amortization expense is reported in the investment in capital assets fund.

(e) DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital donations and capital grants are amortized on the straight-line basis over the estimated useful life of the corresponding asset acquired with the contributions and grants.

(f) FINANCIAL INSTRUMENTS

The Agency recognizes and measures financial assets and financial liabilities on the statement of financial position when they become a party to the contractual provisions of a financial instrument. All financial instruments are measured at fair value on initial recognition.

The financial assets subsequently measured at amortized cost include cash and bank, funds held in trust and accounts receivable.

The financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, payable to provincial ministries and funds held in trust.

(g) ALLOCATION OF COMMON EXPENSES

The Agency is involved in the provision and delivery of many services for those that qualify. The costs of each program include the costs and expenses that are directly related to providing the programs.

The Agency also incurs a number of general support expenses that are common to the administration of the Agency and each of its programs.

The Agency allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense and applies that basis consistently each year. Generally, support expenses are allocated to programs based on an estimate of time spent by administrators in those programs. The allocation is established at the start of the year and is not adjusted unless circumstances change significantly.

# FAMILY SERVICE KENT

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2022

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (h) USE OF 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 at the statement of financial position date, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Accounts specifically affected by estimates in these financial statements include the valuation of accounts receivable and the estimated useful lives of capital assets.

### 2. FUNDS HELD IN TRUST

Through the Trustee Program of the Agency monies are received, held in trust and disbursed on behalf of clients. As at March 31, 2022, the Trust Funds consist of cash in the amount of \$200,593 (2021 - \$280,981).

### 3. ACCOUNTS RECEIVABLE

Accounts receivable is comprised of the following amounts:

	<b>2022</b>	<b>2021</b>
Accounts receivable	\$ 242,770	\$ 80,325
Harmonized sales tax recoverable	114,211	50,563
Allowance for doubtful accounts	(13,071)	(13,071)
	\$ 343,910	\$ 117,817

### 4. INTERFUND BALANCES AND TRANSFERS

As of March 31, 2022 the internally restricted capital reserve fund held a receivable from the unrestricted fund of \$97,041 (2021 - \$97,041).

Interfund balances are non-interest bearing and have no specified terms of repayment.

During the year, \$6,046 (2021 - \$3,439) was transferred from the externally restricted fund to the unrestricted fund, to assist with the costs of counselling services.

### 5. CAPITAL ASSETS

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2022</b>	<b>Net 2021</b>
Office equipment	\$ 347,363	\$ 346,301	\$ 1,062	\$ 2,123
Automotive	623,545	492,285	131,260	230,683
	\$ 970,908	\$ 838,586	\$ 132,322	\$ 232,806

**FAMILY SERVICE KENT**

**NOTES TO THE FINANCIAL STATEMENTS**

**MARCH 31, 2022**

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities are comprised of the following amounts:

	<b>2022</b>	<b>2021</b>
Accounts payable and accrued liabilities	\$ 221,686	\$ 148,188

**7. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions represent the unamortized amount of donations and grants received for the purchase of capital assets. The amortization of capital contributions is recorded in the statement of operations.

	<b>2022</b>	<b>2021</b>
Balance, beginning of the year	\$ 232,806	\$ 63,322
Additional capital contributions	-	250,053
Less: Amounts amortized to revenue	(100,484)	(80,569)
Balance, end of the year	\$ 132,322	\$ 232,806

**8. RESTRICTED NET ASSETS**

Statement of changes in net assets - Restricted

	<b>Internal</b>	<b>External</b>	<b>2022 Total</b>	<b>2021 Total</b>
<b>REVENUE</b>				
Bingo	\$ -	\$ 4,249	\$ 4,249	\$ 4,263
<b>EXCESS OF REVENUE OVER EXPENSES</b>	-	4,249	4,249	4,263
<b>INTERFUND TRANSFERS</b>	-	(6,046)	(6,046)	(3,439)
<b>CHANGE IN NET ASSETS</b>	-	(1,797)	(1,797)	824
<b>NET ASSETS, beginning of the year</b>	97,041	3,289	100,330	99,506
<b>NET ASSETS, end of the year</b>	\$ 97,041	\$ 1,492	\$ 98,533	\$ 100,330

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2022

**9. LEASE COMMITMENTS**

The Agency has entered into various agreements to assist with conducting its business. The outstanding operating lease commitments requiring annual payments over the next three years are as follows:

2023	\$ 145,938
2024	76,322
2025	<u>19,313</u>
	<u>\$ 241,573</u>

**10. CFSA SERVICES APPROVAL WITH PROVINCE OF ONTARIO**

The Agency has a CFSA service approval with the Ministry of Children, Community and Social Services and/or the Ministry of Children and Youth Services. A reconciliation report summarizes by services all revenue and expenses and identifies any resulting surplus or deficit that relates to the Service Contract/CFSA Approval. All surplus funds are recorded as payable back to the Ministry.

**11. PUBLIC SALARY DISCLOSURE**

In the year ended March 31, 2022, there were no employees that received a salary of \$100,000 or more as defined in the Public Sector Salary Disclosure Act, 1997.

**12. ECONOMIC DEPENDENCE/GOVERNMENT ASSISTANCE**

The Agency receives a substantial amount of its revenue from the Ontario Ministry of Children, Community and Social Services and the Ministry of Children and Youth Services and is financially dependent on the Province for funding.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2022

**13. FINANCIAL INSTRUMENT RISK MANAGEMENT**

The Agency is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis presents the Agency's exposures, to significant risk as at March 31, 2022:

**LIQUIDITY RISK**

Liquidity risk is the risk that the Agency will encounter difficulty in meeting its obligations associated with financial liabilities.

The Agency is exposed to this risk mainly in respect of its payable to provincial ministries and accounts payable and accrued liabilities. The Agency monitors its liquidity position on an ongoing basis and believes this risk is very low.

There has been no change to this risk exposure from the prior year.

**CREDIT RISK**

Credit risk is the risk of financial loss to the Agency if a debtor fails to discharge an obligation.

The Agency is exposed to credit risk with respect to accounts receivable. The Agency assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive.

There has been no change to this risk exposure from the prior year.

**14. OTHER MATTERS**

During the year the global outbreak of COVID-19 (coronavirus) has continued to have a significant impact on business through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Agency as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence.

FAMILY SERVICE KENT

SCHEDULE OF REVENUE

FOR THE YEAR ENDED MARCH 31, 2022

	Transportation	CHAP Intake	Home Maintenance	Frozen Meals	Crisis Intervention	LTIS	Female Sexual Assault	APSW Advocacy Service	ICF Counselling	Male Sexual Assault	Kids' Team	Supervised Access Program	C-K Programs	Advantage Community Transportation Program	Indigenous Peer Navigator	Other	2022 Total	2021 Total
Ministry of Children, Community and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,657	\$ 204,265	\$ -	\$ -	\$ 119,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,358	\$ 349,006
Ministry of Health and Long-term Care	392,085	42,199	72,471	57,636	68,071	-	-	-	-	-	-	-	-	-	-	-	632,462	582,578
United Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,641
Municipality of Chatham-Kent	-	-	-	-	-	-	-	-	3,481	-	-	-	520,119	94,694	88,494	-	706,788	392,298
Ministry of the Attorney General	-	-	-	-	-	-	-	-	-	-	-	144,737	-	-	-	-	144,737	144,737
Mental Health Services	-	-	-	-	-	50,900	-	-	-	-	-	-	-	-	-	-	50,900	50,900
Employee Assistance program	-	-	-	-	-	-	-	-	150,557	-	-	-	-	-	-	-	150,557	91,048
Donations	2,600	-	-	-	-	-	-	-	8,721	-	-	-	-	-	-	-	11,321	24,771
Fees	485,200	-	-	76,262	-	-	-	-	56,311	15,725	-	293	17,855	11,551	-	-	663,197	428,244
Purchase of services	-	-	-	-	-	-	-	-	74,093	-	-	-	-	-	-	-	74,093	38,471
Miscellaneous	25,955	-	-	-	-	60,000	-	-	12,700	-	-	-	5,832	-	-	4,300	108,787	194,997
Trustee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,823	38,823	36,661
Bingo and fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,249	4,249	4,263
Amortization of deferred capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,484	100,484	80,569
	\$ 905,840	\$ 42,199	\$ 72,471	\$ 133,898	\$ 68,071	\$ 110,900	\$ 27,657	\$ 204,265	\$ 305,863	\$ 15,725	\$ 119,436	\$ 145,030	\$ 543,806	\$ 106,245	\$ 88,494	\$ 147,856	\$ 3,037,756	\$ 2,430,184

FAMILY SERVICE KENT

SCHEDULE OF EXPENSES

FOR THE YEAR ENDED MARCH 31, 2022

	Transportation	CHAP Intake	Home Maintenance	Frozen Meals	Crisis Intervention	LTIS	Female Sexual Assault	APSW Advocacy Service	ICF Counselling	Male Sexual Assault	Kids' Team	Supervised Access Program	C-K Programs	Advantage Community Transportation Program	Indigenous Peer Navigator	Other	2022 Total	2021 Total
Salaries	\$ 423,697	\$ 26,727	\$ 39,734	\$ 25,517	\$ 37,822	\$ 32,476	\$ 17,707	\$ 131,725	\$ 145,321	\$ 22,162	\$ 83,818	\$ 100,241	\$ 232,524	\$ 69,707	\$ 55,450	\$ -	\$ 1,444,628	\$ 1,248,684
Employee benefits	49,932	6,110	13,753	13,267	12,155	3,863	2,554	27,747	29,396	2,947	15,684	14,909	39,026	10,177	4,908	-	246,428	204,471
Telephone	6,906	1,279	2,045	1,955	1,822	383	383	1,152	2,680	383	766	2,044	6,224	2,686	-	-	30,708	36,549
Office and printing	11,265	1,161	3,672	4,153	3,519	754	754	22,352	30,246	754	2,151	4,967	188,090	3,101	23,619	-	300,558	157,834
Postage	1,190	186	510	510	510	170	170	510	1,190	170	345	-	690	340	-	-	6,491	5,773
Rent	22,800	4,200	3,000	8,100	4,200	4,200	4,200	12,600	13,080	4,200	7,921	6,539	23,067	5,400	-	-	123,507	121,792
Conferences and staff training	1,741	-	702	-	-	-	-	-	1,089	-	-	-	2,133	35	-	-	5,700	2,742
Travel	65,640	1	1,432	4	418	1	1	446	135	1	3	164	3,331	6,216	4,517	-	82,310	36,830
Advertising	139	-	19	19	20	7	7	19	45	7	13	13	8,074	319	-	-	8,701	7,910
Office equipment lease	1,072	153	459	459	459	153	153	459	1,071	153	306	306	612	-	-	-	5,815	6,657
Professional fees	1,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,330	-
Board	5,937	742	2,226	2,227	2,227	742	742	2,226	7,582	742	1,485	1,484	-	1,485	-	-	29,847	30,468
Volunteer drivers' compensation	246,925	-	-	-	-	-	-	-	-	-	-	-	-	1,382	-	-	248,307	190,780
Food and direct supplies	-	-	-	72,768	-	-	-	-	-	-	-	-	-	-	-	-	116,424	134,629
Individual contractors	-	-	-	-	-	-	-	-	105,704	-	-	-	-	-	-	-	105,704	50,514
Repairs and maintenance	28,119	-	-	-	-	-	-	-	3,897	-	-	-	-	-	-	-	32,016	31,480
Promotion and volunteer appreciation	2,410	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	2,417	1,659
Insurance	26,781	441	1,323	1,323	1,323	441	441	1,323	3,088	441	882	882	2,216	3,000	-	-	43,905	38,760
Memberships and fees	4,646	440	1,320	1,320	1,320	440	440	1,430	3,960	440	880	880	-	880	-	-	18,396	24,792
Bank charges	5,310	759	2,276	2,276	2,276	759	759	2,276	5,310	759	1,517	1,517	3,034	1,517	-	-	30,345	26,815
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,484	100,484	80,569
	\$ 905,840	\$ 42,199	\$ 72,471	\$ 133,898	\$ 68,071	\$ 44,389	\$ 28,311	\$ 204,265	\$ 353,801	\$ 33,159	\$ 124,642	\$ 133,946	\$ 543,806	\$ 106,245	\$ 88,494	\$ 100,484	\$ 2,984,021	\$ 2,439,708