

**United Way of Stormont, Dundas & Glengarry**  
**Financial Statements**  
*March 31, 2021*

# United Way of Stormont, Dundas & Glengarry Contents

*For the year ended March 31, 2021*

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	<i>Page</i>
<b>Independent Auditor's Report</b>	
<b>Financial Statements</b>	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4
<b>Notes to the Financial Statements</b> .....	5
<b>Schedules</b>	
Schedule 1 - Schedule of Fundraising Expenditures.....	11
Schedule 2 - Distributions to Agencies and Programs.....	12
Schedule 3 - Schedule of Administrative Expenses .....	13

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To the Members of United Way of Stormont, Dundas & Glengarry:

## Qualified Opinion

We have audited the financial statements of United Way of Stormont, Dundas & Glengarry (the "Organization"), which comprise the statement of financial position as at March 31, 2021, the statements of operations, changes in net assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the 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, 2021, 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.

## Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from donations and 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 Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenues, excess of revenue over expenses and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020 and net assets as at April 1 and March 31 for both the 2021 and 2020 years. Our 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 opinion.

## Emphasis of Matter - Restated comparative information

We draw attention to Note 14 to the financial statement, which explains that certain comparative information presented for the year ended March 31, 2020 has been restated. Our opinion is not modified in respect of this matter.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

Cornwall, Ontario

June 7, 2021

*MNP LLP*

Chartered Professional Accountants

Licensed Public Accountants

# United Way of Stormont, Dundas & Glengarry Statement of Financial Position

*As at March 31, 2021*

	2021	2020 <i>Restated (Note 14)</i>
<b>Assets</b>		
<b>Current</b>		
Cash	551,680	451,846
Term deposits (Note 3)	54,632	54,632
Pledges receivable (Note 4)	40,132	59,202
Accounts receivable	8,076	6,075
Prepaid expenses	4,305	1,648
	658,825	573,403
<b>Capital assets (Note 5)</b>	<b>4,185</b>	<b>809</b>
	663,010	574,212
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	17,147	12,087
Deferred contributions for programs and fundraising activities	-	13,246
COVID-19 relief contributions (Note 15)	40,122	-
	57,269	25,333
<b>Net Assets</b>		
Unrestricted net assets	248,556	548,070
Internally restricted net assets (Note 13)	353,000	-
Invested in capital assets	4,185	809
	605,741	548,879
	663,010	574,212

Approved on behalf of the Board

\_\_\_\_\_  
Director

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Director

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

**United Way of Stormont, Dundas & Glengarry**  
**Statement of Operations**  
*For the year ended March 31, 2021*

	2021	2020 <i>Restated (Note 14)</i>
<b>Revenue</b>		
Campaign revenues	395,224	289,360
Funds transferred from other United Ways	89,312	110,950
<b>Gross campaign revenues (Note 6)</b>	<b>484,536</b>	400,310
Recovery of pledges, prior year campaigns	968	483
	<b>485,504</b>	400,793
<b>Other revenue</b>		
Lottery	21,077	24,798
Interest income and other	1,456	4,124
Fundraising events	98,506	175,523
Winter warmth	13,360	17,825
COVID-19 relief funding (Note 15)	930,851	-
	<b>1,065,250</b>	222,270
<b>Total revenue</b>	<b>1,550,754</b>	623,063
<b>Expenses</b>		
Fundraising (Schedule 1)	111,519	165,506
Distributions to agencies (Schedule 2)	337,786	336,400
Distributions to programs (Schedule 2)	112,883	129,094
Amortization	853	303
COVID-19 relief funding (Note 15)	930,851	-
<b>Total expenses</b>	<b>1,493,892</b>	631,303
<b>Excess (deficiency) of revenue over expenses</b>	<b>56,862</b>	(8,240)

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

## United Way of Stormont, Dundas & Glengarry Statement of Changes in Net Assets

*For the year ended March 31, 2021*

	<i>Unrestricted Fund</i>	<i>Invested in Capital Assets</i>	<i>Internally restricted</i>	<b>2021</b>	<i>2020</i>  <i>Restated (Note 14)</i>
<b>Net assets beginning of year, as previously stated</b>	<b>147,278</b>	<b>809</b>	-	<b>148,087</b>	123,723
<b>Correction of an error (Note 14)</b>	<b>400,792</b>	-	-	<b>400,792</b>	433,396
<b>Net assets, beginning of year, as restated</b>	<b>548,070</b>	<b>809</b>	-	<b>548,879</b>	557,119
<b>Excess (deficiency) of revenue over expenses</b>	<b>57,715</b>	<b>(853)</b>	-	<b>56,862</b>	<b>(8,240)</b>
	<b>605,785</b>	<b>(44)</b>	-	<b>605,741</b>	548,879
<b>Purchase of capital assets</b>	<b>(4,229)</b>	<b>4,229</b>	-	-	-
<b>Interfund transfer</b>	<b>(353,000)</b>	-	<b>353,000</b>	-	-
<b>Net assets, end of year</b>	<b>248,556</b>	<b>4,185</b>	<b>353,000</b>	<b>605,741</b>	548,879

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

**United Way of Stormont, Dundas & Glengarry**  
**Statement of Cash Flows**  
*For the year ended March 31, 2021*

	2021	2020 <i>Restated (Note 14)</i>
<b>Cash provided by the following activities</b>		
<b>Operating</b>		
Excess of revenue over expenses	56,862	(8,240)
Amortization	853	305
Non-cash increase in investments	-	(636)
	57,715	(8,571)
Changes in working capital accounts		
Pledges receivable	19,070	85,287
Accounts receivable	(2,001)	(460)
Prepaid expenses	(2,657)	(6)
Accounts payable and accruals	5,060	7,807
Deferred contributions for programs and fundraising activities	(13,246)	(630)
COVID-19 relief contributions	40,122	-
	104,063	83,427
<b>Investing</b>		
Purchase of capital assets	(4,229)	-
Purchase of term deposits	(54,980)	(54,089)
Proceeds on disposal of term deposits	54,980	106,500
	(4,229)	52,411
<b>Increase in cash resources</b>	<b>99,834</b>	<b>135,838</b>
<b>Cash resources, beginning of year</b>	<b>451,846</b>	<b>316,008</b>
<b>Cash resources, end of year</b>	<b>551,680</b>	<b>451,846</b>

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



# United Way of Stormont, Dundas & Glengarry

## Notes to the Financial Statements

For the year ended March 31, 2021

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### 1. Incorporation and nature of the organization

United Way of Stormont, Dundas & Glengarry (the "Organization") is incorporated under the laws of the Canada Not-for-Profit Corporations Act and is a registered charity and thus is exempt from income taxes under the Income Tax Act ("the Act").

The Organization's purpose is to improve lives and build our community.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada.

#### **Revenue recognition**

The Organization follows the deferral method of accounting for contributions.

#### Fundraising revenue

Pledges and donations that are undesignated or are directed to a focus area or priority goal by the donor are recognized as revenue in the year that they are received or pledged at the amount committed less a provision for uncollectible pledges. Funds raised, net of related fundraising expenses and provisions, are used to provide funds for operations in the current year and fund partner programs and services in the following fiscal year.

#### Funds received from other United Ways

National or regional workplace campaigns that are coordinated by one United Way on behalf of other United Ways are known as Centrally Coordinated Campaigns. The pledges and donations received by other United Ways on behalf of the Organization are reported separately and included in pledges receivable until the revenue is received.

#### Designated fundraising revenue

Pledges and donations that are designated by the donor to other Canadian registered charities and other United Ways are considered to be externally restricted, and are deferred and recognized as revenue in the year they are distributed to the designated charity.

#### Investment income

Unrestricted investment income is recognized when earned in the statement of operations.

#### One-time COVID-19 relief funding

Funding that was received for COVID-19 relief is deferred and recognized as revenue in the year the funds are distributed to other designated non-profit organizations.

#### **Allocation of expenses**

The Organization engages in fundraising and other programs. The costs of each program includes allocations to agencies and the cost of programs directly delivered by the Organization. The Organization also incurs a number of general support expenses that are common to the administration of the Organization and each of its programs.

The Organization allocates the general support expenses to fundraising and other programs based on the time spent to deliver each program. This basis of allocation is applied consistently each year.

#### **Cash and cash equivalents**

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

**United Way of Stormont, Dundas & Glengarry**  
**Notes to the Financial Statements**  
*For the year ended March 31, 2021*

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2. **Significant accounting policies** (Continued from previous page)

**Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Method</b>	<b>Rate</b>
Computer equipment	declining balance	30 %
Equipment	declining balance	20 %
Furniture and fixtures	declining balance	30 %

**Contributed services**

The Organization benefits from substantial services in the form of volunteer time. Since these invaluable donated services are not purchased by United Way, and their value is not readily determinable, they are not recorded in these financial statements.

**Financial instruments**

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures all financial assets and liabilities at amortized cost.

Transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**Financial asset impairment**

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments, in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenue over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess (deficiency) of revenue over expenses in the year the reversal occurs.

# United Way of Stormont, Dundas & Glengarry

## Notes to the Financial Statements

*For the year ended March 31, 2021*

### 2. Significant accounting policies *(Continued from previous page)*

#### **Measurement uncertainty (use of estimates)**

The preparation of financial statements in conformity 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.

Pledges receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful pledges is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess (deficiency) of revenue over expenses in the years in which they become known.

### 3. Term deposits

Term deposits consist of a Guaranteed Investment Certificate with an interest rate of 1.00% (2020 - 1.65%), maturing May 2021 (2020 - May 2020).

### 4. Pledges receivable

Pledges receivable consist of payroll and other monthly pre-authorized donations that have been pledged by donors. They also include corporate pledges that are unpaid at the end of the year. The provision for uncollectible pledges is based on a three-year average and is reported in the statement of operations. Pledges receivable are presented net of a provision for uncollectible pledges. The provision for uncollectible pledges is \$4,800 (2020 - \$6,800).

### 5. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2021 Net book value</i>	<i>2020 Net book value</i>
Computer equipment	7,545	3,759	3,786	273
Equipment	3,530	3,326	204	292
Furniture and fixtures	1,169	974	195	244
	<b>12,244</b>	<b>8,059</b>	<b>4,185</b>	<b>809</b>

### 6. Campaign revenues

The revenue reported in the Statement of Operations includes the deferred portion of the previous year's campaign. The following schedule provides a reconciliation between the 2020 campaign results and the gross campaign revenue reported as at March 31, 2021.

	<i>2021</i>	<i>2020</i>
Annual campaign achievement	<b>608,160</b>	617,836
Less:		
Special gifts restricted to specific programs	<b>(13,360)</b>	(4,578)
Provision for uncollectible pledges	<b>(4,800)</b>	(6,800)
Special events contributions	<b>(105,464)</b>	(206,148)
Campaign revenues recognized in fiscal year	<b>484,536</b>	400,310

# United Way of Stormont, Dundas & Glengarry

## Notes to the Financial Statements

For the year ended March 31, 2021

### 7. General administration expenditures

The Organization allocates its administrative costs to two functional areas, fundraising and programs. General costs which do not pertain specifically to either function are considered administrative and are allocated as follows:

	2021 %	2020 %
Fundraising	42	42
Programs	58	58
	<b>100</b>	<b>100</b>

### 8. Agency allocations

For the next fiscal year, the Organization is planning to distribute \$353,000 (2020 - \$337,786) from the annual campaign achievement to its member agencies, subject to the collection of outstanding pledges.

### 9. Related party transactions

The United Way of Stormont, Dundas & Glengarry submits annual membership dues to the United Way of Canada/Centraide Canada. Total dues paid were \$5,657 (2020 - \$5,815).

### 10. Operating lease

The Organization has entered into an operating lease agreement which expires April 30, 2023 with estimated minimum annual payments as follows:

2022	18,600
2023	18,600
2024	1,550
	<b>38,750</b>

### 11. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

#### **Interest rate risk**

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 Organization's interest-bearing assets include term deposits.

The Organization has fixed interest rates on its term deposits. Consequently, the exposure to fluctuations in future cash flows, with respect to these instruments, as a result of changes in market interest rates, is limited.

#### **Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk in the event of non-performance by counterparties in connection with its pledges receivable. Pledges receivable arise from pledges made by the public during the annual campaign. The maximum exposure to credit risk is the carrying value of pledges receivable on the statement of financial position. The Organization assesses the collectability of its pledges receivable and records a provision for estimated uncollectible pledges based on historical results.

# United Way of Stormont, Dundas & Glengarry

## Notes to the Financial Statements

For the year ended March 31, 2021

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### 12. Significant event

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses 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 Organization as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact remains unknown, we anticipate this outbreak may continue to impact the organization's ability to host fundraising activities and the level of donations received which may negatively impact the Organization's business and financial condition. The Organization has attempted to mitigate this risk by offering some virtual fundraising events, increasing their advertising efforts and applying for additional funding from the City of Cornwall and United Way of Canada/Centraide Canada. COVID-19 relief funding received in the year has been summarized in Note 14.

### 13. Restrictions on net assets

#### *Internally restricted net assets*

During the year, the Organization's board of directors internally restricted \$353,000 (2020 – nil) of unrestricted net assets to be held for future distributions to agencies. These internally restricted amounts are not available for other purposes without approval of the board of directors.

### 14. Correction of an error

During the year the Organization determined that the basis for deferring campaign revenues was incorrect. For 2020 the impact of this correction has resulted in a decrease in revenues of \$32,604, a decrease in deferred revenue of \$400,792 and an increase in opening net assets of \$433,396.

**United Way of Stormont, Dundas & Glengarry**  
**Notes to the Financial Statements**  
*For the year ended March 31, 2021*

**15. COVID-19 relief funding**

	2021	2020
<b>REVENUE</b>		
United Way Centraide Canada	659,611	-
City of Cornwall	262,572	-
Unspent funds deferred	(30,489)	-
	232,083	-
Received from other sources	48,790	-
Unspent funds deferred	(9,633)	-
	39,157	-
<b>Total Revenue</b>	<b>930,851</b>	<b>-</b>
<b>EXPENSES</b>		
Covid-19 relief programs	883,890	-
Office and communications	11,633	-
External fees	8,876	-
Program management	26,452	-
<b>Total Expenses</b>	<b>930,851</b>	<b>-</b>

**United Way of Stormont, Dundas & Glengarry**  
**Schedule 1 - Schedule of Fundraising Expenditures**

*For the year ended March 31, 2021*

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	<b>2021</b>	<b>2020</b>
Advertising	<b>6,889</b>	7,286
Event costs	<b>35,222</b>	70,873
Printing material	<b>1,682</b>	2,068
Professional development and training	-	975
General administration expenditures <i>(Schedule 3)</i>	<b>67,726</b>	84,303
	<b>111,519</b>	165,505

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## United Way of Stormont, Dundas & Glengarry Schedule 2 - Distributions to Agencies and Programs

*For the year ended March 31, 2021*

	<b>2021</b>	<b>2020</b>
<b>Distributions to agencies</b>		
Anglican Diocese of Ottawa	10,000	5,000
Big Brothers and Big Sisters of Cornwall and District	25,400	30,400
Boys and Girls Club of Cornwall and District	30,500	36,500
Canadian Hearing Society	4,132	11,100
Canadian Mental Health Association	29,484	32,400
Centre Charles Emile Claude	8,145	-
Community Information Centre of Ottawa	5,000	-
Cornwall Meals on Wheels	32,400	32,400
Counselling and Family Services	61,600	42,600
Equipe Psycho-Sociale	17,668	13,000
Glengarry Inter Agency Group Inc. (Alexandria Youth Centre)	30,400	36,400
Ontario March of Dimes	8,500	8,500
S. D. & G. Developmental Services Centre	-	17,100
Seaway Valley	5,000	-
Sexual Assault & Support Services	23,275	20,900
The Hub for Beyond 21 Foundation	16,532	19,100
Tri-County Literacy Council	23,500	23,500
Upper Canada Leger	6,250	7,500
	<b>337,786</b>	<b>336,400</b>
<b>Distributions to programs</b>		
General administration expenditures <i>(Schedule 3)</i>	93,527	116,418
Winter Warmth	9,456	6,650
United Way of Canada <i>(Note 9)</i>	5,657	5,815
Other programs	4,243	210
	<b>112,883</b>	<b>129,093</b>



**United Way of Stormont, Dundas & Glengarry**  
**Schedule 3 - Schedule of Administrative Expenses**

*For the year ended March 31, 2021*

	<b>2021</b>	<b>2020</b>
<b>Administration</b>		
Conference, training and sundry	1,472	453
Insurance	4,453	4,190
Office	15,295	21,042
Professional fees	14,570	15,274
Salaries and benefits	102,166	137,471
Telephone and communications	2,306	1,964
	<b>140,262</b>	180,394
<b>Building</b>		
Rent	19,333	19,333
Repairs and maintenance	1,658	994
	<b>20,991</b>	20,327
<b>Total general administration expenditures</b>	<b>161,253</b>	200,721
<b>Allocation to fundraising expenditures</b>	<b>(67,726)</b>	(84,303)
<b>Allocation to distributions to programs</b>	<b>(93,527)</b>	(116,418)
	-	-