

**Huron Perth Public Health  
Financial Statements  
For the year ended December 31, 2023**

**Huron Perth Public Health  
Financial Statements  
For the year ended December 31, 2023**

**Contents**

---

<b>Independent Auditor's Report</b>	<b>1 - 2</b>
<b>Financial Statements</b>	
Statement of Financial Position	<b>3</b>
Statement of Change in Net Financial Assets	<b>4</b>
Statement of Operations and Accumulated Surplus (Deficit)	<b>5</b>
Statement of Cash Flows	<b>6</b>
Notes to Financial Statements	<b>7 - 16</b>
Schedule of Other Programs	<b>17</b>



Tel: 519-944-6993  
Fax: 519-944-6116  
www.bdo.ca

BDO Canada LLP  
3630 Rhodes Drive, Building 100  
Windsor, Ontario  
N8W 5A4

---

## Independent Auditor's Report

---

**To the Board of Directors of Huron Perth Public Health**

### **Opinion**

We have audited the financial statements of Huron Perth Public Health ("the Health Unit"), which comprise the statement of financial position as at December 31, 2023, the statement of changes in net financial assets, statement of operations and accumulated surplus (deficit), 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 Health Unit as at December 31, 2023, and its results of operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Health Unit in accordance with the ethical requirements that are relevant to the audit of 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 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 public sector accounting standards, 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 Health Unit'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 Health Unit or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Health Unit'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 Health Unit'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 Health Unit'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 Health Unit 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Ontario  
June 7, 2024

## Huron Perth Public Health Statement of Financial Position

December 31,	2023	2022
<b>Financial Assets</b>		
Cash (Note 3)	\$ -	\$ 2,199,035
Short-term investments (Note 2)	290,137	287,213
Accounts receivable	2,088,807	401,824
Due from Ministry (Note 8)	47,746	-
	<b>2,426,690</b>	<b>2,888,072</b>
<b>Liabilities</b>		
Bank indebtedness (Note 3)	\$ 151,117	\$ -
Accounts payable	367,647	914,312
Due to Ministry (Note 8)	-	880,979
Deferred revenue (Note 6)	1,085,104	711,839
Post-employment non-pension benefits obligation (Note 12)	1,616,800	1,517,700
	<b>3,220,668</b>	<b>4,024,830</b>
<b>Net Financial Debt</b>	<b>(793,978)</b>	<b>(1,136,758)</b>
<b>Non-financial Assets</b>		
Prepaid expenses	273,922	410,991
Tangible capital assets (Note 4)	5,212,400	5,278,995
	<b>5,486,322</b>	<b>5,689,986</b>
<b>Accumulated Surplus (Note 5)</b>	<b>\$ 4,692,344</b>	<b>\$ 4,553,228</b>

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

## Huron Perth Public Health Statement of Change in Net Financial Assets

For the year ended December 31,	2023	2022
Annual surplus (deficit)	\$ 139,116	\$ -
Acquisition of tangible capital assets	(272,513)	(467,552)
Amortization of tangible capital assets	339,108	592,872
Prepayment of expenses	137,069	(242,611)
<b>Change in net financial debt</b>	<b>342,780</b>	<b>(117,291)</b>
Net financial debt, beginning of the year	(1,136,758)	(1,019,467)
<b>Net financial debt, end of year</b>	<b>\$ (793,978)</b>	<b>\$ (1,136,758)</b>

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

## Huron Perth Public Health Statement of Operations and Accumulated Surplus (Deficit)

For the year ended December 31,	Budget 2023	Mandatory Program	Other Programs (Schedule 1)	Total 2023	Total 2022
<b>Revenue (Note 9)</b>					
MHLTC - operating	\$ 15,563,710	\$ 11,185,655	\$ 2,943,373	\$ 14,129,028	\$ 16,243,085
MCCSS	-	-	1,490,129	1,490,129	1,537,684
County of Huron	1,297,708	1,285,742	-	1,285,742	1,288,531
County of Perth	880,644	873,112	-	873,112	853,284
City of Stratford	708,013	701,485	-	701,485	690,104
MHLTC - one-time funding	-	387,890	-	387,890	1,242,059
Town of St Marys	140,036	138,745	-	138,745	134,995
Other	212,423	107,097	10,468	117,565	147,757
Health Canada	-	-	92,626	92,626	60,290
Interest	-	42,607	-	42,607	40,056
MHLTC - immunization	-	35,760	-	35,760	24,072
MHLTC - flu	-	10,425	-	10,425	7,185
Municipal larvicide funding	-	4,921	-	4,921	4,475
	<b>18,802,534</b>	<b>14,773,439</b>	<b>4,536,596</b>	<b>19,310,035</b>	<b>22,273,577</b>
<b>Expenses (Note 7)</b>					
Salaries and wages	10,420,276	9,316,521	3,223,830	12,540,351	14,225,096
Benefits (Note 11)	2,692,366	2,221,609	645,136	2,866,745	3,239,633
Program expenses	4,013,849	372,234	856,917	1,229,151	1,627,405
Property expense and rent	585,087	611,104	-	611,104	562,109
Administrative expenses	562,618	541,112	-	541,112	503,439
One-time programs	-	390,817	-	390,817	886,449
Amortization of capital assets	-	339,108	-	339,108	592,872
Travel	215,648	230,743	48,832	279,575	201,553
Equipment	183,438	136,653	-	136,653	164,411
Fees for service	129,496	116,139	-	116,139	149,342
Post-retirement benefits (Note 12)	-	99,100	-	99,100	107,400
Other	-	21,064	-	21,064	13,868
	<b>18,802,778</b>	<b>14,396,204</b>	<b>4,774,715</b>	<b>19,170,919</b>	<b>22,273,577</b>
<b>Annual surplus (deficit)</b>	<b>(244)</b>	<b>377,235</b>	<b>(238,119)</b>	<b>139,116</b>	<b>-</b>
<b>Accumulated surplus, beginning of year</b>	<b>4,553,228</b>	<b>4,481,958</b>	<b>71,270</b>	<b>4,553,228</b>	<b>4,553,228</b>
<b>Accumulated surplus (deficit), end of year</b>	<b>\$ 4,552,984</b>	<b>\$ 4,859,193</b>	<b>\$ (166,849)</b>	<b>\$ 4,692,344</b>	<b>\$ 4,553,228</b>

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

## Huron Perth Public Health Statement of Cash Flows

For the year ended December 31,	2023	2022
<b>Cash flows from operating activities</b>		
Annual deficit for the year	\$ 139,116	\$ -
Amortization of capital assets	<u>339,108</u>	<u>592,872</u>
	<u>478,224</u>	<u>592,872</u>
Changes in non-cash working capital balances		
Accounts receivable	(1,686,984)	1,373,457
Prepaid expenses	137,069	(242,611)
Accounts payable	(546,664)	248,764
Due to/from Ministry	(928,725)	519,226
Deferred revenue	373,265	(581,984)
Post-employment benefit obligation	<u>99,100</u>	<u>107,400</u>
	<u>(2,074,715)</u>	<u>2,017,124</u>
<b>Cash flows from investing activities</b>		
Purchase of short-term investments	<u>(2,924)</u>	<u>(2,925)</u>
<b>Cash flows from capital activities</b>		
Purchase of capital assets	<u>(272,513)</u>	<u>(467,552)</u>
<b>Cash flows from financing activities</b>		
Advances from bank indebtedness	<u>151,117</u>	<u>-</u>
<b>Increase (decrease) in cash</b>	<b>(2,199,035)</b>	<b>1,546,647</b>
Cash, beginning of year	<u>2,199,035</u>	<u>652,388</u>
<b>Cash, end of year</b>	<b>\$ -</b>	<b>\$ 2,199,035</b>

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



---

# Huron Perth Public Health Notes to Financial Statements

December 31, 2023

---

## 1. Significant Accounting Policies

**Purpose of Organization** Huron Perth Public Health ("the Health Unit") is one of 34 public health units located in Ontario. It is governed by a Board of Health which is comprised of nine elected municipal representatives and one or more provincial representatives. The mission of the Health Unit is to work in partnership with our community to foster conditions in which people can be healthy. They promote health, protect health, prevent disease and provide community health services for the people of Huron and Perth County. The Health Unit is deemed incorporated under the Health Protection and Promotion Act and is a registered charitable organization.

**Management Responsibility** The financial statements of the Health Unit are the representations of management. They have been prepared in accordance with Canadian public sector accounting standards.

**Capital Assets** Tangible capital assets are recorded at cost less accumulated amortization. Cost includes amounts that are directly related to the acquisition, construction, development, or betterment of the tangible capital assets. Contributed tangible capital assets are recorded at their fair value on the date of contribution, with a corresponding amount recorded as revenue. Amortization is provided for on a straight-line basis over the estimated useful lives of the assets as follows:

Buildings	-	10 to 75	years
Leasehold improvements	-	1 to 6	years
Furniture and equipment	-	5 to 10	years
Technological systems	-	3 to 5	years

---

# Huron Perth Public Health Notes to Financial Statements

December 31, 2023

---

## 1. Significant Accounting Policies (continued)

### Revenue Recognition

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

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.

### Segmented Information

The Health Unit provides a variety of different programs to the residents of Huron and Perth County. Distinguishable functional segments have been separately disclosed in the statement of other programs, according to the various programs administered by the Health Unit. Administrative expenses have been allocated to segments in accordance with budgets approved by the Province of Ontario.

### Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, 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.

---

## Huron Perth Public Health Notes to Financial Statements

December 31, 2023

---

### 1. Significant Accounting Policies (continued)

#### Post-Employment Benefits

The Health Unit provides a defined retirement benefits to specified employee groups. These benefits include life insurance, medical, hospital and dental benefits.

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as health, dental and life insurance benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

---

# Huron Perth Public Health Notes to Financial Statements

December 31, 2023

---

## 1. Significant Accounting Policies (Continued)

### Financial Instruments

Financial instruments are classified into three categories: fair value, amortized cost or cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Fair value
Equities	Fair value
Ministry payable	Fair value
Accounts receivable	Amortized Cost
Temporary borrowing	Amortized Cost
Accounts payable	Amortized Cost
Long-term debt	Amortized Cost

#### Fair Value

The health unit manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

#### Amortized Cost

Amounts are measured using the effective interest rate method. The effective interest rate method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate.

#### Cost

Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

---

## Huron Perth Public Health Notes to Financial Statements

December 31, 2023

---

### 2. Short-term Investments

	<u>2023</u>	<u>2022</u>
Market-linked Guaranteed Investment Certificate, minimum interest rate 0.12%, maturing March 2024	\$ 111,306	\$ 109,718
Guaranteed Investment Certificate, non-redeemable, with interest rate of 1.6% maturing August 2024	178,831	177,495
	<u>\$ 290,137</u>	<u>\$ 287,213</u>

The market value of investments was \$290,137 (2022 - \$287,213). The market-linked certificates are stated at a market rate and have a principal of \$279,256. The return is based on certain market performance over the life of the certificate.

---

### 3. Bank Indebtedness

The Health Unit occasionally goes into overdraft depending on the timing of expenses and Ministry deposits. The Health Unit has an authorized operating line of credit to a limit of \$250,000 (2022 - \$250,000). At December 31, 2023 there is \$98,884 (2022 - \$250,000) credit available under this operating line. The Bank of Nova Scotia holds the Health Unit's investments as collateral. The Health Unit is charged a nominal fee based on the number of days the account is in an overdraft position bearing interest at prime plus 1.5%.

---

## Huron Perth Public Health Notes to Financial Statements

December 31, 2023

### 4. Tangible Capital Assets

#### Cost

	Balance December 31, 2022	Additions	Disposals	Balance December 31, 2023
Land	\$ 460,000	\$ -	\$ -	\$ 460,000
Buildings	5,615,687	132,711	-	5,748,398
Leasehold improvements	180,958	-	(32,359)	148,599
Furniture and equipment	398,397	25,490	(44,492)	379,395
Technological systems	781,245	114,312	(307,999)	587,558
	<u>\$ 7,436,287</u>	<u>\$ 272,513</u>	<u>\$ (384,850)</u>	<u>\$ 7,323,950</u>

#### Accumulated Amortization

	Balance December 31, 2022	Amortization	Disposals	Balance December 31, 2023
Buildings	\$ 1,276,535	\$ -	\$ -	\$ 1,276,535
Leasehold improvements	126,967	51,761	(32,359)	146,369
Furniture and equipment	199,808	78,356	(44,492)	233,672
Technological systems	553,982	208,991	(307,999)	454,974
	<u>\$ 2,157,292</u>	<u>\$ 339,108</u>	<u>\$ (384,850)</u>	<u>\$ 2,111,550</u>

#### Net Book Value

	Balance December 31, 2023	Balance December 31, 2022
Land	\$ 460,000	\$ 460,000
Buildings	4,471,863	4,339,152
Leasehold improvements	2,230	53,991
Furniture and equipment	145,723	198,589
Technological systems	132,584	227,263
	<u>\$ 5,212,400</u>	<u>\$ 5,278,995</u>

## Huron Perth Public Health Notes to Financial Statements

December 31, 2023

### 5. Accumulated Surplus

These funds may be used as directed by the Board.

	2023	2022
Invested in capital assets	\$ 5,187,636	\$ 5,254,231
Unrestricted	(495,292)	(701,003)
	\$ 4,692,344	\$ 4,553,228

### 6. Deferred Revenue

	December 31, 2022	Funds Received (Repaid)	Revenue Recognized	December 31, 2023
Other - deferred revenue	\$ 580,801	\$ 283,313	\$ 181,856	\$ 682,258
One time Clinton HVAC	-	327,100	-	327,100
Destination Prosperity	30,063	-	12,827	17,236
One time TRIN	24,691	(24,691)	-	-
PPNP	18,289	214,339	199,008	33,620
Healthy start	42,337	60,651	92,625	10,363
One time PHI Practicum	10,003	10,003	10,000	10,006
LIFE Committee	1,583	-	-	1,583
One time Retaining Wall	1,493	-	-	1,493
Healthy Babies	1,212	1,306,456	1,306,456	1,212
One time Clinton Foundation	-	21,500	21,267	233
One time Needle Exchange	1,367	4,759	6,126	-
	\$ 711,839	\$ 2,203,430	\$ 1,830,165	\$ 1,085,104

---

## Huron Perth Public Health Notes to Financial Statements

**December 31, 2023**

---

### 7. Expenditures by Object

Total operating expenditures for the year reported on the statement of operations are as follows:

	Budget 2023	Actual 2023	Actual 2022
Salaries, wages and employee benefits	\$ 13,112,642	\$ 15,506,196	\$ 17,572,129
Materials	4,197,287	1,777,685	2,692,133
Contracted services	907,762	936,826	854,334
Rents and financial expenses	585,087	611,104	562,109
Amortization	-	339,108	592,872
	\$ 18,802,778	\$ 19,170,919	\$ 22,273,577

---

### 8. Due from (to) Ministry

The Due from Ministry relates to funding that has been recorded as revenue or deferred revenue that has not yet been received. The Due to Ministry relates to unspent funding and is due on demand.

---

### 9. Economic Dependence

Approximately 83% (2022 - 86%) of revenue reported in the year relates to funding received from the Province of Ontario.

---

### 10. Commitments

The Health Unit has obligations under long-term leases up to the year 2025. Future lease payments for the next two years are as follows:

2024	\$ 98,883
2025	78,576
Total	\$ 177,459

---



---

## Huron Perth Public Health Notes to Financial Statements

December 31, 2023

---

### 11. Pension Payments

The Perth District Health Unit makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of 148 (2022 - 148) members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on their length of service and rates of pay.

The amount contributed to OMERS for current services for the year ended December 31, 2023 was \$1,190,772 (2022 - \$1,072,855). This amount is included as an expenditure on the statement of financial activities and fund balances.

As at December 31, 2023, the OMERS plan was in a deficit position of \$4.2 billion (2022 - \$6.7 billion) and 97% (2022 - 95%) funded ratio, which will be addressed through various measures. The multiemployer plan is valued on a current market basis for all plan assets. The projected benefit method prorated on services was used for the actuarial valuation.

---

### 12. Post-Employment Benefits

The Health Unit's benefit plan provides non-pension defined benefits to existing Health Unit employees. The post-employment benefits obligation was actuarially determined to be \$1,616,800 as at December 31, 2023.

Continuity of the accrued benefit obligation was as follows:

	<u>2023</u>	<u>2022</u>
Accrued benefits obligation:		
Balance, beginning of the year	\$ 1,517,700	\$ 1,410,300
Benefit cost	99,100	107,400
Balance, end of the year	<u>\$ 1,616,800</u>	<u>\$ 1,517,700</u>

---

---

## Huron Perth Public Health Notes to Financial Statements

December 31, 2023

---

### 13. Financial Instruments

The Health Unit is exposed to liquidity risk, interest rate risk, and credit risk from its financial instruments. This note describes the Health Unit's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

#### ***Liquidity risk***

Liquidity risk is the risk that the Health Unit encounters difficulty in meeting its obligations with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Health Unit will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. The Health Unit is exposed to liquidity risk through its due to Ministry and accounts payable.

The Health Unit manages its liquidity risk by monitoring cash activities and expected outflows through budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash flows arise.

#### ***Interest rate risk***

Interest rate risk represents the risk to the Health Unit's operations that arises from fluctuations in interest rates and the degree of volatility of these rates. The Health Unit is exposed to interest rate risk through its temporary borrowings.

The Health Unit manages its interest rate risk by monitoring the change in interest rates and using fixed interest rates when appropriate.

#### ***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 Health Unit is exposed to credit risk through its accounts receivable.

The Health Unit manages its credit risk through credit approval procedures and by holding cash at federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. The Health Unit measures its exposure to credit risk based on how long amounts have been outstanding. An impairment allowance is set up based on the Health Unit's historical experience regarding collection. There are not amounts deemed impaired at year-end.

There have been no changes to the Health Unit's financial instrument risk exposure from the prior year.

---

**Huron Perth Public Health  
Schedule 1 - Schedule of Other Programs**

For the year ended December 31, 2023

	Healthy Babies	Prenatal and Postnatal Nurse	Healthy Start	Destination Prosperity	OSDCP	COVID-19	Total 2023	Total 2022
<b>Revenue</b>								
MHLTC - operating	\$ -	\$ -	\$ -	\$ -	\$ 1,032,352	\$ 1,911,021	\$ 2,943,373	\$ 5,081,123
MCCSS	1,306,456	183,673	-	-	-	-	1,490,129	1,537,684
Health Canada	-	-	92,626	-	-	-	92,626	60,289
Other	-	-	-	10,468	-	-	10,468	59,956
	<b>1,306,456</b>	<b>183,673</b>	<b>92,626</b>	<b>10,468</b>	<b>1,032,352</b>	<b>1,911,021</b>	<b>4,536,596</b>	<b>6,739,052</b>
<b>Expenses</b>								
Salaries and wages	971,709	135,870	69,678	6,527	133,783	1,906,263	3,223,830	4,775,417
Program expenses	7,579	7,909	646	2,654	767,039	71,090	856,917	1,148,541
Benefits	269,852	33,046	18,354	1,212	39,658	283,014	645,136	717,566
Travel	13,923	6,853	3,947	75	799	23,235	48,832	97,528
	<b>1,263,063</b>	<b>183,678</b>	<b>92,625</b>	<b>10,468</b>	<b>941,279</b>	<b>2,283,602</b>	<b>4,774,715</b>	<b>6,739,052</b>
<b>Surplus (deficit)</b>	<b>\$ 43,393</b>	<b>\$ (5)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 91,073</b>	<b>\$ (372,581)</b>	<b>\$ (238,119)</b>	<b>\$ -</b>