



Financial Statements

Toronto People with AIDS Foundation

March 31, 2020

Contents

	Page
Independent Auditor's Report	1 - 3
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 14
Supplementary Schedules	15 - 16

Independent Auditor's Report

Grant Thornton LLP
11th Floor, 200 King Street West, Box 11
Toronto, ON
M5H 3T4
T +1 416 366 0100
F +1 416 360 4949
www.GrantThornton.ca

To the Members of
Toronto People with AIDS Foundation

Qualified Opinion

We have audited the financial statements of Toronto People with AIDS Foundation, which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flows for the year ended and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Toronto People with AIDS Foundation as at March 31, 2020, and its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, Toronto People with AIDS Foundation derives revenue from donations from the public the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of this revenue was limited to the amounts recorded in the records of Toronto People with AIDS Foundation. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, and cash flows for the years ended March 31, 2020 and 2019, current assets at March 31, 2020 and 2019, and net assets at April 1, 2019 and 2018 and March 31, 2020 and 2019. Our audit opinion on the financial statements for the year ended March 31, 2019 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 Toronto People with AIDS Foundation 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.

Other matter

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The supplementary information included in the supplementary schedules are presented for purposes of additional information and has not been subjected to the auditing procedures applied, only to the extent necessary, to express an opinion in the audit of the financial statements taken as a whole.

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 ASNPO, 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 Toronto People with AIDS Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate Toronto People with AIDS Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Toronto People with AIDS Foundation'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 Toronto People with AIDS Foundation'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 Toronto People with AIDS Foundation'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 Toronto People with AIDS Foundation 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.

Grant Thornton LLP

Toronto, Canada
June 30, 2020

Chartered Professional Accountants
Licensed Public Accountants

Toronto People with AIDS Foundation

Statement of Financial Position

March 31

2020

2019

Assets

Current

Cash	\$ 220,230	\$ 206,220
Short-term investments (Note 3)	2,333,882	2,250,813
Accounts receivable	99,884	101,944
Prepaid expenses	<u>35,705</u>	<u>24,672</u>
	2,689,701	2,583,649

Long-term investments (Note 3)	50,086	95,016
Property and equipment (Note 4)	<u>181,753</u>	<u>79,683</u>
	<u>\$ 2,921,540</u>	<u>\$ 2,758,348</u>

Liabilities

Current

Accounts payable and accrued liabilities (Note 5)	\$ 139,463	\$ 195,973
Deferred contributions (Note 6)	227,759	218,388
Short-term portion of capital lease obligation (Note 7)	<u>11,050</u>	<u>5,931</u>
	378,272	420,292

Capital lease obligation (Note 7)	<u>44,092</u>	<u>27,359</u>
	<u>422,364</u>	<u>447,651</u>

Net assets

Invested in property and equipment	126,611	46,393
Internally restricted for organizational development	1,909,314	1,925,680
Unrestricted	<u>463,251</u>	<u>338,624</u>
	<u>2,499,176</u>	<u>2,310,697</u>
	<u>\$ 2,921,540</u>	<u>\$ 2,758,348</u>

Commitment (Note 11)

On Behalf of the Board of Directors

_____ Director

_____ Director

See accompanying notes to the financial statements.

Toronto People with AIDS Foundation

Statement of Operations

Year ended March 31

2020

2019

Revenue

Grants (Note 8)	\$ 1,301,312	\$ 1,292,506
Fundraising and donations – bike rally (Note 9)	1,659,343	1,772,857
Fundraising and donations – general	250,833	332,645
Bequests	139,340	10,600
Investment income	40,264	37,568
	<u>3,391,092</u>	<u>3,446,176</u>

Expenses

Program expenses		
Client services		
Practical support	603,738	410,758
Dreaming and engagement	295,876	244,379
Community access	195,954	189,130
Health and therapeutic care	166,786	167,013
	<u>1,262,354</u>	<u>1,011,280</u>

Financial assistance	240,516	192,291
----------------------	----------------	---------

Total program expenses	<u>1,502,870</u>	<u>1,203,571</u>
------------------------	-------------------------	------------------

Community Partners (Note 8)

Toronto HIV/AIDS Network	167,017	167,018
Latinos Positivos	28,316	25,000

	<u>195,333</u>	<u>192,018</u>
--	-----------------------	----------------

Total program and Community Partners expenses	<u>1,698,203</u>	<u>1,395,589</u>
---	-------------------------	------------------

General

Fundraising and communication	378,890	401,089
Fundraising – bike rally (Note 9)	443,087	395,698
Occupancy	432,956	389,763
Administration	209,952	318,836
Amortization	39,525	74,239

	<u>1,504,410</u>	<u>1,579,625</u>
--	-------------------------	------------------

Total expenses	<u>3,202,613</u>	<u>2,975,214</u>
----------------	-------------------------	------------------

Excess of revenue over expenses	<u>\$ 188,479</u>	<u>\$ 470,962</u>
---------------------------------	--------------------------	-------------------

See accompanying notes to the financial statements.

Toronto People with AIDS Foundation

Statement of Changes in Net Assets

Year ended March 31

	Invested in property and equipment	Internally restricted for organizational development	Unrestricted	2020 Total	2019 Total
Net assets, beginning of year	\$ 46,393	\$ 1,925,680	\$ 338,624	\$ 2,310,697	\$ 1,839,735
Excess (deficiency) of revenue over expenses	(39,525)	-	228,004	188,479	470,962
Transfer for organizational development	-	(16,366)	16,366	-	-
New capital lease obligation	(31,386)	-	31,386	-	-
Repayment of capital lease obligation	9,534	-	(9,534)	-	-
Purchase of property and equipment	<u>141,595</u>	<u>-</u>	<u>(141,595)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 126,611</u>	<u>\$ 1,909,314</u>	<u>\$ 463,251</u>	<u>\$ 2,499,176</u>	<u>\$ 2,310,697</u>

See accompanying notes to the financial statements.

Toronto People with AIDS Foundation

Statement of Cash Flows

Year ended March 31

2020

2019

Increase (decrease) in cash

Operating		
Excess of revenue over expenses	\$ 188,479	\$ 470,962
Items not involving cash		
Amortization	<u>39,525</u>	<u>74,239</u>
	<u>228,004</u>	<u>545,201</u>
Net change in non-cash working capital items		
Accounts receivable	2,060	(55,941)
Prepaid expenses	(11,033)	(6,207)
Accounts payable and accrued liabilities	(56,510)	13,351
Deferred contributions	<u>9,371</u>	<u>(29,482)</u>
	<u>(56,112)</u>	<u>(78,279)</u>
	<u>171,892</u>	<u>466,922</u>
Investing		
Proceeds on redemption of investments	350,166	291,000
Purchase of investments	(388,305)	(829,137)
Purchase of property and equipment	<u>(110,209)</u>	<u>-</u>
	<u>(148,348)</u>	<u>(538,137)</u>
Financing		
Repayment of capital lease obligation	<u>(9,534)</u>	<u>(2,843)</u>
Net change in cash during the year	14,010	(74,058)
Cash, beginning of year	<u>206,220</u>	<u>280,278</u>
Cash, end of year	<u>\$ 220,230</u>	<u>\$ 206,220</u>

Supplementary cash flow information

Purchase of property and equipment and obligation under capital lease	<u>\$ 31,386</u>	<u>\$ 36,133</u>
---	------------------	------------------

See accompanying notes to the financial statements.

Toronto People with AIDS Foundation

Notes to the Financial Statements

March 31, 2020

1. Organizational background, mission statement and income tax status

Toronto People with AIDS Foundation (PWA) is a not-for-profit organization incorporated under the Corporations Act, Ontario, by letters patent dated May 11, 1987 and subsequently amended by supplementary letters patent dated June 7, 1988.

Mission statement

PWA engages people living with HIV/AIDS by enhancing their health and well-being through practical and therapeutic support services and broader social change, and by inspiring clients to live into their dreams and discoveries.

Statement of philosophy

PWA has an essential philosophy: affirming, community-creating, supportive, concretely helpful, creating space and resources for living as fully as possible. The Strategic Plan developed in fiscal 2019 captured the essence of PWA over its first 30 years as a foundation for moving into the future, and highlighting five directions/themes:

1. Capacity Builder

Enhance awareness, resilience, strength, knowledge and skills among people living with HIV/AIDS (PHAs) and the broader community.

2. Welcoming and Healing Space

A space where people experience affirmation, joy and inspiration and have creative and meaningful expressions of our experiences, lives and knowledge.

3. Creative Connector

A vibrant hub for PHAs that connects people, creates communities and facilitates access to diverse services.

4. Health and Well-being Champion

Champion the self-determination and control over individual health and wellness and the inclusion of PHAs in educating healthcare providers.

5. Practical and Therapeutic Program Delivery

Incorporate the Engagement Cycle and increase the intentionality of therapeutic impacts within the provision of foundational practical support services.

Income tax status

PWA is registered as a charitable organization under the Income Tax Act (Canada) and, as such, is exempt from income taxes. Accordingly, no provision has been made in the accounts of PWA for income taxes.

Toronto People with AIDS Foundation

Notes to the Financial Statements

March 31, 2020

2. Summary of significant accounting policies

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), the more significant of which are outlined below.

Use of estimates

The preparation of financial statements in conformity with 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 statement of financial position date and the reported amounts of revenues and expenses during the fiscal year. Items subject to significant management estimate include the allowance for doubtful accounts, amortization of property and equipment, and certain accruals. Actual results could differ from those estimates.

Property and equipment

Purchased property and equipment are recorded at cost and are amortized over their estimated useful lives on a straight-line basis. The annual amortization rates are as follows:

Tangible property and equipment	
Computer equipment	3 years
Furniture and fixtures	5 years
Leasehold improvements	Over the term of the lease
Equipment under capital lease	5 years
Intangible property and equipment	
Computer software	3 years

Donated property and equipment are recorded at fair value at the date of contribution when such value can be reasonably determined.

Revenue recognition

PWA follows the deferral method of accounting for revenue. Restricted donations and grants are recognized as revenue in the fiscal year in which the related expenses are incurred. Unrestricted donations and grants are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Investment and other income is recognized as earned.

Donated goods and services

The fair market value of donated goods and services is not reported in the financial statements as revenue, however, the nature of donated goods and services are reported in Note 10 of the financial statements.

Financial instruments

PWA's financial instruments consist of cash, short-term investments, accounts receivable, long-term investments and accounts payable.

Financial assets or liabilities are initially measured at their fair value. PWA subsequently measures all of its financial assets and financial liabilities at amortized cost.

Toronto People with AIDS Foundation

Notes to the Financial Statements

March 31, 2020

3. Short-term and long-term investments

Short-term investments consist of money market funds and a guaranteed investment bearing interest at rate of 2.46%, maturing December 2020.

Long-term investments consist of deposit notes with variable interest rates, maturing March 2027.

4. Property and equipment

			<u>2020</u>	<u>2019</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Tangible property and equipment				
Computer equipment	\$ 92,862	\$ 52,876	\$ 39,986	\$ 6,825
Furniture and fixtures	65,156	60,790	4,366	7,562
Leasehold improvements	625,210	557,076	68,134	-
Equipment under capital lease	67,519	9,613	57,906	34,637
Intangible property and equipment				
Computer software	<u>55,390</u>	<u>44,029</u>	<u>11,361</u>	<u>30,659</u>
	<u>\$ 906,137</u>	<u>\$ 724,384</u>	<u>\$ 181,753</u>	<u>\$ 79,683</u>

Included in leasehold improvements is an addition of \$68,134 that was not complete and in use by March 31, 2020. Amortization will be begin in the following fiscal year when the improvement is complete.

5. Government remittances

Included in accounts payable and accrued liabilities are government remittances owing of \$Nil (2019 - \$13,138) in relation to source deductions owing at year end.

6. Deferred contributions

Deferred contributions represent externally restricted contributions received in the current fiscal year for events that will occur in a subsequent fiscal year. Deferred contributions at year end are as follows:

	<u>Opening balance</u>	<u>Received</u>	<u>Recognized</u>	<u>Closing balance</u>
Bike rally (contributions for next fiscal year)	\$ 212,881	\$ 1,649,771	\$ 1,659,343	\$ 203,309
City of Toronto	-	13,880	-	13,880
Rotary Club	<u>5,507</u>	<u>8,379</u>	<u>3,316</u>	<u>10,570</u>
	<u>\$ 218,388</u>	<u>\$ 1,672,030</u>	<u>\$ 1,662,659</u>	<u>\$ 227,759</u>

Toronto People with AIDS Foundation

Notes to the Financial Statements

March 31, 2020

7. Capital lease obligation

PWA signed a capital lease with CWB National Leasing in fiscal 2019 with a lease term of January 17, 2019 to January 16, 2024. The lease is based on equipment purchased in the amount of \$34,480 with monthly lease payments at the amount of \$699 and an implicit interest rate of 8%.

PWA signed a capital lease with Konica Minolta in fiscal 2020 with a lease term of December 20, 2019 to June 19, 2025. The lease is based on equipment purchased in the amount of \$31,386 with quarterly lease payments at the amount of \$1,678 and an implicit interest rate of 8%.

The following is a schedule of future minimum lease payments under the capital leases:

2021	\$ 15,095
2022	15,095
2023	15,095
2024	13,359
2025 and after	<u>7,267</u>
Total future minimum lease payments	65,911
Less: Interest	<u>10,769</u>
	55,142
Less: Current portion	<u>11,050</u>
	<u>\$ 44,092</u>

Interest charged to PWA on the lease during the fiscal year amounted to \$2,838 (2019 - \$545).

8. Grants

	<u>2020</u>	<u>2019</u>
Ontario Ministry of Health - AIDS Bureau (supplementary schedules)	\$ 976,296	\$ 976,296
Ontario Ministry of Health and Long-Term Care (base subsidy)	85,834	86,127
Public Health Agency of Canada - Ontario Region (supplementary schedules)	196,455	191,218
HRSDC Canada Summer Jobs	8,732	5,600
City of Toronto - Community Service Partnership	<u>33,995</u>	<u>33,265</u>
	<u>\$ 1,301,312</u>	<u>\$ 1,292,506</u>

PWA is the sponsoring agency for various Community Partners from which PWA reported grant revenue and Community Partners' expenses of \$195,333 (2019 - \$192,018). PWA's Executive Director or PWA's Director, Programs and Services participate in governance roles for these Community Partners' programs.

Toronto People with AIDS Foundation

Notes to the Financial Statements

March 31, 2020

9. Bike rally - net revenue

The net revenue of the bike rally fundraising event is as follows:

	<u>2020</u>	<u>2019</u>
Revenue	\$ 1,659,343	\$ 1,772,857
Expenses	<u>443,087</u>	<u>395,698</u>
	<u>\$ 1,216,256</u>	<u>\$ 1,377,159</u>

The expenses for the bike rally do not include any allocation of agency salaries, occupancy or administration costs.

10. Donated goods and services

A large number of hours are contributed by volunteers who assist in the Essentials Market (PWAs food bank), act as riders and crew for the bike rally, provide massage therapy and hair cutting services, perform reception duties and assist in the PWA office. PWA also receives weekly donations of groceries from a number of businesses and organizations which are distributed to clients through the Essentials Market. The volunteer contributions and donated groceries are not reflected as revenue due to the difficulty in establishing the fair market value of these goods and services.

A quantity of theatre and event tickets are received free of charge and distributed to clients through the Theatre Access program. These contributions are not reflected as donated goods and services revenue as PWA would not have otherwise purchased the tickets.

11. Lease commitment

PWA leases office space under an operating lease which expires on November 30, 2023. The minimum annual lease payments required over the remaining term of the lease are as follows:

2021	\$ 306,000
2022	312,000
2023	324,000
2024	216,000

12. Planned giving and bequests (major gifts)

PWA Board of Directors (the "Board") are informed of all major gifts that are outstanding which will provide funding to future fiscal periods. Once the funds are received, the Board has an opportunity to approve and restrict funds for Priority Resource Support, Capacity Building, Organizational Development and expanded Programming needs. At March 31, 2020, there are two major gifts outstanding. The final amount and date of collection is unknown at this time.

Toronto People with AIDS Foundation

Notes to the Financial Statements

March 31, 2020

13. Group Registered Retirement Savings Plan (RRSP)

After completion of 12 months of employment, all full-time permanent employees working a minimum of 20 hours per week for PWA, are eligible to participate in the Group Registered Retirement Savings Plan (RRSP) administered by Sun Life Financial. The Employer's contribution is 2% of employee's gross earnings, and the Employee's contribution is a matching amount, or greater. 14 employees (2019 – 15) are registered in the Group RRSP as at March 31, 2020. Total Employer RRSP contributions for the fiscal year 2020 was \$17,969 (2019 - \$18,694) and included in general expenses in the statement of operations.

14. Financial instruments

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

Credit risk

Credit risk is the risk that PWA's debtors will not meet their obligations as they come due. Management does not consider credit risks on its accounts receivable to be significant given the nature of PWA's sources of revenue. The allowance for doubtful accounts in relation to accounts receivable is \$Nil (2019 - \$Nil).

Interest rate risk

PWA is exposed to interest rate risk on its investments as the value of these financial instruments fluctuate due to changes in market interest rates.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. PWA is exposed to liquidity risk with respect to its accounts payable and capital lease obligation. PWA reduces its exposure to liquidity risk by ensuring that it documents when authorized payments are due and maintaining adequate cash reserves to pay amounts owing.

Other risks

It is management's opinion that PWA is not exposed to significant currency, interest rate cash flow, or market risks arising from its financial instruments. Financial instrument risks are consistent with the prior year.

Toronto People with AIDS Foundation

Notes to the Financial Statements

March 31, 2020

15. COVID-19

Since January 1, 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to organizations worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of PWA for future periods. Based on the nature of its operations and net assets, PWA has determined that these events did not have a significant financial impact on its financial position or operations at March 31, 2020. The agency has remained open during COVID-19, but significantly modified its operations. PWA continues to operate the Essentials Market and Financial Assistance programs on a modified basis. Hours open for clients have been reduced. Going forward, PWA believes that the most significant impact on operations will be related to fundraising and donations especially around the bike rally which is planned to be a virtual rally for fiscal 2021. PWA continues to evaluate the financial impact of COVID-19 and will adjust operations as appropriate.

Toronto People with AIDS Foundation

Supplementary Schedules

Year ended March 31, 2020

Schedule of Revenue and Expenses

HIV/AIDS Community Development Program funded by Public Health Agency of Canada - Ontario region.

1718 – HQ – 000662 HIV and Hepatitis C Community Action Fund

	Budget <u>2019/2020</u> (unaudited)	Actual <u>2019/2020</u>
Revenue		
Public Health Agency of Canada	\$ <u>196,455</u>	\$ <u>196,455</u>
Expenses		
Personnel	164,575	164,575
Rent/utilities	11,279	11,279
Materials/training	9,868	9,868
Program evaluation	9,500	9,500
Other	<u>1,233</u>	<u>1,233</u>
	<u>196,455</u>	<u>196,455</u>
Excess of revenue over expenses for the year	<u>\$ -</u>	<u>\$ -</u>

Toronto People with AIDS Foundation

Supplementary Schedules (continued)

Year ended March 31, 2020

Ministry of Health and Long-term care

AIDS Bureau program funding reconciliation

	Community Based Education and Support (CBAESP)	Toronto HIV/AIDS Network (THN)	2020 Total
Revenue			
Grant	\$ 809,279	\$ 167,017	\$ 976,296
Expenses			
Salaries and wages	467,500	77,175	544,675
Benefits	58,319	12,656	70,975
	<u>525,819</u>	<u>89,831</u>	<u>615,650</u>
Rent and utilities	133,269	7,000	140,269
Supplies and program expenses	31,437	29,297	60,734
Protected allocations	5,000	-	5,000
	<u>169,706</u>	<u>36,297</u>	<u>206,003</u>
Other – Latinos Positivos	25,000	-	25,000
Other – Circle of Care	88,754	-	88,754
Other – Opening Doors	-	40,889	40,889
	<u>113,754</u>	<u>40,889</u>	<u>154,643</u>
Unspent portion repayable to Ministry of Health	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>