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# EASTMAN CRISIS CENTRE INC.

## FINANCIAL STATEMENTS

March 31, 2020

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## **INDEPENDENT AUDITOR'S REPORT**

To the directors of **Eastman Crisis Centre Inc.**,

### **Opinion**

We have audited the financial statements of Eastman Crisis Centre Inc., which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flow 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 Eastman Crisis Centre Inc. as at March 31, 2020, and its financial performance and its 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity 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 opinion.

### **Other Matters**

The budget figures presented have not been audited, and are presented for informational purposes only.

The schedules presented have not been audited, and are presented for informational purposes only.

### **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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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 entity'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 cause significant doubt on the entity'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 disclosure 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 entity 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.

*Gislason Targownik Peters*  
**CHARTERED PROFESSIONAL ACCOUNTANTS**

Winkler, Manitoba  
September 18, 2020

**Eastman Crisis Centre Inc.**  
**Statement of Operations and Changes in Net Assets**  
**For the year ended March 31, 2020**

	GENERAL UNRESTRICTED	EXTERNALLY RESTRICTED SURPLUS FUND	EDUCATION FUND	EQUIPMENT REPLACEMENT FUND	INVESTED IN CAPITAL ASSETS	2020	2020 Budget (Unaudited)	2019
<b>REVENUE</b>								
Province of Manitoba								
Province of Manitoba - grant	\$ 380,010	\$ -	\$ 6,155	\$ -	\$ -	\$ 386,165	\$ 383,900	\$388,755
Income security - per diem	61,852	-	-	-	-	61,852	60,000	57,660
Security system funding	2,093	-	-	-	-	2,093	-	1,934
Fundraising	57,215	-	-	-	-	57,215	74,500	96,416
Donations	22,249	-	-	-	-	22,249	13,300	19,824
Government of Canada -								
Health Canada	20,831	-	-	-	-	20,831	21,500	21,326
Other Grants	14,789	-	-	-	-	14,789	-	1,696
Investments	4,320	-	-	-	-	4,320	3,500	3,913
Wage subsidy	1,590	-	-	-	-	1,590	-	-
Miscellaneous	178	-	-	-	-	178	2,000	773
	<b>565,127</b>	<b>-</b>	<b>6,155</b>	<b>-</b>	<b>-</b>	<b>571,282</b>	<b>558,700</b>	<b>592,297</b>
<b>OPERATING EXPENSES (Page 6)</b>	<b>529,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,768</b>	<b>555,074</b>	<b>558,700</b>	<b>535,368</b>
<b>EXCESS BEFORE OTHER ITEMS</b>	<b>35,821</b>	<b>-</b>	<b>6,155</b>	<b>-</b>	<b>(25,768)</b>	<b>16,208</b>	<b>-</b>	<b>56,929</b>
Gain on disposal of capital assets	-	-	-	-	-	-	-	3,500
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 35,821</b>	<b>\$ -</b>	<b>\$ 6,155</b>	<b>\$ -</b>	<b>\$ (25,768)</b>	<b>\$ 16,208</b>	<b>\$ -</b>	<b>\$ 60,429</b>
<b>NET ASSETS, beginning of year</b>	<b>277,924</b>	<b>11,828</b>	<b>1,519</b>	<b>4,351</b>	<b>42,480</b>	<b>338,102</b>	<b>-</b>	<b>277,673</b>
Interfund transfers	6,155	-	(6,155)	-	-	-	-	-
<b>NET ASSETS - Ending</b>	<b>\$ 319,900</b>	<b>\$ 11,828</b>	<b>\$ 1,519</b>	<b>\$ 4,351</b>	<b>\$ 16,712</b>	<b>\$ 354,310</b>	<b>\$ -</b>	<b>\$ 338,102</b>

**Eastman Crisis Centre Inc.**  
**Statement of Financial Position**  
**For the year ended March 31, 2020**

	GENERAL UNRESTRICTED	EXTERNALLY RESTRICTED SURPLUS FUND	EDUCATION FUND	EQUIPMENT REPLACEMENT FUND	INVESTED IN CAPITAL ASSETS	2020	2019
<b>ASSETS</b>							
<b>CURRENT ASSETS</b>							
Cash	\$ 375,426	\$ -	\$ -	\$ -	\$ -	375,426	\$ 303,720
Accounts receivable (Note 3)	10,344	-	-	-	-	10,344	28,971
Prepaid expenses	3,288	-	-	-	-	3,288	3,493
	389,058	-	-	-	-	389,058	336,184
<b>CAPITAL ASSETS</b> (Note 4)	-	-	-	-	33,323	33,323	59,091
	\$ 389,058	\$ -	\$ -	\$ -	\$ 33,323	\$ 422,381	\$ 395,275
<b>LIABILITIES</b>							
<b>CURRENT LIABILITIES</b>							
Accounts payable and accrued liabilities (Note 5)	\$ 35,136	\$ -	\$ -	\$ -	\$ -	35,136	\$ 51,229
<b>DEFERRED REVENUE</b> (Note 6)	32,935	-	-	-	-	32,935	5,944
<b>DUE TO INTERFUND</b>	1,087	(11,828)	(1,519)	(4,351)	16,611	-	-
	69,158	(11,828)	(1,519)	(4,351)	16,611	68,071	57,173
<b>NET ASSETS</b>							
Invested in net capital assets	-	-	-	-	16,712	16,712	42,480
Externally restricted	-	11,828	1,519	-	-	13,347	13,347
Unrestricted	319,900	-	-	4,351	-	324,251	282,275
	319,900	11,828	1,519	4,351	16,712	354,310	338,102
	\$ 389,058	\$ -	\$ -	\$ -	\$ 33,323	\$ 422,381	\$ 395,275

Approved on Behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**EASTMAN CRISIS CENTRE INC.**  
**Statement of Cash Flow**  
**For the year ended March 31, 2020**

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Excess (Deficiency) of revenue over expenses	\$ 16,207	\$ 60,429
Non-cash items affecting operations:		
Amortization	25,768	22,351
Gain on sale of capital assets	-	(3,500)
Net change in non-cash working capital balances	29,731	(9,008)
	<b>71,706</b>	<b>70,272</b>
<b>INVESTING ACTIVITIES</b>		
Acquisition of capital assets	-	(31,612)
Proceeds from disposal of capital assets	-	3,500
	-	(28,112)
<b>INCREASE IN CASH AND EQUIVALENTS</b>	<b>71,706</b>	<b>42,160</b>
<b>CASH AND EQUIVALENTS - Beginning</b>	<b>303,720</b>	<b>261,560</b>
<b>CASH AND EQUIVALENTS - Ending</b>	<b>\$ 375,426</b>	<b>\$ 303,720</b>

See accompanying Notes to Financial Statements and Auditor's Report

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**Eastman Crisis Centre Inc.**  
**Schedule of Operating Expenses**  
**For the year ended March 31, 2020**

	GENERAL UNRESTRICTED	EXTERNALLY RESTRICTED SURPLUS FUND	EDUCATION FUND	EQUIPMENT REPLACEMENT FUND	INVESTED IN CAPITAL ASSETS	2020	2020 BUDGET (UNAUDITED)	2019
<b>EXPENSES</b>								
Activities	\$ 33	\$ -	\$ -	\$ -	\$ -	33	\$ 400	\$ 39
Advertising	2,740	-	-	-	-	2,740	4,500	2,051
Amortization	-	-	-	-	25,768	25,768	24,750	22,351
Annual meeting	1,727	-	-	-	-	1,727	1,000	1,651
Bank charges and interest	2,246	-	-	-	-	2,246	1,700	1,555
Board expenses	1,464	-	-	-	-	1,464	1,200	936
Client transportation	10,997	-	-	-	-	10,997	7,100	10,129
Education	746	-	-	-	-	746	400	139
Employee benefits	46,221	-	-	-	-	46,221	53,898	45,666
Food	6,581	-	-	-	-	6,581	3,000	6,486
Fundraising	10,631	-	-	-	-	10,631	10,500	10,795
Household and personal supplies	624	-	-	-	-	624	300	800
Insurance	4,939	-	-	-	-	4,939	5,000	4,936
Janitorial	3,831	-	-	-	-	3,831	1,300	584
Medication and health needs	4,169	-	-	-	-	4,169	8,350	5,314
Membership fees	1,415	-	-	-	-	1,415	-	1,409
Office	2,543	-	-	-	-	2,543	3,500	2,247
Personal allowance	857	-	-	-	-	857	1,900	933
Postage	902	-	-	-	-	902	1,200	887
Professional fees	10,116	-	-	-	-	10,116	11,250	5,253
Repairs and maintenance	3,345	-	-	-	-	3,345	4,300	1,322
Replacement costs	1,024	-	-	-	-	1,024	1,150	3,068
Salaries	392,460	-	-	-	-	392,460	389,107	380,633
Staff training	7,467	-	-	-	-	7,467	4,050	10,204
Staff travel	218	-	-	-	-	218	800	198
Start-up and special needs	-	-	-	-	-	-	500	199
Supplies and miscellaneous	4,852	-	-	-	-	4,852	6,495	5,082
Telephone	4,713	-	-	-	-	4,713	7,100	7,259
Vehicle	2,445	-	-	-	-	2,445	3,950	3,242
	\$ 529,306	\$ -	\$ -	\$ -	\$ 25,768	\$ 555,074	\$ 558,700	\$ 535,368

See accompanying Notes to Financial Statements and Auditor's Report

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2020**

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**1. PURPOSE OF THE ORGANIZATION**

Eastman Crisis Centre Inc. designs and delivers services and programs which promote the self esteem, independence and individual decision-making of abused women and children.

The purpose of the Eastman Crisis Centre Inc. is to provide a safe and supportive environment for abused women and their children, and to provide opportunities to learn of available resources and alternatives in order to facilitate informed personal choices and decisions.

Eastman Crisis Centre Inc. is an organization without share capital, incorporated under the laws of Manitoba. The organization is a registered charity under section 149 of the Income Tax Act (Canada) and is therefore, exempt from income tax.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of presentation**

The financial statements of the organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

**Fund accounting**

In order to ensure observance of limitations and restrictions placed on the use of resources available to the organization, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the contributors or in accordance with directive issued by the Board of Directors.

The General Unrestricted Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources.

The Externally Restricted Surplus Fund accounts for any Family Violence Prevention Program (FVPP) of the Province of Manitoba funded program excess of revenues over budgeted expenditures in accordance with the guidelines contained in the Service Purchase Agreement signed by the organization and FVPP. The restricted fund balance can only be spent in accordance with FVPP's surplus/deficit policy, which requires FVPP's prior approval for the use of restricted funds. Expenditures approved by FVPP are presented as expenditures of the externally restricted fund.

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2020**

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The Education Fund reports only internally restricted resources that are to be used to support the continuing education of the organization's staff. Expenditures from this fund require approval from the Board of Directors.

The Equipment Replacement Fund reports only internally restricted resources that are to be used for equipment replacement. Expenditures from this fund require approval by the Board of Directors.

The Invested in Capital Assets Fund reports the assets, liabilities, revenue and expenditures related to the organization's capital assets.

**Revenue recognition**

The organization follows the restricted fund method of accounting for contributions. Unrestricted donations are recognized as revenue of the General Unrestricted Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue of the appropriate restricted fund. Restricted contributions, where there is no appropriate fund are reported in the General Unrestricted Fund.

**Financial instruments**

Financial assets and liabilities are initially measured at fair value. Subsequent measurement of financial assets and liabilities are at amortized cost unless otherwise noted. Financial assets and liabilities measured at amortized cost consist of cash, accounts receivable and accounts payable.

It is management's opinion that the organization is not exposed to significant credit, currency, interest rate, liquidity or market risks arising from these financial instruments, unless otherwise noted.

**Capital assets**

Capital assets are recorded at cost and are being amortized on the straight line basis at the following rates based on estimated useful life, except in the year of acquisition, when one-half of the rate is used:

Buildings	6.67%
Automotive equipment	20%
Furniture and fixtures	20%
Computer hardware	55%
Computer software	100%

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2020**

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The organization reviews capital assets for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable.

**Use of estimates**

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as at the date of the financial statements, as well as reported amounts of revenues and expenses during the reporting period. These estimates are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates in future periods could be significant.

**Contributed materials and service**

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

Contributed materials which are used in the normal course of the organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

**3. ACCOUNTS RECEIVABLE**

	<b>2020</b>	<b>2019</b>
Province of Manitoba	\$ 9,043	\$ 27,238
GST rebate	1,301	1,733
	<b>\$ 10,344</b>	<b>\$ 28,971</b>

**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2020**

**4. CAPITAL ASSETS**

	Cost	Accumulated Amortization	Net 2020	Net 2019
Furniture and fixtures	\$ 95,311	\$ 83,604	\$ 11,707	\$ 30,770
Automotive equipment	30,880	9,264	21,616	27,792
Buildings	20,250	20,250	-	-
Computer hardware	7,175	7,175	-	529
Computer software	7,119	7,119	-	-
	<b>\$ 160,735</b>	<b>\$ 127,412</b>	<b>\$ 33,323</b>	<b>\$ 59,091</b>

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2020	2019
Trade payable	\$ 6,974	\$ 9,751
Accrued payables	4,590	4,500
Wages payable	2,851	13,966
Vacation pay payable	19,292	22,708
Damage deposits	346	304
Pension payable	925	-
Union dues payable	158	-
	<b>\$ 35,136</b>	<b>\$ 51,229</b>

**6. DEFERRED CONTRIBUTIONS**

Deferred contributions represents the unrecognized portion of externally restricted contributions for various projects. The change in the balance of deferred contributions for the period is as follows:

	2020	2019
<b>HTN Grant</b>		
Opening balance	661	-
Add: Restricted contributions received	-	2,210
Less: Expenses recognized	(661)	(1,549)
Ending balance	-	661

**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2020**

<b>HCC Grant</b>		
Opening balance	<b>2,953</b>	-
Add: Restricted contributions received	<b>3,216</b>	3,100
Less: Expenses recognized	<b>(3,292)</b>	(147)
Ending balance	<b>2,877</b>	2,953
<b>Crysalis Fund Phoenix Project</b>		
Opening balance	<b>2,330</b>	-
Add: Restricted contributions received	-	2,330
Less: Expenses recognized	<b>(79)</b>	-
Ending balance	<b>2,251</b>	2,330
<b>ELCC Grant</b>		
Opening balance	-	-
Add: Restricted contributions received	<b>38,960</b>	-
Less: Expenses recognized	<b>(11,153)</b>	-
Ending balance	<b>27,807</b>	-
	<b>32,935</b>	5,944

**7. PROVINCE OF MANITOBA - DEPARTMENT OF FAMILIES - REVENUE RECONCILIATION**

Revenue per Province of Manitoba - Department of Sustainable Development	<b>443,802</b>
	<b>443,802</b>
Add:	
March 2020 revenue receivable not on confirmation	<b>6,196</b>
Adjusted Revenue per Province of Manitoba	<b>449,998</b>
Revenue recorded by the organization	<b>449,998</b>

**8. SECOND STAGE HOUSING**

The organization collects rent payments from clients of its second stage housing program on behalf of the Province of Manitoba. Given that the organization acts as an agent, amounts collected are not presented as revenue and amounts remitted or due are not presented as expenses in the financial statements of the organization. Total rent collected for the year ended March 31, 2020 amounted to \$8,093 (2019 - \$7,802). Included in accounts payable and accrued liabilities as at March 31, 2020 is a balance due to the Province of Manitoba of \$1,826 (2019 - \$NIL) which is for rents collected to that date.

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2020**

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**9. TRANSFER OF LABOUR COSTS BETWEEN COST CENTRES**

The Department of Families grant allocated to the Facility Maintenance cost centre contains a \$3,831 (2019 - \$584) component for wages paid to janitorial staff. Since the size of the organization makes it inefficient to hire staff especially for this function, these duties are shared among the employees. In order to match revenue with expenses, an estimate of \$3,831 (2019 - \$584) has been allocated from the Shelter Program centre to the Facility Maintenance cost centre.

**10. EMPLOYEE FUTURE BENEFITS**

Retirement benefits for employees of the organization are provided through the Community Agencies Retirement Plan (the "Plan"). The Plan is a contributory multi-employer defined benefit pension plan which is financed by contributions from participating employers and employees, and by the investment earnings of the Plan.

The determination of the value of benefits and required contributions is made on the basis of periodic actuarial valuations. The cost of funding the Plan is shared by the employee and employer. The rate of the employee contributions to the Plan is 7% of the Yearly Maximum Pensionable Earnings plus 8.75% of any gross earnings above that maximum. Employers match employee contributions. The practice of the Community Agencies is to use the net actuarial gains to improve the benefits of plan members and their dependents.

The normal retirement age is 65 years for all Plan members. The normal retirement pension is calculated on the basis of length of contributory service and gross basic earnings on which contributions are calculated. In addition to the normal retirement benefit, benefit coverage for early retirement, death, disability, termination and survivors is available for members who meet the plan requirements.

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2020**

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The costs of the retirement plan are not allocated to the individual entities within the related group. As a result, individual entities within the related group are not able to identify their share of the underlying assets and liabilities. Therefore, the plan is accounted for as a defined contribution plan in accordance with the requirements of Part II of the CPA Canada Handbook section 3461.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation as of December 31, 2016 indicated that the plan was 109.9% funded on a going concern basis and had an unfunded solvency liability of \$12.0 million. The solvency position of the plan is determined by comparing the plan assets to the actuarial present value of the benefits accrued in respect of credited service up to the valuation date, calculated as if the plan were wound up on December 31, 2016.

Contributions to the plan made during the year by the organization on behalf of its employees amounted to \$13,373 for current obligations. The amounts are included in the statement of operations.

## **11. ECONOMIC DEPENDENCE**

The ongoing operations of the organization are dependent on funding from the Province of Manitoba.

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Administration**  
**For the year ended March 31, 2020**

	<b>BUDGET</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 93,600	\$ 93,600	\$ 93,600
Income security - per diem	20,000	16,619	15,090
Donations	6,300	9,947	8,320
Fundraising	65,000	55,415	96,116
Investments	3,500	4,320	3,913
Other grants	-	3,636	-
Miscellaneous	2,000	1,769	773
	<b>190,400</b>	<b>185,306</b>	<b>217,812</b>
<b>OPERATING EXPENSES</b>			
Advertising	4,500	2,740	2,051
Annual meeting	1,000	1,727	1,651
Amortization	24,750	25,768	22,351
Bank charges and interest	1,700	2,246	1,555
Board expenses	1,200	1,464	936
Employee benefits	16,952	12,595	15,420
Fundraising	1,500	3,286	3,245
Insurance	5,000	4,939	4,936
Janitorial	1,300	3,831	584
Membership fees	2,100	1,415	1,409
Office	3,500	2,543	2,247
Postage	1,200	902	887
Professional fees	11,250	10,116	5,253
Repairs and maintenance	4,300	3,345	1,322
Salaries	87,533	87,531	85,939
Staff training	1,000	1,273	548
Staff travel	500	218	142
Supplies and miscellaneous	2,445	3,095	3,483
Telephone	7,100	4,713	7,259
Vehicle	3,950	2,445	3,242
	<b>182,780</b>	<b>176,192</b>	<b>164,460</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 7,620</b>	<b>\$ 9,114</b>	<b>\$ 53,352</b>

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Shelter Program**  
**For the year ended March 31, 2020**

	<b>BUDGET</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 169,500	\$ 167,000	\$ 167,000
Income security - per diem	20,000	23,216	17,645
Donations	10,500	12,302	11,504
	<b>200,000</b>	<b>202,518</b>	196,149
<b>OPERATING EXPENSES</b>			
Client transportation	7,100	10,997	10,129
Employee benefits	17,705	18,154	15,537
Food	3,000	6,581	6,486
Fundraising	9,000	7,345	7,550
Household and personal supplies	300	624	800
Medication and health needs	500	216	220
Personal allowance	1,900	857	933
Replacement costs	750	773	2,898
Salaries	180,418	184,890	175,876
Staff training	1,300	3,039	2,575
Start-up and special needs	500	-	199
Supplies and miscellaneous	3,000	828	989
	<b>225,473</b>	<b>234,304</b>	224,192
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (25,473)</b>	<b>\$ (31,786)</b>	<b>\$ (28,043)</b>

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Children's Counselling**  
**For the year ended March 31, 2020**

	<b>BUDGET</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 25,300	\$ 23,800	\$ 23,800
Income security - per diem	20,000	24,109	26,859
Government of Canada - Health Canada	21,500	20,831	21,326
Other grants	-	11,153	-
Fundraising	1,000	1,800	300
	<b>67,800</b>	<b>81,693</b>	<b>72,285</b>
<b>OPERATING EXPENSES</b>			
Activities	300	33	28
Bad debts	-	-	-
Employee benefits	7,118	7,019	3,202
ECE salaries	-	11,603	-
Support groups	750	3,292	53
Replacement costs	400	48	170
Salaries	37,777	38,629	31,640
Staff training	650	2,272	3,093
Supplies and miscellaneous	500	682	105
	<b>47,495</b>	<b>63,578</b>	<b>38,291</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 20,305</b>	<b>\$ 18,115</b>	<b>\$ 33,994</b>

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Follow-Up Programs**  
**For the year ended March 31, 2020**

	<b>BUDGET</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 100,500	\$ 95,610	\$ 95,500
	<b>100,500</b>	<b>95,610</b>	<b>95,500</b>
<b>OPERATING EXPENSES</b>			
Activities	100	-	11
Education	400	746	139
Employee benefits	12,123	8,453	11,507
Support groups	5,000	661	5,042
Phoenix Project	400	79	-
Replacement costs	-	203	-
Salaries	83,379	69,807	80,323
Staff training	700	804	2,963
Staff travel	300	-	56
Supplies and miscellaneous	550	247	504
	<b>102,952</b>	<b>81,000</b>	<b>100,545</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ (2,452)</b>	<b>\$ 14,610</b>	<b>\$ (5,045)</b>