

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION
Financial Statements
Year Ended March 31, 2020

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

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Year Ended March 31, 2020

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LYLE TILLEY DAVIDSON
Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of The Canadian Mental Health Association-Nova Scotia Division

Qualified Opinion

We have audited the financial statements of The Canadian Mental Health Association-Nova Scotia Division (the Association), which comprise the statement of financial position as at March 31, 2020, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible 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 Association as at March 31, 2020 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 not-for-profit organizations, the Association derives revenue from 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 Association. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, deficiency of revenues over expenditures, and cash flows from operations for the years ended March 31, 2020 and 2019, current assets as at March 31, 2020 and 2019, and net assets as at April 1 and March 31 for both the 2020 and 2019 years. 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 of 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 Association 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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 Association's ability
(continues)

Independent Auditor's Report to the Members of The Canadian Mental Health Association-Nova Scotia Division (*continued*)

to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association'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 Association'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 Association 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.



Halifax, Nova Scotia
October 27, 2020

CHARTERED PROFESSIONAL ACCOUNTANTS

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Statement of Financial Position

March 31, 2020

	2020	2019 <i>(As restated)</i> <i>(Note 15)</i>
ASSETS		
CURRENT		
Cash	\$ 67,076	\$ 219,381
Term deposits <i>(Note 3)</i>	204,142	316,777
Accounts receivable <i>(Note 4)</i>	18,961	49,849
Prepaid expenses	3,126	2,306
	293,305	588,313
CAPITAL ASSETS <i>(Note 5)</i>	329,311	329,746
	\$ 622,616	\$ 918,059
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities <i>(Note 6)</i>	\$ 56,181	\$ 161,883
Deferred revenue <i>(Notes 7 and 15)</i>	10,954	139,286
	67,135	301,169
NET ASSETS		
Unrestricted net assets	155,602	240,298
Invested in capital assets	329,311	329,746
Internally restricted funds <i>(Note 8)</i>	70,568	46,846
	555,481	616,890
	\$ 622,616	\$ 918,059

ON BEHALF OF THE BOARD

_____ Director

_____ Director

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Statement of Revenues and Expenditures

Year Ended March 31, 2020

	2020	2019 <i>(As restated)</i> <i>(Note 15)</i>
REVENUE		
Social and Emotional Learning <i>(Note 9)</i>	\$ 127,461	\$ -
Communities Addressing Suicide Together At Work	110,000 95,156	110,000 -
Department of Community Services <i>(Note 9)</i>	79,000	79,000
Affordable Housing Association of Nova Scotia - Project Hope	59,814	-
Fundraising and donations	53,523	43,004
Healthy and Vibrant Communities	43,838	-
Other revenue	45,413	113,653
Education and training	20,362	16,499
Socially and Emotionally Aware Kids <i>(Note 10)</i>	-	151,623
	634,567	513,779
EXPENDITURES		
PROJECTS		
Social and Emotional Learning <i>(Note 11)</i>	192,387	-
Communities Addressing Suicide Together <i>(Note 11)</i>	96,226	110,719
At Work <i>(Note 11)</i>	95,156	-
Affordable Housing Association of Nova Scotia - Project Hope <i>(Note 11)</i>	59,814	-
Healthy and Vibrant Communities <i>(Note 11)</i>	43,838	-
Other expenditures <i>(Note 11)</i>	33,165	27,537
Education and training <i>(Note 11)</i>	20,362	82,809
Socially and Emotionally Aware Kids <i>(Note 11)</i>	-	151,623
	540,948	372,688
GENERAL, ADMINISTRATIVE, AND FUNDRAISING		
Amortization	1,591	1,710
Salaries and wages <i>(Note 11)</i>	91,450	159,136
Membership dues - National	4,478	5,364
Office and administrative	16,104	15,981
Professional fees <i>(Note 12)</i>	27,276	9,797
Rent <i>(Note 13)</i>	14,129	7,691
Travel <i>(Note 14)</i>	-	6,347
	155,028	206,026
	695,976	578,714
DEFICIENCY OF REVENUE OVER EXPENDITURES	\$ (61,409)	\$ (64,935)

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Statement of Changes in Net Assets

Year Ended March 31, 2020

	Unrestricted Net Assets	Invested in Capital Assets	Internally Restricted Funds	2020	2019
NET ASSETS - BEGINNING OF YEAR					
As previously reported	\$ 240,298	\$ 329,746	\$ -	\$ 570,044	\$ 681,825
Restricted funds received (Notes 8 and 15)	-	-	46,846	46,846	-
As restated	240,298	329,746	46,846	616,890	681,825
Excess (deficiency) of revenue over expenditures	(83,540)	(1,591)	23,722	(61,409)	(64,935)
Additions to capital assets	(1,156)	1,156	-	-	-
NET ASSETS - END OF YEAR	\$ 155,602	\$ 329,311	\$ 70,568	\$ 555,481	\$ 616,890

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

**Statement of Cash Flows
Year Ended March 31, 2020**

	2020	2019
OPERATING ACTIVITIES		
Deficiency of revenue over expenditures	\$ (61,409)	\$ (64,935)
Item not affecting cash:		
Amortization	<u>1,591</u>	<u>1,710</u>
	<u>(59,818)</u>	<u>(63,225)</u>
Changes in non-cash working capital:		
Accounts receivable	30,888	(23,867)
Accounts payable and accrued liabilities	(105,702)	18,793
Deferred revenue	(128,332)	(62,024)
Prepaid expenses	(820)	-
Amounts held in trust	-	(15,409)
	<u>(203,966)</u>	<u>(82,507)</u>
Cash flow used by operating activities	<u>(263,784)</u>	<u>(145,732)</u>
INVESTING ACTIVITY		
Purchase of capital assets	<u>(1,156)</u>	<u>(3,186)</u>
DECREASE IN CASH FLOW	(264,940)	(148,918)
Cash - beginning of year	<u>536,158</u>	<u>685,076</u>
CASH - END OF YEAR	\$ 271,218	\$ 536,158
CASH CONSISTS OF:		
Cash	\$ 67,076	\$ 219,381
Term deposits	<u>204,142</u>	<u>316,777</u>
	<u>\$ 271,218</u>	<u>\$ 536,158</u>

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Notes to Financial Statements

Year Ended March 31, 2020

NATURE OF OPERATIONS

The Canadian Mental Health Association-Nova Scotia Division (the "Association") was incorporated by Chapter 142 of the Acts of Nova Scotia Legislature of 1931 under the name of "The Nova Scotia Society for Mental Hygiene". The name was changed and the objectives of the Association expanded by an amendment of the Act, March 13, Chapter 118 of the Acts of 1961. The Association is a registered charity under federal income tax legislation.

CMHA NS Division's mission is to support the Mental Health of all Nova Scotians. This mission is achieved through the provision of community-based supports and services that promotes positive mental health- quality of life- and prevents mental ill health related injury and disease through:

- Strengthening our Collective Voice by developing collaborative and supportive relationships among multiple sectors and partners, in support of mental health for all;
- Ensuring Quality Services through the provision of quality and timely, evidence based mental health promotion- injury disease (mental health and addictions) awareness, education, training, programs and initiatives that mental health and quality of life for all Nova Scotians; and,
- Enhancing Organizations Health by providing provincial and local community leadership to pilot and deliver innovative evidence-based mental health promotion, injury-disease recovery based prevention supports and services for all Nova Scotians.

The Association receives funds and incurs expenditures for specific communities or purposes and includes the revenues and expenditures attributable to the Association's branches: Annapolis, Kings, Lunenburg/Queens and Cumberland. The funds are considered restricted in use for the purpose for which they were intended. Any unexpended funds held at the end of the fiscal year are classified as internally restricted funds and safeguarded for future use.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued, except for related party transactions, which are recorded at the exchange amount. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Cash and cash equivalents

Cash consists of cash on hand and deposits held in Canadian financial institutions net of outstanding cheques, and a term deposit account consisting of guaranteed investment certificates and related cash margin account.

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THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Notes to Financial Statements

Year Ended March 31, 2020

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

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates:

Computer equipment	30%
Furniture and fixtures	20%

Capital assets purchased under the terms of funding agreements have been expensed.

Amortization is recorded at one half of the normal annual rate in the year of acquisition. No amortization is recorded in the year of disposal.

Impairment of long-lived assets

The Association tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Revenue recognition

The Canadian Mental Health Association-Nova Scotia Division follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Other income and 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.

Government grants

Government grants are recorded when there is a reasonable assurance that the Association had complied with and will continue to comply with, all the necessary conditions to obtain the grants.

Contributed services

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

Donated goods

Donated goods are recorded at their fair market value at the time of the donation.

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THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Notes to Financial Statements

Year Ended March 31, 2020

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

Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. The most significant estimates in these financial statements include the allowance for doubtful accounts, the estimated useful life of capital assets and accrued liabilities.

2. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. Financial instruments consist of cash and short term deposits, accounts receivable, accounts payable and accrued liabilities. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2020.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from funders. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. Due to the nature of the funding credit risk is minimized.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its receipt of funds from its funders and other related sources and accounts payable and accrued liabilities.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Association is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Association manages exposure through its normal operating and financing activities. The Association is exposed to interest rate risk primarily through its term deposits.

3. TERM DEPOSITS

Term deposits consists of a guaranteed investment certificate and related cash margin account. As at March 31, 2020, \$204,142 is held in a cash savings accelerator account. Due to the short term maturity of this investment, the carrying amount approximates fair value.

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Notes to Financial Statements

Year Ended March 31, 2020

4. ACCOUNTS RECEIVABLE

	2020	2019
Harmonized sales tax receivable	\$ 11,864	\$ 4,097
Accounts receivable	7,097	45,752
	\$ 18,961	\$ 49,849

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	\$ 326,151	\$ -	\$ 326,151	\$ 324,995
Computer equipment	25,866	24,165	1,701	2,927
Furniture and fixtures	35,306	33,847	1,459	1,824
	\$ 387,323	\$ 58,012	\$ 329,311	\$ 329,746

The Association purchased land in the prior year for the purpose of developing to accommodate the Canadian Mental Health - Nova Scotia Division operations office. In the prior year it was determined the by-laws relating to building allowances changed which affected the proposed development of the office and as a result, the Association intends to sell the land. The land is under contract to be sold in fiscal 2021 for proceeds of \$349,000.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020	2019
Accounts payable and accrued liabilities	\$ 56,181	\$ 47,067
Payable to Public Health Agency of Canada	-	114,816
	\$ 56,181	\$ 161,883

7. DEFERRED REVENUE

	March 31, 2019	Receipts	Expenditures	March 31, 2020
Community Health Board Initiatives	\$ 789	\$ -	\$ 789	\$ -
Healthy and Vibrant Communities	43,838	-	43,838	-
Social and Emotional Learning	94,659	-	94,659	-
Affordable Housing Association of Nova Scotia - Project Hope	-	60,897	59,814	1,083
At Work	-	105,027	95,156	9,871
	\$ 139,286	\$ 165,924	\$ 294,256	\$ 10,954

Deferred revenue is comprised of amounts received for specific program use that has not been expended at year end.

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Notes to Financial Statements

Year Ended March 31, 2020

8. INTERNALLY RESTRICTED FUNDS

	March 31, 2019	Receipts	Expenditures	March 31, 2020
Fountain of Health	\$ 4,192	\$ -	\$ -	\$ 4,192
CMHA Annapolis	42,654	13,864	11,632	44,886
CMHA Kings	-	6,447	4,273	2,174
CMHA Lunenburg/Queens	-	693	112	581
CMHA Cumberland	-	3,661	-	3,661
Project Hope donation	-	1,000	-	1,000
Social and Emotional Learning	-	206,461	192,387	14,074
	\$ 46,846	\$ 232,126	\$ 208,404	\$ 70,568

Restricted funds are comprised of amounts received for satellite operations and programs.

9. SOCIAL AND EMOTIONAL LEARNING

	2020	2019
Other funding	\$ 39,817	\$ -
Foundations	87,644	-
	127,461	-
Department of Community Services	79,000	-
Social and Emotional Learning revenue	\$ 206,461	\$ -

10. SOCIALLY AND EMOTIONALLY AWARE KIDS

	2020	2019
Carthy Foundation	\$ -	\$ 38,573
Max Bell Foundation	-	38,752
Public Health Agency Canada	-	74,298
	\$ -	\$ 151,623

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Notes to Financial Statements

Year Ended March 31, 2020

11. SALARIES AND WAGES

Included in the Statement of Revenues and Expenditures are wage and salary expenditures allocated to project expenditures as follows:

	<u>2020</u>	<u>2019</u>
Social and Emotional Learning	\$ 92,165	\$ -
Socially and Emotionally Aware Kids	-	45,852
Communities Addressing Suicide Together	70,355	55,718
Education and training	18,623	49,125
At Work	65,943	-
Healthy and Vibrant Communities	24,420	-
Affordable Housing Association of Nova Scotia - Project Hope	36,030	-
Other expenditures	20,754	18,713
Administrative and other	91,450	159,136
	<u>\$ 419,740</u>	<u>\$ 328,544</u>

12. PROFESSIONAL FEES

	<u>2020</u>	<u>2019</u>
Professional fees	\$ 50,288	\$ 21,317
Amounts incurred to support projects	<u>(23,012)</u>	<u>(11,520)</u>
	<u>\$ 27,276</u>	<u>\$ 9,797</u>

13. RENT

	<u>2020</u>	<u>2019</u>
Rent	\$ 26,233	\$ 20,900
Amounts incurred to support projects	<u>(12,104)</u>	<u>(13,209)</u>
	<u>\$ 14,129</u>	<u>\$ 7,691</u>

14. TRAVEL

	<u>2020</u>	<u>2019</u>
Travel	\$ 24,345	\$ 11,633
Amounts incurred to support projects	<u>(24,345)</u>	<u>(5,286)</u>
	<u>\$ -</u>	<u>\$ 6,347</u>

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Notes to Financial Statements

Year Ended March 31, 2020

15. PRIOR PERIOD ADJUSTMENT

During the year, the Association determined that funds received in 2019 for satellite branch operations were recorded as deferred revenue and amounts held in trust in error. These funds received should have been recorded as internally restricted contributions. As a result, the opening net assets and excess (deficiency) of revenue over expenditures for 2019 increased \$46,846 and deferred revenue and amounts held in trust decreased \$30,964, and \$15,882; respectively.

16. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

17. SUBSEQUENT EVENTS

Beginning in March 2020 the Governments of Canada and Nova Scotia, as well as foreign governments instituted emergency measures as a result of the COVID-19 virus. The virus has had a major impact on Canadian and international securities and currency markets and consumer activity which may impact the Association's financial position, its results of operations and its cash flows significantly. As these are subsequent events, these financial statements do not reflect such impact. As at the audit report date it is also not possible to accurately quantify or estimate that impact.

As further described in note 5, land is under contract to be sold for proceeds of \$349,000 subsequent to year end.

THE CANADIAN MENTAL HEALTH ASSOCIATION-NOVA SCOTIA DIVISION

Schedule of Project Revenues and Expenditures

(Schedule 1)

Year Ended March 31, 2020

	<u>2020</u>
CAST Program	
Province of Nova Scotia	\$ 110,000
Donations	2,665
Allocation to Cape Breton program	<u>(25,000)</u>
	<u>87,665</u>
Salaries and wages	(70,355)
Materials and office	(12,902)
Rent	(5,940)
Professional fees	(5,200)
Travel	<u>(1,829)</u>
	<u>(96,226)</u>
CAST Program total	\$ (8,561)
SEL Program	
Foundations	\$ 87,644
Other funding	39,817
Department of Community Services	<u>79,000</u>
	<u>206,461</u>
Salaries and wages	(92,165)
Materials and office	(41,354)
Research	(35,000)
Travel	(17,868)
Professional fees	<u>(6,000)</u>
	<u>(192,387)</u>
SEL Program total	\$ 14,074
Healthy and Vibrant Communities Program	
Province of Nova Scotia	\$ 43,838
Salaries and wages	(24,420)
Materials and office	(8,960)
Evaluation	(8,250)
Travel	<u>(2,208)</u>
	<u>(43,838)</u>
Healthy and Vibrant Communities Program total	\$ -
Art of Friendship Program	
Mental Health Foundation	\$ 15,000
Salaries and wages	(10,939)
Professional fees	(2,250)
Materials and Office	<u>(1,811)</u>
	<u>(15,000)</u>
Art of Friendship Program total	\$ -