

**WINGS OF PROVIDENCE SOCIETY**  
**Financial Statements**  
**Year Ended March 31, 2020**

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**WINGS OF PROVIDENCE SOCIETY**  
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**Year Ended March 31, 2020**

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KINGSTON  
ROSS  
PASNAK LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Suite 1500, 9888 Jasper Avenue NW  
Edmonton, Alberta T5J 5C6  
T. 780.424.3000 | F. 780.429.4817 | W. krpgroup.com

July 7, 2020  
Edmonton, Alberta

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of Wings of Providence Society

### **Report on the Financial Statements**

#### **Qualified Opinion**

We have audited the financial statements of Wings of Providence Society (the Society), which comprise the statement of financial position as at March 31, 2020, and the statements of revenues, expenditures and fund balances and cash flow for the year then ended, and notes to the financial statements, including 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* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2020, and the results of its operations and cash flow 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, the Society derives revenue from fundraising and donation 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 Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2020, current assets and net assets as at March 31, 2020. 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 Society in accordance with 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 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 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 the Society'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

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Independent Auditor's Report to the Members of Wings of Providence Society (continued)

the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 Society'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 Society'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 Society 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

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*Kingston Ross Pasmak LLP*  
**Kingston Ross Pasmak LLP**  
Chartered Professional Accountants

**WINGS OF PROVIDENCE SOCIETY**  
**Statement of Financial Position**  
**March 31, 2020**

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 531,056	\$ 344,059
Term deposits (Note 3)	31,479	31,173
Accounts receivable	82,550	26,864
Prepaid expenses	14,653	24,844
	<b>659,738</b>	<b>426,940</b>
<b>CAPITAL ASSETS (Note 4)</b>	<b>7,073,364</b>	<b>7,515,431</b>
	<b>\$ 7,733,102</b>	<b>\$ 7,942,371</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 55,140	\$ 45,269
Deferred income (Note 6)	57,888	12,085
Damage deposits	19,532	24,807
	<b>132,560</b>	<b>82,161</b>
<b>FUND BALANCES</b>		
Investment in capital assets	7,073,364	7,515,431
Internally restricted		
Maintenance reserve	179,410	37,011
Home Next Door maintenance reserve	42,064	2,064
General reserve	305,704	305,704
Externally restricted		
Capital reserve	-	-
Unrestricted		
Operating surplus	-	-
	<b>7,600,542</b>	<b>7,860,210</b>
	<b>\$ 7,733,102</b>	<b>\$ 7,942,371</b>

**ON BEHALF OF THE BOARD**

 \_\_\_\_\_ Director  
 \_\_\_\_\_ Director

**WINGS OF PROVIDENCE SOCIETY  
Statement of Revenues, Expenditures and Fund Balances  
Year Ended March 31, 2020**

	Investment in Capital Assets	Maintenance Reserve		Home Next Door Maintenance Reserve		Capital Reserve	Rocky Forest Daycare Operating Fund		Home Next Door Operating Fund		2020 Total	2019 Total
		Internally restricted	Externally restricted	Internally restricted	Externally restricted		Unrestricted	Unrestricted	Unrestricted	Unrestricted		
<b>REVENUE</b>												
Casino	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,124	\$ -
Donations (Note 8)	-	-	-	-	-	-	57,203	-	-	-	422,974	367,823
Forgiveness of CMHC loan	-	-	-	-	-	-	-	-	-	-	90,481	7,309
Fundraising	-	-	-	-	-	-	-	-	-	-	90,481	102,228
Grants - City of Edmonton	-	-	-	-	-	-	-	-	-	-	905,343	16,500
Grants - Government of Alberta	-	-	-	-	-	-	-	-	-	-	905,343	922,325
Grants - Other	-	-	-	-	-	-	-	-	-	-	123,615	165,574
Grants - United Way Empower U	-	-	-	-	-	-	-	-	-	-	19,505	8,866
Interest	-	-	-	-	-	-	-	-	2,607	4,879	7,466	6,350
Laundry revenue	-	-	-	-	-	-	-	-	4,916	9,768	14,684	17,656
Membership	-	-	-	-	-	-	-	-	-	305	305	310
Rental income	-	-	-	-	-	-	-	-	161,161	127,302	288,463	333,809
Rocky Forest Daycare - operating revenue	-	-	-	-	-	-	151,834	-	-	-	151,834	201,775
	-	-	-	-	-	-	209,037	168,684	1,771,296	2,149,017	2,150,525	
<b>EXPENDITURES (Schedules 1, 2 and 3)</b>												
Administrative	-	-	-	-	-	-	-	-	-	-	282,273	279,768
Depreciation	447,251	-	-	-	-	-	-	-	-	-	447,251	442,661
Direct client costs	-	-	-	-	-	-	170,967	-	-	-	1,341,837	1,473,175
Facility	-	-	-	-	-	-	-	-	121,947	-	232,101	293,232
Fundraising	-	-	-	-	-	-	-	-	-	-	105,223	115,432
	447,251	-	-	-	-	-	170,967	121,947	1,668,620	2,408,685	2,604,268	
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES</b>	(447,251)	-	-	-	-	-	38,170	46,737	102,676	(259,668)	(463,743)	
FUND BALANCES - BEGINNING OF YEAR	7,515,431	37,011	2,064	305,704	-	-	-	-	-	7,860,210	8,313,953	
TRANSFERS BETWEEN OPERATING FUNDS	-	142,398	40,000	-	-	-	(38,170)	(46,737)	(97,492)	-	-	
TRANSFERS BETWEEN CAPITAL ASSETS FUNDS	5,184	-	-	-	-	-	-	-	(5,184)	-	-	
<b>FUND BALANCES - END OF YEAR</b>	\$ 7,073,364	\$ 179,410	\$ 42,064	\$ 305,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,600,542	\$ 7,860,210	

See notes to financial statements  
Wings of Providence Society

**WINGS OF PROVIDENCE SOCIETY****Statement of Cash Flow****Year Ended March 31, 2020**

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenditures	\$ (259,668)	\$ (453,743)
Items not affecting cash:		
Depreciation of capital assets	447,251	442,661
Forgiveness of CMHC loan	-	(7,309)
	<b>187,583</b>	<b>(18,391)</b>
Changes in non-cash working capital:		
Accounts receivable	(55,686)	84,406
Accounts payable and accrued liabilities	9,871	(75,666)
Deferred income	45,803	(45,847)
Prepaid expenses	10,191	(3,717)
Damage deposits	(5,275)	144
	<b>4,904</b>	<b>(40,680)</b>
Cash flow from (used by) operating activities	<b>192,487</b>	<b>(59,071)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(5,184)	(117,900)
Net purchases of term deposits	(306)	(9)
Cash flow used by investing activities	<b>(5,490)</b>	<b>(117,909)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS DURING THE YEAR</b>	<b>186,997</b>	<b>(176,980)</b>
Cash and cash equivalents - beginning of year	<b>344,059</b>	521,039
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 531,056</b>	<b>\$ 344,059</b>

## WINGS OF PROVIDENCE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2020

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#### 1. PURPOSE OF THE SOCIETY

Wings of Providence Society (the "Society") was incorporated January 17, 1986, under the Societies Act.

The mission statement of the Society is to provide comprehensive transition programs and independent living in a safe, supportive and healthy environment for women with children who have experienced family violence. The Society's vision is for women and children to be empowered to live safe and independent lives within a supportive community that has zero tolerance for family violence.

The Society qualifies as a charitable organization under Section 149(1) of the Income Tax Act and is therefore not subject to income tax.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant accounting policies observed in the preparation of the financial statements are summarized below.

##### Revenue recognition

Wings of Providence Society follows the restricted fund method in which externally restricted contributions (casino funds, grants and donations) are recognized upon receipt in the fund corresponding to the purpose for which they were contributed. Restricted contributions for which there is no corresponding restricted fund are recognized in the operating fund in the period in which the related expenditures are incurred. Unrestricted contributions are recognized in the appropriate operating fund.

Allocations of resources from an unrestricted fund to restricted funds, in accordance with internal restrictions, are recorded as interfund transfers.

Fundraising, interest, membership, rental, daycare and other income are recognized when earned and collection is reasonably assured.

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## WINGS OF PROVIDENCE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2020

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

##### Fund accounting

The Society maintains the following fund balances:

(a) Investment in capital assets

The investment in capital assets reflects funds allocated for capital assets. During the year, the following amounts were transferred to the investment in capital assets fund: \$5,184 (2019 - \$Nil) from the operating fund and \$Nil (2019 - \$92,809) from the general reserve fund.

(b) Maintenance reserve

This reserve has been established to provide funds for the maintenance of the building. During the year, the following amounts were transferred to the maintenance reserve fund: \$142,399 (2019 - \$Nil) from the operating fund.

(c) Home Next Door maintenance reserve

This reserve has been established to provide funds for the maintenance of the Home Next Door. During the year, the following amounts were transferred to the Home Next Door maintenance reserve fund: \$40,000 (2019 - \$Nil) from the operating fund.

(d) General reserve

This reserve has been established to provide for operating expenses in the event of significant funding decreases. During the year, the following amounts were transferred to the general reserve fund: \$Nil (2019 - \$Nil) was transferred from the operating fund and \$Nil (2019 - \$62,831) was transferred from the Home Next Door operating fund.

(e) Capital reserve

This reserve was established in 2013 after completion of the construction of Home Next Door building and reflects revenue and expenses related to fundraising for future capital requirements of the Society.

(f) Rocky Forest Daycare operating fund

This operating fund was established in 2016 to account for the daycare operation of the Home Next Door building. This fund reports unrestricted resources and operating grants for the Rocky Forest Daycare. During the year, \$Nil (2019 - \$16,819) was transferred from the general reserve fund to the Rocky Forest Daycare operating fund.

(g) Home Next Door operating fund

The operating fund has been established to account for the general operation of the Home Next Door building which was completed in 2013. This fund reports unrestricted resources and operating grants for the Home Next Door.

*(continues)*

**WINGS OF PROVIDENCE SOCIETY**  
**Notes to Financial Statements**  
**Year Ended March 31, 2020**

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

(h) Operating fund

The operating fund accounts for the general operations of the Society. This fund reports unrestricted resources and operating grants. During the year, \$38,170 (2019 - \$Nil) was transferred from the Rocky Forest Daycare operating fund, \$46,737 (2019 - \$Nil) was transferred from the Home Next Door operating fund and \$Nil (2019 - \$64,403) was transferred from the general reserve fund to the operating fund.

Financial instruments

All financial instruments are initially measured at fair value, and, unless otherwise noted, the Society subsequently measures its financial instruments at amortized cost.

With respect to financial assets measured at cost, the Society recognizes an impairment loss, if any, when there are indicators of impairment, and it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed in the period the reversal occurs.

Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand and on deposit in bank accounts and any short-term investments that are purchased with original maturities of less than 90 days.

Term deposits

Term deposits are recorded at amortized cost.

Capital assets

Capital assets comprise of land, buildings, computer hardware and furniture and equipment. Capital assets are stated at cost or deemed cost less accumulated depreciation and are depreciated over their estimated useful lives using the straight-line basis at the following rates:

Buildings	25 years
Computer equipment	4 years
Furniture and equipment	5 - 10 years

Purchases less than \$1,000 are expensed in the year of acquisition.

In the year of purchase, depreciation on capital assets is taken at one half of the normal amount.

Capital assets acquired during the year but not available for use are not depreciated until they are in the location and condition required for use.

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## WINGS OF PROVIDENCE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2020

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

##### Impairment of long lived assets

The Society 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.

##### 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. The following amounts are subject to measurement uncertainty: useful lives of capital assets and the corresponding rates of depreciation. These estimates are periodically reviewed and any necessary adjustments are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

##### Donated services and materials

Volunteers contribute significant amounts of time to the activities of the Society without compensation. The Society also receives donated materials. The financial statements do not reflect these contributed services and materials as no reliable basis exists for determining an appropriate amount.

#### 3. TERM DEPOSIT

	2020	2019
Term deposit	\$ 31,479	\$ 31,173

Term deposits bear interest of 0.50% (2019 - 0.55%) and mature May 2020.

#### 4. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	\$ 1,182,453	\$ -	\$ 1,182,453	\$ 1,182,453
Buildings	10,213,133	4,419,398	5,793,735	6,205,098
Furniture and fixtures	617,648	522,898	94,750	110,208
Computer equipment	125,738	123,312	2,426	17,672
	\$ 12,138,972	\$ 5,065,608	\$ 7,073,364	\$ 7,515,431

**WINGS OF PROVIDENCE SOCIETY**  
**Notes to Financial Statements**  
**Year Ended March 31, 2020**

**5. CREDIT FACILITY**

The Society has a credit facility with Servus Credit Union, which includes an approved operating line that can be drawn upon to a maximum of \$200,000, which bears interest at prime plus 1%, and is payable on demand. The facility is secured by real property, assignment of rents and a General Security Agreement.

As at the Society's fiscal year-end, no draws have been made on the operating line of credit.

**6. DEFERRED INCOME**

	Beginning of the year	Restricted contributions received in the year	Revenue earned during the year	2020	2019
Deferred income	\$ 12,085	\$ 1,095,230	\$ 1,049,427	\$ 57,888	\$ 12,085

The contributions deferred at March 31, 2020 are externally restricted for legal support for clients of the Society, the operation of the Empower U program and for wages of an outreach worker position.

**7. ENDOWMENT FUND**

An endowment fund was established in 2004 known as the WINGS of Providence Laurette Braconnier Tribute Fund (the "Fund"). The funds are held in perpetuity by the Edmonton Community Foundation. As the Society is a beneficiary of the Fund and cannot access the funds, the funds are not included in the statement of financial position. The interest income from the Fund is distributed to the Society annually to assist women and children who have experienced family violence. During the year, the Society received \$4,330 (2019 - \$4,225) in interest income from the Fund, included in Other Grants.

## WINGS OF PROVIDENCE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2020

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#### 8. RELATED PARTY TRANSACTIONS

During the year, the Society received donations in the amount of \$17,873 (2019 - \$14,081) from a company controlled by a member of the Board of Directors. This transaction is in the normal course of operations and is measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

#### 9. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2020. Unless otherwise noted, the Society's risk exposure has not changed from the prior year.

##### *Credit risk*

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk through its accounts receivable. As at March 31, 2020, 76% of accounts receivable were due from one party (2019 - 81% from three parties). Subsequent to the year-end, substantially all accounts receivable have been collected.

#### 10. COVID-19

The recent outbreak of the Coronavirus Disease 2019, or COVID-19, has spread across the globe and is impacting worldwide economic activity. This global pandemic poses the risk that the Society or its clients, employees, contractors, suppliers, and other partners may be unable to conduct regular business activities for an indefinite period of time. While it is not possible at this time to estimate the impact that COVID-19 could have on the Society's business, the continued spread of COVID-19 and the measures taken by the federal, provincial and municipal governments to contain its impact could adversely impact the Society's business, financial condition or results of operations. Specifically, Wings of Providence Society may see a decrease in donations. However, additional grant funding has been obtained to try and mitigate the impact of COVID-19. The extent to which the COVID-19 outbreak impacts the Society's results will depend on future developments that are highly uncertain and cannot be predicted, including new information that may emerge concerning the spread of the virus and government actions.

**WINGS OF PROVIDENCE SOCIETY**  
**Schedule of Operating Fund Expenditures**  
**Year Ended March 31, 2020**

*(Schedule 1)*

	2020	2019
<b>Administrative</b>		
Advertising	\$ 6,491	\$ 13,019
Association dues	5,364	5,355
Bank charges	11,264	8,604
Labour and benefits	165,268	168,931
Other	10,145	12,265
Printing, postage, and stationery	13,190	13,237
Professional fees	17,425	18,450
Recruitment and training	17,414	52
Small furniture repairs	1,950	3,283
Telephone and communications	30,162	33,126
Volunteer expense	3,600	3,446
<b>Administrative total</b>	<b>282,273</b>	<b>279,768</b>
<b>Direct client costs</b>		
Client training allowance	21,823	19,266
Education	4,274	5,136
Food	8,345	11,321
Labour and benefits	1,080,463	1,082,658
Materials and supplies	13,381	13,019
Other	12,655	14,875
Recreation	6,651	8,970
Telephone and communications	16,036	11,191
Travel subsistence	7,342	9,090
<b>Direct client costs total</b>	<b>1,170,970</b>	<b>1,175,526</b>
<b>Facility</b>		
Contract - security/maintenance	4,594	4,643
Labour and benefits	367	384
Maintenance and repairs	24,976	50,131
Small furnishings	1,076	3,000
Supplies	21,075	27,669
Utilities	58,066	54,603
<b>Facility total</b>	<b>110,154</b>	<b>140,430</b>
<b>Fundraising</b>		
Labour and benefits	56,377	54,904
Other	48,846	60,528
<b>Fundraising total</b>	<b>105,223</b>	<b>115,432</b>
	<b>\$ 1,668,620</b>	<b>\$ 1,711,156</b>

**WINGS OF PROVIDENCE SOCIETY****Schedule of Home Next Door Operating Fund Expenditures****(Schedule 2)****Year Ended March 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>Facility</b>		
Labour	\$ 1,299	\$ 1,106
Maintenance and repairs	39,231	63,330
Small furnishings	1,316	6,360
Supplies	6,659	6,570
Utilities	73,442	75,436
	<b>\$ 121,947</b>	<b>\$ 152,802</b>

**WINGS OF PROVIDENCE SOCIETY****Schedule of Rocky Forest Daycare Operating Fund Expenditures****(Schedule 3)****Year Ended March 31, 2020**

	2020	2019
<b>Direct client costs</b>		
Direct client costs - recreation	\$ -	\$ 1,039
Education	-	1,583
Food	7,717	13,946
Labour and benefits	152,777	260,815
Material and supplies	5,443	10,550
Other - direct	3,299	4,826
Repairs and maintenance	418	1,325
Telephone and communication	973	3,090
Travel and subsistence	240	475
<b>Direct client costs total</b>	<b>\$ 170,867</b>	<b>\$ 297,649</b>