

BLUE DOOR SHELTERS
Financial Statements
Year Ended December 31, 2019

BLUE DOOR SHELTERS
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Year Ended December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Directors of Blue Door Shelters

Qualified Opinion

We have audited the financial statements of Blue Door Shelters (the Organization), which comprise the statement of financial position as at December 31, 2019, 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 Organization as at December 31, 2019, and the results of its operations and 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, the Organization 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 Organization. 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 December 31, 2019, current assets and net assets as at December 31, 2019.

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 Organization 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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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 Organization'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 Organization'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 Organization 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.




Barrie, Ontario
June 18, 2020

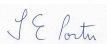
RUMLEY HOLMES LLP
Chartered Professional Accountants
Licensed Public Accountants

BLUE DOOR SHELTERS
Statement of Financial Position
December 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash (Note 3)	\$ 209,236	\$ 564,839
Internally restricted cash (Note 3)	28,077	-
Internally restricted short-term investments (Notes 3, 4)	303,250	-
Accounts receivable (Note 5)	427,228	370,297
Harmonized Sales Tax receivable	39,318	69,713
Prepaid expenses	25,760	13,481
	1,032,869	1,018,330
PROPERTY AND EQUIPMENT (Note 6)	50,112	85,680
	\$ 1,082,981	\$ 1,104,010
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 332,058	\$ 400,653
Government remittance payable	47,043	65,915
Deferred funding (Note 7)	199,907	168,178
Deferred Funding - United Way of Greater Toronto (Note 8)	11,484	4,279
	590,492	639,025
DEFERRED FUNDING - PROPERTY AND EQUIPMENT (Note 9)	50,112	85,680
	640,604	724,705
NET ASSETS		
General fund	111,050	379,305
Internally restricted reserve (Note 3)	331,327	-
	442,377	379,305
	\$ 1,082,981	\$ 1,104,010

ON BEHALF OF THE BOARD

 Martin Dunstan, Treasurer *Director*

 Tracy Porter, Chairperson *Director*

BLUE DOOR SHELTERS
Statement of Revenues and Expenditures
Year Ended December 31, 2019

	2019	2018
REVENUES		
Region of York - emergency housing and other revenue	\$ 3,537,088	\$ 3,566,767
Homelessness Partnering Strategy	410,032	465,804
United Way of Greater Toronto	372,593	372,597
Donations and Fundraising	110,786	111,761
MCYS	98,003	94,470
	4,528,502	4,611,399
EXPENSES		
Salaries and benefits	3,588,812	3,515,857
Food	179,002	199,156
Program and supplies	123,305	132,076
Consultant and professional fees	105,607	146,862
Utilities	83,535	89,788
Transportation	82,698	92,241
Furniture and fixtures	80,495	86,054
Staff training and recruitment	65,630	72,164
Repairs and maintenance	59,680	132,771
Legal and audit	46,189	39,605
Telephone and internet	36,857	37,235
Office and general	28,684	33,657
Donations in-kind	21,445	15,436
Public relations and miscellaneous	12,038	9,217
Insurance	10,277	9,906
Rent	7,592	-
Fundraising	4,240	3,307
	4,536,086	4,615,332
DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS	(7,584)	(3,933)
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions <i>(Note 8)</i>	43,382	41,462
Amortization of property and equipment <i>(Note 9)</i>	(43,382)	(41,462)
General donations <i>(Note 10)</i>	67,406	55,163
Interest income - internally restricted fund	3,250	-
	70,656	55,163
EXCESS OF REVENUES OVER EXPENSES	\$ 63,072	\$ 51,230

BLUE DOOR SHELTERS
Statement of Changes in Net Assets
Year Ended December 31, 2019

	General Fund	Internally Restricted Reserve	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 379,305	\$ -	\$ 379,305	\$ 328,075
EXCESS OF REVENUES OVER EXPENSES	59,822	3,250	63,072	51,230
TRANSFER TO INTERNALLY RESTRICTED RESERVE	(328,077)	328,077	-	-
NET ASSETS - END OF YEAR	\$ 111,050	\$ 331,327	\$ 442,377	\$ 379,305

BLUE DOOR SHELTERS
Statement of Cash Flows
Year Ended December 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 63,072	\$ 51,230
Items not affecting cash:		
Amortization of property and equipment	43,382	41,462
Amortization of deferred capital contributions	(43,382)	(41,462)
	63,072	51,230
Changes in non-cash working capital:		
Accounts receivable	(56,931)	(107,447)
Harmonized Sales Tax receivable	30,395	(24,719)
Accounts payable and accrued liabilities	(68,595)	(64,931)
Deferred funding	31,729	94,982
Prepaid expenses	(12,279)	7,292
Government remittances payable	(18,872)	4,249
Deferred Funding - United Way of Greater Toronto	7,205	(63,284)
	(87,348)	(153,858)
Cash flow used by operating activities	(24,276)	(102,628)
INVESTING ACTIVITIES		
Purchase of property and equipment	(7,814)	(51,401)
Funding received from deferred funding - property and equipment	7,814	51,401
Purchase of short-term investments	(300,000)	-
Realized interest income on short-term investments	(3,250)	-
Cash flow used by investing activities	(303,250)	-
DECREASE IN CASH	(327,526)	(102,628)
CASH - BEGINNING OF YEAR	564,839	667,467
CASH - END OF YEAR	\$ 237,313	\$ 564,839
CASH CONSISTS OF:		
Cash	\$ 209,236	\$ 564,839
Internally restricted cash	28,077	-
	\$ 237,313	\$ 564,839

BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

1. DESCRIPTION OF OPERATIONS

Blue Door Shelters (the "organization") is a not-for-profit organization incorporated provincially under the Not-for-profit Corporations Act of Ontario on October 15, 1982. The organization is a registered charity without share capital and is exempt from the payment of income taxes under the Income Tax Act.

The Organization operates four programs as follows:

- Leeder Place Family Shelter
- Porter Place Men's Shelter
- Kevin's Place Youth Shelter (renamed from York Region Youth Shelter in 2017)
- Homelessness Partnering Strategy

Mission Statement

To provide safe and supportive shelter and services for people who are homeless or at risk of being homeless.

Vision

A community where everyone has the right to a home.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Fund accounting

The organization follows fund accounting to account for separate activities or objectives as outlined by the Board of Directors ("Board") resolutions. For financial statement purposes, the funds have been broken down as follows:

Unrestricted fund:

The General Fund is available for all general purposes activities of the organization. Revenues and expenses related to operations and administrative activities are reported in the general fund. The general fund includes the assets, liabilities, revenues and expenses relating to Blue Door Shelters.

Restricted fund:

The Internally Restricted Reserve was established during the 2019 fiscal period to provide a liquid contingency fund available to address unusual or exceptional operational events impacting the financial position of the organization. Any disbursements from this fund will require Board approval.

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BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes

Blue Door Shelters is a registered charity and as such is exempt from tax under the Canadian Income Tax Act.

Property and equipment

Property and equipment are recorded at cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

Leasehold improvements and landscaping costs	5 years
Furniture and fixtures	5 years
Computer equipment	3 years
Vehicles	5 years

The organization regularly reviews its property and equipment to eliminate obsolete items. Government equipment grants are recorded as deferred equipment funding and are amortized and recognized to revenue at the same rates used to amortize the equipment it was used to purchase.

In the year of acquisition, amortization is recorded at one-half the normal rate.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of Long Lived Assets

The organization 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.

Use of estimates

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. Significant estimates relate to the determination of the useful lives of property and equipment and amortization of deferred capital contributions as revenue.

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BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

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

Revenue recognition

Blue Door Shelters follows the deferral method of accounting for contributions (contributions are defined as grants, donation, fundraising, program and other revenue). Under this method program funding is recorded as revenue in accordance with the specific funding agreement which is normally in the period when the funds are received and used. Funding granted on a non-fiscal year basis may be recorded as deferred revenue to properly match the funding period revenues with related expenses.

Revenue generated from service provision is recorded in the period that the service is provided.

Donations and contributed services

Donations are recorded as they are received. During the current year \$6,669 (2018 - \$15,436) of in-kind donations revenue and a corresponding expense were recorded at their fair market value. Volunteers contribute time to assist the Organization in carrying out its service delivery activities. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Deferred funding - property and equipment

Deferred property and equipment contributions represent the unamortized amount of contributions received for the purchase of property and equipment. Amortization is provided on a basis consistent with the property and equipment for which the contributions were received.

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BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are initially recorded at fair value when acquired or issued except for a related party transaction which is recorded at the carrying or exchange amount depending on the circumstances.

In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in the statement of revenues and expenditures. 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.

Financial assets measured at amortized cost include cash, accounts receivable and Harmonized Sales Tax recoverable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and government remittances payable.

When there are indications of possible impairment, the organization determines if there has been a significant adverse change to the expected timing or amounts of future cash flows expected from the financial asset. The amount of any impairment loss is determined by comparing the carrying amount of the financial asset with the highest of three amounts:

1. The present value of the cash flows expected to be generated by holding the asset, discounted using a current market rate of interest appropriate to that asset;
2. The amount that could be realized by selling the asset at the date of the balance sheet; and
3. The amount expected to be realized by exercising its right to any collateral held to secure repayment of the asset, net of all costs necessary to exercise those rights.

Reversals are permitted, but the adjusted carrying amount of the financial asset shall be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized.

BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

3. CASH

	2019	2018
Cash	\$ 209,236	\$ 564,839
Internally restricted cash	28,077	-
	\$ 237,313	\$ 564,839

The Organization is authorized for a revolving demand facility to a maximum of \$175,000. The facility bears interest at Royal Bank of Canada's prime lending rate plus 1.5% per annum. As at December 31, 2019, the debt was \$Nil (2018 - \$nil).

The above credit facilities are secured by a general security agreement constituting a first ranking security interest on all assets of the Organization.

During the 2019 fiscal period the organization transferred \$328,077 to an internally restricted fund to provide a liquid contingency fund available to address unusual or exceptional operational events impacting the financial position of the organization. Any disbursements from this fund will require Board approval. During the year \$300,000 of this transfer was invested in short-term GICs.

4. INTERNALLY RESTRICTED SHORT-TERM INVESTMENTS

	2019	2018
Investment in GICs consists of:		
Maturing March 2020, interest rate 1.80%	\$ 101,346	\$ -
Maturing April 2020, interest rate 1.65%	101,100	-
Maturing June 2020, interest rate 1.60%	100,804	-
	\$ 303,250	\$ -

5. ACCOUNTS RECEIVABLE

	2019	2018
Region of York	\$ 294,492	\$ 270,960
United Way of Greater Toronto	126,406	98,441
Miscellaneous	6,330	896
	\$ 427,228	\$ 370,297

BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

6. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Leasehold improvements and landscaping costs	\$ 176,999	\$ 152,014	\$ 24,985	\$ 47,102
Furniture and fixtures	549,926	536,338	13,588	24,724
Computer equipment	74,609	63,070	11,539	10,052
Vehicles	20,741	20,741	-	3,802
	\$ 822,275	\$ 772,163	\$ 50,112	\$ 85,680

7. DEFERRED FUNDING

Restricted contributions for which the related restrictions remain unfulfilled are accumulated as deferred funding.

	2019	2018
Bingo Youth Shelter	\$ 2,320	\$ 1,012
Ministry of Children and Youth Services	125,680	127,762
Home Depot Orange Door	31,155	36,377
Donations	37,671	-
Miscellaneous	3,081	3,027
	\$ 199,907	\$ 168,178

**8. DEFERRED FUNDING - UNITED WAY OF GREATER TORONTO - HOMELESSNESS
PARTNERING STRATEGY**

The Organization has an Agency Agreement with United Way of Greater Toronto. The funding period is April 1st to March 31st. Funds not spent by December 31 are recorded as deferred funding.

	2019	2018
Opening deferred funding	\$ 4,279	\$ 67,563
Funds received for the year	417,237	402,520
Less: funds disbursed during the year	(410,032)	(465,804)
	\$ 11,484	\$ 4,279

BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

9. DEFERRED FUNDING - PROPERTY AND EQUIPMENT

	2019	2018
Opening deferred funding	\$ 85,680	\$ 75,742
Funds received for the year	7,814	51,400
Amortization of deferred capital contributions	(43,382)	(41,462)
	\$ 50,112	\$ 85,680

Included in the funds received for the year above is \$7,814 (2018 - \$15,708) of general donations.

10. GENERAL DONATIONS

Starting with the 2017 year-end, donations that were made in the name of a specific program continued to be reported through that program. However, those donations that were not directed to a specific program, were recognized as general donations of Blue Door Shelters and reflected on the Statement of Revenues and Expenditures under Other Income.

11. SUBSEQUENT EVENTS

On January 30, 2020, the World Health Organization ("WHO") declared a Public Health Emergency of International Concern resulting from an outbreak of pneumonia cases from an unknown cause which originated in Wuhan, China. Over a week later, on February 11, 2020, the WHO then announced a name for this new disease called the coronavirus ("COVID-19"). And on March 11, 2020, the WHO declared COVID-19 to be a global pandemic and a world-wide health concern to all of humanity. As a result, governing countries and their leaders around the world acted to mitigate the spread of this virus by restricting travel, testing and quarantining symptomatic individuals, enforcing social distancing, closing schools and non-essential businesses and requesting residents to stay inside their homes. These measures have had a direct impact on the global and Canadian economy resulting in what financial experts believe to be the start of a global recession.

The Canadian government acted by testing and treating symptomatic individuals, enforcing social distancing, closing schools and non-essential businesses and requesting the community to stay inside their homes. Due to these measures taken, many businesses were forced to lay off staff, postpone contracts and work, request financial relief and defer payments to their financial lenders, landlords and stakeholders or to close their businesses altogether. The Federal government also responded by extending tax filing and payment deadlines and made available a wage subsidy to qualifying businesses to help provide some relief during this challenging time.

It is uncertain how long these COVID-19 conditions will last and what economic impact they will have on the organization's operations, ongoing cash flows and its ability to secure and raise future funding to continue as a going concern.

BLUE DOOR SHELTERS
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2019

12. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2019.

(a) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with its financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and government remittances payable. The Organization controls liquidity risk by management of its working capital and cash flows. The Agency anticipates that cash flows from its operations in fiscal 2020 and together with the continued support from its funders and contributors will be sufficient to meet its financial obligations.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

13. COMPARATIVE FIGURES

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

BLUE DOOR SHELTERS
Statement of Revenues and Expenditures - Leeder Place Family Shelter
Year Ended December 31, 2019

	2019	2018
REVENUES		
Region of York - emergency housing and other revenue	\$ 1,436,782	\$ 1,400,358
United Way of Greater Toronto	124,197	124,199
Donations and Fundraising	41,248	31,612
	1,602,227	1,556,169
EXPENSES		
Salaries and benefits	1,291,697	1,196,375
Food	81,554	88,776
Program and supplies	57,262	42,574
Utilities	25,128	26,938
Staff training and recruitment	24,368	26,464
Transportation	23,193	26,312
Furniture and fixtures	18,272	18,081
Legal and audit	17,480	14,362
Telephone and internet	12,654	13,876
Donation in-kind	12,387	10,040
Office and general	10,835	12,310
Public relations and miscellaneous	7,132	3,922
Repairs and maintenance	5,349	55,707
Insurance	4,111	3,962
Consultant and professional fees	1,344	17,257
Fundraising	148	70
	1,592,914	1,557,026
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	9,313	(857)
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions	7,309	8,132
Amortization of property and equipment	(7,309)	(8,132)
	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 9,313	\$ (857)

BLUE DOOR SHELTERS
Statement of Revenues and Expenditures - Porter Place Men's Shelter
Year Ended December 31, 2019

	2019	2018
REVENUES		
Region of York - emergency housing and other revenue	\$ 1,320,277	\$ 1,378,614
United Way of Greater Toronto	124,198	124,199
Donations and Fundraising	5,398	7,331
	1,449,873	1,510,144
EXPENSES		
Salaries and benefits	1,196,741	1,166,793
Food	56,424	64,704
Utilities	45,640	51,261
Program and supplies	34,433	41,695
Transportation	26,206	28,792
Staff training and recruitment	23,635	24,961
Furniture and fixtures	17,481	16,564
Legal and audit	17,288	14,362
Telephone and internet	11,887	11,704
Office and general	10,588	11,641
Repairs and maintenance	6,120	50,827
Insurance	4,111	3,593
Donations in-kind	3,733	3,231
Public relations and miscellaneous	2,669	2,399
Consultant and professional fees	1,008	17,575
Fundraising	138	61
	1,458,102	1,510,163
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(8,229)	(19)
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions	7,458	6,817
Amortization of property of equipment	(7,458)	(6,817)
	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (8,229)	\$ (19)

BLUE DOOR SHELTERS
Statement of Revenues and Expenditures - Kevin's Place Youth Shelter
Year Ended December 31, 2019

	2019	2018
REVENUES		
Region of York - emergency housing and other revenue	\$ 780,029	\$ 787,795
United Way of Greater Toronto	124,198	124,199
MCYS	98,003	94,470
Donations and Fundraising	62,974	72,818
	1,065,204	1,079,282
EXPENSES		
Salaries and benefits	868,844	876,311
Repairs and maintenance	48,211	26,237
Food	41,024	45,676
Program and supplies	28,674	45,952
Transportation	14,234	12,559
Utilities	12,767	11,589
Staff training and recruitment	12,562	14,296
Legal and audit	9,721	9,181
Furniture and fixtures	9,647	6,750
Telephone and internet	8,268	7,476
Office and general	6,419	7,796
Donations in-kind	5,325	2,166
Fundraising	3,954	3,176
Insurance	2,055	2,351
Public relations and miscellaneous	1,480	1,502
Consultant and professional fees	687	9,324
	1,073,872	1,082,342
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(8,668)	(3,060)
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions	28,615	26,513
Amortization of property and equipment	(28,615)	(26,513)
	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (8,668)	\$ (3,060)

BLUE DOOR SHELTERS
Statement of Revenues and Expenditures - Homelessness Partnering Strategy
Year Ended December 31, 2019

	2019	2018
REVENUES		
United Way of Greater Toronto	\$ 410,032	\$ 465,804
Donations and Fundraising	1,166	-
	411,198	465,804
EXPENSES		
Salaries and benefits	231,530	276,379
Consultant and professional fees	102,568	102,706
Furniture and fixtures	35,095	44,658
Transportation	19,065	24,578
Rental	7,592	-
Staff training and recruitment	5,065	6,444
Telephone and internet	4,048	4,179
Program and supplies	2,936	1,855
Legal and audit	1,700	1,700
Office and general	842	1,910
Public relations and miscellaneous	757	1,395
	411,198	465,804
EXCESS OF REVENUES OVER EXPENSES	\$ -	\$ -