

**BLUE DOOR SHELTERS**  
**Financial Statements**  
**Year Ended December 31, 2018**

**BLUE DOOR SHELTERS**  
**Index to Financial Statements**  
**Year Ended December 31, 2018**

---

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13
Statement of Revenues and Expenditures - Leeder Place Family Shelter	14
Statement of Revenues and Expenditures - Porter Place Men's Shelter	15
Statement of Revenues and Expenditures - Kevin's Place Youth Shelter	16
Statement of Revenues and Expenditures - Homelessness Partnering Strategy	17



---

## 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, 2018, 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, 2018, 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 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, 2018, current assets and net assets as at December 31, 2018 and January 1, 2018.

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 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 Organization's ability 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 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.

(continues)



*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.



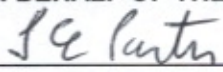
Barrie, Ontario  
March 26, 2019

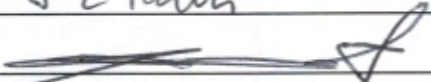
**RUMLEY HOLMES LLP**  
Chartered Professional Accountants  
Licensed Public Accountants

**BLUE DOOR SHELTERS**  
**Statement of Financial Position**  
**December 31, 2018**

	2018	2017
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (Notes 3, 12)	\$ 564,839	\$ 667,467
Accounts receivable (Note 4)	370,297	262,850
Harmonized Sales Tax recoverable	69,713	44,994
Prepaid expenses	13,481	20,773
	1,018,330	996,084
<b>PROPERTY AND EQUIPMENT (Note 5)</b>	<b>85,680</b>	<b>75,742</b>
	<b>\$ 1,104,010</b>	<b>\$ 1,071,826</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 405,049	\$ 485,715
Government remittances payable	61,519	41,535
Deferred funding (Note 6)	168,178	73,196
Deferred Funding - United Way of Greater Toronto (Note 7)	4,279	67,563
	639,025	668,009
<b>DEFERRED FUNDING - PROPERTY AND EQUIPMENT (Note 8)</b>	<b>85,680</b>	<b>75,742</b>
	<b>724,705</b>	<b>743,751</b>
<b>NET ASSETS</b>	<b>379,305</b>	<b>328,075</b>
	<b>\$ 1,104,010</b>	<b>\$ 1,071,826</b>

ON BEHALF OF THE BOARD

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

**BLUE DOOR SHELTERS**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2018**

	2018	2017
<b>REVENUES</b>		
Region of York - emergency housing and other revenue	\$ 3,566,767	\$ 3,314,940
Homelessness Partnering Strategy	465,804	505,384
United Way of Greater Toronto	372,597	372,588
Donations and Fundraising	111,761	104,999
MCYS	94,470	101,121
	<b>4,611,399</b>	<b>4,399,032</b>
<b>EXPENSES</b>		
Salaries and benefits	3,515,857	3,212,363
Food	199,156	175,475
Consultant and professional fees	146,862	125,527
Repairs and maintenance	132,771	142,744
Program and supplies	131,882	213,773
Transportation	92,241	69,828
Utilities	89,788	82,470
Furniture and fixtures	86,054	83,393
Staff training and recruitment	67,468	70,674
Legal and audit	39,605	38,727
Telephone	37,235	34,432
Office and general	29,457	30,705
Public relations and miscellaneous	18,307	17,610
Donations in-kind	15,436	35,142
Insurance	9,906	11,790
Fundraising	3,307	14,658
	<b>4,615,332</b>	<b>4,359,311</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>(3,933)</b>	<b>39,721</b>
<b>OTHER INCOME (EXPENSES)</b>		
Amortization of deferred capital contributions (Note 7)	41,462	43,257
Amortization of property and equipment (Note 8)	(41,462)	(43,257)
General donations (Note 9)	55,163	76,438
	<b>55,163</b>	<b>76,438</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 51,230</b>	<b>\$ 116,159</b>

**BLUE DOOR SHELTERS**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2018**

	2018		2017
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 328,075</b>	<b>\$</b>	<b>211,916</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>51,230</b>		<b>116,159</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 379,305</b>	<b>\$</b>	<b>328,075</b>

**BLUE DOOR SHELTERS**  
**Statement of Cash Flows**  
**Year Ended December 31, 2018**

	2018	2017
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 51,230	\$ 116,159
Items not affecting cash:		
Amortization of property and equipment	41,462	43,257
Amortization of deferred capital contributions	(41,462)	(43,257)
	51,230	116,159
Changes in non-cash working capital:		
Accounts receivable	(107,447)	99,751
HST recoverable	(24,719)	3,583
Prepaid expenses	7,292	2,261
Accounts payable and accrued liabilities	(80,666)	(72,300)
Government remittances payable	19,984	11,100
Deferred funding	94,982	36,356
Deferred funding - United Way of Greater Toronto	(63,284)	(75,604)
	(153,858)	5,147
Cash flow from (used by) operating activities	(102,628)	121,306
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(51,401)	(9,508)
Funding received from deferred funding - property and equipment	51,401	9,508
Cash flow from investing activities	-	-
<b>INCREASE (DECREASE) IN CASH</b>	<b>(102,628)</b>	<b>121,306</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>667,467</b>	<b>546,161</b>
<b>CASH - END OF YEAR (Note 12)</b>	<b>\$ 564,839</b>	<b>\$ 667,467</b>



**BLUE DOOR SHELTERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2018**

---

**1. DESCRIPTION OF OPERATIONS**

Blue Door Shelters (the "Organization") was incorporated under the Ontario Corporations Act on October 15 1982 as a registered charity without share capital.

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 accounts of Blue Door Shelters are maintained in accordance with the principles of fund accounting. 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.

**Income taxes**

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

*(continues)*

---

**BLUE DOOR SHELTERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2018**

---

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

Property and equipment

Property and equipment are recorded at cost less accumulated amortization. Property and equipment are amortized over their estimated useful lives at the following rates and methods:

Leasehold improvements and landscaping costs	5 years	straight-line method
Furniture and fixtures	5 years	straight-line method
Computer equipment	3 years	straight-line method
Vehicles	5 years	straight-line method

The Organization regularly reviews its 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.

*(continues)*

---

**BLUE DOOR SHELTERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2018**

---

**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 \$15,436 (2017 - \$35,142) 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.

*(continues)*

---

**BLUE DOOR SHELTERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2018**

**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 Agency 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.

**3. CASH**

	2018	2017
Cash	\$ 564,839	\$ 667,467

The Organization is authorized for a revolving demand facility to a maximum of \$80,000. The facility bears interest at Royal Bank of Canada's prime lending rate plus 1.5% per annum. As at December 31, 2018, the debt was \$nil (2017 - \$nil).

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

**BLUE DOOR SHELTERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2018**

**4. ACCOUNTS RECEIVABLE**

	2018	2017
Region of York	\$ 270,960	\$ 251,190
United Way of Greater Toronto	98,441	11,034
Miscellaneous	896	626
	<b>\$ 370,297</b>	<b>\$ 262,850</b>

**5. PROPERTY AND EQUIPMENT**

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Leasehold improvements and landscaping costs	\$ 176,999	\$ 129,897	\$ 47,102	\$ 31,317
Furniture and fixtures	549,926	525,202	24,724	30,609
Computer equipment	66,795	56,743	10,052	5,865
Vehicles	20,741	16,939	3,802	7,951
	<b>\$ 814,461</b>	<b>\$ 728,781</b>	<b>\$ 85,680</b>	<b>\$ 75,742</b>

**6. DEFERRED FUNDING**

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

	2018	2017
Bingo Youth Shelter	\$ 1,012	\$ 31,315
Ministry of Children and Youth Services	127,762	16,555
Home Depot Orange Door	36,377	16,776
Miscellaneous	3,027	8,550
	<b>\$ 168,178</b>	<b>\$ 73,196</b>

**BLUE DOOR SHELTERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2018**

**7. 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.

	2018	2017
Opening deferred funding	\$ 67,563	\$ 143,167
Funds received for the year	402,520	428,778
Less: funds disbursed during the year	(465,804)	(504,382)
	<b>\$ 4,279</b>	<b>\$ 67,563</b>

**8. DEFERRED FUNDING - PROPERTY AND EQUIPMENT**

	2018	2017
Opening deferred funding	\$ 75,742	\$ 109,491
Funds received for the year	51,400	9,508
Amortization of deferred capital contributions	(41,462)	(43,257)
	<b>\$ 85,680</b>	<b>\$ 75,742</b>

Included in the funds received for the year above is \$15,708 (2017 - \$9,508) of general donations.

**9. 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 (Expenses).

**10. 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, 2018.

*(continues)*

**BLUE DOOR SHELTERS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2018**

---

**10. FINANCIAL INSTRUMENTS (continued)**

**(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 2019 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 currency, credit, interest rate or other price risks arising from these financial instruments.

---

**11. COMPARATIVE FIGURES**

Certain of the prior year's comparative figures have been reclassified to conform to the current year's financial statement presentation.

The prior year figures were audited by Smith & Lassaline Chartered Accountants Professional Corporation who merged with, and now carry on business as Rumley Holmes LLP, Chartered Professional Accountants.

---

**12. CASH**

	2018	2017
Cash	\$ 564,839	\$ 667,467

---

## BLUE DOOR SHELTERS

### Statement of Revenues and Expenditures - Leeder Place Family Shelter Year Ended December 31, 2018

	2018	2017
<b>REVENUES</b>		
Region of York - emergency housing and other revenue	\$ 1,400,358	\$ 1,320,016
United Way of Greater Toronto	124,199	165,483
Donations and Fundraising	31,612	35,154
	1,556,169	1,520,653
<b>EXPENSES</b>		
Salaries and benefits	1,196,375	1,144,383
Food	88,776	87,017
Repairs and maintenance	55,707	61,192
Program and supplies	42,380	47,098
Utilities	26,938	22,270
Transportation	26,312	30,766
Staff training and recruitment	24,554	23,896
Furniture and fixtures	18,082	15,891
Consultant and professional fees	17,257	3,753
Legal and audit	14,362	14,678
Telephone and internet	13,876	12,678
Office and general	10,741	12,777
Donation in-kind	10,039	17,875
Public relations and miscellaneous	7,595	5,836
Insurance	3,962	4,715
Fundraising	70	7,185
	1,557,026	1,512,010
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>(857)</b>	<b>8,643</b>
<b>OTHER INCOME (EXPENSES)</b>		
Amortization of deferred capital contributions	8,132	11,918
Amortization of property and equipment	(8,132)	(11,918)
	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ (857)</b>	<b>\$ 8,643</b>



## BLUE DOOR SHELTERS

### Statement of Revenues and Expenditures - Porter Place Men's Shelter Year Ended December 31, 2018

	2018	2017
<b>REVENUES</b>		
Region of York - emergency housing and other revenue	\$ 1,378,614	\$ 1,281,813
United Way of Greater Toronto	124,199	70,000
Donations and Fundraising	7,331	15,373
	<u>1,510,144</u>	<u>1,367,186</u>
<b>EXPENSES</b>		
Salaries and benefits	1,166,792	1,041,203
Food	64,704	61,792
Utilities	51,261	47,837
Repairs and maintenance	50,827	50,293
Program and supplies	41,695	47,825
Transportation	28,792	21,066
Staff training and recruitment	23,111	20,290
Consultant and professional fees	17,575	4,684
Furniture and fixtures	16,564	13,428
Legal and audit	14,362	12,570
Telephone and internet	11,704	10,880
Office and general	10,223	8,906
Public relations and miscellaneous	5,666	5,492
Insurance	3,593	4,127
Donations in-kind	3,231	9,782
Fundraising	61	2,132
	<u>1,510,161</u>	<u>1,362,307</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<u>(17)</u>	<u>4,879</u>
<b>OTHER INCOME (EXPENSES)</b>		
Amortization of deferred capital contributions	6,817	7,854
Amortization of property of equipment	(6,817)	(7,854)
	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>\$ (17)</u>	<u>\$ 4,879</u>

## BLUE DOOR SHELTERS

### Statement of Revenues and Expenditures - Kevin's Place Youth Shelter Year Ended December 31, 2018

	2018	2017
<b>REVENUES</b>		
Region of York - emergency housing and other revenue	\$ 787,795	\$ 713,111
United Way of Greater Toronto	124,199	137,106
Donations and Fundraising	72,818	54,471
MCYS	94,470	101,121
	1,079,282	1,005,809
<b>EXPENSES</b>		
Salaries and benefits	876,311	756,910
Program and supplies	45,952	62,676
Food	45,676	26,666
Repairs and maintenance	26,237	31,259
Staff training and recruitment	13,359	15,143
Transportation	12,559	8,982
Utilities	11,589	12,363
Consultant and professional fees	9,324	2,947
Legal and audit	9,181	8,979
Telephone and internet	7,476	7,673
Furniture and fixtures	6,750	18,048
Office and general	6,583	8,560
Public relations and miscellaneous	3,651	3,628
Fundraising	3,176	5,341
Insurance	2,351	2,948
Donations in-kind	2,166	7,485
	1,082,341	979,608
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>(3,059)</b>	<b>26,201</b>
<b>OTHER INCOME (EXPENSES)</b>		
Amortization of deferred capital contributions	26,513	23,485
Amortization of property and equipment	(26,513)	(23,485)
	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ (3,059)</b>	<b>\$ 26,201</b>

## BLUE DOOR SHELTERS

### Statement of Revenues and Expenditures - Homelessness Partnering Strategy Year Ended December 31, 2018

	2018	2017
<b>REVENUES</b>		
United Way of Greater Toronto	\$ 465,804	\$ 505,384
<b>EXPENSES</b>		
Salaries and benefits	276,379	269,865
Consultant and professional fees	102,706	114,143
Furniture and fixtures	44,658	36,026
Transportation	24,578	9,014
Staff training and recruitment	6,444	11,345
Telephone and internet	4,179	3,201
Office and general	1,910	462
Program and supplies	1,855	56,174
Legal and audit	1,700	2,500
Public relations and miscellaneous	1,395	2,654
	465,804	505,384
<b>EXCESS OF REVENUES OVER EXPENSES</b>	\$ -	\$ -