

**Prairie to Pine Executive Minutes  
April 1, 2021 via Zoom**

<b>Present</b>	<p>Kwang Beom Cho (Co-Chair), Diane Dwarka (Co-Chair), Valerie Beckingham (Treasurer), Pat Bird, James DeBeer, Sandra Rex, Erica Wiebe.</p> <p>A quorum was present.</p>
<b>Corresponding Members</b>	<p>Ken DeLisle (Equity and Diversity Committee), Lynne Sanderson (Committee on Community of Faith Support), Donald Schau (Committee on Lay Ministry Support), Marissa Smirl (YAAY).</p>
<b>Regrets</b>	<p>There were no regrets.</p>
<b>Staff Present</b>	<p>Shannon McCarthy (Executive Minister), Judy Hare (Pastoral Relations Minister), Heather Dootoff (Finance Administrator), Jamie Mckay (Executive Assistant &amp; Recording Secretary).</p>
<b>Call to Order</b>	<p>Diane Dwarka opened the meeting at 3:30 PM.</p>
<b>Moment of Silence</b>	<p>Since our last meeting, John Robertson, a member of this Executive, passed away on March 14, 2021. We offered condolences to his partner, Ken DeLisle, and the family. We took a long moment to think about John and his contributions to the church and observed a moment of silence.</p>
<b>Treaty Land Acknowledgement</b>	<p>Kwang Beom Cho made the following Treaty Land Acknowledgement for Prairie to Pine Regional Council and invited us to share the territory we are in:</p> <p><i>“As we gather to share the work that rightly comes before this court, let us acknowledge that we are meeting in Treaty No. 1 land, the traditional lands of the Anishinaabe, Cree, Oji-Cree, Dakota, and Dené peoples, and on the homeland of the Métis Nation.</i></p> <p><i>We are also aware that the water which brews our coffee and tea, the water we use in our kitchens and our bathrooms, comes to us from the Shoal Lake First Nation. With respect, we acknowledge the history, spirituality and culture of these peoples. We acknowledge their stories and their stewardship of the land and water, the plants and animals, through the many generations.</i></p> <p><i>May we live with respect on this land and live in peace and friendship with its people.”</i></p>
<b>Opening Worship</b>	<p>Valerie Beckingham read a reflection and we checked in.</p>
<b>Agenda</b>	<p>We reviewed the agenda.</p>

**045-2020/2021**                    **It was agreed by consensus:**  
**That Prairie to Pine Regional Council Executive approve the agenda as distributed.**

**Approval of Minutes**        We reviewed the minutes from March 4, 2021 and made the following adjustment:

- Changed wording for clarity in the Executive Minister's report.

**046-2020/2021**                    **It was agreed by consensus:**  
**That Prairie to Pine Regional Council Executive approve the minutes of March 4, 2021, as amended.**

## **BUSINESS ARISING**

*Moving Towards  
Becoming an Anti-  
Racist Church*                    Ken DeLisle, Loraine MacKenzie Shepherd, Noel Suministrado, and Shannon McCarthy will begin work on becoming an anti-racist church. A meeting still needs to be called.

**Correspondence**                    • Letter from St. Andrew's College

**NEW BUSINESS**                    There was no new business to discuss.

## **REPORTS**

**Executive Minister  
Report**                                Shannon McCarthy reported.

*Archives*                                We are in conversation with the University of Winnipeg regarding the archives. The agreement we are working towards is having the University of Winnipeg oversee our archives, while we maintain ownership and access. Instead of paying an archivist as a regional council employee, we would pay a fee to the University of Winnipeg and have access to a larger pool of archives staff.

The document with this agreement is close to being completed and will be brought to the executive for approval.

**FINANCE**                                Valerie Beckingham reported.

We received the Prairie to Pine Regional Council Final Report to the Executive (Appendix A) and the audited financial statements (Appendix B). Valerie noted that there were no issues noted in respect of revenue recognition, management override of controls, and COVID-19 impairment of assets or going concern uncertainty. There were also no other items noted of concern related to communications, non-compliance, and pending litigation.

We reviewed the Prairie to Pine Regional Council Departmental Income at December 31, 2020 (Appendix C).

**047 – 2020/2021**            **It was agreed by consensus:**  
**That Prairie to Pine Regional Council Executive receives and accepts the documents “20201131 Final Rep Letter Prairie to Pine Regional Council” (Appendix A), and “Prairie to Pine Regional Council Audit 20201231 - DRAFT Financial Statements,” as distributed.**

**048 – 2020/2021**            **It was agreed by consensus:**  
**That Prairie to Pine Regional Council Executive receives and accepts the financial statement Prairie to Pine Regional Council Departmental Income at December 31, 2020, as distributed.**

**PASTORAL RELATIONS**    Judy Hare reported.

John Young and Kathy MacDonald will be retiring this year.

**Committee on Ministry Personnel Support**            The Ministry Wellness survey was sent to 91 active ministry personnel and 51 have replied so far. We are pleased with the response. Cherry Abad will be compiling the responses into a data table and the Committee on Ministry Personnel Support will review it and share any wisdom at the next meeting.

**The Pastoral Relations Commission**            The Committee on Ministry Personnel Support is working on 40-45 renewals of appointment for non-Indigenous Ministry Personnel. Indigenous ministry appointments are due at the of December for a January 1<sup>st</sup> start.

The committee is also in the process of touching base with our 60+ pastoral charge supervisors for annual reports. The Pastoral Relations Minister is working on completing renewals for sacraments elders. Many of these communities of faith have not met but the committee hopes a few will be able to meet by phone.

There are about eight communities of faith that are in an unstable or uncertain situation right now. We will keep our communities of faith and ministry personnel in our thoughts and prayers.

**Committee on Community of Faith Support**            Lynne Sanderson brought forward the name of communities of faith who have completed their Covenant of Mutual Commitment, Accountability and Support.

**049 – 2020/2021**            **It was agreed by consensus:**  
**That Prairie to Pine Regional Council Executive accepts the recommendation from the Committee on Community of Faith Support that Prairie to Pine Regional Council receive, accept, and prepare to celebrate at a future date the completed Covenants of Mutual Commitment, Accountability and Support with the following Communities of Faith:**

- **Langruth (Circle Marsh Pastoral Charge)**
- **Plumas (Circle Marsh Pastoral Charge)**
- **The Korean United Church of Winnipeg**
- **Minto United Church**

- **Dugald United Church**

**050 – 2020/2021**

**It was agreed by consensus:**

**That Prairie to Pine Regional Council Executive approves the recommendation of the Committee on Community of Faith Support (CCFS):**

- **Whereas St. Andrew’s River Heights United Church Community of Faith has requested approval of a governance document; and**
- **Whereas the document has been reviewed by CCFS and the appropriate revisions made by the community of faith;**
- **That the governance document titled “St. Andrew’s River Heights United Church Statement of Governance Practices, 2021” be approved for ongoing use by the St. Andrew’s River Heights Community of Faith.**

**Structure Document**

Committees are reviewing the structure document and will present any revisions at the next meeting on May 6, 2021.

**Nominations  
Committee**

Betty Kelly brought forward two names to be approved as members of the Prairie to Pine Annual Meeting Planning Committee.

**051 – 2020/2021**

**It was agreed by consensus:**

**That Prairie to Pine Regional Executive approve the following members of the Prairie to Pine Annual Meeting Planning Committee for the 2021 meeting, effective immediately:**

- **Will Miller**
- **Jamie Miller**

The Nominations Committee recognizes there is a gap of intercultural voices in our volunteers. The committee has been trying to find many different ways to reach out to individuals across the regional council and put their names forward.

Two-year terms are ending, and the Nominations Committee is encouraging people serving on committees to renew their terms, if they wish.

*GC44 Commissioners*

General Council has issued a job description for GC44 Commissioners. Nominations has had 7-10 expressions of interest and are hoping for a pool of 20 to achieve balance of equity and diversity.

**Justice &  
Communications**

There was nothing to review from Justice & Communications.

**Co-Chairs Report**

Diane Dwarka reported.

*Winnipeg Respect  
Forum*

Diane Dwarka and Rev. Chuck Ross, a retired veteran and United Church minister, represented the Prairie to Pine Regional Council at the session on March 30, 2021.

Respect Forum promotes collaboration through networking and knowledge sharing to

improve mental health services and reduce homelessness for our men and women in uniformed service who run to danger. A webinar is planned for June 2 from 9 am - 11:30 am (PST) on Homelessness Among Women.

*Intercultural Group*

The Intercultural Group of this region met several times. Meetings have been sporadic, but an effort is being made to meet once a month with various folks taking turns at hosting. The last meeting was on Friday, March 26 via Zoom with Susie McPherson Derendy hosting. The next will be hosted by Michelle Owens.

*Guaranteed Livable Income*

We are asked to light a candle on the evening of April 8<sup>th</sup> and place in our windows to add our voices to the call for a guaranteed living income that implements a structure of justice making and justice keeping that no longer excuses, rationalizes, and tolerates poverty.

**Annual Meeting Planning Committee**

Diane Dwarka reported.

Betty Kelly chaired the first meeting held on March 25<sup>th</sup>. The committee has decided to go with a rotating chairperson, with Elizabeth Brown chairing the next meeting. Gloria Cook has graciously agreed to join the committee.

The committee is exploring the possibility of using the theme of "All My Relations" at the upcoming regional meeting.

Diane thanked Betty Kelly for her leadership and commitment to this piece of work and for the many years and time spent on planning annual meetings.

**Next Meeting(s)**

The Executive agreed to meet on the first Thursday of each month at 3:30 PM with the next meeting dates:

- May 6, 2021
- May 28-30, 2021 (Annual meeting)

**Closing Prayer**

Diane Dwarka said a prayer to close the meeting.

**Adjournment**


Diane Dwarka adjourned the meeting at 4:45 PM.



Kwang Beom Cho, Co-Chair



Diane Dwarka, Co-Chair



Shannon McCarthy, Executive Minister



# PRAIRIE TO PINE REGIONAL COUNCIL

## FINAL REPORT TO THE EXECUTIVE

For the Year Ended December 31, 2020



# TABLE OF CONTENTS

SUMMARY .....	2
AUDIT FINDINGS.....	4
INTERNAL CONTROL MATTERS .....	5
OTHER REQUIRED COMMUNICATIONS .....	6

## SUMMARY

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Executive in fulfilling its responsibilities. This report has been prepared solely for the use of the Executive and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

### Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2020 financial statements, pending completion of the following items:

- ▶ Receipt of signed journal entry confirmation
- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date
- ▶ Approval of financial statements by the Executive.

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See Appendix A for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Executive.

### Materiality

As communicated to you in our Planning Report to the Executive, preliminary materiality was set as \$25,000. Final materiality remained unchanged

### Audit Findings

Our audit focused on the risks specific to your business and key accounts. Our discussion points below focus on areas of significant risks of material misstatement, or the following items:

- ▶ Revenue recognition and deferrals
- ▶ Risk of management override of controls
- ▶ COVID-19

### Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included in our report below. No control deficiencies were noted that, in our opinion, are of significant importance to discuss with those charged with governance.

### Independence

Our annual letter confirming our independence was previously provided to you. We know of no circumstances that would cause us to amend the previously provided letter.



### Adjusted and Unadjusted Differences

We have disclosed all significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement. Each of these items has been discussed with management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Executive agree with this assessment, we do not propose further adjustments.

### Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

A summary of the representation we have requested from management is set out in the representation letter included in Appendix B to the report.

### Fraud Discussion

Through our planning process, and current year audit, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the Council.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Company since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Executive.

## AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Council's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters will be discussed verbally with you. A summary of the key discussion points are as follows:

SIGNIFICANT RISKS OF MATERIAL MISSTATEMENT	RISKS NOTED	AUDIT FINDINGS
Revenue	Per Canadian Auditing Standard 240, "the auditor's responsibilities relating to fraud in an audit of financial statements," the auditor shall always presume that there are risks of fraud in revenue recognition unless the Council does not have revenue or deferred revenue.	There were no issues were noted in respect of revenue recognition.
Risk of Management Override of Controls	Per CAS 240.32, audit procedures are required in order to mitigate any potential risk of management override of controls. This is considered a significant risk because it could have a pervasive impact on the financial statements.	There were no issues were noted in respect of management override of controls.
COVID-19	The effect of COVID-19 affects the operations and affects the level of uncertainty that the Council will be able to continue as a going concern.	There were no issues were noted in respect of COVID-19, impairment of assets or going concern uncertainty.

## INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Council's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the Council's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

Control deficiencies were noted that, in our opinion, are of significant importance to discuss with those charged with governance. The management letter has been sent to management.

## OTHER REQUIRED COMMUNICATIONS

Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.

- BDO Response: No items noted as a result of our audit.

Material uncertainties related to events and conditions that may cast significant doubt on the Council's ability to continue as a going concern.

- BDO Response: No items noted as a result of our audit.

Disagreements with management about matters that, individually or in the aggregate, could be significant to the Council's financial statements or our audit report.

- BDO Response: No difficulties or disagreements occurred while performing our audit that required the attention of the Executive.

Matters involving non-compliance with laws and regulations.

- BDO Response: There were no items noted involving non-compliance with Laws and regulations while performing our audit.

Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.

- BDO Response: No significant related party transactions noted that are not in the normal course of operations and which involve significant judgement.

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

# APPENDICES

Appendix A: Independent Auditor's Report

Appendix B: Representation Letter

## APPENDIX A: INDEPENDENT AUDITOR'S REPORT

To the Executive of Prairie to Pine Regional Council

### Opinion

We have audited the financial statements of Prairie to Pine Regional Council (the "Council"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations and 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at December 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

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

Chartered Professional Accountants

Winnipeg, Manitoba  
April 1, 2021

## APPENDIX B: REPRESENTATION LETTER

Prairie to Pine Regional Council  
1622-B St. Mary's Road  
Winnipeg, Manitoba, R3M 3W7

April 1, 2021

BDO Canada LLP  
Chartered Professional Accountants  
201 Portage Avenue - 26th Floor  
Winnipeg, Manitoba  
R3B 3K6

This representation letter is provided in connection with your audit of the financial statements of Prairie to Pine Regional Council for the year ended December 31, 2020, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 10, 2021, for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian accounting standards for not-for-profit organizations.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
- All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- We have reviewed and approved all journal entries recommended by the auditors during the audit. A list of the journal entries is attached to the representation letter.

### Information Provided

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

### Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

### General Representations

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.



- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

**Other Representations Where the Situation Exists**

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- Other than as disclosed in the COVID-19 note to the financial statements, no other impacts from the COVID-19 outbreak need to be reflected in the financial statements.

Yours truly,

Signature \_\_\_\_\_

Position \_\_\_\_\_

**PRAIRIE TO PINE REGIONAL COUNCIL  
DEPARTMENTAL INCOME AT DECEMBER 31, 2020**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>
<b>GOVERNANCE</b>			
<b>Grants:</b>			
Governance and shared services (from assessments)	325,000	325,000	325,000
Shared staff grant, governance	67,000	67,000	67,000
<b>Total grants</b>	<b>392,000</b>	<b>392,000</b>	<b>392,000</b>
Other income Governance	15,392	44,794	20,000
<b>TOTAL GOVERNANCE INCOME</b>	<b>407,392</b>	<b>436,794</b>	<b>412,000</b>
<b>Expenses: Governance</b>			
<b>Office Expenses</b>			
Office rent/maintenance	32,591	47,419	42,000
Caretaker	10,664	10,248	11,500
Office costs (supplies, phone, wifi etc,)	13,408	13,027	12,000
Shared services General Council	11,996	9,383	11,505
Website	4,281	1,128	1,000
Archive Costs	3,911	5,568	4,500
Audit	5,037	10,475	10,330
Discretionary fund	821		
	<b>82,709</b>	<b>97,248</b>	<b>92,835</b>
<b>Shared staff costs</b>			
Shared EM, Asst and Finance Staff	82,334	88,089	90,027
Shared staff office (office space, other office costs)	9,663	10,074	12,500
Shared staff travel	6,329	1,119	7,000
	<b>98,326</b>	<b>99,281</b>	<b>109,527</b>
<b>Staffing</b>			
Regional staff - Governance	153,773	162,744	166,324
Staffing related costs	7,325	1,565	8,000
	<b>161,098</b>	<b>164,309</b>	<b>174,324</b>
<b>Governance: committee and structure</b>			
Regional gathering	33,893	8,862	35,000
All other Governance costs	15,191	4,239	30,630
	<b>49,084</b>	<b>13,102</b>	<b>65,630</b>
<b>TOTAL GOVERNANCE COSTS</b>	<b>391,217</b>	<b>373,940</b>	<b>442,316</b>
Amortization (not reported monthly)	20,779	19,947	20,780
<b>NET INCOME (LOSS) GOVERNANCE</b>	<b>(4,604)</b>	<b>42,907</b>	<b>(51,096)</b>
<b>MISSION AND MINISTRY</b>			
<b>Grants</b>	<b>289,000</b>	<b>289,000</b>	<b>240,000</b>

Other income Mission and Ministry (mostly donations)	37,982	99,745	10,000
<b>TOTAL MISSION AND MINISTRY INCOME</b>	<b>326,982</b>	<b>388,745</b>	250,000
<b>Expenses Mission and Ministry</b>			
Salaries and benefits	90,208	128,667	135,000
Mission support grants	127,100	128,000	126,000
Affirm membershiop	-	2,100	1,000
Clusters and events	17,474	4,167	16,600
Other		1,305	
Mission and Ministry committee costs	295	144	5,000
<b>TOTAL MISSION AND MINISTRY COSTS</b>	<b>235,077</b>	<b>264,382</b>	<b>283,600</b>
<b>NET INCOME (LOSS) MISSION AND MINISTRY</b>	<b>91,905</b>	<b>124,363</b>	<b>(33,600)</b>
<b>RESTRICTED FUNDS</b>			
Restricted Fund Income	54,325	46,933	
Restricted Fund Expenses	- 39,384	(3,168)	
<b>NET INCOME RESTRICTED FUNDS</b>	<b>14,941</b>	<b>43,766</b>	<b>-</b>
<b>NET INCOME (LOSS) ALL FUNDS</b>	<b>102,242</b>	<b>211,036</b>	<b>(84,696)</b>