

Financial Statements

The Children's Aid Society of the District of
Thunder Bay

March 31, 2016

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Independent Auditor's Report

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To the Board of Directors and Members of
The Children's Aid Society of the District of Thunder Bay

We have audited the accompanying financial statements of The Children's Aid Society of the District of Thunder Bay, which comprise the statement of financial position as at March 31, 2016 and the statements of operations, changes in net assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Children's Aid Society of the District of Thunder Bay as at March 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Grant Thornton LLP

Thunder Bay, Canada
June 10, 2016

Chartered Professional Accountants
Licensed Public Accountants

**The Children's Aid Society of the District of Thunder Bay
Statement of Financial Position**

Statement 1

As at March 31

2016

2015

\$

\$

ASSETS

Current

Cash	1,251,193	636,595
Due from Province of Ontario <i>[note 4]</i>	3,799	58,900
Accounts receivable	227,767	196,705
Accounts receivable - related entity <i>[note 10[a]]</i>	11,297	11,611
Prepaid expenses	32,998	21,600
Total current assets	1,527,054	925,411

Capital assets, net <i>[note 5]</i>	1,127,671	1,149,554
	2,654,725	2,074,965

LIABILITIES AND NET ASSETS (DEBT)

Current

Accounts payable and accrued liabilities	1,462,781	1,345,522
Unexpended program funds <i>[note 7]</i>	564,886	484,250
Current portion of mortgage payable <i>[note 8]</i>	124,256	121,207
Deferred revenue	51,004	50,250
Total current liabilities	2,202,927	2,001,229

Mortgage payable - non-current portion <i>[note 8]</i>	380,597	504,853
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Net assets (debt) *[statement 3]*

Investment in capital assets <i>[note 6]</i>	622,818	523,494
Non-Statutory Fund	68,996	60,061
Unrestricted	(620,613)	(1,014,672)
Total net assets (debt)	71,201	(431,117)
	2,654,725	2,074,965

Contingencies *[note 15]*

See accompanying notes to the financial statements.

The Children's Aid Society of the District of Thunder Bay Statement of Operations Statement 2

Year ended March 31	2016	2015
	\$	\$
REVENUES		
Province of Ontario		
Program funding	16,922,759	16,929,707
Partial settlement previous years' deficit	323,123	51,970
Other revenue	1,359,899	1,523,193
	18,605,781	18,504,870
EXPENSES		
Benefits	2,099,119	2,084,588
Boarding rate payments	3,925,808	4,834,458
Building occupancy	536,225	462,952
Clients' personal needs	804,349	806,548
Financial assistance	50,607	47,601
Food services	53,707	43,889
Health and related expenses	354,675	351,106
Miscellaneous	261,789	253,382
Office administration	164,282	115,030
Professional services		
- client	422,571	425,627
- non-client	49,920	88,151
Program-related expenses	46,046	53,701
Promotion and publicity	39,602	27,444
Salaries	8,391,697	8,529,346
Technology	343,161	275,660
Training	77,209	63,285
Travel	482,695	486,152
	18,103,462	18,948,920
Excess (deficiency) of revenues over expenses for the year	502,319	(444,050)
Comprised of:		
Current year operating surplus (deficit)	170,261	(501,589)
Non-statutory fund surplus	8,935	5,569
Partial settlement of 2014-15 deficit	323,123	-
Partial settlement of 2013-14 deficit	-	51,970
	502,319	(444,050)

See accompanying notes to the financial statements.

**The Children's Aid Society of the District of Thunder Bay
Statement of Changes in Net Assets (Debt) Statement 3**

Year ended March 31				2016	2015
	Investment in capital assets \$ [note 6]	Non-Statutory Fund \$	Unrestricted \$	Total \$	Total \$
Net assets (debt), beginning of year	523,494	60,061	(1,014,672)	(431,117)	12,933
Excess (deficiency) of revenues over expenses for the year - operating	-	-	170,260	170,260	(501,589)
Excess of revenues over expenses for the year - Settlement of prior year deficits	-	-	323,123	323,123	51,970
Excess of revenues over expenses for the year - Non-Statutory Fund	-	8,935	-	8,935	5,569
Net change in investment in capital assets [note 6]	99,324	-	(99,324)	-	-
Net assets (debt), end of year	622,818	68,996	(620,613)	71,201	(431,117)

See accompanying notes to the financial statements.

**The Children's Aid Society of the District of Thunder Bay
Statement of Cash Flows**

Statement 4

Year ended March 31	2016	2015
	\$	\$
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses for the year	502,319	(444,050)
Add charges to earnings not involving a current payment of cash		
Amortization	56,049	66,445
	558,368	(377,605)
Net change in non-cash working capital balances related to operations		
Decrease (increase) in due from Province of Ontario	55,101	(13,300)
(Increase) decrease accounts receivable	(31,062)	64,358
(Increase) decrease in prepaid expenses	(11,398)	1,422
Increase (decrease) in accounts payable and accrued liabilities	117,258	(135,170)
Increase (decrease) in unexpended program funds	80,636	(37,523)
Increase in deferred revenue	754	1,500
Cash provided by (used in) operating activities	769,657	(496,318)
CAPITAL ACTIVITIES		
Purchase of capital assets	(41,877)	-
Loss on disposal of capital assets	7,711	-
Cash used in capital activities	(34,166)	-
FINANCING ACTIVITIES		
Principal payments	(121,207)	(662,878)
Decrease in accounts receivable - related entity	314	782
Mortgage proceeds	-	563,620
Cash used in financing activities	(120,893)	(98,476)
Increase (decrease) in cash during year	614,598	(594,794)
Cash, beginning of year	636,595	1,231,389
Cash, end of year	1,251,193	636,595

See accompanying notes to the financial statements.

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2016

GENERAL

The Children's Aid Society of the District of Thunder Bay (the "Society") was incorporated under the laws of Ontario without share capital and is a registered charity under the Income Tax Act. The Society's mission is to work with families and community partners to ensure that all children are free from abuse and neglect.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Society have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations, including the 4200 series of standards, as issued by the Public Sector Accounting Board ("PSAB for Government NPOs").

Fund accounting

The accounts of the Society are maintained in accordance with the principles of fund accounting whereby separate accounts are maintained for each fund, as explained below, to ensure observance of the limitations and restrictions placed on the use of particular assets.

The Child Welfare Fund is used to account for operational and administrative costs financed by the Province of Ontario and other miscellaneous revenues.

The Child Development Services (CDS) Fund is used to account for funds received from the Province of Ontario to provide support to families who are caring for children with developmental and/or physical disabilities by providing case management, respite, and in-home support.

The Outreach Program Fund is used to account for funds received from the City of Thunder Bay to provide services to transient youth in the community through an outreach worker.

The Ontario Child Benefit Equivalent Program Fund (OCBe) is used to account for funds received from the Ministry of Community and Social Services to provide opportunities for all children and youth in care, 0 to 17 years of age, to participate in recreational, educational, cultural, and social activities consistent with their plans of care and to establish a savings program for youth in care, 15 to 17 years of age, that will support their achievement of higher educational success, higher degree of resiliency, and a smoother transition to adulthood.

The Non-Statutory Fund is used to account for donations and other amounts for which the Society is not accountable to the Province of Ontario.

The Children's Aid Society of the District of Thunder Bay

Notes to the Financial Statements

March 31, 2016

Revenue recognition

The Society follows the deferral method of accounting for contributions, which include donations and government transfers. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted donations are recorded on a cash basis since pledges are not legally enforceable claims. Contributions externally restricted are deferred and recognized as revenue in the year in which the related expenses are recognized.

Capital assets

Capital assets are initially recorded at cost less accumulated amortization, and write-downs, if any. Such cost includes financing and other expenses incurred during the period of construction. Capital expenditures greater than \$10,000 are capitalized, and all others are expensed in the Statement of Operations. Normal maintenance and repair expenditures are expensed in the year incurred.

Amortization of capitalized assets is calculated as follows:

Computer equipment	30% declining balance
Furniture and equipment	30% declining balance
Group home	25 years straight-line
Office building	40 years straight-line
Vehicles	30% declining balance

As required, these assets have been tested for impairment.

Management estimates

The preparation of financial statements in conformity with PSAB for Government NPOs requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Society may undertake in the future. Actual results could differ from these estimates. Areas of key estimation include determination of balances receivable from the Province of Ontario, compensated absences and useful lives of assets.

Pension and employee benefits

The Society accounts for its participation in the Ontario Municipal Employee Retirement System ("OMERS"), a multi-employer defined benefit plan, as a defined contribution plan. Vacation pay is charged to operations in the year earned by the employees.

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2016

Cash

Cash consists of cash on deposit and cash on hand.

Financial instruments

The Society classifies its financial instruments as either fair value or amortized cost. The Society's accounting policy for each category is as follows:

Fair value

The Society has no financial instruments classified at fair value.

Amortized cost

This category includes cash, due from Province of Ontario, accounts receivable, accounts receivable - related entity, accounts payable and accrued liabilities, and mortgages payable. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are written-down to net recoverable value with the write-down being recognized in the Statement of Operations.

Initial measurement of related party

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with the Society is in the capacity of management in which case they are accounted for in accordance with financial instruments.

2. FINANCIAL INSTRUMENT RISK MANAGEMENT

[a] Credit risk

Credit risk is the risk of financial loss to the Society if a debtor fails to make payments when due. The Society is exposed to this risk with respect to accounts receivable.

Accounts receivable are due from clients and outside agencies and are current. A bad debt allowance is set up based on the Society's historical experience regarding collections.

There have been no significant changes from the previous year in the exposure to this risk or policies, procedures and methods to measure the risk.

The Children's Aid Society of the District of Thunder Bay

Notes to the Financial Statements

March 31, 2016

[b] Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market price. Market factors include three types of risk: interest rate risk, currency risk and equity risk. The Society is not exposed to significant currency or equity risk as it does not transact materially in foreign currency or hold equity financial instruments.

There have been no significant changes from the previous year in the exposure to these risks or policies, procedures and methods to measure the risk.

[c] Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The Society is exposed to this risk through its mortgage payable as the long-term debt bears fixed interest rates.

There have been no significant changes from the previous year in the exposure to this risk or policies, procedures and methods to measure the risk.

[d] Liquidity risk

Liquidity risk is the risk that the Society will not be able to meet all cash outflow obligations as they come due. The Society mitigates this risk by assessing cash activities and expected outflows through budgeting and monitoring cash balances. Accounts payable and accrued liabilities are due in the next year, the contractual maturities relating to the mortgage payable are disclosed in Note 8, and lease commitments are disclosed in Note 9.

There have been no significant changes from the previous year in the exposure to this risk or policies, procedures and methods to measure the risk.

3. TRUST FUND

The Society acts as trustee for amounts held in trust for certain children under the care of the Society. The trust fund cash balances held by the Society of \$34,841 [2015 - \$23,327] are not included in the accompanying Statement of Financial Position.

4. DUE FROM PROVINCE OF ONTARIO

	2016	2015
	\$	\$
Balance, beginning of year	58,900	45,600
Receipt of prior year funding receivable	(58,900)	(45,600)
Current year funding receivable	3,799	58,900
Balance, end of year	3,799	58,900

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2016

5. CAPITAL ASSETS

Details of year-end capital asset balances are as follows:

	2016		2015	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Computer equipment	30,469	30,469	58,084	52,797
Furniture and equipment	306,652	305,380	306,652	304,835
Group home	149,563	149,563	149,563	149,563
Land	187,000	-	187,000	-
Office building	1,952,194	1,049,365	1,952,194	1,000,560
Vehicles	61,762	25,192	31,760	27,944
	2,687,640	1,559,969	2,685,253	1,535,699
Capital assets, net		1,127,671		1,149,554

The amount of amortization charged to expense for the year is \$56,049 [2015 - \$66,445].

6. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

	2016 \$	2015 \$
Capital assets, net	1,127,671	1,149,554
Less amount financed by:		
Mortgage payable	380,597	504,853
Current portion of mortgage payable	124,256	121,207
Investment, end of year	622,818	523,494

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2016

The change in investment in capital assets is calculated as follows:

	2016 \$	2015 \$
Principal payments	121,207	662,878
Purchase of capital assets	41,877	-
Increase in investment in capital assets	163,084	662,878
Amortization	(56,049)	(66,445)
Loss on disposal of assets	(7,711)	-
Mortgage proceeds	-	(563,620)
Decrease in investment in capital assets	(63,760)	(630,065)
Net increase	99,324	32,813

7. UNEXPENDED PROGRAM FUNDS

This balance represents advances and amounts received for specially-funded programs.

	Unexpended balance, beginning of year \$	Change in unexpended balance during the year \$	Unexpended balance, end of year \$
Outreach Program	24,392	1,110	25,502
Ontario Child Benefit Equivalent Program (OCBe)	454,381	80,883	535,264
Other	5,477	(1,357)	4,120
	484,250	80,636	564,886

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2016

8. MORTGAGE PAYABLE

	2016 \$	2015 \$
Thunder Bay Children's Services Foundation		
Mortgage repayable in monthly instalments of \$11,284 including interest at 2.5% per annum, maturing in February, 2020, secured by a mortgage on the office building at 1110 Jade Court, furniture and equipment.	504,853	626,060
Less amounts included in current liabilities	124,256	121,207
Long-term portion	380,597	504,853

Principal repayments required over the next four years are as follows:

	\$
2017	124,256
2018	127,381
2019	130,586
2020	122,630
	504,853

The interest paid on long-term debt during the year was \$14,198 [2015 - \$21,604].

9. LEASE COMMITMENTS

The Society has a building lease for Heath Park School which expires on September 1, 2020. The minimum payments made under this agreement are \$2,825 monthly.

The Society leases a postage machine under an operating lease agreement expiring on August 31, 2019. The minimum payments under this agreement for the next year is \$194 quarterly.

The Society has an office lease in Geraldton, Ontario which expires on September 30, 2017. The minimum payments made under this agreement are \$2,486 monthly.

Minimum payments over the next five years are as follows:

	\$
2017	64,507
2018	49,591
2019	34,675
2020	33,900
2021	14,125
	196,798

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2016

10. RELATED ENTITY

Thunder Bay Children's Services Foundation

The Society's fundraising partner is the Thunder Bay Children's Services Foundation (the "Foundation"). The Society has three representatives on the nine-member Board of the Foundation. The Foundation is incorporated under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act. The Foundation solicits, receives, manages and distributes money and other property to support the educational, recreational, cultural and special needs that contribute to a healthy environment for vulnerable children. Net resources of the Foundation at December 31, 2015, being the fiscal year-end of the Foundation, amounted to \$997,524 [2014 - \$982,935], of which \$565,047 [2014 - \$565,047] represents contributions externally restricted by the donors. The balance is available for distribution at the discretion of the Foundation's Board of Directors.

The net assets and results from operations of the Foundation are not included in these financial statements.

Related party transactions during the year include:

- [a] The outstanding balance owing to the Society of \$11,297 [2015 - \$11,611] relates to transactions handled by the Society during the year on behalf of the Foundation for services provided to children.
- [b] During the year, the Society provided administrative services to the Foundation and charged a total of \$5,700 [2015 - \$5,700] in related administrative fees.

11. BANK INDEBTEDNESS

The Society has available an operating line of credit of \$750,000 incurring interest at the bank's prime lending rate [2.85% per annum at year-end]. The amount outstanding at March 31, 2016 is \$nil [2015 - \$nil].

12. PENSION AGREEMENTS

The Society makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer plan on behalf of the members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on length of service and rates of pay. The amount contributed to OMERS for 2016 was \$772,194 [2015 - \$761,130] for current service and is included as an expense in the Statement of Operations.

13. PUBLIC SALARY DISCLOSURE

The Society has complied with the reporting requirements under the Public Salary Disclosure Act, submitting the appropriate reports to the Ministry of Finance.

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2016

14. ECONOMIC DEPENDENCE

The Society receives the majority of its funding from the Ontario Ministry of Children and Youth Services. Continuity of its operations is therefore dependent on the continued financial support of the Ontario Ministry of Children and Youth Services.

15. CONTINGENCIES

Surpluses

The Ontario Ministry of Children and Youth Services provides funding for the Child Welfare programs based on annual budget submissions. At year-end, total expenses as calculated in accordance with Ministry guidelines are compared to the approved budget and, at the discretion of the Ministry, any excess funding may be refunded to the Ministry or affect the funding available to the programs/projects in the succeeding year. Any differences between the actual Ministry settlement amounts and the balances reflected as receivable/payable in these financial statements will be recognized in the year in which a settlement is reached.

The Children's Aid Society of the District of Thunder Bay Child Welfare Fund Operations Schedule 1

Year ended March 31	2016	2015
	\$	\$
REVENUES		
Province of Ontario - Program funding	15,957,354	15,793,343
Partial settlement of previous years' deficits	323,123	51,970
Administration	45,915	45,460
HST recovery	206,181	238,071
Investment income	9,012	12,948
Miscellaneous recoveries	173,834	216,359
Special allowance	567,488	599,812
Wards of other societies	242,001	288,957
	17,524,908	17,246,920
EXPENSES		
Benefits	2,029,402	2,015,153
Boarding rate payments	3,522,777	4,347,332
Building occupancy	483,588	456,016
Clients' personal needs	671,503	547,194
Financial assistance	50,607	47,601
Food services	53,707	43,889
Health and related expenses	352,173	335,755
Miscellaneous	215,874	207,922
Office administration	163,714	114,538
Professional services		
- client	422,571	425,627
- non-client	49,920	88,151
Program-related expenses	18,764	21,684
Promotion and publicity	39,602	27,444
Salaries	8,097,135	8,232,326
Technology	343,161	275,660
Training	77,469	59,236
Travel	444,471	451,011
	17,036,438	17,696,539
Excess (deficiency) of revenues over expenses for the year	488,470	(449,619)
Comprised of:		
Current year operating surplus (deficit)	165,347	(501,589)
Partial settlement of 2013-14 deficit	-	51,970
Partial settlement of 2014-15 deficit	323,123	-
	488,470	(449,619)

**The Children's Aid Society of the District of Thunder Bay
Non-Statutory Fund Operations** **Schedule 2**

Year ended March 31	2016	2015
	\$	\$
REVENUES		
Donations	35,898	37,174
Interest	319	412
	36,217	37,586
EXPENSES		
Program-related	27,282	32,017
Excess of revenues over expenses for the year	8,935	5,569

**The Children's Aid Society of the District of Thunder Bay
Other Funds Operations**

Schedule 3

Year ended March 31

2016 2015

	CDS \$	Outreach Program \$	OCBe \$	Other \$	Total \$	Total \$
REVENUES						
Province of Ontario - Program funding	869,819	-	95,586	-	965,405	1,136,364
Other	-	67,251	-	12,000	79,251	84,000
	869,819	67,251	95,586	12,000	1,044,656	1,220,364
EXPENSES						
Allocated administrative costs	45,915	-	-	-	45,915	45,460
Benefits	55,479	14,238	-	-	69,717	69,435
Boarding rate payments	403,031	-	-	-	403,031	487,126
Building occupancy	52,637	-	-	-	52,637	6,936
Children's transportation	2,665	-	-	-	2,665	15,669
Clients' personal needs	19,415	-	-	12,000	31,415	19,855
Health and related expenses	2,502	-	-	-	2,502	15,351
Office administration	568	-	-	-	568	492
Recreation	3,180	-	95,586	-	98,766	223,830
Salaries	241,679	52,883	-	-	294,562	297,020
Training	(260)	-	-	-	(260)	4,049
Travel	38,094	130	-	-	38,224	35,141
	864,905	67,251	95,586	12,000	1,039,742	1,220,364
Excess of revenues over expenses for the year	4,914	-	-	-	4,914	-

**The Children's Aid Society of the District of Thunder Bay
Ministry Submission - Expenditures**

Schedule 4

Year ended March 31

2016

	Non-Residential Services	Residential Services	Permanency Services	Legal Services	Travel	Infrastructure & Admin. Support	Boarding Rates	Technology	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Admission prevention	50,605	-	-	-	-	-	-	-	50,605
Adoption probation costs	-	-	25,355	-	-	-	-	-	25,355
Adoption subsidy	-	-	88,936	-	-	-	-	-	88,936
Benefits	933,219	531,339	64,371	15,911	-	231,486	-	16,289	1,792,615
Building occupancy	-	-	-	-	-	367,975	-	-	367,975
Clients' personal needs	-	582,567	-	383,265	-	-	-	-	582,567
External legal services	-	-	-	-	-	-	-	-	383,265
Financial assistance	3,681	-	-	-	-	-	-	-	3,681
Miscellaneous	-	352,173	-	-	-	-	-	-	352,173
Health and related expenses	-	-	-	-	-	-	-	-	198,706
Office administration	-	-	-	-	-	198,706	-	-	198,706
Professional services - client	-	31,785	-	-	-	152,870	-	-	152,870
- non-client	4,132	2,065	-	-	-	49,919	-	-	31,785
Program-related expenses	-	-	-	-	-	-	-	-	49,919
Promotion and publicity	-	-	-	-	-	39,602	-	-	6,197
Purchased foster and group care	-	-	-	-	-	-	677,271	-	39,602
Salaries	3,667,430	2,088,094	252,970	62,529	-	909,712	-	64,013	677,271
Society operated foster and group care	-	-	-	-	-	-	-	-	7,044,748
Society foster, kinship and other care	-	-	-	-	-	-	3,208,076	-	3,208,076
Targeted subsidies	-	-	-	-	-	-	1,022,551	-	1,022,551
Technology	-	-	-	-	-	-	193,800	-	193,800
Training and recruitment	-	-	-	-	-	-	-	262,859	262,859
Travel - non-client	45,410	29,036	1,000	-	399,588	15,263	-	-	90,709
Witness fees and services	-	-	-	7,521	-	3,504	-	-	403,092
Gross expenditures	4,704,477	3,617,059	432,632	469,226	399,588	1,969,037	5,101,698	343,161	17,036,878
Revenue (CAS generated)	-	-	-	-	-	-	-	-	1,244,431
Total net expenditures	4,704,477	3,617,059	432,632	469,226	399,588	1,969,037	5,101,698	343,161	15,792,447

The total revenues and expenses by object (by line) reported on this schedule have been audited.