



Financial Statements

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

March 31, 2018

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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, 2018 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, 2018, 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 8, 2018

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	2018	2017
	\$	\$
ASSETS		
Current		
Cash	884,889	865,639
Due from Province of Ontario <i>[note 4]</i>	55,888	52,078
Accounts receivable	297,452	441,348
Accounts receivable - related entity <i>[note 10[a]]</i>	14,309	13,331
Prepaid expenses	39,100	35,446
Total current assets	1,291,638	1,407,842
Capital assets, net <i>[note 5]</i>	1,009,661	1,066,832
	2,301,299	2,474,674
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	1,270,618	1,335,581
Unexpended program funds <i>[note 7]</i>	645,363	595,147
Current portion of mortgage payable <i>[note 8]</i>	130,586	127,381
Deferred revenue	51,824	51,768
Total current liabilities	2,098,391	2,109,877
Mortgage payable - non-current portion <i>[note 8]</i>	122,630	253,217
Net assets (debt) <i>[statement 3]</i>		
Investment in capital assets <i>[note 6]</i>	756,445	686,234
Non-Statutory Fund	75,938	71,824
Unrestricted	(752,105)	(646,478)
Total net assets	80,278	111,580
	2,301,299	2,474,674

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	2018	2017
	\$	\$
REVENUES		
Province of Ontario		
Program funding	16,223,421	16,201,433
Partial settlement previous years' deficit	297,276	28,637
Other revenue	1,273,311	1,597,068
	17,794,008	17,827,138
EXPENSES		
Benefits	2,370,953	2,177,217
Boarding rate payments	3,243,932	3,621,581
Building occupancy	469,709	480,848
Clients' personal needs	807,660	781,249
Financial assistance	58,393	52,831
Food services	46,434	58,607
Health and related expenses	265,532	341,463
Miscellaneous	274,960	267,940
Office administration	166,658	242,233
Professional services		
- client	417,056	475,498
- non-client	126,675	56,627
Program-related expenses	54,814	60,341
Promotion and publicity	36,196	40,741
Salaries	8,746,034	8,305,062
Technology	275,660	275,660
Training	51,619	75,521
Travel	413,025	473,340
	17,825,310	17,786,759
Excess (deficiency) of revenues over expenses for the year	(31,302)	40,379
Comprised of:		
Current year operating surplus	(332,692)	8,914
Non-Statutory Fund surplus	4,114	2,828
Partial settlement of previous years' deficit	297,276	28,637
	(31,302)	40,379

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				2018	2017
	Investment in capital assets \$ [note 6]	Non-Statutory Fund \$	Unrestricted \$	Total \$	Total \$
Net assets (debt), beginning of year	686,234	71,824	(646,478)	111,580	71,201
Excess of revenues over expenses for the year - operating	-	-	(35,416)	(35,416)	8,914
Excess of revenues over expenses for the year - partial settlement of previous years' deficit	-	-	-	-	28,637
Excess of revenues over expenses for the year - Non-Statutory Fund	-	4,114	-	4,114	2,828
Net change in investment in capital assets [note 6]	70,211	-	(70,211)	-	-
Net assets (debt), end of year	756,445	75,938	(752,105)	80,278	111,580

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	2018	2017
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses for the year	(31,302)	40,379
Add charges to earnings not involving a current payment of cash		
Amortization	57,170	59,865
Loss on disposal of capital assets	-	974
	25,868	101,218
Net change in non-cash working capital balances related to operations		
(Increase) in due from Province of Ontario	(3,810)	(48,279)
(Increase) decrease accounts receivable	143,896	(213,581)
(Increase) in prepaid expenses	(3,654)	(2,448)
Decrease in accounts payable and accrued liabilities	(64,966)	(127,200)
Increase in unexpended program funds	50,219	30,261
Increase in deferred revenue	56	764
Cash provided by (used in) operating activities	147,609	(259,265)
FINANCING ACTIVITIES		
Principal payments	(127,381)	(124,255)
(Increase) in accounts receivable - related entity	(978)	(2,034)
Cash used in financing activities	(128,359)	(126,289)
Increase (decrease) in cash during year	19,250	(385,554)
Cash, beginning of year	865,639	1,251,193
Cash, end of year	884,889	865,639

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, 2018

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, 2018

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, 2018

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 mortgage 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, 2018

[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 \$34,463 [2017 - \$34,290] are not included in the accompanying Statement of Financial Position.

4. DUE FROM PROVINCE OF ONTARIO

	2018	2017
	\$	\$
Balance, beginning of year	52,078	3,799
Receipt of prior year funding receivable	(52,078)	(3,799)
Current year funding receivable	55,888	52,078
Balance, end of year	55,888	52,078

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

March 31, 2018

5. CAPITAL ASSETS

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

	2018		2017	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Furniture and equipment	406,371	406,371	465,271	464,380
Group home	149,563	149,563	149,563	149,563
Land	187,000	-	187,000	-
Office building	1,952,194	1,146,975	1,952,194	1,098,170
Vehicles	41,877	24,435	41,877	16,960
	2,737,005	1,727,344	2,795,905	1,729,073
Capital assets, net	1,009,661		1,066,832	

The amount of amortization charged to expense for the year is \$57,170 [2017 - \$59,865].

6. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

	2018 \$	2017 \$
Capital assets, net	1,009,661	1,066,832
Less amount financed by:		
Mortgage payable	122,630	253,217
Current portion of mortgage payable	130,586	127,381
Investment, end of year	756,445	686,234

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

March 31, 2018

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

	2018 \$	2017 \$
Principal payments	127,381	124,255
Increase in investment in capital assets	127,381	124,255
Amortization	(57,170)	(59,865)
Loss on disposal of capital assets	-	(974)
Decrease in investment in capital assets	(57,170)	(60,839)
Net increase	70,211	63,416

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	27,946	(3,264)	24,682
Ontario Child Benefit Equivalent Program (OCBe)	560,747	52,735	613,482
Other	6,454	745	7,199
	595,147	50,216	645,363

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

March 31, 2018

8. MORTGAGE PAYABLE

	2018 \$	2017 \$
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.	253,216	380,598
Less amounts included in current liabilities	130,586	127,381
Long-term portion	122,630	253,217

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

	\$
2019	130,586
2020	122,630
	253,216

The interest paid on long-term debt during the year was \$11,149 [2017 - \$14,198].

9. LEASE COMMITMENTS

The Society has a building lease for Heath Park School which expires on September 1, 2021. 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 are \$194 quarterly.

The Society has an office lease in Geraldton, Ontario which expires on December 31, 2020. The minimum payments under this agreement are \$2,768 monthly.

The Society leases an office in Marathon, Ontario which expires on December 31, 2022. The minimum payments under this agreement are \$1,602 monthly.

Minimum payments over the next five years are as follows:

	\$
2019	87,113
2020	86,338
2021	58,260
2022	19,223
2023	14,417
	265,351

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

March 31, 2018

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, 2017, being the fiscal year-end of the Foundation, amounted to \$1,039,343 [2016 - \$1,021,671], of which \$565,047 [2016 - \$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 \$14,309 [2017 - \$13,331] 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 [2017 - \$5,700] in related administrative fees.

11. BANK INDEBTEDNESS

The Society has available an operating line of credit of \$nil incurring interest at the bank's prime lending rate [3.2% per annum at year-end]. The amount outstanding at March 31, 2018 is \$nil [2017 - \$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 2018 was \$867,426 [2017 - \$777,008] 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, 2018

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

[a] 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.

[b] Other

The Society has been named as a defendant in a lawsuit. As the claim is at an early stage, the likelihood and amount of settlement is not determinable. The Society's settlement, if any, will be charged to operations in the year judgement is rendered. No provisions have been made in the financial statements in respect of the action.

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

Schedule 1

Year ended March 31	2018	2017
	\$	\$
REVENUES		
Administration	45,915	45,915
HST recovery	-	196,201
Investment income	12,860	11,007
Miscellaneous recoveries	308,749	454,601
Partial settlement of previous years' deficit	297,276	28,637
Province of Ontario - Program funding	15,232,858	15,310,042
Special allowance	657,869	610,654
Wards of other societies	120,811	148,261
	16,676,338	16,805,318
EXPENSES		
Benefits	2,296,364	2,112,252
Boarding rate payments	2,826,327	3,311,635
Building occupancy	469,709	431,763
Clients' personal needs	646,097	604,089
Financial assistance	58,393	52,831
Food services	46,434	58,607
Health and related expenses	258,530	335,218
Miscellaneous	229,045	222,025
Office administration	166,658	242,142
Professional services		
- client	417,056	475,498
- non-client	126,675	56,627
Program-related expenses	10,865	15,000
Promotion and publicity	36,196	40,741
Salaries	8,419,762	8,042,328
Technology	275,660	275,660
Training	51,389	73,676
Travel	376,594	426,589
	16,711,754	16,776,681
Excess (deficiency) of revenues over expenses for the year	(35,416)	28,637
Comprised of:		
Current year operating deficit	(332,692)	-
Partial settlement of previous years' deficit	297,276	28,637
	(35,416)	28,637

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

Year ended March 31	2018	2017
	\$	\$
REVENUES		
Donations	47,562	47,873
Interest	501	296
	48,063	48,169
EXPENSES		
Program-related	43,949	45,341
Excess of revenues over expenses for the year	4,114	2,828

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

Schedule 3

Year ended March 31

2018 2017

	CDS \$	Outreach Program \$	OCBe \$	Other \$	Total \$	Total \$
REVENUES						
Province of Ontario - Program funding	851,939	-	138,624	-	990,563	891,391
Other	-	69,044	-	10,000	79,044	82,260
	851,939	69,044	138,624	10,000	1,069,607	973,651
EXPENSES						
Allocated administrative costs	45,915	-	-	-	45,915	45,915
Benefits	59,221	15,368	-	-	74,589	64,965
Boarding rate payments	417,605	-	-	-	417,605	309,946
Building occupancy	-	-	-	-	-	49,085
Children's transportation	3,008	-	-	-	3,008	4,386
Clients' personal needs	7,780	-	-	-	7,780	31,121
Health and related expenses	7,002	-	-	-	7,002	6,245
Office administration	-	-	-	-	-	91
Recreation	2,151	-	138,624	10,000	150,775	141,653
Salaries	272,596	53,676	-	-	326,272	262,734
Training	230	-	-	-	230	1,845
Travel	36,431	-	-	-	36,431	46,751
	851,939	69,044	138,624	10,000	1,069,607	964,737

Excess of revenues over expenses for the year

- - 8,914

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

Schedule 4

Year ended March 31

2018

	Non-Residential Services \$	Residential Services \$	Permanency Services \$	Legal Services \$	Travel \$	Infrastructure & Admin. Support \$	Boarding Rates \$	Technology \$	Total \$
Admission prevention	58,393	-	-	-	-	-	-	-	58,393
Adoption probation costs	-	-	18,494	-	-	-	-	-	18,494
Adoption subsidy	-	-	111,785	-	-	-	-	-	111,785
Benefits	1,101,374	552,262	68,713	15,787	-	248,254	-	67,782	2,054,172
Building occupancy	-	521,282	-	-	-	350,494	-	-	350,494
Clients' personal needs	-	-	-	367,124	-	-	-	-	367,124
External legal services	-	258,109	-	-	-	-	-	-	258,109
Health and related expenses	-	-	-	-	-	-	-	-	228,055
Miscellaneous	-	-	-	-	-	156,581	-	-	156,581
Office administration	-	51,264	-	-	-	-	-	-	51,264
Professional services - client - non-client	2,872	1,445	-	-	-	126,675	-	-	126,675
Program-related expenses	-	-	-	-	-	33,706	-	-	33,706
Promotion and publicity	-	-	-	-	-	-	98,347	-	98,347
Purchased foster and group care	3,957,513	1,986,553	247,168	56,788	-	893,000	-	243,818	7,384,840
Salaries	-	-	-	-	-	-	2,979,493	-	2,979,493
Society operated foster and group care	-	-	-	-	-	-	968,963	-	968,963
Society foster, kinship and other care	-	-	-	-	-	-	-	-	255,645
Targeted subsidies	-	-	255,645	-	-	-	-	-	255,645
Technology	-	-	-	-	-	-	-	275,660	275,660
Training and recruitment	29,928	19,226	1,000	-	-	1,000	-	-	51,154
Travel - non-client	-	-	-	-	353,581	1,829	-	-	355,410
Witness fees and services	-	-	-	1,158	-	-	-	-	1,158
Gross expenditures	5,150,080	3,390,141	702,805	440,857	353,581	2,039,594	4,046,803	587,260	16,711,121
Revenue (CAS generated)	-	-	-	-	-	-	-	-	1,146,205
Total net expenditures	5,150,080	3,390,141	702,805	440,857	353,581	2,039,594	4,046,803	587,260	15,564,916

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