



Grant Thornton

Financial Statements

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

March 31, 2017

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Independent Auditor's Report

Grant Thornton LLP

979 Alloy Drive
Thunder Bay, ON
P7B 5Z8

T +1 807 345 6571
+1 800 446 4794 (Toll Free)
F +1 807 345 0032
E ThunderBay@ca.gt.com
www.GrantThornton.ca

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, 2017 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, 2017, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Thunder Bay, Canada
June 1, 2017

Grant Thornton LLP

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	2017	2016
	\$	\$
ASSETS		
Current		
Cash	865,639	1,251,193
Due from Province of Ontario <i>[note 4]</i>	52,078	3,799
Accounts receivable	441,348	227,767
Accounts receivable - related entity <i>[note 10[a]]</i>	13,331	11,297
Prepaid expenses	35,446	32,998
Total current assets	1,407,842	1,527,054
Capital assets, net <i>[note 5]</i>	1,066,832	1,127,671
	2,474,674	2,654,725
LIABILITIES AND NET ASSETS (DEBT)		
Current		
Accounts payable and accrued liabilities	1,335,581	1,462,781
Unexpended program funds <i>[note 7]</i>	595,147	564,886
Current portion of mortgage payable <i>[note 8]</i>	127,381	124,256
Deferred revenue	51,768	51,004
Total current liabilities	2,109,877	2,202,927
Mortgage payable - non-current portion <i>[note 8]</i>	253,217	380,597
Net assets (debt) <i>[statement 3]</i>		
Investment in capital assets <i>[note 6]</i>	686,234	622,818
Non-Statutory Fund	71,824	68,996
Unrestricted	(646,478)	(620,613)
Total net assets (debt)	111,580	71,201
	2,474,674	2,654,725

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	2017	2016
	\$	\$
REVENUES		
Province of Ontario		
Program funding	16,201,433	16,922,759
Partial settlement previous years' deficit	28,637	323,123
Other revenue	1,597,068	1,359,899
	17,827,138	18,605,781
EXPENSES		
Benefits	2,177,218	2,099,119
Boarding rate payments	3,621,581	3,925,808
Building occupancy	480,848	536,225
Clients' personal needs	781,248	804,349
Financial assistance	52,831	50,607
Food services	58,607	53,707
Health and related expenses	341,463	354,675
Miscellaneous	267,940	261,789
Office administration	242,233	164,282
Professional services		
- client	475,498	422,571
- non-client	56,627	49,920
Program-related expenses	60,341	46,046
Promotion and publicity	40,741	39,602
Salaries	8,305,062	8,391,697
Technology	275,660	343,161
Training	75,521	77,209
Travel	473,340	482,695
	17,786,759	18,103,462
Excess of revenues over expenses for the year	40,379	502,319
Comprised of:		
Current year operating surplus	8,914	170,261
Non-statutory fund surplus	2,828	8,935
Partial settlement of prior year deficits	28,637	323,123
	40,379	502,319

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				2017	2016
	Investment in capital assets \$ [note 6]	Non-Statutory Fund \$	Unrestricted \$	Total \$	Total \$
Net assets (debt), beginning of year	622,818	68,996	(620,613)	71,201	(431,118)
Excess of revenues over expenses for the year - operating	-	-	8,914	8,914	170,261
Excess of revenues over expenses for the year - settlement of prior year deficits	-	-	28,637	28,637	323,123
Excess of revenues over expenses for the year - Non-Statutory Fund	-	2,828	-	2,828	8,935
Net change in investment in capital assets [note 6]	63,416	-	(63,416)	-	-
Net assets (debt), end of year	686,234	71,824	(646,478)	111,580	71,201

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	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses for the year	40,379	502,319
Add charges to earnings not involving a current payment of cash		
Amortization	59,865	56,049
Loss on disposal of capital assets	974	7,711
	101,218	566,079
Net change in non-cash working capital balances related to operations		
(Increase) decrease in due from Province of Ontario	(48,279)	55,101
Increase accounts receivable	(213,581)	(31,062)
Increase in prepaid expenses	(2,448)	(11,398)
(Decrease) increase in accounts payable and accrued liabilities	(127,200)	117,258
Increase in unexpended program funds	30,261	80,636
Increase in deferred revenue	764	754
Cash provided by (used in) operating activities	(259,265)	777,368
CAPITAL ACTIVITY		
Purchase of capital assets	-	(41,877)
Cash used in capital activity	-	(41,877)
FINANCING ACTIVITIES		
Principal payments	(124,255)	(121,207)
(Increase) decrease in accounts receivable - related entity	(2,034)	314
Cash used in financing activities	(126,289)	(120,893)
Increase (decrease) in cash during year	(385,554)	614,598
Cash, beginning of year	1,251,193	636,595
Cash, end of year	865,639	1,251,193

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, 2017

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, 2017

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, 2017

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, 2017

[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 \$34,290 [2016 - \$34,484] are not included in the accompanying Statement of Financial Position.

4. DUE FROM PROVINCE OF ONTARIO

	2017 \$	2016 \$
Balance, beginning of year	3,799	58,900
Receipt of prior year funding receivable	(3,799)	(58,900)
Current year funding receivable	52,078	3,799
Balance, end of year	52,078	3,799

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

March 31, 2017

5. CAPITAL ASSETS

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

	2017		2016	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	\$	\$	\$	\$
Computer equipment	-	-	30,469	30,469
Furniture and equipment	465,271	464,380	306,652	305,380
Group home	149,563	149,563	149,563	149,563
Land	187,000	-	187,000	-
Office building	1,952,194	1,098,170	1,952,194	1,049,365
Vehicles	41,877	16,960	61,762	25,192
	2,795,905	1,729,073	2,687,640	1,559,969
Capital assets, net		1,066,832		1,127,671

The amount of amortization charged to expense for the year is \$59,865 [2016 - \$56,049].

6. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

	2017	2016
	\$	\$
Capital assets, net	1,066,832	1,127,671
Less amount financed by:		
Mortgage payable	253,217	380,597
Current portion of mortgage payable	127,381	124,256
Investment, end of year	686,234	622,818

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

Notes to the Financial Statements

March 31, 2017

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

	2017 \$	2016 \$
Principal payments	124,255	121,207
Purchase of capital assets	-	41,877
Increase in investment in capital assets	124,255	163,084
Amortization	(59,865)	(56,049)
Loss on disposal of capital assets	(974)	(7,711)
Decrease in investment in capital assets	(60,839)	(63,760)
Net increase	63,416	99,324

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	25,502	2,444	27,946
Ontario Child Benefit Equivalent Program (OCBe)	535,264	25,483	560,747
Other	4,120	2,334	6,454
	564,886	30,261	595,147

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

Notes to the Financial Statements

March 31, 2017

8. MORTGAGE PAYABLE

	2017 \$	2016 \$
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.	380,598	504,853
Less amounts included in current liabilities	127,381	124,256
Long-term portion	253,217	380,597

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

	\$
2018	127,382
2019	130,586
2020	122,630
	380,598

The interest paid on long-term debt during the year was \$11,149 [2016 - \$14,198].

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 four years are as follows:

	\$
2018	49,591
2019	34,675
2020	33,900
2021	14,125
	132,291

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

Notes to the Financial Statements

March 31, 2017

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, 2016, being the fiscal year-end of the Foundation, amounted to \$1,009,601 [2015 - \$997,524], of which \$565,047 [2015 - \$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 \$13,331 [2016 - \$11,297] 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 [2016 - \$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, 2017 is \$nil [2016 - \$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 2017 was \$777,008 [2016 - \$772,194] 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, 2017

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 consolidated 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	2017	2016
	\$	\$
REVENUES		
Province of Ontario - Program funding	15,310,042	15,957,354
Partial settlement of previous years' deficits	28,637	323,123
Administration	45,915	45,915
HST recovery	196,201	206,181
Investment income	11,007	9,012
Miscellaneous recoveries	454,601	173,834
Special allowance	610,654	567,488
Wards of other societies	148,261	242,001
	16,805,318	17,524,908
EXPENSES		
Benefits	2,112,252	2,029,402
Boarding rate payments	3,311,635	3,522,777
Building occupancy	431,763	483,588
Clients' personal needs	604,089	671,503
Financial assistance	52,831	50,607
Food services	58,607	53,707
Health and related expenses	335,218	352,173
Miscellaneous	222,025	215,874
Office administration	242,142	163,714
Professional services		
- client	475,498	422,571
- non-client	56,627	49,920
Program-related expenses	15,000	18,764
Promotion and publicity	40,741	39,602
Salaries	8,042,328	8,097,135
Technology	275,660	343,161
Training	73,676	77,469
Travel	426,589	444,471
	16,776,681	17,036,438
Excess of revenues over expenses for the year	28,637	488,470
Comprised of:		
Current year operating surplus	-	165,347
Partial settlement of prior year deficits	28,637	323,123
	28,637	488,470

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

Year ended March 31	2017	2016
	\$	\$
REVENUES		
Donations	47,873	35,898
Interest	296	319
	48,169	36,217
EXPENSES		
Program-related	45,341	27,282
Excess of revenues over expenses for the year	2,828	8,935

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

Schedule 3

Year ended March 31

2017 2016

	CDS \$	Outreach Program \$	OCBe \$	Other \$	Total \$	Total \$
REVENUES						
Province of Ontario - Program funding	751,722	-	139,669	-	891,391	965,405
Other	-	68,260	-	14,000	82,260	79,251
	751,722	68,260	139,669	14,000	973,651	1,044,656
EXPENSES						
Allocated administrative costs	45,915	-	-	-	45,915	45,915
Benefits	49,580	15,386	-	-	64,966	69,717
Boarding rate payments	309,946	-	-	-	309,946	403,031
Building occupancy	49,085	-	-	-	49,085	52,637
Children's transportation	4,386	-	-	-	4,386	2,665
Clients' personal needs	17,121	-	-	14,000	31,121	31,415
Health and related expenses	6,245	-	-	-	6,245	2,502
Office administration	91	-	-	-	91	568
Recreation	1,983	-	139,669	-	141,652	98,766
Salaries	209,860	52,874	-	-	262,734	294,562
Training	1,845	-	-	-	1,845	(260)
Travel	46,751	-	-	-	46,751	38,224
	742,808	68,260	139,669	14,000	964,737	1,039,742

Excess of revenues over expenses for the year

8,914 - - 8,914 4,914

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

Year ended March 31

Schedule 4

2017

	Non-Residential Services \$	Residential Services \$	Permanency Services \$	Legal Services \$	Travel \$	Infrastructure & Admin. Support \$	Boarding Rates \$	Technology \$	Total \$
Admission prevention	52,830	-	-	-	-	-	-	-	52,830
Adoption probation costs	-	-	6,131	-	-	-	-	-	6,131
Adoption subsidy	-	-	111,493	-	-	-	-	-	111,493
Benefits	952,889	522,688	64,352	15,985	-	236,431	-	59,353	1,851,698
Building occupancy	-	-	-	-	-	325,228	-	-	325,228
Clients' personal needs	-	492,036	-	-	-	-	-	-	492,036
External legal services	-	-	-	-	-	-	-	-	-
Health and related expenses	-	335,218	-	433,799	-	-	-	-	433,799
Miscellaneous	-	-	-	-	-	-	-	-	335,218
Office administration	-	-	-	-	-	204,851	-	-	204,851
Professional services - client	-	37,084	-	-	-	237,116	-	-	237,116
- non-client	-	-	-	-	-	-	-	-	-
Program-related expenses	4,131	2,065	-	-	-	56,627	-	-	56,627
Promotion and publicity	-	-	-	-	-	-	-	-	6,196
Purchased foster and group care	-	-	-	-	-	40,741	-	-	40,741
Salaries	3,580,520	1,964,020	241,804	60,064	-	888,399	528,234	223,021	528,234
Society operated foster and group care	-	-	-	-	-	-	-	-	6,957,828
Society foster, kinship and other care	-	-	-	-	-	-	1,034,111	-	1,034,111
Targeted subsidies	-	-	232,750	-	-	-	3,137,849	-	3,137,849
Technology	-	-	-	-	-	-	-	-	232,750
Training and recruitment	-	-	-	-	-	-	-	-	213,286
Travel - non-client	38,281	25,809	1,000	-	-	24,039	-	-	89,129
Witness fees and services	-	-	-	-	382,899	3,812	-	-	386,711
Gross expenditures	4,628,651	3,378,920	657,530	514,464	382,899	2,017,244	4,700,194	495,660	16,775,562
Revenue (CAS generated)	-	-	-	-	-	-	-	-	1,466,639
Total net expenditures	4,628,651	3,378,920	657,530	514,464	382,899	2,017,244	4,700,194	495,660	15,308,923

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