

Financial Statements of

**KINA GBEZHGOMI CHILD &  
FAMILY SERVICES**

Year ended March 31, 2018



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the Kina Gbezhgomi Child and Family Services

We have audited the accompanying financial statements of Kina Gbezhgomi Child & Family Services, which comprise the statement of financial position as at March 31, 2018, the statements of operations, changes in net assets (deficiency) and cash flows for the year then ended, and notes, comprising 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.

### *Auditors' 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 our 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, we consider 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 Kina Gbezhgomi Child & Family Services as at March 31, 2018 and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Other Matters*

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*KPMG LLP*

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the right end.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada  
July 18, 2018

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Financial Position

March 31, 2018, with comparative information for 2017

	2018	2017
<b>Assets</b>		
Current assets:		
Cash and short term investments	\$ 870,159	1,174,852
Accounts receivable (note 2)	293,303	214,347
Due from Ministry of Children and Youth Service (note 3)	1,694,088	441,467
Prepaid expenses and deposits	3,105	3,105
	<u>2,860,655</u>	<u>1,833,771</u>
Capital assets (note 4)	550,590	540,293
	<u>\$ 3,411,245</u>	<u>2,374,064</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 2,113,122	1,229,542
Vacation entitlement and banked overtime	227,976	155,639
Deferred revenue (note 6)	304,754	182,900
	<u>2,645,852</u>	<u>1,568,081</u>
Net assets:		
Operating	442,779	421,329
Employment related	(227,976)	(155,639)
Capital	550,590	540,293
	<u>765,393</u>	<u>805,983</u>
Commitments (note 12)		
	<u>\$ 3,411,245</u>	<u>2,374,064</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Operations

Year ended March 31, 2018, with comparative information for 2017

	Operating	Capital	2018	2017
<b>Revenue:</b>				
Ministry of Children and Youth Services (note 8)	\$ 15,806,972	-	15,806,972	\$ 12,459,134
Children's special allowances	585,460	-	585,460	438,093
Ontario Child Benefit Equivalent	131,963	-	131,963	60,896
Other revenue	324,975	-	324,975	123,853
Ngodweaangizwin Aaskaagewin	-	-	-	59,516
Gain on sale of capital assets	-	12,071	12,071	-
Deferred revenue - end of year	(75,000)	-	(75,000)	-
	<b>16,774,370</b>	<b>12,071</b>	<b>16,786,441</b>	<b>13,141,492</b>
<b>Expenses:</b>				
Salaries	6,185,723	-	6,185,723	4,865,618
Benefits	1,264,447	-	1,264,447	806,712
Travel	732,108	-	732,108	560,785
Training and recruitment	212,646	-	212,646	152,628
Building occupancy	501,145	-	501,145	423,485
Purchased services - non-case related	183,953	-	183,953	173,174
Purchased services - case related	244,539	-	244,539	203,292
Program	261,759	-	261,759	182,392
Boarding rates	2,843,823	-	2,843,823	2,550,029
Clients personal needs	897,078	-	897,078	631,228
Medical and related services	298,263	-	298,263	189,633
Promotion and publicity	108,994	-	108,994	89,734
Office administration	364,056	-	364,056	346,579
Membership and other fees	68,075	-	68,075	110,356
Technology	310,629	-	310,629	226,760
Transfer to First Nations - Prevention (note 9)	2,094,671	-	2,094,671	1,423,999
Amortization of capital assets	-	255,122	255,122	242,625
	<b>16,571,909</b>	<b>255,122</b>	<b>16,827,031</b>	<b>13,179,029</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 202,461</b>	<b>(243,051)</b>	<b>(40,590)</b>	<b>(37,537)</b>

See accompanying notes to financial statements.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2018, with comparative information for 2017

	2018				
	Unrestricted			Capital	Total
	Operating	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ 421,329	(155,639)	265,690	540,293	805,983
Excess (deficiency) of revenue over expenses	274,798	(72,337)	202,461	(243,051)	(40,590)
Net change in investment in capital assets in capital assets	(253,348)	-	(253,348)	253,348	-
<b>Net assets (deficiency), end of the year</b>	<b>\$ 442,779</b>	<b>(227,976)</b>	<b>214,803</b>	<b>550,590</b>	<b>765,393</b>

	2017				
	Unrestricted			Capital	Total
	Operating	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ 422,279	(134,562)	287,717	555,803	843,520
Excess (deficiency) of revenue over expenses	226,165	(21,077)	205,088	(242,625)	(37,537)
Net change in investment in capital assets	(227,115)	-	(227,115)	227,115	-
<b>Net assets (deficiency), end of the year</b>	<b>\$ 421,329</b>	<b>(155,639)</b>	<b>265,690</b>	<b>540,293</b>	<b>805,983</b>

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

## Statement of Cash Flows

Year ended March 31, 2018, with comparative information from 2017

	2018	2017
Cash flows from operating activities:		
Deficiency of revenue over expenses	\$ (40,590)	\$ (37,537)
Items not involving cash:		
Amortization of capital assets	255,122	242,625
Gain on sale of capital assets	(12,071)	-
	202,461	205,088
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(78,956)	154,568
Increase (decrease) in Ministry of Children & Youth Services receivable	(1,252,621)	91,081
Increase in prepaid expenses and deposits	-	(3,105)
Increase in accounts payable and accrued liabilities	883,580	392,751
Increase in vacation entitlement and banked overtime	72,337	21,077
Increase in deferred revenue	121,854	52,824
	(51,345)	914,284
Cash flows from capital activities:		
Capital asset additions	(277,680)	(227,115)
Proceeds on disposal of capital assets	24,332	-
	(253,348)	(227,115)
Increase (decrease) in cash	(304,693)	687,169
Cash, beginning of year	1,174,852	487,683
Cash, end of year	\$ 870,159	\$ 1,174,852
Cash is represented by:		
Cash	\$ 369,534	\$ 1,174,852
Short term investment	500,625	-
	\$ 870,159	\$ 1,174,852

See accompanying notes to financial statements.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2018

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Kina Gbezhgomi Child & Family Services (the "Organization") is a non-profit organization incorporated without share capital under the laws of Ontario and its principal activity is to provide children protection services along with to plan, design, implement and deliver culturally appropriate child and family services within its service area. The Organization is registered as a tax exempt charitable organization under the Federal Income Tax Act.

## 1. Significant accounting policies:

### (a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

### (b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.

### (c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis to amortize the assets over their estimated useful lives as follows:

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Asset	Estimated Useful Life - Years
Vehicles	5 years
Furniture and Furnishing	5 years
Leasehold Improvements	5 years

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### (d) Vacation entitlements and banked overtime:

Vacation entitlements and banked overtime are accrued for as entitlements as earned.



# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2018

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## 1. Significant accounting policies (continued):

### (e) Cash and short-term investments:

Cash and short-term investments include amounts deposited with a chartered bank and investments with a maturity date of less than 90 days as of the date of purchase.

### (f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

### (g) Pension plan:

The Organization provides a pension plan for all its full-time employees through the Ontario Municipal Employees Retirement System (OMERS). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund (the Fund), and provides pension for employees of Ontario municipalities, local boards and public utilities. The Fund is a contributory defined pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. To the extent that the Fund finds itself in an under-funded position, additional contribution rates may be assessed to participating employers and members.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension asset and liability information by individual employers, there is insufficient information available to enable the Organization to directly account for the plan. Consequently, the plan has been accounted for as a defined contribution plan. Obligations for contributions to defined contributions pension plans are recognized as an employee benefits expense in net income when they are due.

### (h) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value would be recognized in the statement of remeasurement gains and losses until they are realized, when they would be transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2018

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## 1. Significant accounting policies (continued):

### (h) Financial instruments (continued):

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded a fair value, as described below:

Level 1	Fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2	Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly
Level 3	Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data

The Organization has selected to account for transactions at the trade date.

### (i) Funding settlements:

The Organization receives the majority of its funding from the Ministry. The operations of the Organization are therefore subject to audit by the Ministry with possible audit adjustments repayable to the Ministry.

Any adjustments required as a result of these audits will be made directly to revenue in the year amounts are determined to be repayable.

## 2. Accounts receivable:

	2018	2017
Government of Canada	\$ 132,243	\$ 65,072
Other	108,632	75,079
Saskatchewan Children's Aid Society	35,645	42,195
Dilico Children's Aid Society	6,637	10,305
Nipissing Children's Aid Society	6,100	2,310
Ottawa Children's Aid Society	4,046	–
Children's Aid Society of the Districts of Sudbury and Manitoulin (CASDSM)	–	19,386
	<u>\$ 293,303</u>	<u>\$ 214,347</u>

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2018

### 3. Due from Ministry of Children and Youth Services:

The amounts receivable to the funding agencies are compromised of the following:

	2018	2017
2016 - Child Welfare	\$ 150,390	\$ 150,390
2017 - Child Welfare	203,198	291,077
2018 - Child Welfare	1,340,500	–
	<u>\$ 1,694,088</u>	<u>\$ 441,467</u>

### 4. Capital assets:

2018	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 178,936	157,339	21,597
Furniture and equipment	956,346	654,802	301,544
Leasehold improvements	276,873	49,424	227,449
	<u>\$ 1,412,155</u>	<u>861,565</u>	<u>550,590</u>

2017	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 267,612	197,967	69,645
Furniture and equipment	885,001	470,207	414,794
Leasehold improvements	70,537	14,683	55,854
	<u>\$ 1,223,150</u>	<u>682,857</u>	<u>540,293</u>

### 5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$88,239 (2017- \$64,882) which includes amounts payable for HST and payroll related taxes.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2018

## 6. Deferred revenue:

	2018	2017
Ontario Child Benefit Equivalent	\$ 229,754	\$ 182,900
INAC- Cultural programming	75,000	–
	<u>\$ 304,754</u>	<u>\$ 182,900</u>

## 7. Operating loan:

An operating loan has been authorized by the Toronto Dominion Bank to a maximum of \$500,000 and bears interest at the bank's prime lending rate plus 2.150% per annum. A general security agreement covering all assets has been pledged as security. The amount outstanding on the loan at year end is \$Nil (2017 - \$Nil).

## 8. Ministry of Children and Youth Services:

	2018	2017
Funding per agreement:		
Child Welfare:	\$ 14,186,038	\$ 11,750,958
Prevention	1,513,966	1,513,966
Youth in transition	75,000	70,000
Aboriginal Health and Wellness	11,568	9,514
Education liaison	20,400	–
Funding recovery:		
Child Welfare	–	(884,019)
Aboriginal Health and Wellness	–	(1,285)
	<u>\$ 15,806,972</u>	<u>\$ 12,459,134</u>

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2018

## 9. Transfers to First Nations:

The Organization receives funding from the Ministry of Children and Youth Services for the child welfare governance and service development and prevention programs. The following amounts were disbursed to the First Nations.

	Governance Service			
	Development	Prevention	2018	2017
Aundeck Omni Kaning	\$ 63,606	135,051	\$ 198,657	\$ 135,051
M'Chigeeng First Nation	100,310	212,983	313,293	212,983
Sheguiandah First Nation	56,984	120,991	177,975	120,991
Sheshegwaning First Nation	45,367	96,325	141,692	96,325
Whitefish River First Nation	60,153	127,719	187,872	127,719
Wikiwemikong First Nation	309,671	657,506	967,177	657,506
Zhiibaahaasing First Nation	34,581	73,424	108,005	73,424
	\$ 670,672	1,423,999	\$ 2,094,671	\$ 1,423,999

## 10. Trust accounts:

The Organization receives Universal Child Care Benefit (UCCB) payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children and Youth Services, the UCCB funds are used to establish Registered Education Savings Plans (RESPs) on behalf of these children. During the current year, the Organization received payments in the amount of \$142,820 (2017 - \$110,320) from the Canada Revenue Agency. As at March 31, 2018, the balance of the individual RESPs amounts to \$283,260 (2017 - \$237,840) and the Organization has an amount of \$256,240 (2017- \$158,840) to be deposited to the individuals RESPs.

## 11. Pension plan contributions:

The Organization provides a pension plan for its employees through OMERS. The plan is a multi-employer, contributory defined pension plan with equal contributions by the employer and its employees. The 2018 was the first fiscal year under the OMERS plan. In 2018, the Organization made employer contributions of \$518,390 to OMERS (2017-\$277,375)

## 12. Commitments:

The rental obligations for leased properties are as follows:

2019	\$	70,200
2020		70,200
2021		70,200

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2018

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## **13. Comparative information:**

Certain of the prior year figures have been reclassified to conform with the financial statement presentation adopted in the current year.

## **14. Financial risks:**

### (a) Credit:

The Organization has no significant exposure to credit or market risks.

### (b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2017.

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations by Program

Year ended March 31, 2018

	Child Welfare	Child Prevention	Youth in Transition Worker	Aboriginal Health and Wellness	Ontario Child Benefit Equivalent	Education Liaison	Cultural Programming	Needs Assessment	2018 Total
Ministry of Children and Youth Services Funding:									
Child Welfare Operating - Child Welfare	\$ 14,186,038	-	-	-	-	-	-	-	14,186,038
Child Welfare - Prevention	-	1,513,966	-	-	-	-	-	-	1,513,966
Other	-	-	75,000	11,568	-	20,400	-	-	106,968
Ontario Child Benefit Equivalent	-	-	-	-	131,963	-	-	-	131,963
Children's special allowances	585,460	-	-	-	-	-	-	-	585,460
Other	224,975	-	-	-	-	-	75,000	25,000	324,975
Deferred revenue - end of year	-	-	-	-	-	-	(75,000)	-	(75,000)
	14,996,473	1,513,966	75,000	11,568	131,963	20,400	-	25,000	16,774,370
Expenses:									
Salaries and wages	6,101,011	33,483	51,229	-	-	-	-	-	6,185,723
Benefits	1,244,061	8,013	12,373	-	-	-	-	-	1,264,447
Travel	725,331	-	6,777	-	-	-	-	-	732,108
Targeted Subsidy Agreements - Adoption and Legal Custody	37,100	-	-	-	-	-	-	-	37,100
Training and recruitment	201,078	-	-	11,568	-	-	-	-	212,646
External legal service costs	212,679	-	-	-	-	-	-	-	212,679
Program expense	160,111	48,528	7,671	-	-	20,430	-	25,019	261,759
Client personal needs	765,115	-	-	-	131,963	-	-	-	897,078
Financial assistance	91,681	-	-	-	-	-	-	-	91,681
Health and related	206,582	-	-	-	-	-	-	-	206,582
Building occupancy	501,145	-	-	-	-	-	-	-	501,145
Professional services - non client	183,953	-	-	-	-	-	-	-	183,953
Promotion and publicity	108,994	-	-	-	-	-	-	-	108,994
Office administration	364,056	-	-	-	-	-	-	-	364,056
Memberships and other fees	68,075	-	-	-	-	-	-	-	68,075
Society Foster, kinship and other care	2,048,193	-	-	-	-	-	-	-	2,048,193
Purchased foster and group care	758,530	-	-	-	-	-	-	-	758,530
Admission prevention	31,860	-	-	-	-	-	-	-	31,860
Technology	310,629	-	-	-	-	-	-	-	310,629
Transfers to First Nations	670,672	1,423,999	-	-	-	-	-	-	2,094,671
	14,790,856	1,514,023	78,050	11,568	131,963	20,430	-	25,019	16,571,909
Repayable to funding agency									-
Excess (deficiency) of revenue over expenses before undernoted items	205,617	(57)	(3,050)	-	-	(30)	-	(19)	202,461
Adjustment to expenses:									
Amortization of capital assets	255,122	-	-	-	-	-	-	-	255,122
(Gain) loss on sale of capital assets	(12,071)	-	-	-	-	-	-	-	(12,071)
Net excess (deficiency) of revenue over expenses	\$ (37,434)	(57)	(3,050)	-	-	(30)	-	(19)	(40,590)

# KINA GBEZHGOMI CHILD & FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2018

	Non-Residential Services	Residential Services	Permanency Services	Legal Services	Travel	Boarding Rates	Infrastructure & Admin Support Services	Technology	Customary Care One-Time Financial Assistance Eligible Expenditures	2018
<b>Revenue:</b>										
Ministry of Children and Youth Services	\$ 3,588,617	3,630,049	37,314	241,070	533,813	2,822,889	2,739,902	569,102	54,863	14,217,619
Children's special allowances	-	585,460	-	-	-	-	-	-	-	585,460
Other revenue	-	-	-	-	-	-	224,975	-	-	224,975
	3,588,617	4,215,509	37,314	241,070	533,813	2,822,889	2,964,877	569,102	54,863	15,028,054
<b>Expenses:</b>										
Salaries and wages	2,756,699	2,071,218	-	21,178	-	-	1,035,428	216,488	-	6,101,011
Benefits	567,250	425,747	-	5,832	-	-	206,506	38,726	-	1,244,061
Travel	-	-	-	-	530,756	-	194,575	-	-	725,331
Targeted Subsidy Agreements - Adoption and Legal Custody	-	-	37,100	-	-	-	-	-	-	37,100
Training and recruitment	70,023	85,591	-	-	-	-	45,464	-	-	201,078
External legal service costs	-	-	-	212,679	-	-	-	-	-	212,679
Program	50,554	109,557	-	-	-	-	-	-	-	160,111
Client personal needs	-	710,566	-	-	-	-	-	-	54,549	765,115
Financial assistance	91,681	-	-	-	-	-	-	-	-	91,681
Health and related	-	206,582	-	-	-	-	-	-	-	206,582
Building occupancy	-	-	-	-	-	-	501,145	-	-	501,145
Professional services - non client	-	-	-	-	-	-	183,953	-	-	183,953
Promotion and publicity	-	-	-	-	-	-	108,994	-	-	108,994
Office administration	-	-	-	-	-	-	364,056	-	-	364,056
Membership and other fees	-	-	-	-	-	-	68,075	-	-	68,075
Society, foster, kinship and other care	-	-	-	-	-	2,048,193	-	-	-	2,048,193
Purchased foster and group care	-	-	-	-	-	758,530	-	-	-	758,530
Admission prevention	31,860	-	-	-	-	-	-	-	-	31,860
Technology	-	-	-	-	-	-	-	310,629	-	310,629
Transfer to First Nation	-	-	-	-	-	-	670,672	-	-	670,672
	3,568,067	3,609,261	37,100	239,689	530,756	2,806,723	3,378,868	565,843	54,549	14,790,856
<b>Excess (deficiency) of revenue over expenses</b>										
before recovery	20,550	606,248	214	1,381	3,057	16,166	(413,991)	3,259	314	237,198
Surplus funding recovery	(48,905)	(629,353)	(214)	(1,610)	(3,057)	(16,166)	663,411	4,627	(314)	(31,581)
<b>Excess (deficiency) of revenue over expenses before undernoted items</b>										
	(28,355)	(23,105)	-	(229)	-	-	249,420	7,886	-	205,617
<b>Transfer for capital purchases</b>										
	-	-	-	-	-	-	(266,705)	(10,975)	-	(277,680)
<b>Change in vacation entitlement and banked overtime</b>										
	28,355	23,105	-	229	-	-	17,285	3,089	-	72,063
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>