

Financial Statements of

**THE CHILDREN'S AID SOCIETY OF
THE DISTRICT OF NIPISSING
AND PARRY SOUND**

Year ended March 31, 2018



KPMG LLP
925 Stockdale Road, Ste. 300, PO Box 990
North Bay ON P1B 8K3
Canada
Telephone (705) 472-5110
Fax (705) 472-1249

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of The Children's Aid Society of the District of Nipissing and Parry Sound

We have audited the accompanying financial statements of The Children's Aid Society of the District of Nipissing and Parry Sound, which comprise the statement of financial position as at March 31, 2018 the statements of operations and 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 The Children's Aid Society of the District of Nipissing and Parry Sound as at March 31, 2018, its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matter

Without modifying our opinion, we draw attention to note 1(a) to the financial statements which indicates that The Children's Aid Society of the District of Nipissing and Parry Sound has a net asset deficiency and a working capital deficiency at March 31, 2018. These conditions, along with other matters as set forth in note 1(a) to the financial statements, indicate the existence of a material uncertainty that may cast significant doubt about The Children's Aid Society of the District of Nipissing and Parry Sound's ability to continue as a going concern.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Canada

June 26, 2018

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

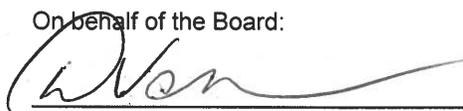
Statement of Financial Position

March 31, 2018, with comparative information for 2017

	2018	2017
Assets		
Current assets:		
Cash	\$ -	\$ 277,316
Restricted cash and marketable securities (note 2)	430,138	362,652
Accounts receivable (note 3)	666,259	445,400
Prepaid expenses and other	55,682	311,222
	1,152,079	1,396,590
Capital assets (note 4)	7,824,593	7,262,748
	\$ 8,976,672	\$ 8,659,338
Liabilities, Deferred Contributions and Net Assets (Deficiency)		
Current liabilities:		
Bank indebtedness (note 5)	\$ 178,359	\$ -
Accounts payable and accrued liabilities (note 6)	3,068,554	2,767,629
Payable to Ministry of Children and Youth Services	15,657	535,781
Mortgage payable (note 7)	452,816	465,460
	3,715,386	3,768,870
Deferred contributions (note 8)		
Expenses of future periods	410,993	593,133
Capital assets	6,496,655	6,214,810
	6,907,648	6,807,943
	10,623,034	10,576,813
Net assets (deficiency):		
Unrestricted:		
Operating	(1,584,989)	(1,735,866)
Employment-related	(957,901)	(1,065,493)
Internally restricted (note 10)	21,406	21,406
Capital (note 9)	875,122	862,478
	(1,646,362)	(1,917,475)
Going concern (note 1(a))		
Contingency (note 12)		
	\$ 8,976,672	\$ 8,659,338

See accompanying notes to financial statements.

On behalf of the Board:


Director

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Statement of Operations and Changes in Net Assets (Deficiency)

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

	Unrestricted		Internally Restricted	Equity in capital assets	2018	2017
	Operating (Schedules)	Employment Related				
Revenue:						
Ministry of Children and Youth Services (note 11)	\$ 21,485,863	-	-	-	21,485,863	21,134,388
Public Health Agency of Canada	349,720	-	-	-	349,720	349,720
Other grants	200,320	-	-	-	200,320	31,300
Other	505,709	-	-	-	505,709	577,879
Special allowances	703,477	-	-	-	703,477	665,021
Amortization of deferred capital contributions	-	-	-	510,155	510,155	369,747
Other Children's Aid Societies	68,822	-	-	-	68,822	17,214
Rent	12,135	-	-	-	12,135	23,219
	23,326,046	-	-	510,155	23,836,201	23,168,488
Expenses:						
Salaries, wages and benefits	13,405,057	-	-	-	13,405,057	12,569,349
Boarding rate payments	4,210,386	-	-	-	4,210,386	4,232,302
Travel	1,035,455	-	-	-	1,035,455	939,065
Professional services	1,188,449	-	-	-	1,188,449	953,644
Client's personal needs	615,807	-	-	-	615,807	562,804
Technology	565,456	-	-	-	565,456	573,186
Building occupancy	45,817	-	-	-	45,817	41,738
Health and related costs	345,008	-	-	-	345,008	316,002
Amortization of capital assets	-	-	-	510,155	510,155	369,747
Employment related	-	(107,592)	-	-	(107,592)	(236,538)
Office administration	143,648	-	-	-	143,648	107,299
Recreation	66,705	-	-	-	66,705	56,834
Miscellaneous	112,403	-	-	-	112,403	104,031
Purchased services and supplies	31,897	-	-	-	31,897	99,711
Target Adoption Subsidies	469,890	-	-	-	469,890	361,785
Utilities and telephone	199,157	-	-	-	199,157	213,203
Training and recruitment	56,547	-	-	-	56,547	13,207
Facility renewal	94,944	-	-	-	94,944	11,567
Repairs and maintenance	443,774	-	-	-	443,774	353,261
Promotion and publicity	73,027	-	-	-	73,027	79,335
Admission prevention	44,489	-	-	-	44,489	22,230
Food	14,377	-	-	-	14,377	16,925
Insurance	130,735	-	-	-	130,735	125,682
Education	3,038	-	-	-	3,038	11,495
	23,296,066	(107,592)	-	510,155	23,698,629	21,897,864
Excess (deficiency) of revenue over expenses						
before the undernoted items	29,980	107,592	-	-	137,572	1,270,624
Transfer from balanced budget fund	487,516	-	-	-	487,516	814,314
Gain (loss) on sale of capital assets	(5,614)	-	-	-	(5,614)	10,500
Subsidy returned to funding Ministry	(348,361)	-	-	-	(348,361)	(1,018,056)
Mortgage	(12,644)	-	-	12,644	-	-
Excess of revenue over expenses	150,877	107,592	-	12,644	271,113	1,077,382
Net assets (deficiency), beginning of year	(1,735,866)	(1,065,493)	21,406	862,478	(1,917,475)	(2,994,857)
Net assets (deficiency), end of year	\$ (1,584,989)	(957,901)	21,406	875,122	(1,646,362)	(1,917,475)

See accompanying notes to financial statements.

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Statement of Cash Flows

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

	2018	2017
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 271,113	\$ 1,077,382
Adjustments for:		
Amortization of capital assets	510,155	369,747
Amortization of deferred capital contributions	(510,155)	(369,747)
	<u>271,113</u>	<u>1,077,382</u>
Change in non-cash working capital:		
Increase (decrease) in restricted cash and marketable securities	(67,486)	4,328
Decrease (increase) in receivable from (to) Ministry of Children and Youth Services	(520,124)	572,831
Decrease in accounts receivable	(220,858)	(149,313)
Decrease in prepaid deposits and other	255,540	78,474
Increase in accounts payable and accrued liabilities	300,924	333,313
	<u>19,109</u>	<u>1,917,015</u>
Cash flows from financing activities:		
Principal payments on mortgage payable	(12,644)	(17,042)
	<u>(12,644)</u>	<u>(17,042)</u>
Cash flows from capital activities:		
Capital contributions	792,000	1,803,203
Deferred contributions	(182,140)	316,563
Purchase of capital assets	(1,072,000)	(1,803,203)
	<u>(462,140)</u>	<u>316,563</u>
Net increase (decrease) in cash	(455,675)	2,216,536
Cash (bank indebtedness), beginning of year	277,316	(1,939,220)
Cash (bank indebtedness), end of year	\$ (178,359)	\$ 277,316

See accompanying notes to financial statements.

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

The Children's Aid Society of the District of Nipissing and Parry Sound (the "Society") is incorporated without share capital under the laws of Ontario to discharge the functions of a Children's Aid Society under the Child and Family Services Act – 1984. The Society received its Letters Patent of Amalgamation on November 18, 1999. The Society is exempt from income taxes under the Income Tax Act.

1. Significant accounting policies:

(a) Going concern:

These financial statements have been prepared on a going concern basis in accordance with Canadian accounting standards for not-for-profit organizations. The going concern basis of presentation assumes that the Society will continue in operation for the foreseeable future and be able to realize its assets and discharge its liabilities in the normal course of operations. There is significant doubt about the appropriateness of the use of the going concern assumption because the Society has a net asset deficiency and a working capital deficiency at March 31, 2018.

The ability of the Society to continue as a going concern and realize its assets and discharge its liabilities in the normal course of operations is dependent upon the continued support of the Ministry of Children and Youth Services and on its ability to restore and maintain sustainable operations in the future. No assurance can be given that additional funding will be available in the future from the Ministry of Children and Youth Services or other sources or that, if available, it can be obtained on terms favorable to the Society.

These financial statements do not reflect adjustments that would be necessary if the going concern assumption was not appropriate. If the going concern assumption was not appropriate for these financial statements, then adjustments would be necessary to the carrying value of assets, the reported revenues and expenses, and the statement of financial position classifications used.

(b) Basis of accounting:

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.

(c) Revenue recognition:

The Society follows the deferral method of accounting for contributions which include government grants.

Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of fiscal period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period.

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

1. Significant accounting policies (continued):

(c) Revenue recognition (continued):

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.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis at rates corresponding to those of the related capital assets.

Revenue from rentals is recognized when earned.

(d) Employee future benefits:

Defined contribution plan accounting is applied to a multi-employer defined benefit plan for which the Society has insufficient information to apply defined benefit plan accounting.

(e) 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.

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

1. Significant accounting policies (continued):

(e) 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 at 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

(f) Capital assets:

Capital assets are stated at cost. Amortization is provided on the straight-line basis over their estimated useful lives, from the time the assets are put in use, at the following range of annual rates:

	Rate
Buildings	2% – 4%
Land improvements	5% – 10%
Vehicles	20%
Computers	33%
Furniture and equipment	10% – 20%

(g) Use of estimates:

The preparation of the 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 dates of the financial statements and the reported amounts of revenues 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 the statement of operations in the year in which they become known.

2. Restricted cash and marketable securities:

Restricted marketable securities consist of cashable fixed term Guaranteed Investment Certificates maturing to April 2019 bearing interest at 0.45% to 0.55%.

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

3. Accounts receivable:

	2018	2017
Harmonized sales tax recoverable	\$ 440,461	\$ 315,086
Other	225,798	130,314
	\$ 666,259	\$ 445,400

There is no allowance for doubtful accounts.

4. Capital assets:

2018	Cost	Accumulated amortization	Net book value
Land	\$ 1,254,486	-	1,254,486
Land improvements	130,232	6,382	123,850
Buildings	9,532,563	3,730,863	5,801,700
Vehicles	383,530	158,296	225,234
Computer	1,038,524	725,294	313,230
Furniture and equipment	364,519	258,426	106,093
	\$ 12,703,854	4,879,261	7,824,593

2017	Cost	Accumulated amortization	Net book value
Land	\$ 1,254,486	-	1,254,486
Land improvements	41,683	1,389	40,294
Buildings	8,743,904	3,469,629	5,274,275
Vehicles	272,615	141,930	130,685
Computer	868,492	582,598	285,894
Furniture and equipment	364,468	202,373	162,095
Capital in progress	115,019	-	115,019
	\$ 11,660,667	4,397,919	7,262,748

5. Bank indebtedness:

The Society has available a line of credit of \$2,500,000 secured by a general security agreement bearing interest at the bank's prime rate less 0.25%.

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

6. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$36,207 (2017 - \$103,760) which includes amounts payable for payroll related taxes.

7. Mortgage payable:

The one-year mortgage bears interest at 1.50%, is secured by land and building and is repayable in blended monthly payments of \$1,778.

8. Deferred contributions:

(a) Expenses of future periods:

Deferred contributions related to expenses of future periods represent unspent externally restricted donations and grants.

	2018	2017
Balance, beginning of year	\$ 593,133	\$ 276,570
Add amounts received for the following year	520,029	450,369
Less amount recognized as revenue in the year	(702,169)	(133,806)
Balance, end of year	\$ 410,993	\$ 593,133

The deferred contributions balance is allocated to the following programs:

	2018	2017
OCBE Savings	\$ 114,444	\$ 109,744
OCBE Activities	71,949	29,763
Play-Your-Part Parenting / IODE	13,164	13,719
Ronald Lees Adoption Fund	33,423	33,423
Child Welfare Funds to be Invested for RESPs	74,137	215,029
Community Action Program	23,248	25,748
Child Fund	17,037	17,037
Parry Sound Camp Fund	578	578
Youth Advisory Committee	-	7,000
Margaret and Evyonne Veen Trust	2,057	2,057
Nipissing Innovation Fund	5,925	5,925
Kids in Care Achieving Success/Beauchamp Hub	52,531	133,110
CPNP	2,500	-
	\$ 410,993	\$ 593,133

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

8. Deferred contributions (continued):

(b) Deferred contributions related to capital assets represent the unamortized and unspent balances of donations and grants received for capital asset acquisitions. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2018	2017
Balance, beginning of year	\$ 6,214,810	\$ 4,783,463
Add contributions received	792,000	1,803,203
Less amounts amortized to revenue	(510,155)	(369,747)
Less disposal	-	(2,109)
Balance, end of year	\$ 6,496,655	\$ 6,214,810

There are no unspent balances (2017 - \$280,000).

9. Investment in capital assets:

Details of the investment in capital assets are as follows:

	2018	2017
Capital assets	\$ 7,824,593	\$ 7,262,748
Amounts financed by:		
Deferred contributions – capital assets - unamortized	(6,496,655)	(5,934,810)
Mortgage payable	(452,816)	(465,460)
	\$ 875,122	\$ 862,478

10. Restrictions on net assets:

The Board of Directors has restricted net assets as follows:

	2018	2017
Betty Ralph Trust	\$ 21,406	\$ 21,406

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

11. Ministry of Children and Youth Services Funding:

	2018	2017
Funding:		
Operating	\$ 22,212,464	\$ 22,726,667
OCBE	93,380	94,139
Less amounts received for capital assets	(792,000)	(1,803,203)
Add estimated targeted subsidies	53,337	116,785
In-year amounts to be repaid	(81,318)	–
	<u>\$ 21,485,863</u>	<u>\$ 21,134,388</u>

12. Contingency:

The Society has been named as a defendant in legal actions, the outcome of which is not presently determinable. The loss, if any, from these contingencies will be accounted for in the period in which the matters are resolved.

13. Trust accounts:

The following accounts, held in trust, are not funds of the Society's and are not included on the statement of financial position:

	2018	2017
Assets:		
RESP trust deposits	\$ 1,437,289	\$ 1,274,563
Liabilities:		
RESP trust deposits	\$ 1,437,289	\$ 1,274,563

14. Multi-employer pension plan:

Employees are members of the Ontario Municipal Employees' Retirement System ("OMERS"). Contributions to OMERS during the year amounted to \$919,534 (2017 - \$825,239).

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2018

15. Financial risks:

a) Credit and market risk:

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

b) Liquidity risk:

Liquidity risk is the risk that the Society will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Society manages its liquidity risk by monitoring its operating requirements. The Society 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.

16. Comparative information:

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

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Schedule of Program Revenue and Expenses - Ministry of Children and Youth Services

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

	Non-Residential and Residential Direct Cost of Services for Children in Care	Infrastructure and Administrative Support	Technology	Infant Development	Child and Family Intervention	Y.O.A. Community Support	Near North Youth Centre	Residential Placement Advisory Committee	Community Capacity	Partner Facility Renewal	Ontario Child Benefit Equivalent Fund	E.C.M. - Kehoe Street Apartment Building	Total 2018	Total 2017
Revenue:														
Provincial grants - Operating	\$ 13,886,385	3,580,982	661,572	452,599	253,951	529,164	1,586,915	11,047	39,668	391,200	-	-	21,393,483	21,040,249
- Ontario Child Benefit Equivalent	-	-	-	-	-	-	-	-	-	-	92,380	-	92,380	94,139
Other grants														1,300
Other	431,644	-	-	3,500	1,250	-	30,000	-	-	32,630	-	-	499,024	568,600
Special allowances	703,477	-	-	-	-	-	-	-	-	-	-	-	703,477	665,021
Other Children's Aid Societies	68,822	-	-	-	-	-	-	-	-	-	-	-	68,822	17,214
Rental	2,535	-	-	-	-	-	-	-	-	-	-	9,600	12,135	23,219
	15,092,863	3,580,982	661,572	456,099	255,201	529,164	1,616,915	11,047	39,668	423,830	92,380	9,600	22,769,321	22,409,742
Expenses:														
Salaries and wages	7,473,625	1,446,119	-	318,686	81,440	245,411	882,217	-	29,976	-	-	-	10,477,474	10,127,210
Benefits	1,797,153	412,144	-	60,069	18,272	58,160	218,896	-	5,527	-	-	-	2,570,221	2,277,984
Travel	961,021	16,201	-	7,456	1,120	10,115	10,491	-	-	-	13,502	-	1,019,906	933,712
Training and recruitment	45,353	2,858	-	-	-	-	7,938	-	-	-	-	-	56,149	13,054
Boarding rate payments:														
Foster care boarding home fees	2,118,663	-	-	-	-	-	-	-	-	-	-	-	2,118,663	1,922,607
Outside paid foster care	401,614	-	-	-	-	-	-	-	-	-	-	-	401,614	693,175
Outside paid institution fees	1,217,127	-	-	-	-	-	-	-	-	-	-	-	1,217,127	984,957
Other care	392,281	-	-	-	-	-	-	-	-	-	-	-	392,281	504,731
Adoption probation	53,497	-	-	-	-	-	-	-	-	-	-	-	53,497	105,380
Adoption subsidy	27,204	-	-	-	-	-	-	-	-	-	-	-	27,204	21,452
Professional services:														
Non-client	-	759,133	-	1,141	1,079	953	1,979	3,318	-	-	-	-	767,603	590,633
Client	167,324	-	-	-	113,495	-	-	7,803	-	-	250	-	288,672	285,206
Client legal	131,974	-	-	-	-	-	-	-	-	-	-	-	131,974	77,805
Client's personal needs	578,192	-	-	2,051	576	176	5,335	-	-	-	8,885	23	595,238	539,387
Technology	-	-	491,540	10,833	5,273	10,561	31,909	-	-	-	-	-	550,116	563,554
Building occupancy	-	26,134	-	-	4,348	-	15,335	-	-	-	-	-	45,817	41,738
Health and related costs	342,333	-	-	-	-	-	2,675	-	-	-	-	-	345,008	316,002
Office administration	-	112,917	-	239	-	141	2,802	-	-	-	-	584	116,683	89,761
Recreation	-	-	-	-	-	-	-	-	-	66,705	-	-	66,705	56,834
Miscellaneous	-	95,765	-	71	-	-	8,000	-	-	-	-	-	103,836	97,829
Target Adoption Subsidies	469,890	-	-	-	-	-	-	-	-	-	-	-	469,890	361,785
Utilities and telephone	-	131,792	-	5,546	2,624	4,619	45,776	-	-	-	-	8,800	199,157	213,203
Facility renewal	654	-	-	-	-	-	9,552	-	83,914	-	-	824	94,944	11,567
Repairs and maintenance	-	323,377	-	2,484	624	6,320	100,593	-	-	-	-	10,376	443,774	353,261
Promotion and publicity	-	73,027	-	-	-	-	-	-	-	-	-	-	73,027	77,285
Admission prevention	44,489	-	-	-	-	-	-	-	-	-	-	-	44,489	22,230
Food	3,788	-	-	-	-	-	10,589	-	-	-	-	-	14,377	16,761
Insurance	-	113,546	-	-	-	-	16,272	-	-	-	-	917	130,735	125,682
Education	-	-	-	-	-	-	-	-	-	-	3,038	-	3,038	11,495
	16,226,182	3,513,013	491,540	408,576	228,851	336,456	1,370,359	11,121	35,503	83,914	92,380	21,524	22,819,419	21,436,280
Excess (deficiency) of revenue over expenses before the undemoted	(1,133,319)	67,969	170,032	47,523	26,350	192,708	246,556	(74)	4,165	339,916	-	(11,924)	(50,098)	973,462
Allocation of central administration	-	301,226	-	(47,523)	(26,350)	(55,562)	(166,626)	-	(4,165)	-	-	-	1,000	14,000
Transfers (to) from programs	(11,924)	-	-	-	-	-	-	-	-	-	-	11,924	-	-
Transfers to deferred capital contributions	140,222	(369,195)	(170,032)	-	-	-	-	-	-	(323,058)	-	-	(722,063)	(1,803,203)
Subsidy returned to funding Ministry	(110,198)	-	-	-	-	(137,146)	(79,930)	-	-	(16,858)	-	-	(344,132)	(974,729)
Excess (deficiency) of revenue over expenses	\$ (1,115,219)	-	-	-	-	-	-	(74)	-	-	-	-	(1,115,293)	(1,790,470)

THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Schedule of Program Revenue and Expenses - Other

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

	Parry Sound Camp Fund	Community Action Program for Children	Canada Prenatal Nutrition Program	Non-program Delivery Funds	Beauchamp Hub	Wendys Wonderful Kids	Youth Advisory Committee	Total 2018	Total 2017
Revenue:									
Public Health Agency of Canada	\$ -	278,900	70,820	-	-	-	-	349,720	349,720
Other grants	-	-	-	-	105,529	85,000	9,791	200,320	30,000
Donations	3,150	-	-	3,535	-	-	-	6,685	9,279
	3,150	278,900	70,820	3,535	105,529	85,000	9,791	556,725	388,999
Expenses:									
Salaries and wages	-	200,869	37,299	-	-	52,060	-	290,228	130,420
Benefits	-	44,283	3,811	-	-	19,040	-	67,134	33,735
Travel	-	6,202	1,019	-	-	8,328	-	15,549	5,353
Training and recruitment	-	398	-	-	-	-	-	398	153
Purchased services:									
Client	-	12,950	9,731	-	-	-	6,109	28,790	33,292
Non-client	-	850	-	-	-	-	-	850	2,166
Office administration	-	976	1,847	-	24,142	-	-	26,965	17,538
Program expenses	-	-	-	-	-	-	-	-	1,721
Supplies	-	2,257	-	-	-	-	-	2,257	62,532
Technology	-	7,613	700	-	4,875	2,152	-	15,340	9,632
Client personal needs	1,772	-	16,374	-	480	693	1,250	20,569	23,417
Promotion and publicity	-	-	-	-	-	-	-	-	2,050
Food	-	-	-	-	-	-	-	-	164
Miscellaneous	-	-	39	-	6,096	-	2,432	8,567	6,202
	1,772	276,398	70,820	-	35,593	82,273	9,791	476,647	328,375
Excess of revenue over expenses before the undernoted	1,378	2,502	-	3,535	69,936	2,727	-	80,078	60,624
Allocation of central administration	-	-	-	-	-	(1,000)	-	(1,000)	(14,000)
Transfers to deferred capital contributions	-	-	-	-	(69,936)	-	-	(69,936)	-
Subsidy returned to funding Ministry	-	(2,502)	-	-	-	(1,727)	-	(4,229)	(43,327)
Excess of revenue over expenses	\$ 1,378	-	-	3,535	-	-	-	4,913	3,297