

Financial Statements of

**BRUCE GREY CHILD
AND FAMILY SERVICES**

March 31, 2019

Bruce Grey Child and Family Services
Table of Contents
March 31, 2019

	Page
Independent Auditor's Report	1
Statement of Financial Position	3
Statement of Operations and Changes in Fund Balances	4
Statement of Cash Flow	5
Notes to the Financial Statements	6
Auditor's Comments on Supplementary Information	11
Schedules of Revenue and Expenses	12



INDEPENDENT AUDITOR'S REPORT

To the Directors of **Bruce Grey Child and Family Services**:

Opinion

We have audited the financial statements of **Bruce Grey Child and Family Services** (the Organization), which comprise the statement of financial position as at March 31, 2019 and the statements of operations and changes in fund balances and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

AUDIT • TAX • ADVISORY

Baker Tilly SGB LLP trading as Baker Tilly is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

INDEPENDENT AUDITOR'S REPORT CONTINUED

Auditor's Responsibilities for the Audit of the Financial Statements Continued

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Baker Tilly SGB LLP
Licensed Public Accountants
Walkerton, Ontario
June 19, 2019

AUDIT • TAX • ADVISORY

Baker Tilly SGB LLP trading as Baker Tilly is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

Bruce Grey Child and Family Services
Statement of Financial Position
as at March 31, 2019

	General Fund \$	Capital Asset Fund \$	Trust Fund \$	Children's Fund \$	Total 2019 \$	Total 2018 \$
Assets						
Current:						
Cash	2,372,200	107,210	91,460	-	2,570,870	2,493,808
RESP Savings	-	-	548,341	-	548,341	490,382
Accounts Receivable	124,328	-	-	-	124,328	130,317
HST Recoverable	227,164	-	-	-	227,164	217,463
Due from Province	111,381	-	-	-	111,381	87,951
Prepaid Expenses	193,874	-	-	-	193,874	217,709
Due to/from Other Funds	(1,399,541)	378,319	354,626	666,596	-	-
	1,629,406	485,529	994,427	666,596	3,775,958	3,637,630
Capital Assets (Note 2)	-	4,479,224	-	-	4,479,224	4,751,488
	1,629,406	4,964,753	994,427	666,596	8,255,182	8,389,118
Liabilities						
Current:						
Accounts Payable	1,251,316	-	-	-	1,251,316	1,267,548
Government Remittances Payable	135,719	-	-	-	135,719	130,916
Accrued Vacation Pay	664,170	-	-	-	664,170	699,929
Due to RESP Beneficiaries	-	-	890,300	-	890,300	761,222
Due to OCBE Beneficiaries	-	-	91,461	-	91,461	108,571
Due to Other Beneficiaries	-	-	12,666	-	12,666	21,531
Current Portion of Long Term (Note 4)	-	63,068	-	-	63,068	61,241
	2,051,205	63,068	994,427	-	3,108,700	3,050,958
Long Term Debt (Note 4)	-	2,197,853	-	-	2,197,853	2,260,904
Fund Balances						
Invested in Capital Assets	-	2,703,832	-	-	2,703,832	2,913,598
Externally Restricted (Note 1 (b))	-	-	-	666,596	666,596	620,907
Unrestricted (Note 6)	(421,799)	-	-	-	(421,799)	(457,249)
	(421,799)	2,703,832	-	666,596	2,948,629	3,077,256
	1,629,406	4,964,753	994,427	666,596	8,255,182	8,389,118

ON BEHALF OF THE BOARD

_____ President

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Statement of Operations and Changes in Fund Balances
For the Year Ended March 31, 2019

	General Fund \$	Capital Asset Fund \$	Children's Fund \$	Total 2019 \$	Total 2018 \$
Revenue:					
Provincial Grants (Note 7)	20,137,624	-	-	20,137,624	20,440,390
Donations	-	-	168,755	168,755	191,654
Other Revenue (Note 8)	775,094	-	-	775,094	788,713
Interest	55,119	1,274	-	56,393	27,751
	<u>20,967,837</u>	<u>1,274</u>	<u>168,755</u>	<u>21,137,866</u>	<u>21,448,508</u>
Expenses:					
Salaries	10,505,351	-	-	10,505,351	10,659,185
Benefits	3,007,250	-	-	3,007,250	2,937,771
Travel	1,041,459	-	-	1,041,459	1,105,479
Training	98,173	-	-	98,173	131,574
Occupancy Costs	13,248	449,431	-	462,679	433,334
Purchased services - Non Client Program	300,817	-	-	300,817	203,064
Boarding Home Payments	36,774	-	-	36,774	43,893
Boarding Home Payments	3,096,055	-	-	3,096,055	3,318,000
Purchased Services - Client	169,121	-	-	169,121	313,144
Client Personal Needs	430,030	-	-	430,030	407,589
Health and Medical	74,609	-	-	74,609	195,275
Financial Assistance	60,921	-	-	60,921	36,894
Adoption Subsidy	215,694	-	-	215,694	164,197
Targeted Adoption Subsidy	381,915	-	-	381,915	298,080
Promotion and Publicity	31,241	-	-	31,241	33,661
Office	259,772	-	-	259,772	299,684
Children's Needs	-	-	123,066	123,066	135,452
Miscellaneous	303,338	-	-	303,338	230,582
Technology	336,782	-	-	336,782	335,875
Amortization of Capital Assets	-	272,264	-	272,264	333,612
	<u>20,362,550</u>	<u>721,695</u>	<u>123,066</u>	<u>21,207,311</u>	<u>21,616,345</u>
Excess (Deficiency) of Revenues Over Expenses	605,287	(720,421)	45,689	(69,445)	(167,837)
Prior Year Ministry Adjustments	(59,182)	-	-	(59,182)	30,568
Interfund Transfers (Note 5)	(510,655)	510,655	-	-	-
	35,450	(209,766)	45,689	(128,627)	(137,269)
Fund Balance, at the Beginning of the Year	(457,249)	2,913,598	620,907	3,077,256	3,214,525
Fund Balance, at the End of the Year	(421,799)	2,703,832	666,596	2,948,629	3,077,256

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Statement of Cash Flow
For the Year Ended March 31, 2019

	2019	2018
	\$	\$
OPERATING		
Deficiency of Revenues over Expenses	(69,445)	(167,837)
Prior Year Ministry Adjustments	(59,182)	30,568
Amortization of Property and Equipment	272,264	333,612
	143,637	196,343
Changes in non-cash working capital items		
RESP Savings	(57,958)	(106,608)
Accounts Receivable	5,990	(96,726)
HST Recoverable	(9,701)	56,587
Due from Province	(23,430)	340,160
Prepaid Expenses	23,834	53,039
Accounts Payable	(16,233)	336,374
Government Remittance Payable	4,803	(3,145)
Accrued Vacation Pay	(35,759)	46,685
Due to RESP Beneficiaries	129,078	126,628
Due to OCBE Beneficiaries	(17,110)	2,863
Due to Other Beneficiaries	(8,865)	5,974
	138,286	958,174
FINANCING		
Repayment of Long Term Debt	(61,224)	(70,444)
NET INCREASE IN CASH	77,062	887,730
CASH, BEGINNING OF YEAR	2,493,808	1,606,078
CASH, END OF YEAR	2,570,870	2,493,808

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services

Notes to the Financial Statements

as at March 31, 2019

Purpose of the Organization

The Bruce Grey Child and Family Services is an organization which works under the mandate of the Ontario Child, Youth and Family Services Act to provide protection for children from abuse, neglect and other forms of maltreatment in the Counties of Bruce and Grey. The Organization is a non-profit organization incorporated without share capital under the laws of Ontario. The Organization is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors.

1. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies applied in accordance with these standards are as follows:

(a) Financial Instruments

The Organization measures its financial assets and financial liabilities initially at fair value and subsequently at amortized cost.

Financial assets measured at amortized cost include: cash, accounts receivable, RESP Savings, and amounts due from Province.

Financial liabilities measured at amortized cost include: accounts payable, accrued vacation pay, due to RESP beneficiaries, due to OCBE beneficiaries, due to other beneficiaries and long-term debt.

(b) Fund Accounting

The General Fund accounts for the Organization's day to day operations. The fund reports unrestricted resources and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Organization's property and equipment.

The Trust Fund is used to hold trust assets of the Organization. It holds the Universal Child Care Benefit payments received and the Registered Education Saving Plans which are funded from those payments for eligible children in care. Any interest earned or grants received in the RESP's are reflected on the statement of financial position.

The Children's Fund reports only restricted resources that are to be used for the benefit of children.

(c) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and bank balances including operating and savings accounts.

(d) Capital Assets

Purchased capital assets are recorded in the Capital Asset Fund at cost. Contributed capital assets are recorded in the Capital Asset Fund at fair market value at the date of the contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives, which are as follows:

Buildings	20 years
Furniture and Equipment	5 years
Computers	3 years
Parking Lot	10 years

(e) Contributed Services

Volunteers contribute a number of hours per year to assist the Organization in carrying out its service delivery activities. Because of the difficulty of determining either the amount of contributed time or its fair value, contributed services are not recognized in the financial statements.

Bruce Grey Child and Family Services
Notes to the Financial Statements
as at March 31, 2019

1. Significant Accounting Policies (continued)

(f) Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred.

All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted donations, fundraising, interest earned on investments, and rent are recognized as revenue of the appropriate fund, when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured.

Contributed materials and services are recognized in the appropriate fund, when received and at fair value at the date of the contribution, if fair value can be reasonably estimated.

Ministry Revenue is calculated using the Ministry's current funding model, plus any additional amendments by the Ministry. The Organization reports its revenue based on its approved entitlement for the year. Funding or repayment of fiscal deficit or surplus will be recorded in the year received or paid.

(g) Use of Estimates

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

(h) Allocation of Expenses

The Organization reports costs for its operations by program. Costs that can be identified to a specific program are allocated directly to that program. Shared program costs are allocated to programs based on management's estimate of the time, usage, or space that best reflects actual utilization of the cost.

(i) Pension Plan

The Organization offers a pension plan for its permanent employees through the Ontario Municipal Employees Retirement System ("OMERS"). OMERS is a multi-employer, contributory, public sector pension fund established for employees of certain public sector organizations. Participating employers and employees are required to make plan contributions based on participating employees' contributory earnings. The Organization accounts for its participation in OMERS as a defined contribution plan and recognizes the expense related to this plan as contributions are made, even though OMERS is itself a defined benefit plan.

2. Capital Assets

	2019		2018	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	\$	\$	\$	\$
Land	735,274	-	735,274	735,274
Buildings	5,628,130	1,894,212	3,733,918	4,002,838
Equipment and Furnishings	1,006,478	1,006,478	-	-
Computers	1,256,247	1,256,247	-	-
Parking Lot	49,823	39,791	10,032	13,376
	<u>8,675,952</u>	<u>4,196,728</u>	<u>4,479,224</u>	<u>4,751,488</u>

Bruce Grey Child and Family Services
Notes to the Financial Statements
as at March 31, 2019

3. Bank Loan

The Organization has an authorized operating line of credit with the Toronto Dominion Bank at prime less .25%, due on demand, with a maximum borrowing of \$1,750,000. Security held on all Toronto Dominion credit facilities include a general security agreement, collateral mortgages on property, and assignment of fire and liability insurance. Further terms and conditions are documented in the credit agreement dated March 22, 2013 and amended October 2015.

4. Long Term Debt

	2019	2018
	\$	\$
TD Mortgage, 2.96%, payable in monthly blended payments of \$10,728, due December 19, 2022.	2,260,921	2,322,145
	<u>2,260,921</u>	<u>2,322,145</u>
Less - Current Portion Due	(63,068)	(61,241)
	<u><u>2,197,853</u></u>	<u><u>2,260,904</u></u>

Principal payments due within the next four years are as follows:

2020	\$ 63,068
2021	64,949
2022	66,885
2023	2,066,019

5. Interfund Transfers

The Operating Fund transferred \$510,655 to the Capital Fund to cover building occupancy expenditures related to Child Welfare.

6. Unrestricted Fund Balances

	2019	2018
	\$	\$
Child Welfare	(521,186)	(502,667)
Adult Protective Services	11,528	8,705
Education Liaison Funding	28	113
OCBE	87,831	36,600
	<u>(421,799)</u>	<u>(457,249)</u>

7. Economic Dependence

The Organization's primary function is child welfare which is funded by the Province of Ontario. The ability to deliver the child welfare program at an acceptable level is fully dependent on annual funding from the Province of Ontario.

8. Other Revenue

	2019	2018
	\$	\$
Children Special Allowances	521,284	478,370
Membership	180	320
Maintenance for Wards of Other Societies	121,281	147,630
Other Recoveries	132,349	162,393
	<u><u>775,094</u></u>	<u><u>788,713</u></u>

Bruce Grey Child and Family Services
Notes to the Financial Statements
as at March 31, 2019

9. Pension Agreement

The employees of Bruce Grey Child and Family Services participate in the Ontario Municipal Employees Retirement System ("OMERS"). Although the plan has a defined retirement benefit for employees, the related obligation of the Organization cannot be identified. The Organization has applied defined contribution plan accounting as it has insufficient information to apply defined benefit plan accounting.

OMERS is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Organization does not recognize any share of the OMERS pension surplus or deficit. The most recent actuarial valuation of the Plan was conducted at December 31, 2018. The amount contributed to OMERS for the current year was \$1,052,399 (2018 \$1,037,997).

10. Capital Disclosures

The Organization defines capital as fund balances. The Organization's overall objective with its capital is to fund ongoing operations, capital assets, ongoing projects and future projects. The Organization has capital with external restrictions. The overall strategy with respect to capital remains unchanged from prior years.

11. Commitments

The Organization has leases for office and computer equipment. The minimum annual payments under these leases are as follows:

2020	19,746
2021	11,646
2022	8,945
2023	4,473

12. Financial Instruments

The Organization's exposure to risks from financial instruments is described as follows:

Credit Risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk in connection with the collection of its accounts receivable. The Organization mitigates this risk by maintaining credit approval and payment policies and does not anticipate significant loss for non-collection. A significant portion of the Organization's receivables are due from governments which are believed to be at low risk of default.

Interest Rate Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on their mortgage payable. Changes in prime lending rates can cause fluctuations in interest expense and payment obligations. The Organization manages this risk by monitoring floating interest rates and locking in rates for a term of up to five years.

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its long-term debt and accounts payable. The Organization expects to meet these obligations as they come due by cash flow from government grants.

13. Contingencies

In the ordinary course of operations, various claims and lawsuits are brought against the Society. It is the opinion of management that the settlement of these actions will not result in any material liabilities beyond any amounts already accrued.

Bruce Grey Child and Family Services
Notes to the Financial Statements
as at March 31, 2019

14. Balanced Budget Fund

In fiscal 2014, the Ministry announced the creation of the Balanced Budget Fund to support Children's Aid Societies in meeting the newly announced balanced budget requirements that were outline in the Ministry's Regulation 70. The Balanced Budget Fund process has been individually developed for each Children's Aid Society and will reflect the accumulated surplus that was returned to the Ministry each year. To be eligible to access these funds, the Society must meet two conditions as follows:

- (1) The Society must have generated a prior year surplus recovered in or after fiscal 2014; and
- (2) The Society must require additional funding in a future year for Child Welfare operations in order that they will not incur a deficit. The required amount cannot exceed the total accumulated Balanced Budget Fund surplus.

The Ministry approved access of \$92,587 from the balanced budget fund to offset the current year deficit. The accumulated surplus in the Balance Budget Fund is as follows:

2016 Unaccessed Contributions	104,035
2018 Surplus	<u>56,485</u>
Available Surplus	160,520
2019 Deficit Recoverable	(92,587)
2016 Expired Contributions	<u>(11,448)</u>
	<u><u>56,485</u></u>



AUDITOR'S COMMENTS ON SUPPLEMENTARY INFORMATION

To the Directors of Bruce Grey Child and Family Services:

We have audited the accompanying financial statements of Bruce Grey Child and Family Services, which comprise the statement of financial position as at March 31, 2019 and the statements of operation and changes in fund balances and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial information presented hereinafter was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the financial statements. The information is presented for the purposes of additional analysis and is not a required part of the financial statements.

Management is responsible for the preparation and presentation of the supplementary information in accordance with the basis of accounting required by the Ministry of Children, Community and Social Services.

Restriction on Distribution and Use

The supplementary information is prepared to assist the Board of Directors to meet the requirements of the Ministry of Children, Community and Social Services. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for the Board of Directors and Ministries and should not be distributed to or used by parties other than the Board of Directors or the Ministry of Children, Community and Social Services.

A handwritten signature in black ink that reads "Baker Tilly SGB". The signature is written in a cursive, flowing style.

Baker Tilly SGB, LLP
Licensed Public Accountants
Walkerton, Ontario
June 19, 2019

AUDIT • TAX • ADVISORY

Baker Tilly SGB LLP trading as Baker Tilly is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2019

Child Welfare

	2019	2018
	\$	\$
Revenue:		
Province of Ontario Subsidy		
- Ministry of Children, Community and Social Services	19,447,265	19,954,004
- Ministry of Children, Community and Social Services Balanced Budget Fund (Note 14)	92,587	-
Other Revenue	830,213	817,554
	20,370,065	20,771,558
Expenses:		
Salaries	10,342,793	10,435,306
Benefits	2,955,043	2,887,025
Travel	1,019,744	1,072,899
Training	95,514	131,075
Occupancy Costs	510,655	493,843
Purchased services - Non Client	203,339	142,462
Program	12,614	13,247
Boarding Home Payments	3,083,495	3,306,523
Purchased Services - Client	154,121	313,144
Client Personal Needs	363,337	344,381
Health and Medical	74,609	195,275
Financial Assistance	60,921	36,894
Adoption Subsidy	215,694	164,197
Targeted Adoption Subsidy	381,915	298,080
Promotion and Publicity	31,241	33,661
Office	257,698	298,614
Miscellaneous	270,550	212,577
Technology	336,782	335,875
	20,370,065	20,715,078
Excess of Revenue over Expenses for Government Reporting Purposes	-	56,480

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2019

Adult Protective Services

	2019	2018
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	327,192	279,410
Expenses:		
Salaries	200,526	177,205
Benefits	52,207	50,745
Travel	21,715	13,516
Training	2,659	499
Occupancy	13,249	9,937
Office	5,317	4,122
Miscellaneous	26,113	18,004
	321,786	274,028
Excess of Revenue over Expenses for Government Reporting Purposes	5,406	5,382

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2019

Education Liaison Funding

	2019	2018
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	66,751	20,400
Expenses:		
Program	14,849	20,287
Purchased Services - Non-Client	30,199	-
Purchased Services - Client	15,000	-
Other	6,675	-
Excess of Revenue over Expenses for Government Reporting Purposes	28	113

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2019

Transition Aged Youth

	2019	2018
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	12,559	11,661
<hr/>		
Expenses:		
Program	12,559	11,661
<hr/>		
Excess of Revenue over Expenses for Government Reporting Purposes	-	-
<hr/> <hr/>		

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2019

Non-Child Welfare - Community Capacity

	2019	2018
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	88,196	88,196
<hr/>		
Expenses:		
Program Expenses	24,160	30,646
Purchased Services	64,036	57,550
<hr/>		
	88,196	88,196
<hr/>		
Excess of Revenue over Expenses for Government Reporting Purposes	-	-

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2019

	OCBE	
	2019	2018
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	103,074	86,719
<hr/>		
Expenses:		
Program	51,843	61,801
<hr/>		
Excess of Revenue over Expenses for Government Reporting Purposes	51,231	24,918
<hr/> <hr/>		

See Accompanying Notes to the Financial Statements