

Financial Statements of

**BRUCE GREY CHILD
AND FAMILY SERVICES**

March 31, 2020

Bruce Grey Child and Family Services
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March 31, 2020

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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, 2020 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, 2020, 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.

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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 17, 2020

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Bruce Grey Child and Family Services
Statement of Financial Position
as at March 31, 2020

	General Fund \$	Capital Asset Fund \$	Trust Fund \$	Children's Fund \$	Total 2020 \$	Total 2019 \$
Assets						
Current:						
Cash	2,370,237	108,778	93,219	-	2,572,234	2,570,870
RESP Savings	-	-	577,474	-	577,474	548,341
Accounts Receivable	140,685	-	-	-	140,685	124,328
HST Recoverable	224,633	-	-	-	224,633	227,164
Due from Province	69,249	-	-	-	69,249	111,381
Prepaid Expenses	210,482	-	-	-	210,482	193,874
Due to/from Other Funds	(1,429,743)	378,320	438,903	612,520	-	-
	1,585,543	487,098	1,109,596	612,520	3,794,757	3,775,958
Capital Assets (Note 2)	-	4,206,960	-	-	4,206,960	4,479,224
	1,585,543	4,694,058	1,109,596	612,520	8,001,717	8,255,182
Liabilities						
Current:						
Accounts Payable	1,077,227	-	-	-	1,077,227	1,251,316
Government Remittances Payable	152,509	-	-	-	152,509	135,719
Accrued Vacation Pay	675,552	-	-	-	675,552	664,170
Due to RESP Beneficiaries	-	-	1,005,934	-	1,005,934	890,300
Due to OCBE Beneficiaries	-	-	103,662	-	103,662	91,461
Due to Other Beneficiaries	-	-	-	-	-	12,666
Current Portion of Long Term (Note 4)	-	64,949	-	-	64,949	63,068
	1,905,288	64,949	1,109,596	-	3,079,833	3,108,700
Long Term Debt (Note 4)	-	2,133,102	-	-	2,133,102	2,197,853
Fund Balances						
Invested in Capital Assets	-	2,496,007	-	-	2,496,007	2,703,832
Externally Restricted (Note 1 (b))	-	-	-	612,520	612,520	666,596
Unrestricted (Note 6)	(319,745)	-	-	-	(319,745)	(421,799)
	(319,745)	2,496,007	-	612,520	2,788,782	2,948,629
	1,585,543	4,694,058	1,109,596	612,520	8,001,717	8,255,182

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, 2020

	General Fund \$	Capital Asset Fund \$	Children's Fund \$	Total 2020 \$	Total 2019 \$
Revenue:					
Provincial Grants (Note 7)	19,402,969	-	-	19,402,969	20,137,624
Donations	-	-	65,233	65,233	168,755
Other Revenue (Note 8)	795,727	-	-	795,727	775,094
Interest	56,925	1,569	-	58,494	56,393
	20,255,621	1,569	65,233	20,322,423	21,137,866
Expenses:					
Salaries	10,189,232	-	-	10,189,232	10,505,351
Benefits	2,919,361	-	-	2,919,361	3,007,250
Travel	886,862	-	-	886,862	1,041,459
Training	41,412	-	-	41,412	98,173
Occupancy Costs	13,248	354,530	-	367,778	395,167
Purchased services - Non Client Program	159,085 39,693	-	-	159,085 39,693	300,817 36,774
Boarding Home Payments	3,186,763	-	-	3,186,763	3,096,055
Purchased Services - Client	146,182	-	-	146,182	169,121
Client Personal Needs	419,944	-	-	419,944	430,030
Health and Medical	96,665	-	-	96,665	74,609
Financial Assistance	40,261	-	-	40,261	60,921
Interest on Long Term Debt	-	65,866	-	65,866	67,512
Adoption Subsidy	164,133	-	-	164,133	215,694
Targeted Adoption Subsidy	463,680	-	-	463,680	381,915
Promotion and Publicity	27,294	-	-	27,294	31,241
Office	260,870	-	-	260,870	259,772
Children's Needs	-	-	119,309	119,309	123,066
Miscellaneous	321,876	-	-	321,876	303,338
Technology	293,712	-	-	293,712	336,782
Amortization of Capital Assets	-	272,264	-	272,264	272,264
	19,670,273	692,660	119,309	20,482,242	21,207,311
Excess (Deficiency) of Revenues Over Expenses	585,348	(691,091)	(54,076)	(159,819)	(69,445)
Prior Year Ministry Adjustments	(28)	-	-	(28)	(59,182)
Interfund Transfers (Note 5)	(483,266)	483,266	-	-	-
	102,054	(207,825)	(54,076)	(159,847)	(128,627)
Fund Balance, at the Beginning of the Year	(421,799)	2,703,832	666,596	2,948,629	3,077,256
Fund Balance, at the End of the Year	(319,745)	2,496,007	612,520	2,788,782	2,948,629

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Statement of Cash Flow
For the Year Ended March 31, 2020

	2020	2019
	\$	\$
OPERATING		
Deficiency of Revenues over Expenses	(159,819)	(69,445)
Prior Year Ministry Adjustments	(28)	(59,182)
Amortization of Property and Equipment	272,264	272,264
	<u>112,417</u>	<u>143,637</u>
Changes in non-cash working capital items		
RESP Savings	(29,134)	(57,958)
Accounts Receivable	(16,358)	5,990
HST Recoverable	2,531	(9,701)
Due from Province	42,132	(23,430)
Prepaid Expenses	(16,607)	23,834
Accounts Payable	(174,089)	(16,233)
Government Remittance Payable	16,791	4,803
Accrued Vacation Pay	11,382	(35,759)
Due to RESP Beneficiaries	115,634	129,078
Due to OCBE Beneficiaries	12,201	(17,110)
Due to Other Beneficiaries	(12,666)	(8,865)
	<u>64,234</u>	<u>138,286</u>
FINANCING		
Repayment of Long Term Debt	(62,870)	(61,224)
NET INCREASE IN CASH	1,364	77,062
CASH, BEGINNING OF YEAR	<u>2,570,870</u>	<u>2,493,808</u>
CASH, END OF YEAR	<u><u>2,572,234</u></u>	<u><u>2,570,870</u></u>

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services

Notes to the Financial Statements

as at March 31, 2020

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, 2020

1. Significant Accounting Policies (continued)

(f) Revenue Recognition

The Organization uses the deferral method of accounting for restricted contributions of the general fund and the restricted fund method for other contributions in all other funds.

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

	2020		2019	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	\$	\$	\$	\$
Land	735,274	-	735,274	735,274
Buildings	5,628,130	2,163,132	3,464,998	3,733,918
Equipment and Furnishings	1,006,478	1,006,478	-	-
Computers	1,256,247	1,256,247	-	-
Parking Lot	49,823	43,135	6,688	10,032
	<u>8,675,952</u>	<u>4,468,992</u>	<u>4,206,960</u>	<u>4,479,224</u>

Bruce Grey Child and Family Services
Notes to the Financial Statements
as at March 31, 2020

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, October 2016, and October 2017.

4. Long Term Debt

	2020	2019
	\$	\$
TD Mortgage, 2.96%, payable in monthly blended payments of \$10,728, due December 19, 2022. Secured by property with a net book value of \$3,836,904	2,198,051	2,260,921
Less - Current Portion Due	<u>(64,949)</u>	<u>(63,068)</u>
	<u><u>2,133,102</u></u>	<u><u>2,197,853</u></u>

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

2021	\$ 64,949
2022	66,885
2023	2,066,217

5. Interfund Transfers

The Operating Fund transferred \$483,266 to the Capital Fund to cover building occupancy expenditures related to Child Welfare.

6. Unrestricted Fund Balances

	2020	2019
	\$	\$
Child Welfare	(440,621)	(521,186)
Adult Protective Services	18,834	11,528
Education Liaison Funding	4,172	28
Transition Aged Youth	372	-
OCBE	97,498	87,831
	<u>(319,745)</u>	<u>(421,799)</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

	2020	2019
	\$	\$
Children Special Allowances	491,073	521,284
Membership	260	180
Maintenance for Wards of Other Societies	120,388	121,281
Other Recoveries	184,006	132,349
	<u><u>795,727</u></u>	<u><u>775,094</u></u>

Bruce Grey Child and Family Services
Notes to the Financial Statements
as at March 31, 2020

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, 2019. The amount contributed to OMERS for the current year was \$1,020,739 (2019 \$1,052,399).

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:

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. Allowance for doubtful accounts at March 31, 2020 is \$nil.

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 Organization. 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, 2020

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 Organization must meet two conditions as follows:

- (1) The Organization must have generated a prior year surplus recovered in or after fiscal 2014; and
- (2) The Organization 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 prior year deficit. The accumulated surplus in the Balance Budget Fund is as follows:

2018 Surplus	<u><u>56,485</u></u>
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15. Significant Event

On January 31, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus (Covid-19) and declared it a public health event of international concern. On March 11, 2020, WHO declared the global outbreak of Covid-19 a pandemic.

On March 17, 2020, the Ontario government enacted a declaration of emergency to protect the public and ordered specific businesses to close and on March 23, 2020 further ordered mandatory closure of all non-essential workplaces to fight the spread of Covid-19.

To comply with Federal and Provincial directives, the Organization suspended non-essential services and implemented safety procedures in order to continue operation of essential services and mitigate health risks of Covid-19 for employees. The full impact of the Covid-19 outbreak continues to evolve at the date of this report. Total costs incurred to March 31, 2020 as a result of the pandemic is \$80,131. The Organization is uncertain as to the full impact that the pandemic will have on its financial condition, liquidity, and future operations. The potential economic effects to the organization could have a material impact on future operations and an estimate of financial effects can't be made at this time.



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, 2020 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".

Baker Tilly SGB, LLP
Licensed Public Accountants
Walkerton, Ontario
June 17, 2020

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Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2020

Child Welfare		
	2020	2019
	\$	\$
Revenue:		
Province of Ontario Subsidy		
- Ministry of Children, Community and Social Services	18,821,402	19,447,265
- Ministry of Children, Community and Social Services Balanced Budget Fund (Note 14)	-	92,587
Other Revenue	852,652	830,213
	19,674,054	20,370,065
Expenses:		
Salaries	9,981,033	10,342,793
Benefits	2,863,675	2,955,043
Travel	867,432	1,019,744
Training	41,027	95,514
Occupancy Costs	483,266	510,655
Purchased services - Non Client	88,183	203,339
Program	9,304	12,614
Boarding Home Payments	3,178,933	3,083,495
Purchased Services - Client	120,882	154,121
Client Personal Needs	313,498	363,337
Health and Medical	96,665	74,609
Financial Assistance	40,261	60,921
Adoption Subsidy	164,133	215,694
Targeted Adoption Subsidy	463,680	381,915
Promotion and Publicity	27,294	31,241
Office	259,705	257,698
Miscellaneous	289,194	270,550
Technology	293,712	336,782
	19,581,877	20,370,065
Excess of Revenue over Expenses for Government Reporting Purposes	92,177	-

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2020

Adult Protective Services

	2020	2019
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	323,015	327,192
Expenses:		
Salaries	196,586	200,526
Benefits	55,686	52,207
Travel	19,430	21,715
Training	385	2,659
Occupancy	13,248	13,249
Office	4,261	5,317
Miscellaneous	26,113	26,113
	315,709	321,786
Excess of Revenue over Expenses for Government Reporting Purposes	7,306	5,406

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2020

Education Liaison Funding

	2020	2019
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	65,694	66,751
Expenses:		
Program	19,653	14,849
Purchased Services - Non-Client	10,000	30,199
Purchased Services - Client	25,300	15,000
Other	6,569	6,675
	61,522	66,723
Excess of Revenue over Expenses for Government Reporting Purposes	4,172	28

See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2020

Transition Aged Youth

	2020	2019
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	8,202	12,559
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Expenses:		
Program	7,830	12,559
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Excess of Revenue over Expenses for Government Reporting Purposes	372	-
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See Accompanying Notes to the Financial Statements

Bruce Grey Child and Family Services
Schedule of Revenue and Expenses
For the Year Ended March 31, 2020

Non-Child Welfare - Community Capacity

	2020	2019
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	88,196	88,196
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Expenses:		
Program Expenses	30,389	24,160
Purchased Services	57,807	64,036
<hr/>		
	88,196	88,196
<hr/>		
Excess of Revenue over Expenses for Government Reporting Purposes	-	-
<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, 2020

	OCBE	
	2020	2019
	\$	\$
Revenue:		
Provincial Grant		
- Ministry of Children, Community and Social Services	96,460	103,074
<hr/>		
Expenses:		
Program	86,793	51,843
<hr/>		
Excess of Revenue over Expenses for Government Reporting Purposes	9,667	51,231
<hr/> <hr/>		

See Accompanying Notes to the Financial Statements