

SAGKEENG CHILD AND FAMILY SERVICES INC.

Financial Statements

Year Ended March 31, 2017

SAGKEENG CHILD AND FAMILY SERVICES INC.

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Year Ended March 31, 2017

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INDEPENDENT AUDITORS' REPORT

To the Directors of Sagkeeng Child and Family Services Inc.

We have audited the accompanying financial statements of Sagkeeng Child and Family Services Inc., which comprise the statement of financial position as at March 31, 2017 and the statements of revenue and expenses, net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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.

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 the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

As shown in Note 4 to the financial statements, there is \$4,376,429 owing to the Organization from the Province of Manitoba for child maintenance. These amounts have been recorded based on amounts billed to the Province, that have not been collected as at March 31, 2017. Significant amounts within this balance relate to prior years. The Organization is continuing to send information to the Province of Manitoba so that they can collect outstanding amounts. The Province has not completely reconciled these prior years, and our audit process was unable to determine whether all recorded amounts will be collected by the Organization. Given the aging of the balances, a material balance of these uncollected amounts may no longer be collectible by the Organization. Since no reasonable method of determining an allowance for uncollectible amounts could be determined, an allowance was not recorded in respect of potentially uncollectible balances.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Sagkeeng Child and Family Services Inc. as at March 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Exchange

Chartered Professional Accountants LLP
Winnipeg, Manitoba
July 24, 2017

SAGKEENG CHILD AND FAMILY SERVICES INC.

Statement of Financial Position

March 31, 2017

	2017	2016
ASSETS		
CURRENT		
Cash	\$ 2,634,188	\$ 933,187
Accounts receivable (Note 4)	4,572,280	5,348,179
Prepaid expenses	2,196	2,195
	<u>7,208,664</u>	6,283,561
CAPITAL ASSETS (Notes 2, 5)	<u>152,445</u>	192,178
	<u>\$ 7,361,109</u>	\$ 6,475,739
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 1,881,736	\$ 1,761,235
Working capital advances (Note 6)	1,095,366	1,095,366
	<u>2,977,102</u>	2,856,601
NET ASSETS		
Unrestricted Pre April 1, 2012	1,739,910	1,739,910
Federal Core	(286,725)	(286,725)
Federal Prevention	91,597	71,181
Federal Protection	-	-
Federal Maintenance	(268,074)	6,137
Federal Distinct Needs	-	-
Provincial Core	(386,335)	(271,365)
Provincial Prevention	359,141	329,762
Provincial Protection	227,730	(172,726)
Provincial Maintenance	182,549	(166,405)
Children's Special Allowance and Other (Note 12)	2,724,214	2,369,369
	<u>4,384,007</u>	3,619,138
	<u>\$ 7,361,109</u>	\$ 6,475,739

CONTINGENCIES (Note 11)

ON BEHALF OF THE BOARD

_____ Director

_____ Director

See notes to financial statements

SAGKEENG CHILD AND FAMILY SERVICES INC.

Statement of Revenue and Expenses

Year Ended March 31, 2017

	Budget 2017	2017	2016
REVENUE			
AANDC			
Core (Note 7) (Schedule 1)	\$ 416,530	\$ 416,530	\$ 416,530
Self evaluation (Schedule 1)	-	64,218	-
Prevention (Note 7) (Schedule 2)	800,784	800,784	800,784
Protection (Note 7) (Schedule 3)	1,385,967	1,504,466	1,385,967
Maintenance (Note 7) (Schedule 4)	2,293,650	2,103,849	2,229,818
Distinct Needs (Schedule 5)	-	25,000	-
	<hr/>	<hr/>	<hr/>
	4,896,931	4,914,847	4,833,099
Southern Authority			
Core (Schedule 6)	595,967	638,514	639,489
Prevention (Schedule 7)	248,753	241,359	243,180
Protection (Schedule 8)	1,929,902	2,222,439	1,806,930
	<hr/>	<hr/>	<hr/>
	2,774,622	3,102,312	2,689,599
Province of Manitoba - Maintenance (Schedule 9)			
	7,006,917	12,058,430	10,437,502
Children's Special Allowance (Schedule 10)	572,789	476,788	412,130
Other Revenue (Schedule 10)	-	64,643	46,071
	<hr/>	<hr/>	<hr/>
	15,251,259	20,617,020	18,418,401
EXPENSES			
Federal Core (Schedule 1)	680,147	888,493	631,852
Federal Prevention (Schedule 2)	471,310	479,001	492,127
Federal Protection (Schedule 3)	1,148,261	1,398,088	1,255,517
Federal Maintenance (Schedule 4)	2,027,837	2,378,060	2,209,414
Distinct Needs (Schedule 5)	-	25,000	-
Provincial Core (Schedule 6)	680,147	753,484	949,237
Provincial Prevention (Schedule 7)	58,134	211,980	56,656
Provincial Protection (Schedule 8)	1,741,861	1,821,983	1,694,296
Provincial Maintenance (Schedule 9)	10,241,897	11,709,476	10,363,845
Children's Special Allowance (Schedule 10)	227,553	186,586	114,653
	<hr/>	<hr/>	<hr/>
	17,277,147	19,852,151	17,767,597
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES			
	\$ (2,025,888)	\$ 764,869	\$ 650,804

See notes to financial statements

SAGKEENG CHILD AND FAMILY SERVICES INC.

Statement of Net Assets

Year Ended March 31, 2017

	Unrestricted Pre April 1, 2012 (Note 2)	Federal Core (Schedule 1)	Federal Prevention (Schedule 2)	Federal Protection (Schedule 3)	Federal Maintenance (Schedule 4)	Federal Distinct Needs (Schedule 5)	Provincial Core (Schedule 6)	Provincial Prevention (Schedule 7)	Provincial Protection (Schedule 8)	Provincial Maintenance (Schedule 9)	Children's Special Allowance and Other (Schedule 10)	2017	2016
NET ASSETS - BEGINNING OF YEAR	\$ 1,739,910	\$ (286,725)	\$ 71,181	\$ -	\$ 6,137	\$ -	\$ (271,365)	\$ 329,762	\$ (172,726)	\$ (166,405)	\$ 2,369,369	\$ 3,619,138	\$ 2,968,334
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(407,745)	321,783	106,378	(274,211)	-	(114,970)	29,379	400,456	348,954	354,845	764,869	650,804
FUND TRANSFERS	-	407,745	(301,367)	(106,378)	-	-	-	-	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ 1,739,910	\$ (286,725)	\$ 91,597	\$ -	\$ (268,074)	\$ -	\$ (386,335)	\$ 359,141	\$ 227,730	\$ 182,549	\$ 2,724,214	\$ 4,384,007	\$ 3,619,138

SAGKEENG CHILD AND FAMILY SERVICES INC.

Statement of Cash Flows

Year Ended March 31, 2017

	2017	2016
OPERATING ACTIVITIES		
Cash received from Province of Manitoba	\$ 15,628,146	\$ 12,812,726
Cash received from Aboriginal Affairs and Northern Development Canada	5,157,419	4,785,505
Cash received from Government of Canada	476,788	412,130
Cash received from other	130,565	46,071
Cash paid to employees	(3,813,246)	(3,511,545)
Cash paid to foster parents, suppliers and others	<u>(15,878,671)</u>	<u>(14,313,157)</u>
INCREASE IN CASH	1,701,001	231,730
CASH - BEGINNING OF YEAR	<u>933,187</u>	<u>701,457</u>
CASH - END OF YEAR	<u>\$ 2,634,188</u>	<u>\$ 933,187</u>

SAGKEENG CHILD AND FAMILY SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2017

1. DESCRIPTION OF ORGANIZATION

The organization commenced operations on May 16, 1982 and was incorporated without share capital on May 21, 1982 as a non-profit organization. The undertaking of the organization is to promote, encourage, and assist in the providing and development of social services and resources for members of the Sagkeeng First Nation. The organization is exempt from income tax under Section 149 of the Income Tax Act of Canada.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgement. The financial statements have, in management's opinion, been properly prepared within the reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Agency buildings	15 years	straight-line method
Elm Park foster home	15 years	straight-line method
Equipment	5 years	straight-line method
Furniture and fixtures	5 years	straight-line method
Leasehold improvements	5 years	straight-line method
Vehicles	5 years	straight-line method
Weitzel Street foster home	15 years	straight-line method

Revenue recognition

Revenue is recognized using the deferred contribution method, as it becomes receivable under the terms of the funding agreement and when collectability is reasonably assured.

3. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2017.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from its funders through their agreements. Due to the nature of its operations and funder capability of paying, management deems this risk to be low.

SAGKEENG CHILD AND FAMILY SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2017

4. ACCOUNTS RECEIVABLE

	2017	2016
First Nations of Southern Manitoba Child and Family Services Authority	\$ 109,394	\$ 103,630
GST receivable	36,841	26,824
Aboriginal Affairs and Northern Development Canada: child maintenance - 2016/2017 fiscal year	49,590	-
Aboriginal Affairs and Northern Development Canada: child maintenance - 2015/2016 fiscal year (Note 11)	-	90,075
Aboriginal Affairs and Northern Development Canada: child maintenance - 2013/2014 fiscal year (Note 11)	-	212,103
Miscellaneous	26	27
Province of Manitoba: child maintenance (Note 11)	4,376,429	4,915,520
	\$ 4,572,280	\$ 5,348,179

5. CAPITAL ASSETS

	2017		2016	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Agency buildings	\$ 757,939	\$ 757,938	\$ 757,939	\$ 757,938
Elm Park foster home	164,152	160,777	164,152	146,783
Equipment	234,335	234,335	234,335	234,335
Furniture and fixtures	33,728	33,728	33,728	33,728
Land	136,200	-	136,200	-
Leasehold improvements	219,985	219,985	219,985	219,985
Vehicles	270,093	262,242	270,093	246,540
Weitzel Street foster home	100,371	95,353	100,371	85,316
	\$ 1,916,803	\$ 1,764,358	\$ 1,916,803	\$ 1,724,625
Net book value	\$ 152,445		\$ 192,178	

6. WORKING CAPITAL ADVANCES

The working capital advances bear no interest and have been extended for use by the organization for the duration of the following fiscal year. The organization must apply to the Province of Manitoba, on a yearly basis, to extend the use of the funds for an additional year.

SAGKEENG CHILD AND FAMILY SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2017

7. ABORIGINAL AFFAIRS AND NORTHERN DEVELOPMENT CANADA FUNDING RECONCILIATION

Aboriginal Affairs and Northern Development Canada revenue as reported:	
Core	\$ 416,530
Prevention	800,784
Protection	1,504,466
Distinct Needs	25,000
Maintenance	2,103,849
AANDC maintenance receivable for year ended March 31, 2017	<u>(49,590)</u>
Amount per confirmation	<u>\$ 4,801,039</u>

8. PENSION PLAN

The Organization maintains a defined contribution pension plan for most of its employees. All contributions are fully funded on a monthly basis and are included in salaries and benefits expenditures. Funds are held "in trust" at Manulife. During the year \$118,553 (2016 - \$97,951) was recorded as an expense in relation to this pension plan.

9. LEASE COMMITMENTS

The Organization leases premises under a long term lease that expires on April 30, 2028. Under the lease, the Organization is required to pay a base rent and its proportionate share of utilities, property taxes, maintenance and other related costs for the leased premises.

The organization also leases multiple photocopiers with lease expirations ranging from October 2017 to January 2021.

Payments for the next 5 years related to these agreements are as follows:

2018	\$ 130,069
2019	128,591
2020	128,591
2021	123,165
2022	106,888

10. ECONOMIC DEPENDENCE

The Organization receives a major portion of its revenues pursuant to a funding agreement with AANDC. These revenues are separate from any funding which AANDC provides to Sagkeeng First Nation. The Agency also receives a significant portion of its revenues pursuant to a funding agreement with the Province of Manitoba and First Nations of Southern Manitoba Child and Family Services Authority. The volume of financial activity undertaken by the Agency with its funding bodies is of sufficient magnitude that the discontinuance of this funding would endanger the ability of the Organization to maintain operations at its current level.

SAGKEENG CHILD AND FAMILY SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2017

11. CONTINGENCIES

The Organization receives funding from various government agencies based on specific program needs and budgets. Some of the expenditures for these programs include overhead and administration cost allocations which were determined by management. In many cases the funding agency has the right to review accounting records to ensure compliance with these terms and conditions of the funding agreements. At this time, no estimate of the requirements, if any, to reimburse the agencies can be made. Management feels that the allocations of expenditures are fair and accurate.

Maintenance amounts owing from the Province of Manitoba and Aboriginal Affairs and Northern Development Canada are based on total billed for services, less all amounts received on account for these billings.

Management is in the process of putting together the requisite information to collect all unpaid amounts.

The funders, at their discretion, may deny payment of certain amounts, if they deem the information received is inadequate, or if the information is received too late.

At March 31, 2017, management believes all amounts will be received. If future periods indicate that payment will not be received, the receivable balance will be adjusted in that period.

12. CHILDREN'S SPECIAL ALLOWANCE AND OTHER FUND

	<u>2017</u>	<u>2016</u>
Children's Special Allowance	\$ 2,496,903	\$ 2,206,701
Other	227,311	162,668
	<u>\$ 2,724,214</u>	<u>\$ 2,369,369</u>

SAGKEENG CHILD AND FAMILY SERVICES INC.

Schedule of Federal Core

(Schedule 1)

Year Ended March 31, 2017

	Budget 2017	2017	2016
REVENUE			
AANDC Core	\$ 416,530	\$ 416,530	\$ 416,530
AANDC Agency Self Evaluation	-	64,218	-
	<u>416,530</u>	<u>480,748</u>	<u>416,530</u>
EXPENSES			
Audit	18,707	21,315	18,707
Board of directors	4,844	4,513	4,160
Corporate legal	19,174	19,483	17,303
Information technology	4,326	25,113	8,652
Insurance	34,805	39,669	38,805
Operating	93,757	203,822	167,977
Salaries and benefits	447,666	529,103	334,811
Training	-	16,180	9,396
Travel	56,868	29,295	32,041
	<u>680,147</u>	<u>888,493</u>	<u>631,852</u>
DEFICIENCY OF REVENUE OVER EXPENSES	<u>\$ (263,617)</u>	<u>(407,745)</u>	<u>(215,322)</u>
TRANSFER FROM FEDERAL PREVENTION <i>(Schedule 2)</i>		407,745	215,322
TRANSFER FROM FEDERAL PROTECTION <i>(Schedule 3)</i>		<u>-</u>	
ANNUAL SURPLUS		<u>\$ -</u>	<u>\$ -</u>
NET ASSETS, BEGINNING OF YEAR		\$ (286,725)	\$ (286,725)
ANNUAL SURPLUS, as stated above		<u>-</u>	<u>-</u>
NET ASSETS - END OF YEAR		<u>\$ (286,725)</u>	<u>\$ (286,725)</u>

See notes to financial statements

SAGKEENG CHILD AND FAMILY SERVICES INC.

Schedule of Federal Prevention

(Schedule 2)

Year Ended March 31, 2017

	Budget 2017	2017	2016
REVENUE	\$ 800,784	\$ 800,784	\$ 800,784
EXPENSES			
Community events	-	7,176	8,133
Family support	84,864	-	-
Foster parent training	-	1,750	2,165
Operating	106,001	112,494	120,957
Programs	-	131,352	73,004
Salaries and benefits	256,646	192,968	256,646
Telephone	-	471	75
Travel	23,799	32,790	31,147
	<u>471,310</u>	<u>479,001</u>	<u>492,127</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ <u>329,474</u>	321,783	308,657
TRANSFER TO FEDERAL CORE <i>(Schedule 1)</i>		(407,745)	(215,322)
TRANSFER FROM FEDERAL PROTECTION <i>(Schedule 3)</i>		<u>106,378</u>	130,450
ANNUAL SURPLUS (DEFICIENCY)		\$ <u>20,416</u>	\$ <u>223,785</u>
NET ASSETS - BEGINNING OF YEAR		\$ 71,181	\$ (152,604)
ANNUAL SURPLUS (DEFICIENCY), as stated above		<u>20,416</u>	<u>223,785</u>
NET ASSETS - END OF YEAR		\$ <u>91,597</u>	\$ <u>71,181</u>

SAGKEENG CHILD AND FAMILY SERVICES INC.

Schedule of Federal Protection

(Schedule 3)

Year Ended March 31, 2017

	Budget 2016	2017	2016
REVENUE	\$ 1,385,967	\$ 1,504,466	\$ 1,385,967
EXPENSES			
Family support	42,224	-	-
On-call salaries	26,046	19,839	22,925
Operating Programs	147,433	150,499	147,122
Salaries and benefits	-	36,810	41,210
Training	803,641	1,071,564	938,000
Travel	22,657	-	-
	106,260	119,376	106,260
	<u>1,148,261</u>	<u>1,398,088</u>	<u>1,255,517</u>
EXCESS OF REVENUE OVER EXPENSES	\$ 237,706	106,378	130,450
TRANSFER TO FEDERAL CORE <i>(Schedule 1)</i>			
TRANSFER TO FEDERAL PREVENTION <i>(Schedule 2)</i>		<u>(106,378)</u>	<u>(130,450)</u>
ANNUAL SURPLUS		<u>\$ -</u>	<u>\$ -</u>
NET ASSETS - BEGINNING OF YEAR		\$ -	\$ -
ANNUAL SURPLUS, as stated above		-	-
NET ASSETS - END OF YEAR		<u>\$ -</u>	<u>\$ -</u>

SAGKEENG CHILD AND FAMILY SERVICES INC.

Schedule of Federal Maintenance

(Schedule 4)

Year Ended March 31, 2017

	Budget 2017	2017	2016
REVENUE			
Per AANDC Agreement <i>(Note 7)</i>	\$ 2,293,650	\$ 2,054,259	\$ 2,139,743
Billings in excess (deficiency) of AANDC agreement <i>(Notes 4, 7)</i>	-	49,590	90,075
	<u>2,293,650</u>	<u>2,103,849</u>	<u>2,229,818</u>
EXPENSES			
Age of majority	3,000	3,000	3,000
Agency allowance expenditures	17,699	15,565	17,699
Assessments and other	73,710	69,353	73,710
Family visits	88,524	119,919	88,524
Legal costs for children in care	5,995	4,170	5,995
Medical	7,721	4,455	7,721
Regular rate foster homes	954,053	810,332	965,747
Respite	334,916	448,664	334,916
Special rate foster homes	466,962	533,443	466,962
Support costs	17,100	997	17,100
Therapy	30,760	38,137	30,760
Travel	27,397	33,300	27,397
Uncollectible maintenance amounts	-	296,725	169,883
	<u>2,027,837</u>	<u>2,378,060</u>	<u>2,209,414</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 265,813</u>	<u>(274,211)</u>	<u>20,404</u>
NET ASSETS - BEGINNING OF YEAR		<u>6,137</u>	<u>(14,267)</u>
NET ASSETS - END OF YEAR		<u>\$ (268,074)</u>	<u>\$ 6,137</u>

SAGKEENG CHILD AND FAMILY SERVICES INC.

Schedule of Federal Distinct Needs

(Schedule 5)

Year Ended March 31, 2017

	Budget 2017	2017	2016
REVENUE	\$ -	\$ 25,000	\$ -
EXPENSES			
Salaries and benefits	-	14,170	-
Travel	-	10,830	-
	-	25,000	-
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -

SAGKEENG CHILD AND FAMILY SERVICES INC.

Schedule of Provincial Core

(Schedule 6)

Year Ended March 31, 2017

	Budget 2017	2017	2016
REVENUE	\$ 595,967	\$ 638,514	\$ 639,489
EXPENSES			
Audit	18,707	21,315	18,707
Board of directors	4,844	7,367	4,914
Corporate legal	19,174	36,217	22,620
Information technology	4,326	-	-
Insurance	34,805	37,623	37,057
Operating	93,757	91,362	248,922
Salaries and benefits	447,666	499,268	558,662
Training	-	1,518	3,784
Travel	56,868	58,814	54,571
	<u>680,147</u>	<u>753,484</u>	<u>949,237</u>
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (84,180)	\$ (114,970)	\$ (309,748)

SAGKEENG CHILD AND FAMILY SERVICES INC.**Schedule of Provincial Prevention***(Schedule 7)***Year Ended March 31, 2017**

	Budget 2017	2017	2016
REVENUE	\$ 248,753	\$ 241,359	\$ 243,180
EXPENSES			
Family support	9,322	-	-
Operating	7,613	24,022	6,835
Programs	-	12,135	8,122
Salaries and benefits	38,791	155,443	38,791
Supplies	-	-	500
Travel	2,408	20,380	2,408
	58,134	211,980	56,656
EXCESS OF REVENUE OVER EXPENSES	\$ 190,619	\$ 29,379	\$ 186,524

SAGKEENG CHILD AND FAMILY SERVICES INC.**Schedule of Provincial Protection***(Schedule 8)***Year Ended March 31, 2017**

	Budget 2017	2017	2016
REVENUE	\$ 1,929,902	\$ 2,222,439	\$ 1,806,930
EXPENSES			
Family support	78,017	-	22,738
Foster parent training	-	886	1,757
Operating	213,179	176,193	171,777
Programs	-	65,107	55,429
Salaries and benefits	1,278,686	1,403,023	1,278,686
Training	8,070	-	-
Travel	163,909	176,774	163,909
	<u>1,741,861</u>	<u>1,821,983</u>	<u>1,694,296</u>
EXCESS OF REVENUE OVER EXPENSES	\$ 188,041	\$ 400,456	\$ 112,634

SAGKEENG CHILD AND FAMILY SERVICES INC.

Schedule of Provincial Maintenance

(Schedule 9)

Year Ended March 31, 2017

	Budget 2017	2017	2016
REVENUE	\$ 7,006,917	\$ 12,058,430	\$ 10,437,502
EXPENSES			
Age of majority	12,241	10,607	12,241
Agency allowance expenditures	105,568	124,678	105,568
Assessments and other	146,988	175,315	146,988
Family visits	278,590	375,905	278,590
Legal costs for children in care	230,764	204,608	230,764
Medical	126,585	166,816	126,585
Regular rate foster homes	4,358,112	5,257,586	4,480,060
Respite	1,877,424	2,138,460	1,877,424
Special rate foster homes	2,675,335	2,724,068	2,675,335
Support costs	182,329	166,454	182,329
Therapy	223,357	300,555	223,357
Travel	24,604	64,424	24,604
	<u>10,241,897</u>	<u>11,709,476</u>	<u>10,363,845</u>
EXCESS OF REVENUE OVER EXPENSES	\$ (3,234,980)	\$ 348,954	\$ 73,657

SAGKEENG CHILD AND FAMILY SERVICES INC.**Schedule of Children's Special Allowance and Other***(Schedule 10)***Year Ended March 31, 2017**

	Budget 2017	2017	2016
REVENUE			
Children's Special Allowance	\$ 572,789	\$ 476,788	\$ 412,130
Other	-	64,643	46,071
	572,789	541,431	458,201
EXPENSES			
Children in care	-	19,189	19,075
Legal costs for children in care	227,553	151,418	91,978
Medical	-	578	-
Reimbursements	-	2,362	-
Services to families	-	13,007	3,600
Travel	-	32	-
	227,553	186,586	114,653
EXCESS OF REVENUE OVER EXPENSES	\$ 345,236	\$ 354,845	\$ 343,548