

**Anishinaabe Abinoojii Family
Services
Financial Statements
For the year ended March 31, 2011**

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Independent Auditor's Report

To the Board of Directors of
Anishinaabe Abinoojii Family Services

We have audited the accompanying financial statements of Anishinaabe Abinoojii Family Services, which comprise the statement of financial position as at March 31, 2011, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of Abinoojii Family Services based on the financial reporting directives provided by the Ministry of Children and Youth Services.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting directives provided by the Ministry of Children and Youth Services, 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.

Auditor's 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 auditor's 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 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 of Abinoojii Family Services for the year ended March 31, 2011 are prepared, in all material respects, in accordance with the financial reporting directives provided by the Ministry of Children and Youth Services.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the significant accounting policies to the financial statements, which describe the basis of accounting. The financial statements are prepared for the purpose of providing information to the Ministry of Children and Youth Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Abinoojii Family Services and the Ministry of Children and Youth Services and should not be distributed to or used by parties other than Abinoojii Family Services and the Ministry of Children and Youth Services.

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario
August __, 2011

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Anishinaabe Abinoojii Family Services
Statement of Financial Position

March 31	2011	2010
Assets		
Current		
Cash (Note 1)	\$ 82,040	\$ 47,168
Accounts receivable (Note 2)	1,163,020	549,245
Prepaid expenses	<u>17,438</u>	<u>12,871</u>
	1,262,498	609,284
Capital assets (Note 3)	<u>423,044</u>	<u>473,263</u>
	<u>\$ 1,685,542</u>	<u>\$ 1,082,547</u>
Liabilities and Net Assets		
Current		
Bank indebtedness (Note 8)	\$ 424,872	\$ -
Accounts payable (Note 4)	1,112,758	1,187,803
Government contributions repayable (Note 6)	<u>134,957</u>	<u>-</u>
	1,672,587	1,187,803
Deferred contributions		
Ontario Child Benefit equivalent Pooled Fund (Note 5)	<u>695,714</u>	<u>483,101</u>
	<u>2,368,301</u>	<u>1,670,904</u>
Net Assets		
Invested in capital assets	423,044	473,263
Unrestricted deficit	<u>(1,105,803)</u>	<u>(1,061,620)</u>
	<u>(682,759)</u>	<u>(588,357)</u>
	<u>\$ 1,685,542</u>	<u>\$ 1,082,547</u>

Approved on behalf of the Board:

_____ Director

_____ Director

Anishinaabe Abinoojii Family Services
Statement of Operations

For the year ended March 31

2011 **2010**

	Child Welfare	Prevention	One Time Service Amendments	Total	Total
Revenue					
Ministry of Child and Youth Services	\$ 16,451,914	\$ 2,934,000	\$ 697,263	\$ 20,083,177	\$ 18,740,668
Expenditure					
Salaries	5,032,971	1,784,675	608,448	7,426,095	7,221,223
Benefits	822,859	271,912	61,591	1,156,361	1,254,526
Travel	852,885	152,585	286,773	1,292,243	1,078,384
Training and Recruitment	58,869	2,644	1,145	62,659	63,458
Building Occupancy	473,217	316,672	82,038	871,928	742,553
Professional Services					
- Non client	105,387	20,520	40,276	166,183	121,961
Program Expense	65,834	329,209	110	395,152	378,021
Boarding rate payments					
- Agency Foster	5,638,815	-	34,824	5,673,439	5,280,093
- Purchased Foster/Group	3,019,357	-	-	3,019,357	2,999,937
Professional Services					
- Client	316,141	-	-	316,141	209,979
Client Personal Needs	629,516	-	116,718	746,233	709,848
Health and related	73,880	-	1,012	74,893	71,709
Financial Assistance	1,521	-	9,000	10,521	26,835
Promotion and Publicity	144,149	12,037	22,959	179,145	99,205
Office Administration	267,449	33,909	51,009	352,367	440,505
Capital Acquisitions	-	768	4,050	4,818	-
Miscellaneous	23,337	-	-	23,337	34,181
Technology	121,925	32,613	19,734	174,272	137,217
	<u>17,648,112</u>	<u>2,957,544</u>	<u>1,339,488</u>	<u>21,945,144</u>	<u>20,869,635</u>
Expenditure recoveries and other income			-	-	-
	1,154,710	23,106	652,424	1,830,241	1,867,565
	<u>16,493,402</u>	<u>2,934,438</u>	<u>687,064</u>	<u>20,114,903</u>	<u>19,002,070</u>
Excess of revenue over expenditure (expenditure over revenue) before amounts repayable	(41,488)	(438)	10,199	(31,726)	(261,402)
Government contributions repayable			(10,199)	(10,199)	0
Excess of revenue over expenditure (expenditure over revenue) for the year	<u>\$ (41,488)</u>	<u>\$ (438)</u>	<u>\$ -</u>	<u>\$ (41,925)</u>	<u>\$ (261,402)</u>

Anishinaabe Abinoojii Family Services
Statement of Changes in Net Assets

For the year ended March 31

2011

2010

	Invested in Capital Assets	Unrestricted	Total	Total
Net Assets, beginning of year	\$ 473,263	\$ (1,061,620)	\$ (588,357)	\$ (270,277)
Increases				
Capital asset additions	46,601		46,601	47,818
Decreases				
Amortization	(96,820)	-	(96,820)	(104,496)
Excess of expenditure over revenue		(41,925)	(41,925)	(261,402)
2009/2010 Ministry adjustment		(2,258)	(2,258)	-
	(96,820)	(44,183)	(141,003)	(365,898)
Net Assets, end of year	\$ 423,044	\$ (1,105,803)	\$ (682,759)	\$ (588,357)

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Anishinaabe Abinoojii Family Services
Statement of Cash flows

For the year ended March 31	2011	2010
Cash flows from operating activities		
Excess of revenue over expenditure (expenditure over revenue) for the year	\$ (41,925)	\$ (261,402)
Adjustment for investment in capital assets	(50,219)	(56,678)
2009/2010 Ministry Adjustment	(2,258)	
Adjustment for item not involving cash		
Amortization	96,820	104,496
	<u>2,418</u>	<u>(213,584)</u>
Changes in non-cash working capital items		
Accounts receivable	(613,775)	20,320
Prepaid expenses	(4,567)	(3,304)
Accounts payable	(75,045)	(871,100)
Government contributions repayable	134,957	128,732
Deferred contributions	(212,613)	354,651
	<u>(343,399)</u>	<u>(584,285)</u>
Cash flow from investing activities		
Purchase of capital assets	(46,601)	(47,818)
	<u>(46,601)</u>	<u>(47,818)</u>
Increase (decrease) in cash during the year	(390,000)	(632,103)
Cash and bank indebtedness, beginning of year	47,168	679,271
Cash and bank indebtedness, end of year	\$ (342,832)	\$ 47,168

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Anishinaabe Abinoojii Family Services
Summary of Significant Accounting Policies

March 31, 2011

Nature of Business Anishinaabe Abinoojii Family Services is an organization dedicated to protection to five communities through Ministry approved jurisdiction, protection to six through service agreements, four through purchased services and prevention services to fourteen First Nations in the District of Kenora. Anishinaabe Abinoojii Family Services is incorporated under the Corporations Act without share capital.

Basis of Accounting These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Ministry of Children and Youth Services reporting requirements. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because:

Modified Accrual Basis

These financial statements were prepared using the modified accrual basis of accounting. The modified accrual basis recognizes revenues as they become available and measurable within the 30 day period subsequent to year end; expenditures are recognized as they become incurred and measurable as a result of receipt of goods and services and create a legal obligation to pay within a 30 day period subsequent to year end.

Capital Asset Acquisitions

Capital asset acquisitions are recorded as expenditures in the year of purchase.

Vacation Pay and Other Employee Benefits

Vacation pay expense and other employee benefits are not recorded in the financial statements until paid.

Financial Instruments The organization recognizes and measures financial assets and financial liabilities on the Statement of Financial Position when they become a party to the contractual provisions of a financial instrument. All transactions related to financial instruments are recorded on a settlement date basis. All financial instruments are measured at fair value on initial recognition. Measurement in subsequent periods depends on whether the financial instrument has been classified as held-for-trading, loans and receivables, held to maturity, available for sale or other financial liabilities.

Anishinaabe Abinoojii Family Services
Summary of Significant Accounting Policies

March 31, 2011

Financial Instruments

- continued

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable repayment dates, usually with interest, that are not debt securities or instruments classified as held for trading on initial recognition.

Accounts receivable have been classified as loans and receivables. These instruments are initially recognized at fair value including direct and incremental transaction costs. They are subsequently valued at amortized cost using the effective interest method less any provision for impairment.

Held for Trading

This category includes derivatives and any financial instruments acquired principally for the purpose of selling or repurchasing in the near term. Any financial instrument can be classified as held for trading as long as reliable fair values are readily available.

The only financial instrument included in this category is cash. Transaction costs are expensed in the Statement of Revenue and Expenditure. Held for Trading instruments are measured at fair value and gains and losses arising from changes in fair value are recorded in the Statement of Operations.

Held to Maturity

Held to maturity investments include financial assets with fixed or determinable payments that the Organization's management has the intention and ability to hold to maturity. They are initially recognized at fair value including direct transaction costs. They are subsequently valued at amortized cost using the effective interest method less any provision for impairment. As at March 31, 2011, the organization did not have any financial instruments designated as held to maturity.

Available for Sale

Available for sale assets are financial assets that are designated as available for sale or are not categorized into any of the other categories described above. They are initially recognized at fair value including direct and incremental transaction costs. They are subsequently measured at fair value with gains and losses included in the Statement of Operations. For instruments such as investments in equity instruments that do not have a quoted market price in an active market, they are measured at cost less any provisions for impairment. At year end, the organization had no assets designated as available for sale.

Anishinaabe Abinoojii Family Services
Summary of Significant Accounting Policies

March 31, 2011

Financial Instruments
- continued

Other Financial Liabilities

Other financial liabilities are non-derivative financial liabilities and include accounts payable. These instruments are initially recognized at fair value. Transaction costs are expensed as incurred. They are subsequently measured at amortized cost using the effective interest method.

Vacation Pay

In accordance with guidelines from the Ministry of Children and Youth Services, accrued vacation pay is not recorded in the financial statements until paid.

Capital Assets

Capital assets are recorded as an expenditure on the statement of revenue and expenditure in the year of purchase.

Revenue Recognition

The organization follows the deferral method of accounting for contributions which includes government funding and grants. 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.

Revenue from the Ministry of Children and Youth Services is based on amounts approved by the Province of Ontario.

Expenditure recoveries and amounts from Kunuwanimano are recorded on a monthly basis as expenses are incurred.

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Pension Plan

All full time, regular employees of the organization are members of a pension plan. The plan is a defined contribution plan and is expensed as earned by the employees.

Anishinaabe Abinoojii Family Services Summary of Significant Accounting Policies

March 31, 2011

New Accounting Pronouncements

Accounting Standards for Not-for-Profit Organizations (NPO)

In December 2010, the Accounting Standards Board (AcSB) and Public Sector Accounting Board (PSAB) issued new standards for not-for-profit organizations (NPOs) as follows:

For non-government (private sector) NPOs, they have a choice of:

1. International Financial Reporting Standards ("IFRS") or
2. Accounting Standards for NPOs (which is essentially the Accounting Standards for Private Enterprises with the current 4400 series of NPO specific standards added with some minor changes)

For government (public sector) NPOs they have a choice of:

1. Public Sector Accounting standards with the current series of NPO-specific standards added with some minor changes; or
2. Public Sector Accounting standards.

The Boards require NPOs to adopt their respective standards for year ends beginning on or after January 1, 2012; early adoption is allowed. Until the date of transition to the new standards, all NPOs will continue to follow the current Canadian Institute of Chartered Accountants Handbook - Accounting Part V - Pre-Changeover Standards.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2011

1. Cash

The organization's bank accounts are held at one chartered bank.

2. Accounts Receivable

	2011	2010
Ministry of Children and Youth Services	\$ 638,793	\$ 83,078
GST/HST	78,875	47,217
Staff floats and advances	92,508	69,194
Other	352,844	349,756
	\$ 1,163,020	\$ 549,245

The Ministry of Children and Youth Services balance includes the following:

Child Welfare - 10/11 - Volume Funding	\$ 200,000
Eastern Community - Cash flow advance - 09/10 and 10/11	260,000
Eastern Community - 10/11 Balance	178,793
	\$ 638,793

3. Capital Assets

	2011		2010	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Buildings	\$ 313,413	\$ 50,643	\$ 313,413	\$ 38,107
Computer equipment	322,223	279,529	295,183	212,757
Furniture and equipment	175,145	57,565	155,584	40,053
Net book value	\$ 810,781	\$ 387,737	\$ 764,180	\$ 290,917
		\$ 423,044		\$ 473,263

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2011

4. Accounts Payable

	<u>2011</u>	<u>2010</u>
Salaries	\$ 51,718	\$ 91,218
Trade	<u>1,061,040</u>	<u>1,096,585</u>
	<u>\$ 1,112,758</u>	<u>\$ 1,187,803</u>

5. Deferred Contributions

Deferred contributions consist of funding received during the year and in prior years which is to be utilized in subsequent years.

6. Government Contributions Payable

Child Welfare - 4th Quarter Reconciliation	\$ 124,758
One time capital	<u>10,199</u>
	<u>\$ 134,957</u>

7. Economic Dependence

The organization receives approximately 100% (2010 - 100%) of its revenue from government sources. In the event that this funding was no longer available, the organization would have to find an alternative source of revenue or cease its operations.

8. Bank Indebtedness

The organization has an approved line of credit of \$500,000. The line of credit is secured by a general security agreement.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2011

9. Pension Plan

The organization sponsors a defined contribution pension arrangement covering substantially all employees. The cost of defined contribution pensions is expensed as earned by employees. The organization makes monthly contributions in accordance with the plan agreement to the employees' individual accounts which are administered by a plan trustee. The amount of benefits paid during the year was \$ 279,010 (2010 - \$323,778).

10. Financial Instruments

Fair Values

The organization's financial instruments comprise of cash, accounts receivable, bank indebtedness, accounts payable and accrued liabilities.

Cash, accounts receivable, bank indebtedness, accounts payable and accrued liabilities are reported at their fair values on the balance sheet. The fair values are the same as the carrying values due to their short-term nature.

Risks arising from financial instruments

- i) **Credit Risk**
The majority of the organization's cash and cash equivalents are all held at a major institution.
- ii) **Interest Rate Risk**
The organization's exposure to interest rate risk is minimal.
- iii) **Foreign Currency Risk**
The organization is not exposed to foreign currency risk.

11. Management of Capital

The organization considers its capital to be its net assets. The organization's objectives when managing its capital are to provide sufficient funds to cover both the annual overhead expenses as well as provide long-term maintenance and replacement for the organization's capital asset needs. Annual budgets are developed and monitored to ensure that the organization's capital is maintained at an appropriate level.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2011

12. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2011, RESPs under administration were \$473,300 (2010 - \$ 377,000).

In addition, the organization holds in Trust monies relating to Grassy Narrows Mercury Disability claims. As at March 31, 2011, amounts under administration were \$74,783 (2010 - \$75,766).

In addition, the organization holds in Trust monies relating to Wabaseemoong Independent Nations children in care. As at March 31, 2011, amounts under administration were \$113,033 (2010 - nil).

These trusts are not consolidated in these financial statements.

The trust accounts were not subject to audit.

13. Commitments and Contingent Liabilities

a) Lease Commitments

Anishinaabe Abinoojii Family Services has entered into agreements to lease equipment and properties with varying expiry dates. The annual lease commitments based on the leases in effect at March 31, 2011 are as follows:

	2012	2013
Computer and Office equipment	\$ 14,127	\$ 1,712
Office premises	53,751	-
	<u>\$ 67,878</u>	<u>\$ 1,712</u>

b) Vacation Pay

As at March 31, 2011, accrued and unrecorded vacation pay amounted to \$293,473 (2010 - \$348,503).

14. Going Concern

The organization has a current operating deficit of \$41,925 and an accumulated deficit of \$1,105,803 as at March 31, 2011. The organization is dependent on the Ministry of Children and Youth Services in order to meet its obligations and continue as a going concern.

March 31, 2011

15. Shaw-Wen-Daa-So-Win Program

Pursuant to an agreement with Naoakamegwaning First Nation dated March 31, 2010, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the community of Naoakamegwaning First Nation.

In accordance with the service agreement, Naoakamegwaning First Nation is responsible for all aspects of the administration of the Shaw-wen-daa-so-win Program, including but not limited to the hiring of staff, staff supervision, the payment of salaries, benefits, related travel, caregiver boarding payments, consulting fees, office costs and all other costs associated with the program.

For the year ended March 31, 2011, \$877,939 of funding was provided to Naoakamegwaning First Nation for the delivery of these services. The \$877,939 is included as expenditures in the Statement of Operations.

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Auditor's Comments on Supplementary Financial Information

To the Board of Directors
Anishinaabe Abinoojii Family Services

We have audited the financial statements of Anishinaabe Abinoojii Family Services which comprise the statement of financial position as at March 31, 2011 and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated xxx which contained an unmodified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. The supplementary Schedules 1 to 5 are presented for the purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

Schedules 1 to 5 have been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

Restriction on Distribution and Use

Schedules 1 to 5 are prepared to assist Anishinaabe Abinoojii Family Services to meet the requirements of the Ministry of Children and Youth Services. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for Anishinaabe Abinoojii Family Services and the Ministry of Children and Youth Services and should not be distributed to or used by parties other than Anishinaabe Abinoojii Family Services and the Ministry of Children and Youth Services.

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario

Anishinaabe Abinoojii Family Services
Schedule 1 - Child Welfare
Statement of Revenue and Expenditure

For the ended ended March 31	Budget	2011	2010
Revenue			
Ministry of Child and Youth Services	\$ 16,041,755	\$ 16,451,914	\$ 15,619,851
Expenditure (Schedule 4)			
Salaries	5,377,430	5,032,971	4,982,415
Benefits	845,689	822,859	925,804
Travel	775,000	852,885	791,209
Training and Recruitment	60,500	58,869	58,911
Building Occupancy	435,000	473,217	426,548
Professional Services			
- Non client	75,000	105,387	69,522
Program Expense	30,000	65,834	56,685
Boarding rate payments			
- Agency Foster	5,275,890	5,638,815	5,270,824
- Purchased Foster/Group	2,863,000	3,019,357	2,999,937
Professional Services			
- Client	210,725	316,141	209,979
Client Personal Needs	700,000	629,516	688,289
Health and related	50,000	73,880	71,197
Financial Assistance	10,000	1,521	20,357
Promotion and Publicity	60,000	144,149	70,754
Office Administration	281,546	267,449	318,179
Capital Acquisitions	-	-	-
Miscellaneous	30,000	23,337	34,181
Technology	125,000	121,925	106,583
	17,204,680	17,648,112	17,101,374
Expenditure recoveries and other income	1,162,925	1,154,710	1,222,488
	16,041,755	16,493,402	15,878,886
Excess of expenditure over revenue for the year	\$ -	\$ (41,488)	\$ (259,035)

Anishinaabe Abinoojii Family Services
Schedule 2 - Prevention
Statement of Revenue and Expenditure

For the year ended March 31	Budget	2011	2010
Revenue			
Ministry of Child and Youth Services	\$ 2,940,000	\$ 2,934,000	\$ 2,933,817
Expenditure (Schedule 5)			
Salaries	1,823,236	1,784,675	1,757,821
Benefits	273,706	271,912	278,434
Travel	139,294	152,585	133,036
Training and Recruitment	10,881	2,644	4,086
Building Occupancy	239,300	316,672	307,796
Professional Services			
- Non client	9,000	20,520	49,517
Program Expense	368,025	329,209	321,336
Financial Assistance	-	-	-
Promotion and Publicity	19,500	12,037	25,248
Office Administration	36,200	33,909	53,028
Capital Acquisitions	-	768	-
Miscellaneous	1,000	-	-
Technology	33,500	32,613	13,715
	<u>2,953,592</u>	<u>2,957,544</u>	<u>2,944,017</u>
Expenditure recoveries and other income	13,592	23,106	8,673
	<u>2,940,000</u>	<u>2,934,438</u>	<u>2,935,344</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ (438)</u>	<u>\$ (1,527)</u>

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Anishinaabe Abinoojii Family Services
Schedule 3 - One Time Service Amendments
Statement of Revenue and Expenditure

For the year ended March 31

2011 2010

	Aboriginal Trainer	Transformation	Ministry of Aboriginal Affairs	OCBE	Eastern Community Services	One Time Funding	Total	Total
Revenue								
Ministry of Child and Youth Services	\$ 59,884	\$ 129,291	\$ -	\$ 313,733	\$ 308,959	\$ 48,000	\$ 859,867	\$ 541,660
Ministry of Aboriginal Affairs	-	-	50,000	-	-	-	50,000	-
Revenue Deferred from prior year	-	-	-	483,110	-	-	483,110	\$ 128,450
Revenue Deferred to following year	-	-	-	(695,714)	-	-	(695,714)	(483,110)
	\$ 59,884	\$ 129,291	\$ 50,000	\$ 101,129	\$ 308,959	\$ 48,000	\$ 697,263	\$ 187,000
Expenditure								
Salaries	47,444	106,563	-	-	454,441	-	608,448	480,987
Benefits	8,863	13,728	-	-	39,000	-	61,591	50,288
Travel	3,577	-	8,235	-	274,951	-	286,773	154,139
Training and Recruitment	-	-	-	-	1,145	-	1,145	461
Building and Occupancy	-	-	-	-	44,237	37,801	82,038	8,209
Professional Services	-	-	-	-	-	-	-	-
- Non client	-	-	33,374	-	6,902	-	40,276	2,922
Program Expense	-	-	-	-	110	-	110	-
Boarding rate payments	-	-	-	-	-	-	-	-
- Agency Foster	-	-	-	-	34,624	-	34,624	9,269
- Purchased Foster/Group	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
- Client	-	-	-	-	-	-	-	-
Client Personal Needs	-	-	-	101,129	16,589	-	116,718	21,559
Health and related	-	-	-	-	1,012	-	1,012	512
Financial Assistance	-	9,000	-	-	-	-	9,000	6,478
Promotion and Publicity	-	-	2,938	-	20,020	-	22,959	3,203
Administration	-	-	5,452	-	45,557	-	51,009	69,298
Capital Acquisitions	-	-	-	-	4,050	-	4,050	-
Technology	-	-	-	-	19,734	-	19,734	16,919
	59,884	129,291	50,000	101,129	961,383	37,801	1,339,488	824,244
Expenditure Recoveries	-	-	-	-	652,424	-	652,424	636,404
	59,884	129,291	50,000	101,129	308,958	37,801	687,064	187,840
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -	\$ (0)	\$ 0	\$ 10,199	\$ 10,199	\$ (840)

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SUBJECT TO CHANGE