

Financial Statements of

**THE CHILDREN'S AID SOCIETY  
OF THE CITY OF KINGSTON  
AND THE COUNTY OF FRONTENAC**

Year ended March 31, 2011

# **THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC**

## **Financial Statements**

Year ended March 31, 2011

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## **INDEPENDENT AUDITORS' REPORT**

To the Members of The Children's Aid Society of the City of Kingston and the County of Frontenac

We have audited the accompanying financial statements of The Children's Aid Society of the City of Kingston and the County of Frontenac, which comprise the statement of financial position as at March 31, 2011, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Children's Aid Society of the City of Kingston and the County of Frontenac as at March 31, 2011, and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Other Matter*

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*KPMG LLP*

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Chartered Accountants, Licensed Public Accountants

May 25, 2011

Kingston, Canada

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

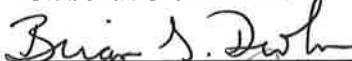
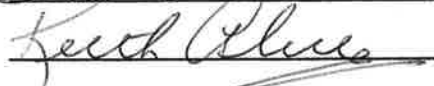
## Statement of Financial Position

March 31, 2011, with comparative figures for 2010

	Operating Fund	Externally Restricted Funds	2011 Total	2010 Total
<b>Assets</b>				
<b>Current assets:</b>				
Cash	\$ 89,788	\$ 503,712	\$ 593,500	\$ 508,956
Accounts receivable	2,547,697	2,609	2,550,306	200,737
Prepaid expenses	190,469	1,000	191,469	188,881
	2,827,954	507,321	3,335,275	898,574
Capital assets (note 2)	9,112,731	-	9,112,731	3,719,239
	\$ 11,940,685	\$ 507,321	\$ 12,448,006	\$ 4,617,813
<b>Liabilities and Net Assets</b>				
<b>Current liabilities:</b>				
Accounts payable and accrued liabilities	\$ 4,541,810	\$ 179,230	\$ 4,721,040	\$ 1,969,201
Bank loan (note 3)	4,656,056	-	4,656,056	1,000,000
Deferred revenue	-	11,415	11,415	66,340
Current portion of capital lease obligations (note 6)	32,525	-	32,525	35,732
Internal borrowings	169,444	(169,444)	-	-
	9,399,835	21,201	9,421,036	3,071,273
Capital lease obligations, net of current portion (note 6)	63,875	-	63,875	28,618
<b>Net assets:</b>				
Unrestricted	11,095	-	11,095	(1,943,373)
Externally restricted	-	486,120	486,120	806,405
Investment in capital assets (note 7(a))	2,465,880	-	2,465,880	2,654,890
	2,476,975	486,120	2,963,095	1,517,922
Commitments (note 8)				
Contingent liabilities (note 10)				
	\$ 11,940,685	\$ 507,321	\$ 12,448,006	\$ 4,617,813

See accompanying notes to financial statements.

On behalf of the Board:

 Director  
 Director

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

## Statement of Operations

Year ended March 31, 2011, with comparative figures for 2010

	Operating Fund	Externally Restricted Funds	2011 Total	2010 Total
<b>Revenue:</b>				
Province of Ontario	\$ 23,649,527	\$ 190,607	\$ 23,840,134	\$ 20,284,119
<b>Recoveries and income:</b>				
Maintenance from other societies	123,932	—	123,932	136,796
Maintenance from parents	23,077	—	23,077	17,927
Family allowance recoveries	945,387	—	945,387	1,024,757
Ontario child benefit	—	331,061	331,061	165,121
Other recoveries	269,640	—	269,640	65,969
Other income	7,307	—	7,307	78,026
Interest income	6,390	5,088	11,478	5,937
Donations	—	121,623	121,623	70,860
Memberships	—	198,900	198,900	336,763
	25,025,260	847,279	25,872,539	22,186,275
<b>Expenditure:</b>				
Salaries	8,921,562	40,113	8,961,675	8,663,307
Benefits	1,844,447	4,483	1,848,930	1,825,537
Building occupancy	674,458	—	674,458	650,388
Office expense	173,106	—	173,106	153,761
Training, education and conferences	79,987	—	79,987	75,909
Promotion	41,658	14,515	56,173	65,022
Purchased services - administrative	46,304	—	46,304	118,142
Purchased services - client	209,100	—	209,100	218,118
Transportation related to agency service	544,403	—	544,403	535,820
Boarding program	8,783,974	—	8,783,974	8,227,399
Children's fund	—	49,419	49,419	43,326
Program costs	2,000	222,851	224,851	600,692
Clients' personal needs	900,254	502,576	1,402,830	969,695
Medical and related expenses	435,388	—	435,388	416,974
Technology	269,941	—	269,941	189,095
Miscellaneous	150,292	333,607	483,899	145,604
Interest on capital leases	4,842	—	4,842	3,454
Amortization	178,086	—	178,086	178,445
	23,259,802	1,167,564	24,427,366	23,080,688
<b>Excess of revenue over expenditure</b>				
(expenditure over revenue)	\$ 1,765,458	\$ (320,285)	\$ 1,445,173	\$ (894,413)

See accompanying notes to financial statements.

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

## Statement of Changes in Net Assets

Year ended March 31, 2011, with comparative figures for 2010

	Unrestricted Fund	Externally Restricted Funds	Investment in Capital Assets	2011 Total	2010 Total
Balance, beginning of year	\$ (1,943,373)	\$ 806,405	\$ 2,654,890	\$ 1,517,922	\$ 2,412,335
Excess of revenue over expenditure (expenditure over revenue)	1,943,544	(320,285)	(178,086)	1,445,173	(894,413)
Net change in investment in capital assets (note 7(b))	10,924	-	(10,924)	-	-
<b>Balance, end of year</b>	<b>\$ 11,095</b>	<b>\$ 486,120</b>	<b>\$ 2,465,880</b>	<b>\$ 2,963,095</b>	<b>\$ 1,517,922</b>

See accompanying notes to financial statements.

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

## Statement of Cash Flows

Year ended March 31, 2011, with comparative figures for 2010

	2011	2010
Cash provided by (used in):		
Operations:		
Excess of revenue over expenditure (expenditure over revenue)	\$ 1,445,173	\$ (894,413)
Amortization, which does not involve cash	178,086	178,445
Changes in non-cash operating working capital:		
Accounts receivable	(2,349,569)	60,903
Prepaid expenses	(2,588)	(52,550)
Accounts payable and accrued liabilities	2,751,838	351,555
Deferred revenue	(54,925)	66,340
	1,968,015	(289,720)
Financing:		
Proceeds from bank loan	3,656,056	445,033
Proceeds from capital lease obligations	74,897	46,480
Repayment of capital lease obligations	(42,846)	(45,297)
	3,688,107	446,216
Investments:		
Purchase of capital assets	(5,571,578)	(876,128)
Increase (decrease) in cash	84,544	(719,632)
Cash, beginning of year	508,956	1,228,588
Cash, end of year	\$ 593,500	\$ 508,956

The Society considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

See accompanying notes to financial statements.



# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Notes to Financial Statements

Year ended March 31, 2011

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The Society is incorporated without share capital under the laws of Ontario. Its principal activity is providing foster homes and other assistance to children in need.

## 1. Significant accounting policies:

### (a) Fund accounting:

The Children's Aid Society follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for the activities associated with the Society's day-to-day and capital activities. This fund reports unrestricted resources and investment in capital assets.

The Restricted Funds report only restricted resources that are to be used for the following funds:

- (i) The Transition Fund provides for transitional needs when children leave the Society's care.
- (ii) The Children's Fund provides for the needs and services of clients of the agency which are not usually provided for with funds within the operating budget of the Society.
- (iii) The Bursary Fund provides bursaries to previous wards of the Society, in memory of former employees.
- (iv) The Ontario Child Benefit equivalent ("OCBe") Fund provides all children and youth in care with access to recreational, educational, cultural and social opportunities.
- (v) Practice and Research Together ("PART") and the Children Services Steering Committee are projects in which the Society acts as an agent on a temporary basis.

### (b) Capital assets:

Purchased capital assets are recorded at cost. Repairs and maintenance costs are charged to expense. When a capital asset no longer contributes to the Society's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized on a declining-balance basis using the following annual rates:

Asset	Rate
Building	2%
Furniture and equipment	20%
Information systems	30%
Computer equipment under capital lease	30%
Leasehold improvements	20%
Frontline modules and licences	20%

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended March 31, 2011

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## 1. Significant accounting policies (continued):

### (b) Capital assets (continued):

Construction-in-progress comprises construction of building, development cost and capitalized interest. No amortization is recorded until construction is substantially complete and the assets are ready for productive use.

### (c) Revenue recognition:

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund in the year received or receivable.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest income is recognized as revenue of the respective fund as earned.

### (d) Contributed services:

Donations in kind of property, materials and services are not reflected in these financial statements.

### (e) Financial instruments:

The Society's financial instruments consist of cash, accounts receivable, bank loan, accounts payable and accrued liabilities and capital lease obligations. It is management's opinion that the Society is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values.

### (f) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the period. Actual results could differ from those estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended March 31, 2011

## 2. Capital assets:

	Cost	Accumulated amortization	2011 Net book value	2010 Net book value
Land	\$ 314,000	\$ —	\$ 314,000	\$ 314,000
Building	2,006,631	489,324	1,517,307	1,548,272
Furniture and equipment	797,681	659,669	138,012	172,515
Information systems	802,228	672,732	129,496	88,052
Computer equipment under capital lease	889,144	729,082	160,062	137,714
Leasehold improvements	58,983	47,533	11,450	14,312
Frontline modules and licenses	202,394	46,588	155,806	13,535
Division street project:				
Land	607,930	—	607,930	607,930
Building under construction	6,078,668	—	6,078,668	822,909
	<b>\$ 11,757,659</b>	<b>\$ 2,644,928</b>	<b>\$ 9,112,731</b>	<b>\$ 3,719,239</b>

Cost and accumulated amortization of capital assets at March 31, 2010 amounted to \$6,263,021 and \$2,543,782 respectively.

## 3. Bank loan:

The Society's financial agreement with its bank provides for an operating credit facility of up to \$22,755,000 to finance the acquisition of the property for new administrative buildings. Interest on funds is charged at the bank's prime rate less 0.25% per annum. As at March 31, 2011, there was \$4,656,056 drawn on the operating credit facility.

The operating credit facility is secured by a general security agreement over all personal property of the Society and an undertaking to direct a minimum of \$3,100,000 from future proceeds of sale of real estate to the bank for repayment of the facility.

## 4. Line of credit:

The Society's financial agreement with its bank provider for an operating credit facility of up to \$500,000 to finance operating expenditures. Interest on funds drawn is charged at the bank's prime rate less 0.25%. As at March 31, 2011, there was \$Nil (2010 - \$53,199) drawn on the operating credit facility.

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended March 31, 2011

## 5. Pension agreements:

The Society makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 145 members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS during the year for current service was \$622,455 (2010 - \$600,959).

## 6. Capital lease obligations:

Future minimum lease payments by year for the computer and office equipment under capital leases are as follows:

	2011
Year ending March 31:	
2011	\$ 38,459
2012	32,858
2013	27,961
2014	18,865
2015	2,307
Total minimum lease payments	120,450
Less amount representing interest between 1.3% and 13.4%	24,050
Present value of minimum lease payments	96,400
Current portion of obligations under lease	32,525
	<b>\$ 63,875</b>

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended March 31, 2011

## 7. Investment in capital assets:

(a) Investment in capital assets is calculated as follows:

	2011	2010
Capital assets	\$ 9,112,731	\$ 3,719,239
Amounts funded by:		
Amounts financed by capital lease obligations	(96,400)	(64,350)
Amounts financed by accounts payable	(1,894,395)	-
Bank loan	(4,656,056)	(1,000,000)
	<u>\$ 2,465,880</u>	<u>\$ 2,654,889</u>

(b) Change in net assets invested in capital assets is calculated as follows:

	2011	2010
Excess of expenditure over revenue:		
Amortization of capital assets	\$ (178,086)	\$ (178,445)
Net change in investment in capital assets:		
Purchase of capital assets	\$ 5,571,578	\$ 876,128
Repayment of capital lease obligations	42,846	45,297
Proceeds from capital lease obligations	(74,897)	(46,480)
Amounts financed by accounts payable	(1,894,395)	-
Amounts financed by bank loan	(3,656,056)	(1,000,000)
	<u>\$ (10,924)</u>	<u>\$ (125,055)</u>

## 8. Commitments:

(a) The Society has obligations under operating leases for which future minimum lease payments are as follows:

Year ending March 31:	
2012	\$ 50,780
2013	24,191
2014	13,034
	<u>\$ 88,005</u>

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended March 31, 2011

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## 8. Commitments (continued):

- (b) The Society has entered into a lease agreement for office premises effective May 1, 2009 for a thirty month term at \$357,979 per annum.
- (c) The Society has entered into a lease agreement for two vehicles effective May 6, 2009 for a five-year term at a total cost of \$38,363 with a balance remaining of \$28,072 as of March 31, 2011.
- (d) 817 Division Street building project:

The Society is consolidating its Kingston based services into one facility at 817 Division Street, and will be closing both Montreal Street and John Counter Boulevard locations.

The new building is targeted for completion by Fall 2012 at a total cost estimate of approximately \$22 million, to be financed from Ministry grants and long-term debt financing. Total project costs of approximately \$6.7 million associated with the project have been reported on the "Statement of Financial Position" for the year ended March 31, 2011.

The Society is a co-owner of the Montreal Street location, with the City of Kingston, and has entered into an agreement in October 2009 to transfer their share of the ownership of the land and building to the City for \$3.1 million. The closing date will be completed on or before September 2011, at which time the Society is expected to enter into a lease agreement to occupy the premises until construction of the new building is complete.

The Society also has an outstanding letter of credit of \$375,370 to the City of Kingston related to the building project.

## 9. Economic dependence:

The Society is dependent on the Ministry of Children and Youth Services to provide sufficient funds to continue operations, replace essential equipment and complete its capital projects.

## 10. Contingent liabilities:

- (a) Provincial subsidy revenue:

The operating subsidy is recognized based on the approved fiscal allocation by the Ministry of Community, Family and Children's Services, Province of Ontario. Program surpluses may be recovered by the Province based on an annual Ministry reconciliation performed subsequent to year end. Any recoveries will be reported as an adjustment to revenue on the statement of operations in the year of recovery.

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Notes to Financial Statements (continued)

Year ended March 31, 2011

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## 10. Contingent liabilities (continued):

### (b) Legal claims:

The nature of the Society's activities is such that there may be litigation pending or in prospect at any time. With respect to claims at March 31, 2011, management believes that the Society has valid defences and appropriate insurance coverages in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Society's financial position.

## 11. Fair value of financial instruments:

The carrying value of cash, accounts receivable, bank loan, accounts payable and accrued liabilities and capital lease obligations approximates their fair value due to the relatively short periods to maturity of these items or because they are receivable or payable on demand.

## 12. Funds held in trust:

The Society acts as a host agency, which receives funds from the Ministry of Children and Youth Services for the Creation of Registered Education Savings Plans for youth in the Society's care. The Society held \$155,000 (2010 - \$144,800) of these funds in their accrued liabilities on the "Statement of Financial Position" as of March 31, 2011.

## 13. Amalgamation:

During the year, the Society announced its intention to amalgamate with Lennox and Addington Family and Children Services with the combined entity to act as one agency serving all of Kingston, Frontenac, Lennox and Addington. It is anticipated that the new agency will be constituted and operating under one single governance structure no later than April 1, 2012.

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

## Schedule A Externally Restricted Funds - Balance Sheets

March 31, 2011, with comparative figures for 2010

	Bursary Fund	Transition Fund	Children's Fund	OCBE Fund	PART Fund	CSSC Fund	2011 Total	2010 Total
<b>Assets</b>								
Current assets:								
Cash	\$ 84,977	\$ -	\$ 34,748	\$ 383,987	\$ -	\$ -	\$ 503,712	\$ 533,795
Accounts receivable	250	80	134	2,145	-	-	2,609	214
Prepaid expenses	-	-	1,000	-	-	-	1,000	34,449
	<u>\$ 85,227</u>	<u>\$ 80</u>	<u>\$ 35,882</u>	<u>\$ 386,132</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 507,321</u>	<u>\$ 568,458</u>

### Liabilities and Net Assets

Current liabilities:								
Accounts payable	\$ 25,037	\$ 11,300	\$ 131	\$ 142,762	\$ -	\$ -	\$ 179,230	\$ 128,671
Deferred revenue	-	-	11,415	-	-	-	11,415	66,340
Interfund payables	(71)	(89,593)	(6,961)	70,038	-	(142,857)	(169,444)	(432,958)
	24,966	(78,293)	4,585	212,800	-	(142,857)	21,201	(237,947)
Net assets:								
Externally restricted	60,261	78,373	31,297	173,332	-	142,857	486,120	806,405
	<u>\$ 85,227</u>	<u>\$ 80</u>	<u>\$ 35,882</u>	<u>\$ 386,132</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 507,321</u>	<u>\$ 568,458</u>



# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Schedule B  
Externally Restricted Funds - Statements of Operations and Net Assets

Year ended March 31, 2011, with comparative figures for 2010

	Bursary Fund	Transition Fund	Children's Fund	OCBE Fund	PART Fund	CSSC Fund	2011 Total	2010 Total
<b>Revenue:</b>								
Province of Ontario	\$ -	\$ 115,247	\$ -	\$ -	\$ -	\$ 75,360	\$ 190,607	\$ 182,244
Grants	-	-	-	-	-	-	-	50,500
Ontario Child Benefit	-	-	-	331,061	-	-	331,061	165,121
Donations and fundraising	34,372	-	51,578	-	-	35,673	121,623	70,860
Memberships	-	-	-	-	198,900	-	198,900	336,763
Interest	705	-	342	4,041	-	-	5,088	1,104
	35,077	115,247	51,920	335,102	198,900	111,033	847,279	806,592
<b>Expenditure:</b>								
Salaries	-	40,113	-	-	-	-	40,113	28,516
Benefits	-	3,814	-	-	669	-	4,483	22,626
Promotion	14,315	-	200	-	-	-	14,515	13,496
Children's Fund	-	-	49,419	-	-	-	49,419	43,326
Program costs	-	63,511	1,250	-	70,856	87,234	222,851	599,316
Client's personal needs	23,298	8,586	-	470,692	-	-	502,576	63,887
Repayment of PART	-	-	-	-	333,607	-	333,607	-
	37,613	116,024	50,869	470,692	405,132	87,234	1,167,564	771,167
<b>Excess of revenue over expenditure (expenditure over revenue)</b>	<b>(2,536)</b>	<b>(777)</b>	<b>1,051</b>	<b>(135,590)</b>	<b>(206,232)</b>	<b>23,799</b>	<b>(320,285)</b>	<b>35,425</b>
<b>Net assets, beginning of year</b>	<b>62,797</b>	<b>79,150</b>	<b>30,246</b>	<b>308,922</b>	<b>206,232</b>	<b>119,058</b>	<b>806,405</b>	<b>770,980</b>
<b>Net assets, end of year</b>	<b>\$ 60,261</b>	<b>\$ 78,373</b>	<b>\$ 31,297</b>	<b>\$ 173,332</b>	<b>\$ -</b>	<b>\$ 142,857</b>	<b>\$ 486,120</b>	<b>\$ 806,405</b>

# THE CHILDREN'S AID SOCIETY OF THE CITY OF KINGSTON AND THE COUNTY OF FRONTENAC

Schedule C  
Statement of Transfer Payment Accounts  
Year ended March 31, 2011

	CFI Operating Non-Residential A556	Best Start Planning A447	Child Abuse Program A346	Sub-total	Child Welfare	Other Programs	Total
Revenue:							
Government subsidies	\$ 55,152	\$ 75,360	\$ 60,095	\$ 190,607	\$ 23,649,527	\$ -	\$ 23,840,134
Interest income	-	-	-	-	6,390	5,088	11,478
Donations	-	-	-	-	-	320,523	320,523
Recoveries	-	-	-	-	1,362,036	331,061	1,693,097
Other income	-	-	-	-	7,307	-	7,307
Expenditure:	55,152	75,360	60,095	190,607	25,025,260	656,672	25,872,539
Salaries	40,113	-	-	40,113	8,921,562	-	8,961,675
Benefits	3,814	-	-	3,814	1,844,447	669	1,848,930
Building occupancy	-	-	-	-	674,458	-	674,458
Office expenses	-	-	-	-	173,106	-	173,106
Training, education and conferences	-	-	-	-	79,987	-	79,987
Promotion	-	-	-	-	41,658	14,515	56,173
Purchase service - administrative	-	-	-	-	46,304	-	46,304
Purchase service - client	-	-	-	-	209,100	-	209,100
Transportation related to agency services	-	-	-	-	544,403	-	544,403
Boarding program	-	-	-	-	8,783,974	-	8,783,974
Children's fund	-	-	-	-	-	49,419	49,419
Program costs	2,639	87,234	60,872	150,745	2,000	72,106	224,851
Client's personal needs	8,586	-	-	8,586	900,254	493,990	1,402,830
Medical and related expenses	-	-	-	-	435,388	-	435,388
Technology	-	-	-	-	269,941	-	269,941
Miscellaneous	-	-	-	-	150,292	333,607	483,899
Interest on capital leases	-	-	-	-	4,842	-	4,842
Depreciation	-	-	-	-	178,086	-	178,086
Excess of revenue over expenditure (expenditure over revenue)	\$ 55,152	\$ 87,234	\$ 60,872	\$ 203,258	\$ 23,259,802	\$ 964,306	\$ 24,427,366
	-	(11,874)	(777)	(12,651)	1,765,458	(307,634)	1,445,173