

Financial statements of

**The Children's Aid
Society of Hamilton**

March 31, 2016

The Children's Aid Society of Hamilton

March 31, 2016

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Independent Auditor's Report

To the Governing Board of
The Children's Aid Society of Hamilton

We have audited the accompanying financial statements of The Children's Aid Society of Hamilton, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and changes in fund balances 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 public sector accounting standards, 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 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 Hamilton as at March 31, 2016 and the results of its operations and changes in fund balances and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Licensed Public Accountants
May 27, 2016

The Children's Aid Society of Hamilton

Statement of financial position

March 31, 2016

	Child Welfare Fund	Ontario Child Benefit Fund	Society Fund	Capital Fund	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
Assets						
Current assets						
Cash	3,083,613	711,776	345,703	-	4,141,092	4,481,718
Investments	-	-	2,375,807	-	2,375,807	1,809,190
Receivables						
Other Children's Aid Societies	102,564	-	-	-	102,564	114,094
Grants	-	-	-	-	-	3,849
Interfund balance	(41,753)	39,860	1,893	-	-	-
Miscellaneous	520,041	1,514	11,465	-	533,020	467,026
Prepays and deposits	257,047	-	-	-	257,047	130,572
	3,921,512	753,150	2,734,868	-	7,409,530	7,006,449
Capital assets (Note 4)						
	-	-	-	11,543,365	11,543,365	11,538,364
	3,921,512	753,150	2,734,868	11,543,365	18,952,895	18,544,813
Liabilities						
Current liabilities						
Payables and accruals	3,819,362	26,472	3,291	-	3,849,125	3,568,073
Province of Ontario advances	356,037	-	-	-	356,037	371,199
UCCB Funds in trust (Note 5)	179,141	-	-	-	179,141	344,500
OCBe Funds in trust	-	303,828	-	-	303,828	313,010
Bank Loans (Note 6)	-	-	-	3,824,660	3,824,660	4,236,486
	4,354,540	330,300	3,291	3,824,660	8,512,791	8,833,268
Commitments (Note 9)						
Contingent liabilities (Note 10)						
Fund balance (Note 2)						
Equity in capital assets	-	-	-	7,718,705	7,718,705	7,301,878
Externally restricted funds (Note 8)	(433,028)	422,850	-	-	(10,178)	102,270
Unrestricted funds	-	-	2,731,577	-	2,731,577	2,307,397
	(433,028)	422,850	2,731,577	7,718,705	10,440,104	9,711,545
	3,921,512	753,150	2,734,868	11,543,365	18,952,895	18,544,813

Approved by the Board

_____ Director

_____ Director

The Children's Aid Society of Hamilton

Statements of operations and changes in fund balances

March 31, 2016

	Child Welfare Fund	Ontario Child Benefit Fund	Society Fund	Capital Fund	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Province of Ontario						
Current funding	45,917,670	539,194	-	-	46,456,864	46,527,793
Government of Canada						
Children's special allowance	1,734,677	-	-	-	1,734,677	1,752,023
Other Children's Aid Societies	312,748	-	-	-	312,748	319,697
Special purpose grants (Schedule 4)	441,719	-	-	-	441,719	249,144
Interest	46,126	-	27,298	-	73,424	86,069
Gain on disposal of asset	-	-	-	-	-	24,898
Rent	-	-	529,853	-	529,853	540,153
Tax rebates	1,341	-	-	-	1,341	1,411
Donations	-	-	414,387	-	414,387	119,321
Fundraising	-	-	53,621	-	53,621	69,302
Miscellaneous	46,824	-	20	-	46,844	41,983
	48,501,105	539,194	1,025,179	-	50,065,478	49,731,794
Expenditures						
Client services (Schedule 1)	37,888,111	585,098	272,059	-	38,745,268	39,364,851
Legal services (Schedule 2)	2,395,682	-	-	-	2,395,682	2,296,965
Administration (Schedule 3)	6,587,366	-	(82,886)	617,047	7,121,527	6,572,647
Special purpose grants (Schedule 4)	441,719	-	-	-	441,719	249,144
	47,312,878	585,098	189,173	617,047	48,704,196	48,483,607
Excess of revenue over expenditures (expenditures over revenue)	1,188,227	(45,904)	836,006	(617,047)	1,361,282	1,248,187
Less due to Province of Ontario Balanced Budget Fund (Note 13)	(632,723)	-	-	-	(632,723)	(962,637)
Fund balance, beginning of year	555,504	(45,904)	836,006	(617,047)	728,559	285,550
Interfund transfers	(366,484)	468,754	2,307,397	7,301,878	9,711,545	9,425,995
	(622,048)	-	(411,826)	1,033,874	-	-
Fund balance, end of year	(433,028)	422,850	2,731,577	7,718,705	10,440,104	9,711,545

The accompanying notes to the financial statements are an integral part of this financial statement.

The Children's Aid Society of Hamilton

Statement of cash flows

March 31, 2016

	Child Welfare Fund	Ontario Child Benefit Fund	Society Fund	Capital Fund	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
Operating activities						
Excess of revenue over expenditures (expenditures over revenue)	555,504	(45,904)	836,006	(617,047)	728,559	285,550
Add items not involving cash:						
Amortization of capital assets	-	-	-	617,047	617,047	503,539
Interfund transfers	(622,048)	-	(411,826)	1,033,874	-	-
Gain on disposal of capital asset	-	-	-	-	-	(24,898)
Change in:						
Other Children's Aid Societies	11,530	-	-	-	11,530	8,349
Grants	3,849	-	-	-	3,849	13,046
Interfund balance	(5,618)	6,315	(697)	-	-	-
Miscellaneous	(64,751)	(338)	(905)	-	(65,994)	1,185
Prepays and deposits	(126,975)	-	500	-	(126,475)	103,278
Payables and accruals	270,869	13,160	(2,977)	-	281,052	306,339
Province of Ontario advances	(15,162)	-	-	-	(15,162)	(46,915)
UCCB Funds in trust	(165,359)	-	-	-	(165,359)	59,300
OCBe Funds in trust	-	(9,182)	-	-	(9,182)	(1,330)
	(158,161)	(35,949)	420,101	1,033,874	1,259,865	1,207,443
Investing activities						
Increase in investments	-	-	(566,617)	-	(566,617)	(537,368)
Purchase of capital assets	-	-	-	(622,048)	(622,048)	(260,165)
Proceeds from sale of capital asset	-	-	-	-	-	26,000
	-	-	(566,617)	(622,048)	(1,188,665)	(771,533)
Financing activity						
Repayment of long-term debt	-	-	-	(411,826)	(411,826)	(394,687)
Net (decrease) increase in cash	(158,161)	(35,949)	(146,516)	-	(340,626)	41,223
Cash, beginning of year	3,241,774	747,725	492,219	-	4,481,718	4,440,495
Cash, end of year	3,083,613	711,776	345,703	-	4,141,092	4,481,718

The accompanying notes to the financial statements are an integral part of this financial statement.

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

1. Purpose of the organization

Funded under the Child and Family Services Act, The Children's Aid Society of Hamilton ("the Society") is committed to the protection and well-being of children, while supporting the autonomy and integrity of the family. The Society offers comprehensive child welfare services as well as ancillary programs funded through donations and grants. The Society is incorporated as a not-for-profit organization and is a registered charity under the Income Tax Act.

The Society is exempt from tax under section 149(1)(d) of the Canadian Income Tax Act.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations. The significant accounting policies of the Society are as follows:

Fund accounting

The Society follows the restricted fund method of accounting for contributions.

The Child Welfare Fund presents the activities carried out under the Child and Family Services Act.

The Society Fund reports the total assets, liabilities, revenues and expenses of individual funds established from time to time by the Board of Directors for specific purposes. Sources of these funds include fundraising activities of the Society as well as endowments and specific testamentary bequests.

The Capital Fund reports the assets, liabilities, revenues and expenses related to the Society's capital assets and the accumulated contributions and other amounts restricted for the purchase and maintenance of capital assets.

The Ontario Child Benefit Fund reports transfers to the Society, equivalent to the Ontario Child Benefit from the Province of Ontario, eligible expenses and allocations to a savings program for children in the care of Children's Aid Societies. The intent of this fund is to provide supports, including tutoring, skills building and recreational activities to these children as well as transitional assistance to those leaving care. In recognition of these transitional needs and pursuant to a Policy Directive from the Ministry of Children and Youth Services, a savings program has been established to provide eligible youth with the financial skills necessary for independent living and funds to assist them with the costs of their basic needs upon leaving care. These funds are shown as held in trust and as restricted cash balances in the statement of financial position of the Society.

The fund transfers are in the normal course of operations. The fund transfer from the Child Welfare Fund to the Capital Fund was in relation to capital assets that were originally purchased by the Child Welfare Fund. The fund transfer from the Society Fund to the Capital Fund was in relation to payments made by the Society Fund towards capital assets; this was either by means of purchasing capital assets, making a down payment on a capital asset, repayment of assets acquired under capital lease or the principal payment on loans for capital assets.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided on a straight-line basis over the asset's estimated useful life, as described in Note 4. Amortization expense is reported in the Capital Fund.

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

2. Summary of significant accounting policies (continued)

Revenue recognition

Restricted contributions related to general operations are deferred and recognized as revenue of the Child Welfare Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund when received.

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

Contributions for endowment are recognized as revenue in the Society Fund as received. Investment income is recognized as revenue of the Society Fund on an accrual basis. Grant revenue is deferred and recognized as revenue of the Child Welfare Fund as eligible expenses are incurred.

Allocation of expenses

The Society records a number of its expenses of the Child Welfare Fund by function: Client Services, Legal Services, Administration, Special Purpose Grants. The expenses recorded within each function relate directly to those functions. Allocation by function is based on usage of expenses to perform mandated services.

Contributed services and materials

The work of the Society is partly dependent on the voluntary services of members of the community. Donated services are not recognized in these financial statements due to the difficulty in determining their fair value.

Donated materials are recognized in the financial statements. A number of members of the community and business contribute non-cash resources to assist the Society in the fulfillment of its mandate. Donated materials which would otherwise be paid for by the Society are recorded at fair value when provided. The value of these donations-in-kind, is determined using fair market values of similar type goods, amounted to \$34,309 in 2016 (2015 - \$23,941) and has been included in donations on the statement of operations.

Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the period in which they become known. Significant areas requiring management estimates include amortization of capital assets and calculation of accrued liabilities.

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

2. Summary of significant accounting policies (continued)

Financial instruments

Under PS 3450, all financial instruments, including derivatives, are included on the Statement of financial position and are measured either at fair value or amortized cost based on the characteristics of the instrument and the Society's accounting policy choices. All financial instruments reported on the Statement of financial position of the Society are classified as follows:

Financial instrument	Classification
Cash	Amortized cost
Investments	Amortized cost
Receivables	Amortized cost
Payables and accruals	Amortized cost
Province of Ontario advances	Amortized cost
Funds in trust	Amortized cost
Obligations under capital leases	Amortized cost
Bank loans	Amortized cost

The Society initially measures its financial assets and financial liabilities at fair value. The Society subsequently measures all its financial assets and liabilities at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Writedowns on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect or recovery. Financial assets are then written down to net recoverable value with the writedown being recognized in the Statement of operations.

3. Contracts with Ministry of Community and Social Services/Ministry of Children and Youth Services

The Society has service contracts with the Ministry of Community and Social Services/Ministry of Children and Youth Services. One requirement of the contracts is the production by management of a Transfer Payment Annual Reconciliation (TPAR) which shows a summary by service of all revenues and expenses and any resulting surplus or deficit that relates to the contract. The Child Welfare Fund balance shows the surplus (deficit) position under these contracts as at March 31, 2016. The surplus (deficit) in a TPAR report will generally differ due to specific instructions for TPAR preparation.

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

4. Capital assets

			2016	
	Rate	Cost	Accumulated amortization	Net book value
		\$	\$	\$
Land		1,806,250	-	1,806,250
Building	40 yrs	12,365,769	3,211,795	9,153,974
Computer equipment	3 yrs	1,352,320	1,102,048	250,272
Computer software	2 yrs	356,957	180,674	176,283
Telephone equipment	5 yrs	257,709	174,896	82,813
Equipment	8 yrs	691,020	637,386	53,634
Vehicles	7 yrs	125,607	121,274	4,333
Outdoor improvements	10 yrs	554,155	538,349	15,806
		17,509,787	5,966,422	11,543,365

			2015	
	Rate	Cost	Accumulated amortization	Net book value
		\$	\$	\$
Land		1,806,250	-	1,806,250
Building	40 yrs	12,241,436	2,887,817	9,353,619
Computer equipment	3 yrs	976,914	961,471	15,443
Computer software	2 yrs	317,460	109,283	208,177
Telephone equipment	5 yrs	174,896	174,896	-
Equipment	8 yrs	691,021	610,668	80,353
Vehicles	7 yrs	125,607	116,941	8,666
Outdoor improvements	10 yrs	554,155	488,299	65,856
		16,887,739	5,349,375	11,538,364

5. Universal Child Care Benefit (UCCB) funds in trust

The Society receives funds in trust for children in care pursuant to the Universal Child Care Benefit Act, and establishes individual Registered Education Savings Plans (RESPs) according to the Policy Directive from the Ministry of Children and Youth Services. During 2016, \$651,780 (2015 - \$66,000) was transferred to the RESP provider for deposit to the individual plans of 365 children. The untransferred funds totaling \$179,141 (2015 - \$344,500) are restricted, and are included in cash and cash equivalents.

6. Investments

Investments consist of guaranteed investment certificates and term deposits with a Canadian chartered banks in the amount of \$nil (\$150,628 as at March 31, 2015) and \$2,375,806 (\$1,658,562 as at March 31, 2015) with various terms ending March 27, 2021 and interest rates between 1.40% and 2.18% depending on the term of the investment.

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

7. Bank loans

	2016	2015
	\$	\$
Demand instalment loan with CIBC, fixed interest rate of 3.85%, repayable in monthly amounts of \$23,931 including interest, maturing in 2025	2,198,257	2,396,635
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$3,677 plus interest, maturing in 2025	400,733	444,851
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,123 plus interest, maturing in 2022	-	23,134
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,149 plus interest, maturing in 2023	95,536	109,324
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,282 plus interest, maturing in 2020	72,935	88,319
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,163 plus interest, maturing in 2020	65,674	79,630
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,389 plus interest, maturing in 2023	115,267	131,935
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,280 plus interest, maturing in 2024	127,600	142,960
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,445 plus interest, maturing in 2025	161,740	179,080
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,334 plus interest, maturing in 2025	149,288	165,296
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,585 plus interest, maturing in 2027	212,090	231,110
Demand instalment loan with CIBC, interest rate of prime plus .75%, repayable in monthly amounts of \$1,556 plus interest, maturing in 2028	225,540	244,212
	3,824,660	4,236,486

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

7. Bank loans (continued)

As security for these loans, the Society has provided a collateral mortgage in the amount of \$5 million over the property located at 26 Arrowsmith, Hamilton; \$100,000 over the property located at 58 Kenilworth, Hamilton; \$222,000 over the property located at 7 LeMoyne Pl, Hamilton; \$212,500 over the property located at 45 Loneoak Cr, Hamilton; \$190,000 over the property located at 94 Green Rd, Hamilton; \$250,000 over the real property located at 1580 Highway #56, Hamilton; \$230,000 over the real property located at 7 Barnett Court, Hamilton; \$260,000 over the property located at 20 Hardale Cres., Hamilton; \$240,000 over the property located at 359 Limeridge Road East, Hamilton; \$285,000 over the property located at 42 Philipo Drive, Hamilton; and \$280,000 over the property located at 35 Capilano Drive, Hamilton.

Scheduled principal repayments are as follows:

	\$
2017	396,461
2018	404,539
2019	412,934
2020	421,658
2021	422,632
Thereafter	1,766,436
	<hr/> 3,824,660

Interest totaling \$149,492 (2015 - \$168,532) has been recorded in the statement of operations and changes in fund balances in respect of the bank loans.

8. Externally restricted funds

The amounts contributed to, and earned by these funds are restricted by the contributor as to their use, which is to improve the welfare of the children of the City of Hamilton.

	2016	2015
	\$	\$
Child Welfare Fund	(433,029)	(366,484)
Ontario Child Benefit Fund	422,850	468,754
	<hr/> (10,179)	102,270

In addition to these restrictions and those described in Note 2 and Note 5, the Ministry of Children and Youth Services imposes capital restrictions on the Society. Among the terms and conditions for financial assistance for building projects is an agreement to obtain written Ministerial approval prior to any sale of the related land and building. Further, as a condition of such approval, the Minister may share a portion of the proceeds. The Ministry of Children and Youth Services has an interest in the Society's property at 26 Arrowsmith Road, Hamilton, Ontario, proportional to its contribution to initial principal and subsequent subsidies for mortgage payments.

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

9. Commitments

Pension agreements

The Children's Aid Society of Hamilton makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of 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.

Commencing January 1, 2013, contribution rates ranged from 9.0% to 14.6% depending on the level of earnings. Expenses for 2016 include \$1,911,148 for contributions to March 31, 2016 (2015 - \$1,910,577) which are included in the statement of operations.

Lease commitments

The Society has entered into leasing agreements for various items of office equipment with expiry dates ranging from 2017 to 2021. Future lease payments aggregate \$805,667 and include the following scheduled amounts payable:

2017	255,781
2018	255,781
2019	226,759
2020	37,546
2021	29,800
	<hr/>
	805,667

10. Contingent liabilities

The Society has received claims amounting to approximately \$38,175,648 arising from allegations which include negligence and breach of duty. The likelihood of a loss on the claims is not determinable. In management's opinion, the claims are without substantial merit.

The Society has provided a demand credit for standby letters of credit for \$800,000. This letter of credit is a guarantee for ADP, the third party payroll provider.

11. Financial instruments and risk management

Fair value

The carrying value of cash, investments, receivables, payables and accruals, Province of Ontario advances and funds in trust approximates their fair value because of the relatively short period to maturity of the instruments. The fair value of the bank loans is not materially different from their carrying values as it bears interest at variable rates and has financing conditions similar to these currently available to the Society.

Interest rate risk

Interest rate risk is the risk to the Society's excess of revenues over expenses that arises from fluctuations in interest rates and the degree of volatility of these rates. The Society is subject to interest rate risk due to changes to the prime rate since the majority of its borrowings bear variable interest rates. The Society does not use derivative instruments to reduce its exposure to interest rate risk.

Credit risk

Credit risk relates to the potential that one party to a financial instrument will fail to discharge an obligation and incur a financial loss. The Society is exposed to credit risk on its receivables. As at March 31, 2016 and March 31, 2015, the Society had no allowance for doubtful accounts.

The Children's Aid Society of Hamilton

Notes to the financial statements

March 31, 2016

12. Ministry of Children and Youth Services Funding

During the fiscal year ending March 31, 2014, the Ministry of Children and Youth Services introduced a new formula for the funding of Children's Aid Societies in Ontario. The new formula imposed on the Society, a \$4,700,000 reduction from its March 31, 2013 Child Welfare funding level, to be phased in over four fiscal years. The first reduction of \$2,200,000 occurred during the fiscal year ending March 31, 2014 and further reductions of approximately \$1,000,000 were scheduled for each of the next two fiscal years. The final reduction, approximately \$500,000, will occur for the fiscal year ending March 31, 2017.

13. Balanced Budget Fund

Also during 2014, the Ministry of Children and Youth Services announced the creation of the Balanced Budget Fund to support Children's Aid Societies in meeting their balanced budget obligations as set out in Regulation 70 of the Child and Family Services Act and to assist them in managing the risks associated with a multi-year budget planning process. Any funding received in excess of expenses incurred, is required to be repaid to the Ministry. The Balance Budget Fund is developed on an individual Society basis and consists of surpluses that have been returned to the Ministry subsequent to the implementation of the new funding model. Individual societies may access their balances according to the Balanced Budget Fund guidelines developed by the Ministry of Children and Youth Services.

During 2016, the Society generated a surplus of \$632,723 (2015 - \$962,637) which is recoverable by the Ministry and which will be added to the Society's Balanced Budget Fund. As at March 31, 2016 \$276,686 has already been recovered by the Ministry. The remainder is contained within Province of Ontario advances on the statement of financial position.

The Children's Aid Society of Hamilton

Schedule of expenditures - client services - Schedule 1

March 31, 2016

	Child Welfare Fund	Ontario Child Benefit Fund	Society Fund	Capital Fund	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
Salaries	15,347,449	-	-	-	15,347,449	15,140,309
Benefits	4,255,910	-	-	-	4,255,910	4,106,668
Boarding payments						
Regular foster	1,365,925	-	-	-	1,365,925	1,531,427
Specialized foster	468,560	-	-	-	468,560	419,108
Kinship foster	519,266	-	-	-	519,266	469,359
Treatment foster	826,935	-	-	-	826,935	1,148,953
Purchased foster	7,607,929	-	-	-	7,607,929	7,997,070
Purchased group	2,734,965	-	-	-	2,734,965	2,964,318
Independent living	106,010	-	-	-	106,010	145,530
Extended care and maintenance	1,089,070	-	-	-	1,089,070	954,053
Client personal needs	860,056	429,749	165,343	-	1,455,148	1,403,825
Transfer to Children's Savings Accounts	-	155,349	-	-	155,349	180,662
Financial assistance	49,044	-	-	-	49,044	54,959
Health and related	969,047	-	-	-	969,047	972,375
Program expenses	25,668	-	106,716	-	132,384	131,137
Professional services - client	90,634	-	-	-	90,634	102,292
Travel	1,491,538	-	-	-	1,491,538	1,586,789
Training	80,105	-	-	-	80,105	56,017
	37,888,111	585,098	272,059	-	38,745,268	39,364,851

The accompanying notes to the financial statements are an integral part of this financial statement.

The Children's Aid Society of Hamilton

Schedule of expenditures - legal services - Schedule 2

March 31, 2016

	Child Welfare Fund	Ontario Child Benefit Fund	Society Fund	Capital Fund	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
Salaries	1,658,939	-	-	-	1,658,939	1,667,537
Benefits	465,834	-	-	-	465,834	459,641
Travel	31,862	-	-	-	31,862	30,736
Training	1,948	-	-	-	1,948	3,398
Professional services - client	237,099	-	-	-	237,099	135,653
	2,395,682	-	-	-	2,395,682	2,296,965

The accompanying notes to the financial statements are an integral part of this financial statement.

The Children's Aid Society of Hamilton

Schedule of expenditures - administration - Schedule 3

March 31, 2016

	Child Welfare Fund	Ontario Child Benefit Fund	Society Fund	Capital Fund	2016 Total	2015 Total
	\$	\$	\$	\$	\$	\$
Salaries	2,800,244	-	-	-	2,800,244	2,582,287
Benefits	696,169	-	-	-	696,169	651,750
Amortization of capital assets	-	-	-	617,047	617,047	503,539
Building occupancy	721,604	-	56,592	-	778,196	1,015,739
Interfund rent	-	-	(346,226)	-	(346,226)	(348,811)
Fundraising	-	-	53,085	-	53,085	41,273
Office administration	651,588	-	-	-	651,588	535,138
Professional services - non-client	175,950	-	153,663	-	329,613	304,965
Promotion and publicity	41,816	-	-	-	41,816	57,973
Miscellaneous	560,201	-	-	-	560,201	533,993
Training	75,488	-	-	-	75,488	61,333
Travel	14,837	-	-	-	14,837	14,341
Technology	849,469	-	-	-	849,469	619,127
	6,587,366	-	(82,886)	617,047	7,121,527	6,572,647

The accompanying notes to the financial statements are an integral part of this financial statement.

The Children's Aid Society of Hamilton

Schedule of revenues and expenditures - special purpose grants - Schedule 4

March 31, 2016

	Preparation for Independence	Community Capacity	Partnership Facility Renewal	Children's Community Support	DS Intensive Support Residences	Homelessness Partnership Initiative	2016 Total	2015 Total
	\$	\$	\$			\$	\$	\$
Revenue								
Grants								
City of Hamilton	-	-	-	-	-	31,755	31,755	170,412
Province of Ontario	43,492	10,500	278,372	27,600	50,000	-	409,964	78,732
	43,492	10,500	278,372	27,600	50,000	31,755	441,719	249,144
Expenditures								
Salaries	43,492	-	-	-	-	26,463	69,955	189,167
Benefits	-	-	-	-	-	5,292	5,292	24,737
Building Occupancy	-	-	278,372	-	-	-	278,372	24,740
Purchased services non-client	-	10,500	-	-	-	-	10,500	10,500
Boarding Payments	-	-	-	27,600	50,000	-	77,600	-
	43,492	10,500	278,372	27,600	50,000	31,755	441,719	249,144

The accompanying notes to the financial statements are an integral part of this financial statement.