

**Anishinaabe Abinoojii Family
Services**
Financial Statements
For the year ended March 31, 2018

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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, 2018, and the statement of operations, the statement of changes in net assets and the 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 Anishinaabe 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; this includes the determination that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, 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 in our audit is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Anishinaabe Abinoojii Family Services as at March 31, 2018 and the results of its operations and its cash flows for the year then ended, in accordance with the financial reporting directives provided by the Ministry of Children and Youth Services.

Basis of Accounting and Restriction of Use

Without modifying our opinion, we draw attention to Note 1 (significant accounting policies) to the financial statements, which describes 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 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.

Other Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 15 through 18 of the organization's financial statements.

A handwritten signature in cursive script, appearing to read 'B. Carodewit'.

Chartered Professional Accountants, Licensed Public Accountants

Kenora, Ontario
August 8, 2018

**Anishinaabe Abinoojii Family Services
Statement of Operations**

For the year ended March 31	Total 2018	Total 2017
Revenue		
Ministry of Child and Youth Services	\$ 23,686,512	\$23,754,321
Association of Native Child and Family Services Agencies of Ontario	<u>338,137</u>	-
	<u>24,024,649</u>	<u>23,754,321</u>
Expenditure		
Salaries	6,964,499	6,913,669
Benefits	1,167,913	1,239,284
Travel	1,393,841	924,378
Training and recruitment	328,501	178,431
Building occupancy	1,162,111	1,118,664
Professional services - non client	2,117,913	1,742,591
Program expense	196,704	266,893
Boarding home payments	9,604,940	10,353,835
Professional services - client	749,015	317,496
Client's personal needs	849,070	1,278,045
Health and related	201,063	176,734
Financial assistance	40,917	85,708
Admission prevention	31,271	-
Promotion and publicity	162,277	195,379
Office Administration	380,636	357,606
Miscellaneous	52,818	104,831
Technology	<u>253,479</u>	<u>171,032</u>
	25,656,968	25,424,576
Expenditure recoveries and other	<u>1,697,060</u>	<u>1,663,568</u>
	<u>23,959,908</u>	<u>23,761,008</u>
Excess of revenue (expenditure) before amounts repayable	64,741	(6,687)
Government contributions repayable	<u>(65,146)</u>	<u>(23,670)</u>
Excess of revenue (expenditure) for the year	<u>\$ (405)</u>	<u>\$ (30,357)</u>

The accompanying notes are an integral part of these financial statements.

Anishinaabe Abinoojii Family Services
Statement of Changes in Net Assets

For the year ended March 31	Invested in Capital Assets	Unrestricted	Total 2018	Total 2017
Net Assets, beginning of year	\$ 1,194,280	\$ (16,250)	\$1,178,030	\$ 1,230,626
Increases				
Capital asset additions	176,877	-	176,877	232,767
Decreases				
Net surplus (deficit) for the year	-	(405)	(405)	(30,357)
Amortization	(273,270)	-	(273,270)	(255,006)
	(273,270)	(405)	(273,675)	(285,363)
Net assets, end of year	\$ 1,097,887	\$ (16,655)	\$1,081,232	\$ 1,178,030

The accompanying notes are an integral part of these financial statements.

Anishinaabe Abinoojii Family Services
Statement of Cash Flows

For the year ended March 31	2018	2017
Cash flows from operating activities		
Excess of revenue (expenses) for the year	\$ (405)	\$ (30,357)
Adjustment for investment in capital assets	(96,394)	(22,239)
Amortization	273,270	255,006
	<u>176,471</u>	<u>202,410</u>
Changes in non-cash working capital items		
Accounts receivable	365,613	(183,160)
Prepaid expenses	(4,757)	27,415
Accounts payable	235,456	(233,108)
Deferred contributions	893,446	(248,379)
Government contributions repayable	57,665	(105,144)
	<u>1,723,894</u>	<u>(539,966)</u>
Capital transactions		
Purchase of capital assets	<u>(176,877)</u>	<u>(232,767)</u>
Increase (decrease) in cash during the year	1,547,017	(772,733)
Cash, beginning of year	<u>1,830,179</u>	<u>2,602,912</u>
Cash, end of year	<u>\$ 3,377,196</u>	<u>\$ 1,830,179</u>

The accompanying notes are an integral part of these financial statements.

Anishinaabe Abinoojii Family Services

Notes to Financial Statements

March 31, 2018

1. Summary of Significant Accounting Policies

Nature of Organization

Anishinaabe Abinoojii Family Services is an organization dedicated to providing child protection services to five communities through Ministry approved jurisdiction, protection to eight communities through service agreements and prevention services to fourteen First Nations in the District of Kenora. Anishinaabe Abinoojii Family Services is a not-for-profit incorporated under the Corporations Act without share capital and is exempt from taxes under the Income Tax Act.

Basis of Accounting

These financial statements have been prepared using Canadian public sector accounting standards for non-profit organizations as the underlying basis of accounting. In accordance with the financial reporting directives prescribed by the Ministry of Children and Youth Services the Agency follows Canadian public sector accounting standards for non-profit organizations except for the following:

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 in the fiscal year and within a 30 day period subsequent to year end.

Capital Asset Acquisitions

Capital asset acquisitions are recorded as expenditures in the year of purchase. Capital assets are also recorded in the Statement of Financial Position at cost with an off-setting entry to Net Assets Invested in Capital Assets. Amortization is charged against Net Assets Invested in Capital Assets and not as an expense in the Statement of Operations.

Vacation Pay and Other Employee Benefits

Vacation pay expense and other employee benefits are not accrued and no liability is recorded in the financial statements until paid.

Sick Leave

Sick leave credits granted to employees are expensed only when employees are granted sick leave. No provision is made to record the liability for sick leave.

Managements' Responsibility for the Financial Statements

The financial statements of Anishinaabe Abinoojii Family Services are the responsibility of management. They have been prepared in accordance with the Ministry of Children and Youth Services reporting requirements as mentioned in the basis of accounting.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2018

1. Summary of Significant Accounting Policies - continued

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. Restricted contributions are recognized as received in the year in which the related expenses are incurred.

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

Expenditure recoveries are recorded on a monthly basis as expenses are incurred.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in active markets and any other investments designated to be in the fair value category, if any, are reported at fair value, with any unrealized gains and losses reported in the statement of remeasurement gains and losses. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sales or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

Capital Assets

Capital assets are recorded as an expenditure on the statement of operations in the year of purchase. In addition, capital assets are also recorded on the statement of financial position with an offsetting entry to invested in capital assets. Amortization is provided on a straight-line basis over the assets estimated useful lives and is charged against net assets invested in capital assets as follows:

Buildings	25 years
Computer equipment	3 years
Furniture and equipment	10 years

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.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2018

1. Summary of Significant Accounting Policies - continued

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.

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards for not-for-profit organizations and the financial reporting directives of the Ministry of Children and Youth Services 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.

2. Accounts Receivable

	2018	2017
HST	\$ 621,506	\$ 395,173
Staff floats and advances	9,951	12,568
Other	222,006	811,335
	\$ 853,463	\$ 1,219,076

3. Government Contributions Receivable (Repayable)

	2018	2017
Ministry of Children and Youth Services		
Fourth quarter subsidy	\$ 26,264	\$ 6,061
Customary care	2,014	23,742
2017/18 child welfare repayable	(20,088)	-
2017/18 prevention repayable	(9,988)	-
2017/18 aboriginal trainer surplus repayable	(436)	-
2017/18 partner facility renewal surplus repayable	(34,634)	-
2016/17 aboriginal trainer surplus repayable	(40)	(40)
2016/17 partner facility renewal surplus repayable	(23,630)	(23,630)
2015/16 partner facility renewal surplus repayable	-	(9,006)
	\$ (60,538)	\$ (2,873)
Net repayable		

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2018

4. Capital Assets

	2018		2017	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Buildings	\$ 934,845	\$ 209,843	\$ 864,266	\$ 170,833
Computer equipment	1,001,951	854,155	1,134,545	854,155
Furniture and equipment	477,212	252,122	472,579	252,122
	2,414,008	1,316,120	2,471,390	1,277,110
Net book value		\$1,097,888		\$ 1,194,280

5. Accounts Payable

	2018	2017
Salaries and benefits	\$ 268,613	\$ 247,789
Trade and other	2,208,623	1,993,991
	\$ 2,477,236	\$ 2,241,780

6. Deferred Contributions

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

	2018	2017
Ontario Child Benefit Equivalent funds	\$ 1,021,988	\$ 823,405
Association of Native Child and Family Services Agencies of Ontario	604,863	-
Other	90,000	-
	\$ 1,716,851	\$ 823,405

7. Economic Dependence

The organization receives approximately 100% (2017 - 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.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2018

8. Bank Indebtedness

The organization has an approved line of credit of \$500,000 which bears interest at prime. The line of credit is secured by a general security agreement. The line of credit was not in use at year-end.

9. Pension Plan

The organization sponsors defined contribution pension arrangements 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 agreements to the employees' individual accounts which are administered by a plan trustee. The amount of benefits paid during the year was \$352,294 (2017 - \$367,672).

10. Financial Instrument Risk

General objectives, policies and processes

The Board of Directors has overall responsibility for the determination of the organization's risk management objectives and policies and, whilst retaining ultimate responsibility for them, it has delegated authority for designing and operating processes that ensure effective implementation of the objectives and policies to the Agency's Executive Director.

The Agency's financial instruments are exposed to certain financial risks, including credit risk and liquidity risk.

There have been no significant changes from the previous year in the exposure to risk, policies or procedures used to manage financial instrument risks.

Credit Risk

The Agency is exposed to credit risk through the possibility of non-collection of its accounts receivable. The majority of the Agency's receivables are from government or other CASs, which minimizes the risk of non-collection. Management reviews accounts receivable on a regular basis for uncollectible accounts.

The Agency is also exposed to credit risk from all of its cash being held at one financial institution as deposits are only insured up to \$100,000.

Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they fall due. The organization has a planning and budgeting process in place to help determine the funds required to support the Agency's normal operating requirements on an ongoing basis. The Agency ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. To achieve this aim, the Agency seeks to maintain adequate cash balances.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2018

11. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2018, RESPs under administration were \$1,781,167 (2017 - \$1,490,112).

In addition, the organization holds in Trust monies relating to Grassy Narrows Mercury Disability claims. As at March 31, 2018, amounts under administration were \$128,585 (2017 - \$120,104).

In addition, the organization holds in Trust monies relating to Wabaseemoong Independent Nations children in care. As at March 31, 2018, amounts under administration were \$43,331 (2017 - \$43,177).

These trusts are not consolidated in these financial statements.

The trust accounts were not subject to audit.

12. Commitments and Contingent Liabilities

a) Lease Commitments

Anishinaabe Abinoojii Family Services has entered into long term agreements to lease various properties with varying expiry dates. The annual lease commitments based on the leases in effect at March 31, 2018 for the next four year are as follows:

	2018	2019	2020	2021
Office premises	\$ 88,823	\$ 89,913	\$ 80,428	\$ 40,343

b) Vacation Pay

As at March 31, 2018, accrued and unrecorded vacation pay amounted to \$241,825 (2017 - \$220,609).

c) Outstanding Claims

The organization has legal claims and possible legal claims pending against it. The outcome of these claims is not yet determinable and no amounts have been recorded in the accounts relating to these claims and possible claims.

Anishinaabe Abinoojii Family Services
Notes to Financial Statements

March 31, 2018

13. Kitapinoonjiiminaanik Family Services

Pursuant to an agreement with Asubpeeschoseewagong Netum Anishinabek dated April 30, 2013, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the community of Asubpeeschoseewagong Netum Anishinabek.

In accordance with the service agreement, Asubpeeschoseewagong Netum Anishinabek is responsible for all aspects of the administration of Kitapinoonjiiminaanik Family Services, 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, 2018, \$2,681,075 (2017 - \$2,467,663) of net funding was provided to Asubpeeschoseewagong Netum Anishinabek for the delivery of these services. The \$2,681,075 is included as expenditures in the Statement of Operations.

14. Sha-Wen-Daa-So-Win Program

Pursuant to an agreement with Naotkamegwaning 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 Naotkamegwaning First Nation.

In accordance with the service agreement, Naotkamegwaning First Nation is responsible for all aspects of the administration of the Sha-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, 2018, \$1,131,846 (2017 - \$1,148,895) of net funding was provided to Naotkamegwaning First Nation for the delivery of these services. The \$1,131,846 is included as expenditures in the Statement of Operations.

15. Wabaseemoong Child Welfare Authority

Pursuant to an agreement with Wabaseemoong Independent Nations dated September 1, 2011, Anishinaabe Abinoojii Family Services transferred its responsibility of the day to day delivery of child welfare and prevention services to the communities of Wabaseemoong Independent Nations.

In accordance with the service agreement, Wabaseemoong Independent Nations are responsible for all aspects of the administration of the Wabaseemoong Child Welfare Authority, 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, 2018, \$1,956,901 (2017 - \$2,158,797) of net funding was provided to Wabaseemoong Independent Nations for the delivery of these services. The \$1,956,901 is included as expenditures in the Statement of Operations.

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

For the year ended March 31	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 20,233,983	\$20,233,983	\$19,870,833
Expenditures (Schedule 2)			
Salaries	6,220,513	6,152,031	6,101,258
Employee benefits	1,133,390	1,044,344	1,103,395
Travel	932,701	1,170,297	850,579
Training and recruitment	137,000	298,711	154,457
Building occupancy	730,775	797,443	713,451
Professional services - Non client	257,000	374,393	221,543
Program expense	49,500	32,727	72,046
Boarding home payments	9,978,779	9,604,940	10,353,835
Professional services - Client	482,000	749,015	317,496
Client personal needs	685,000	673,548	658,666
Health and related	187,000	201,063	176,734
Financial assistance	14,500	36,765	52,497
Admission prevention	30,000	31,271	-
Promotion and publicity	246,500	137,546	172,234
Office administration	337,500	367,979	342,664
Miscellaneous	-	52,818	104,831
Technology	291,825	186,064	168,032
	21,713,983	21,910,955	21,563,718
Expenditure recoveries and other income	1,480,000	1,697,060	1,662,528
	20,233,983	20,213,895	19,901,190
Excess revenue (expenditure) before amounts repayable	-	20,088	(30,357)
Government contributions repayable	-	(20,088)	-
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ (30,357)

Anishinaabe Abinoojii Family Services
Schedule 2 - Child Welfare Program Expenditures
Child Welfare
(Unaudited)

	Non-Residential	Residential	Legal Services	Infrastructure Administration	Travel	Boarding	Capital and Technology	Total
For the year ended March 31, 2018								
Salaries	\$ 2,294,408	\$ 2,407,297	\$ 62,608	\$ 1,387,718	\$ -	\$ -	\$ -	\$ 6,152,031
Employee benefits	326,346	415,277	10,375	292,346	-	-	-	1,044,344
Travel	-	-	-	342,135	828,162	-	-	1,170,297
Training and recruitment	37,387	75,974	-	185,350	-	-	-	298,711
Building occupancy	-	-	-	797,443	-	-	-	797,443
Professional services - non client	14,799	-	-	359,594	-	-	-	374,393
Program expense	16,233	16,494	-	-	-	-	-	32,727
Boarding home payments	-	-	-	-	-	-	-	-
- Agency foster care	-	-	-	-	-	5,646,103	-	5,646,103
- Purchased foster / group	-	-	-	-	-	3,323,545	-	3,323,545
- Society operating group	-	-	-	-	-	635,292	-	635,292
Professional services - client	-	683,353	65,662	-	-	-	-	749,015
Client's personal needs	-	673,548	-	-	-	-	-	673,548
Health and related	-	201,063	-	-	-	-	-	201,063
Financial assistance	36,765	-	-	-	-	-	-	36,765
Admission prevention	31,271	-	-	-	-	-	-	31,271
Promotion and publicity	-	-	-	137,546	-	-	-	137,546
Office administration and repairs	-	-	-	367,979	-	-	-	367,979
Miscellaneous	-	-	-	52,818	-	-	-	52,818
Technology	-	-	-	-	-	-	186,064	186,064
Less recoveries and other income	2,757,209	4,473,006	138,645	3,922,929	828,162	9,604,940	186,064	21,910,955
Net expenditures	-	(1,290,627)	-	(238,210)	-	(168,223)	-	(1,697,060)
	\$ 2,757,209	\$ 3,182,379	\$ 138,645	\$ 3,684,719	\$ 828,162	\$ 9,436,717	\$ 186,064	\$ 20,213,895

Anishinaabe Abinoojii Family Services
Schedule 3 - Statement of Revenue and Expenditure
Prevention
(Unaudited)

For the year ended March 31	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 2,934,000	\$ 2,934,000	\$ 2,934,000
Expenditures			
Salaries	689,073	689,072	763,339
Employee benefits	108,038	108,038	125,117
Travel	86,956	40,873	73,799
Training and recruitment	21,861	21,861	16,451
Building occupancy	144,318	144,102	188,843
Professional services - Non client	1,654,470	1,665,520	1,521,048
Program expense	145,514	163,977	194,847
Financial assistance	4,152	4,152	9,469
Promotion and publicity	20,000	24,731	23,145
Office administration	9,618	11,686	14,942
Technology	50,000	50,000	3,000
	<u>2,934,000</u>	<u>2,924,012</u>	<u>2,934,000</u>
Excess revenue (expenditure) before amounts repayable	-	9,988	-
Government contributions repayable	-	(9,988)	-
Excess of revenue (expenditure) for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Anishinaabe Abinoojii Family Services
Schedule 4 - Statement of Revenue and Expenditure
One Time Service Amendments
(Unaudited)

	One-time Funding	Aboriginal Trainer	Training/ Education Liason	OCBe	Association of Native Child & Family Service Agencies of Ontario	2018	2017
Revenue							
Ministry of Child and Youth Services	\$ 255,200	\$ 59,884	\$ 27,923	\$ 374,105	\$ -	\$ 717,112	\$ 701,109
Association of Native and Child Family Service Agencies of Ontario	-	-	-	-	943,000	943,000	-
Revenue deferred from prior year	-	-	-	823,405	-	823,405	1,071,784
Revenue deferred to following year	-	-	-	(1,021,988)	(604,863)	(1,626,851)	(823,405)
	255,200	59,884	27,923	175,522	338,137	856,666	949,488
Expenditures							
Salaries	-	49,056	1,800	-	72,540	123,396	49,072
Benefits	-	10,392	213	-	4,926	15,531	10,772
Travel	-	-	-	-	182,671	182,671	-
Training and recruitment	-	-	7,929	-	-	7,929	7,523
Building and occupancy	220,566	-	-	-	-	220,566	216,370
Professional services - non client	-	-	-	-	78,000	78,000	-
Client's personal needs	-	-	-	175,522	-	175,522	619,379
Customary Care	-	-	-	-	-	-	23,742
Administration	-	-	971	-	-	971	-
Technology	-	-	17,415	-	-	17,415	-
Expenditure recoveries	220,566	59,448	28,328	175,522	338,137	822,001	926,858
	-	-	-	-	-	-	1,040
	220,566	59,448	28,328	175,522	338,137	822,001	925,818
Excess of revenue (expenditure) before amounts repayable	34,634	436	(405)	-	-	34,665	23,670
Government contributions repayable	(34,634)	(436)	-	-	-	(35,070)	(23,670)
Excess of revenue (expenditure) for the year	\$ -	\$ -	\$ (405)	\$ -	\$ -	\$ (405)	\$ -