

**GITXSAN CHILD & FAMILY SERVICES
SOCIETY**

FINANCIAL STATEMENTS

MARCH 31, 2016

GITXSAN CHILD & FAMILY SERVICES SOCIETY

FINANCIAL STATEMENTS

MARCH 31, 2016

	Page
Independent Auditor's Report	1
Statement of Financial Position	2
Statement of Changes in Net Assets	3
Statement of Operations	4
Statement of Cash Flows	5
Notes to Financial Statements	6-10
Independent Auditor's Comments on Supplementary Financial Information	11
Supplementary Information: Schedules 1 to 12 Statements of Operations by Fund	12-23

EDMISON MEHR
CHARTERED PROFESSIONAL ACCOUNTANTS

Box 969 1090 Main Street
Smithers, B.C. V0J 2N0
Tel (250)847-4325 Fax (250)847-3074
E-mail: info@edmisonmehr.ca

Partners:
BRIAN R. EDMISON, B.A., CPA, CA
MICHAEL B. MEHR, B.Comm, CPA, CA
JEANNE M. MACNEIL, B.Comm, CPA, CA

INDEPENDENT AUDITOR'S REPORT

To the Directors of
Gitxsan Child & Family Services Society
Hazelton, BC

We have audited the accompanying financial statements of Gitxsan Child & Family Services Society, which comprise the statement of financial position as at March 31, 2016, and the statement of operations and changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities 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 Gitxsan Child & Family Services Society as at March 31, 2016, and of its results of operations and its cash flows for the year then ended in accordance with Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities.

Report on other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit entities have been applied on a basis consistent with that of the preceding year.

Smithers, BC
July 25, 2016


Edmison Mehr

**GITXSAN CHILD & FAMILY SERVICES SOCIETY
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2016**

	Total 2016	Total 2015
ASSETS		
CURRENT		
Cash - Unrestricted	829,206	846,699
Cash - Restricted	417,637	480,129
Accounts receivable	992	64,161
GST receivable	24,125	7,000
Wages receivable	<u>2,563</u>	<u>-</u>
	<u>1,274,523</u>	<u>1,397,989</u>
TANGIBLE CAPITAL ASSETS, Note 3	<u>228,237</u>	<u>217,844</u>
	<u>1,502,760</u>	<u>1,615,833</u>
LIABILITIES		
CURRENT		
Accounts payable	35,443	72,496
Wages payable	-	13,120
Vacation, sick and overtime pay payable	25,423	23,968
Government payables	1,811	2,802
Children in Care trust payable, Note 4	69,336	12,000
Deferred revenue, Note 5	131,157	251,195
Bank demand loan, Note 6	<u>13,476</u>	<u>20,756</u>
	<u>276,646</u>	<u>396,337</u>
COMMITMENT, Note 8		
NET ASSETS		
INVESTED IN CAPITAL ASSETS	214,761	197,078
OPERATING NET ASSETS	<u>1,011,353</u>	<u>1,022,418</u>
	<u>1,226,114</u>	<u>1,219,496</u>
	<u>1,502,760</u>	<u>1,615,833</u>

APPROVAL BY THE BOARD:

Darlene Clayton Director
Ken Russell Director

**GITXSAN CHILD & FAMILY SERVICES SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2016**

	Operating Surplus	Equity in Tangible Capital Assets	Total 2016	Total 2015
Net assets, beginning of year	\$ <u>1,022,418</u>	<u>197,078</u>	\$ <u>1,219,496</u>	<u>1,248,674</u>
Excess (deficiency) of revenues over expenses for the year	<u>6,618</u>	<u>-</u>	<u>6,618</u>	<u>(29,178)</u>
	<u>1,029,036</u>	<u>197,078</u>	<u>1,226,114</u>	<u>1,219,496</u>
Tangible Capital Transactions:				
Purchase of capital assets	(38,279)	38,279	-	-
Amortization	24,069	(24,069)	-	-
Proceeds of disposal of tangible capital	10,966	(10,966)	-	-
Gain on sale of tangible capital asset	(7,149)	7,149	-	-
Long term debt repayment during year	<u>(7,290)</u>	<u>7,290</u>	<u>-</u>	<u>-</u>
	<u>(17,683)</u>	<u>17,683</u>	<u>-</u>	<u>-</u>
Change in net assets during year	<u>(11,065)</u>	<u>17,683</u>	<u>6,618</u>	<u>(29,178)</u>
Net assets, end of year	\$ <u>1,011,353</u>	<u>214,761</u>	<u>1,226,114</u>	<u>1,219,496</u>

**GITXSAN CHILD & FAMILY SERVICES SOCIETY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2016**

	Budget	Total 2016	Total 2015
REVENUE			
AANDC - current year funding	878,007	892,612	898,287
AANDC - funding adjustments	38,877	28,530	22,782
Ministry of Children and Families	404,524	486,392	472,526
Government of Canada	48,000	62,992	55,497
Interest	-	54	-
Other	59,000	58,374	135,726
Gain on sale of tangible capital asset	-	7,149	-
	<u>1,428,408</u>	<u>1,536,103</u>	<u>1,584,818</u>
EXPENSES			
Advertising and promotion	3,000	6,778	4,756
Administration fees	39,263	39,262	123,316
Amortization of tangible capital assets	-	24,069	18,036
Automotive	27,000	30,748	26,585
Bank charges and interest	-	1,089	407
Child and youth services - provincial	-	5,656	-
Children in care trust	48,000	57,336	12,000
Contract services	15,000	3,725	25,315
Director expense	35,000	45,648	36,104
Insurance	6,000	6,775	6,570
Interest - long-term	-	940	1,387
Maintenance payments	290,000	289,220	264,658
Materials and supplies	66,000	82,637	56,418
Prevention programs	175,000	43,804	74,201
Professional fees	20,000	19,677	24,476
Rent and utilities	15,000	15,553	16,396
Repairs and maintenance	15,000	34,547	56,793
Telephone	25,000	19,575	16,543
Co-management fees	60,000	107,902	165,383
Training	16,000	891	4,794
Travel and meetings	91,000	100,720	110,604
Wages and benefits	<u>635,770</u>	<u>592,933</u>	<u>569,254</u>
	<u>1,582,033</u>	<u>1,529,485</u>	<u>1,613,996</u>
Excess (deficiency) of revenues over expenses for the year	<u>(153,625)</u>	<u>6,618</u>	<u>(29,178)</u>

GITXSAN CHILD & FAMILY SERVICES SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses for the year	\$ 6,618	(29,178)
Add: Items not involving cash		
Amortization of capital assets	24,069	18,036
Gain on disposal of tangible capital asset	<u>(7,149)</u>	<u>-</u>
	<u>23,538</u>	<u>(11,142)</u>
Net change in non-cash working capital		
Net (increase) decrease in:		
Accounts receivable	63,169	397,867
GST receivable	(17,125)	-
Prepaid expenses	-	4,165
Net increase (decrease) in:		
Accounts payable	(37,052)	4,360
Other payables	(15,220)	-
Children in care trust payable	57,336	-
Deferred revenue	<u>(120,038)</u>	<u>(45,244)</u>
	<u>(68,930)</u>	<u>361,148</u>
	<u>(45,392)</u>	<u>350,006</u>
FINANCING ACTIVITIES		
Repayment of long term debt	<u>(7,280)</u>	<u>(6,823)</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(38,279)	-
Proceeds on disposal of tangible capital assets	<u>10,966</u>	<u>-</u>
	<u>(27,313)</u>	<u>-</u>
INCREASE (DECREASE) IN CASH	(79,985)	343,183
CASH, beginning of year	<u>1,326,828</u>	<u>983,645</u>
CASH, end of year	<u>\$ 1,246,843</u>	<u>1,326,828</u>
CASH CONSISTS OF:		
Cash - Unrestricted	\$ 829,206	846,699
Cash - Restricted	<u>417,637</u>	<u>480,129</u>
	<u>\$ 1,246,843</u>	<u>1,326,828</u>
ADDITIONAL CASH FLOW INFORMATION:		
Interest paid	<u>\$ 940</u>	<u>\$ 1,387</u>

GITXSAN CHILD & FAMILY SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2016

1. PURPOSE

The Society is an association with the Gitxsan Nation Members committed to providing services for children and families of the Gitxsan Nation.

The Gitxsan Child & Family Services Society was incorporated under the Society Act (British Columbia) on May 26, 1999.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Cash

Cash consists of cash and cash equivalents that are defined as highly-liquid investments with maturities of three months or less at the acquisition date.

Tangible capital assets

Tangible capital assets are reported at cost and are amortized using the declining balance basis at the following annual rates:

Buildings	- 5%
Equipment and furniture	- 20% and 25%
Fencing	- 20%

An impairment loss is recognized when the carrying amount of a tangible capital asset is not fully recoverable and exceeds its fair value; it is measured as the amount by which the carrying amount of a tangible capital asset exceeds its fair value. The carrying amount of a tangible capital asset is not recoverable if the carrying amount exceeds the sum of the undiscounted cash flows expected to result from its use and eventual disposition. Tangible capital assets are tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable.

Quoted market prices in active markets are used as the basis for fair value measurement. When quoted market prices are not available, a present value calculation of cash flows is used to estimate fair value.

GITXSAN CHILD & FAMILY SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2016

Revenue

The Society uses the deferred revenue method of accounting for contributions.

Revenue is recorded in the period in which the transactions or events that give rise to the revenue occur. Funding from external parties restricted by agreement or legislation is reported as deferred revenue until used for the purposes specified. Restricted contributions (government grants) related to expenses for future periods are deferred and are recognized as revenue in the same period or periods as the related expenses are recognized.

Unrestricted contributions (interest, other and administrative recoveries) are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Expenditures

Expenditures are recorded in the period when the goods and services are acquired and the liability is incurred.

Financial Instruments

Measurement of financial instruments

The society initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

The society subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in income.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accruals, wages payable, vacation pay payable, government payables, children in trust payables, deferred revenue and bank demand loan.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reserved to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The society recognizes its transaction costs in net income in the period incurred. However the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

GITXSAN CHILD & FAMILY SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2016

Use of estimates

The preparation of financial statements in accordance with Canadian Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

3. TANGIBLE CAPITAL ASSETS

<u>2016</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2016</u>
Buildings	\$ 282,292	\$ 145,515	\$ 136,777
Equipment	177,631	123,138	54,493
Fencing	<u>6,148</u>	<u>4,181</u>	<u>1,967</u>
	466,071	272,834	193,237
Land	<u>35,000</u>	<u>-</u>	<u>35,000</u>
	<u>\$ 501,071</u>	<u>\$ 272,834</u>	<u>\$ 228,237</u>

<u>2015</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2015</u>
Buildings	\$ 282,292	\$ 138,318	\$ 143,974
Equipment	157,547	121,135	36,412
Fencing	<u>6,148</u>	<u>3,690</u>	<u>2,458</u>
	445,987	263,143	182,844
Land	<u>35,000</u>	<u>-</u>	<u>35,000</u>
	<u>\$ 480,987</u>	<u>\$ 263,143</u>	<u>\$ 217,844</u>

4. CHILDREN IN CARE TRUST PAYABLE

Surplus funds to be spent on behalf of ten children in the Society's care.

5. DEFERRED REVENUE

Deferred revenue relates to specific Ministry of Children and Families contracts.

**GITXSAN CHILD & FAMILY SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2016**

6. BANK DEMAND LOAN

Bank demand loan consists of the following amounts:

	<u>2016</u>	<u>2015</u>
Royal Bank of Canada, \$685/month including interest at prime plus 2.65% per annum (5.35% - March 31, 2016; secured by a mortgage on the property (FMV 2016 - \$136,777, 2015 - \$143,974), and due in 2018.	\$ <u>13,476</u>	\$ <u>20,756</u>
Current portion if demanded	<u>13,476</u>	<u>20,756</u>
	\$ <u><u>-</u></u>	<u><u>-</u></u>
Scheduled principal payments are as follows:		
2017	\$ 7,686	
2018	<u>5,790</u>	
	\$ <u><u>13,476</u></u>	

GITXSAN CHILD & FAMILY SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2016

7. FINANCIAL ASSETS AND LIABILITIES

The Association is not exposed to significant market or foreign currency risk. The significant financial risks to which the Society is exposed include the following:

Credit risk

Credit risk is the risk of loss associated with counterparty's inability to fulfil its payment obligations. Financial instruments that potentially subject the Society to a concentration of credit risk consist primarily of cash and accounts receivable. The Society limits its exposure to credit loss by placing its cash with major Canadian financial institutions and by monitoring accounts receivable balances on an ongoing basis. The Society's maximum exposure to credit risk for cash and accounts receivable is the amounts disclosed in the Statement of Financial Position. Management believes that credit risk for financial instruments is minimal.

Fair value

The Society estimates the fair value of its financial instruments based on current interest rates, market value and pricing of financial instruments with comparable terms. Unless otherwise indicated, the carrying value of these financial instruments approximates their fair market value because of the near maturity of those instruments. Management believes that the fair value risk is minimal.

Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they fall due. The Society's approach to managing liquidity is to evaluate current and expected liquidity requirements under both normal and stressed conditions to ensure that it maintains sufficient reserves of cash or have an available credit facility to meet its liquidity requirements in the short and long term.

As at March 31, 2016, the Society had unrestricted cash of \$829,206 (March 31, 2015 - \$846,699) to settle current liabilities of \$249,857 (March 31, 2015 - \$396,337).

Interest rate risk

The Society is exposed to interest rate risk to the extent that the cash maintained is subject to a floating rate of interest. Floating rate instruments subject the society to a cash flow risk. The interest rate risk on cash and bank demand loan is not considered significant.

8. COMMITMENT

Key Lease Canada Ltd., three vehicle operating leases, \$1,356/month, expiry September 2017.

9. ECONOMIC DEPENDENCE

The Society is dependent upon continuing to secure adequate government funding if it is to maintain its current programs.

10. COMPARATIVE FIGURES

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year's financial statements.

The comparative figures were audited by another firm of chartered professional accountants.

EDMISON MEHR
CHARTERED PROFESSIONAL ACCOUNTANTS

Box 969 1090 Main Street
Smithers, B.C. V0J 2N0
Tel (250)847-4325 Fax (250)847-3074
E-mail: info@edmisonmehr.ca

Partners:
BRIAN R. EDMISON, B.A., CPA, CA
MICHAEL B. MEHR, B.Comm, CPA, CA
JEANNE M. MACNEIL, B.Comm, CPA, CA

INDEPENDENT AUDITOR'S COMMENTS ON SUPPLEMENTARY INFORMATION

To the Members of
Gitxsan Child & Family Services Society
Hazelton, BC

We have audited the financial statements of the Gitxsan Child & Family Services Society, which comprise the Statement of Financial Position as at March 31, 2016, and the Statements of Operations, Changes in Net Assets and 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 July 18, 2016. The following supplementary financial information is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the consolidated financial statements.

The supplementary information has 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.

Smithers, BC
July 25, 2016



Edmison Mehr

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS - SUMMARY

YEAR ENDED MARCH 31, 2016

SCHEDULE 1

Fund	Schedule	Opening Surplus (Deficit)	Revenue AANDC	Other	Total Current Revenue	Total Current Expenditure	Revenue Over Expenditure	Transfer Other Funds	Closing Surplus (Deficit)
Operations	2	\$ -	747,584	152,123	899,707	882,741	16,966	(16,966)	-
Foster Care - AANDC - Kinship	3	(17,858)	86,927	-	86,927	58,678	28,249	-	10,391
Foster Care - AANDC - Regular	4	(38,337)	86,631	-	86,631	86,140	491	-	(37,846)
Foster Care - Other	5	32,558	-	231,222	231,222	231,222	-	(32,558)	-
Family Group Conferencing - MCFD	6	136,265	-	95,796	95,796	90,164	5,632	-	141,897
Family Support Worker Program	7	32,937	-	72,828	72,828	73,744	(916)	-	32,021
Children's Special Allowance - Federal	8	100,353	-	28,460	28,460	28,460	-	-	100,353
Children's Special Allowance - Provincial	9	116,581	-	34,532	34,532	34,532	-	-	116,581
Investment and other	10	695,182	-	-	-	-	-	5,720	700,902
Prevention Programs	11	-	-	-	-	43,804	(43,804)	43,804	-
Group Homes - AANDC	12	(35,263)	-	-	-	-	-	-	(35,263)
		\$ 1,022,418	921,142	614,961	1,536,103	1,529,485	6,618	-	1,029,036

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

OPERATIONS

SCHEDULE 2

	Unaudited Budget	Self Evaluation	Operations	Total 2016	Total 2015
REVENUE					
AANDC - current year funding	\$ 737,384	-	747,584	747,584	753,599
Ministry of Children and Families	60,000	-	74,106	74,106	59,996
Ministry of Children and Families - reimbursed travel	-	-	12,440	12,440	11,919
Gain on sale of tangible capital assets	-	-	7,149	7,149	-
Interest	-	-	54	54	-
Other	59,000	-	58,374	58,374	135,726
	<u>856,384</u>	<u>-</u>	<u>899,707</u>	<u>899,707</u>	<u>961,240</u>
EXPENDITURE					
Advertising	3,000	-	6,778	6,778	4,756
Amortization	-	-	24,069	24,069	-
Automotive	27,000	-	30,748	30,748	26,585
Bank charges and interest	-	-	1,089	1,089	407
Capital asset additions	20,000	-	-	-	-
Community engagement meetings	10,000	-	7,000	7,000	-
Contract services	15,000	-	1,425	1,425	7,673
Director's expense	35,000	-	45,648	45,648	36,104
Insurance	6,000	-	6,775	6,775	6,570
Interest - long term	-	-	940	940	1,387
Materials and supplies	30,000	-	28,776	28,776	24,442
Mortgage principle payments	8,220	-	-	-	6,833
Professional services	20,000	-	17,430	17,430	24,476
Rent and utilities	15,000	-	15,553	15,553	16,396
Repairs and maintenance	15,000	-	34,418	34,418	56,793
Telephone	21,000	-	15,660	15,660	16,543
Co-management fees	60,000	-	107,902	107,902	165,383
Training	12,000	-	891	891	4,794
Travel and meetings	50,000	-	64,208	64,208	83,189
Wages and benefits	515,070	-	473,431	473,431	455,506
	<u>862,290</u>	<u>-</u>	<u>882,741</u>	<u>882,741</u>	<u>937,837</u>
REVENUE OVER EXPENDITURE	(5,906)	-	16,966	16,966	23,403
TRANSFER - OTHER FUNDS	5,906	22,910	(39,876)	(16,966)	(23,403)
OPENING SURPLUS (DEFICIT)	<u>-</u>	<u>(22,910)</u>	<u>22,910</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS (DEFICIT)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

GITXAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

FOSTER CARE - AANDC - KINSHIP CARE

SCHEDULE 3

	Unaudited Budget	2016	2015
REVENUE			
AANDC - current year funding	\$ 69,418	72,322	68,752
AANDC - funding adjustment	16,582	14,605	-
	<u>86,000</u>	<u>86,927</u>	<u>68,752</u>
EXPENDITURE			
Maintenance payments	80,000	58,514	77,920
Materials and supplies	6,000	-	4,923
Travel and meetings	-	164	514
	<u>86,000</u>	<u>58,678</u>	<u>83,357</u>
REVENUE OVER EXPENDITURE	-	28,249	(14,605)
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>(17,858)</u>	<u>(17,858)</u>	<u>(3,253)</u>
CLOSING SURPLUS (DEFICIT)	<u>\$ (17,858)</u>	<u>10,391</u>	<u>(17,858)</u>

GITXAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

FOSTER CARE - AANDC - REGULAR

SCHEDULE 4

	Unaudited Budget	Total 2016	Total 2015
REVENUE			
AANDC - current year funding	\$ 140,623	72,706	75,936
AANDC - funding adjustment	38,877	13,925	22,782
	<u>179,500</u>	<u>86,631</u>	<u>98,718</u>
EXPENDITURE			
Clothing	2,500	2,375	2,493
Education/Cultural	-	5,997	270
Maintenance payments	155,000	59,914	68,696
Materials and supplies	18,000	9,353	15,468
Professional fees	-	2,247	-
Recreation	-	277	-
Travel and meetings	4,000	5,977	3,350
	<u>179,500</u>	<u>86,140</u>	<u>90,277</u>
REVENUE OVER EXPENDITURE	-	491	8,441
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	<u>(56,195)</u>	<u>(38,337)</u>	<u>(46,778)</u>
CLOSING SURPLUS (DEFICIT)	\$ <u>(56,195)</u>	<u>(37,846)</u>	<u>(38,337)</u>

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

FOSTER CARE - OTHER

SCHEDULE 5

	Unaudited Budget	2016	2015
REVENUE			
Ministry of Children and Families - regular funding	\$ 235,000	231,222	253,705
- 2015 funding recovery	(59,100)	-	(19,985)
	<u>175,900</u>	<u>231,222</u>	<u>233,720</u>
EXPENDITURE			
Administration fee - current	22,400	22,399	22,400
- prior years	-	-	84,383
Clothing	2,500	4,923	2,406
Education/Cultural	-	8,115	40
Maintenance payments	130,000	170,792	105,090
Materials and supplies	8,000	12,362	7,905
Travel and meetings	13,000	12,631	11,496
	<u>175,900</u>	<u>231,222</u>	<u>233,720</u>
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-	(32,558)	-
		-	
OPENING SURPLUS (DEFICIT)	<u>32,558</u>	<u>32,558</u>	<u>32,558</u>
CLOSING SURPLUS (DEFICIT)	\$ <u>32,558</u>	<u>-</u>	<u>32,558</u>

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

FAMILY GROUP CONFERENCING - MCFD

SCHEDULE 6

	Unaudited Budget	2016	2015
REVENUE			
Ministry of Children and Families	\$ 95,796	95,796	94,651
EXPENDITURE			
Administration	9,580	9,580	9,309
Contract services	-	2,300	2,655
Materials and supplies	5,000	6,812	4,291
Repairs and maintenance	-	129	-
Telephone and internet	2,000	1,959	2,068
Travel and meetings	14,000	9,878	9,008
Wages and benefits	63,700	59,506	66,716
	94,280	90,164	94,047
REVENUE OVER EXPENDITURE	1,516	5,632	604
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	136,265	136,265	135,661
CLOSING SURPLUS (DEFICIT)	\$ 137,781	141,897	136,265

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

FAMILY SUPPORT WORKER PROGRAM

SCHEDULE 7

	Unaudited Budget	2016	2015
REVENUE			
Ministry of Children and Families	\$ 72,828	72,828	72,240
EXPENDITURE			
Administration	7,283	7,283	7,224
Materials and supplies	5,000	3,647	2,245
Telephone and internet	2,000	1,956	2,068
Training	2,000	-	-
Travel and meetings	-	862	3,047
Wages and benefits	57,000	59,996	47,032
	73,283	73,744	61,616
REVENUE OVER EXPENDITURE	(455)	(916)	10,624
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	32,937	32,937	22,312
CLOSING SURPLUS (DEFICIT)	\$ 32,482	32,021	32,936

GITXSAN CHILD & FAMILY SERVICES SOCIETY
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2016
CHILDREN'S SPECIAL ALLOWANCE - FEDERAL

SCHEDULE 8

	Unaudited Budget	2016	2015
REVENUE			
Government of Canada	\$ 18,000	28,460	20,404
EXPENDITURE			
Children in care trust account	18,000	28,460	12,000
Contract services	-	-	5,168
Child and youth services - provincial	-	-	-
Maintenance payments	-	-	2,820
	18,000	28,460	19,988
REVENUE OVER EXPENDITURE	-	-	416
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	100,353	100,353	99,937
CLOSING SURPLUS (DEFICIT)	\$ 100,353	100,353	100,353

GITXSAN CHILD & FAMILY SERVICES SOCIETY
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2016
CHILDREN'S SPECIAL ALLOWANCE - PROVINCIAL

SCHEDULE 9

	Unaudited Budget	2016	2015
REVENUE			
Government of Canada	\$ 30,000	34,532	35,093
EXPENDITURE			
Children in care trust account	30,000	28,876	
Contract services	-		7,751
Child and youth services - provincial	-	5,656	
Maintenance payments	-	-	-
	30,000	34,532	7,751
REVENUE OVER EXPENDITURE	-	-	27,342
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	116,581	116,581	89,239
CLOSING SURPLUS (DEFICIT)	\$ 116,581	116,581	116,581

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

INVESTMENT AND OTHER

SCHEDULE 10

	Unaudited Budget	2016	2015
REVENUE	\$ -	-	-
EXPENDITURE	-	-	-
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	(180,906)	5,720	(50,798)
OPENING SURPLUS (DEFICIT)	695,182	695,182	745,980
CLOSING SURPLUS (DEFICIT)	\$ 514,276	700,902	695,182

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

PREVENTION

SCHEDULE 11

	Unaudited Budget	2016	2015
REVENUE	\$ -	-	-
EXPENDITURE			
Advertising	800	-	-
Contract services	65,000	17,853	56,985
Honoraria	-	150	-
Maintenance - Youth programming	-	1,000	-
Materials and supplies	36,000	2,337	1,073
Telephone and internet	1,200	-	-
Training	2,000	100	-
Travel and meetings	16,000	1,112	14,310
Wages and benefits	54,000	21,252	1,833
	175,000	43,804	74,201
REVENUE OVER EXPENDITURE	(175,000)	(43,804)	(74,201)
TRANSFER - OTHER FUNDS	175,000	43,804	74,201
OPENING SURPLUS (DEFICIT)	-	-	-
CLOSING SURPLUS (DEFICIT)	\$ -	-	-

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

GROUP HOMES - AANDC

SCHEDULE 12

	Unaudited Budget	2016	2015
REVENUE			
AANDC	\$ -	-	-
EXPENDITURE	-	-	-
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	-	(35,263)	(35,263)
CLOSING SURPLUS (DEFICIT)	\$ -	(35,263)	(35,263)