

HOMEBRIDGE YOUTH SOCIETY

FINANCIAL STATEMENTS

MARCH 31, 2019

**HOMEBRIDGE YOUTH SOCIETY
INDEX
MARCH 31, 2019**

	Page
INDEPENDENT AUDITORS' REPORT	1
STATEMENT OF OPERATIONS - GENERAL FUND	4
STATEMENT OF OPERATIONS - FUNDRAISING PROJECT RESERVE	5
STATEMENT OF OPERATIONS - OTHER FUNDS	6
STATEMENT OF CHANGES IN NET ASSETS	7
STATEMENT OF FINANCIAL POSITION	8
STATEMENT OF CASH FLOWS	9
NOTES TO THE FINANCIAL STATEMENTS	10 - 15
SCHEDULE OF OPERATIONS - HAWTHORNE HOUSE	16
SCHEDULE OF OPERATIONS - JOHNSON HOUSE	17
SCHEDULE OF OPERATIONS - JUBIEN HOUSE	18
SCHEDULE OF OPERATIONS - REIGH ALLEN CENTRE	19
SCHEDULE OF OPERATIONS - COGSWELL HOUSE	20
SCHEDULE OF OPERATIONS - SULLIVAN HOUSE	21
SCHEDULE OF ADMINISTRATIVE AND PREMISES EXPENSES	22
SCHEDULE OF BRIDGES FOR LEARNING	23



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:
HomeBridge Youth Society

Opinion

We have audited the financial statements of **HomeBridge Youth Society** ("the Society"), which comprise the statement of financial position as at March 31, 2019 and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, and results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Baker Tilly Nova Scotia Inc

Dartmouth, Nova Scotia
May 29, 2019

Chartered Professional Accountants
Licensed Public Accountants

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2019

4

	2019 Actual \$	2019 Budget \$	2018 Actual \$
REVENUES			
Grants	6,526,180	6,526,180	6,507,953
Per diem	1,088,793	1,208,881	1,072,365
Funder reimbursements (Note 11)	41,539	-	74,408
Recoverables (Note 12)	43,791	-	45,435
Donations	<u>6,749</u>	<u>-</u>	<u>2,296</u>
	<u>7,707,052</u>	<u>7,735,061</u>	<u>7,702,457</u>
EXPENSES			
Wages and benefits	5,743,267	6,208,530	5,822,016
Food	144,879	155,001	150,337
Repairs and maintenance	140,465	83,000	170,724
Light and power	69,940	75,101	67,696
Household and cleaning supplies	32,928	26,100	29,424
Household furnishings	18,193	14,213	36,174
Office	16,484	13,100	11,300
Recoverables (Note 12)	44,294	-	46,524
Fuel	38,794	37,100	31,577
Program	19,114	14,619	27,597
Travel	18,221	19,019	17,918
Telephone	20,932	16,000	20,119
Staff training	25,713	8,800	30,293
Water	13,871	11,999	16,420
Pharmacy	10,536	8,701	10,634
Property taxes	6,647	4,000	6,540
Psychological testing materials	<u>376</u>	<u>5,000</u>	<u>666</u>
	<u>6,364,654</u>	<u>6,700,283</u>	<u>6,495,959</u>
	1,342,398	1,034,778	1,206,498
Allocation of administration and premises expenses (Schedule)	<u>1,240,509</u>	<u>1,034,778</u>	<u>1,200,745</u>
EXCESS OF REVENUES OVER EXPENSES	<u>101,889</u>	<u>-</u>	<u>5,753</u>

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - FUNDRAISING PROJECT RESERVE
FOR THE YEAR ENDED MARCH 31, 2019

5

	2019	2018
	\$	\$
REVENUES		
Bridges for Learning (Schedule)	72,203	70,024
Expressions Program of the Arts	40,277	18,000
Recreation Funding	38,362	10,739
Auction Fundraiser	10,097	10,398
Holidays of Hope Fundraiser	8,281	8,212
YDI Projects Funding	4,125	2,164
Cooking Toward Independence	<u>4,000</u>	<u>-</u>
	<u>177,345</u>	<u>119,537</u>
EXPENSES		
Bridges for Learning (Schedule)	69,826	68,444
Expressions Program of the Arts	30,176	30,499
Recreation Program	25,383	23,738
Youth Programs	18,785	18,545
YDI Projects	2,348	2,164
Cooking Toward Independence	2,361	-
Direct Fundraising Costs	<u>322</u>	<u>336</u>
	<u>149,201</u>	<u>143,726</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>28,144</u>	<u>(24,189)</u>

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - OTHER FUNDS
FOR THE YEAR ENDED MARCH 31, 2019**

	Capital Fund/ Asset Reserve		Special Projects Reserve		Professional Development Reserve	
	2019	2018	2019	2018	2019	2018
	\$	\$	\$	\$	\$	\$
EXPENSES						
Training	-	-	-	-	6,235	-
Amortization	21,855	23,050	-	-	-	-
Repairs and maintenance	<u>1,698</u>	<u>4,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(23,553)</u>	<u>(27,472)</u>	<u>-</u>	<u>-</u>	<u>(6,235)</u>	<u>-</u>

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2019**

	<u>General Fund</u>		<u>Restricted Funds</u>				<u>Total</u>	<u>Total</u>
	2019	2018	Capital Fund/ Asset Reserve 2019	Special Projects Reserve 2019	Professional Development Reserve 2019	Fundraising Project Reserve 2019		
	\$	\$	\$	\$	\$	\$	\$	\$
Fund balances, beginning of year	467,813	472,826	346,107	36,642	88,733	101,266	572,748	613,643
Excess (deficiency) of revenues over expenses	101,889	5,753	(23,553)	-	(6,235)	28,144	(1,644)	(51,661)
Inter-fund appropriations	(25,819)	(10,766)	20,311	5,508	-	-	25,819	10,766
Fund balances, end of year	<u>543,883</u>	<u>467,813</u>	<u>342,865</u>	<u>42,150</u>	<u>82,498</u>	<u>129,410</u>	<u>596,923</u>	<u>572,748</u>

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2019**

8

ASSETS

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	Total 2019	Total 2018
	\$	\$	\$	\$	\$	\$	\$
CURRENT							
Cash	916,253	83,307	42,150	82,498	129,410	1,253,618	1,660,168
Accounts receivable	153,434	-	-	-	-	153,434	152,714
Prepays	<u>20,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,963</u>	<u>27,468</u>
	1,090,650	83,307	42,150	82,498	129,410	1,428,015	1,840,350
CAPITAL ASSETS (Note 3)	<u>-</u>	<u>259,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,558</u>	<u>263,296</u>
	<u>1,090,650</u>	<u>342,865</u>	<u>42,150</u>	<u>82,498</u>	<u>129,410</u>	<u>1,687,573</u>	<u>2,103,646</u>

LIABILITIES

CURRENT							
Accounts payable and accrued liabilities (Note 4)	546,767	-	-	-	-	546,767	520,756
Deferred revenue (Note 5)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>542,329</u>
	<u>546,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>546,767</u>	<u>1,063,085</u>

NET ASSETS

UNRESTRICTED	543,883	-	-	-	-	543,883	467,813
INVESTMENT IN CAPITAL ASSETS	-	259,558	-	-	-	259,558	263,296
EXTERNALLY RESTRICTED	-	-	-	52,120	129,410	181,530	159,621
INTERNALLY RESTRICTED	<u>-</u>	<u>83,307</u>	<u>42,150</u>	<u>30,378</u>	<u>-</u>	<u>155,835</u>	<u>149,831</u>
	543,883	342,865	42,150	82,498	129,410	1,140,806	1,040,561
	<u>1,090,650</u>	<u>342,865</u>	<u>42,150</u>	<u>82,498</u>	<u>129,410</u>	<u>1,687,573</u>	<u>2,103,646</u>

COMMITMENT (Note 9)

Approved by the Board

Courissa Borden Director

Pat Wang Director

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2019**

9

	General Fund \$	Capital Fund/ Asset Reserve \$	Special Projects Reserve \$	Professional Development Reserve \$	Fundraising Project Reserve \$	Total 2019 \$	Total 2018 \$
CASH PROVIDED BY (USED FOR):							
OPERATING							
Excess (deficiency) of revenues over expenses	101,889	(23,553)	-	(6,235)	28,144	100,245	(45,908)
Items not affecting cash							
Amortization	-	21,855	-	-	-	21,855	23,050
Inter-fund appropriations	(25,819)	20,311	5,508	-	-	-	-
	76,070	18,613	5,508	(6,235)	28,144	122,100	(22,858)
Change in non-cash operating working capital (Note 6)	(510,533)	-	-	-	-	(510,533)	559,074
INVESTING							
Purchase of capital assets	-	(18,117)	-	-	-	(18,117)	-
CHANGE IN CASH	(434,463)	496	5,508	(6,235)	28,144	(406,550)	536,216
CASH - beginning of year	<u>1,350,716</u>	<u>82,811</u>	<u>36,642</u>	<u>88,733</u>	<u>101,266</u>	<u>1,660,168</u>	<u>1,123,952</u>
CASH - end of year	<u>916,253</u>	<u>83,307</u>	<u>42,150</u>	<u>82,498</u>	<u>129,410</u>	<u>1,253,618</u>	<u>1,660,168</u>
Cash represented by:							
Cash	654,652	-	-	-	129,410	784,062	1,195,354
Term deposits	<u>261,601</u>	<u>83,307</u>	<u>42,150</u>	<u>82,498</u>	-	469,556	464,814
	<u>916,253</u>	<u>83,307</u>	<u>42,150</u>	<u>82,498</u>	<u>129,410</u>	<u>1,253,618</u>	<u>1,660,168</u>

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

1. OPERATIONS

HomeBridge Youth Society (the "Society") was incorporated under the Societies Act of the Province of Nova Scotia and is a registered charity. Its primary purpose is the temporary and long-term housing of youth between the ages of 12 and 19.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Fund accounting

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

The General Fund accounts for the Society's program delivery and administrative activities. This fund reports unrestricted resources. The Schedules of Operations for each facility are consolidated into the Statement of Operations - General Fund.

The Capital Fund/ Asset Reserve Fund reports the assets, liabilities, revenues and expenses related to the Society's capital assets and maintenance reserves.

The Special Projects Reserve reports undesignated donations and related programming, training and other special projects expenses.

The Professional Development Reserve, which reports restricted resources, was established to support a comprehensive three year professional development plan for youth care workers.

The Fundraising Project Reserve (externally restricted) reports restricted resources to be used for specific programs.

Cash

Cash consists of cash on hand, bank balances held with a financial institution and term deposits that mature within one year.

Capital assets

Purchases of capital assets having a cost of more than \$2,500 and an estimated life of greater than two years are recorded at cost. Contributed capital assets are recorded in the Capital Fund at fair value at the date of contribution. Rates and methods are applied to amortize the cost of capital assets over their estimated useful lives as follows:

Building	5%	Straight-line
Furniture and equipment	20%	Diminishing balance

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment of long-lived assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying value may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. An impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Revenue recognition

Restricted funding is recognized as revenue of the Professional Development Reserve and Fundraising Project Reserve in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted funding is recognized as revenue of the General fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Income taxes

The Society is a non-profit organization under section 149.1 (1) of the Income Tax Act, and, as such, is exempt from income taxes. Accordingly, no provision has been made in the accounts for income taxes.

Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items and matters such as useful lives of capital assets, certain accrued liabilities and provisions. Actual results could differ from those estimates.

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

12

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial instruments

Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value.

The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write down is recognized in excess of revenues over expenses. Any previously recognized impairment loss may be reversed 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 a reversal is recognized in excess of revenues over expenses.

3. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2019	Net 2018
	\$	\$	\$	\$
Land	13,956	-	13,956	13,956
Building	359,854	158,454	201,400	215,785
Furniture and equipment	<u>79,795</u>	<u>35,593</u>	<u>44,202</u>	<u>33,555</u>
	<u>453,605</u>	<u>194,047</u>	<u>259,558</u>	<u>263,296</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
	\$	\$
Trade payables	35,056	51,499
Accrued liabilities	19,025	23,715
Government remittances	96,849	97,347
Payroll, benefits and accrued time	<u>395,837</u>	<u>348,195</u>
	<u>546,767</u>	<u>520,756</u>

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

13

5. DEFERRED REVENUE

In the prior year the deferred revenue balance of \$542,329 represents the April 2018 monthly grant payment received, from the Department of Community Services, prior to fiscal year end March 31, 2018.

6. CHANGE IN NON-CASH OPERATING WORKING CAPITAL	2019	2018
	\$	\$
Increase in accounts receivable	(720)	(11,975)
Decrease in prepaids	6,505	34,281
Increase (decrease) in accounts payables and accrued liabilities	26,011	(5,561)
Increase (decrease) in deferred revenue	<u>(542,329)</u>	<u>542,329</u>
	<u>(510,533)</u>	<u>559,074</u>

7. RETROACTIVE MONIES

As of the date of these financial statements, a new collective agreement has not yet been negotiated. It is managements' understanding that the Department of Community Services will fund any and all retroactive monies in full and all related revenues and expenses will be recorded at the time of settlement.

8. DISCLOSURE OF ALLOCATED EXPENSES

The Society allocates certain expenses of its Administration and Premises expenses (as listed on the Schedule of Administrative and Premises Expenses) on the same percentage basis that the Department of Community Services uses to calculate a balanced budget as funded to the Society as follows:

	<u>2019</u>	<u>2018</u>
Hawthorne House	14.94 %	14.99 %
Johnson House	10.61 %	10.61 %
Jubien House	9.98 %	9.97 %
Reigh Allen Centre	34.19 %	34.14 %
Cogswell House	18.30 %	18.30 %
Sullivan House	<u>11.98</u> %	<u>11.99</u> %
	<u>100.00</u> %	<u>100.00</u> %

HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019

14

9. COMMITMENT

The following is a schedule of future minimum lease payments under an operating lease, for a photocopier, expiring in October 2022. The lease payment recorded as an expense in the current year is \$2,830 (2018 - \$3,412). Minimum future lease payments under this lease are approximately as follows:

	\$
2020	2,830
2021	2,830
2022	1,650

10. FINANCIAL INSTRUMENTS

Risks and concentrations

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society's risk exposure and concentrations at March 31, 2019.

It is management's opinion that the Society is not exposed to significant market, currency, interest rate and price risk from its financial instruments. The risks arising on financial instruments are limited to the following:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Financial instruments that potentially subject the Society to concentrations of credit risk consist of cash and accounts receivable. The Society deposits its cash and investments in reputable financial institutions and therefore believes the risk of loss to be remote. The Society is exposed to credit risk from client accounts receivable. The Society believes this credit risk is minimized as the Society has a funding agreement with the Province of Nova Scotia. A provision for impairment of accounts receivable is established when there is objective evidence that the Society will not be able to collect all amounts due.

Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The Society generates sufficient cash flow from operating activities to fund operations and fulfill obligations as they become due.

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

15

11. FUNDER REIMBURSEMENTS

Funder reimbursements represents funding received from the Department of Community Services and St. Paul's Home for projects that were outside the scope of the operating budget.

12. RECOVERABLES

Recoverable expenses are specific expenses for youth that are not funded as part of the operating budget and are billed back to the Department of Community Services as recoverable income.

13. ECONOMIC DEPENDENCE

The Society derives substantially all of its revenue from the Province of Nova Scotia, as a result, the Society is economically dependent on the provincial government. In addition, residences utilized by the Society, with the exception of Hawthorne House, have been provided at a minimal fee by government and another not-for-profit organization.

14. COMPARATIVE FIGURES

Certain figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for the current year.

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - HAWTHORNE HOUSE
FOR THE YEAR ENDED MARCH 31, 2019

16

	2019 Actual \$	2019 Budget \$	2018 Actual \$
REVENUES			
Grants	702,355	702,355	688,973
Per diem	181,286	234,118	178,496
Recoverables (Note 12)	9,008	-	9,874
Donations	-	-	20
	<u>892,649</u>	<u>936,473</u>	<u>877,363</u>
EXPENSES			
Wages and benefits	675,025	723,121	669,016
Food	23,379	22,464	30,385
Repairs and maintenance	11,958	11,000	13,611
Recoverables (Note 12)	9,146	-	10,489
Property taxes	6,647	4,000	6,540
Household furnishings	1,784	1,533	3,390
Light and power	4,100	5,000	4,463
Office	1,695	800	1,446
Fuel	4,456	3,500	3,634
Program	1,996	333	3,509
Household and cleaning supplies	2,560	2,400	1,972
Telephone	2,838	1,700	2,800
Staff training	2,248	1,000	3,296
Water	1,931	900	3,291
Pharmacy	2,077	1,367	2,121
Travel	1,928	2,717	2,097
	<u>753,768</u>	<u>781,835</u>	<u>762,060</u>
	138,881	154,638	115,303
Allocation of administration and premises expenses (Note 8)	<u>184,347</u>	<u>154,638</u>	<u>179,943</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(45,466)</u>	<u>-</u>	<u>(64,640)</u>

**HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JOHNSON HOUSE
FOR THE YEAR ENDED MARCH 31, 2019**

17

	2019 Actual \$	2019 Budget \$	2018 Actual \$
REVENUES			
Grants	719,059	719,059	719,330
Per diem	252,020	239,686	214,020
Recoverables (Note 12)	7,903	-	7,142
Funder reimbursements (Note 11)	<u>6,050</u>	<u>-</u>	<u>3,553</u>
	<u>985,032</u>	<u>958,745</u>	<u>944,045</u>
EXPENSES			
Wages and benefits	753,743	800,244	754,186
Food	15,659	15,929	13,962
Repairs and maintenance	17,604	11,000	14,387
Recoverables (Note 12)	7,971	-	7,217
Light and power	5,100	4,000	4,188
Office	2,640	800	840
Household furnishings	1,668	1,533	2,326
Fuel	5,387	5,200	4,200
Travel	3,195	2,717	2,683
Household and cleaning supplies	2,414	2,400	2,367
Telephone	2,507	1,700	2,383
Pharmacy	734	1,367	1,018
Staff training	4,705	1,000	3,780
Water	1,089	700	914
Program	<u>812</u>	<u>333</u>	<u>633</u>
	<u>825,228</u>	<u>848,923</u>	<u>815,084</u>
	159,804	109,822	128,961
Allocation of administration and premises expenses (Note 8)	<u>131,615</u>	<u>109,822</u>	<u>127,387</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>28,189</u></u>	<u><u>-</u></u>	<u><u>1,574</u></u>

**HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JUBIEN HOUSE
FOR THE YEAR ENDED MARCH 31, 2019**

18

	2019 Actual \$	2019 Budget \$	2018 Actual \$
REVENUES			
Grants	663,829	663,829	670,037
Per diem	193,220	221,277	214,268
Recoverables (Note 12)	<u>6,473</u>	<u>-</u>	<u>7,918</u>
	<u>863,522</u>	<u>885,106</u>	<u>892,223</u>
EXPENSES			
Wages and benefits	700,398	726,756	682,858
Food	18,701	22,464	18,408
Repairs and maintenance	11,520	8,500	11,843
Recoverables (Note 12)	6,478	-	8,301
Office	1,976	800	976
Household furnishings	2,298	1,534	3,859
Program	854	333	1,202
Light and power	4,694	5,100	4,576
Fuel	5,593	6,000	4,617
Household and cleaning supplies	1,707	2,400	1,648
Staff training	7,702	1,000	3,656
Travel	1,500	2,717	2,333
Pharmacy	286	1,367	199
Telephone	2,896	1,700	2,865
Water	<u>1,576</u>	<u>1,200</u>	<u>1,288</u>
	<u>768,179</u>	<u>781,871</u>	<u>748,629</u>
	95,343	103,235	143,594
Allocation of administration and premises expenses (Note 8)	<u>123,678</u>	<u>103,235</u>	<u>119,663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(28,335)</u>	<u>-</u>	<u>23,931</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - REIGH ALLEN CENTRE
FOR THE YEAR ENDED MARCH 31, 2019

19

	2019 Actual \$	2019 Budget \$	2018 Actual \$
REVENUES			
Grants	2,899,538	2,899,538	2,887,337
Recoverables (Note 12)	5,507	-	7,695
Donations	6,749	-	2,276
Funder reimbursements (Note 11)	<u>35,489</u>	<u>-</u>	<u>62,347</u>
	<u>2,947,283</u>	<u>2,899,538</u>	<u>2,959,655</u>
EXPENSES			
Wages and benefits	2,136,781	2,323,877	2,189,215
Food	50,898	55,751	52,431
Repairs and maintenance	76,941	35,500	99,872
Light and power	44,517	51,001	43,554
Household and cleaning supplies	16,937	12,000	17,814
Household furnishings	7,982	6,013	17,193
Program	13,510	11,620	21,476
Fuel	14,542	13,800	10,972
Office	5,945	6,000	4,247
Recoverables (Note 12)	5,728	-	7,360
Water	7,236	7,499	8,518
Travel	6,652	5,434	5,238
Telephone	5,951	6,500	5,082
Staff training	6,616	4,000	9,158
Pharmacy	4,910	1,800	5,323
Psychological testing materials	<u>376</u>	<u>5,000</u>	<u>666</u>
	<u>2,405,522</u>	<u>2,545,795</u>	<u>2,498,119</u>
	541,761	353,743	461,536
Allocation of administration and premises expenses (Note 8)	<u>424,915</u>	<u>353,743</u>	<u>410,006</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>116,846</u></u>	<u><u>-</u></u>	<u><u>51,530</u></u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - COGSWELL HOUSE
FOR THE YEAR ENDED MARCH 31, 2019

20

	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	840,367	840,367	837,857
Per diem	248,074	280,122	254,798
Recoverables (Note 12)	4,841	-	4,255
Funder reimbursements (Note 11)	-	-	8,508
	<u>1,093,282</u>	<u>1,120,489</u>	<u>1,105,418</u>
EXPENSES			
Wages and benefits	758,046	882,492	795,813
Food	15,030	15,929	14,711
Repairs and maintenance	11,356	8,500	19,113
Light and power	6,088	5,000	5,431
Recoverables (Note 12)	4,698	-	4,496
Office	1,461	2,600	1,102
Household furnishings	2,151	2,100	6,049
Travel	3,499	2,717	4,007
Telephone	3,459	2,400	3,343
Staff training	2,287	900	3,639
Household and cleaning supplies	3,781	3,300	2,869
Fuel	1,941	2,800	2,465
Water	918	900	1,168
Pharmacy	278	1,000	322
Program	700	500	246
	<u>815,693</u>	<u>931,138</u>	<u>864,774</u>
	277,589	189,351	240,644
Allocation of administration and premises expenses (Note 8)	<u>227,268</u>	<u>189,351</u>	<u>219,745</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>50,321</u></u>	<u><u>-</u></u>	<u><u>20,899</u></u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - SULLIVAN HOUSE
FOR THE YEAR ENDED MARCH 31, 2019

21

	2019 Actual \$	2019 Budget \$	2018 Actual \$
REVENUES			
Grants	701,032	701,032	704,419
Per diem	214,193	233,678	210,783
Recoverables (Note 12)	<u>10,059</u>	<u>-</u>	<u>8,551</u>
	<u>925,284</u>	<u>934,710</u>	<u>923,753</u>
EXPENSES			
Wages and benefits	719,274	752,040	730,928
Food	21,212	22,464	20,440
Repairs and maintenance	11,086	8,500	11,898
Recoverables (Note 12)	10,273	-	8,661
Office	2,767	2,100	2,689
Household furnishings	2,310	1,500	3,357
Light and power	5,441	5,000	5,484
Fuel	6,875	5,800	5,689
Telephone	3,281	2,000	3,646
Household and cleaning supplies	5,529	3,600	2,754
Pharmacy	2,251	1,800	1,651
Travel	1,447	2,717	1,560
Staff training	2,155	900	6,764
Water	1,121	800	1,241
Program	<u>1,242</u>	<u>1,500</u>	<u>531</u>
	<u>796,264</u>	<u>810,721</u>	<u>807,293</u>
	129,020	123,989	116,460
Allocation of administration and premises expenses (Note 8)	<u>148,686</u>	<u>123,989</u>	<u>144,001</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(19,666)</u>	<u>-</u>	<u>(27,541)</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF ADMINISTRATIVE AND PREMISES EXPENSES
FOR THE YEAR ENDED MARCH 31, 2019

22

	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
ADMINISTRATIVE			
Wages and benefits	794,234	680,757	760,254
Office	69,128	23,350	66,729
Professional fees	39,896	32,810	42,141
Insurance	41,533	40,500	42,534
Travel	31,772	17,982	27,329
Utilities	7,856	7,500	7,686
Meetings	9,943	-	6,597
Telephone	5,279	7,999	5,208
Staff training	10,284	14,400	6,519
Miscellaneous	1,108	1,200	1,441
Interest and bank charges	3,261	599	3,236
Fuel	2,566	2,400	1,936
Board development	3,627	-	4,370
Investment income	(17,570)	-	(8,470)
	<u>1,002,917</u>	<u>829,497</u>	<u>967,510</u>
PREMISES			
Wages and benefits	232,692	205,281	228,335
Repairs and maintenance	<u>4,900</u>	<u>-</u>	<u>4,900</u>
	<u>237,592</u>	<u>205,281</u>	<u>233,235</u>
Administrative and premises expenses (Note 8)	<u>1,240,509</u>	<u>1,034,778</u>	<u>1,200,745</u>

**HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF BRIDGES FOR LEARNING
FOR THE YEAR ENDED MARCH 31, 2019**

23

	2019	2018
	\$	\$
REVENUES		
Grant - Department of Education	70,000	70,000
Donations	<u>2,203</u>	<u>24</u>
	<u>72,203</u>	<u>70,024</u>
EXPENSES		
Wages and benefits	66,108	65,579
Office and classroom supplies	966	301
Program	896	1,570
Travel	318	425
Training workshop	10	17
Classroom assistant	1,176	552
Repairs and maintenance	<u>352</u>	<u>-</u>
	<u>69,826</u>	<u>68,444</u>
EXCESS OF REVENUES OVER EXPENSES	<u>2,377</u>	<u>1,580</u>