

HOMEBRIDGE YOUTH SOCIETY
FINANCIAL STATEMENTS
MARCH 31, 2020

**HOMEBRIDGE YOUTH SOCIETY
INDEX
MARCH 31, 2020**

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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, 2020 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, 2020, 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
June 1, 2020

Chartered Professional Accountants
Licensed Public Accountants

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2020

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	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	6,831,285	6,831,260	6,526,180
Per diem	886,172	993,151	1,088,793
Funder reimbursements (Note 10)	23,195	-	41,539
Recoverables (Note 11)	47,744	-	43,791
Donations	<u>5,495</u>	<u>-</u>	<u>6,749</u>
	<u>7,793,891</u>	<u>7,824,411</u>	<u>7,707,052</u>
EXPENSES			
Wages and benefits	5,615,896	6,279,572	5,743,267
Food	151,982	155,001	144,879
Repairs and maintenance	130,336	83,000	140,465
Light and power	72,646	75,101	69,940
Household and cleaning supplies	39,889	26,100	32,928
Household furnishings	36,463	14,213	18,193
Office	16,914	13,100	16,484
Recoverables (Note 11)	48,376	-	44,294
Fuel	33,375	37,100	38,794
Program	18,268	14,619	19,114
Travel	20,251	22,619	18,221
Telephone	21,896	16,000	20,932
Staff training	20,258	8,800	25,713
Water	12,792	11,999	13,871
Pharmacy	8,423	8,701	10,536
Property taxes	6,766	4,000	6,647
Psychological testing materials	<u>-</u>	<u>5,000</u>	<u>376</u>
	<u>6,254,531</u>	<u>6,774,925</u>	<u>6,364,654</u>
	1,539,360	1,049,486	1,342,398
Administration and premises expenses (Schedule)	<u>1,354,926</u>	<u>1,049,486</u>	<u>1,240,509</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>184,434</u></u>	<u>-</u>	<u>101,889</u>

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - FUNDRAISING PROJECT RESERVE
FOR THE YEAR ENDED MARCH 31, 2020

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	2020	2019
	\$	\$
REVENUES		
Bridges for Learning (Schedule)	142,108	72,203
Expressions Program of the Arts	31,695	40,277
Recreation Funding	13,505	38,362
Auction Fundraiser	7,224	10,097
Holidays of Hope Fundraiser	10,524	8,281
YDI Projects Funding	3,956	4,125
Cooking Toward Independence	<u>10,000</u>	<u>4,000</u>
	<u>219,012</u>	<u>177,345</u>
EXPENSES		
Bridges for Learning (Schedule)	90,571	69,826
Expressions Program of the Arts	27,867	30,176
Recreation Program	24,626	25,383
Youth Programs	17,104	18,785
YDI Projects	4,324	2,348
Cooking Toward Independence	2,614	2,361
Direct Fundraising Costs	<u>315</u>	<u>322</u>
	<u>167,421</u>	<u>149,201</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>51,591</u></u>	<u><u>28,144</u></u>

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - OTHER FUNDS
FOR THE YEAR ENDED MARCH 31, 2020**

	Capital Fund/ Asset Reserve		Special Projects Reserve		Professional Development Reserve	
	2020	2019	2020	2019	2020	2019
	\$	\$	\$	\$	\$	\$
REVENUES						
Funder reimbursement (Note 10)	<u>16,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES						
Training	-	-	-	-	2,036	6,235
Amortization	24,201	21,855	-	-	-	-
Repairs and maintenance	<u>3,874</u>	<u>1,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>28,075</u>	<u>23,553</u>	<u>-</u>	<u>-</u>	<u>2,036</u>	<u>6,235</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(11,440)</u>	<u>(23,553)</u>	<u>-</u>	<u>-</u>	<u>(2,036)</u>	<u>(6,235)</u>

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2020**

	General Fund		Restricted Funds						
	2020	2019	Capital Fund/ Asset Reserve 2020	Special Projects Reserve 2020	Professional Development Reserve 2020	Fundraising Project Reserve 2020	Total 2020	Total 2019	
	\$	\$	\$	\$	\$	\$	\$	\$	
Fund balances, beginning of year	543,883	467,813	342,865	42,150	82,498	129,410	596,923	572,748	
Excess (deficiency) of revenues over expenses	184,434	101,889	(11,440)	-	(2,036)	51,591	38,115	(1,644)	
Inter-fund appropriations	(35,395)	(25,819)	29,900	5,495	-	-	35,395	25,819	
Fund balances, end of year	<u>692,922</u>	<u>543,883</u>	<u>361,325</u>	<u>47,645</u>	<u>80,462</u>	<u>181,001</u>	<u>670,433</u>	<u>596,923</u>	

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2020**

ASSETS

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	Total 2020	Total 2019
	\$	\$	\$	\$	\$	\$	\$
CURRENT							
Cash	1,143,320	106,597	47,645	80,462	181,001	1,559,025	1,253,618
Accounts receivable	143,245	-	-	-	-	143,245	153,434
Prepays	<u>29,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,296</u>	<u>20,963</u>
	1,315,861	106,597	47,645	80,462	181,001	1,731,566	1,428,015
CAPITAL ASSETS (Note 3)	<u>-</u>	<u>254,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,728</u>	<u>259,558</u>
	<u>1,315,861</u>	<u>361,325</u>	<u>47,645</u>	<u>80,462</u>	<u>181,001</u>	<u>1,986,294</u>	<u>1,687,573</u>

LIABILITIES

CURRENT							
Accounts payable and accrued liabilities (Note 4)	<u>622,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>622,939</u>	<u>546,767</u>

NET ASSETS

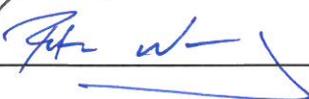
UNRESTRICTED	692,922	-	-	-	-	692,922	543,883
INVESTMENT IN CAPITAL ASSETS	-	254,728	-	-	-	254,728	259,558
EXTERNALLY RESTRICTED	-	-	-	50,084	181,001	231,085	181,530
INTERNALLY RESTRICTED	<u>-</u>	<u>106,597</u>	<u>47,645</u>	<u>30,378</u>	<u>-</u>	<u>184,620</u>	<u>155,835</u>
	<u>692,922</u>	<u>361,325</u>	<u>47,645</u>	<u>80,462</u>	<u>181,001</u>	<u>1,363,355</u>	<u>1,140,806</u>
	<u>1,315,861</u>	<u>361,325</u>	<u>47,645</u>	<u>80,462</u>	<u>181,001</u>	<u>1,986,294</u>	<u>1,687,573</u>

COMMITMENT (Note 8)

SUBSEQUENT EVENT (Note 13)

Approved by the Board


 _____ Director


 _____ Director

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2020**

	General Fund \$	Capital Fund/ Asset Reserve \$	Special Projects Reserve \$	Professional Development Reserve \$	Fundraising Project Reserve \$	Total 2020 \$	Total 2019 \$
CASH PROVIDED BY (USED FOR):							
OPERATING							
Excess (deficiency) of revenues over expenses	184,434	(11,440)	-	(2,036)	51,591	222,549	100,245
Items not affecting cash							
Amortization	-	24,201	-	-	-	24,201	21,855
Inter-fund appropriations	(35,395)	29,900	5,495	-	-	-	-
	149,039	42,661	5,495	(2,036)	51,591	246,750	122,100
Change in non-cash operating working capital (Note 5)	78,028	-	-	-	-	78,028	(510,533)
	227,067	42,661	5,495	(2,036)	51,591	324,778	(388,433)
INVESTING							
Purchase of capital assets	-	(19,371)	-	-	-	(19,371)	(18,117)
CHANGE IN CASH	227,067	23,290	5,495	(2,036)	51,591	305,407	(406,550)
CASH - beginning of year	916,253	83,307	42,150	82,498	129,410	1,253,618	1,660,168
CASH - end of year	<u>1,143,320</u>	<u>106,597</u>	<u>47,645</u>	<u>80,462</u>	<u>181,001</u>	<u>1,559,025</u>	<u>1,253,618</u>
Cash represented by:							
Cash	901,271	-	-	-	181,001	1,082,272	784,062
Term deposits	242,049	106,597	47,645	80,462	-	476,753	469,556
	<u>1,143,320</u>	<u>106,597</u>	<u>47,645</u>	<u>80,462</u>	<u>181,001</u>	<u>1,559,025</u>	<u>1,253,618</u>

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

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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, 2020**

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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 2020 \$	Net 2019 \$
Land	13,956	-	13,956	13,956
Building	359,854	172,840	187,014	201,400
Furniture and equipment	<u>99,166</u>	<u>45,408</u>	<u>53,758</u>	<u>44,202</u>
	<u>472,976</u>	<u>218,248</u>	<u>254,728</u>	<u>259,558</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020 \$	2019 \$
Trade payables	38,085	35,056
Accrued liabilities	22,211	19,025
Government remittances	117,834	96,849
Payroll, benefits and accrued time	<u>444,809</u>	<u>395,837</u>
	<u>622,939</u>	<u>546,767</u>

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

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5. CHANGE IN NON-CASH OPERATING WORKING CAPITAL	2020	2019
	\$	\$
Decrease (increase) in accounts receivable	10,189	(720)
Decrease (increase) in prepaids	(8,333)	6,505
Increase in accounts payables and accrued liabilities	76,172	26,011
Decrease in deferred revenue	<u>-</u>	<u>(542,329)</u>
	<u>78,028</u>	<u>(510,533)</u>

6. 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.

7. 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>2020</u>	<u>2019</u>
Hawthorne House	16.03 %	14.94 %
Johnson House	11.18 %	10.61 %
Jubien House	11.18 %	9.98 %
Reigh Allen Centre	34.18 %	34.19 %
Cogswell House	16.25 %	18.30 %
Sullivan House	<u>11.18 %</u>	<u>11.98 %</u>
	<u>100.00 %</u>	<u>100.00 %</u>

HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

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8. COMMITMENT

The following is a schedule of future minimum lease payments under operating leases for a photocopier, expiring in October 2022 and a vehicle, expiring in January 2025. The lease payments recorded as an expense in the current year were \$4,916 (2019 - \$2,830). Minimum future lease payments under these leases are as follows:

	\$
2021	10,255
2022	9,075
2023	7,425
2024	7,425
2025	5,569

9. 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, 2020.

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.

10. FUNDER REIMBURSEMENTS

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

11. 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.

12. 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.

13. SUBSEQUENT EVENT

In March 2020 the World Health Organization declared COVID-19 a global pandemic. This contagious disease outbreak, which has continued to spread, has adversely affected workforces, customers, economies, and financial markets globally, potentially leading to an economic downturn. This outbreak has resulted in difficulties retaining staff at the Sullivan House facility. It is not possible for the Society to predict the duration or magnitude of the adverse results of the outbreak and its effect on the Society's future operations at this time. The Society has made efforts to monitor, investigate and take full advantage of any programs to ease the burden of the pandemic. The Society has begun investigation into the Nova Scotian Good Neighbour Protocol with the goal of securing loaned employees from the IWK Health Centre to alleviate staffing difficulties at the Sullivan House facility.

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - HAWTHORNE HOUSE
FOR THE YEAR ENDED MARCH 31, 2020

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	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	728,846	728,846	702,355
Per diem	185,055	242,948	181,286
Recoverables (Note 11)	10,747	-	9,008
Funder reimbursements (Note 10)	<u>2,128</u>	<u>-</u>	<u>-</u>
	<u>926,776</u>	<u>971,794</u>	<u>892,649</u>
EXPENSES			
Wages and benefits	704,921	740,015	675,025
Food	28,581	22,604	23,379
Repairs and maintenance	17,833	10,375	11,958
Recoverables (Note 11)	10,774	-	9,146
Property taxes	6,766	4,000	6,647
Household furnishings	4,021	1,776	1,784
Light and power	5,643	5,000	4,100
Office	1,328	1,637	1,695
Fuel	2,460	4,637	4,456
Program	3,717	2,132	1,996
Household and cleaning supplies	3,868	3,262	2,560
Telephone	3,572	2,000	2,838
Staff training	2,379	1,100	2,248
Water	1,227	1,499	1,931
Pharmacy	2,028	1,087	2,077
Travel	<u>1,706</u>	<u>2,377</u>	<u>1,928</u>
	<u>800,824</u>	<u>803,501</u>	<u>753,768</u>
	125,952	168,293	138,881
Allocation of administration and premises expenses (Note 7)	<u>217,276</u>	<u>168,293</u>	<u>184,347</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(91,324)</u>	<u>-</u>	<u>(45,466)</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JOHNSON HOUSE
FOR THE YEAR ENDED MARCH 31, 2020

17

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	737,702	737,702	719,059
Per diem	253,361	245,901	252,020
Recoverables (Note 11)	8,399	-	7,903
Funder reimbursements (Note 10)	-	-	6,050
	<u>999,462</u>	<u>983,603</u>	<u>985,032</u>
EXPENSES			
Wages and benefits	755,476	815,081	753,743
Food	17,521	15,062	15,659
Repairs and maintenance	14,252	10,375	17,604
Recoverables (Note 11)	8,388	-	7,971
Light and power	5,352	5,000	5,100
Office	908	1,637	2,640
Household furnishings	4,035	1,776	1,668
Fuel	5,936	4,637	5,387
Travel	3,060	2,377	3,195
Household and cleaning supplies	2,983	3,262	2,414
Telephone	2,635	2,000	2,507
Pharmacy	855	1,087	734
Staff training	2,969	1,100	4,705
Water	1,405	1,499	1,089
Program	878	1,420	812
	<u>826,653</u>	<u>866,313</u>	<u>825,228</u>
	172,809	117,290	159,804
Allocation of administration and premises expenses (Note 7)	<u>151,426</u>	<u>117,290</u>	<u>131,615</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>21,383</u></u>	<u><u>-</u></u>	<u><u>28,189</u></u>

**HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JUBIEN HOUSE
FOR THE YEAR ENDED MARCH 31, 2020**

18

	2020 Actual \$	2020 Budget \$	2019 Actual \$
REVENUES			
Grants	680,623	680,623	663,829
Per diem	194,080	226,875	193,220
Recoverables (Note 11)	5,972	-	6,473
Funder reimbursements (Note 10)	<u>13,699</u>	<u>-</u>	<u>-</u>
	<u>894,374</u>	<u>907,498</u>	<u>863,522</u>
EXPENSES			
Wages and benefits	701,868	730,722	700,398
Food	23,248	22,604	18,701
Repairs and maintenance	25,097	10,375	11,520
Recoverables (Note 11)	6,085	-	6,478
Office	1,970	1,637	1,976
Household furnishings	6,261	1,776	2,298
Program	744	2,132	854
Light and power	4,756	5,000	4,694
Fuel	6,110	4,637	5,593
Household and cleaning supplies	1,988	3,262	1,707
Staff training	4,273	1,100	7,702
Travel	1,081	2,377	1,500
Pharmacy	475	1,087	286
Telephone	3,155	2,000	2,896
Water	<u>1,465</u>	<u>1,499</u>	<u>1,576</u>
	<u>788,576</u>	<u>790,208</u>	<u>768,179</u>
	105,798	117,290	95,343
Allocation of administration and premises expenses (Note 7)	<u>151,427</u>	<u>117,290</u>	<u>123,678</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(45,629)</u>	<u>-</u>	<u>(28,335)</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - REIGH ALLEN CENTRE
FOR THE YEAR ENDED MARCH 31, 2020

19

	2020 Actual \$	2020 Budget \$	2019 Actual \$
REVENUES			
Grants	2,892,970	2,892,945	2,899,538
Recoverables (Note 11)	8,628	-	5,507
Donations	5,495	-	6,749
Funder reimbursements (Note 10)	-	-	35,489
	<u>2,907,093</u>	<u>2,892,945</u>	<u>2,947,283</u>
EXPENSES			
Wages and benefits	1,952,197	2,328,461	2,136,781
Food	47,647	56,099	50,898
Repairs and maintenance	40,450	31,125	76,941
Light and power	45,320	50,101	44,517
Household and cleaning supplies	21,780	9,790	16,937
Household furnishings	20,265	5,333	7,982
Program	10,839	5,291	13,510
Fuel	11,009	13,915	14,542
Office	10,080	4,915	5,945
Recoverables (Note 11)	8,965	-	5,728
Water	6,492	4,504	7,236
Travel	5,574	7,134	6,652
Telephone	5,437	6,000	5,951
Staff training	5,520	3,300	6,616
Pharmacy	3,117	3,266	4,910
Psychological testing materials	-	5,000	376
	<u>2,194,692</u>	<u>2,534,234</u>	<u>2,405,522</u>
	712,401	358,711	541,761
Allocation of administration and premises expenses (Note 7)	<u>463,114</u>	<u>358,711</u>	<u>424,915</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>249,287</u></u>	<u><u>-</u></u>	<u><u>116,846</u></u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - COGSWELL HOUSE
FOR THE YEAR ENDED MARCH 31, 2020

20

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	832,282	832,282	840,367
Per diem	253,676	277,427	248,074
Recoverables (Note 11)	<u>6,934</u>	<u>-</u>	<u>4,841</u>
	<u>1,092,892</u>	<u>1,109,709</u>	<u>1,093,282</u>
EXPENSES			
Wages and benefits	763,037	886,807	758,046
Food	17,698	16,028	15,030
Repairs and maintenance	13,931	10,375	11,356
Light and power	6,077	5,000	6,088
Recoverables (Note 11)	6,981	-	4,698
Office	1,966	1,637	1,461
Household furnishings	2,859	1,776	2,151
Travel	3,932	2,377	3,499
Telephone	3,703	2,000	3,459
Staff training	2,470	1,100	2,287
Household and cleaning supplies	2,929	3,262	3,781
Fuel	1,717	4,637	1,941
Water	1,103	1,499	918
Pharmacy	886	1,087	278
Program	<u>787</u>	<u>1,512</u>	<u>700</u>
	<u>830,076</u>	<u>939,097</u>	<u>815,693</u>
	262,816	170,612	277,589
Allocation of administration and premises expenses (Note 7)	<u>220,257</u>	<u>170,612</u>	<u>227,268</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>42,559</u></u>	<u><u>-</u></u>	<u><u>50,321</u></u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - SULLIVAN HOUSE
FOR THE YEAR ENDED MARCH 31, 2020

21

	2020 Actual \$	2020 Budget \$	2019 Actual \$
REVENUES			
Grants	958,862	958,862	701,032
Per diem	-	-	214,193
Recoverables (Note 11)	7,368	-	10,059
Funder reimbursements (Note 10)	<u>7,064</u>	<u>-</u>	<u>-</u>
	<u>973,294</u>	<u>958,862</u>	<u>925,284</u>
EXPENSES			
Wages and benefits	738,397	778,486	719,274
Food	17,287	22,604	21,212
Repairs and maintenance	18,773	10,375	11,086
Recoverables (Note 11)	7,183	-	10,273
Office	662	1,637	2,767
Household furnishings	2,448	1,776	2,310
Light and power	5,498	5,000	5,441
Fuel	6,143	4,637	6,875
Telephone	3,394	2,000	3,281
Household and cleaning supplies	2,915	3,262	5,529
Pharmacy	1,062	1,087	2,251
Travel	4,898	5,977	1,447
Staff training	2,647	1,100	2,155
Water	1,100	1,499	1,121
Program	<u>1,303</u>	<u>2,132</u>	<u>1,242</u>
	<u>813,710</u>	<u>841,572</u>	<u>796,264</u>
	159,584	117,290	129,020
Allocation of administration and premises expenses (Note 7)	<u>151,426</u>	<u>117,290</u>	<u>148,686</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u><u>8,158</u></u>	<u><u>-</u></u>	<u><u>(19,666)</u></u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF ADMINISTRATIVE AND PREMISES EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

22

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
ADMINISTRATIVE			
Wages and benefits	886,033	694,416	794,234
Office	83,169	23,350	69,128
Professional fees	64,786	32,810	39,896
Insurance	44,918	40,500	41,533
Travel	37,271	17,982	31,772
Utilities	7,998	7,500	7,856
Meetings	13,279	-	9,943
Telephone	5,708	7,999	5,279
Staff training	10,716	14,400	10,284
Miscellaneous	7,792	1,200	1,108
Interest and bank charges	4,506	599	3,261
Fuel	1,943	2,400	2,566
Board development	6,353	-	3,627
Investment income	(25,278)	-	(17,570)
	<u>1,149,194</u>	<u>843,156</u>	<u>1,002,917</u>
PREMISES			
Wages and benefits	200,832	206,330	232,692
Repairs and maintenance	4,900	-	4,900
	<u>205,732</u>	<u>206,330</u>	<u>237,592</u>
Administrative and premises expenses (Note 7)	<u>1,354,926</u>	<u>1,049,486</u>	<u>1,240,509</u>

**HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF BRIDGES FOR LEARNING
FOR THE YEAR ENDED MARCH 31, 2020**

23

	2020	2019
	\$	\$
REVENUES		
Grant - Department of Education	140,000	70,000
Donations	<u>2,108</u>	<u>2,203</u>
	<u>142,108</u>	<u>72,203</u>
EXPENSES		
Wages and benefits	72,609	66,108
Office and classroom supplies	13,867	966
Program	492	896
Travel	571	318
Training workshop	100	10
Classroom assistant	1,969	1,176
Repairs and maintenance	<u>963</u>	<u>352</u>
	<u>90,571</u>	<u>69,826</u>
EXCESS OF REVENUES OVER EXPENSES	<u>51,537</u>	<u>2,377</u>