



# Financial Statements

Year Ended March 31, 2018



**Dilico**

Anishinabek Family Care

**Honouring  
Our Warriors**



**DILICO ANISHINABEK FAMILY CARE**

**FINANCIAL STATEMENTS**

**YEAR ENDED MARCH 31, 2018**

**DILICO ANISHINABEK FAMILY CARE**  
**MARCH 31, 2018**

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# Independent Auditor's Report

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To the Board of Directors and Members of  
Dilico Anishinabek Family Care

We have audited the accompanying financial statements of Dilico Anishinabek Family Care, which comprise the statement of financial position as at March 31, 2018 and the statements of combined operations, fundraising operations, OCBe operations, 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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Dilico Anishinabek Family Care as at March 31, 2018, and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Other matters

Our audit was conducted for the purposes of forming an opinion on the basic financial statements of the Dilico Anishinabek Family Care taken as a whole. The supplementary information contained in the financial statements is presented for the purposes of additional analysis and is not part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Thunder Bay, Canada  
June 28, 2018

*Grant Thornton LLP*

Chartered Professional Accountants  
Licensed Public Accountants

## STATEMENT OF FINANCIAL POSITION

As at	March 31, 2018	March 31, 2017
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash and cash equivalents [note 3]	8,990,645	6,839,396
Restricted cash and investments [note 5]	4,943,525	4,352,372
Accounts and contributions receivable [note 4]	2,291,717	1,363,682
Prepaid expenses	546,452	515,215
	<u>16,772,339</u>	<u>13,070,665</u>
<b>Capital, net</b> [note 6]	<u>1,889,805</u>	<u>1,055,213</u>
	<b>18,662,144</b>	<b>14,125,878</b>
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities [note 7]	6,596,068	4,576,416
Current portion of deferred contributions [note 8]	7,200,666	5,753,994
Current portion of long-term debt	17,750	-
	<u>13,814,484</u>	<u>10,330,410</u>
<b>Long-term</b>		
Long-term debt	331,333	-
Universal Child Care Benefits and RESP's held for others [note 9]	4,139,805	3,467,311
	<u>4,471,138</u>	<u>3,467,311</u>
<b>NET ASSETS</b>		
Investment in capital assets [note 11]	1,540,722	1,055,213
Unrestricted (deficit)	(1,188,816)	(744,072)
Restricted	24,616	17,016
	<u>376,522</u>	<u>328,157</u>
	<b>18,662,144</b>	<b>14,125,878</b>

See accompanying notes to the financial statements.

Commitments [note 12]

Contingent liabilities [note 13]

Economic dependence [note 15]

**Approved on behalf of the Board**

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director



# DILICO ANISHINABEK FAMILY CARE

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## COMBINED STATEMENT OF OPERATIONS

Year ended March 31	2018	2017
	\$	\$
<b>REVENUES</b>		
<b>Province of Ontario</b>		
Ministry of Children and Youth Services		
Annual allocation	38,594,787	37,834,271
	38,594,787	37,834,271
Ministry of Health and Long-Term Care		
Annual allocation	5,149,276	4,246,535
Amortization of deferred capital contributions	-	42,037
	5,149,276	4,288,572
	43,744,063	42,122,843
<b>Government of Canada</b>		
National Health and Welfare		
Annual allocation	6,274,076	5,930,871
	6,274,076	5,930,871
<b>Children's Special Allowance</b>	2,411,998	2,208,431
<b>Other</b>	2,166,443	1,793,197
	4,578,441	4,001,628
	<b>54,596,580</b>	<b>52,055,342</b>
<b>EXPENDITURES</b>		
Amortization of capital assets	459,988	642,614
Salaries	23,421,055	22,345,780
Benefits	4,471,864	4,245,959
Interest on long-term debt	3,585	-
Travel	1,826,428	1,751,987
Training	218,285	139,925
Purchased services	1,528,107	1,568,187
Office and administration	1,045,028	881,832
Program	21,581,475	20,715,279
	<b>54,555,815</b>	<b>52,291,563</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	<b>40,765</b>	<b>(236,221)</b>

See accompanying notes to the financial statements.

STATEMENT OF FUNDRAISING OPERATIONS

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
Donations	7,378	2,172
Interest	222	419
	<b>7,600</b>	<b>2,591</b>
<b>EXPENDITURES</b>		
Gifts to children and others	-	-
	-	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>7,600</b>	<b>2,591</b>

See accompanying notes to the financial statements.

STATEMENT OF OCBe OPERATIONS

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
Ministry of Children and Youth Services	780,359	724,295
	<u>780,359</u>	<u>724,295</u>
<b>EXPENDITURES</b>		
Higher educational achievement	382,914	326,246
Higher degree of resiliency, social skills and relationship development	325,892	330,754
Smoother transition to adulthood	8,981	17,136
Savings paid directly to youth	62,572	50,159
	<u>780,359</u>	<u>724,295</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>

See accompanying notes to the financial statements.

## STATEMENT OF CHANGES IN NET ASSETS

Year ended March 31				2018	2017
	Investment in Capital Assets	Unrestricted (Deficit )	Restricted	Total	Total
	\$ [note 11]	\$	\$	\$	\$
Balance at beginning of year	1,055,213	(744,072)	17,016	328,157	561,787
Excess (shortfall) of revenues over expenditures	(459,988)	500,753	7,600	48,365	(233,630)
Investment in capital assets	945,497	(945,497)	-	-	-
<b>BALANCE AT END OF YEAR</b>	<b>1,540,722</b>	<b>(1,188,816)</b>	<b>24,616</b>	<b>376,522</b>	<b>328,157</b>

See accompanying notes to the financial statements.

## STATEMENT OF CASH FLOWS

Year ended March 31	2018	2017
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from funding agencies	52,168,414	48,825,408
Cash paid for salaries, wages and benefits	(27,647,388)	(26,493,343)
Cash paid for goods and services	(24,456,438)	(25,493,400)
	64,588	(3,161,335)
Other revenues received	2,954,402	2,520,083
Interest paid on long-term debt	(3,585)	-
<b>Net cash provided by operating activities</b>	<b>3,015,405</b>	<b>(641,252)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase in liability held in trust	672,494	626,993
Proceeds from long-term debt	355,000	-
Principal reduction of long-term debt	(5,917)	-
<b>Net cash provided by financing activities</b>	<b>1,021,577</b>	<b>626,993</b>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of capital assets	(1,294,580)	(495,311)
<b>Net cash used for capital activities</b>	<b>(1,294,580)</b>	<b>(495,311)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,742,402</b>	<b>(509,570)</b>
Cash and cash equivalents at beginning of year	11,191,768	11,701,338
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>13,934,170</b>	<b>11,191,768</b>
<b>REPRESENTED BY:</b>		
Cash and cash equivalents	8,990,645	6,839,396
Restricted cash and investments	4,943,525	4,352,372
	<b>13,934,170</b>	<b>11,191,768</b>

See accompanying notes to the financial statements.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

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**1. SIGNIFICANT ACCOUNTING POLICIES**Description of Organization

Dilico Anishinabek Family Care (“Dilico” or “Organization”) is an Organization operating in Northwestern Ontario which provides child welfare, treatment and health programs. It was incorporated under the Ontario Corporations Act as a not-for-profit Organization without share capital. Dilico was granted tax exempt status as a registered charity under the Income Tax Act effective April 1, 1998.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations, including the 4200 series of standards, as issued by the Public Sector Accounting Board (“PSAB for Government NPOs”).

Cash and Equivalents

Cash includes cash on hand, deposits at call with a bank, and term deposits.

Revenue Recognition

The Organization follows the deferral method of accounting for contributions, which include government grants.

Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are deferred and recognized as revenue in the year in which the related expenses are recognized.

Contributions for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets.

Investment income is recognized as revenue when earned.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**Capital Assets

Capital assets are recorded at cost and are being amortized over their estimated useful lives on a straight-line basis commencing in the year of addition up to and excluding the year of disposal. The cost of major replacements and improvements to capital assets are capitalized and the cost of maintenance and repairs are expensed when incurred. Amortization is provided for using the following annual rates:

Automotive	-	20%
Buildings	-	4 to 5%
Computer equipment	-	20%
Leasehold improvements	-	3 to 15 years
Mobile home	-	10%
Furniture and fixtures	-	20%

Financial Instruments

The Organization classifies its financial instruments as either fair value or amortized cost. The Organization's accounting policy for each category is as follows:

*Fair Value*

This category includes cash and cash equivalents and restricted cash and investments.

These instruments are carried at fair value. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statements of operations. Changes in fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operation. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.



## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)***Amortized Cost*

This category includes loans, receivables and other liabilities. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The Organization has classified accounts and contributions receivable, accounts payable and accrued liabilities, liability held in trust and long-term debt as receivables, other liabilities and loans respectively.

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

Management Estimates

The preparation of financial statements in Conformity with PSAB for Government NPOs requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. Areas of key estimation include the determination of balances payable to or receivable from funding agencies, amortization of capital assets and allocations of administrative expenses.

Allocation of Administration

The Organization provides Child Welfare, Treatment and Health services. The cost of each service include the costs of personnel, purchased services, program expenses and other expenses that are directly related to providing the service. The Organization also incurs a number of general support expenses that are common to the administration of the Organization and to each of its services.

The Organization allocates certain of its administration expenses by identifying the appropriate basis of allocating each component expenses, and applies that basis consistently each year. Administration expenses are allocated proportionately using the same percentage as the revenues to expenditure of the service to the maximum allowed by the funding body.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

**2. FINANCIAL INSTRUMENT CLASSIFICATION**

The following table provides cost and fair value information of financial instruments by category. The maximum exposure to credit risk would be the carrying value as shown below.

	<b>2018</b>		
	<b>Fair Value</b>	<b>Amortized cost</b>	<b>Total</b>
	\$	\$	\$
Cash and cash equivalents	<b>8,990,645</b>	-	<b>8,990,645</b>
Restricted cash and investments	<b>4,943,525</b>	-	<b>4,943,525</b>
Accounts and contributions receivable	-	<b>2,291,717</b>	<b>2,291,717</b>
Accounts payable and accrued liabilities	-	<b>6,596,068</b>	<b>6,596,068</b>
Long-term debt	-	<b>349,083</b>	<b>349,083</b>
Liability held in trust	-	<b>4,139,805</b>	<b>4,139,805</b>

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable:

Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities using the last bid price;

Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

	<b>2018</b>			<b>Total</b>
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	
	\$	\$	\$	\$
<b>Cash and cash equivalents</b>	<b>8,990,645</b>	-	-	<b>8,990,645</b>
<b>Restricted cash and investments</b>	<b>4,943,525</b>	-	-	<b>4,943,525</b>
	<b>13,934,171</b>	-	-	<b>13,934,171</b>

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

**2. FINANCIAL INSTRUMENT CLASSIFICATION (continued)**

There were no transfers between Level 1 and Level 2 for the years ended March 31, 2018 and 2017. There were also no transfers in or out of Level 3.

**3. CASH AND CASH EQUIVALENTS**

The Organization has an operating line of credit of \$1,000,000, at the bank's prime rate less one quarter of one percent (2.75% at year-end), secured by a general security agreement and assignment of fire insurance proceeds. At March 31, 2018, the entire amount remained unused.

	<b>March 31,</b>	
	<b>2018</b>	<b>2017</b>
	\$	\$
Cash	<b>2,728,830</b>	652,748
Term deposits	<b>6,261,815</b>	6,186,648
	<b>8,990,645</b>	6,839,396

Term deposits consist of guaranteed investment certificates bearing interest rates of 1.55% - 1.60% and mature on April 10, 2018 and June 23, 2018.

**4. ACCOUNTS AND CONTRIBUTIONS RECEIVABLE**

	<b>March 31,</b>	
	<b>2018</b>	<b>2017</b>
	\$	\$
Government of Canada	<b>545,501</b>	562,998
Province of Ontario	<b>996,219</b>	129,260
Sundry	<b>749,997</b>	671,424
	<b>2,291,717</b>	1,363,682

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

## 5. RESTRICTED CASH AND INVESTMENTS

	March 31,	
	2018	2017
	\$	\$
Fundraising	24,616	17,016
Trust	91,703	115,293
Registered Education Savings Plans (RESP)	4,140,125	3,467,311
Ontario Child Benefit equivalent (OCBe)	687,081	752,752
	<u>4,943,525</u>	<u>4,352,372</u>

Restricted cash cannot be used for current operating purposes. In particular, fundraising and trust cash consists of cash to be used for specified purposes. RESP funds are to be used to provide children with assistance towards postsecondary education. The RESP funds consist of mutual funds and guaranteed investment certificates bearing interest rates between 0.9% and 1.4%, maturing between April 4, 2018 and Dec 20, 2018. OCBe funds are to be used to provide children and youth in care with funds towards recreational, cultural and social activities.

## 6. CAPITAL ASSETS

	March 31, 2018		March 31, 2017	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	\$	\$	\$	\$
Automotive	448,078	359,371	88,707	45,176
Buildings	932,332	509,860	422,472	104,672
Computer equipment	3,698,210	3,267,454	430,756	285,412
Leasehold improvements	2,864,304	2,541,103	232,201	64,700
Mobile home	64,650	64,650	-	-
Furniture and fixtures	2,131,799	1,862,851	268,948	199,532
	<u>10,139,373</u>	<u>8,605,289</u>	<u>1,534,084</u>	<u>699,492</u>
Land	355,721	-	355,721	355,721
	<u>10,495,094</u>	<u>8,605,289</u>	<u>1,889,805</u>	<u>1,055,213</u>

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

**7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>March 31,</b>	
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Trade and program	<b>4,734,526</b>	3,396,023
Province of Ontario	<b>731,975</b>	599,263
Government of Canada	<b>65,383</b>	16,373
Wages and benefits	<b>748,501</b>	502,970
Government remittances	<b>315,683</b>	61,787
	<b>6,596,068</b>	4,576,416

**8. DEFERRED CONTRIBUTIONS**

Deferred capital contributions represent the unamortized amount and unspent amount of donations and grants received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statements of operations.

Deferred contributions are restricted funds received that are related to expenditures of subsequent years. The deferred contribution balances are as follows:

	<b>March 31,</b>	
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Beginning balance	<b>5,753,994</b>	5,915,211
Amounts received in year for future expenditure	<b>1,667,932</b>	192,868
Amount recognized as revenue in the year	<b>(221,260)</b>	(354,085)
Ending Balance	<b>7,200,666</b>	5,753,994

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

**9. CANADA CHILD CARE BENEFITS AND RESP'S HELD FOR OTHERS**

The Ministry of Children and Youth Services has requested that any amounts equivalent to the old Universal Child Care Benefit amount (which effective July 1, 2016 was combined with the old Canada Child Tax Benefit to make the Canada Tax Benefit) received by the Organization from the Canada Revenue Agency on behalf of children up to the age of eighteen, who are either long-term Society Wards, or Crown Wards be used to establish RESP's for these children. As at March 31, 2018, \$4,139,805 (2017 - \$3,467,311) was being held in either RESP's or cash until the RESP is established.

**10. ONTARIO CHILD BENEFIT EQUIVALENT FUND**

In June 2009, the Ministry of Youth Services announced new funding equivalent to the Ontario Child Benefit (OCBe) to provide opportunities for all children and youth in care, up to 17 years of age to participate in recreational, educational, cultural and social activities consistent with their plans of care and to establish a savings program for youth in care, for those 15 to 17 years of age, that will support their achievement of higher resiliency, educational success, and smoother transition to adulthood. The current year results for both activities and savings program are included in the Statement of OCBe Operations. As at March 31, 2018, \$687,081 (2017 - \$752,752) was being held in restricted cash for future OCBe use.

**11. INVESTMENT IN CAPITAL ASSETS**

a) Investment in capital assets is calculated as follows:

	<b>March 31,</b>	
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Capital assets at net book value	<b>1,889,805</b>	1,055,213
Amounts financed by -		
Long-term debt	<b>(331,133)</b>	
Current portion of long-term debt	<b>(17,750)</b>	-
	<b>1,540,722</b>	<b>1,055,213</b>

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

**11. INVESTMENT IN CAPITAL ASSETS (continued)**

b) Change in net assets invested capital assets is calculated as follow:

	March 31,	
	2018	2017
	\$	\$
<b>Shortfall of revenues over expenditure</b>		
Amortization of deferred contributions	-	42,037
Amortization of capital assets	<b>(459,988)</b>	(642,614)
	<b>(459,988)</b>	(600,577)
<b>Net change in capital assets</b>		
Purchase of capital assets	<b>1,294,580</b>	495,311
Proceeds from long-term debt	<b>(355,000)</b>	-
Repayment of long-term debt	<b>5,917</b>	-
	<b>945,497</b>	495,311

**12. COMMITMENTS**

The Organization has entered into agreements to lease office space to the year 2028. The minimum annual lease payments required under the terms of these agreements are as follows:

	\$
2018	881,039
2019	405,270
2020	153,354
2021	153,354
2022	153,354

**13. CONTINGENT LIABILITIES**

The Family Health Team ("FHT") capital grant of \$422,864 carries a condition that in the event the Organization or landlord terminates the lease or the capital grant agreement on or before February 1, 2023, then the Organization must repay the grant less \$28,191 for each year the FHT has occupied the premises on the agreement anniversary date of February 1, 2008. At March 31, 2018 the maximum possible repayment is \$169,145.



## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

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**14. FINANCIAL INSTRUMENT RISK MANAGEMENT**Credit risk

Credit risk is the risk of financial loss to the Organization if a debtor fails to make payments of interest and principal when due. The Organization is exposed to this risk relating to its cash, restricted cash and accounts receivable. The Organization holds its cash accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the Organization's cash accounts are insured up to \$200,000 (2017 - \$200,000).

Accounts and contributions receivable are primarily due from the Provincial and Federal governments. Credit risk is mitigated by the financial solvency of the governments.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: interest rate risk, currency risk and equity risk. The Organization is not exposed to significant currency or equity risk as it does not transact materially in foreign currency or hold equity financial instruments.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates.

The Organization is exposed to this risk through its long-term debt and guaranteed investment certificates. The Organization does not consider interest rate risk to be material.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2018

**14. FINANCIAL INSTRUMENT RISK MANAGEMENT (continued)**Liquidity risk

Liquidity risk is the risk that the Organization will not be able to meet all cash outflow obligations as they come due. The Organization mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows of financial liabilities):

	<b>2018</b>			
	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 – 5 years</b>	<b>&gt; 5 years</b>
	\$	\$	\$	\$
Accounts payable and accrued liabilities	<b>5,683,906</b>	<b>803,274</b>	-	<b>108,888</b>
	<b>5,683,906</b>	<b>803,274</b>	-	<b>108,888</b>

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

**15. ECONOMIC DEPENDENCE**

Approximately 97% of the Organization's revenue is funding received from various government agencies. The continuation of the Organization is dependent on receiving this funding.

**16. BUDGET FIGURES**

The budget figures presented are unaudited and are approved by the Board of Directors or respective funding bodies.

**NOTES TO FINANCIAL STATEMENTS**

**March 31, 2018**

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**17. COMPARATIVE FIGURES**

Certain of the comparative figures presented in the accompanying financial statements have been reclassified to conform with the current year's presentation.

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE A - CHILD WELFARE PROGRAMS**

Summary  
[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	31,759,842	31,831,095	31,122,317
National Health and Welfare	499,719	499,719	405,204
Children's Special Allowance	2,450,000	2,411,998	2,208,431
Other	1,173,754	1,463,833	1,459,964
	<b>35,883,315</b>	<b>36,206,645</b>	<b>35,195,916</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	211,394	288,789
Salaries	12,416,358	12,556,092	12,396,111
Benefits	2,539,092	2,315,096	2,288,164
Interest on long-term debt	-	3,585	-
Travel	1,171,500	1,139,010	1,050,619
Training	61,799	46,902	31,340
Purchased services	587,219	407,704	383,367
Office and administration	430,900	389,892	383,859
Program	16,739,027	17,403,021	16,799,332
Allocated administration [schedule D]	1,937,420	1,908,754	1,630,331
	<b>35,883,315</b>	<b>36,381,450</b>	<b>35,251,912</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	-	<b>(174,805)</b>	<b>(55,996)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Shortfall of Revenues Over Expenditures	-	(174,805)	(55,996)
Add:			
Amortization of capital assets	-	211,394	288,789
Less:			
Amortization of building equal to principal reduction of related long term debt	-	(5,917)	-
Capital expenditure	-	(475,416)	(232,793)
<b>SHORTFALL OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	<b>(444,744)</b>	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
 SCHEDULE A - CHILD WELFARE PROGRAMS  
 Protection and Residential Services  
 [unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	30,886,814	30,972,097	30,179,024
National Health and Welfare	499,719	499,719	-
Children's Special Allowance	2,450,000	2,411,998	2,208,431
Other	759,733	1,082,244	556,695
	<b>34,596,266</b>	<b>34,966,058</b>	<b>32,944,150</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	211,394	288,789
Salaries	12,320,802	12,460,536	11,926,641
Benefits	2,524,601	2,300,605	2,229,798
Interest on long-term debt	-	3,585	-
Travel	1,170,000	1,138,010	1,045,608
Training	59,000	43,603	28,840
Purchased services	564,719	393,877	383,367
Office and administration	410,000	387,086	382,767
Program	15,622,144	15,863,979	15,189,375
Allocated administration	1,925,000	1,899,484	1,620,514
	<b>34,596,266</b>	<b>34,702,159</b>	<b>33,095,699</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	-	<b>263,899</b>	<b>(151,549)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess (Shortfall) of Revenues Over Expenditures	-	263,899	(151,549)
Add:			
Amortization of capital assets	-	211,394	288,789
Less:			
Amortization of building equal to principal reduction of related long term debt	-	(5,917)	-
Capital expenditure	-	(469,376)	(137,240)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE A - CHILD WELFARE PROGRAMS****Prevention****[unaudited]**

<b>Year ended March 31</b>	<b>2018</b>		<b>2017</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Children and Youth Services	732,862	732,862	732,862
National Health and Welfare	-	-	405,204
	<b>732,862</b>	<b>732,862</b>	<b>1,138,066</b>
<b>EXPENDITURES</b>			
Program	732,862	1,177,606	1,138,066
	<b>732,862</b>	<b>1,177,606</b>	<b>1,138,066</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	-	<b>(444,744)</b>	-

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE A - CHILD WELFARE PROGRAMS****Capacity Building****[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	119,766	119,766	119,766
	<b>119,766</b>	<b>119,766</b>	<b>119,766</b>
<b>EXPENDITURES</b>			
Salaries	95,556	95,556	95,556
Benefits	14,491	14,491	15,290
Travel	1,500	1,000	1,000
Training	2,799	3,299	2,500
Office and administration	500	500	-
Allocated administration	4,920	4,920	4,920
	<b>119,766</b>	<b>119,766</b>	<b>119,266</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	<b>500</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	-	-	<b>500</b>
Less:			
Capital expenditure	-	-	<b>(500)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	-	-



**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE A - CHILD WELFARE PROGRAMS  
CWECT  
[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Other	75,000	75,000	53,870
	<b>75,000</b>	<b>75,000</b>	<b>53,870</b>
<b>EXPENDITURES</b>			
Travel	-	-	220
Purchased services	22,500	13,827	-
Office and administration	-	1,976	950
Program	45,000	54,847	47,803
Allocated administration	7,500	4,350	4,897
	<b>75,000</b>	<b>75,000</b>	<b>53,870</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE OF REVENUES AND EXPENDITURE**  
**SCHEDULE A - CHILD WELFARE PROGRAMS**  
**Transitional Aged Youth**  
**[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Other	339,021	306,589	849,399
	<b>339,021</b>	<b>306,589</b>	<b>849,399</b>
<b>EXPENDITURE</b>			
Salaries	-	-	373,914
Benefits	-	-	43,076
Travel	-	-	3,791
Office and administration	-	-	142
Program	339,021	306,589	420,130
	<b>339,021</b>	<b>306,589</b>	<b>841,053</b>
<b>EXCESS OF REVENUES OVER EXPENDITURE</b>	-	-	<b>8,346</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	-	-	8,346
Less:			
Capital expenditure	-	-	(8,346)
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	-	-

# SCHEDULE OF REVENUES AND EXPENDITURE

## SCHEDULE OF REVENUES AND EXPENDITURE SCHEDULE A - CHILD WELFARE PROGRAMS Education Liaison [unaudited]

Year ended March 31	BUDGET	\$ ACTUAL	\$ ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	20,400	6,370	-
	<b>20,400</b>	<b>6,370</b>	-
<b>EXPENDITURE</b>			
Office and administration	20,400	330	-
	<b>20,400</b>	<b>330</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURE</b>	-	<b>6,040</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	-	6,040	-
Less:			
Capital expenditure	-	(6,040)	-
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	-	-

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE OF REVENUES AND EXPENDITURE**  
**SCHEDULE A - CHILD WELFARE PROGRAMS**  
**PFR**  
**[unaudited]**

Year ended March 31	BUDGET	\$ ACTUAL	\$ ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	-	-	90,665
	-	-	<b>90,665</b>
<b>EXPENDITURE</b>			
Program	-	-	3,958
	-	-	<b>3,958</b>
<b>EXCESS OF REVENUES OVER EXPENDITURE</b>	-	-	<b>86,707</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	-	-	86,707
Less:			
Capital expenditure	-	-	(86,707)
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Summary**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	6,070,242	5,983,333	5,987,659
Ministry of Health and Long-Term Care	1,881,338	1,610,269	1,425,810
National Health and Welfare	1,492,741	1,524,730	1,343,411
Other	539,057	435,267	87,056
	<b>9,983,378</b>	<b>9,553,599</b>	<b>8,843,936</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	142,897	167,394
Salaries	5,303,392	5,146,247	4,724,344
Benefits	1,073,954	1,035,678	974,760
Travel	393,377	360,684	380,574
Training	390,623	76,656	43,363
Purchased services	478,650	413,886	298,629
Office and administration	195,384	178,423	87,116
Program	1,369,017	1,472,083	1,445,932
Allocated administration [schedule D]	778,981	735,059	737,547
	<b>9,983,378</b>	<b>9,561,613</b>	<b>8,859,659</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	-	<b>(8,014)</b>	<b>(15,723)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess (Shortfall) of Revenues Over Expenditures	-	(8,014)	(15,723)
Add:			
Amortization of capital assets	-	142,897	167,394
Less:			
Capital expenditures	-	(134,883)	(151,671)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Adult Residential Treatment Center**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	421,131	421,131	421,131
National Health and Welfare	1,279,882	1,256,843	1,223,799
Other	-	3,119	1,448
	<b>1,701,013</b>	<b>1,681,093</b>	<b>1,646,378</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	15,000	15,000
Salaries	782,500	788,762	773,394
Benefits	156,500	161,029	153,370
Travel	29,730	18,003	39,344
Training	5,000	3,428	1,191
Purchased services	60,200	17,796	20,575
Office and administration	20,000	64,229	13,985
Program	497,659	453,380	480,433
Allocated administration	149,424	149,424	149,424
	<b>1,701,013</b>	<b>1,671,051</b>	<b>1,646,716</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>10,042</b>	<b>(338)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess (Shortfall) of Revenues Over Expenditures	-	10,042	(338)
Add:			
Amortization of capital assets	-	15,000	15,000
Less:			
Capital expenditures		(25,042)	(14,662)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Adult Residential Treatment Center MCARR  
[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
National Health and Welfare	13,487	-	-
	<b>13,487</b>	-	-
<b>EXPENDITURES</b>			
Office and administration	13,487	-	-
	<b>13,487</b>	-	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-



**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS****Intensive Treatment Services**

[unaudited]

<b>Year ended March 31</b>	<b>2018</b>		<b>2017</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Children and Youth Services	1,543,764	1,543,764	1,543,763
Other	-	16,520	12,578
	<b>1,543,764</b>	<b>1,560,284</b>	<b>1,556,341</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	8,000	8,000
Salaries	837,257	910,831	856,145
Benefits	167,452	172,503	177,539
Travel	35,000	16,709	23,345
Training	7,500	7,432	7,742
Purchased services	44,000	-	13,788
Office and administration	35,000	12,960	20,114
Program	263,179	275,495	291,484
Allocated administration	154,376	154,386	152,533
	<b>1,543,764</b>	<b>1,558,316</b>	<b>1,550,690</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>1,968</b>	<b>5,651</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	1,968	5,651
Add:			
Amortization of capital assets	-	8,000	8,000
Less:			
Capital expenditures	-	(12,094)	(17,548)
<b>SHORTFALL OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>(2,126)</b>	<b>(3,897)</b>

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS**

Telepsychiatry

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	145,000	145,000	87,616
Other	-	242	242
	<b>145,000</b>	<b>145,242</b>	<b>87,858</b>
<b>EXPENDITURES</b>			
Salaries	96,377	56,021	55,780
Benefits	18,311	8,807	6,873
Travel	14,000	5,182	9,613
Training	-	467	-
Office and administration	6,312	10,023	5,000
Program	10,000	5,937	10,592
	<b>145,000</b>	<b>86,437</b>	<b>87,858</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>58,805</b>	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Aboriginal Gambling Strategy  
[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Other	12,700	11,776	12,105
	<b>12,700</b>	<b>11,776</b>	<b>12,105</b>
<b>EXPENDITURES</b>			
Travel	-	846	414
Program	12,700	10,930	11,691
	<b>12,700</b>	<b>11,776</b>	<b>12,105</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE B - TREATMENT PROGRAMS**

Psychologist

[unaudited]

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	88,800	88,800	88,800
Other	-	396	397
	<b>88,800</b>	<b>89,196</b>	<b>89,197</b>
<b>EXPENDITURES</b>			
Training	-	938	1,220
Purchased services	65,750	61,264	67,053
Office and administration	2,000	17	47
Program	12,250	16,199	12,077
Allocated administration	8,800	8,800	8,800
	<b>88,800</b>	<b>87,218</b>	<b>89,197</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>1,978</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	-	1,978	-
Less:			
Capital expenditures	-	(1,978)	-
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Small Water Works  
[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	7,000	6,786	7,000
	<b>7,000</b>	<b>6,786</b>	<b>7,000</b>
<b>EXPENDITURES</b>			
Program	7,000	6,786	7,000
	<b>7,000</b>	<b>6,786</b>	<b>7,000</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE B - TREATMENT PROGRAMS**

**Youth Outreach Services**

[unaudited]

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	340,300	326,086	340,281
Other	-	2,142	1,145
	<b>340,300</b>	<b>328,228</b>	<b>341,426</b>
<b>EXPENDITURES</b>			
Salaries	229,992	206,679	238,045
Benefits	45,998	43,542	51,703
Travel	5,000	6,728	4,582
Training	2,500	170	256
Office and administration	1,750	495	4,677
Program	21,032	37,632	39,595
Allocated administration	34,028	32,243	28,534
	<b>340,300</b>	<b>327,489</b>	<b>367,392</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>739</b>	<b>(25,966)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess (Shortfall) of Revenues Over Expenditures	-	739	(25,966)
Less:			
Capital expenditures	-	(739)	(1,299)
<b>SHORTFALL OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>-</b>	<b>(27,265)</b>

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE B - TREATMENT PROGRAMS**

**Infant Development**

[unaudited]

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>	
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Children and Youth Services	177,568	177,568	177,568
Other	-	581	582
	<b>177,568</b>	<b>178,149</b>	<b>178,150</b>
<b>EXPENDITURES</b>			
Salaries	110,908	110,308	109,146
Benefits	22,062	22,062	26,652
Travel	10,750	10,750	9,472
Training	1,500	1,044	1,185
Purchased Services	1,500	-	105
Office and administration	1,000	-	433
Program	12,091	16,228	9,029
Allocated administration	17,757	17,757	17,757
	<b>177,568</b>	<b>178,149</b>	<b>173,779</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>4,371</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	-	4,371
Less:			
Capital expenditures	-	-	(4,371)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS**

Triple "P" Parenting

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	44,051	44,051	44,051
Other	-	99	99
	<b>44,051</b>	<b>44,150</b>	<b>44,150</b>
<b>EXPENDITURES</b>			
Salaries	20,000	20,000	20,000
Benefits	4,000	3,800	3,800
Travel	500	7,213	373
Training	5,000	5,538	838
Office and administration	1,500	1,994	1,860
Program	13,051	6,441	17,279
	<b>44,051</b>	<b>44,986</b>	<b>44,150</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	-	<b>(836)</b>	-



**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Supportive Housing  
[unaudited]**

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health	152,630	31,519	-
	<b>152,630</b>	<b>31,519</b>	-
<b>EXPENDITURES</b>			
Salaries	69,000	4,212	-
Benefits	12,093	877	-
Training	5,000	-	-
Purchased services	-	-	-
Office and administration	-	550	-
Program	56,700	9,848	-
Allocated administration	9,837	-	-
	<b>152,630</b>	<b>15,487</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>16,032</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	16,032	-
Less:			
Capital expenditures	-	(16,032)	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

40

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Community Wellness Development Team  
[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	335,500	316,376	308,000
National Health and Welfare	94,875	78,199	94,875
Other	-	-	1,017
	<b>430,375</b>	<b>394,575</b>	<b>403,892</b>
<b>EXPENDITURES</b>			
Salaries	82,500	59,649	58,674
Benefits	4,125	12,133	13,004
Travel	80,000	44,283	49,802
Training	25,000	-	4,921
Purchased services	200,000	213,183	182,675
Office and administration	-	-	1,116
Program	-	30,149	56,033
Allocated administration	38,750	35,178	37,667
	<b>430,375</b>	<b>394,575</b>	<b>403,892</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

41

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Aboriginal Mental Health and Addictions Workers  
[unaudited]**

<b>Year ended March 31</b>	<b>2018</b>		<b>2017</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Children and Youth Services	675,000	675,000	675,000
Other	-	1,974	4,642
	<b>675,000</b>	<b>676,974</b>	<b>679,642</b>
<b>EXPENDITURES</b>			
Salaries	403,210	383,796	392,107
Benefits	80,642	77,881	75,960
Travel	40,000	42,513	39,133
Training	10,000	2,632	1,262
Purchased services	5,000	-	-
Office and administration	7,500	4,037	5,982
Program	61,148	68,518	76,524
Allocated administration	67,500	65,724	66,833
	<b>675,000</b>	<b>645,101</b>	<b>657,801</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>31,873</b>	<b>21,841</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	31,873	21,841
Less:			
Capital expenditures	-	-	(1,421)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>31,873</b>	<b>20,420</b>

**DILICO ANISHINABEK FAMILY CARE**

42

**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS**

Youth In Transition Worker

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	75,000	75,000	70,000
Other	-	552	2,928
	<b>75,000</b>	<b>75,552</b>	<b>72,928</b>
<b>EXPENDITURES</b>			
Salaries	48,580	48,549	47,235
Benefits	9,716	10,691	10,240
Travel	2,500	1,660	2,085
Training	500	113	252
Office and administration	850	-	25
Program	12,854	13,703	13,091
	<b>75,000</b>	<b>74,716</b>	<b>72,928</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>836</b>	-

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
MOH - 2044  
[unaudited]**

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	658,179	658,179	658,179
Other	-	84	460
	<b>658,179</b>	<b>658,263</b>	<b>658,639</b>
<b>EXPENDITURES</b>			
Salaries	394,160	423,924	387,223
Benefits	74,890	86,368	82,031
Travel	67,500	57,929	62,961
Training	10,000	1,963	4,294
Purchased Services	18,706	13,501	13,501
Office and administration	19,000	9,871	23,076
Program	38,794	28,837	50,423
Allocated administration	35,129	35,130	35,130
	<b>658,179</b>	<b>657,523</b>	<b>658,639</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>740</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	740	-
Less:			
Capital expenditures	-	(740)	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Family/Caregiver Skills Building and Support  
[unaudited]**

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	975,674	975,674	950,674
National Health and Welfare		86,054	
Other		9,231	5,809
	<b>975,674</b>	<b>1,070,959</b>	956,483
<b>EXPENDITURES</b>			
Salaries	591,823	746,192	567,585
Benefits	149,364	159,653	115,242
Travel	45,000	43,501	54,017
Training	2,500	43,114	3,477
Purchased services	3,497	-	
Office and administration	2,000	8,661	166
Program	76,500	54,488	79,031
Allocated administration	104,990	119,529	93,502
	<b>975,674</b>	<b>1,175,138</b>	<b>913,020</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(104,179)</b>	<b>43,463</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess (Shortfall) of Revenues Over Expenditure	-	(104,179)	43,463
Less:			
Capital expenditures	-	(21,761)	(4,884)
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	<b>-</b>	<b>(125,940)</b>	<b>38,579</b>

**DILICO ANISHINABEK FAMILY CARE**

45

**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS****Access Intake Service Planning**

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	249,219	249,219	199,219
Other	-	3,186	718
	<b>249,219</b>	<b>252,405</b>	<b>199,937</b>
<b>EXPENDITURES</b>			
Salaries	150,862	137,845	151,043
Benefits	30,172	31,075	32,128
Travel	6,821	12,292	725
Training	1,500	525	560
Purchased Services	500	-	-
Office and administration	54,875	51,339	828
Program	4,489	17,793	14,653
	<b>249,219</b>	<b>250,869</b>	<b>199,937</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>1,536</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	-	1,536	-
Less:			
Capital expenditures	-	(1,536)	-
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

46

**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS****Service Coordination Process**

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	230,000	230,000	259,174
Other	-	905	907
	<b>230,000</b>	<b>230,905</b>	<b>260,081</b>
<b>EXPENDITURES</b>			
Salaries	164,395	126,895	151,295
Benefits	32,879	24,462	28,669
Travel	1,976	1,466	15,410
Training	1,500	-	245
Office and administration	500	-	509
Program	5,750	22,121	23,852
Allocated administration	23,000	19,076	29,894
	<b>230,000</b>	<b>194,020</b>	<b>249,874</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>36,885</b>	<b>10,207</b>



**DILICO ANISHINABEK FAMILY CARE**

47

**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS****Counselling/Therapy Services**

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	974,475	974,475	949,475
Other	-	4,720	5,433
	<b>974,475</b>	<b>979,195</b>	954,908
<b>EXPENDITURES</b>			
Amortization of capital assets	-	119,897	144,394
Salaries	606,120	603,811	601,531
Benefits	145,224	120,060	127,123
Travel	25,000	69,013	59,390
Training	2,500	6,228	12,448
Purchased services	2,500	-	932
Office and administration	12,000	4,322	3,045
Program	76,184	67,526	87,388
Allocated administration	104,947	97,812	117,473
	<b>974,475</b>	<b>1,088,669</b>	<b>1,153,724</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	-	<b>(109,474)</b>	<b>(198,816)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Shortfall of Revenues Over Expenditures	-	(109,474)	(198,816)
Add:			
Amortization of capital assets	-	119,897	144,394
Less:			
Capital expenditures	-	(9,920)	(10,887)
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	<b>503</b>	<b>(65,309)</b>

**DILICO ANISHINABEK FAMILY CARE**

48

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS****Training  
[unaudited]**

<b>Year ended March 31</b>	<b>2018 BUDGET</b>	<b>2018 ACTUAL</b>	<b>2017 ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Children and Youth Services	-	-	34,515
Ministry of Health and Long-Term Care	238,600	141,015	-
National Health and Welfare	30,000	30,000	24,737
Other	-	-	5,650
	<b>268,600</b>	<b>171,015</b>	<b>64,902</b>
<b>EXPENDITURES</b>			
Travel	-	742	2,532
Training	268,600	-	3,192
Purchased services	-	4,256	-
Program	-	166,017	59,178
	<b>268,600</b>	<b>171,015</b>	<b>64,902</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**  
**SCHEDULE B - TREATMENT PROGRAMS**  
**Youth Council**  
**[unaudited]**

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>	
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Children and Youth Services	34,523	29,545	
Other	-	3,380	7,692
	<b>34,523</b>	<b>32,925</b>	<b>7,692</b>
<b>EXPENDITURES</b>			
Salaries	-	229	-
Benefits	-	19	-
Travel	-	2,868	-
Training	34,523	-	-
Purchased services	-	12,836	-
Program	-	16,973	7,692
	<b>34,523</b>	<b>32,925</b>	<b>7,692</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

50

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Children's Residential Services - PRF  
[unaudited]**

<b>Year ended March 31</b>	<b>2018 BUDGET</b>	<b>2018 ACTUAL</b>	<b>2017 ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Children and Youth Services	3,800	3,800	112,498
	<b>3,800</b>	<b>3,800</b>	<b>112,498</b>
<b>EXPENDITURES</b>			
Program	3,800	-	22,988
	<b>3,800</b>	<b>-</b>	<b>22,988</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>3,800</b>	<b>89,510</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	3,800	89,510
Less:			
Capital expenditures	-	(3,800)	(89,510)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
 SCHEDULE B - TREATMENT PROGRAMS  
 SNAP  
 [unaudited]**

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>
	<b>BUDGET</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
Ministry of Children and youth Services	471,800	448,025
Other		8,000
	<b>471,800</b>	<b>448,025</b>
<b>EXPENDITURES</b>		
Salaries	322,457	315,141
Benefits	64,491	70,426
Travel	15,000	7,376
Training	7,500	280
Purchased services	2,500	-
Office and administration	5,000	6,168
Program	54,852	19,444
	<b>471,800</b>	<b>418,835</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>29,190</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>		
Excess of Revenues Over Expenditures	-	29,190
Less:		
Capital expenditures	-	(1,925)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>27,265</b>

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
HOP-C  
[unaudited]**

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health	-	3,760	-
Other	193,086	197,132	-
	<b>193,086</b>	<b>200,892</b>	-
<b>EXPENDITURES</b>			
Salaries	128,260	116,563	-
Benefits	19,240	16,821	-
Training	-	200	-
Purchased services	-	18,370	-
Office and administration	-	1,296	-
Program	28,086	33,543	-
Allocated administration	17,500	-	-
	<b>193,086</b>	<b>186,793</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>14,099</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	14,099	-
Less:			
Capital expenditures	-	(14,099)	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS**

Parenting  
[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Other	41,660	40,621	
	<b>41,660</b>	<b>40,621</b>	-
<b>EXPENDITURES</b>			
Salaries	35,000	29,328	-
Benefits	4,000	4,208	-
Travel	-	4,815	-
Office and administration	2,660	2,036	-
Program	-	234	-
	<b>41,660</b>	<b>40,621</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS**

Garden  
[unaudited]

<b>Year ended March 31</b>	<b>2018 BUDGET</b>	<b>2018 ACTUAL</b>	<b>2017 ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Other		4,885	-
	-	<b>4,885</b>	-
<b>EXPENDITURES</b>			
Program		4,885	-
	-	<b>4,885</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-



**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE B - TREATMENT PROGRAMS**

**Transitional Discharge**

[unaudited]

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health	43,168	6,159	-
	<b>43,168</b>	<b>6,159</b>	-
<b>EXPENDITURES</b>			
Salaries	28,833	843	-
Benefits	5,767	81	-
Office and administration	5,000	1,026	-
Program	3,568	-	-
	<b>43,168</b>	<b>1,950</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>4,209</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	4,209	-
Less:			
Capital expenditures	-	(4,209)	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE B - TREATMENT PROGRAMS**

Home for Good

[unaudited]

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Other	164,546	94,022	-
	<b>164,546</b>	<b>94,022</b>	-
<b>EXPENDITURES</b>			
Salaries	93,404	41,465	-
Benefits	8,217	7,198	-
Travel	8,350	4,448	-
Office and administration	4,650	2,736	-
Program	40,000	17,255	-
Allocated administration	9,925	-	-
	<b>164,546</b>	<b>73,102</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>20,920</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	20,920	-
Less:			
Capital expenditures	-	(20,920)	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**  
**SCHEDULE B - TREATMENT PROGRAMS**  
**Journey Together**  
**[unaudited]**

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>	
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Other	52,065	1,048	
	<b>52,065</b>	<b>1,048</b>	-
<b>EXPENDITURES</b>			
Salaries	45,671	496	-
Benefits	6,394	51	-
Office and administration	-	501	-
	<b>52,065</b>	<b>1,048</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
Natural Family Helper  
[unaudited]**

<b>Year ended March 31</b>	<b>2018 BUDGET</b>	<b>2018 ACTUAL</b>	<b>2017 ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Other	75,000	30,652	-
	<b>75,000</b>	<b>30,652</b>	-
<b>EXPENDITURES</b>			
Salaries	42,083	20,516	-
Benefits	8,417	4,531	-
Travel	2,500	312	-
Training	-	125	-
Office and administration	300	-	-
Program	21,700	5,168	-
	<b>75,000</b>	<b>30,652</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE B - TREATMENT PROGRAMS**

Sunset Lake Camp

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
National Health and Welfare	74,497	73,634	-
Other	-	-	23,204
	<b>74,497</b>	<b>73,634</b>	<b>23,204</b>
<b>EXPENDITURES</b>			
Purchased services	74,497	72,680	-
Program	-	954	17,955
	<b>74,497</b>	<b>73,634</b>	<b>18,040</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	<b>5,164</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	-	5,164
Less:			
Capital expenditures	-	-	(5,164)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS  
DFC  
[unaudited]**

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and youth Services	34,268	2,123	-
Ministry of Health	11,130	11,130	-
	<b>45,398</b>	<b>13,253</b>	-
<b>EXPENDITURES</b>			
Salaries	20,000	-	-
Benefits	4,000	-	-
Travel	3,750	-	-
Office and administration	-	110	-
Program	14,630	11,130	-
Allocated administration	3,018	-	-
	<b>45,398</b>	<b>11,240</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>2,013</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	2,013	-
Less:			
Capital expenditures	-	(2,013)	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE B - TREATMENT PROGRAMS**

**One-time  
[unaudited]**

<b>Year ended March 31</b>	<b>2018 BUDGET</b>	<b>2018 ACTUAL</b>	<b>2017 ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	21,000	21,000	38,500
	<b>21,000</b>	<b>21,000</b>	<b>38,500</b>
<b>EXPENDITURES</b>			
Program	21,000	21,000	38,500
	<b>21,000</b>	<b>21,000</b>	<b>38,500</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE C - HEALTH PROGRAMS  
Summary**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care			
Annual allocation	3,685,271	3,539,007	2,820,725
Amortization of deferred contributions	-	-	42,037
National Health and Welfare	5,667,189	4,249,627	4,182,256
Other	174,469	232,530	201,981
	<b>9,526,929</b>	<b>8,021,164</b>	<b>7,246,999</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	105,697	186,431
Salaries	4,185,536	3,852,565	3,492,656
Benefits	775,806	668,784	603,984
Travel	225,996	259,438	246,776
Training	124,957	70,466	60,614
Purchased services	739,648	556,661	784,138
Office and administration	236,199	241,552	196,852
Program	2,394,774	1,547,204	1,394,067
Allocated administration [schedule D]	589,862	495,213	445,983
	<b>9,272,778</b>	<b>7,797,580</b>	<b>7,411,501</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	<b>254,151</b>	<b>223,584</b>	<b>(164,502)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess (Shortfall) of Revenues Over Expenditures	254,151	223,584	(164,502)
Add:			
Amortization of capital assets	-	105,697	186,431
Less:			
Amortization of deferred contributions	-	-	(42,037)
Capital expenditure	(254,151)	(329,281)	(110,847)
<b>SHORTFALL OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>-</b>	<b>(130,955)</b>



**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE C - HEALTH PROGRAMS**

**Home and Community Care - Provincial**

[unaudited]

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>
	<b>BUDGET</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>		
Ministry of Health and Long-Term Care	1,443,048	1,443,048
Other	-	8,475
	<b>1,443,048</b>	<b>1,451,523</b>
<b>EXPENDITURES</b>		
Amortization of capital assets	-	25,616
Salaries	580,489	658,875
Benefits	106,332	128,099
Travel	-	41,575
Training	-	4,892
Purchased services	440,000	351,138
Office and administration	-	348
Program	228,076	93,521
Allocated administration	88,151	88,151
	<b>1,443,048</b>	<b>1,392,215</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>59,308</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>		
Excess (Shortfall) of Revenues Over Expenditures	-	59,308
Add:		
Amortization of capital assets	-	25,616
Less:		
Capital expenditure	-	(18,790)
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	<b>-</b>	<b>66,134</b>

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE C - HEALTH PROGRAMS**

**Home and Community Care - Federal**

[unaudited]

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
National Health and Welfare	955,282	923,811	823,973
Other	-	6,494	680
	<b>955,282</b>	<b>930,305</b>	<b>824,653</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	17,438	20,856
Salaries	460,000	510,813	393,647
Benefits	97,000	95,790	70,917
Travel	50,000	57,551	50,375
Training	77,000	28,084	22,919
Purchased services	165,000	152,974	196,377
Office and administration	1,000	140	191
Program	33,423	13,094	16,627
Allocated administration	71,859	71,859	71,859
	<b>955,282</b>	<b>947,743</b>	<b>843,768</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	-	<b>(17,438)</b>	<b>(19,115)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Shortfall of Revenues Over Expenditures	-	(17,438)	(19,115)
Add:			
Amortization of capital assets	-	17,438	20,856
Less:			
Capital expenditure	-	-	(1,741)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE C - HEALTH PROGRAMS**

Health Transfer  
[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
National Health and Welfare	3,998,015	3,193,093	3,251,269
Other	174,469	194,667	193,650
	<b>4,172,484</b>	<b>3,387,760</b>	<b>3,444,919</b>
<b>EXPENDITURES</b>			
Amortization of capital assets	-	62,643	86,102
Salaries	1,392,000	1,295,911	1,359,352
Benefits	281,476	262,775	271,805
Travel	110,000	109,231	119,807
Training	20,000	20,904	18,662
Purchased services	101,848	26,764	66,534
Office and administration	165,730	184,510	165,530
Program	1,761,430	1,134,557	1,116,525
Allocated administration	340,000	307,374	279,107
	<b>4,172,484</b>	<b>3,404,669</b>	<b>3,483,424</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	-	<b>(16,909)</b>	<b>(38,505)</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Shortfall of Revenues Over Expenditures	-	(16,909)	(38,505)
Add:			
Amortization of capital assets	-	62,643	86,102
Less:			
Capital expenditure	-	(45,734)	(47,597)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE C - HEALTH PROGRAMS**

Moveable Asset Reserve

[unaudited]

<b>Year ended March 31</b>	<b>2018</b>		<b>2017</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
National Health and Welfare	4,151	-	-
	<b>4,151</b>	-	-
<b>EXPENDITURES</b>	-	-	-
	-	-	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>4,151</b>	-	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	4,151	-	-
Less:			
Capital expenditure	(4,151)	-	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE C - HEALTH PROGRAMS**

Family Health Team - Operating

[unaudited]

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	929,457	877,021	860,738
	<b>929,457</b>	<b>877,021</b>	<b>860,738</b>
<b>EXPENDITURES</b>			
Salaries	605,485	583,241	554,327
Benefits	106,937	107,004	103,554
Travel	13,496	6,419	10,986
Training	12,957	6,001	8,475
Purchased services	32,800	21,560	20,615
Office and administration Program	14,279	26,778	29,953
	<b>143,503</b>	<b>126,018</b>	<b>127,700</b>
	<b>929,457</b>	<b>877,021</b>	<b>855,610</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	<b>5,128</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	-	5,128
Less:			
Capital expenditure	-	-	(5,128)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

68

**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE C - HEALTH PROGRAMS****Family Health Team - Construction**

[unaudited]

<b>Year ended March 31</b>	<b>2018</b>	<b>2017</b>	
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Health and Long-Term Care			
Amortization of deferred contributions	-	-	42,037
		-	42,037
<b>EXPENDITURES</b>			
Amortization of capital assets	-	-	42,037
		-	42,037
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	-	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	-	-
Add:			
Amortization of capital assets	-	-	42,037
Less:			
Amortization of deferred contributions	-	-	(42,037)
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

69

**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE C - HEALTH PROGRAMS****Family Health Team - Physicians****[unaudited]**

<b>Year ended March 31</b>	<b>2018</b>		<b>2017</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	424,360	424,360	376,417
Other	-	663	1,268
	<b>424,360</b>	<b>425,023</b>	<b>377,685</b>
<b>EXPENDITURES</b>			
Salaries	410,000	409,517	360,277
Benefits	14,360	11,455	12,636
Travel	-	1,340	1,081
Training	-	754	124
Purchased services	-	1,957	3,504
Program	-	-	63
	<b>424,360</b>	<b>425,023</b>	<b>377,685</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

70

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE C - HEALTH PROGRAMS**

**Midwifery**

[unaudited]

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	307,406	213,578	-
	<b>307,406</b>	<b>213,578</b>	-
<b>EXPENDITURE</b>			
Salaries	167,562	98,735	-
Benefits	37,701	17,798	-
Travel	6,000	3,655	-
Training	3,000	2,296	-
Office and administration	-	4,377	-
Program	84,932	69,786	-
Allocated administration	8,211	8,211	-
	<b>307,406</b>	<b>204,858</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURE</b>	-	<b>8,720</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	-	8,720	-
Less:			
Capital expenditure	-	(8,720)	-
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	-	-



**DILICO ANISHINABEK FAMILY CARE**

71

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE C - HEALTH PROGRAMS**

**Primary Care  
[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	316,000	316,000	-
Other		21,999	-
	<b>316,000</b>	<b>337,999</b>	-
<b>EXPENDITURE</b>			
Salaries	25,000	24,300	-
Benefits	5,000	2,969	-
Training	-	1,587	-
Office and administration	6,000	5,325	-
Program	30,000	53,912	-
	<b>66,000</b>	<b>88,093</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURE</b>	<b>250,000</b>	<b>249,906</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditure	250,000	249,906	-
Less:			
Capital expenditure	(250,000)	(249,906)	-
<b>EXCESS OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DILICO ANISHINABEK FAMILY CARE**

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**SCHEDULE OF REVENUES AND EXPENDITURE****SCHEDULE C - HEALTH PROGRAMS**

Jordan's Principle

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
National Health and Welfare	709,741	98,254	-
	709,741	<b>98,254</b>	-
<b>EXPENDITURE</b>			
Salaries	392,000	33,765	-
Benefits	98,000	4,560	-
Travel	25,000	492	-
Training	12,000	1,877	-
Purchased Services	-	2,268	-
Office and administration	49,190	16,878	-
Program	61,000	27,887	-
Allocated administration	72,551	10,527	-
	709,741	<b>98,254</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURE</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

**SCHEDULE OF REVENUES AND EXPENDITURE**

**SCHEDULE C - HEALTH PROGRAMS**

**Palliative Care**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	100,000	100,000	-
	<b>100,000</b>	<b>100,000</b>	-
<b>EXPENDITURES</b>			
Salaries	43,000	67,185	-
Benefits	7,000	7,616	-
Travel	21,500	3,631	-
Training	-	1,751	-
Office and administration	-	350	-
Program	19,410	8,679	-
Allocated administration	9,090	9,091	-
	<b>100,000</b>	<b>98,303</b>	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	<b>1,697</b>	-
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess of Revenues Over Expenditures	-	1,697	-
Less:			
Capital expenditure	-	(1,697)	-
<b>EXCESS OF REVENUES OVER EXPENDITURES FOR FUNDING PURPOSES</b>	-	-	-

**DILICO ANISHINABEK FAMILY CARE**

74

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE C - HEALTH PROGRAMS**

**Diabetes  
[unaudited]**

Year ended March 31	2018		2017
	BUDGET	ACTUAL	ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Health and Long-Term Care	165,000	165,000	240,522
National Health and Welfare	-	34,469	107,014
Other	-	232	1,578
	<b>165,000</b>	<b>199,701</b>	<b>349,114</b>
<b>EXPENDITURES</b>			
Salaries	110,000	170,223	191,691
Benefits	22,000	30,718	35,411
Travel	-	35,544	31,643
Training	-	2,320	5,451
Office and administration	-	2,846	573
Program	33,000	19,750	22,825
Allocated administration	-	-	6,866
	<b>165,000</b>	<b>261,401</b>	<b>294,460</b>
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES</b>	-	<b>(61,700)</b>	<b>54,654</b>
<b>RECONCILIATION FOR FUNDING PURPOSES</b>			
Excess (Shortfall) of Revenues Over Expenditure	-	(61,700)	54,654
Less:			
Capital expenditure	-	(4,434)	(54,654)
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURE FOR FUNDING PURPOSES</b>	-	<b>(66,134)</b>	-

**DILICO ANISHINABEK FAMILY CARE**

75

**SCHEDULE OF REVENUES AND EXPENDITURE  
SCHEDULE D - ALLOCATED ADMINISTRATION**

Year ended March 31	2018 BUDGET	2018 ACTUAL	2017 ACTUAL
	\$	\$	\$
<b>REVENUES</b>			
Ministry of Children and Youth Services	-	-	-
Other	-	34,813	44,196
	-	<b>34,813</b>	<b>44,196</b>
<b>EXPENDITURES</b>			
Salaries	2,016,187	1,866,151	1,732,669
Benefits	383,075	452,306	379,051
Travel	67,206	67,296	74,018
Training	22,402	24,261	4,608
Purchased services	151,214	149,856	102,053
Office and administration Program	235,222	235,161	214,005
	430,957	378,808	351,653
	<b>3,306,263</b>	<b>3,173,839</b>	<b>2,858,057</b>
<b>SHORTFALL OF REVENUES OVER EXPENDITURES</b>	<b>(3,306,263)</b>	<b>(3,139,026)</b>	<b>(2,813,861)</b>
<b>PROGRAM ALLOCATIONS</b>			
Child Welfare Programs	(1,937,420)	(1,908,754)	(1,630,331)
Treatment Programs	(778,981)	(735,059)	(737,547)
Health Programs	(589,862)	(495,213)	(445,983)
	<b>(3,306,263)</b>	<b>(3,139,026)</b>	<b>(2,813,861)</b>







# Honouring Our Warriors



**Dilico**

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