

**GENERAL CHILD AND FAMILY
SERVICES AUTHORITY**

FINANCIAL STATEMENTS

MARCH 31, 2018

June 26, 2018

Management's Responsibility for Financial Reporting

The accompanying financial statements are the responsibility of management of the General Child and Family Services Authority and have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgments regarding all necessary estimates and all other data available as at June 26, 2018.

Management maintains internal controls to properly safeguard the assets of the General Child and Family Services Authority and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions and that established policies and procedures are followed.

The financial statements of the General Child and Family Services Authority have been audited by Magnus LLP, Chartered Professional Accountants, and independent external auditors. The responsibility of the auditor is to express an independent opinion on whether the financial statements of the General Child and Family Services Authority are fairly presented, in all material respects, in accordance with Canadian public sector accounting standards for government not-for-profit organizations. The Independent Auditor's Report outlines the scope of the audit examination and provides the audit opinion on the financial statements.

On behalf of Management of the
General Child and Family Services Authority

Mark Fleming
Board Chair

Debbie Besant
Chief Executive Officer

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Debbie Besant
Chief Executive Officer



Bryan Hart
Chief Financial Officer

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
General Child and Family Services Authority

Report on the Financial Statements

We have audited the accompanying financial statements of the General Child and Family Services Authority, which comprise the statement of financial position as at March 31, 2018, the statements of operations, changes in fund balances and cash flow 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 the financial statements in accordance with Canadian public sector accounting standards for government 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 the General Child and Family Services Authority as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with the Canadian public sector accounting standards for government not-for-profit organizations.

Emphasis of Matter

Without modifying our opinion, we draw attention to the Supplementary Schedules of Training Revenue and Expenses and Wendy's Wonderful Kids Program Revenue and Expenses included in these financial statements. The supplementary financial information included in these schedules is unaudited.

June 26, 2018
Winnipeg, Canada



Chartered Professional Accountants

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Financial Position

March 31, 2018

	Operating Fund	Agency Fund	Special Projects Fund	Total 2018	Total 2017
Assets					
Current assets:					
Cash and cash equivalents	\$ 1,405,354	\$ -	\$ -	\$ 1,405,354	\$ 1,429,060
Accounts receivable (Note 4)	99,945	-	286	100,231	226,857
Advances receivable (Note 5)	-	116,600	-	116,600	116,600
Prepaid expenses	31,144	-	-	31,144	6,578
Interfund balances	(538,546)	416,141	122,405	-	-
	997,897	532,741	122,691	1,653,329	1,779,095
Capital assets (Note 6)	63,428	-	-	63,428	91,270
	\$ 1,061,325	\$ 532,741	\$ 122,691	\$ 1,716,757	\$ 1,870,365

Liabilities and Fund Balances

Current liabilities:

Accounts payable and accrued liabilities (Note 7)	\$ 608,042	\$ -	\$ 78,165	\$ 686,207	\$ 734,192
Working capital advances (Note 5)	-	116,600	-	116,600	116,600
Deferred contributions (Note 8)	86,031	-	44,526	130,557	220,914
	694,073	116,600	122,691	933,364	1,071,706

Fund balances:


Unrestricted (Note 9)	367,252	416,141	-	783,393	798,659
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Commitments (Note 13)


\$ 1,061,325 \$ 532,741 \$ 122,691 \$ 1,716,757 \$ 1,870,365

See accompanying notes to financial statements.

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS:



Director



Director

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Operations

Year ended March 31, 2018

	Operating Fund	Agency Fund	Special Projects Fund	Total 2018	Total 2017
Revenue:					
Province of Manitoba:					
Operating grant (Note 10)	\$ 2,541,527	\$ -	\$ -	\$ 2,541,527	\$ 2,555,303
Agency grants (Note 10)	-	12,275,009	-	12,275,009	12,068,030
Other - Stepping out on Saturdays (Note 10)	57,500	-	-	57,500	57,500
David Thomas Foundation	81,823	-	-	81,823	84,779
Children's Aid Foundation (Note 8)	77,530	-	-	77,530	68,857
BFT - Until the Last Child (Note 8)	-	-	607,427	607,427	348,047
Public Health Agency of Canada	-	-	-	-	12,250
Other revenue and recoveries	98,653	-	4,131	102,784	90,000
Investment income	9,339	-	-	9,339	14,601
	2,866,372	12,275,009	611,558	15,752,939	15,299,367
Expenses:					
Agency allocations (Note 11)	-	12,275,009	-	12,275,009	12,141,500
Agency support	2,524	25,806	-	28,330	11,979
Amortization	47,848	-	-	47,848	44,422
Board meetings and expenses	28,482	-	-	28,482	30,662
Grant expenses (Note 12)	189,852	-	-	189,852	357,232
Insurance	3,778	-	-	3,778	5,712
Interest and bank charges	1,236	-	-	1,236	1,138
Legal and audit	27,511	-	-	27,511	50,965
Mileage and parking	21,501	-	4,097	25,598	26,604
Office and supplies	48,356	-	26,359	74,715	72,815
Professional services	25,794	-	29,727	55,521	61,929
Rent	120,921	-	-	120,921	119,758
Telephone	27,672	-	5,918	33,590	31,775
Training and development	204,793	-	-	204,793	317,945
Travel	7,060	-	1,220	8,280	15,360
Utilities	4,249	-	-	4,249	3,797
Wages and benefits	2,056,738	37,517	544,237	2,638,492	2,244,905
	2,818,315	12,338,332	611,558	15,768,205	15,538,498
Excess (deficiency) of revenue over expenses	\$ 48,057	\$ (63,323)	\$ -	\$ (15,266)	\$ (239,131)

See accompanying notes to financial statements.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Changes in Fund Balances

Year ended March 31, 2018

	Operating Fund	Agency Fund	Special Projects Fund	Total 2018	Total 2017
Balance, beginning of year	\$ 319,195	\$ 479,464	\$ -	\$ 798,659	\$ 1,037,790
Excess (deficiency) of revenue over expenses	48,057	(63,323)	-	(15,266)	(239,131)
Balance, end of year	\$ 367,252	\$ 416,141	\$ -	\$ 783,393	\$ 798,659

See accompanying notes to financial statements.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Cash Flow

Year ended March 31, 2018

	2018	2017
Cash provided by (applied to)		
Operating activities:		
(Deficiency) of revenue over expenses	\$ (15,266)	\$ (239,131)
Adjustment for:		
Amortization	47,848	44,422
	32,582	(194,709)
Changes in the following:		
Accounts receivable	126,626	168,235
Prepaid expenses	(24,566)	11,729
Accounts payable and accrued liabilities	(47,984)	147,654
Deferred contributions	(90,357)	164,896
Cash (applied to) provided by operating activities	(3,699)	297,805
Investing activities:		
Change in portfolio investments	-	320,113
Cash provided by investing activities	-	320,113
Capital activities:		
Purchases of capital assets	(20,007)	(29,520)
Cash (applied to) capital activities	(20,007)	(29,520)
Change in cash and cash equivalents	(23,706)	588,398
Cash and cash equivalents, beginning of year	1,429,060	840,662
Cash and cash equivalents, end of year	\$ 1,405,354	\$ 1,429,060

See accompanying notes to financial statements.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

1. Nature of organization

The General Child and Family Services Authority (the "Authority") was established on November 24, 2003 pursuant to *The Child and Family Services Authorities Act*. The Authority is a Government not-for-profit organization within the Department of Families responsible for the administration and provision of child and family services by the agencies under its jurisdiction, being Child and Family Services of Western Manitoba, Child and Family Services of Central Manitoba, Jewish Child and Family Service, and Winnipeg Rural and Northern Child and Family Services (Winnipeg Regional Office and Interlake, Eastman, Parkland and Northern Regions).

The Authority is a not-for-profit organization and is exempt from income taxes pursuant to *The Income Tax Act* (Canada).

2. Basis of accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards as issued by the Public Sector Accounting Board, including the standards available to government not-for-profit organizations (PS 4200 - PS 4270).

3. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian public sector standards for government not-for-profit organizations using the following significant accounting policies:

(a) Fund accounting

The Authority records its activities in the following funds:

(i) Operating Fund

The operating fund records the assets, liabilities, revenues and expenses relating to the primary activities and operations of the Authority as described in Note 1.

(ii) Agency Fund

The Province of Manitoba provides the Authority with grant payments for the private mandated child and family services agencies under its jurisdiction. Pursuant to *The Child and Family Services Authorities Act*, the Authority is responsible for determining funding allocations among its mandated agencies. The mandated agencies include both private agencies and government offices, which have different funding arrangements with the Authority. Private agencies receive all of their funding from the Authority (excluding child maintenance), while government offices receive funding directly from the government based on the approval of allocations by the Authority. Amounts relating to the agencies under its jurisdiction are recorded in the Agency Fund.

(iii) Special Projects Fund

The Authority established a Special Projects Fund to be used for special projects as approved by the Board of Directors. This fund is used to record the assets, liabilities, revenues and expenses relating to special projects in order to segregate these amounts from the primary operations of the Authority and its agencies. Currently, the Special Projects Fund is used to record amounts relating to the Bringing Families Together ("BFT") Pilot Project Funding Agreement between the Province of Manitoba and the Northern Authority, Southern Network of Care, Métis Authority, the General Authority and the funder - Until the Last Child ("UTLC").

(iv) Interfund transfers

Any interfund transfers require approval by the Board of Directors and/or by the Department of Families.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

3. Summary of significant accounting policies (continued)

(b) Revenue recognition

The Authority follows the deferral method of accounting for contributions. Externally restricted contributions are deferred and recognized as revenue in the applicable fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the applicable fund when received or receivable and the amounts involved are reasonably determinable. Externally restricted contributions for the purchase of capital assets are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

Investment income and all other revenue is recognized on the accrual basis.

(c) Expenses

All expenses incurred are recognized on the accrual basis when the related goods or services are received.

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand and short term investments and deposits with original maturities of three months or less.

(e) Capital assets

Capital assets are recorded at cost. Cost includes the purchase price and other acquisition costs. The costs of capital assets, less any residual value, are amortized over their estimated useful lives using the following rates and methods:

	<u>Rate</u>	<u>Method</u>
Computer equipment	3 years	Straight-line
Furniture and fixtures	5 years	Straight-line
Leasehold improvements	5 years	Straight-line

(f) Financial instruments - measurement

Financial instruments are classified into one of two measurement categories: (a) fair value; or (b) cost or amortized cost.

The Authority records its financial assets at cost, which include cash and cash equivalents, accounts receivable and advances receivable. The Authority also records its financial liabilities at cost, which include accounts payable and accrued liabilities, working capital advances and deferred contributions.

Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs. Gains and losses on any financial instruments measured at fair value are recorded in accumulated surplus as remeasurement gains and losses until realized; upon disposition of the financial instruments, the cumulative remeasurement gains and losses are reclassified to the statement of operations.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

3. Summary of significant accounting policies (continued)

(g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingencies at the date of the financial statements, and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and adjustments are recognized in the period they become known. Actual results may differ from these estimates.

4. Accounts receivable

Accounts receivable at March 31 is comprised of the following:

	2018	2017
Operating Fund:		
Interest receivable	\$ -	\$ 843
Province of Manitoba - expense recoveries	48,383	12,624
Other receivables	51,562	20,572
Total Operating Fund	99,945	34,039
Agency Fund:		
Province of Manitoba - Agency stabilization funding	-	192,123
Total Agency Fund	-	192,123
Special Projects Fund:		
Province of Manitoba - expense recoveries - BFT	286	695
Total Special Projects Fund	286	695
	\$ 100,231	\$ 226,857

5. Working capital advances and advances receivable

Working capital advances are provided to the Authority's agencies via the Province of Manitoba. The Province has approved the advances based on two twelfths of the annual expenditures an agency invoices the Department of Families for child maintenance. These advances are non-interest bearing and are repayable at the time the agency is no longer providing services on behalf of the Department. Total working capital advances to agencies as at March 31, 2018 are \$116,600 (2017 - \$116,600).

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

6. Capital assets

	2018		
	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 83,842	\$ 62,054	\$ 21,788
Furniture and fixtures	116,546	107,273	9,273
Leasehold improvements	286,305	253,938	32,367
	\$ 486,693	\$ 423,265	\$ 63,428

	2017		
	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 63,835	\$ 54,509	\$ 9,326
Furniture and fixtures	116,546	98,417	18,129
Leasehold improvements	286,305	222,490	63,815
	\$ 466,686	\$ 375,416	\$ 91,270

7. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities at March 31 is comprised of the following:

	2018	2017
Operating Fund:		
Trade payables and accrued liabilities	\$ 24,684	\$ 43,124
Vacation pay accrual	3,415	7,103
Due to the Province of Manitoba	579,943	395,280
Total Operating Fund	608,042	445,507
Agency Fund:		
Due to Agencies - CFS Central Manitoba	-	192,123
Total Agency Fund	-	192,123
Special Projects Fund:		
Trade payables and accrued liabilities - BFT	77,216	93,704
Vacation pay accrual - BFT	949	2,858
Total Special Projects Fund	78,165	96,562
	\$ 686,207	\$ 734,192

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

8. Deferred contributions

Deferred contributions are externally restricted for specific purposes as determined by the funders and will be recognized as revenue in the appropriate fund in the period the specific expenditures are incurred. Changes in deferred contributions during the year are as follows:

(a) Deferred contributions - Operating Fund

Deferred contributions in the Operating Fund relates to funding from the following sources:

	2018	2017
<i>Children's Aid Foundation:</i>		
Balance, beginning of year	\$ 68,961	\$ 56,018
Add: contributions received or receivable	94,600	81,800
Less: amounts recognized as revenue	(77,530)	(68,857)
Balance, end of year	86,031	68,961
Total Operating Fund	\$ 86,031	\$ 68,961

(b) Deferred contributions - Special Projects Fund

Deferred contributions in the Special Projects Fund relates to funding from the following sources:

	2018	2017
<i>Until the Last Child:</i>		
Balance, beginning of year	\$ 151,953	\$ -
Add: contributions received or receivable	500,000	500,000
Less: amounts recognized as revenue	(607,427)	(348,047)
Balance, end of year	44,526	151,953
Total Special Projects Fund	\$ 44,526	\$ 151,953

9. Fund balances

As at March 31, 2018 and 2017, all of the Authority's fund balances are unrestricted. Any internally restricted fund balances represent amounts that have been internally designated for specific purposes as approved by the Board of Directors and by the Department of Families. Internally restricted funds may not be established with funding provided by the Department of Families without approval by the Department.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

10. Province of Manitoba - funding reconciliation

A reconciliation of the funding received and/or receivable from the Province of Manitoba during the year to the amounts recognized as revenue is as follows:

		Funding Withheld for Salaries	Current Year Revenue
Funding received/receivable:			
Total 2017/18 amounts per Province of Manitoba confirmation	\$13,338,714		
Less: Prior year receivable from the Province of Manitoba	(12,624)		
Less: Miscellaneous expense recoveries	(52,054)		
Total current year funding	<u>\$13,274,036</u>		
Funding applied to:			
Agency grants	\$12,275,009	\$ -	\$12,275,009
Operating grant	941,527	1,600,000	2,541,527
Other - Stepping out on Saturdays	57,500	-	57,500
	<u>\$13,274,036</u>	<u>\$ 1,600,000</u>	<u>\$14,874,036</u>

See Note 4 for amounts included above receivable from the Province of Manitoba as at year end.

11. Agency allocations

During the year ended March 31, 2018, the Authority received funding from the Province of Manitoba in the amount of \$12,275,009 (2017 - \$12,068,030) to be allocated to the agencies under its jurisdiction (see Note 10). Agency grants were allocated as follows:

Agency	<u>Child and Family Services Division</u>			
	Funding Model	Differential Response	Total 2018	Total 2017
Child and Family Services of Central Manitoba	\$ 3,918,559	\$ 367,650	\$ 4,286,209	\$ 4,264,146
Child and Family Services of Western Manitoba	7,446,047	-	7,446,047	7,429,932
Jewish Child and Family Service	542,753	-	542,753	447,422
Total	\$11,907,359	\$ 367,650	\$12,275,009	\$12,141,500

For the year ended March 31, 2018, the total agency grants received were allocated to the agencies (2017 - agency allocations exceeded funding received by \$73,470). Child maintenance is paid directly to the above agencies from the Province of Manitoba and is not included in the accounts of the Authority.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

12. Grant expenses

The Authority incurred the following expenditures on grants during the year:

	2018	2017
Children's Aid Foundation - CIBC Miracle Fund	\$ 15,104	\$ 18,527
Children's Aid Foundation - FC Transition & Comfort Kits	42,717	31,999
Children's Aid Foundation - Scotia Capital Stay in School Fund	19,710	18,331
Islamic Social Services Association	-	54,826
New Canadian Awareness Education Initiative	23,945	20,795
Stepping out on Saturdays program	57,500	57,500
Vision Catchers	30,876	32,308
Youth Initiatives	-	122,946
	\$ 189,852	\$ 357,232

13. Commitments

The Authority has signed a lease renewal agreement for space on the third and sixth floors at 180 King Street. The agreement pertaining to the space on the third floor is for a ten year term expiring on November 30, 2022. The agreement pertaining to the space on the sixth floor is for a five year term expiring on November 30, 2022 with a five year renewal option. Occupancy charges for the year ending March 31, 2019 are estimated to be \$132,420 (2018 actual - \$120,921).

14. Financial instruments and financial risk management

The Authority does not have any significant financial instruments subsequently measured at fair value or denominated in a foreign currency therefore did not incur any remeasurement gains or losses during the year (2017 - \$nil).

Financial risk management - overview

The Authority has exposure to the following risks resulting from its financial instruments: credit risk, liquidity risk, market risk, interest rate risk and foreign currency risk.

Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Authority to credit risk consist primarily of cash and cash equivalents, accounts receivable, and advances receivable.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2018

14. Financial instruments and financial risk management (continued)

The maximum exposure of the Authority to credit risk at March 31 is:

	2018	2017
Cash and cash equivalents	\$ 1,405,354	\$ 1,429,060
Accounts receivable	100,231	226,857
Advances receivable	116,600	116,600
	\$ 1,622,185	\$ 1,772,517

Cash and cash equivalents: The Authority is not exposed to significant credit risk as the cash and cash equivalents are held by a reputable Canadian financial institution.

Accounts receivable and advances receivable: The Authority is not exposed to significant credit risk as the nature of the accounts receivable and advances receivable are primarily with the Province of Manitoba resulting in minimal exposure to credit risk.

The Authority establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's estimates and assumptions regarding current economic conditions and historical funding and payment trends. These factors are considered when determining whether past due accounts are allowed for or written off. The balance in the allowance for doubtful accounts at March 31, 2018 is \$nil (2017 - \$nil).

As at March 31, 2018, the aging of accounts receivable is \$85,155 current, \$13,526 aged 30-60 days, and \$1,550 61-90 days (2017 - \$226,857 current).

Liquidity risk

Liquidity risk is the risk that the Authority will not be able to meet its financial obligations as they come due. The Authority manages liquidity risk by maintaining adequate cash balances and by review from the Province of Manitoba to ensure adequate funding will be received to meet its obligations.

Market risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect the Authority's income or the fair values of its financial instruments. The significant market risk the Authority is exposed to is interest rate risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash and cash equivalents and portfolio investments.

The interest rate risk on cash and cash equivalents is considered to be low because of their short term nature. The interest rate risk on portfolio investments is considered to be low because the original deposits and investments are reinvested at similar rates with similar terms and conditions.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Authority is not exposed to significant foreign currency risk as it does not have any significant financial instruments denominated in a foreign currency.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Supplementary Schedule of Training Revenue and Expenses

Schedule 1

Year ended March 31, 2018

(Unaudited)

	2018
Revenue:	
Province of MB - Operating grant allocation	\$ 352,392
Miscellaneous revenue	16,617
	<hr/> 369,009
Expenses:	
Trainer fees	119,897
Training materials and supplies	10,092
Training program registration fees	56,499
Training program support	19,240
Training support - salaries and benefits	97,486
Training venues	47,402
Travel	896
	<hr/> 351,512
Excess of revenue over expenses	<hr/> \$ 17,497

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Supplementary Schedule of Wendy's Wonderful Kids Program Revenue and Expenses

Schedule 2

Year ended March 31, 2018

(Unaudited)

Revenue:		
David Thomas Foundation		\$ 81,823
Expenses:		
Meetings and events		1,701
Miscellaneous		165
Telephone		240
Travel		6,060
Wendy's Wonderful Kids Recruiter - salary and benefits		92,095
		<hr/>
		100,261
		<hr/>
(Deficiency) of revenue over expenses		\$ (18,438)
