

**Algonquin Child and Family  
Services (o/a Hands  
TheFamilyHelpNetwork.ca)  
Financial Statements  
For the year ended March 31, 2018**

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## Independent Auditor's Report

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To the Board of Directors of  
Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)

We have audited the accompanying financial statements of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca), which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management based on the financial reporting provisions established by the Ministry of Community and Social Services/Ministry of Children and Youth Services as described in Note 1.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions established by the Ministry of Community and Social Services/Ministry of Children and Youth Services, 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

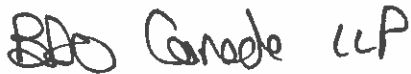
In our opinion, the financial statements present fairly, in all material respects, the financial position of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) as at March 31, 2018, and the results of its operations and cash flows for the year then ended in accordance with the financial reporting provisions established by the Ministry of Community and Social Services/Ministry of Children and Youth Services.

## Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) to comply with the reporting provisions established by the Ministry of Community and Social Services/Ministry of Children and Youth Services referred to above. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) and the Ministry of Community and Social Services/ Ministry of Children and Youth Services and should not be used by parties other than the Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) and the Ministry of Community and Social Services/Ministry of Children and Youth Services.

## Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 18 through 62 of the organization's financial statements.



Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario  
May 28, 2018

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Financial Position**

**March 31** **2018** **2017**

**Assets**

**Current**

Cash and cash equivalents	\$ 1,760,337	\$ 3,331,941
Short-term investments (Note 3)	1,116,597	1,106,633
Accounts receivable (Note 4)	1,355,752	1,639,561
	4,232,686	6,078,135

**Property acquisition costs (Note 5)** 2,839,842 1,744,496

**\$ 7,072,528** **\$ 7,822,631**

**Liabilities and Net Assets**

**Current**

Accounts payable and accrued liabilities (Note 6)	\$ 3,998,701	\$ 4,062,208
Due to funding Ministries (Note 7)	1,238,554	746,009
Current portion of long-term debt (Note 8)	92,273	90,105
Deferred revenue (Note 9)	36,071	1,004,354
	5,365,599	5,902,676

**Long-term debt (Note 8)** 1,460,929 1,553,202

**6,826,528** **7,455,878**

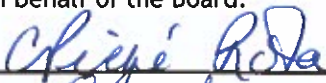
**Net Assets**


Internally restricted - Invested in Capital Assets	246,000	246,000
Unrestricted	-	120,753
	246,000	366,753

**\$ 7,072,528** **\$ 7,822,631**

**Commitments (Note 10)**

On behalf of the Board:

 \_\_\_\_\_ Director

 \_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Operations**

For the year ended March 31	2018 Budget	2018 Actual	2017 Actual
<b>Revenues</b>			
MCSS/MCYS - operating revenue	\$ 23,578,708	\$ 23,999,468	\$ 22,018,981
MCSS/MCYS - one time	-	2,346,532	1,549,310
MCSS/MCYS - capital funding	-	955,635	2,444,365
MCSS/MCYS - in year recoveries	-	(309,911)	(91,216)
Ministry of Education	564,218	564,218	852,791
Ministry of the Attorney General	250,674	255,910	250,674
Health Canada	234,160	234,160	234,160
Department of Justice Canada	-	201,474	86,298
Other revenue	-	64,727	132,894
Net charitable donations and fundraising	-	133,882	98,010
Deferred revenue, beginning of year (Note 9)	-	1,004,354	986,885
Deferred revenue, end of year (Note 9)	-	(36,071)	(1,004,354)
	<u>24,627,760</u>	<u>29,414,378</u>	<u>27,558,798</u>
<b>Expenses</b>			
Salaries	10,568,110	10,046,871	10,309,206
Benefits	2,080,700	1,828,168	1,976,965
Transportation	474,689	496,783	442,147
Communication	144,918	163,586	182,623
Rent/Lease/Mortgage principal and interest	520,573	716,026	570,904
Utilities	95,671	82,610	85,738
Staff training	148,555	152,239	83,363
Advertising and promotion	53,081	140,376	95,631
Repairs and maintenance	213,313	563,666	522,756
Professional/Contracted-out services	370,939	532,486	340,916
Purchased client services	188,168	627,816	335,507
Insurance	72,241	72,561	66,693
Other services	153,727	83,271	109,252
Supplies and equipment	466,029	915,237	577,228
HST	(66,412)	(199,826)	(159,435)
Transfer payments to clients/agencies	9,337,738	10,624,974	8,820,899
One-time expenses	5,000	35,931	150,566
Other programs	-	34,900	87,964
Capital expenditures	-	2,141,605	2,444,365
	<u>24,827,040</u>	<u>29,059,280</u>	<u>27,043,288</u>
<b>Excess of revenues over expenses before item below</b>	(199,280)	355,098	515,510
Due (to) from funding Ministries	-	(475,851)	(417,500)
<b>(Deficiency) excess of revenues over expenses for the year</b>	<u>\$ (199,280)</u>	<u>\$ (120,753)</u>	<u>\$ 98,010</u>

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Changes in Net Assets**

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Unrestricted Net Assets, beginning of year</b>	<b>\$ 120,753</b>	<b>\$ 22,743</b>
(Deficiency) excess of revenues over expenses	<u>(120,753)</u>	<u>98,010</u>
<b>Unrestricted Net Assets, end of year</b>	<b>\$ -</b>	<b>\$ 120,753</b>
<b>Invested in Capital Assets, beginning of year</b>	<b>\$ 246,000</b>	<b>\$ 246,000</b>
Change during the year	<u>-</u>	<u>-</u>
<b>Invested in Capital Assets, end of year</b>	<b>\$ 246,000</b>	<b>\$ 246,000</b>

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Cash Flows**

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
(Deficiency) excess of revenues over expenses for the year	\$ (120,753)	\$ 98,010
Items not involving cash		
Amortization of property acquisition costs	90,105	95,074
Changes in non-cash working capital balances		
Short-term investments	(9,964)	(18,390)
Accounts receivable	283,809	(921,414)
Accounts payable and accrued liabilities	(63,507)	1,400,749
Due to funding Ministries	492,545	381,288
Deferred revenue	(968,283)	17,469
	<u>(296,048)</u>	<u>1,052,786</u>
<b>Investing and Financing activities</b>		
Property acquisition costs	(1,185,451)	-
Repayment of long-term debt	(90,105)	(95,074)
	<u>(1,275,556)</u>	<u>(95,074)</u>
<b>(Decrease) increase in cash and cash equivalents during the year</b>	<b>(1,571,604)</b>	<b>957,712</b>
<b>Cash and cash equivalents, beginning of year</b>	<b><u>3,331,941</u></b>	<b><u>2,374,229</u></b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,760,337</b>	<b>\$ 3,331,941</b>

The accompanying notes are an integral part of these financial statements.



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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**1. Summary of Significant Accounting Policies**

**Nature and Purpose  
of Organization**

The organization is a non-profit organization created by Letters Patent on July 21, 2000 in the jurisdiction of the Province of Ontario. The organization began operating under funding contracts with the Ministry of Community and Social Services on April 1, 2001 replacing the former organizations Nipissing Children's Mental Health Services and the District of Parry Sound Child and Family Centre. Its principal activities consist of providing multidisciplinary services to children, adolescents and developmentally challenged individuals and their families in the Districts of Nipissing, Muskoka and Parry Sound.

The organization is a registered charity under the Income Tax Act and as such is not subject to Canadian Income Taxes.

**Basis of Accounting**

These financial statements have been prepared by the organization in accordance with accounting principles prescribed by the Ministry of Community and Social Services and Ministry of Children and Youth Services (MCSS/MCYS) and are considered appropriate for not-for-profit entities of this nature. These principles are consistent with those used in prior years. The basis of accounting used in these financial statements may materially differ from Canadian accounting standards for not-for-profit organizations as described in the following:

**i) Modified Accrual**

The organization utilizes the modified accrual basis of accounting. This method provides for short-term accruals (within 30 days of year end) of revenue and expenses. Expenses paid once a year are expensed in the period paid, without provision for prepaid expenses. Accordingly, no provision has been made herein for prepaid expenses, wage costs due to accrued vacation pay, sick leave or pending wage settlements.

Expenses for vacations earned but not yet taken are not accrued in the accounts. The unrecorded vacation pay liability at March 31, 2018 is \$449,507 (2017 - \$424,843).

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**1. Summary of Significant Accounting Policies (continued)**

**Basis of Accounting (continued)**

- |                                 |   |
|---------------------------------|---|
| <b>ii) Capital Assets</b>       | Items of a capital nature, with the exception of land and buildings that are financed, are recorded as expenses in the year of acquisition. The costs of certain capital assets that are purchased with external debt (capital loans or mortgage financing) are expensed in the fiscal year the capital loans or mortgage payments are repaid with Ministry approval.   |
| <b>iii) Revenue Recognition</b> | Contributions received for the acquisition of items of a capital nature are recorded as revenue in the year the related asset is acquired.<br><br>Except as noted above, the organization's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), which is one of the financial reporting frameworks in Canadian generally accepted accounting principles. |
| <b>Pension Plan</b>             | The organization maintains a defined contribution pension plan for its employees with more than one year of service.  |
| <b>Revenue Recognition</b>      | Revenue is based on amounts approved by the MCSS/MCYS. Funding received which pertains to prior periods as well as any repayment of excess funding is adjusted through net assets or through an accrual to the Ministry of Community Family and Child Services.   |
| <b>Deferred Revenue</b>         | Deferred revenue results from funding received during the year from agreements which cover more than one fiscal year and represents the unexpended portion of that funding.   |
| <b>Financial Instruments</b>    | Financial instruments are recorded at fair value when acquired or issued. The organization's financial assets consist of cash and cash equivalents, short-term investments and accounts receivable. In subsequent periods they are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.    |

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**1. Summary of Significant Accounting Policies (continued)**

**Use of Estimates**

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organization requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Estimates are used when determining year-end accruals. Actual results could differ those estimated.

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**2. Financial Instruments**

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic conditions. The organization's financial instruments that are exposed to concentrations of credit risk relate primarily to cash and cash equivalents and accounts receivable. The organization's cash and cash equivalents are all held at a single major financial institution. The organization maintains cash and cash equivalents in excess of federally insured limits and is therefore exposed to credit risk from this concentration of cash and cash equivalents.

**Liquidity Risk**

Liquidity risk is the risk that the organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and long-term debt.

**Interest Rate Risk**

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect future term loan repayments.

There have been no changes to the organization's financial instrument risk exposure from the prior year.

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**3. Short-term Investments**

	<u>2018</u>	<u>2017</u>
Cash and guaranteed investment certificates	\$ 37	\$ 37
Mutual funds (i)	<u>1,116,560</u>	<u>1,106,596</u>
	<u>\$ 1,116,597</u>	<u>\$ 1,106,633</u>

(i) The organization's investments are made up of mutual funds recorded at fair value.

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**4. Accounts Receivable**

	<u>2018</u>	<u>2017</u>
MCSS/MCYS	\$ 684,229	\$ 1,151,261
Sales tax recoverable	393,589	381,702
Federal government	201,474	69,851
Employee computer/education plan	38,577	28,453
Other agencies	35,030	-
Other	<u>2,853</u>	<u>8,294</u>
	<u>\$ 1,355,752</u>	<u>\$ 1,639,561</u>

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**5. Property Acquisition Costs**

**North Bay Residential Treatment Centre**

To date, the organization has spent \$1,944,283 on its Residential Treatment Centre on John Street in North Bay. The net book value of the premises is \$1,003,706 (2017 - \$1,053,306).

**Parry Sound Property**

To date, the organization has spent \$375,000 renovating its facility at 2 May Street, Parry Sound. The net book value of the premises is \$295,405 (2017 - \$320,506).

**Sturgeon Falls**

To date, the organization spent \$400,000 to acquire a site at 125 Lisgar Street, Sturgeon Falls. The net book value of the premises is \$355,281 (2017 - \$370,685).

**North Bay Clinical Building**

During the year, the organization spent \$3,327,056 (2017 - \$2,444,365) on its new clinical building at 301 Oak Street, North Bay. During the year the organization also recognized revenue of \$2,141,605 (2017 - \$2,444,695) and in accordance with its capital asset policy, recorded a capital asset under construction of \$1,185,450 (2017 - \$Nil), representing the amount to be financed.

During the year the organization finalized a loan facility agreement with its lender for borrowing up to \$2,500,000 related to the above noted project. Borrowings as at March 31, 2018 were \$Nil.

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**6. Accounts Payable and Accrued Liabilities**

	2018	2017
Accounts payable and trade accruals	\$ 3,487,010	\$ 3,388,737
Accrued payroll	511,691	673,471
	<b>\$ 3,998,701</b>	<b>\$ 4,062,208</b>

Included in the above are government remittances payable of \$24,946 (2017 - \$1,475).

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

**7. Due to Funding Ministries**

As the result of past Ministry settlements and current program surpluses the following amounts, by program, have been set up as due to funding ministry:

	<u>2018</u>	<u>2017</u>
<b>MCYS/MCSS</b>		
Crisis Services	\$ 19,451	\$ 19,451
Service Coordination Process	27,120	-
Specialized Consultation / Assessment Services	77,230	2,919
Targeted Prevention	16,500	16,500
CSN - Community Enhancement Funding	101,410	49,394
Child Treatment Autism Intervention Program	309,069	229,221
School Support Program - Autism Spectrum Disorder	161,891	161,891
Other ASD Supports	167	-
ASD Respite Services	915	-
Individual Placement Funding	72,807	2,772
DS Specialized Accommodation	79,467	31,699
DS Passport Program	103,788	40,247
DS Community Networks of Specialized Care (CNSC)	96,451	96,451
Spec. Comm. Support - Child Behaviour Intervention	35,300	-
Spec. Comm. Support - Children - Other	11,741	9,917
System Management	25,549	25,549
Partner Facility Renewal	4,242	4,173
One-time Fund IBI Waitlists	63,000	40,000
<b>MAG</b>		
Youth Justice Committee - Attorney General	-	498
Direct Accountability - Attorney General	-	627
Supervised Access Program - Attorney General	22,578	14,700
<b>Health Canada</b>		
Great Beginnings Child's Prenatal Nutrition Program (CPNP)	454	-
Great Beginnings Canada's Action Plan for Children (CAPC)	9,424	-
	<u>\$ 1,238,554</u>	<u>\$ 746,009</u>

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

**8. Long-term Debt**

	2018	2017
Non-revolving term loan bearing interest at 2.42% and repayable in monthly blended payments of \$1,769, maturing May 2019 and secured by property.	\$ 263,154	\$ 277,814
Non-revolving term loan bearing interest at 2.42% and repayable in monthly blended payments of \$4,240, maturing May 2019 and secured by property.	639,363	674,302
Non-revolving term loan, bearing interest at 3.08%, repayable in monthly principal payments of \$2,095 plus interest, maturing January 2020 and secured by property.	295,404	320,506
Non-revolving term loan, bearing interest at 3.25%, repayable in monthly blended payments of \$2,269, maturing March 2025 and secured by property.	355,281	370,685
	1,553,202	1,643,307
Less amounts due within one year	92,273	90,105
	<b>\$ 1,460,929</b>	<b>\$ 1,553,202</b>

Principal repayments over the next five years and thereafter are as follows:

2019	\$	92,273
2020		94,808
2021		97,431
2022		100,244
2023		103,054
Thereafter		1,065,392
	<b>\$</b>	<b>1,553,202</b>



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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**9. Deferred Revenue**

	2018	2017
<b>Province of Ontario</b>		
Non-recoverable capital grant	\$ -	\$ 37,179
<b>Other</b>		
Student Support Leadership Initiative	35,341	35,341
Dare to Dream Project	730	-
Other - Including Capital Project Fundraising	-	398,990
Grant capital non-recoverable interest	-	284,357
HST Rebate - Capital Project	-	196,089
Ontario Centre of Excellence	-	37,679
Story Telling Initiative	-	9,178
Coaching Young People for Success	-	5,541
	\$ 36,071	\$ 1,004,354

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**10. Commitments**

The agency rents office space in various municipalities. The following are the lease commitments for the next two years:

	2019	2020	2021
23 Ball's Drive, Bracebridge	\$ 106,838	\$ -	\$ -
150 Water Street, Mattawa	10,848	-	-
820 Lakeshore Dr., North Bay	78,269	79,834	-
Total	\$ 195,955	\$ 79,834	\$ -

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**11. Economic Dependence**

The organization receives the majority of its revenue from the MCSS/MCYS and is dependent on those Ministries for funding.

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2018**

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**12. Pension Plan**

The organization has a defined contribution pension plan for its eligible employees. Employer contributions to the plan in the 2018 fiscal year were \$446,152 (2017 - \$467,828).

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**13. Comparative Figures**

Certain comparative figures have been reclassified to conform with current year presentation.