

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
MARCH 31, 2024**

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Prairie Strong

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors
Society for the Involvement of Good Neighbors Inc. (SIGN)

Opinion

We have audited the financial statements of Society for the Involvement of Good Neighbors Inc. (SIGN) (the society) which comprise the statement of financial position as at March 31, 2024, and the statements of operations and fund balances, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Society for the Involvement of Good Neighbors Inc. (SIGN) as at March 31, 2024, and the results of its operations and fund balances, and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Prairie Strong

Prairie Strong
Chartered Professional Accountants

Melville, Saskatchewan
June 19, 2024

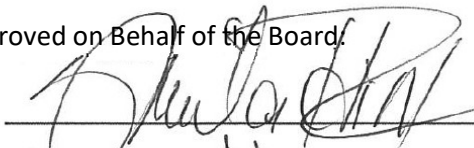
SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2024


<u>ASSETS</u>					
	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Reserve Fund</u>	<u>2024</u>	<u>2023</u>
<u>CURRENT ASSETS</u>					
Cash (Note 3)	1,515,363	-	-	1,515,363	1,078,787
Cash held in trust (Note 4)	1,285,455	-	-	1,285,455	1,176,517
Accounts receivable (Note 5)	118,590	-	-	118,590	90,463
Prepaid expenses	103,236	-	-	103,236	35,980
Goods and services taxes receivable	12,815	-	-	12,815	4,115
Due to / from other funds	(576,763)	-	576,763	-	-
	<u>2,458,696</u>	<u>-</u>	<u>576,763</u>	<u>3,035,459</u>	<u>2,385,862</u>
 <u>CAPITAL ASSETS (Schedule 2)</u>					
Land	-	315,000	-	315,000	315,000
Building	-	5,733,963	-	5,733,963	5,700,844
Equipment	-	942,089	-	942,089	961,034
Leasehold improvements	-	365,437	-	365,437	362,691
	-	<u>7,356,489</u>	-	<u>7,356,489</u>	<u>7,339,569</u>
Less: Accumulated amortization	-	3,413,732	-	3,413,732	3,294,124
	-	<u>3,942,757</u>	-	<u>3,942,757</u>	<u>4,045,445</u>
	<u>2,458,696</u>	<u>3,942,757</u>	<u>576,763</u>	<u>6,978,216</u>	<u>6,431,307</u>

LIABILITIES AND FUND BALANCES

<u>CURRENT LIABILITIES</u>					
Accounts payable and accrued liabilities	362,902	-	-	362,902	340,700
Provincial taxes payable	781	-	-	781	837
Trust liability (Note 4)	1,285,455	-	-	1,285,455	1,176,517
Deferred revenue	279,624	-	-	279,624	261,070
Total Liabilities	<u>1,928,762</u>	<u>-</u>	<u>-</u>	<u>1,928,762</u>	<u>1,779,124</u>
 <u>FUND BALANCES</u>					
Unrestricted	529,934	-	-	529,934	81,222
Restricted (Schedule 1)					
Externally restricted	-	-	221,823	221,823	219,765
Internally restricted	-	-	354,940	354,940	305,751
Investment in capital assets	-	3,942,757	-	3,942,757	4,045,445
	<u>529,934</u>	<u>3,942,757</u>	<u>576,763</u>	<u>5,049,454</u>	<u>4,652,183</u>
	<u>2,458,696</u>	<u>3,942,757</u>	<u>576,763</u>	<u>6,978,216</u>	<u>6,431,307</u>

Approved on Behalf of the Board.


 _____ Director


 _____ Director

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
STATEMENT OF OPERATIONS AND FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Capital Fund	Reserve Fund	Total 2024	Budget 2024	Total 2023
REVENUES						
User Fees	778,938	-	-	778,938	789,090	768,965
Contracts						
Ministry of Social Services	2,736,711	-	2,058	2,738,769	2,542,319	2,525,304
Saskatchewan Health Authority	1,289,726	-	4,324	1,294,050	1,294,050	1,257,536
Ministry of Education	463,460	-	-	463,460	416,000	383,384
Federal	157,150	-	-	157,150	157,150	193,350
Saskatchewan Government Insurance	48,899	-	-	48,899	48,899	47,940
Ministry of Justice	199,698	-	-	199,698	199,698	193,882
Family Services Saskatchewan	227,680	-	-	227,680	105,613	102,729
IISP	15,720	-	-	15,720	15,720	15,720
Grants						
Ministry of Education	43,974	22,716	-	66,690	36,750	8,305
Federal	36,369	-	-	36,369	6,000	10,448
Saskatchewan Abilities	18,096	-	-	18,096	18,020	17,540
Canadian Women's Foundation	17,293	-	-	17,293	-	-
Other Grants	1,625	-	-	1,625	-	7,680
City of Yorkton	35,000	10,000	-	45,000	32,500	34,151
Painted Hand Development Corporation	23,462	-	-	23,462	2,500	9,107
Access Communications	8,800	-	-	8,800	-	-
Donations and fundraising	73,250	-	-	73,250	52,850	121,914
50/50 Lotto	5,561	-	-	5,561	2,500	5,525
Rental	440,257	-	-	440,257	434,254	378,609
Interest	58,679	-	-	58,679	39,000	20,039
Other contributions	12,661	-	-	12,661	35,500	24,436
	<u>6,693,009</u>	<u>32,716</u>	<u>6,382</u>	<u>6,732,107</u>	<u>6,228,413</u>	<u>6,126,564</u>
EXPENDITURES						
Salary						
Administration	234,214	-	-	234,214	196,540	168,609
Program	3,770,667	-	-	3,770,667	3,934,112	3,680,743
Clerical	70,179	-	-	70,179	73,860	36,357
Employee benefits						
CPP, EI, WCB	371,032	-	-	371,032	386,419	326,064
Pension (Note 6)	122,129	-	-	122,129	135,701	123,623
Group insurance	199,313	-	-	199,313	199,224	190,334
Amortization	-	165,251	-	165,251	160,599	166,136
Bank charges	3,140	-	-	3,140	4,400	4,381
Bad debt (recoveries)	2,100	-	-	2,100	-	2,733
Utilities	109,370	-	-	109,370	138,960	130,277
Care of buildings and grounds	113,960	-	-	113,960	125,500	130,636
Property taxes	87,772	-	-	87,772	85,100	81,045
Insurance	51,741	-	-	51,741	46,600	37,846
Office	98,372	-	-	98,372	96,790	101,026
Recruitment and education	91,904	-	3,339	95,243	73,737	92,466
Promotion and publicity	27,284	-	-	27,284	22,850	25,300
Annual General Meeting	3,407	-	-	3,407	265	148
Purchased services	219,759	-	-	219,759	216,882	186,043
Transportation	273,884	-	-	273,884	229,364	233,030
Food	82,627	-	-	82,627	70,715	78,606
Clothing and personal	11,799	-	-	11,799	15,500	12,406
Recreational	13,182	-	-	13,182	8,800	8,333
Fundraising purchases	10,704	-	-	10,704	-	-
Grant purchases	32,384	-	-	32,384	-	-
Supplies	148,366	-	1,922	150,288	143,075	195,917
Agency dues	5,041	-	-	5,041	3,400	3,293
Fundraising and other	3,790	968	-	4,758	3,500	26,708
Ministry of Social Services recoveries	-	-	5,236	5,236	-	23,697
Ministry of Justice recoveries	-	-	-	-	-	10,818
	<u>6,158,120</u>	<u>166,219</u>	<u>10,497</u>	<u>6,334,836</u>	<u>6,371,893</u>	<u>6,076,575</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>534,889</u>	<u>(133,503)</u>	<u>(4,115)</u>	<u>397,271</u>	<u>(143,480)</u>	<u>49,989</u>
FUND BALANCES, BEGINNING OF YEAR	81,222	4,045,445	525,516	4,652,183		4,602,194
TRANSFERS BETWEEN FUNDS (Note 8)	(86,177)	30,815	55,362	-		-
FUND BALANCES, END OF YEAR	<u>529,934</u>	<u>3,942,757</u>	<u>576,763</u>	<u>5,049,454</u>		<u>4,652,183</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2024**

	Operations fund		Reserve funds			Capital fund	Total	Total
	Unrestricted	Internally restricted	Externally restricted -			Unrestricted	2024	2023
			Ministry of Social Services	Externally restricted - Ministry of Justice	Externally restricted - Other			
Fund Balances, beginning of year	81,222	305,751	204,269	9,635	5,861	4,045,445	4,652,183	4,602,194
Excess (deficiency) of revenue over expenses	534,889	(6,173)	2,058	-	-	(133,503)	397,271	49,989
Investment in capital items	(9,280)	(21,535)	-	-	-	30,815	-	-
Transfer of funds	(76,897)	76,897	-	-	-	-	-	-
Fund Balances, end of year	529,934	354,940	206,327	9,635	5,861	3,942,757	5,049,454	4,652,183

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund		Restricted Funds		Total 2024	Total 2023
	2024	2023	Capital Fund	Reserve Fund		
Cash provided by (used in):						
Operating Activities						
Excess (Deficiency) of revenue over expenses	534,889	302,449	(133,503)	(4,115)	397,271	49,989
Amortization	-	-	165,251	-	165,251	166,136
Loss on Asset	-	-	968	-	968	-
Net change in non-cash working capital	96,802	179,120	-	(51,247)	45,555	177,062
	<u>631,691</u>	<u>481,569</u>	<u>32,716</u>	<u>(55,362)</u>	<u>609,045</u>	<u>393,187</u>
Investing Activities						
Proceeds from maturities of investments	-	300,000	-	-	-	300,000
Purchase of capital assets	-	-	(63,531)	-	(63,531)	(159,774)
	<u>-</u>	<u>300,000</u>	<u>(63,531)</u>	<u>-</u>	<u>(63,531)</u>	<u>140,226</u>
Net increase (decrease) in cash and investments during the year	<u>631,691</u>	<u>781,569</u>	<u>(30,815)</u>	<u>(55,362)</u>	<u>545,514</u>	<u>533,413</u>
Cash and cash equivalents, beginning of year	2,255,304	1,721,891	-	-	2,255,304	1,721,891
Interfund transfers (Note 8)	<u>(86,177)</u>	<u>(248,156)</u>	<u>30,815</u>	<u>55,362</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents, end of year	<u>2,800,818</u>	<u>2,255,304</u>	<u>-</u>	<u>-</u>	<u>2,800,818</u>	<u>2,255,304</u>

Analysis of Cash and Cash Equivalents

Cash	1,515,363	1,078,787	-	-	-	-
Cash held in trust	1,285,455	1,176,517	-	-	-	-
	<u>2,800,818</u>	<u>2,255,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

1. Authority

The society was incorporated under the Non-Profit Corporations Act of Saskatchewan on April 21, 1969 and is a registered charity; therefore, is not subject to federal or provincial income taxes.

The society is an umbrella non-government organization which delivers a variety of programs under a central administrative structure.

Adolescent Group Home

The society operates a co-ed group home for five adolescents. The home provides a residential group care program to assist the child to understand and resolve personal and family issues, to prepare the child to return successfully to the care of his/her parents, guardians or to provide ongoing care, support and direction leading to independent living as provided under the Child and Family Service Act. The group home opened in 1979 and is funded by the Ministry of Social Services.

Before and After School Programs

This program provides children's activities for school-aged children at M.C. Knoll/St. Michael's, Yorkdale and St. Paul's School before and after regular school hours. Parents pay a monthly fee. M.C. Knoll/St. Michael's program began on August 27, 2011. Programs were also started at Yorkdale School in September 2011 and St. Paul's School in November 2013.

Choose to Change (Indigenous Family Violence Program)

The society provides no fee for service counselling for adults and youth who have experienced family violence. Counselling is one-on-one and may be obtained by personal request or agency referral. Presentations on family violence and referrals to other needed agencies are available upon request. This program provides individuals and families with safety planning and appropriate cultural programming offering sage, sweet grass, awareness and healing circles using aboriginal knowledge. The program changed it's name to Choose to Change in F2021. This program is funded by the Ministry of Justice.

Early Learning Centre

This program started in 2013 and is structured to encourage and promote the development of the individual child, particularly in the areas of physical, emotional, cognitive, language and social skills. While focusing on early childhood development, the centre strives to promote good old fashion fun, where children learn through getting messy, using their imagination, outdoor fun and realizing the value of play. This program is funded by the Ministry of Education Early Learning Branch.

Elton Davidge Memorial Fund

The Elton Davidge Memorial Fund was established in 1990, through a legacy left by Elton Davidge, long time executive director of the society. The scholarship is currently awarded to a student who has career plans in the Human Services Field and who has had significant volunteer experience.

Family Preservation Program

This program coordinates and develops community based services to improve the well-being of individuals and families in the community. The program is involved in Parent Skill Development, Respite Child Care, Intensive In-Home Supports, In-Home Support programming and assessments/referrals. This program is funded by the Ministry of Social Services.

Family Support Program

This program provides an in-home support service to families. The Family Support Worker works with the family and the referring agency in one or more of the following areas: Parenting, Personal Wellness, Daily Living, Social and Community Resources. The primary goal is to strengthen healthy family functioning and thereby maintain the family unit. This program is funded by the Ministry of Social Services.

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

Housing Support Program

This program works closely with landlords and individuals to assist homeless or hard to house individuals with finding and maintaining adequate housing in Yorkton. Support and training is offered to clients and the community to address barriers such as maintenance of a household, financial support, tenant rights and responsibilities, conflict resolution between tenant and landlord as well as other information that is deemed necessary. This program is funded by the Government of Canada through the Provincial Metis Housing Corporation.

Kamsack Family Resource Centre

This program's focus is on promoting and teaching healthy childhood development and positive parenting skills. The Centre is open to all families in the Kamsack area and acts as a gathering place where families can attend programming offered through a number of service providers. Programming is available for families with children pre-natal age to five. This program is funded by the Saskatchewan Health Authority.

Kids First Program

This program provides nurturing, stimulation, and support to families to ensure that children aged 0-5 years have all their needs for healthy growth and development to become contributing citizens. This program is funded by the Saskatchewan Health Authority and began in 2002.

Leadership

For many years the society has been used by the public as a source of information about the community and the programs available in our community. In 1997-98 the Department of Community Resources and Employment (now Ministry of Social Services) recognized this service and is providing some funding for administration and co-ordination of the delivery of programs within the organization.

Life Skills Program

This program provides a safe and supportive environment for youth to learn important life skills and give them the opportunity to utilize them. The program reflects the philosophy of the Developmental Assets framework and offers youth the opportunity to learn various life skills in a practical setting. This program is funded by the Ministry of Social Services.

Life Without Barriers

The program is designed to assist people with an acquired brain injury to live as independently as possible. Each individual is unique and the program focuses on a person centered approach, tailored to each individual's needs and aspirations. This program began on August 28, 2000 and is funded by Saskatchewan Government Insurance.

Next Steps Counselling Program

This program provides free specialized counselling for women, men, youth and children who have been victims of sexual assault and/or sexual abuse. The program is also available to those who offer support to victims of sexual abuse. This program is funded by the Ministry of Justice.

Positive Impact

This program's focus is to increase supportive environments for HIV positive people and those at risk. The Outreach Worker provides support for individuals in connecting to appropriate community supports and services. Presentations and education regarding HIV as well as other topics are available upon request. The goal of the program is to decrease the stigma of HIV through community engagement and education as well as increasing access to supportive services and resources for those affected by HIV. This program is funded by the Saskatchewan Health Authority and began in 2016.

Rapid Access Counselling

This program provides no-fee counselling services to individuals, children, youth, caregivers, and families to help address various concerns. Clients are seen on a first come, first served basis during designated walk-in service hours. No referral or scheduled appointment is needed for service. The focus of the session is determined by the client's unique needs and utilizes a strength based therapeutic approach. This program is funded by the Ministry of Health through Family Services Saskatchewan.

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

Senior Mobility

This program started in 1986 by offering low cost transportation to seniors on weekdays. The financial support for this program comes from a variety of sources. The ride fee provides approximately one third of the program income with the other portions coming from a combination of service club donations, fundraising and support from the City of Yorkton. The service is available to anyone who is fifty-five years of age or older. In 2011, the program expanded to include dispatch services for Yorkton's Access Transit funded by the Saskatchewan Abilities Council.

SIGN On Broadway

This program began on November 1, 2005. Housed in a former hotel that was donated to SIGN, this project includes some of SIGN's own offices and rented office space for other community based organizations.

The Triple P Positive Parenting Program

This program started in 2014 and is funded by the Ministry of Social Services. The program provides parents the skills to raise confident, healthy children and teenagers and to build stronger family relationships. The program is open to the public and no referrals are necessary. This program is funded by the Ministry of Social Services.

Trustee Program

One trustee provides financial management services to clients designated by the Ministry of Social Services. Private client services are also available. This program is funded by the Ministry of Social Services.

Vocational Employment and Independent Living Program

The Vocational Employment Program provides vocational on-site training and supervision to those individuals experiencing psychiatric and behavioral disorders through a Job Coach Module. This program began on April 1, 1991. Independent Living Program provides support and assistance to clients with persistent mental illness. The main focus is basic living skills to facilitate independent living. This program began in 1991 and is funded by the Saskatchewan Health Authority.

Yorkton Family Resource Centre

The Centre is a welcoming place for all families. They promote healthy families rooted in strong community support and collaboration. It is designed to be a place where all families have access to quality programs and connection to services that will enhance childhood development, provide parenting support and provide onsite professional guidance based on the unique needs of our families. This program is funded by the Saskatchewan Health Authority.

Youth Resiliency Project

The Youth Resiliency Project commenced on August 30, 2021. The Morris Foundation is generously providing funding for a two year project in the City of Yorkton. The Community Youth Worker will work with youth in schools, youth centres and community agencies building resilience, empowerment, social and emotional skills through group and one on one work. The Community Youth Worker will also work as a connector to assist young people in accessing numerous programs and supports in the community that will benefit them. The project utilizes the 40 Development Assets approach.

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

2. Significant Accounting Policies

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations outlined in Part III of the Chartered Professional Accountants of Canada ("CPA Canada") Handbook, and include the following significant accounting policies:

a) Fund Accounting

The accounts of the organization are maintained in accordance with the principles of fund accounting. For reporting purposes, accounts with similar characteristics have been combined into the following major funds:

i) Operating Fund

The operating fund reflects the primary operations of the organization, including revenues received for provision of services from the Ministry of Social Services and billings to clients, the federal government and other agencies for client services. Other revenues consist of donations, recoveries and rental revenue. Expenses are for the delivery of services.

ii) Capital Fund

The capital fund is a restricted fund that reflects the equity of the organization in capital assets after taking into consideration any associated long-term debt. The capital fund includes revenues from the Ministry of Social Services designated for construction of capital projects and/or the acquisition of capital assets. The capital fund also includes donations designated for capital purposes by the contributor. Expenses consist primarily of amortization of capital assets.

iii) Reserve Fund

The reserve fund is a restricted fund that reflects cash restrictions as set by the Ministry of Social Services and the Board. These reserves are accounted for separately and the use of the reserves is subject to restrictions as per the government agency or the Board. Revenues consist of funding from the government and interest earned on the reserves. Expenses consist of approval received from the the government or by the Board for either operating or capital expenditures.

b) Revenue

The organization uses the restricted fund method for grants. Restricted grants are recognized in the appropriate fund in the year received. Unrestricted grants are deferred in the Operating Fund and recognized as revenue in the year in which the related expenses are incurred.

Government funding, rentals, and fees for service are recorded in the appropriate fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

c) Capital Assets

Capital assets are recorded at cost. Normal maintenance and repairs are expensed as incurred. Capital assets, with a life exceeding one year, are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	40 years
Equipment	5 years
Leasehold improvements	5 years

Donated capital assets are recorded at their fair value at the date of contribution, if fair value can be reasonably determined.

d) Investments

Investments are reported at the lower of cost and net realizable value.

e) Measurement Uncertainty

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. In the preparation of the financial statements, management makes various estimates and assumptions in determining the reported amounts of assets and liabilities, revenues and expenses in disclosure of commitments and contingencies. Changes in estimates and assumptions will occur based on the passage of time and the occurrence of certain future events. The changes will be reported in earnings in the period in which they become known.

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

f) **Financial Instruments**

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

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

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

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

g) **Administration/Clerical**

Core Services, being an umbrella organization, allocates expenses to the other programs on a monthly basis.

The expenses allocated are recorded as income of Core Services and as expenses in each of the corresponding programs. All inter-organizational transactions have been eliminated on the Statement of Operations and Fund Balances.

<u>3. Cash</u>	<u>2024</u>	<u>2023</u>
Cash	1,515,363	1,078,787

Cash and cash equivalents includes balances with banks and term deposits with maturities of three months or less.

<u>4. Client Trust Accounts</u>	<u>2024</u>	<u>2023</u>
Cash	1,285,455	1,176,517

The society operates a trustee program in which it provides financial management services to clients. These funds are held in trust for the clients and are not available for use by the society.

5. Accounts Receivable

The accounts receivable are net of the allowance for doubtful accounts in the amount of 5,004 (2023 - 2,700).

6. Pension

Employees of the organization participate in a pension plan administered by MacKenzie Financial Corporation. The organization's financial obligation to the plan is limited to making required matching payments to the amounts contributed by the employees for current services. Pension expense for the year was 135,701 (2023 - 123,623).

7. Lease Agreement

The society leases the land at 83 North Street, Yorkton, Saskatchewan from the City of Yorkton under a five year lease agreement which expires in 2027, with an option to renew for an additional 15 years at five year increments.

8. Interfund Transfer

The Board approved transferring 86,177 (2023 - 248,156) from the Operating Fund to the Restricted Funds.

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2024

9. Risk Management

The society is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

i) Credit Risk

Credit risk is the risk to the society from potential non-payment of accounts receivable. The credit risk related to the society's receivables from the provincial government, federal government and their agencies are considered to be minimal. Management reviews accounts receivable on an individual basis to determine if a valuation allowance is necessary to reflect any impairment in collectability.

ii) Liquidity Risk

Liquidity risk is the risk that the society will not be able to meet its financial obligations as they come due. The society manages liquidity risk by monitoring budgets and maintaining adequate cash balances for the current and future cash requirements of its operations and its accounts payable and accrued liabilities.

iii) Market Risk

The society is exposed to market risks with respect to interest rates. The society is not exposed to foreign exchange 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 society's interest rate exposure relates to cash and cash equivalents and investments. The society also has an authorized bank line of credit of 200,000 with interest payable at prime plus 0.5%. At year end, no funds had been drawn on the line of credit. Changes in the bank's prime lending rate can cause fluctuation in interest payments and cash flows.

The society minimizes risk by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GIC's and money market mutual funds for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
SCHEDULE OF RESTRICTED FUNDS
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 1

	Balance Beginning of Year	Internal Allocation	MSS Allocation	Expenditures	Capital Expenditures	Balance End of Year
<u>Schedule of Externally Restricted Funds</u>						
Building Reserves						
Adolescent Group Home	49,412	-	1,372	-	-	50,784
	49,412	-	1,372	-	-	50,784
Equipment Reserves						
Adolescent Group Home	64,530	-	686	-	-	65,216
Core	44,376	-	-	-	-	44,376
Diversion Program	14,354	-	-	-	-	14,354
Problem Gambling	5,861	-	-	-	-	5,861
Next Steps Counselling Program	9,635	-	-	-	-	9,635
Triple P Positive Parenting Program	31,597	-	-	-	-	31,597
	170,353	-	686	-	-	171,039
	219,765	-	2,058	-	-	221,823
<u>Schedule of Internally Restricted Funds</u>						
General Reserves						
Independent Living Program	35,089	(35,089)	-	-	-	-
Parent Mentoring Program	38,625	(38,625)	-	-	-	-
Sexual Assault Counselling Program	2,516	-	-	-	-	2,516
Vocational Employment Program	690	35,089	-	(3,340)	-	32,439
	76,920	(38,625)	-	(3,340)	-	34,955
Equipment Reserves						
Vocational Employment Program	28,831	-	-	(1,922)	-	26,909
	28,831	-	-	(1,922)	-	26,909
Core Strategic Reserve						
Capital	160,000	91,689	-	(21,535)	-	230,154
Programming	40,000	22,922	-	-	-	62,922
	200,000	114,611	-	(21,535)	-	293,076
	305,751	75,986	-	(26,797)	-	354,940
<u>Total Reserves</u>	525,516	75,986	2,058	(26,797)	-	576,763

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
SCHEDULE OF CAPITAL ASSETS
FOR THE YEAR ENDED MARCH 31, 2024

	Schedule 2			
	<u>Cost</u>	<u>2024 Accumulated Amortization</u>	<u>Book Value 2024</u>	<u>Book Value 2023</u>
Land				
SIGN on Broadway	315,000	-	315,000	315,000
	<u>315,000</u>	<u>-</u>	<u>315,000</u>	<u>315,000</u>
Buildings				
SIGN on Broadway	5,190,127	1,962,892	3,227,235	3,323,454
SIGN on North Street	373,577	88,483	285,094	294,434
Adolescent Group Home	153,974	133,734	20,240	24,089
Early Learning Centre	15,185	3,372	11,813	12,193
Vocational Employment	1,099	1,014	85	113
	<u>5,733,962</u>	<u>2,189,495</u>	<u>3,544,467</u>	<u>3,654,283</u>
Equipment				
Core Fund	338,907	322,114	16,793	19,640
SIGN on Broadway	246,952	246,215	737	1,006
Rapid Access Counselling	1,042	521	521	729
Trustee Program	8,967	8,967	-	-
Private Trustee Program	2,578	773	1,805	2,323
Life Without Barriers	510	510	-	-
Family Preservation Program	21,916	13,722	8,194	11,471
Adolescent Group Home	60,739	60,156	583	1,747
Kamsack Family Resource Centre	2,493	1,247	1,246	1,745
Yorkton Family Resource Centre	12,416	6,208	6,208	8,691
Next Steps Program	10,614	10,614	-	-
Life Skills Program	1,632	816	816	1,142
Before and After School Program - M.C. Knoll	2,840	852	1,988	2,556
Before and After School Program - Yorkdale	5,493	1,648	3,845	4,944
Housing Program	4,287	4,287	-	-
Early Learning Centre	47,253	39,144	8,109	5,270
Family Support Program	37,900	28,471	9,429	13,198
Senior's Mobility Program	7,426	7,426	-	-
Vocational Employment Program	128,126	128,126	-	35
	<u>942,091</u>	<u>881,817</u>	<u>60,274</u>	<u>74,497</u>
Leasehold Improvements				
Core Fund	154,092	154,092	-	-
Kamsack Family Resource Centre	2,177	2,177	-	218
Positive Impact	2,572	1,987	585	1,100
Early Learning Centre	202,038	179,607	22,431	347
Vocational Employment Program	4,557	4,557	-	-
	<u>365,436</u>	<u>342,420</u>	<u>23,016</u>	<u>1,665</u>
	<u>7,356,489</u>	<u>3,413,732</u>	<u>3,942,757</u>	<u>4,045,445</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
ADOLESCENT GROUP HOME - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Capital Fund	Reserve Fund	Total 2024	Budget 2024	Total 2023
REVENUES						
User Fees	-	-	-	-	500	1,419
Grants						
Ministry of Social Services	685,425	-	2,058	687,483	687,483	667,410
Painted Hand Corporation	10,369	-	-	10,369	2,500	5,607
Other Contributions	-	-	-	-	-	573
	<u>695,794</u>	<u>-</u>	<u>2,058</u>	<u>697,852</u>	<u>690,483</u>	<u>675,009</u>
EXPENDITURES						
Salary						
Program	530,524	-	-	530,524	527,000	540,847
Employee benefits						
CPP, EI, WCB	50,012	-	-	50,012	49,720	46,104
Pension	9,903	-	-	9,903	10,000	8,495
Group insurance	14,757	-	-	14,757	18,800	18,186
Amortization	-	5,014	-	5,014	5,015	5,014
Bank charges	-	-	-	-	-	23
Utilities	6,580	-	-	6,580	7,360	6,933
Care of buildings and grounds	2,328	-	-	2,328	5,600	4,081
Insurance	3,914	-	-	3,914	6,210	4,580
Office	7,576	-	-	7,576	7,200	7,775
Recruitment and education	6,789	-	-	6,789	11,400	9,834
Promotion and publicity	1,318	-	-	1,318	1,100	1,083
Purchased services	11,743	-	-	11,743	12,800	12,462
Transportation	16,978	-	-	16,978	15,600	14,375
Food	19,209	-	-	19,209	15,500	16,594
Clothing and personal	11,297	-	-	11,297	12,200	11,525
Recreational	12,841	-	-	12,841	8,500	7,983
Supplies	2,566	-	-	2,566	1,500	1,796
Fundraising and other	-	-	-	-	-	4,647
Ministry Recovery	-	-	5,236	5,236	-	-
	<u>708,335</u>	<u>5,014</u>	<u>5,236</u>	<u>718,585</u>	<u>715,505</u>	<u>722,337</u>
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	<u>(12,541)</u>	<u>(5,014)</u>	<u>(3,178)</u>	<u>(20,733)</u>	<u>(25,022)</u>	<u>(47,328)</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
BEFORE AND AFTER SCHOOL PROGRAM - M.C. KNOLL - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Capital Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>					
User Fees	106,761	-	106,761	105,000	99,097
	<u>106,761</u>	<u>-</u>	<u>106,761</u>	<u>105,000</u>	<u>99,097</u>
<u>EXPENDITURES</u>					
Salary					
Administration	5,999	-	5,999	5,110	1,650
Program	69,915	-	69,915	61,000	64,428
Clerical	5,999	-	5,999	5,110	1,650
Employee benefits					
CPP, EI, WCB	6,030	-	6,030	5,660	5,038
Pension	1,367	-	1,367	2,440	1,590
Group insurance	2,392	-	2,392	3,030	2,564
Amortization	-	568	568	-	284
Bank Charges	22	-	22	-	-
Insurance	497	-	497	950	700
Office	884	-	884	890	886
Recruitment and education	77	-	77	400	188
Promotion and publicity	300	-	300	400	300
Purchased services	1,675	-	1,675	1,798	1,694
Food	3,683	-	3,683	3,000	3,089
Supplies	3,822	-	3,822	900	1,715
Fundraising and other	223	-	223	-	171
	<u>102,885</u>	<u>568</u>	<u>103,453</u>	<u>90,688</u>	<u>85,947</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>3,876</u>	<u>(568)</u>	<u>3,308</u>	<u>14,312</u>	<u>13,150</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
BEFORE AND AFTER SCHOOL PROGRAM - ST. PAUL'S - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
User Fees	71,469	48,330	50,060
	71,469	48,330	50,060
<u>EXPENDITURES</u>			
Salary			
Administration	4,042	3,280	600
Program	43,065	41,000	38,545
Clerical	4,042	3,280	600
Employee benefits			
CPP, EI, WCB	3,670	3,810	3,102
Pension	1,234	1,640	1,115
Group insurance	3,341	2,770	2,702
Bank charges	80	-	-
Insurance	213	410	300
Office	725	860	708
Recruitment and education	77	400	188
Promotion and publicity	300	250	250
Purchased services	1,083	1,550	1,213
Food	2,677	2,200	1,698
Supplies	5,101	400	368
	69,650	61,850	51,389
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	1,819	(13,520)	(1,329)

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
BEFORE AND AFTER SCHOOL PROGRAM - YORKDALE - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Capital Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>					
User Fees	147,182	-	147,182	136,680	125,306
Grants					
Painted Hand Corporation	-	-	-	-	3,500
Other contributions	-	-	-	-	700
	<u>147,182</u>	<u>-</u>	<u>147,182</u>	<u>136,680</u>	<u>129,506</u>
<u>EXPENDITURES</u>					
Salary					
Administration	6,634	-	6,634	6,300	1,650
Program	67,259	-	67,259	64,000	62,537
Clerical	6,634	-	6,634	6,300	1,650
Employee benefits					
CPP, EI, WCB	6,223	-	6,223	5,890	5,049
Pension	1,389	-	1,389	2,560	1,422
Group insurance	3,012	-	3,012	3,280	3,210
Amortization	-	1,099	1,099	-	549
Bank charges	104	-	104	-	30
Insurance	426	-	426	815	600
Office	751	-	751	740	658
Recruitment and education	277	-	277	400	126
Promotion and publicity	250	-	250	200	200
Purchased services	1,766	-	1,766	1,750	1,785
Food	8,311	-	8,311	7,500	7,314
Supplies	8,991	-	8,991	10,000	14,301
Fundraising and other	332	-	332	-	-
	<u>112,359</u>	<u>1,099</u>	<u>113,458</u>	<u>109,735</u>	<u>101,081</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>34,823</u>	<u>(1,099)</u>	<u>33,724</u>	<u>26,945</u>	<u>28,425</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
CHOOSE TO CHANGE (INDIGENOUS FAMILY VIOLENCE) - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Ministry of Justice	69,884	69,884	67,849
Access Communications	8,800	2,000	-
	78,684	71,884	67,849
<u>EXPENDITURES</u>			
Salary			
Administration	885	1,945	859
Program	52,960	52,800	48,051
Clerical	2,322	1,945	899
Employee benefits			
CPP, EI, WCB	5,064	4,860	4,188
Pension	2,111	2,120	1,948
Group insurance	1,733	1,400	1,391
Insurance	206	400	290
Rent	6,624	6,624	6,624
Office	1,921	1,690	2,233
Recruitment and education	305	763	764
Promotion and publicity	458	250	350
Purchased services	1,267	1,222	1,224
Grant purchases	8,564	-	-
Transportation	-	-	384
Supplies	202	2,200	394
Agency dues	820	500	500
	85,442	78,719	70,099
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(6,758)	(6,835)	(2,250)

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
CORE SERVICES - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Capital Fund	Total 2024	Budget 2024	Total 2023
<u>REVENUES</u>					
User Fees	1,102	-	1,102	1,700	2,155
Grants					
Ministry of Social Services	-	-	-	-	160,405
Federal	28,865	-	28,865	-	-
Canadian Women's Foundation	17,293	-	17,293	-	2,707
Donations and fundraising	10,806	-	10,806	8,000	9,802
Expenditure recoveries	424,416	-	424,416	390,342	388,271
Rental	103,862	-	103,862	105,100	89,673
Interest	58,679	-	58,679	39,000	20,039
Other contributions	6,303	-	6,303	10,035	11,088
	<u>651,326</u>	<u>-</u>	<u>651,326</u>	<u>554,177</u>	<u>684,140</u>
<u>EXPENDITURES</u>					
Salary					
Program	216,406	-	216,406	202,346	230,111
Employee benefits					
CPP, EI, WCB	11,481	-	11,481	15,000	16,030
Pension	7,948	-	7,948	5,649	18,769
Group insurance	11,395	-	11,395	8,042	8,502
Amortization	-	15,429	15,429	16,000	20,855
Bank charges	2,335	-	2,335	4,000	3,090
Rent	6,624	-	6,624	6,624	6,624
Bad debt	-	-	-	-	33
Utilities	28,263	-	28,263	32,000	29,483
Care of buildings and grounds	31,691	-	31,691	28,800	28,031
Property taxes	7,034	-	7,034	7,900	6,332
Insurance	51,366	-	51,366	46,600	37,846
Office	16,901	-	16,901	18,430	21,939
Recruitment and education	19,907	-	19,907	14,497	9,784
Promotion and publicity	13,897	-	13,897	11,458	12,473
Annual General Meeting	3,407	-	3,407	300	-
Purchased services	31,132	-	31,132	40,950	89,476
Transportation	11,348	-	11,348	6,800	13,878
Food	2,130	-	2,130	1,500	1,362
Supplies	4,909	-	4,909	6,500	(1,453)
Agency dues	2,534	-	2,534	1,700	1,183
Fundraising and other	948	-	948	-	15,416
	<u>481,656</u>	<u>15,429</u>	<u>497,085</u>	<u>475,096</u>	<u>569,764</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>OVER EXPENDITURES</u>	<u>169,670</u>	<u>(15,429)</u>	<u>154,241</u>	<u>79,081</u>	<u>114,376</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
SIGN - EARLY LEARNING CENTRE - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Capital Fund	Total 2024	Budget 2024	Total 2023
REVENUES					
User Fees	117,718	-	117,718	111,800	120,984
Grants					
Ministry of Education	507,434	22,716	530,150	453,750	391,689
Federal	-	-	-	-	-
IISP	15,720	-	15,720	15,720	15,720
Other Grants	-	-	-	1,000	4,400
Painted Hand Development Corp	4,966	-	4,966	-	-
Donations and fundraising	15,653	-	15,653	5,000	7,761
	<u>661,491</u>	<u>22,716</u>	<u>684,207</u>	<u>587,270</u>	<u>540,554</u>
EXPENDITURES					
Salary					
Administration	10,256	-	10,256	18,605	600
Program	434,916	-	434,916	445,000	378,829
Clerical	10,256	-	10,256	18,605	600
Employee benefits					
CPP, EI, WCB	41,802	-	41,802	41,940	32,496
Pension	13,638	-	13,638	10,000	9,699
Group insurance	21,570	-	21,570	17,460	15,573
Amortization	-	2,628	2,628	2,010	1,231
Bank charges	83	-	83	100	125
Rent	21,081	-	21,081	23,950	19,927
Bad debts	640	-	640	-	2,700
Care of buildings and grounds	6,849	-	6,849	4,100	4,965
Insurance	1,078	-	1,078	1,550	1,145
Office	4,673	-	4,673	3,200	3,710
Recruitment and education	24,533	-	24,533	5,000	16,116
Promotion and publicity	690	-	690	900	1,107
Purchased services	10,023	-	10,023	7,500	7,760
Transportation	3,027	-	3,027	500	4,044
Food	32,743	-	32,743	26,000	30,339
Supplies	11,388	-	11,388	10,000	12,977
Grant purchases	10,737	-	10,737	-	-
Fundraising and other	10,884	-	10,884	5,000	5,900
	<u>670,867</u>	<u>2,628</u>	<u>673,495</u>	<u>641,420</u>	<u>549,843</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	<u>(9,376)</u>	<u>20,088</u>	<u>10,712</u>	<u>(54,150)</u>	<u>(9,289)</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
 ELTON DAVIDGE MEMORIAL - STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Donations	1,000	1,000	1,000
	1,000	1,000	1,000
<u>EXPENDITURES</u>			
Recruitment and education	1,000	1,000	1,000
	1,000	1,000	1,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>			
	-	-	-
	-	-	-

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
FAMILY PRESERVATION PROGRAM - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Capital Fund	Reserve Fund	Total 2024	Budget 2024	Total 2023
<u>REVENUES</u>						
User Fees	1,052	-	-	1,052	-	-
Grants						
Ministry of Social Services	543,597	-	-	543,597	543,597	527,764
	<u>544,649</u>	<u>-</u>	<u>-</u>	<u>544,649</u>	<u>543,597</u>	<u>527,764</u>
<u>EXPENDITURES</u>						
Salary						
Program	328,784	-	-	328,784	366,400	341,246
Employee benefits						
CPP, EI, WCB	29,308	-	-	29,308	34,480	28,463
Pension	9,069	-	-	9,069	14,700	11,913
Group insurance	12,803	-	-	12,803	11,470	12,970
Amortization	-	3,278	-	3,278	3,300	3,278
Bank charges	-	-	-	-	-	23
Rent	41,290	-	-	41,290	39,744	39,744
Care of buildings and grounds	2,943	-	-	2,943	2,800	10,384
Insurance	1,125	-	-	1,125	1,940	1,430
Office	6,419	-	-	6,419	6,900	5,588
Recruitment and education	4,222	-	-	4,222	5,700	3,068
Promotion and publicity	733	-	-	733	800	1,500
Purchased services	39,979	-	-	39,979	39,070	40,898
Transportation	25,382	-	-	25,382	25,700	30,286
Food	976	-	-	976	1,400	1,326
Clothing and personal	253	-	-	253	800	881
Supplies	3,979	-	-	3,979	4,900	3,111
Ministry of Social Services recoveries	-	-	-	-	-	5,162
	<u>507,265</u>	<u>3,278</u>	<u>-</u>	<u>510,543</u>	<u>560,104</u>	<u>541,271</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>						
<u>OVER EXPENDITURES</u>	<u>37,384</u>	<u>(3,278)</u>	<u>-</u>	<u>34,106</u>	<u>(16,507)</u>	<u>(13,507)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
FAMILY SUPPORT - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Capital Fund	Reserve Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>						
Grants						
Ministry of Social Services	667,923	-	-	667,923	471,473	516,429
Mileage	86,206	-	-	86,206	95,000	91,974
	754,129	-	-	754,129	566,473	608,403
<u>EXPENDITURES</u>						
Salary						
Administration	28,612	-	-	28,612	14,870	18,644
Program	335,564	-	-	335,564	286,000	319,503
Employee benefits						
CPP, EI, WCB	31,166	-	-	31,166	26,770	26,732
Pension	9,185	-	-	9,185	11,440	9,706
Group insurance	25,933	-	-	25,933	25,610	26,886
Amortization	-	2,802	-	2,802	400	1,697
Rent	44,712	-	-	44,712	44,714	44,712
Care of buildings and grounds	3,425	-	-	3,425	3,000	2,678
Insurance	1,475	-	-	1,475	2,815	2,077
Office	14,143	-	-	14,143	11,655	12,861
Recruitment and education	6,536	-	-	6,536	5,100	5,164
Promotion and publicity	832	-	-	832	900	1,113
Purchased services	11,662	-	-	11,662	10,579	11,640
Transportation	130,295	-	-	130,295	116,070	93,825
Food	1,720	-	-	1,720	1,350	1,318
Supplies	4,395	-	-	4,395	5,200	5,429
Fundraising and other	22	968	-	990	-	-
Ministry Recovery	-	-	-	-	-	594
	649,677	3,770	-	653,447	566,473	584,579
<u>EXCESS (DEFICIENCY) OF REVENUES</u>						
<u>OVER EXPENDITURES</u>	104,452	(3,770)	-	100,682	-	23,824

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
FAMILY SUPPORT - DIVERSION - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Reserve Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>					
Grants					
Ministry of Social Services	198,832	-	198,832	198,832	193,041
	<u>198,832</u>	<u>-</u>	<u>198,832</u>	<u>198,832</u>	<u>193,041</u>
<u>EXPENDITURES</u>					
Salary					
Program	154,877	-	154,877	144,537	147,584
Employee benefits					
CPP, EI, WCB	13,412	-	13,412	13,300	12,382
Pension	5,829	-	5,829	5,690	5,423
Group insurance	836	-	836	1,130	967
Rent	14,904	-	14,904	14,904	14,904
Care of buildings and grounds	-	-	-	-	-
Insurance	1,015	-	1,015	1,940	1,430
Office	97	-	97	430	1,475
Recruitment and education	2,442	-	2,442	300	52
Promotion and publicity	-	-	-	-	50
Purchased services	5,089	-	5,089	3,976	3,804
Transportation	41,184	-	41,184	11,299	17,164
Supplies	688	-	688	1,326	1,219
Ministry Recovery	-	-	-	-	17,427
	<u>240,373</u>	<u>-</u>	<u>240,373</u>	<u>198,832</u>	<u>223,881</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>(41,541)</u>	<u>-</u>	<u>(41,541)</u>	<u>-</u>	<u>(30,840)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
FAMILY SUPPORT - INVOICED - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
User Fees - Ministry of Social Services	60,840	102,000	94,628
Grants			
Painted Hand Corporation	771	-	-
Other Contributions	1,625	-	-
Donations and fundraising	800	-	2,999
	<u>64,036</u>	<u>102,000</u>	<u>97,627</u>
<u>EXPENDITURES</u>			
Salary			
Administration	2,765	2,730	1,800
Program	28,226	54,000	45,006
Clerical	2,765	2,730	1,800
Employee benefits			
CPP, EI, WCB	2,708	5,010	3,716
Pension	580	1,500	1,022
Group insurance	656	190	159
Bank charges	17	-	-
Office	443	700	888
Recruitment and education	55	400	861
Purchased services	2,803	2,700	2,422
Transportation	21,557	27,000	24,870
Food	345	1,000	755
Grant purchases	771	-	-
Supplies	212	1,000	381
Fundraising and other	-	-	574
	<u>63,903</u>	<u>98,960</u>	<u>84,254</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>133</u>	<u>3,040</u>	<u>13,373</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
HOUSING SUPPORT PROGRAM - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Federal	157,150	157,150	193,350
Donations and fundraising	3,582	-	9
	<u>160,732</u>	<u>157,150</u>	<u>193,359</u>
<u>EXPENDITURES</u>			
Salary			
Administration	9,376	10,045	16,445
Program	98,608	109,773	82,159
Employee benefits			
CPP, EI, WCB	9,493	10,270	7,161
Pension	3,945	4,400	2,161
Group insurance	4,642	1,510	2,066
Bank charges	27	-	78
Care of buildings and grounds	-	150	787
Rent	26,496	11,682	15,924
Insurance	776	1,500	1,100
Office	2,650	2,320	8,110
Recruitment and education	1,401	1,500	3,270
Promotion and publicity	94	100	172
Purchased services	2,381	1,550	1,632
Transportation	678	350	623
Food	-	500	1,755
Supplies	165	1,500	49,916
	<u>160,732</u>	<u>157,150</u>	<u>193,359</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>			
	<u>-</u>	<u>-</u>	<u>-</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
KAMSACK FAMILY RESOURCE CENTRE - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Capital Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>					
User fees	2,419	-	2,419	-	-
Grants					
Saskatchewan Health Authority	139,913	-	139,913	139,913	135,838
Donations and fundraising	186	-	186	2,000	5,443
Other contributions	4,988	-	4,988	10,000	10,600
	<u>147,506</u>	<u>-</u>	<u>147,506</u>	<u>151,913</u>	<u>151,881</u>
<u>EXPENDITURES</u>					
Salary					
Administration	9,761	-	9,761	8,600	7,200
Program	98,191	-	98,191	116,800	111,289
Employee benefits					
CPP, EI, WCB	9,242	-	9,242	10,910	9,885
Pension	3,729	-	3,729	4,672	4,493
Group insurance	5,167	-	5,167	5,920	5,787
Bank charges	1	-	1	-	23
Amortization	-	716	716	900	934
Rent	950	-	950	-	
Insurance	408	-	408	800	575
Office	3,735	-	3,735	3,720	3,676
Recruitment and education	435	-	435	1,500	1,516
Promotion and publicity	149	-	149	300	298
Purchased services	3,457	-	3,457	4,100	3,830
Transportation	1,540	-	1,540	2,300	1,878
Food	1,978	-	1,978	3,000	6,553
Grant purchases	4,988	-	4,988	-	
Supplies	4,687	-	4,687	2,700	6,373
Fundraising and other	1,167	-	1,167	-	-
	<u>149,585</u>	<u>716</u>	<u>150,301</u>	<u>166,222</u>	<u>164,310</u>
<u>EXCESS (DEFICIENCY) OF</u>					
<u>REVENUES OVER EXPENDITURES</u>					
	<u>(2,079)</u>	<u>(716)</u>	<u>(2,795)</u>	<u>(14,309)</u>	<u>(12,429)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
KID'S FIRST - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Saskatchewan Health Authority	591,828	591,828	581,221
	<u>591,828</u>	<u>591,828</u>	<u>581,221</u>
<u>EXPENDITURES</u>			
Salary			
Administration	41,290	41,290	40,550
Program	343,889	452,047	361,658
Employee benefits			
CPP, EI, WCB	32,250	42,541	30,160
Pension	6,168	7,500	7,044
Group insurance	21,579	28,140	26,888
Insurance	650	1,250	915
Office	86	245	92
Recruitment and education	5,834	2,500	1,524
Promotion and publicity	1,012	1,000	500
Purchased services	8,454	9,300	8,062
Transportation	4,115	4,015	3,282
Supplies	208	2,000	1,371
	<u>465,535</u>	<u>591,828</u>	<u>482,046</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>126,293</u>	<u>-</u>	<u>99,175</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
LEADERSHIP - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Ministry of Social Services	165,217	165,217	-
	165,217	165,217	-
<u>EXPENDITURES</u>			
Salary			
Program	141,454	141,454	-
Employee benefits			
CPP, EI, WCB	12,600	12,600	-
Pension	5,600	5,600	-
Group insurance	3,018	3,018	-
Recruitment and education	1,503	1,503	-
Promotion and publicity	1,042	1,042	-
	165,217	165,217	-
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>			
	-	-	-

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
LIFE SKILLS PROGRAM - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Capital Fund	Reserve Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>						
Grants						
Ministry of Social Services	83,298	-	-	83,298	83,298	80,872
	<u>83,298</u>	<u>-</u>	<u>-</u>	<u>83,298</u>	<u>83,298</u>	<u>80,872</u>
<u>EXPENDITURES</u>						
Salary						
Program	52,023	-	-	52,023	52,800	54,256
Employee benefits						
CPP, EI, WCB	5,015	-	-	5,015	4,860	4,764
Pension	2,091	-	-	2,091	2,120	1,383
Group insurance	3,437	-	-	3,437	2,980	2,931
Amortization	-	326	-	326	330	326
Rent	6,624	-	-	6,624	6,624	6,624
Care of buildings and grounds	780	-	-	780	950	3,206
Insurance	813	-	-	813	1,550	1,145
Office	1,489	-	-	1,489	2,160	2,616
Recruitment and education	911	-	-	911	2,170	2,697
Promotion and publicity	94	-	-	94	150	119
Purchased services	1,672	-	-	1,672	2,000	1,857
Transportation	354	-	-	354	750	180
Food	793	-	-	793	300	326
Supplies	6,191	-	-	6,191	3,554	2,462
Ministry Recovery	-	-	-	-	-	514
	<u>82,287</u>	<u>326</u>	<u>-</u>	<u>82,613</u>	<u>83,298</u>	<u>85,406</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>						
<u>EXPENDITURES</u>	<u>1,011</u>	<u>(326)</u>	<u>-</u>	<u>685</u>	<u>-</u>	<u>(4,534)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
LIFE WITHOUT BARRIERS - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Saskatchewan Government Insurance	48,899	48,899	47,940
Expenditure recoveries	3,126	350	
Other contributions	500	-	
	<u>52,525</u>	<u>49,249</u>	<u>47,940</u>
<u>EXPENDITURES</u>			
Salary			
Administration	6,677	6,750	2,100
Program	31,043	32,100	30,406
Employee benefits			
CPP, EI, WCB	2,899	2,940	2,575
Pension	1,243	1,300	1,219
Group insurance	2,811	2,790	2,725
Rent	6,624	6,624	6,624
Insurance	103	200	145
Office	1,913	1,795	1,628
Recruitment and education	381	400	222
Promotion and publicity	50	50	50
Purchased services	945	1,400	1,255
Transportation	4,871	3,590	2,082
Food	405	315	471
Recreational	-	-	350
Supplies	947	340	42
	<u>60,912</u>	<u>60,594</u>	<u>51,894</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>OVER EXPENDITURES</u>			
	<u>(8,387)</u>	<u>(11,345)</u>	<u>(3,954)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
NEXT STEPS COUNSELLING PROGRAM - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Ministry of Justice	129,814	129,814	126,033
Painted Hand Corporation	3,829	-	-
Donations and fundraising	80	-	-
	<u>133,723</u>	<u>129,814</u>	<u>126,033</u>
<u>EXPENDITURES</u>			
Salary			
Administration	4,834	3,370	6,584
Program	93,158	94,600	87,403
Clerical	4,834	3,370	6,583
Employee benefits			
CPP, EI, WCB	7,410	8,830	7,362
Pension	2,580	3,790	3,020
Group insurance	4,104	4,750	4,105
Rent	11,702	13,248	13,248
Care of buildings and grounds	-	-	5,227
Insurance	408	780	574
Office	2,838	2,730	3,033
Recruitment and education	1,778	2,200	3,516
Promotion and publicity	306	350	687
Purchased services	2,919	3,000	3,030
Transportation	883	655	596
Food	141	250	55
Grant purchases	3,798	-	-
Supplies	373	1,500	7,790
Agency dues	300	300	300
Ministry Recovery	-	-	10,818
	<u>142,366</u>	<u>143,723</u>	<u>163,931</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>(8,643)</u>	<u>(13,909)</u>	<u>(37,898)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
POSITIVE IMPACT - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Capital Fund	Reserve Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>						
Grants						
Saskatchewan Health Authority	86,266	-	4,324	90,590	90,590	80,770
Donations and fundraising	318	-	-	318	-	81
Other contributions	708	-	-	708	-	800
	<u>87,292</u>	<u>-</u>	<u>4,324</u>	<u>91,616</u>	<u>90,590</u>	<u>81,651</u>
<u>EXPENDITURES</u>						
Salary						
Administration	4,517	-	-	4,517	4,200	5,346
Program	65,656	-	-	65,656	65,700	61,779
Employee benefits						
CPP, EI, WCB	6,176	-	-	6,176	6,110	5,632
Pension	2,577	-	-	2,577	2,630	2,525
Group insurance	3,530	-	-	3,530	3,510	3,432
Bank charges	6	-	-	6	-	23
Amortization	-	514	-	514	514	514
Insurance	611	-	-	611	1,165	860
Office	2,767	-	-	2,767	3,610	3,140
Recruitment and education	489	-	-	489	1,100	1,134
Promotion and publicity	100	-	-	100	200	255
Purchased services	2,116	-	-	2,116	2,450	2,328
Transportation	3,070	-	-	3,070	2,100	2,478
Food	1,269	-	-	1,269	2,000	1,538
Supplies	1,331	-	-	1,331	1,600	2,940
Agency dues	200	-	-	200	200	200
	<u>94,415</u>	<u>514</u>	<u>-</u>	<u>94,929</u>	<u>97,089</u>	<u>94,124</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>(7,123)</u>	<u>(514)</u>	<u>4,324</u>	<u>(3,313)</u>	<u>(6,499)</u>	<u>(12,473)</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
RAPID ACCESS COUNSELLING - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Capital Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>					
Grants					
Family Services Saskatchewan	105,613	-	105,613	105,613	102,729
Donations and fundraising	944	-	944	-	20
Other contributions	-	-	-	6,500	948
	<u>106,557</u>	<u>-</u>	<u>106,557</u>	<u>112,113</u>	<u>103,697</u>
<u>EXPENDITURES</u>					
Salary					
Administration	7,071	-	7,071	5,900	4,937
Program	70,570	-	70,570	73,750	77,736
Clerical	4,081	-	4,081	4,230	4,060
Employee benefits					
CPP, EI, WCB	6,676	-	6,676	6,810	6,574
Pension	2,853	-	2,853	3,000	3,071
Group insurance	1,516	-	1,516	1,180	1,197
Amortization	-	208	208	210	208
Rent	6,624	-	6,624	7,830	7,765
Care of buildings and grounds	440	-	440	400	390
Insurance	405	-	405	780	570
Office	1,951	-	1,951	2,180	1,937
Recruitment and education	552	-	552	1,004	1,034
Promotion and publicity	100	-	100	150	390
Purchased services	2,102	-	2,102	2,310	2,860
Transportation	3,428	-	3,428	4,040	3,847
Supplies	512	-	512	250	113
Agency dues	200	-	200	200	200
	<u>109,081</u>	<u>208</u>	<u>109,289</u>	<u>114,224</u>	<u>116,889</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>(2,524)</u>	<u>(208)</u>	<u>(2,732)</u>	<u>(2,111)</u>	<u>(13,192)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
RAPID ACCESS COUNSELLING FOR CHILD AND YOUTH - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Family Services Saskatchewan	122,067	122,067	-
	<u>122,067</u>	<u>122,067</u>	<u>-</u>
<u>EXPENDITURES</u>			
Salary			
Administration	12,881	16,215	-
Program	47,709	78,000	-
Clerical	2,767	2,722	-
Employee benefits			
CPP, EI, WCB	4,582	6,119	-
Pension	1,837	3,120	-
Group insurance	1,207	3,490	-
Rent	3,588	6,624	-
Insurance	522	-	-
Office	1,467	1,380	-
Recruitment and education	1,285	400	-
Promotion and publicity	465	750	-
Purchased services	1,092	1,150	-
Transportation	2	197	-
Food	128	-	-
Supplies	8,529	1,500	-
Agency dues	200	400	-
	<u>88,261</u>	<u>122,067</u>	<u>-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>33,806</u>	<u>-</u>	<u>-</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
SENIOR MOBILITY - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
User Fees	34,850	36,000	33,178
Grants			
Saskatchewan Abilities	18,096	18,020	17,540
City of Yorkton	35,000	30,000	30,000
Donations and fundraising	17,552	18,500	24,795
	<u>105,498</u>	<u>102,520</u>	<u>105,513</u>
<u>EXPENDITURES</u>			
Salary			
Administration	6,322	6,325	1,000
Program	65,084	65,100	61,979
Clerical	6,322	6,325	1,000
Employee benefits			
CPP, EI, WCB	5,470	3,950	5,244
Pension	2,165	2,610	2,119
Group insurance	4,725	5,540	5,417
Rent	1,530	1,850	1,530
Insurance	408	780	575
Office	2,652	3,265	3,040
Recruitment and education	55	150	85
Promotion and publicity	853	1,100	1,020
Purchased services	1,814	1,850	1,727
Transportation	11,764	12,000	20,446
Supplies	25	-	-
Agency dues	300	-	355
	<u>109,489</u>	<u>110,845</u>	<u>105,537</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>(3,991)</u>	<u>(8,325)</u>	<u>(24)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
SIGN ON BROADWAY - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Capital Fund	Total 2024	Budget 2024	Total 2023
REVENUES					
User Fees	32,982	-	32,982	27,000	30,534
Donations and fundraising	-	-	-	-	-
Rent recovery	234,348	-	234,348	218,592	224,815
Rental	333,194	-	333,194	320,200	288,936
City of Yorkton	-	10,000	10,000	-	-
Other contributions	4	-	4	-	300
	<u>600,528</u>	<u>10,000</u>	<u>610,528</u>	<u>565,792</u>	<u>544,585</u>
EXPENDITURES					
Salary					
Program	187,756	-	187,756	185,600	181,967
Employee benefits					
CPP, EI, WCB	18,113	-	18,113	17,490	16,060
Pension	5,378	-	5,378	7,500	5,159
Group insurance	14,130	-	14,130	13,340	13,057
Amortization	-	129,608	129,608	129,200	128,107
Bank charges	3	-	3	-	-
Utilities	74,527	-	74,527	99,600	93,861
Care of buildings and grounds	48,631	-	48,631	74,300	61,808
Property taxes	80,737	-	80,737	77,200	74,713
Insurance	26,783	-	26,783	12,900	9,500
Office	7,568	-	7,568	7,500	6,803
Recruitment and education	214	-	214	2,000	342
Promotion and publicity	213	-	213	500	400
Purchased services	8,728	-	8,728	9,850	9,430
Food	3,763	-	3,763	1,600	1,408
Supplies	2,324	-	2,324	2,900	2,327
Agency dues	487	-	487	500	555
	<u>479,355</u>	<u>129,608</u>	<u>608,963</u>	<u>641,980</u>	<u>605,497</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	<u>121,173</u>	<u>(119,608)</u>	<u>1,565</u>	<u>(76,188)</u>	<u>(60,912)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
TRIPLE P POSITIVE PARENTING PROGRAM - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Budget 2024	Total 2023
<u>REVENUES</u>			
User fees	5,825	-	4,639
Grants			
Ministry of Social Services	270,979	270,979	263,086
Expense recoveries	3,572	7,000	-
	<u>280,376</u>	<u>277,979</u>	<u>267,725</u>
<u>EXPENDITURES</u>			
Salary			
Administration	31,656	23,022	26,504
Program	108,746	117,840	95,455
Employee benefits			
CPP, EI, WCB	10,124	10,288	7,995
Pension	4,177	4,520	3,515
Group insurance	6,389	7,244	3,673
Rent	40,194	39,746	39,744
Insurance	1,626	3,100	2,290
Care of buildings and grounds	1,211	1,000	2,553
Office	3,803	4,560	3,800
Recruitment and education	3,978	8,000	9,481
Promotion and publicity	1,761	550	1,125
Purchased services	53,063	57,122	49,721
Transportation	5,431	4,650	2,666
Food	654	1,100	820
Supplies	7,573	9,500	9,901
	<u>280,386</u>	<u>292,242</u>	<u>259,243</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>OVER EXPENDITURES</u>	<u>(10)</u>	<u>(14,263)</u>	<u>8,482</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
TRUSTEE PROGRAM - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
Grants			
Ministry of Social Services	121,440	121,440	116,297
	<u>121,440</u>	<u>121,440</u>	<u>116,297</u>
<u>EXPENDITURES</u>			
Salary			
Administration	7,351	7,290	8,365
Program	79,918	77,700	72,394
Clerical	7,351	7,290	8,365
Employee benefits			
CPP, EI, WCB	6,873	7,260	6,395
Pension	3,207	3,200	2,940
Group insurance	5,077	5,290	5,580
Rent	4,955	6,000	4,955
Care of buildings and grounds	-	100	70
Insurance	426	820	600
Office	6,191	5,890	5,773
Recruitment and education	120	400	257
Promotion and publicity	338	150	100
Purchased services	1,738	2,135	3,226
Transportation	72	-	-
Supplies	820	1,400	2,345
	<u>124,437</u>	<u>124,925</u>	<u>121,365</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>(2,997)</u>	<u>(3,485)</u>	<u>(5,068)</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
TRUSTEE PROGRAM - PRIVATE CLIENTS - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Capital Fund	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>					
User Fees	27,855	-	27,855	28,080	29,995
	<u>27,855</u>	<u>-</u>	<u>27,855</u>	<u>28,080</u>	<u>29,995</u>
<u>EXPENDITURES</u>					
Salary					
Administration	763	-	763	2,070	750
Program	8,786	-	8,786	8,800	8,190
Clerical	763	-	763	2,070	750
Employee benefits					
CPP, EI, WCB	700	-	700	590	625
Pension	286	-	286	300	284
Group insurance	1,090	-	1,090	710	505
Amortization	-	516	516	-	232
Rent	551	-	551	1,000	551
Insurance	248	-	248	475	350
Office	917	-	917	1,410	828
Recruitment and education	55	-	55	400	42
Promotion and publicity	-	-	-	100	600
Purchased services	626	-	626	640	731
Transportation	6	-	6	-	-
Supplies	1,338	-	1,338	2,000	2,330
	<u>16,129</u>	<u>516</u>	<u>16,645</u>	<u>20,565</u>	<u>16,768</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>					
	<u>11,726</u>	<u>(516)</u>	<u>11,210</u>	<u>7,515</u>	<u>13,227</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
VOCATIONAL EMPLOYMENT - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund	Capital Fund	Reserve Fund	Total 2024	Budget 2024	Total 2023
REVENUES						
User Fees	82,677	-	-	82,677	94,000	84,996
Grants						
Saskatchewan Health Authority	267,519	-	-	267,519	267,519	259,727
Federal	-	-	-	-	3,500	3,857
Donations and other contributions	698	-	-	698	-	-
	350,894	-	-	350,894	365,019	348,580
EXPENDITURES						
Salary						
Administration	10,312	-	-	10,312	10,825	6,000
Program	206,475	-	-	206,475	216,300	212,097
Clerical	10,312	-	-	10,312	10,825	6,000
Employee benefits						
CPP, EI, WCB	19,803	-	-	19,803	20,310	17,825
Pension	7,668	-	-	7,668	8,660	8,187
Group insurance	11,055	-	-	11,055	11,780	10,826
Amortization	-	62	-	62	220	424
Bank charges	460	-	-	460	300	798
Bad debt	1,460	-	-	1,460	-	-
Rent	7,824	-	-	7,824	7,824	7,824
Care of buildings and grounds	69	-	-	69	300	133
Insurance	813	-	-	813	1,550	1,145
Office	5,511	-	-	5,511	5,150	4,325
Recruitment and education	668	-	3,339	4,007	1,550	641
Promotion and publicity	250	-	-	250	600	958
Purchased services	5,025	-	-	5,025	5,230	4,669
Transportation	18,064	-	-	18,064	18,800	20,232
Food	304	-	-	304	200	106
Supplies	48,778	-	1,922	50,700	57,500	52,939
	354,851	62	5,261	360,174	377,924	355,129
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	(3,957)	(62)	(5,261)	(9,280)	(12,905)	(6,549)

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
YORKTON FAMILY RESOURCE CENTRE - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	Operating Fund <u>2024</u>	Capital Fund <u>Fund</u>	Total <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>					
Grants					
Saskatchewan Health Authority	204,200	-	204,200	204,200	199,980
Federal	7,504	-	7,504	2,500	6,591
Painted Hand Corporation	3,527	-	3,527	-	-
City of Yorkton	-	-	-	2,500	4,151
Donations and fundraising	-	-	-	2,500	-
	<u>215,231</u>	<u>-</u>	<u>215,231</u>	<u>211,700</u>	<u>210,722</u>
<u>EXPENDITURES</u>					
Salary					
Administration	20,480	-	20,480	12,233	14,625
Program	125,744	-	125,744	137,317	135,434
Employee benefits					
CPP, EI, WCB	11,828	-	11,828	12,830	11,455
Pension	3,931	-	3,931	5,500	3,914
Group insurance	6,670	-	6,670	7,520	6,709
Amortization	-	2,483	2,483	2,500	2,483
Bank charges	-	-	-	-	168
Care of buildings and grounds	15,593	-	15,593	4,000	6,323
Insurance	800	-	800	1,240	915
Office	3,550	-	3,550	2,260	2,019
Recruitment and education	1,966	-	1,966	2,500	6,843
Promotion and publicity	1,680	-	1,680	250	150
Purchased services	5,444	-	5,444	6,400	7,980
Transportation	503	-	503	750	517
Food	1,292	-	1,292	2,000	1,779
Grant purchases	3,527	-	3,527	-	-
Supplies	13,573	-	13,573	9,400	11,875
	<u>216,581</u>	<u>2,483</u>	<u>219,064</u>	<u>206,700</u>	<u>213,189</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>OVER EXPENDITURES</u>	<u>(1,350)</u>	<u>(2,483)</u>	<u>(3,833)</u>	<u>5,000</u>	<u>(2,467)</u>

See Accompanying Notes

**SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
YOUTH RESILIENCY PROJECT - STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund <u>2024</u>	Budget <u>2024</u>	Total <u>2023</u>
<u>REVENUES</u>			
The Morris Foundation	27,350	27,350	75,529
	<u>27,350</u>	<u>27,350</u>	<u>75,529</u>
<u>EXPENDITURES</u>			
Salary			
Administration	1,732	1,780	2,400
Program	11,021	16,400	35,121
Clerical	1,732	1,780	2,400
Employee benefits			
CPP, EI, WCB	903	1,390	3,052
Pension	441	660	1,487
Group insurance	735	820	2,326
Rent	-	-	4,968
Insurance	387	270	545
Office	34	395	1,006
Recruitment and education	5,054	1,500	16,991
Promotion and publicity	-	-	50
Purchased services	569	650	1,216
Transportation	-	400	864
Food	75	-	-
Supplies	4,667	1,305	3,103
	<u>27,350</u>	<u>27,350</u>	<u>75,529</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>			
	<u>-</u>	<u>-</u>	<u>-</u>

See Accompanying Notes

SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBORS, INC.
SUMMARY OF EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2024

<u>PROGRAM</u>	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Reserve Fund</u>	<u>Total 2024</u>	<u>Total 2023</u>
Adolescent Group Home	(12,541)	(5,014)	(3,178)	(20,733)	(47,328)
Before and After School Program - M.C. Knoll	3,876	(568)	-	3,308	13,150
Before and After School Program - Yorkdale	34,823	(1,099)	-	33,724	28,425
Before and After School Program - St. Paul's	1,819	-	-	1,819	(1,329)
Choose to Change	(6,758)	-	-	(6,758)	(2,250)
Core Services	169,670	(15,429)	-	154,241	114,376
Early Learning Centre	(9,376)	20,088	-	10,712	(9,289)
Elton Davidge Memorial Fund	-	-	-	-	-
Family Preservation Program	37,384	(3,278)	-	34,106	(13,507)
Family Support	104,452	(3,770)	-	100,682	23,824
Family Support - Diversion	(41,541)	-	-	(41,541)	(30,840)
Family Support - Invoiced	133	-	-	133	13,373
Housing Support Program	-	-	-	-	-
Kamsack Family Resource Centre	(2,079)	(716)	-	(2,795)	(12,429)
Kid's First	126,293	-	-	126,293	99,175
Leadership	-	-	-	-	-
Life Skills Program	1,011	(326)	-	685	(4,534)
Life Without Barriers	(8,387)	-	-	(8,387)	(3,954)
Next Steps Counselling Program	(8,643)	-	-	(8,643)	(37,898)
Positive Impact	(7,123)	(514)	4,324	(3,313)	(12,473)
Rapid Access Counselling	(2,524)	(208)	-	(2,732)	(13,192)
Rapid Access Counselling - Child and Youth	33,806	-	-	33,806	-
Senior Mobility	(3,991)	-	-	(3,991)	(24)
SIGN on Broadway	121,173	(119,608)	-	1,565	(60,912)
Triple P Positive Parenting Program	(10)	-	-	(10)	8,482
Trustee Program	(2,997)	-	-	(2,997)	(5,068)
Trustee Program - Private Clients	11,726	(516)	-	11,210	13,227
Vocational Employment	(3,957)	(62)	(5,261)	(9,280)	(6,549)
Yorkton Family Resource Centre	(1,350)	(2,483)	-	(3,833)	(2,467)
Youth Resiliency Project	-	-	-	-	-
	<u>534,889</u>	<u>(133,503)</u>	<u>(4,115)</u>	<u>397,271</u>	<u>49,989</u>

See Accompanying Notes