

BOUNDARY FAMILY SERVICES SOCIETY

Financial Statements

Year Ended March 31, 2020

BOUNDARY FAMILY SERVICES SOCIETY

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Year Ended March 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of Boundary Family Services Society

Report on the Financial Statements

Opinion

We have audited the financial statements of Boundary Family Services Society (the Society), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2020, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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.

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Independent Auditor's Report to the Members of Boundary Family Services Society *(continued)*

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Grand Forks, British Columbia
September 22, 2020

KH Burch Kientz Inc.
CHARTERED PROFESSIONAL ACCOUNTANTS

BOUNDARY FAMILY SERVICES SOCIETY**Statement of Operations****Year Ended March 31, 2020**

| | Family Services | Housing (Schedule 1) | 2020 | 2019 |
|--|--------------------|-------------------------|------------------|------------------|
| REVENUES (Note 4) | | | | |
| Program funding & fees for service | \$ 1,100,887 | \$ 191,661 | \$ 1,292,548 | \$ 1,174,565 |
| Grants | 523,581 | - | 523,581 | 287,673 |
| Transfer to deferred contributions (Schedule 2) | (64,807) | (51,616) | (116,423) | (86,904) |
| | <u>1,559,661</u> | <u>140,045</u> | <u>1,699,706</u> | <u>1,375,334</u> |
| OTHER INCOME | | | | |
| Rental income | 1,950 | 76,229 | 78,179 | 3,000 |
| Expense recoveries | 5,473 | 7,945 | 13,418 | 1,014 |
| Interest income | 4,714 | - | 4,714 | 3,756 |
| Donations | 2,095 | - | 2,095 | 11,651 |
| Loss on disposal of tangible capital assets | (41) | - | (41) | - |
| | <u>14,191</u> | <u>84,174</u> | <u>98,365</u> | <u>19,421</u> |
| | <u>1,573,852</u> | <u>224,219</u> | <u>1,798,071</u> | <u>1,394,755</u> |
| EXPENSES | | | | |
| Advertising & promotion | 4,104 | 136 | 4,240 | 684 |
| Amortization | 19,149 | 23 | 19,172 | 14,819 |
| Audit & legal | 11,766 | 6,120 | 17,886 | 10,209 |
| Bank charges | 1,193 | 294 | 1,487 | 1,606 |
| Client expenses & development | 82,153 | 7,124 | 89,277 | 61,384 |
| Community donations | 58,952 | - | 58,952 | 3,322 |
| Insurance | 8,070 | 3,794 | 11,864 | 7,810 |
| Memberships | 4,698 | - | 4,698 | 2,935 |
| Professional contracts | 111,044 | - | 111,044 | 67,531 |
| Program supplies & resources | 23,337 | 4,406 | 27,743 | 26,588 |
| Rent & occupancy costs | 51,135 | 69,088 | 120,223 | 52,118 |
| Staff development | 21,005 | - | 21,005 | 26,550 |
| Telephone | 12,582 | 2,423 | 15,005 | 11,483 |
| Travel | 37,796 | 689 | 38,485 | 31,155 |
| Wages & benefits | 1,056,098 | 128,456 | 1,184,554 | 1,029,371 |
| | <u>1,503,082</u> | <u>222,553</u> | <u>1,725,635</u> | <u>1,347,565</u> |
| EXCESS OF REVENUES OVER EXPENSES | <u>\$ 70,770</u> | <u>\$ 1,666</u> | <u>\$ 72,436</u> | <u>\$ 47,190</u> |

BOUNDARY FAMILY SERVICES SOCIETY**Statement of Changes in Net Assets****Year Ended March 31, 2020**

| | Family Services | Housing | 2020 | 2019 |
|---|--------------------|----------|-------------------|------------|
| NET ASSETS - BEGINNING OF YEAR | \$ 244,051 | \$ - | \$ 244,051 | \$ 196,861 |
| Excess of revenues over expenses | 70,770 | 1,666 | 72,436 | 47,190 |
| NET ASSETS - END OF YEAR | \$ 314,821 | \$ 1,666 | \$ 316,487 | \$ 244,051 |

BOUNDARY FAMILY SERVICES SOCIETY**Statement of Financial Position****March 31, 2020**

| | Family Services | Housing | 2020 | 2019 |
|--|--------------------|------------|--------------|--------------|
| ASSETS | | | | |
| CURRENT | | | | |
| Cash | \$ 499,976 | \$ 290,631 | \$ 790,607 | \$ 599,502 |
| Term deposits (Note 7) | 380,136 | - | 380,136 | 375,749 |
| Accounts receivable | 47,127 | 3,542 | 50,669 | 27,114 |
| Goods & services tax recoverable | 4,516 | - | 4,516 | 5,725 |
| Prepaid expenses | 21,461 | - | 21,461 | 16,071 |
| Interfund loans receivable (payable) (Note 8) | 221,834 | (221,834) | - | - |
| | 1,175,050 | 72,339 | 1,247,389 | 1,024,161 |
| TANGIBLE CAPITAL ASSETS (Note 9) | | | | |
| | 42,558 | 1,666 | 44,224 | 56,584 |
| | \$ 1,217,608 | \$ 74,005 | \$ 1,291,613 | \$ 1,080,745 |
| LIABILITIES AND NET ASSETS | | | | |
| CURRENT | | | | |
| Accounts payable | \$ 42,558 | \$ - | \$ 42,558 | \$ 40,785 |
| Wages payable | 88,630 | 2,381 | 91,011 | 75,709 |
| Employee deductions payable | 25,171 | - | 25,171 | 38,579 |
| Security deposits | - | 18,342 | 18,342 | - |
| Deferred funding contributions (Schedule 2) | 746,428 | 51,616 | 798,044 | 681,621 |
| | 902,787 | 72,339 | 975,126 | 836,694 |
| NET ASSETS | | | | |
| Net assets, internally restricted | 314,821 | 1,666 | 316,487 | 244,051 |
| | \$ 1,217,608 | \$ 74,005 | \$ 1,291,613 | \$ 1,080,745 |

CONTINGENT LIABILITY (Note 11)

LEASE COMMITMENTS (Note 12)

ON BEHALF OF THE BOARD_____
Director_____
Director

BOUNDARY FAMILY SERVICES SOCIETY**Statement of Cash Flows****Year Ended March 31, 2020**

| | Family Services | Housing | 2020 | 2019 |
|---|--------------------|------------|--------------|--------------|
| OPERATING ACTIVITIES | | | | |
| Cash receipts from funders and tenants | \$ 1,613,973 | \$ 290,634 | \$ 1,904,607 | \$ 1,538,842 |
| Cash paid to suppliers and employees | (1,488,036) | (220,148) | (1,708,184) | (1,315,704) |
| Interest received | 4,714 | - | 4,714 | 3,756 |
| Goods and services tax | 1,208 | - | 1,208 | (2,814) |
| Cash flow from operating activities | 131,859 | 70,486 | 202,345 | 224,080 |
| INVESTING ACTIVITIES | | | | |
| Purchase of tangible capital assets | (5,164) | (1,689) | (6,853) | (21,276) |
| Increase in Term deposits | (4,387) | - | (4,387) | (3,433) |
| Cash flow used by investing activities | (9,551) | (1,689) | (11,240) | (24,709) |
| FINANCING ACTIVITY | | | | |
| Advances from related parties | (221,834) | 221,834 | - | - |
| INCREASE (DECREASE) IN CASH FLOW | (99,526) | 290,631 | 191,105 | 199,371 |
| Cash - beginning of year | 599,502 | - | 599,502 | 400,131 |
| CASH - END OF YEAR | \$ 499,976 | \$ 290,631 | \$ 790,607 | \$ 599,502 |

BOUNDARY FAMILY SERVICES SOCIETY

Notes to Financial Statements

Year Ended March 31, 2020

1. PURPOSE OF THE SOCIETY

Boundary Family Services Society (the "Society") is a not-for-profit organization incorporated provincially, November 24, 1976 under the Societies Act of British Columbia. As a registered charity the Society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Society operates to provide services that promote healthy families and healthy communities in the Boundary area.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Fund accounting

Boundary Family Services Society uses fund accounting

- (a) Revenues and expenses related to program delivery and administrative activities for Family Services programs are reported in the Family Services fund.
- (b) Revenues and expenses related to miscellaneous unfunded activities of the Society are reported in the Family Services Fund.
- (c) Revenues and expenses related to the provision of Housing and related programs and administrative activities are recorded in the Housing fund.

Revenue recognition

Boundary Family Services Society follows the deferral method of accounting for contributions.

- (a) Program funding, fees for service and grants are recognized as revenues in the year in which related expenditures are incurred. Restricted contributions which are not expended are recorded as deferred contributions.
- (b) Donations received with the purpose restricted by the donor, are recognized as revenue in the year in which the related expenditures are incurred. Unrestricted donations and fundraising are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.
- (c) Rent, expense recoveries, interest and other miscellaneous types of income are recognized as revenue as earned.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

Allocation of expenses

The Society has entered into two BC Housing contracts in the current year. There are a number of expenses that are common to both Family Services programs and Housing programs. These expenses are allocated as detailed in *Note 5*.

(continues)

BOUNDARY FAMILY SERVICES SOCIETY

Notes to Financial Statements

Year Ended March 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amounts of revenues and expenses during the period, including related disclosures. The main estimates related to the expected useful life of tangible capital assets. Actual results could differ from these estimates.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight line basis at the following rates:

| | |
|-------------------------|----------|
| Furniture and equipment | 5 years |
| Computer equipment | 10 years |
| Leasehold improvements | 10 years |

The Society regularly reviews its tangible capital assets to eliminate obsolete items. Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Financial instruments policy

Financial assets include cash, term deposits, accounts receivable and interfund receivable, and are measured at amortized cost as presented on the balance sheet. Financial liabilities include accounts payable and interfund payable, and are measured at amortized costs as presented on the balance sheet.

3. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2020.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its receipt of funds from its funders and other related sources and accounts payable.

Unless otherwise noted, it is management's opinion that the Society is not exposed to significant other price risks arising from these financial instruments.

BOUNDARY FAMILY SERVICES SOCIETY

Notes to Financial Statements

Year Ended March 31, 2020

4. REVENUES

The activities of the Society are dependent on the renewal of funding contracts, grants and continued receipt for provision of fees for service with other non-profit organizations. Primary funders for the Society are shown below.

| | <u>2020</u> | <u>2019</u> |
|---|---------------------|---------------------|
| Family Services | | |
| Province of BC | \$ 994,285 | \$ 875,264 |
| School District #51 | 261,335 | 246,116 |
| Non-profit community services organizations, fees for service | 94,843 | 82,546 |
| Government of Canada | 93,140 | 91,258 |
| United Way/Phoenix Foundation of the Boundary Communities | 65,238 | 45,710 |
| Regional District of Kootenay Boundary | 50,820 | 34,440 |
| | <u>1,559,660</u> | <u>1,375,334</u> |
| Housing | | |
| BC Housing | 140,045 | - |
| | <u>\$ 1,699,706</u> | <u>\$ 1,375,334</u> |

5. ALLOCATION OF EXPENSES

The allocation of expenses related to Housing fund occurs on the following basis.

1. Society administrative wages are allocated to the Housing fund based on a combination of actual hours worked recorded at the loaded wage cost or an estimate of time spent on provision of housing and related programs by location, recorded as a percentage of wages earned.
 2. Wages directly related to the provision of housing and related programs are allocated by location based on a combination of actual hours worked recorded at the loaded wage cost.
-

6. REMUNERATION

The Society paid the Executive Director total remuneration of salaries and benefits of \$88,670. No remuneration was paid to members of the Board of Directors and no subcontractors were paid in excess of \$75,000. This disclosure is provided in accordance with the requirements of the Societies Act of BC.

BOUNDARY FAMILY SERVICES SOCIETY**Notes to Financial Statements****Year Ended March 31, 2020****7. TERM DEPOSITS**

| | <u>2020</u> | <u>2019</u> |
|--|-------------------|-------------------|
| Grand Forks Credit Union | | |
| Non-redeemable, interest earned at 1.25%, 2 year term maturing April 29, 2020 | \$ 163,752 | \$ 161,724 |
| Non-redeemable, interest earned at 1.25%, 2 year term maturing August 29, 2020 | 164,522 | 162,486 |
| Non-redeemable, interest earned at 1.70%, 2 year term maturing December 19, 2021 | 51,862 | - |
| Matured September 28, 2019 | - | 51,539 |
| | <u>\$ 380,136</u> | <u>\$ 375,749</u> |

8. INTERFUND LOANS RECEIVABLE (PAYABLE)

Interfund loans are the result of Housing fund expenses paid from Family Services funds. Interfund loans have no terms and conditions of repayment but are expected to be repaid within the subsequent fiscal year.

9. TANGIBLE CAPITAL ASSETS

| | Cost | Accumulated amortization | 2020 Net book value | 2019 Net book value |
|-------------------------|-------------------|--------------------------|------------------------|------------------------|
| Family Services | | | | |
| Furniture and equipment | \$ 146,461 | \$ 123,507 | \$ 22,954 | \$ 22,503 |
| Computer equipment | 48,021 | 33,993 | 14,028 | 26,269 |
| Leasehold improvements | 251,333 | 245,757 | 5,576 | 7,812 |
| | <u>445,815</u> | <u>403,257</u> | <u>42,558</u> | <u>56,584</u> |
| Housing | | | | |
| Furniture and equipment | 1,689 | 23 | 1,666 | - |
| | <u>\$ 447,504</u> | <u>\$ 403,280</u> | <u>\$ 44,224</u> | <u>\$ 56,584</u> |

BOUNDARY FAMILY SERVICES SOCIETY**Notes to Financial Statements****Year Ended March 31, 2020****10. INTERNALLY RESTRICTED NET ASSETS**

| | <u>2020</u> | <u>2019</u> |
|---------------------------------------|-------------------|-------------------|
| Family Services | | |
| Administration | \$ 90,259 | \$ 30,501 |
| Building maintenance | 1,950 | - |
| Family Centre insurance | 5,893 | 5,893 |
| Information technology | 48,584 | 25,834 |
| Investment in tangible capital assets | 42,558 | 56,584 |
| Legal reserves | 35,034 | 33,804 |
| Personal damage | 3,770 | 3,770 |
| Professional development | 22,614 | 15,739 |
| Society | 38,379 | 44,853 |
| Strategic barrier removal | 6,689 | 6,689 |
| Strategic priority area | 7,882 | 9,176 |
| Succession planning | 11,208 | 11,208 |
| | <u>314,820</u> | 244,051 |
| Housing | | |
| Investment in tangible capital assets | <u>1,666</u> | - |
| | <u>\$ 316,486</u> | <u>\$ 244,051</u> |

Internally restricted net assets are amounts designated by the Board of Directors for future purposes, as indicated by the title of the fund. These restrictions can be changed by the Board of Directors.

11. CONTINGENT LIABILITY

The Society has two contracts with BC Housing for provision of housing and housing related programs. BC Housing conducts an annual review of the Financial Statements and may adjust for any operating surplus or deficit. Adjustments will be recorded in the year they are determined.

12. LEASE COMMITMENTS

The Society has a long term lease with respect to its location at the Glanville Centre, Grand Forks BC until June 30, 2022 in the amount of \$26,800 annually, including heat, electricity, water and sewer. Upon written delivered request to the Landlord at least three month's prior to the expiry of the term, the Landlord may consider renewing the lease on terms and conditions to be negotiated.

| | |
|------|------------------|
| 2021 | \$ 26,800 |
| 2022 | 26,800 |
| 2023 | <u>6,700</u> |
| | <u>\$ 60,300</u> |

BOUNDARY FAMILY SERVICES SOCIETY**Schedule of Housing Operations****(Schedule 1)****Year Ended March 31, 2020**

| | Raven Place | Stay Safe Shelter | 2020 |
|---|---------------|-------------------|-----------------|
| REVENUES | | | |
| Funding, BC Housing | \$ 15,000 | \$ 176,661 | \$ 191,661 |
| Transfer to deferred contributions | (4,661) | (46,955) | (51,616) |
| | <u>10,339</u> | <u>129,706</u> | <u>140,045</u> |
| OTHER INCOME | | | |
| Tenant rent contribution | 76,229 | - | 76,229 |
| Expense recoveries | 7,945 | - | 7,945 |
| | <u>84,174</u> | <u>-</u> | <u>84,174</u> |
| EXPENSES | | | |
| Advertising & promotion | 136 | - | 136 |
| Amortization | - | 23 | 23 |
| Audit & legal | 4,613 | 1,508 | 6,121 |
| Bank charges | 294 | - | 294 |
| Client expenses & development | - | 7,124 | 7,124 |
| Insurance | 2,625 | 1,169 | 3,794 |
| Program supplies and resources | 645 | 3,762 | 4,407 |
| Rent & occupancy costs | 56,958 | 12,127 | 69,085 |
| Telephone | 1,594 | 830 | 2,424 |
| Travel | - | 689 | 689 |
| Wages & benefits | 27,648 | 100,808 | 128,456 |
| | <u>94,513</u> | <u>128,040</u> | <u>222,553</u> |
| EXCESS OF REVENUES OVER EXPENSES | \$ - | \$ 1,666 | \$ 1,666 |

BOUNDARY FAMILY SERVICES SOCIETY
Schedule of Deferred Funding Contributions
Year Ended March 31, 2020

(Schedule 2)

| | 2020 | Additions (Expended) | 2019 |
|---|-------------------|-------------------------|-------------------|
| Family Services Fund | | | |
| Counselling and support services for children, youth and families | \$ 168,511 | \$ 41,187 | \$ 127,324 |
| Early years development and capacity building | 49,484 | 20,916 | 28,568 |
| Early years services | 55,689 | (12,058) | 67,747 |
| Family resource centre operations | 111,741 | (18,690) | 130,431 |
| Flood Recovery | 85,108 | 24,342 | 60,766 |
| Integrated services | 88,446 | 16,719 | 71,727 |
| Pregnancy outreach and community action plan for children's services | 19,536 | (5,670) | 25,206 |
| Services for aboriginal children and families | 12,037 | (2,118) | 14,155 |
| Services for children and youth with disabilities | 27,500 | (1,145) | 28,645 |
| Services for victims and prevention of violence against women and children | 39,416 | (2,178) | 41,594 |
| Services for youth | 66,099 | 3,502 | 62,597 |
| Tangible capital asset acquisitions and improvements | 22,861 | - | 22,861 |
| | 746,428 | 64,807 | 681,621 |
| Housing Fund | | | |
| Replacement reserve, restricted for replacement of capital assets | 4,661 | 4,661 | - |
| Accumulated surplus, Stay Safe Shelter, restricted for housing programs as approved by BC Housing | 46,955 | 46,955 | - |
| | 51,616 | 51,616 | - |
| | \$ 798,044 | \$ 116,423 | \$ 681,621 |

Deferred contributions are restricted to purposes determined by the funder or donor, including as follows:

1. BC Housing
2. Community Futures Boundary
3. Health Canada
4. Donations by individuals
5. Kootenay Boundary Community Services Cooperative
6. Kootenay Family Place
7. Kootenay Kids
8. Legal Services Society
9. Province of BC, Community Gaming grant
10. Province of BC, Department of Justice
11. Province of BC, Ministry of Children and Families
12. Province of BC, Provincial Health Services Authority
13. School District #51
14. United Way / Phoenix Foundation of the Boundary Communities
15. University of Victoria