

**Kenora - Rainy River Districts Child And
Family Services
Financial Statements
For the year ended March 31, 2022**

Kenora - Rainy River Districts Child And Family Services**Financial Statements
For the year ended March 31, 2022**

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Independent Auditor's Report

To the Board of Directors of Kenora-Rainy River Districts Child and Family Services

Opinion

We have audited the financial statements of Kenora-Rainy River Districts Child and Family Services (the Organization), which comprise the statement of financial position as at March 31, 2022, and the statement of operations, statement of changes in fund balances and statement of 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 of the Organization as at and for the year ended March 31, 2022 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the financial statements.

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 Organization 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 opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the summarized financial information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the summarized financial information prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Other Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 17 to 44 of the organization's financial statements.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 (significant accounting policies) to the financial statements, which describe the basis of accounting. The financial statements are prepared for the purpose of providing information to the Ministry of Children, Community and Social Services. As a result, the financial statements may not be suitable for another purpose.

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

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in Note 1 to the financial statements, 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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:

- 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 Organization'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 Organization'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 Organization to cease to continue as a going concern.

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.

BDO Canada LLP

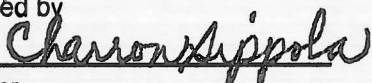
Chartered Professional Accountants, Licensed Public Accountants

Kenora, Ontario
June 24, 2022

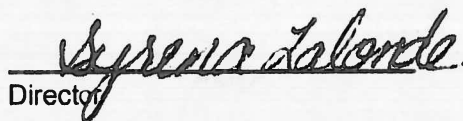
KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Statement of Financial Position

As at March 31	Operating Fund	Capital Asset Fund	Building Reserve Fund	Trust Funds	2022	2021
Assets						
Current						
Cash (Note 2 and 10)	\$ 223,280	\$ -	\$ 26,734	\$ 84,757	\$ 334,771	\$ 268,324
Accounts receivable (Note 4)	716,228	-	-	4,842	721,070	445,201
Due from Ministry of Children, Community and Social Services (Note 5)	-	-	-	-	-	148,139
Prepaid expenses	48,373	-	-	-	48,373	293,257
	<u>987,881</u>	<u>-</u>	<u>26,734</u>	<u>89,599</u>	<u>1,104,214</u>	<u>1,154,921</u>
Capital Assets (Note 6)	<u>-</u>	<u>5,909,282</u>	<u>-</u>	<u>-</u>	<u>5,909,282</u>	<u>6,170,384</u>
	<u>\$ 987,881</u>	<u>\$ 5,909,282</u>	<u>\$ 26,734</u>	<u>\$ 89,599</u>	<u>\$ 7,013,496</u>	<u>\$ 7,325,305</u>
Liabilities and Fund Balances						
Current						
Accounts payable (Note 7)	\$ 1,389,044	\$ -	\$ -	\$ -	\$ 1,389,044	\$ 1,692,381
Deferred contributions (Note 8)	123,741	-	-	-	123,741	112,606
Current portion of long term debt (Note 9)	-	10,012	-	-	10,012	48,762
Due to Ministry of Children Community and Social Services (Note 5)	207,700	-	-	-	207,700	-
	<u>1,720,485</u>	<u>10,012</u>	<u>-</u>	<u>-</u>	<u>1,730,497</u>	<u>1,853,749</u>
Deferred contributions (Note 8)	245,988	-	-	-	245,988	209,061
Due to (from) other funds	(978,850)	969,050	-	9,800	-	-
Long-term debt (Note 9)	-	156,786	-	-	156,786	166,798
	<u>987,623</u>	<u>1,135,848</u>	<u>-</u>	<u>9,800</u>	<u>2,133,271</u>	<u>2,229,608</u>
Fund Balances						
Invested in capital assets	-	4,773,434	-	-	4,773,434	4,985,774
Unrestricted	258	-	-	-	258	258
Externally restricted (Note 10)	-	-	-	79,799	79,799	82,931
Internally restricted	-	-	26,734	-	26,734	26,734
	<u>258</u>	<u>4,773,434</u>	<u>26,734</u>	<u>79,799</u>	<u>4,880,225</u>	<u>5,095,697</u>
	<u>\$ 987,881</u>	<u>\$ 5,909,282</u>	<u>\$ 26,734</u>	<u>\$ 89,599</u>	<u>\$ 7,013,496</u>	<u>\$ 7,325,305</u>

Approved by



Director



Director

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

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Statement of Operations

	Operating Fund	Capital Asset Fund	Building Reserve Fund	Trust Funds	Year Ended March 31, 2022	Year Ended March 31, 2021
Revenue						
Ministry of Children, Community and Social Services	\$ 14,751,114	\$ -	\$ -	\$ -	\$ 14,751,114	\$ 14,988,199
Ministry of Health	1,061,036	-	-	-	1,061,036	1,136,208
Other Income	886,916	-	-	506	887,422	640,334
	16,699,066	-	-	506	16,699,572	16,764,741
Expenditure						
Salaries	7,885,523	-	-	-	7,885,523	7,776,011
Employee benefits	2,354,433	-	-	-	2,354,433	2,260,376
Travel	371,532	-	-	-	371,532	234,301
Training and recruitment	84,867	-	-	-	84,867	119,149
Building occupancy	671,708	-	-	-	671,708	717,819
Professional services non-client	455,616	-	-	-	455,616	373,366
Program expense	62,791	-	-	3,638	66,429	135,937
Boarding home payments	5,891,970	-	-	-	5,891,970	5,863,747
Professional services - client	108,998	-	-	-	108,998	194,813
External legal costs	42,165	-	-	-	42,165	101,084
Adoption / probation	340,495	-	-	-	340,495	364,827
Client's personal needs	583,840	-	-	-	583,840	526,969
Health and related	97,398	-	-	-	97,398	93,470
Financial assistance	40,497	-	-	-	40,497	55,130
Promotion and publicity	1,003	-	-	-	1,003	1,298
Office	188,675	-	-	-	188,675	204,915
Miscellaneous	223,258	-	-	-	223,258	185,386
Technology	354,483	-	-	-	354,483	506,178
OCBe	55,590	-	-	-	55,590	26,008
	19,814,842	-	-	3,638	19,818,480	19,740,784
Expenditure recoveries and other	3,115,776	-	-	-	3,115,776	2,976,495
	16,699,066	-	-	3,638	16,702,704	16,764,289
Excess (deficiency) of revenue over expenditure for the year	\$ -	\$ -	\$ -	\$ (3,132)	\$ (3,132)	\$ 452

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

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Statement of Changes in Fund Balances

For the year ended	Operating Fund	Capital Asset Fund	Building Reserve Fund	Trust Funds	March 31, 2022	March 31, 2021
Fund balance, beginning of year	\$ 258	\$ 4,985,774	\$ 26,734	\$ 82,931	\$ 5,095,697	\$ 5,371,933
Excess (deficiency) of revenue over expenditure	-	-	-	(3,132)	(3,132)	452
Net capital asset additions	-	256,975	-	-	256,975	155,492
Net Long-term debt repayments	-	48,761	-	-	48,761	-
Amortization of capital assets	-	(518,076)	-	-	(518,076)	(432,180)
Fund balance, end of year	\$ 258	\$ 4,773,434	\$ 26,734	\$ 79,799	\$ 4,880,225	\$ 5,095,697

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

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Statement of Cash Flows

For the year ended March 31	2022	2021
Operating transactions		
Excess (deficiency) of revenue over expenditure for the year	\$ (3,132)	\$ 452
Adjustments for		
Amortization	518,076	432,180
Capital items in operating activities	<u>(212,340)</u>	<u>(276,690)</u>
	302,604	155,942
Changes in non-cash working capital items		
Accounts receivable	(275,869)	87,852
Due to / from Ministry of Children and Youth Services	355,839	15,727
Prepaid expenses	244,884	172,308
Accounts payable	(303,337)	288,873
Deferred contributions	<u>48,062</u>	<u>(628,095)</u>
	<u>372,183</u>	<u>92,607</u>
Capital transactions		
Net additions to capital assets	<u>(256,975)</u>	<u>(155,492)</u>
Financing transactions		
Net Repayments of long term debt	<u>(48,761)</u>	<u>(74,521)</u>
Increase (Decrease) in cash and cash equivalents during the year	66,447	(137,406)
Cash, beginning of year	<u>268,324</u>	<u>405,730</u>
Cash, end of year	<u>\$ 334,771</u>	<u>\$ 268,324</u>

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

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31, 2022

1. Summary of Significant Accounting Policies

Purpose of the Organization

Kenora-Rainy River Districts Child and Family Services is an Agency dedicated to providing services to children and their families in the Kenora, Dryden, Sioux Lookout, Red Lake, Fort Frances, Atikokan and other adjacent areas. Kenora-Rainy River Districts Child and Family Services is incorporated under the Corporations Act (Ontario) without share capital. It is an approved Children's Aid Society for purposes of the Child and Family Services Act and is a registered charity under the Income Tax Act.

Basis of Accounting

These financial statements have been prepared using Canadian public sector accounting standards for non-profit organizations as the underlying basis of accounting. In accordance with the financial reporting directives prescribed by the Ministry of Children, Community and Social Services, the Agency follows Canadian public sector accounting standards for non-profit organizations except for the following:

Modified Accrual Basis

These financial statements were prepared using the modified accrual basis of accounting. The modified accrual basis recognizes revenues as they become available and measurable within the 30 day period subsequent to year end; expenditures are recognized as they become incurred and measurable in the fiscal year and within a 30 day period subsequent to year end.

Ontario Child Benefit Equivalent (OCBE) Funds

OCBE funds are accounted for in accordance with Policy Directive CW 002-18. OCBE funds can only be used for expenditures articulated in the Directive (higher education achievement, higher degree of resiliency, social skills and relationship development, smoother transition to adulthood and eligible program payouts). The funds shall be accounted for separately from the Agency's child welfare operating funds, and unspent funds may be retained for use in a future year for the purposes described in the Directive.

Capital Asset Acquisitions

Capital asset acquisitions are recorded as expenditures in the year of purchase. Capital assets are also recorded in the Capital Asset Fund at cost with an off-setting entry to Net Assets Invested in Capital Assets. Amortization is charged against Net Assets Invested in Capital Assets and not as expense in the Statement of Operations.

Vacation Pay and Other Employee Benefits

Vacation pay expense and other employee benefits are not accrued and no liability is recorded in the financial statements until paid.

Sick Leave

Sick leave credits granted to employees are expensed only when employees are granted sick leave. No provision is made to record the liability for sick leave.

Other Employee Benefits

The Agency provides health, dental and life insurance benefits to its full time, regular employees including retirees. No provision is made to record the liability for retirement benefits accruing over the working lives of employees. The benefits are expensed when paid.

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31 , 2022

1. Summary of Significant Accounting Policies, con't

Management's Responsibility for the Financial Statements

The financial statements of Kenora-Rainy River Districts Child and Family Services are the responsibility of management. They have been prepared in accordance with the Ministry of Children, Community and Social Services reporting requirements as mentioned in the basis of accounting.

Revenue Recognition

Kenora-Rainy River Districts Child and Family Services follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred.

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

Revenues from the Ministry of Children, Community and Social Services and the Ministry of Health are based on amounts approved by the Province of Ontario.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in active markets and any other investments designated to be in the fair value category, if any, are reported at fair value, with any unrealized gains and losses reported in the statement of remeasurement gains and losses. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

Fund Accounting

The assets, liabilities, revenues and expenditures related to program delivery and administrative activities are reported in the Operating Fund.

The Capital Asset Fund reports the assets, liabilities, revenues and expenditures relating to the organization's capital assets.

The assets, liabilities, revenues and expenditures related to donations and other non-child welfare revenue are reported in the Building Reserve fund. These funds are internally restricted and may be utilized as per Board discretion.

The Trust Funds report the activities relating to the bequests made by Alexander Garden Stuart and Joseph Sznopasek. The Stuart Trust Fund was established to provide educational opportunities for children who were in care of the Agency. Under provision of the trust agreement, only the investment income from the Fund can be utilized for this purpose.

The Joseph Sznopasek Trust Fund was established to assist the orphans of Kenora.

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31, 2022

1. Summary of Significant Accounting Policies, con't

Capital Assets

Amortization is provided on a straight line basis over the assets' estimated useful lives and is charged against Net Assets Invested in Capital Assets as follows:

Buildings	40 years
Parking lot and sidewalks	20 years
Furniture and equipment	20 years
Vehicles	10 years
Leasehold improvements	5 years
Computer equipment	3 and 10 years

Employee Future Benefits

Pension Plan

All full time, regular employees of the organization, with the exception of some former employees of Family and Children's Services of the District of Rainy River who have elected not to participate, are members of the Ontario Municipal Employees Retirement System which is a multi-employer final average pay contributory plan. This plan is treated as a defined contribution plan and contributions to the plan are expensed as incurred.

Allocation of Expenses

The Agency engages in child welfare activities and other activities, including clinical and community service, and family services. The costs of the programs include salaries, benefits, travel, program, professional and other expenses that are directly related to providing the program. The Agency also incurs general support expenses that are common to the administration of the Agency and each of its programs. Allocations for central administration are typically based on budget submissions approved by the funders.

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reported period.

2. Cash and Bank Indebtedness

The organization's bank accounts are held at one chartered bank. The accounts earn interest at 2.25% below prime. The organization has an authorized revolving line of credit of \$600,000. The line of credit is secured by a general security agreement. Interest is payable at prime. The unused portion of the line of credit as of March 31, 2022 was \$600,000 (March 31, 2021 \$600,000).

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31, 2022

3. Financial Instrument Risks

General objectives, policies and processes

The Board of Directors has overall responsibility for the determination of the organization's risk management objectives and policies and, whilst retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure effective implementation of the objectives and policies to the Agency's Executive Director.

The Agency's financial instruments are exposed to certain financial risks, including credit risk, interest rate risk and liquidity risk.

COVID

The global pandemic has disrupted economic activities and supply chains. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time. Although the Agency has been deemed an essential service by the Provincial government, the Agency's ability to continue to service debt and meet other obligations as they come due is dependent on the continued support from funders.

Interest Rate Risk

The Agency is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the cash flows related to its mortgages payable. The Agency's objective is to minimize interest rate risk by locking in fixed rates on its mortgages.

The Agency's mortgages are subject to a fixed rate of interest and are not subject to renewal within the next twelve months. These mortgages are not subject to interest rate risk. The Agency's credit facility bears interest at prime, but was not utilized at year-end. It is management's opinion that fluctuations to interest rates would not have a significant impact on the Agency's interest revenues or expenses.

Credit Risk

The Agency is exposed to credit risk through the possibility of non-collection of its accounts receivable. The majority of the Agency's receivables are from other CASs, which minimizes the risk of non collection. Management reviews accounts receivable on a regular basis for uncollectible accounts. As all financial instruments are amortized at cost, the maximum exposure to credit risk would be the carrying values shown below:

	<u>2022</u>	<u>2021</u>
Cash	\$ 334,771	\$ 268,324
Accounts receivable	721,070	445,201
Due from Ministry of Children and Youth Services	-	148,139
	<u>\$ 1,055,841</u>	<u>\$ 861,664</u>

Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they fall due. Liquidity risk arises from accounts payable and long-term debt. The organization has a planning and budgeting process in place to help determine the funds required to support the Agency's normal operating requirements on an ongoing basis. The Agency ensures that there are sufficient funds to meet its short-term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and cash equivalents. To achieve this aim, the Agency seeks to maintain adequate cash balances.

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31, 2022

4. Accounts Receivable

	2022	2021
Other Agencies	\$ 321,891	\$ 269,369
HST	126,879	142,937
Intact Legal Defense Recovery	172,873	-
Transitional Aged Youth	52,810	-
Miscellaneous	46,617	32,895
	\$ 721,070	\$ 445,201

5. Due from (to) the Ministry of Children and Youth Services

	2022	2021
Balanced Budget Fund	\$ 20,421	\$ -
Targeted Adoptions Subsidy	-	76,590
COVID-19 Community Supports Fund	19,988	-
Fourth Quarter Subsidies	-	71,549
Policy Priority Funding Receivable	29,700	-
Temporary Wage Enhancement	(277,809)	-
	\$ (207,700)	\$ 148,139

6. Capital Assets

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 432,082	\$ -	\$ 432,082	\$ -
Buildings				
-Cameron Bay Children's Centre	3,568,221	2,652,581	3,540,253	2,564,074
-Valley Drive Home	2,752,150	747,433	2,752,150	678,629
-Red Lake Multi-Use Facility	1,026,902	641,002	1,026,902	615,329
-1034 Park Street	19,544	978	19,544	490
-Dryden - 175 West River	809,965	313,193	802,451	293,132
-Dryden - 119 Orvis Street	227,708	84,139	227,708	78,447
-Dryden - 176 Third Street	276,934	103,849	276,934	96,925
-Atikokan - 209, 211 & 213 Main	178,592	8,767	175,348	4,384
Parking lot and sidewalks	104,489	80,325	104,489	75,100
Vehicles	421,493	87,912	333,496	67,547
Furniture and equipment	884,804	523,258	873,695	482,224
Computer equipment	1,134,856	695,635	1,015,714	473,876
Leasehold Improvements	75,806	65,192	75,806	56,031
Net book value	\$ 11,913,546	\$ 6,004,264	\$ 11,656,572	\$ 5,486,188
		\$ 5,909,282		\$ 6,170,384

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31, 2022

7. Accounts Payable

	2022	2021
Trade and other	\$ 1,133,054	\$ 996,013
Accrued salaries and benefits	255,990	696,368
	\$ 1,389,044	\$ 1,692,381

8. Deferred Contributions

Deferred contributions consist of government and other funding received during the year and in prior years which is to be utilized in subsequent years.

	2022	2021
Rainy River District School Board	\$ 123,741	\$ 112,606
Ontario Child Benefit Equivalent Funds	196,278	159,351
Donations	20,145	20,145
Other	29,565	29,565
	\$ 369,729	\$ 321,667
Current	\$ 123,741	\$ 112,606
Long-term	245,988	209,061
	\$ 369,729	\$ 321,667

The Agency carries a balanced budget fund of \$679,130 (2021 - \$699,551). The balanced budget fund enables agencies to manage the risks associated with multi-year planning by allowing the use of surpluses from prior years to cover eligible expenditures in future years. If not accessed, the eligible contributions from operating surpluses expire within three years. Use of the balanced budget fund is contingent upon Ministry approval. The cash has been withheld by the Ministry and consequently is not included in deferred revenue in the current year.

Rainy River District School Board programs follow the school calendar year and have a fiscal year end of August 31. At March 31, deferred contributions are for programs not completed.

Ontario Child Benefit Funds can only be accessed to assist children in care with higher educational achievement, higher resiliency, social skills, relationship development and a smoother transition into adulthood.

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31, 2022

9. Long-term Debt

	2022	2021
Mortgage payable at \$5,602 monthly with interest at 2.381%, secured by a general security agreement, collateral mortgage on land and building (175 West River Road, Dryden) and assignment of fire insurance, maturing October 2021	\$ -	\$ 38,965
Term loan at \$1,350 monthly with interest at 3.72%, secured by a general security agreement, collateral mortgage on land and building (211 Main Street, Atikokan) and assignment of fire insurance, maturing April 2025	166,798	176,595
	166,798	215,560
Current Portion	10,012	48,762
	\$ 156,786	\$ 166,798

The estimated principal repayments due in the next three years are as follows:

2023	\$ 10,012
2024	10,399
2025	146,387

Total interest paid during the year was \$8,290 (2021 - \$7,337).

10. Externally Restricted Fund Balance

	Stuart Trust Fund	Joseph Sznopasek Trust Fund	2022	2021
Amount available to children for educational and other purposes	\$ 5,985	\$ 48,814	\$ 54,799	\$ 57,931
Original endowment amount which must remain intact	25,000	-	25,000	25,000
	\$ 30,985	\$ 48,814	\$ 79,799	\$ 82,931
Represented by:				
Cash	\$ 36,121	\$ 48,636	\$ 84,757	\$ 82,518
Computer Loans Receivable	4,842	-	4,842	3,873
Due to Operating Fund	(9,978)	178	(9,800)	(3,460)
	\$ 30,985	\$ 48,814	\$ 79,799	\$ 82,931

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31, 2022

11. Commitments and Contingent Liabilities

a) Lease Commitments

Kenora-Rainy River Districts Child and Family Services has entered into agreements to lease various properties for periods up to 2027. The lease commitments in effect at March 31, 2022 for the five years are as follows:

	2023	2024	2025	2026	2027
Leased Office Space	\$ 210,084	\$ 210,432	\$ 196,308	\$ 196,308	\$ 196,308

b) Vacation Pay, Over Time and Severance

As at March 31, 2022, unrecorded vacation pay amounted to \$759,876 (March 31, 2021 - \$796,828).

As at March 31, 2022, unrecorded over time and statutory holiday pay amounted to \$79,796 (March 31, 2021 - \$73,797).

c) Employee Future Benefits

The Agency has a liability with respect to the health, dental and life insurance benefits that it provides to its employees after retirement. All non-union full time employees with more than 20 years of continuous service are eligible. The amount of the liability has not been actuarially determined.

The estimated cost of the benefits to the Agency for the five years ending March 31, 2027, is as follows:

2023	\$	50,429
2024		37,855
2025		32,613
2026		29,584
2027		14,307

d) Contingent Liabilities

The Agency has been named directly or been given notice in 15 claims totalling claims \$40,650,000. In addition, the Agency, has been included as part of a class action against the Province of Ontario for claims totaling \$50,000,000. Management has determined that the possible outcome of all other claims are not determinable.

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Notes to Financial Statements

Year Ended March 31 , 2022

12. Pension Plan

OMERS provides pension services to almost half a million active and retired members and approximately 1000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2021. The results of the valuation disclosed total actuarial liabilities of \$120,796 million (2020 - \$113,055 million) in respect of benefits accrued for service with actuarial assets at that date of \$117,665 (2020 - \$109,844 million) indicating an actuarial deficit of \$3,131 million (2020 - \$3,211 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario employers and their employees. As a result, the organization does not recognize any share of the OMERS pension surplus or deficit. Contributions made to OMERS for 2022 were \$844,850 (2021 - \$815,361).

13. Economic Dependence

The organization receives the majority of its revenue from the Ministry of Children, Community and Social Services. The continuance of the organization is dependent upon its funding.

14. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2022, RESPs under administration were \$867,270 (March 31, 2021 - \$838,848). The RESPs are not consolidated in these financial statements.

15. COVID-19

On March 11, 2020 the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic.

From the declaration of the pandemic to the date of approval of these financial statements, the organization implemented several initiatives including increased cleaning and use of personal protective equipment; changes in staff scheduling, reduction in the number of children in the group home, and enhanced infection prevention control measures. The pressures associated with the pandemic have somewhat alleviated since the declaration, and while the Ministry has committed to providing additional funding in recent years, ongoing funding to Agencies for COVID-19 are not known at this time.

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 1 - Revenue and Expenditure
Child Welfare
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services			
Approved Budget Allocation	\$ 13,085,252	\$ 13,085,253	\$ 13,397,273
Age of Protection	20,400	47,600	-
Targeted Adoptions Subsidy	71,415	70,121	76,590
Kinship Out of Care	-	2,500	-
Balanced Budget Fund	524,047	20,421	-
	13,701,114	13,225,895	13,473,863
Expenditure			
Salaries	5,809,791	5,727,318	5,751,281
Employee benefits	1,608,725	1,746,555	1,710,075
Travel	275,497	336,826	230,466
Training and recruitment	108,553	62,600	86,615
Building occupancy	497,000	503,726	557,613
Professional services- non client	462,000	448,953	360,462
Program expense	25,200	13,577	34,355
Boarding home payments	3,735,562	5,726,847	5,751,494
Professional services - client	115,000	81,367	115,268
External legal costs	53,000	42,165	101,084
Adoption probation and subsidy	51,500	60,010	58,467
Targeted adoptions	285,660	280,485	306,360
Client's personal needs	359,607	530,818	493,855
Health and related	117,337	97,398	93,434
Financial assistance	53,982	40,497	55,129
Promotion and publicity	700	278	572
Office administration	117,000	116,938	130,891
Miscellaneous	214,000	220,530	182,761
Technology	296,000	297,370	426,494
	14,186,114	16,334,258	16,446,676
Expenditure recoveries and other income	485,000	3,108,363	2,972,813
	13,701,114	13,225,895	13,473,863
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 2 - Child Welfare Program Expenditures
(Unaudited)

For the year ended March 31, 2022	Non- Residential	Residential	Adoption Services	Legal Services	Infrastructure Administration	Travel Costs	COVID	Total before OSW and Transformation	OSW	Transformation	Total
Salaries	\$ 2,429,484	\$ 1,627,862	\$ 304,287	\$ 201,896	\$ 879,765	\$ -	\$ 5,359	\$ 5,448,653	\$ 222,636	\$ 56,029	\$ 5,727,318
Employee benefits	708,026	465,262	92,705	74,761	312,398	-	163	1,653,315	78,224	15,016	1,746,555
Travel	-	-	-	-	115,108	221,718	-	336,826	-	-	336,826
Training and recruitment	18,512	25,092	-	-	18,996	-	-	62,600	-	-	62,600
Building occupancy	-	-	-	-	503,369	-	357	503,726	-	-	503,726
Professional services											
- non client	-	-	-	-	448,953	-	-	448,953	-	-	448,953
Program expense	12,709	868	-	-	-	-	-	13,577	-	-	13,577
Boarding home payments											
- Agency foster care	-	3,525,647	-	-	-	-	137,144	3,662,791	2,064,056	-	5,726,847
Professional services											
- client	-	81,367	-	-	-	-	-	81,367	-	-	81,367
External legal costs	-	-	-	42,165	-	-	-	42,165	-	-	42,165
Adoption subsidy	-	-	60,010	-	-	-	-	60,010	-	-	60,010
Targeted adoptions	-	-	280,485	-	-	-	-	280,485	-	-	280,485
Client's personal needs	-	401,861	-	-	-	-	3,868	405,729	125,089	-	530,818
Health and related	-	87,101	-	-	-	-	22	87,123	10,275	-	97,398
Financial assistance	39,527	970	-	-	-	-	-	40,497	-	-	40,497
Promotion and publicity	-	-	-	-	278	-	-	278	-	-	278
Office administration	-	-	-	-	116,938	-	-	116,938	-	-	116,938
Miscellaneous	-	-	-	-	220,530	-	-	220,530	-	-	220,530
Technology	-	-	-	-	297,370	-	-	297,370	-	-	297,370
	3,208,258	6,216,030	737,487	318,822	2,913,705	221,718	146,913	13,762,933	2,500,280	71,045	16,334,258
Less recoveries and other income	-	354,850	-	172,873	80,360	-	-	608,083	2,500,280	-	3,108,363
Net expenditures	\$ 3,208,258	\$ 5,861,180	\$ 737,487	\$ 145,949	\$ 2,833,345	\$ 221,718	\$ 146,913	\$ 13,154,850	\$ -	\$ 71,045	\$ 13,225,895

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 3 - Revenue and Expenditure
Counselling and Therapy
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 473,775	\$ 473,775	\$ 424,404
Expenditure			
Salaries	254,433	262,529	210,119
Employee benefits	73,788	87,376	79,582
Travel	17,240	2,621	1,837
Training and recruitment	15,500	8,198	16,387
Building occupancy	28,000	28,175	28,000
Professional services - non client	8,500	5,145	12,256
Program expense	13,362	7,921	12,454
Professional services - client	-	1,209	472
Administration	43,421	43,421	43,421
Office	10,197	10,247	10,542
Technology	9,334	16,933	9,334
	473,775	473,775	424,404
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 4 - Revenue and Expenditure
Specialized Consulting
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 79,000	\$ 79,000	\$ 78,996
Expenditure			
Salaries	24,786	24,784	31,096
Employee benefits	7,187	7,188	8,830
Building occupancy	5,541	5,541	5,541
Professional services - client	25,691	25,692	17,734
Administration	8,295	8,295	8,295
Office	5,000	5,000	5,000
Technology	2,500	2,500	2,500
	79,000	79,000	78,996
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 5 - Revenue and Expenditure
Youth Support Worker
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 89,797	\$ 89,797	\$ 89,798
Expenditure			
Salaries	51,386	51,386	56,420
Employee benefits	14,902	14,902	12,300
Training and recruitment	536	938	-
Building occupancy	8,475	8,475	8,475
Program expense	805	403	-
Administration	9,003	9,003	9,003
Office	1,800	1,800	1,800
Travel	1,090	1,090	-
Technology	1,800	1,800	1,800
	89,797	89,797	89,798
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 6 - Revenue and Expenditure
Mobile Crisis
(Unaudited)

For the year ended March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 26,250	\$ 26,250	\$ 26,244
Expenditure			
Salaries	15,891	15,891	15,946
Employee benefits	4,608	4,609	4,547
Building occupancy	1,841	1,841	1,841
Administration	2,756	2,756	2,756
Office	605	604	605
Technology	549	549	549
	26,250	26,250	26,244
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 7 - Revenue and Expenditure
Intensive Treatment Services
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 26,250	\$ 26,250	\$ 26,244
Expenditure			
Salaries	15,891	15,891	15,946
Employee benefits	4,608	4,608	4,547
Building occupancy	1,841	1,841	1,841
Office	605	605	605
Administration	2,756	2,756	2,756
Technology	549	549	549
	26,250	26,250	26,244
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 8 - Revenue and Expenditure
Community Capacity Building
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 44,051	\$ 44,051	\$ 44,051
Expenditure			
Salaries	26,017	26,017	26,117
Employee benefits	7,544	7,544	7,444
Building occupancy	3,600	3,600	3,600
Administration	4,625	4,625	4,625
Office	1,200	1,200	1,200
Technology	1,065	1,065	1,065
	44,051	44,051	44,051
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 9 - Revenue and Expenditure
Infant Development
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 312,940	\$ 312,940	\$ 312,940
Expenditure			
Salaries	180,865	177,958	181,195
Employee benefits	52,450	58,239	56,285
Training and recruitment	1,200	-	-
Building occupancy	26,000	26,000	26,000
Program expense	465	233	-
Administration	31,433	31,433	31,433
Office	12,027	12,027	12,027
Travel	2,500	1,050	-
Technology	6,000	6,000	6,000
	312,940	312,940	312,940
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 10 - Revenue and Expenditure
Community Support
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 60,761	\$ 60,761	\$ 60,756
Expenditure			
Salaries	28,212	27,024	29,450
Employee benefits	8,182	9,052	8,500
Training and recruitment	538	1,006	-
Building occupancy	9,600	9,600	9,600
Program expense	300	150	506
Administration	6,300	6,300	6,300
Office	4,000	4,000	4,000
Travel	1,229	1,229	-
Technology	2,400	2,400	2,400
	60,761	60,761	60,756
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 11 - Revenue and Expenditure
Access Intake
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 40,000	\$ 40,000	\$ 39,996
Expenditure			
Salaries	25,983	25,924	26,080
Employee benefits	7,535	7,594	7,434
Building occupancy	1,403	1,403	1,403
Administration	4,200	4,200	4,200
Office	461	461	461
Technology	418	418	418
	40,000	40,000	39,996
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 12 - Revenue and Expenditure
Brief Services
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 90,000	\$ 90,000	\$ 90,000
Expenditure			
Salaries	54,483	54,484	54,696
Employee benefits	15,801	15,800	15,588
Building occupancy	6,312	6,312	6,312
Administration	9,450	9,450	9,450
Office	2,073	2,073	2,073
Technology	1,881	1,881	1,881
	90,000	90,000	90,000
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 13 - Revenue and Expenditure
Service Coordination
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 205,000	\$ 205,000	\$ 204,996
Expenditure			
Salaries	126,753	126,754	127,243
Employee benefits	36,759	36,759	36,265
Building occupancy	12,274	12,274	12,274
Administration	21,525	21,525	21,525
Office	4,031	4,031	4,031
Technology	3,658	3,657	3,658
	205,000	205,000	204,996
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 14 - Revenue and Expenditure
Family Caregiver Skills Building
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Health	\$ 60,000	\$ 60,000	\$ 60,000
Expenditure			
Salaries	38,975	38,976	39,127
Employee benefits	11,303	11,303	11,151
Building occupancy	2,104	2,104	2,104
Administration	6,300	6,300	6,300
Office	691	690	691
Technology	627	627	627
	60,000	60,000	60,000
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 15 - Revenue and Expenditure
Family Relief
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 224,192	\$ 224,192	\$ 224,192
Expenditure			
Salaries	135,132	117,262	121,077
Employee benefits	39,188	31,193	31,074
Training and recruitment	2,517	-	-
Building occupancy	9,378	9,378	9,378
Program expense	6,450	39,865	35,618
Administration	22,350	22,350	22,350
Client's personal needs	6,750	-	-
Promotion and publicity	177	177	177
Office	5,949	5,949	5,949
Travel	3,500	3,180	-
Technology	2,251	2,251	2,251
	233,642	231,605	227,874
Expenditure recoveries	9,450	7,413	3,682
	224,192	224,192	224,192
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 16 - Revenue and Expenditure
Community Integration
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 170,178	\$ 170,178	\$ 170,178
Expenditure			
Salaries	97,725	96,588	101,195
Employee benefits	28,341	26,440	28,346
Training and recruitment	1,200	4,538	-
Building occupancy	13,100	13,100	13,100
Program expense	600	300	-
Administration	17,131	17,131	17,131
Promotion and publicity	248	248	248
Office	7,004	7,004	7,004
Travel	1,675	1,675	-
Technology	3,154	3,154	3,154
	170,178	170,178	170,178
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 17 - Revenue and Expenditure
Young Offenders
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 49,327	\$ 49,327	\$ 49,327
Expenditure			
Salaries	29,805	29,804	30,077
Employee benefits	8,643	8,643	8,571
Building occupancy	3,600	3,600	3,600
Administration	5,179	5,179	5,179
Promotion and publicity	300	300	300
Office	1,600	1,600	1,600
Travel	200	201	-
	49,327	49,327	49,327
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 18 - Revenue and Expenditure
Independent Living
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 78,398	\$ 78,398	\$ 78,397
Expenditure			
Salaries	53,952	53,171	53,189
Employee benefits	15,646	15,646	15,377
Building occupancy	3,600	3,600	3,600
Program expense	-	-	250
Administration	4,000	4,000	4,000
Office	1,200	1,981	1,981
	78,398	78,398	78,397
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 19 - Revenue and Expenditure
Associate Living Supports
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 236,310	\$ 236,310	\$ 236,310
Expenditure			
Salaries	52,500	56,357	47,668
Employee benefits	15,225	15,225	13,401
Travel	2,000	2,071	2,000
Building occupancy	2,000	2,000	2,000
Boarding home payments	127,846	107,948	112,252
Professional services	-	730	1,340
Client's personal needs	6,778	27,479	33,116
Health and related	5,461	-	33
Administration	23,500	23,500	23,500
Technology	1,000	1,000	1,000
	236,310	236,310	236,310
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 20 - Revenue and Expenditure
Transitional Aged Youth
(Unaudited)

For the year end March 31,	2022	2021
Revenue		
Lutheran Community Care Centre	\$ 52,810	\$ -
Expenditure		
Boarding	41,800	-
Client Needs	11,010	-
	52,810	-
Excess of revenue over expenditure for the year	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 21 - Revenue and Expenditure
Ontario Child Benefit Equivalent
(Unaudited)

For the year end March 31,	2022	2021
Revenue		
Ontario Child Benefit Equivalent	\$ 92,517	\$ 95,995
Deferred revenue, beginning of year	159,351	89,365
Deferred revenue, end of year	(196,278)	(159,351)
	55,590	26,009
Expenditure		
Higher education achievement	4,192	789
Higher degree of resilience	25,631	2,348
Smoother transition to adulthood	4,961	2,327
Saving program payouts	20,806	20,545
	55,590	26,009
Excess of revenue over expenditure for the year	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 22 - Revenue and Expenditure
Other Programs
(Unaudited)

For the year end March 31,	2022	2021
Revenue		
Rainy River District School Board	\$ 623,528	\$ 402,500
Firefly - Enhanced Respite	12,082	11,949
Firefly - Psychometric Funding	48,300	63,500
Deferred revenue, beginning of year	155,896	154,429
Deferred revenue, end of year	(167,031)	(155,896)
	672,775	476,482
Expenditure		
Enhanced Respite	12,082	11,949
Rainy River District School Board	612,393	401,033
Psychometrist	48,300	63,500
	672,775	476,482
Excess of revenue over expenditure for the year	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 23 - Covid Funding
(Unaudited)

For the year ended March 31, 2022	Temporary Wage Enhancement	Covid Community Supports Fund	2022	2021
Revenue				
Ministry of Children, Community and Social Services	\$ 106,642	\$ 69,157	\$ 175,799	\$ 194,498
Ministry of Health	-	-	-	124,572
Kenora and District Catholic School Board	-	-	-	17,000
Lake of the Woods Regional Community Foundation	-	-	-	4,500
	106,642	69,157	175,799	340,570
Expenditure				
Salaries	96,701	33,049	129,750	175,718
Employee benefits	9,941	9,913	19,854	25,852
Travel	-	-	-	16,147
Building occupancy	-	6,851	6,851	-
Professional services - non client	-	1,518	1,518	648
Program expense	-	-	-	40,667
- Agency foster care	-	3,293	3,293	-
Professional services- client	-	-	-	50,000
Client's personal needs	-	14,533	14,533	-
Office administration	-	-	-	1,339
Technology	-	-	-	30,199
	106,642	69,157	175,799	340,570
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 24 - Revenue and Expenditure
Crown Ward Education Championship Team
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Colleges and Universities			
Operating grant	\$ 75,000	\$ 43,581	\$ 75,000
Surplus repayable	-	-	(45,601)
	75,000	43,581	29,399
Expenditure			
Salaries	25,000	31,831	22,467
Employee benefits	15,000	7,392	3,992
Program expense	27,500	-	-
Central administration	7,500	4,358	2,940
	75,000	43,581	29,399
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 25 - Revenue and Expenditure
Education Liaison
(Unaudited)

For the year end March 31,	Budget	2022	2021
Revenue			
Ministry of Children, Community and Social Services	\$ 88,637	\$ 88,637	\$ 88,637
Expenditure			
Salaries	55,485	56,153	57,867
Employee benefits	16,091	16,071	16,523
Building occupancy	4,547	4,547	4,547
Administration	9,307	9,307	6,493
Office	1,908	1,259	1,908
Technology	1,299	1,300	1,299
	88,637	88,637	88,637
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 26 - Revenue and Expenditure
NOEL
(Unaudited)

For the year ended March 31	Budget	2022	2021
Revenue			
Thunder Bay Catholic District School Board	\$ 117,750	\$ 117,750	\$ 112,500
Expenditure			
Salaries and benefits	73,153	73,151	70,800
Employee benefits	21,212	21,214	20,165
Training and recruitment	425	550	-
Travel	425	425	-
Building occupancy	4,000	4,000	4,000
Program expense	250	125	-
Administration	12,000	12,000	11,250
Office and miscellaneous	2,835	2,835	2,835
Technology	3,450	3,450	3,450
	117,750	117,750	112,500
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 27 - Allocated Central Administration
(Unaudited)

For the year ended March 31,	Budget	2022	2021
Expenditure			
Salaries	\$ 205,828	\$ 206,383	\$ 202,180
Benefits	51,412	50,500	50,500
Building Accommodation	12,990	13,740	12,990
Office and IT	7,037	7,037	7,037
	\$ 277,267	\$ 277,660	\$ 272,707
Program Allocations			
Counselling and Therapy	\$ 43,421	\$ 43,421	\$ 43,421
Specialized Consulting	8,295	8,295	8,295
Youth Support Worker	9,003	9,003	9,003
Mobile Crisis	2,756	2,756	2,756
Intensive Treatment Services	2,756	2,756	2,756
Community Capacity Building	4,625	4,625	4,625
Infant Development	31,433	31,433	31,433
Community Support	6,300	6,300	6,300
Access and Intake	4,200	4,200	4,200
Brief Services	9,450	9,450	9,450
Service Coordination	21,525	21,525	21,525
Family Caregiver Skills Building	6,300	6,300	6,300
Family Relief	22,350	22,350	22,350
Community Integration	17,131	17,131	17,131
Young Offenders	5,179	5,179	5,179
Independent Living	4,000	4,000	4,000
Associate Living Supports	23,500	23,500	23,500
CWECT	7,500	4,329	2,940
Education Liaison	6,493	9,307	6,493
Other Mental Health Services	29,800	29,800	29,800
NOEL	11,250	12,000	11,250
	\$ 277,267	\$ 277,660	\$ 272,707

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 28 - Executive-level Staff Travel Expenses
(Unaudited)

For the year ended March 31, 2022

Position	Accommodation	Meals	Airplane	Vehicle	Other	Total
Executive Director	\$ 357	\$ 98	\$ -	\$ -	\$ -	\$ 455
Director of Child Welfare Services	563	175	-	252	-	990
Director of Finance and Administration	357	194	-	-	-	551
Executive Assistant	1,815	475	-	562	-	2,852
Director of Clinical and Community Services	357	105	-	-	-	462
Supervisor of Strategic and Quality Initiatives	206	73	-	-	-	279
Total Executive Level Travel Expenses	\$ 3,655	\$ 1,120	\$ -	\$ 814	\$ -	\$ 5,589

Position	Accommodation	Meals	Airplane	Vehicle	Other	Total
President	\$ 357	\$ 98	\$ -	\$ -	\$ -	\$ 455
Vice President	357	98	-	148	-	603
Secretary Treasurer	-	-	-	-	-	-
Treasurer	357	98	-	-	-	455
Board Member 1	357	98	-	106	-	561
Board Member 2	357	98	-	-	-	455
Board Member 3	-	-	-	-	-	-
Board Member 4	-	-	-	-	-	-
Board Member 5	357	98	-	-	-	455
Board Member 6	357	98	-	191	-	646
Board Member 7	357	117	-	385	-	859
Board Member 8	357	98	-	-	-	455
Total Board Level Travel Expenses	\$ 3,213	\$ 901	\$ -	\$ 830	\$ -	\$ 4,944