

**Kenora - Rainy River Districts Child And
Family Services
Financial Statements
For the year ended March 31, 2020**

Kenora - Rainy River Districts Child And Family Services**Financial Statements
For the year ended March 31, 2020**

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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, 2020, 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, 2020 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 45 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 and Youth 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

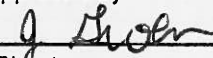
Chartered Professional Accountants, Licensed Public Accountants

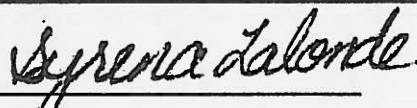
Kenora, Ontario
June 25, 2020

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 | 2020 | 2019 |
|--|---------------------|--------------------------|-----------------------------|------------------|---------------------|---------------------|
| Assets | | | | | | |
| Current | | | | | | |
| Cash (Note 2) | \$ 301,017 | \$ - | \$ 26,720 | \$ 77,993 | \$ 405,730 | \$ 588,478 |
| Accounts receivable (Note 4) | 525,093 | - | - | 7,960 | 533,053 | 623,193 |
| Due from Ministry of Children and Youth Services (Note 5) | 163,866 | - | - | - | 163,866 | 68,782 |
| Prepaid expenses | 465,565 | - | - | - | 465,565 | 44,570 |
| | <u>1,455,541</u> | <u>-</u> | <u>26,720</u> | <u>85,953</u> | <u>1,568,214</u> | <u>1,325,023</u> |
| Capital Assets (Note 6) | - | 6,447,070 | - | - | 6,447,070 | 6,441,684 |
| | <u>\$ 1,455,541</u> | <u>\$ 6,447,070</u> | <u>\$ 26,720</u> | <u>\$ 85,953</u> | <u>\$ 8,015,284</u> | <u>\$ 7,766,707</u> |
| Liabilities and Fund Balances | | | | | | |
| Current | | | | | | |
| Accounts payable (Note 7) | \$ 1,403,508 | \$ - | \$ - | \$ - | \$ 1,403,508 | \$ 1,691,055 |
| Deferred contributions (Note 8) | 58,667 | - | - | - | 58,667 | 95,444 |
| Current portion of long term debt (Note 9) | - | 113,468 | - | - | 113,468 | 85,942 |
| | <u>1,462,175</u> | <u>113,468</u> | <u>-</u> | <u>-</u> | <u>1,575,643</u> | <u>1,872,441</u> |
| Deferred contributions (Note 8) | 891,095 | - | - | - | 891,095 | 231,673 |
| Due to (from) other funds | (897,987) | 894,527 | - | 3,460 | - | - |
| Long-term debt (Note 9) | - | 176,613 | - | - | 176,613 | 104,011 |
| | <u>1,455,283</u> | <u>1,184,608</u> | <u>-</u> | <u>3,460</u> | <u>2,643,351</u> | <u>2,208,125</u> |
| Fund Balances | | | | | | |
| Invested in capital assets | - | 5,262,462 | - | - | 5,262,462 | 5,443,129 |
| Unrestricted | 258 | - | - | - | 258 | 258 |
| Externally restricted (Note 10) | - | - | - | 82,493 | 82,493 | 88,821 |
| Internally restricted | - | - | 26,720 | - | 26,720 | 26,374 |
| | <u>258</u> | <u>5,262,462</u> | <u>26,720</u> | <u>82,493</u> | <u>5,371,933</u> | <u>5,558,582</u> |
| | <u>\$ 1,455,541</u> | <u>\$ 6,447,070</u> | <u>\$ 26,720</u> | <u>\$ 85,953</u> | <u>\$ 8,015,284</u> | <u>\$ 7,766,707</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, 2020 | Year Ended March 31, 2019 |
|---|-------------------|--------------------------|-----------------------------|-------------------|------------------------------------|------------------------------------|
| Revenue | | | | | | |
| Ministry of Children and Youth Services / Ministry of Community and Social Services | \$ 14,413,272 | \$ - | \$ - | \$ - | \$ 14,413,272 | \$ 16,598,691 |
| Ministry of Health | 1,010,536 | - | - | - | 1,010,536 | - |
| Ministry of the Attorney General | - | - | - | - | - | 135,543 |
| Other Income | 616,249 | - | 346 | 1,719 | 618,314 | 385,161 |
| | 16,040,057 | - | 346 | 1,719 | 16,042,122 | 17,119,395 |
| Expenditure | | | | | | |
| Salaries | 7,399,535 | - | - | - | 7,399,535 | 7,447,665 |
| Employee benefits | 2,192,474 | - | - | - | 2,192,474 | 2,078,247 |
| Travel | 561,962 | - | - | - | 561,962 | 526,422 |
| Training and recruitment | 142,754 | - | - | - | 142,754 | 114,029 |
| Building occupancy | 674,682 | - | - | - | 674,682 | 798,488 |
| Professional services non-client | 215,608 | - | - | - | 215,608 | 330,655 |
| Program expense | 88,865 | - | - | 8,047 | 96,912 | 130,432 |
| Boarding home payments | 6,102,473 | - | - | - | 6,102,473 | 6,861,693 |
| Professional services - client | 93,075 | - | - | - | 93,075 | 128,094 |
| External legal costs | 117,995 | - | - | - | 117,995 | 453,276 |
| Adoption / probation | 418,731 | - | - | - | 418,731 | 406,158 |
| Client's personal needs | 636,260 | - | - | - | 636,260 | 710,786 |
| Health and related | 138,675 | - | - | - | 138,675 | 102,358 |
| Financial assistance | 37,440 | - | - | - | 37,440 | 7,535 |
| Promotion and publicity | 9,701 | - | - | - | 9,701 | 6,918 |
| Office | 199,771 | - | - | - | 199,771 | 273,755 |
| Miscellaneous | 163,452 | - | - | - | 163,452 | 147,938 |
| Technology | 352,077 | - | - | - | 352,077 | 432,189 |
| OCBe | 108,497 | - | - | - | 108,497 | 90,331 |
| | 19,654,027 | - | - | 8,047 | 19,662,074 | 21,046,969 |
| Expenditure recoveries and other | 3,613,970 | - | - | - | 3,613,970 | 3,929,155 |
| | 16,040,057 | - | - | 8,047 | 16,048,104 | 17,117,814 |
| Excess (deficiency) of revenue over expenditure for the year | \$ - | \$ - | \$ 346 | \$ (6,328) | \$ (5,982) | \$ 1,581 |

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, 2020 | March 31, 2019 |
|--|---------------------------|-----------------------------------|--------------------------------------|------------------------|---------------------------|---------------------------|
| Fund balance, beginning of year | \$ 258 | \$ 5,443,129 | \$ 26,374 | \$ 88,821 | \$ 5,558,582 | \$ 5,591,065 |
| Excess (deficiency) of revenue over expenditure | - | - | 346 | (6,328) | (5,982) | 1,581 |
| Net capital asset additions | - | 481,633 | - | - | 481,633 | 441,548 |
| Net Long-term debt proceeds (repayments) from other funds | - | (186,053) | - | - | (186,053) | - |
| Amortization of capital assets | - | (476,247) | - | - | (476,247) | (475,612) |
| Fund balance, end of year | \$ 258 | \$ 5,262,462 | \$ 26,720 | \$ 82,493 | \$ 5,371,933 | \$ 5,558,582 |

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 | 2020 | 2019 |
|---|-------------------|-------------------|
| Operating transactions | | |
| Excess (deficiency) of revenue over expenditure for the year | \$ (5,982) | \$ 1,581 |
| Adjustments for | | |
| Amortization | 476,247 | 475,612 |
| Capital items in operating activities | (180,667) | (34,064) |
| | 289,598 | 443,129 |
| Changes in non-cash working capital items | | |
| Accounts receivable | 90,140 | 256,950 |
| Due from Ministry of Children and Youth Services | (95,084) | (17,692) |
| Prepaid expenses | (420,995) | 142,268 |
| Accounts payable | (287,547) | 264,135 |
| Deferred contributions | 622,645 | 160,309 |
| | 198,757 | 1,249,099 |
| Capital transactions | | |
| Net additions to capital assets | (481,633) | (441,548) |
| Financing transactions | | |
| Net repayments for long term debt | 100,128 | (99,557) |
| Increase (decrease) in cash and cash equivalents during the year | (182,748) | 707,994 |
| Cash (bank indebtedness), beginning of year | 588,478 | (119,516) |
| Cash, end of year | \$ 405,730 | \$ 588,478 |

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, 2020

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 and Youth 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.

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.

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 and Youth Services reporting requirements as mentioned in the basis of accounting.

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

Year Ended March 31 , 2020

1. Summary of Significant Accounting Policies, con't

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 and Youth Services, the Ministry of Community and Social Services and the Ministry of the Attorney General 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, 2020

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, 2020 was \$600,000 (March 31, 2019 \$600,000).

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

Year Ended March 31, 2020

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>2020</u> | <u>2019</u> |
|--|---------------------|---------------------|
| Cash | \$ 405,730 | \$ 588,478 |
| Accounts receivable | 533,053 | 623,193 |
| Due from Ministry of Children and Youth Services | 163,866 | 68,782 |
| | <u>\$ 1,102,649</u> | <u>\$ 1,280,453</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, 2020

4. Accounts Receivable

| | 2020 | 2019 |
|----------------|-------------------|-------------------|
| Other Agencies | \$ 304,795 | \$ 351,086 |
| HST | 159,019 | 200,169 |
| Miscellaneous | 69,239 | 71,938 |
| | \$ 533,053 | \$ 623,193 |

5. Due from the Ministry of Children and Youth Services

| | 2020 | 2019 |
|----------------------------|-------------------|------------------|
| Targeted Adoptions Subsidy | \$ 93,667 | \$ 54,079 |
| Fourth Quarter Subsidies | 70,199 | 14,703 |
| | \$ 163,866 | \$ 68,782 |

6. Capital Assets

| | 2020 | | 2019 | |
|---------------------------------|----------------------|-----------------------------|----------------------|-----------------------------|
| | Cost | Accumulated Amortization | Cost | Accumulated Amortization |
| Land | \$ 432,082 | \$ - | \$ 416,882 | \$ - |
| Buildings | | | | |
| -Cameron Bay Children's Centre | 3,539,182 | 2,856,349 | 3,539,182 | 2,640,951 |
| -Valley Drive Home | 2,752,150 | 403,414 | 2,752,150 | 403,414 |
| -Red Lake Multi-Use Facility | 1,026,902 | 512,639 | 1,026,902 | 512,639 |
| -1034 Park Street | 19,544 | 1 | 1 | 1 |
| -Dryden - 175 West River | 796,585 | 213,473 | 796,585 | 213,473 |
| -Dryden - 119 Orvis Street | 224,138 | 56,033 | 224,138 | 56,033 |
| -Dryden - 176 Third Street | 276,934 | 69,232 | 276,934 | 69,232 |
| -Atikokan - 209, 211 & 213 Main | 175,348 | - | - | - |
| Parking lot and sidewalks | 104,489 | 69,876 | 99,437 | 64,904 |
| Vehicles | 316,103 | 60,581 | 255,496 | 67,087 |
| Furniture and equipment | 2,758,941 | 2,323,789 | 2,748,693 | 2,276,978 |
| Computer equipment | 3,147,995 | 2,592,873 | 2,955,993 | 2,391,735 |
| Leasehold Improvements | 75,806 | 40,869 | 72,173 | 26,435 |
| Net book value | \$ 15,646,199 | \$ 9,199,129 | \$ 15,164,566 | \$ 8,722,882 |
| | | \$ 6,447,070 | | \$ 6,441,684 |

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

Year Ended March 31, 2020

7. Accounts Payable

| | 2020 | 2019 |
|-------------------------------|---------------------|---------------------|
| Trade and other | \$ 625,162 | \$ 806,677 |
| Accrued salaries and benefits | 778,346 | 884,378 |
| | \$ 1,403,508 | \$ 1,691,055 |

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.

| | 2020 | 2019 |
|--|-------------------|-------------------|
| Rainy River District School Board | \$ 58,667 | \$ 95,444 |
| Balanced Budget Fund | 699,551 | - |
| Ontario Child Benefit Equivalent Funds | 89,365 | 91,494 |
| Donations | 20,145 | 20,145 |
| Crown Ward Education Championship Team | - | 38,000 |
| Other | 82,034 | 82,034 |
| | \$ 949,762 | \$ 327,117 |
| Current | \$ 58,667 | \$ 95,444 |
| Long-term | 891,095 | 231,673 |
| | \$ 949,762 | \$ 327,117 |

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.

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, 2020

9. Long-term Debt

| | 2020 | 2019 |
|---|-------------------|------------|
| Mortgage payable at \$5,602 monthly with interest at 3.03%, 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 | \$ 104,028 | \$ 167,053 |
| 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 | 186,053 | - |
| Mortgage payable | - | 22,900 |
| | 290,081 | 189,953 |
| Current Portion | 113,468 | 85,942 |
| | \$ 176,613 | \$ 104,011 |

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

| | |
|------|------------|
| 2021 | \$ 113,468 |
| 2022 | 9,798 |
| 2023 | 10,168 |
| 2024 | 10,538 |
| 2025 | 146,109 |

Total interest paid during the year was \$4,200 (2019 - \$7,337).

10. Externally Restricted Fund Balance

| | Stuart Trust Fund | Joseph Sznopasek Trust Fund | 2020 | 2019 |
|---|----------------------|-----------------------------------|------------------|-----------|
| Amount available to children for educational and other purposes | \$ 8,730 | \$ 48,763 | \$ 57,493 | \$ 63,821 |
| Original endowment amount which must remain intact | 25,000 | - | 25,000 | 25,000 |
| | \$ 33,730 | \$ 48,763 | \$ 82,493 | \$ 88,821 |
| Represented by: | | | | |
| Cash | \$ 25,750 | \$ 52,243 | \$ 77,993 | \$ 64,482 |
| Computer Loans Receivable | 7,980 | - | 7,980 | 12,652 |
| Due to Operating Fund | - | (3,480) | (3,480) | 11,687 |
| | \$ 33,730 | \$ 48,763 | \$ 82,493 | \$ 88,821 |

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

Year Ended March 31, 2020

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 2025. The lease commitments in effect at March 31, 2020 for the five years are as follows:

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Leased Office Space | \$ 253,446 | \$ 230,607 | \$ 223,428 | \$ 224,106 | \$ 196,308 |

b) Vacation Pay, Over Time and Severance

As at March 31, 2020, unrecorded vacation pay amounted to \$604,257 (March 31, 2019 - \$531,969).

As at March 31, 2020, unrecorded over time and statutory holiday pay amounted to \$44,416 (March 31, 2019 - \$46,630).

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, 2025, is as follows:

| | | |
|------|----|--------|
| 2021 | \$ | 59,499 |
| 2022 | | 57,257 |
| 2023 | | 46,641 |
| 2024 | | 41,294 |
| 2025 | | 40,425 |

d) Contingent Liabilities

The Agency has been named directly in twenty separate lawsuits for claims totaling \$52,170,000, and has been given notice of other claims. In addition, the Agency, has been included as part of a class action against the Province of Ontario for claims totaling \$100,000,000. Management has determined that the possible outcomes are not determinable. As a result, no liability has been recorded in these financial statements.

The Pay Equity Office of the Pay Equity Commission has commenced a review of the Agency's pay equity compliance. The potential financial consequences of the review, if any, are unknown at this time.

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

Year Ended March 31 , 2020

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, 2019. The results of the valuation disclosed total actuarial liabilities of \$107,687 million (2018 - \$100,081 million) in respect of benefits accrued for service with actuarial assets at that date of \$104,290 (2018 - \$95,890 million) indicating an actuarial deficit of \$3,397 million (2018 - \$4,191 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 2020 were \$815,405 (2019 - \$738,893).

13. Economic Dependence

The organization receives the majority of its revenue from the Ministry of Children and Youth 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, 2020, RESPs under administration were \$802,655 (March 31, 2019 - \$743,481). The RESPs are not consolidated in these financial statements.

15. Subsequent Events

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 Ministry has committed to providing additional funding to Agencies for COVID-19 for applicable costs in the subsequent period and has requested that related costs be tracked. At the date of approval of these financial statements, the amount, timing and eligibility for this funding is not known. As such, an estimate of the financial effect of this funding is not practicable at this time. The ultimate duration and magnitude of the COVID-19 pandemic's impact on the organization's operations and financial position is not known.

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

| For the year ended March 31 | Budget | 2020 | 2019 |
|--|-------------------|-------------------|-------------------|
| Revenue | | | |
| Ministry of Children and Youth | | | |
| Approved Budget Allocation | \$ 13,648,039 | \$ 13,648,039 | \$ 14,095,869 |
| Targeted Adoptions Subsidy | 87,458 | 86,940 | 85,129 |
| Deferred to subsequent year to Balanced Budget Fund | - | (699,551) | - |
| | 13,735,497 | 13,035,428 | 14,180,998 |
| Expenditure | | | |
| Salaries | 5,583,131 | 5,620,335 | 5,786,435 |
| Employee benefits | 1,634,326 | 1,659,201 | 1,621,798 |
| Travel | 578,644 | 534,860 | 488,401 |
| Training and recruitment | 92,563 | 108,490 | 88,127 |
| Building occupancy | 625,754 | 511,844 | 628,737 |
| Professional services- non client | 355,357 | 210,106 | 317,548 |
| Program expense | 80,371 | 37,394 | 34,103 |
| Boarding home payments | 3,526,125 | 5,944,078 | 6,681,238 |
| Professional services - client | 93,105 | 67,949 | 100,808 |
| External legal costs | 110,036 | 117,995 | 453,276 |
| Adoption probation and subsidy | 62,458 | 70,971 | 65,643 |
| Targeted Adoptions | 349,831 | 347,760 | 340,515 |
| Client's personal needs | 449,300 | 632,717 | 646,730 |
| Health and related | 113,400 | 138,563 | 101,691 |
| Financial assistance | 35,400 | 37,440 | 7,535 |
| Promotion and publicity | 3,053 | 8,500 | 6,193 |
| Office administration | 132,547 | 128,576 | 197,129 |
| Miscellaneous | 171,300 | 160,825 | 147,917 |
| Technology | 320,000 | 302,529 | 379,559 |
| | 14,316,701 | 16,640,133 | 18,093,383 |
| Expenditure recoveries and other income | 581,204 | 3,604,705 | 3,912,385 |
| | 13,735,497 | 13,035,428 | 14,180,998 |
| 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, 2020 | Non- Residential | Residential | Adoption Services | Legal Services | Infrastructure Administration | Travel Costs | COVID | Total before OSW and Transformation | OSW | Transformation | Total |
|--------------------------------------|---------------------|--------------|----------------------|-------------------|----------------------------------|-----------------|-----------|---|------------|----------------|---------------|
| Salaries | \$ 2,217,625 | \$ 1,689,701 | \$ 294,261 | \$ 187,139 | \$ 898,406 | \$ - | \$ - | \$ 5,287,132 | \$ 277,174 | \$ 56,029 | \$ 5,620,335 |
| Employee benefits | 636,066 | 461,735 | 87,522 | 66,176 | 295,300 | - | - | 1,546,799 | 97,386 | 15,016 | 1,659,201 |
| Travel | - | - | - | - | 143,561 | 391,299 | - | 534,860 | - | - | 534,860 |
| Training and recruitment | 26,506 | 44,264 | - | 244 | 37,476 | - | - | 108,490 | - | - | 108,490 |
| Building occupancy | - | - | - | - | 508,628 | - | 3,216 | 511,844 | - | - | 511,844 |
| Professional services | | | | | | | | | | | |
| - non client | - | - | - | - | 210,106 | - | - | 210,106 | - | - | 210,106 |
| Program expense | 22,729 | 14,665 | - | - | - | - | - | 37,394 | - | - | 37,394 |
| Boarding home payments | | | | | | | | | | | |
| - Agency foster care | - | 3,400,308 | - | - | - | - | - | 3,400,308 | 2,543,770 | - | 5,944,078 |
| Professional services | | | | | | | | | | | |
| - client | - | 65,450 | - | - | - | - | - | 65,450 | 2,499 | - | 67,949 |
| External legal costs | - | - | - | 117,995 | - | - | - | 117,995 | - | - | 117,995 |
| Adoption subsidy | - | - | 70,971 | - | - | - | - | 70,971 | - | - | 70,971 |
| Targeted adoptions | - | - | 347,760 | - | - | - | - | 347,760 | - | - | 347,760 |
| Client's personal needs | 9,000 | 449,195 | - | - | - | - | 3,805 | 462,000 | 170,717 | - | 632,717 |
| Health and related | - | 124,092 | - | - | - | - | - | 124,092 | 14,471 | - | 138,563 |
| Financial assistance | 37,440 | - | - | - | - | - | - | 37,440 | - | - | 37,440 |
| Promotion and publicity | - | - | - | - | 8,500 | - | - | 8,500 | - | - | 8,500 |
| Office administration | - | - | - | - | 128,576 | - | - | 128,576 | - | - | 128,576 |
| Miscellaneous | - | - | - | - | 160,825 | - | - | 160,825 | - | - | 160,825 |
| Technology | - | - | - | - | 283,508 | - | 19,021 | 302,529 | - | - | 302,529 |
| | 2,949,366 | 6,249,410 | 800,514 | 371,554 | 2,674,886 | 391,299 | 26,042 | 13,463,071 | 3,106,017 | 71,045 | 16,640,133 |
| Less recoveries and other income | - | 377,832 | - | - | 120,856 | - | - | 498,688 | 3,106,017 | - | 3,604,705 |
| Net expenditures | \$ 2,949,366 | \$ 5,871,578 | \$ 800,514 | \$ 371,554 | \$ 2,554,030 | \$ 391,299 | \$ 26,042 | \$ 12,964,383 | \$ - | \$ 71,045 | \$ 13,035,428 |

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

| For the year end March 31, | Budget | 2020 | 2019 |
|--|----------------|----------------|----------------|
| Revenue | | | |
| Ministry of Health | \$ 423,275 | \$ 423,275 | \$ - |
| Ministry of Children and Youth Services | - | - | 423,275 |
| | 423,275 | 423,275 | 423,275 |
| Expenditure | | | |
| Salaries | 218,914 | 191,089 | 184,245 |
| Employee benefits | 61,298 | 84,209 | 86,027 |
| Travel | 20,000 | 12,206 | 18,027 |
| Training and recruitment | 13,500 | 22,490 | 13,017 |
| Building occupancy | 28,000 | 30,632 | 28,000 |
| Professional services - non client | 6,000 | 5,502 | 13,107 |
| Program expense | 12,611 | 12,250 | 12,533 |
| Professional services - client | - | - | 430 |
| Administration | 43,421 | 43,421 | 43,421 |
| Promotion and publicity | - | 477 | - |
| Office | 10,197 | 11,665 | 12,123 |
| Miscellaneous | - | - | 24 |
| Technology | 9,334 | 9,334 | 12,321 |
| | 423,275 | 423,275 | 423,275 |
| 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 | 2020 | 2019 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Ministry of Health | \$ 79,000 | \$ 79,000 | \$ - |
| Ministry of Children and Youth Services | - | - | 79,000 |
| | 79,000 | 79,000 | 79,000 |
| Expenditure | | | |
| Salaries | 24,882 | 25,582 | 24,878 |
| Employee benefits | 6,966 | 7,156 | 6,597 |
| Building occupancy | 5,541 | 5,541 | 5,541 |
| Professional services - client | 25,816 | 24,926 | 26,189 |
| 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 | 79,000 |
| 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 | 2020 | 2019 |
|--|------------------|------------------|-------------|
| Revenue | | | |
| Ministry of Children and Youth Services | \$ 89,797 | \$ 89,797 | \$ 89,797 |
| Expenditure | | | |
| Salaries | 51,957 | 49,714 | 43,906 |
| Employee benefits | 14,548 | 18,135 | 14,811 |
| Training and recruitment | 536 | 200 | 536 |
| Building occupancy | 8,475 | 8,475 | 8,475 |
| Program expense | 589 | 260 | 8,266 |
| Administration | 9,003 | 9,003 | 9,003 |
| Office | 1,800 | 1,800 | 1,800 |
| Travel | 1,089 | 410 | 1,200 |
| Technology | 1,800 | 1,800 | 1,800 |
| | 89,797 | 89,797 | 89,797 |
| 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 | 2020 | 2019 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Ministry of Health | \$ 26,250 | \$ 26,250 | \$ - |
| Ministry of Children and Youth Services | - | - | 26,250 |
| | 26,250 | 26,250 | 26,250 |
| Expenditure | | | |
| Salaries | 16,015 | 16,016 | 16,205 |
| Employee benefits | 4,484 | 4,484 | 4,295 |
| Building occupancy | 1,841 | 1,841 | 1,841 |
| Administration | 2,756 | 2,756 | 2,756 |
| Office | 605 | 604 | 604 |
| Technology | 549 | 549 | 549 |
| | 26,250 | 26,250 | 26,250 |
| 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 | 2020 | 2019 |
|--|---------------|---------------|-------------|
| Revenue | | | |
| Ministry of Health | \$ 26,250 | \$ 26,250 | \$ - |
| Ministry of Children and Youth Services | - | - | 26,250 |
| | 26,250 | 26,250 | 26,250 |
| Expenditure | | | |
| Salaries | 16,015 | 16,015 | 16,205 |
| Employee benefits | 4,484 | 4,484 | 4,295 |
| Building occupancy | 1,841 | 1,841 | 1,841 |
| Office | 605 | 605 | 604 |
| Administration | 2,756 | 2,756 | 2,756 |
| Technology | 549 | 549 | 549 |
| | 26,250 | 26,250 | 26,250 |
| 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 | 2020 | 2019 |
|--|------------------|------------------|-------------|
| Revenue | | | |
| Ministry of Children and Youth Services | \$ 44,051 | \$ 44,051 | \$ 44,051 |
| Expenditure | | | |
| Salaries | 26,220 | 26,220 | 26,531 |
| Employee benefits | 7,341 | 7,341 | 7,030 |
| 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 | 2020 | 2019 |
|--|-------------------|-------------------|-------------------|
| Revenue | | | |
| Ministry of Children and Youth Services | \$ 312,940 | \$ 312,940 | \$ 312,940 |
| Expenditure | | | |
| Salaries | 178,261 | 178,922 | 180,250 |
| Employee benefits | 49,913 | 56,407 | 47,762 |
| Training and recruitment | 1,904 | 863 | 1,538 |
| Building occupancy | 26,000 | 26,000 | 26,000 |
| Program expense | 500 | 164 | 924 |
| Administration | 31,433 | 31,433 | 31,433 |
| Office | 12,027 | 12,027 | 12,027 |
| Travel | 6,902 | 1,124 | 7,006 |
| 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 | 2020 | 2019 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Ministry of Health | \$ 60,761 | \$ 60,761 | \$ - |
| Ministry of Children and Youth Services | - | - | 60,761 |
| | 60,761 | 60,761 | 60,761 |
| Expenditure | | | |
| Salaries | 28,045 | 28,986 | 27,805 |
| Employee benefits | 7,432 | 6,668 | 7,962 |
| Training and recruitment | 784 | 784 | 784 |
| Building occupancy | 9,600 | 9,600 | 9,600 |
| Program expense | 350 | 173 | 60 |
| Administration | 6,300 | 6,300 | 6,300 |
| Office | 4,000 | 4,000 | 4,000 |
| Travel | 1,850 | 1,850 | 1,850 |
| Technology | 2,400 | 2,400 | 2,400 |
| | 60,761 | 60,761 | 60,761 |
| 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 | 2020 | 2019 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Ministry of Health | \$ 40,000 | \$ 40,000 | \$ - |
| Ministry of Children and Youth Services | - | - | 40,000 |
| | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> |
| Expenditure | | | |
| Salaries | 26,186 | 26,186 | 26,496 |
| Employee benefits | 7,332 | 7,332 | 7,022 |
| Building occupancy | 1,403 | 1,403 | 1,403 |
| Administration | 4,200 | 4,200 | 4,200 |
| Office | 461 | 461 | 461 |
| Technology | 418 | 418 | 418 |
| | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> |
| Excess of revenue over expenditure for the year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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

| For the year end March 31, | Budget | 2020 | 2019 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Ministry of Health | \$ 90,000 | \$ 90,000 | \$ - |
| Ministry of Children and Youth Services | - | - | 90,000 |
| | 90,000 | 90,000 | 90,000 |
| Expenditure | | | |
| Salaries | 54,909 | 54,909 | 55,561 |
| Employee benefits | 15,375 | 15,375 | 14,723 |
| 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 | 2020 | 2019 |
|--|----------------|----------------|----------------|
| Revenue | | | |
| Ministry of Health | \$ 205,000 | \$ 205,000 | \$ - |
| Ministry of Children and Youth Services | - | - | 205,000 |
| | 205,000 | 205,000 | 205,000 |
| Expenditure | | | |
| Salaries | 127,744 | 127,744 | 129,259 |
| Employee benefits | 35,768 | 35,768 | 34,253 |
| 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 | 3,658 | 3,658 |
| | 205,000 | 205,000 | 205,000 |
| 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 | 2020 | 2019 |
|--|---------------|---------------|-------------|
| Revenue | | | |
| Ministry of Health | \$ 60,000 | \$ 60,000 | \$ - |
| Ministry of Children and Youth Services | - | - | 60,000 |
| | 60,000 | 60,000 | 60,000 |
| Expenditure | | | |
| Salaries | 39,280 | 39,280 | 39,745 |
| Employee benefits | 10,998 | 10,998 | 10,533 |
| Building occupancy | 2,104 | 2,104 | 2,104 |
| Administration | 6,300 | 6,300 | 6,300 |
| Office | 691 | 691 | 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 | 2020 | 2019 |
|--|-------------------|-------------------|-------------|
| Revenue | | | |
| Ministry of Community and Social Services | \$ 224,192 | \$ 224,192 | \$ 230,052 |
| Expenditure | | | |
| Salaries | 133,594 | 121,772 | 115,385 |
| Employee benefits | 37,406 | 37,397 | 15,349 |
| Training and recruitment | 3,669 | 2,412 | 1,800 |
| Building occupancy | 9,378 | 9,378 | 9,378 |
| Program expense | 7,050 | 25,487 | 4,564 |
| Administration | 22,350 | 22,350 | 22,350 |
| Client's personal needs | 7,200 | - | 58,935 |
| Promotion and publicity | 177 | 177 | 178 |
| Office | 5,949 | 5,949 | 5,949 |
| Travel | 4,618 | 2,624 | 3,018 |
| Technology | 2,251 | 2,251 | 2,251 |
| | 233,642 | 229,797 | 239,157 |
| Expenditure recoveries | 9,450 | 5,605 | 9,105 |
| | 224,192 | 224,192 | 230,052 |
| 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 | 2020 | 2019 |
|--|-------------------|-------------------|-------------------|
| Revenue | | | |
| Ministry of Community and Social Services | \$ 170,178 | \$ 170,178 | \$ 170,178 |
| Expenditure | | | |
| Salaries | 99,296 | 99,013 | 99,194 |
| Employee benefits | 27,803 | 28,586 | 27,346 |
| Training and recruitment | 824 | 824 | 1,222 |
| Building occupancy | 13,100 | 13,100 | 13,100 |
| Program expense | 500 | - | - |
| Administration | 17,131 | 17,131 | 17,131 |
| Promotion and publicity | 248 | 248 | 248 |
| Office | 7,004 | 7,004 | 7,065 |
| Travel | 1,118 | 1,118 | 1,718 |
| 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 | 2020 | 2019 |
|--|------------------|------------------|------------------|
| Revenue | | | |
| Ministry of Children and Youth Services | \$ 49,327 | \$ 49,327 | \$ 49,327 |
| Expenditure | | | |
| Salaries | 30,037 | 30,037 | 30,551 |
| Employee benefits | 8,411 | 8,411 | 8,097 |
| 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 | 200 | - |
| | 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
Supervised Access
(Unaudited)

| For the year end March 31, | Budget | 2020 | 2019 |
|--|---------------|-------------|-------------|
| Revenue | | | |
| Ministry of the Attorney General | \$ - | \$ - | \$ 135,543 |
| Expenditure | | | |
| Salaries | - | - | 85,436 |
| Employee benefits | - | - | 19,603 |
| Travel | - | - | 2,135 |
| Training and recruitment | - | - | 4,168 |
| Building occupancy | - | - | 9,646 |
| Program expense | - | - | 817 |
| Administration | - | - | 10,275 |
| Office | - | - | 2,728 |
| Technology | - | - | 1,100 |
| | - | - | 135,908 |
| Expenditure recoveries | - | - | 365 |
| | - | - | 135,543 |
| Excess of revenue over expenditure for the year | \$ - | \$ - | \$ - |

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

| For the year end March 31, | Budget | 2020 | 2019 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Ministry of Children and Youth Services | \$ 78,398 | \$ 78,398 | \$ 78,398 |
| Expenditure | | | |
| Salaries | 53,154 | 52,646 | 50,736 |
| Employee benefits | 14,885 | 14,618 | 16,952 |
| Travel and training | - | 1,058 | 1,067 |
| Building occupancy | 3,600 | 3,600 | 3,600 |
| Program expense | 1,559 | 494 | 269 |
| Administration | 4,000 | 4,000 | 4,000 |
| Office | 1,200 | 1,982 | 1,774 |
| | 78,398 | 78,398 | 78,398 |
| Excess of revenue over expenditure for the year | \$ - | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 20 - Revenue and Expenditure
Associate Living Supports
(Unaudited)

| For the year end March 31, | Budget | 2020 | 2019 |
|--|-------------------|-------------------|-------------|
| Revenue | | | |
| Ministry of Community and Social Services | \$ 236,310 | \$ 236,310 | \$ 239,822 |
| Expenditure | | | |
| Salaries | 47,459 | 47,460 | 53,149 |
| Employee benefits | 12,727 | 12,727 | 14,073 |
| Travel | 2,000 | 2,836 | 2,000 |
| Building occupancy | 2,000 | 2,000 | 2,000 |
| Boarding home payments | 135,150 | 146,258 | 144,737 |
| Professional services | - | 200 | 668 |
| Client's personal needs | 6,778 | 3,544 | 5,121 |
| Health and related | 5,696 | 113 | 668 |
| Training | - | 276 | - |
| Administration | 23,500 | 23,500 | 23,500 |
| Office | - | 56 | 206 |
| Technology | 1,000 | 1,000 | 1,000 |
| | 236,310 | 239,970 | 247,122 |
| Expenditure recoveries and other | - | 3,660 | 7,300 |
| | 236,310 | 236,310 | 239,822 |
| Excess of revenue over expenditure for the year | \$ - | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 21 - Revenue and Expenditure
Enhanced Serious Occurrence Reporting Contract
(Unaudited)

| For the year end March 31, | Budget | 2020 | 2019 |
|--|---------------|-------------|-------------|
| Revenue | | | |
| Ministry of Children and Youth Services | | | |
| Annualized funding | \$ - | \$ - | \$ 37,336 |
| Expenditure | | | |
| Administration | - | - | 853 |
| Program expense | - | - | 36,483 |
| | - | - | 37,336 |
| Excess of revenue over expenditure for the year | \$ - | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 22 - Revenue and Expenditure
Transitional Aged Youth
(Unaudited)

| For the year end March 31, | 2020 | 2019 |
|--|-----------|-----------|
| Revenue | | |
| Lutheran Community Care Centre | \$ 12,138 | \$ 35,718 |
| Expenditure | | |
| Boarding | 12,138 | 35,718 |
| Excess of revenue over expenditure for the year | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 23 - Revenue and Expenditure
Ontario Child Benefit Equivalent
(Unaudited)

| For the year end March 31, | 2020 | 2019 |
|--|-------------------|-------------|
| Revenue | | |
| Ontario Child Benefit Equivalent | \$ 106,368 | \$ 117,916 |
| Deferred revenue, beginning of year | 91,495 | 63,910 |
| Deferred revenue, end of year | (89,365) | (91,495) |
| | 108,498 | 90,331 |
| Expenditure | | |
| Higher education achievement | 2,701 | 2,870 |
| Higher degree of resilience | 47,055 | 49,315 |
| Smoother transition to adulthood | 8,903 | 4,539 |
| Saving program payouts | 49,839 | 33,607 |
| | 108,498 | 90,331 |
| Excess of revenue over expenditure for the year | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 24 - Revenue and Expenditure
Other Programs
(Unaudited)

| For the year end March 31, | 2020 | 2019 |
|--|-------------------|-------------|
| Revenue | | |
| Rainy River District School Board | \$ 362,250 | \$ 330,750 |
| Firefly - Enhanced Respite | 10,902 | 10,306 |
| Firefly - Psychometric Funding | 53,500 | 23,500 |
| Deferred revenue, beginning of year | 190,275 | 94,831 |
| Deferred revenue, end of year | (154,429) | (190,275) |
| | 462,498 | 269,112 |
| Expenditure | | |
| Enhanced Respite | 10,902 | 10,306 |
| Rainy River District School Board | 398,096 | 235,306 |
| Psychometrist | 53,500 | 23,500 |
| | 462,498 | 269,112 |
| Excess of revenue over expenditure for the year | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 25 - Revenue and Expenditure
Crown Ward Education Championship Team
(Unaudited)

| For the year end March 31, | Budget | 2020 | 2019 |
|--|---------------|---------------|-------------|
| Revenue | | | |
| Ministry of Training, Colleges and Universities | | | |
| Operating grant | \$ 75,000 | \$ 37,000 | \$ 38,000 |
| Surplus repayable | - | (45,887) | - |
| Deferred revenue, beginning of year | - | 38,000 | - |
| Deferred revenue, end of year | - | - | (38,000) |
| | 75,000 | 29,113 | - |
| Expenditure | | | |
| Salaries | 31,746 | 21,516 | - |
| Employee benefits | 8,254 | 3,915 | - |
| Travel and training | - | 500 | - |
| Program expense | 27,500 | 535 | - |
| Central administration | 7,500 | 2,647 | - |
| | 75,000 | 29,113 | - |
| Excess of revenue over expenditure for the year | \$ - | \$ - | \$ - |

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

| For the year end March 31, | Budget | 2020 | 2019 |
|--|---------------|---------------|---------------|
| Revenue | | | |
| Ministry of Community and Social Services | \$ 64,154 | \$ 64,154 | \$ 64,925 |
| Expenditure | | | |
| Salaries | 38,991 | 38,990 | 41,986 |
| Employee benefits | 10,917 | 10,917 | 8,654 |
| Building occupancy | 4,547 | 4,547 | 4,547 |
| Administration | 6,492 | 6,493 | 6,493 |
| Office | 1,908 | 1,908 | 1,948 |
| Technology | 1,299 | 1,299 | 1,297 |
| | 64,154 | 64,154 | 64,925 |
| Excess of revenue over expenditure for the year | \$ - | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 27 - Revenue and Expenditure
NOEL
(Unaudited)

| For the year ended March 31 | Budget | 2020 | 2019 |
|--|-------------------|-------------------|------------------|
| Revenue | | | |
| Thunder Bay Catholic District School Board | \$ 112,500 | \$ 112,500 | \$ 78,750 |
| Expenditure | | | |
| Salaries and benefits | 68,449 | 68,449 | 49,586 |
| Employee benefits | 19,166 | 19,166 | 13,164 |
| Training and recruitment | 1,450 | 1,450 | - |
| Travel | 1,450 | 1,450 | - |
| Building occupancy | 4,000 | 4,000 | 3,525 |
| Program expense | 450 | 450 | - |
| Administration | 11,250 | 11,250 | 7,800 |
| Office and miscellaneous | 2,835 | 2,835 | 2,229 |
| Technology | 3,450 | 3,450 | 2,446 |
| | 112,500 | 112,500 | 78,750 |
| Excess of revenue over expenditure for the year | \$ - | \$ - | \$ - |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 28 - Allocated Central Administration
(Unaudited)

| For the year ended March 31, | Budget | 2020 | 2019 |
|--|-------------------|-------------------|-------------------|
| Expenditure | | | |
| Salaries | \$ 206,740 | \$ 201,887 | \$ 204,894 |
| Benefits | 50,500 | 50,500 | 51,949 |
| Building Accommodation | 12,990 | 12,990 | 13,363 |
| Office and IT | 7,037 | 7,037 | 7,239 |
| | \$ 277,267 | \$ 272,414 | \$ 277,445 |
| 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 |
| Supervised Access | - | - | 10,275 |
| Independent Living | 4,000 | 4,000 | 4,000 |
| Associate Living Supports | 23,500 | 23,500 | 23,500 |
| Enhanced Serious Occurrence Reporting Contract | - | - | 853 |
| CWECT | 7,500 | 2,647 | - |
| Education Liaison | 6,493 | 6,493 | 6,493 |
| Other Mental Health Services | 29,800 | 29,800 | 29,800 |
| NOEL | 11,250 | 11,250 | 7,800 |
| | \$ 277,267 | \$ 272,414 | \$ 277,445 |

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 29 - Executive-level Staff Travel Expenses
(Unaudited)

For the year ended March 31, 2020

| Position | Accommodation | Meals | Airplane | Vehicle | Other | Total |
|---|----------------------|--------------|-----------------|----------------|--------------|--------------|
| Executive Director | \$ 1,904 | \$ 834 | \$ 1,945 | \$ - | \$ 193 | \$ 4,876 |
| Director of Child Welfare Services | 4,146 | 1,913 | 701 | 2,167 | 60 | 8,987 |
| Director of Administration and Finance | 3,389 | 1,068 | 880 | 457 | 160 | 5,954 |
| Executive Assistant | 2,469 | 1,157 | - | 2,083 | - | 5,709 |
| Human Resources Manager | 3,237 | 689 | 467 | 2,309 | - | 6,702 |
| Human Resources Manager | 399 | 55 | - | 42 | - | 496 |
| Director of Clinical and Community Services | 3,656 | 1,048 | 1,555 | 182 | 114 | 6,555 |
| Supervisor of Strategic and Quality Initiatives | 4,259 | 1,002 | 1,454 | 1,665 | 316 | 8,696 |
| Total Executive Level Travel Expenses | \$ 23,459 | \$ 7,766 | \$ 7,002 | \$ 8,905 | \$ 843 | \$ 47,975 |

| Position | Accommodation | Meals | Airplane | Vehicle | Other | Total |
|-----------------------------------|----------------------|--------------|-----------------|----------------|--------------|--------------|
| President | \$ 717 | \$ 71 | \$ - | \$ 328 | \$ - | \$ 1,116 |
| Vice President | 518 | - | - | 284 | - | 802 |
| Treasurer | 875 | 97 | - | 477 | - | 1,449 |
| Board Member 1 | 864 | 113 | - | 901 | - | 1,878 |
| Board Member 2 | 1,021 | 175 | - | - | - | 1,196 |
| Board Member 3 | 518 | - | - | 83 | - | 601 |
| Board Member 4 | 875 | 69 | - | 36 | - | 980 |
| Board Member 5 | 518 | - | - | - | - | 518 |
| Board Member 6 | 518 | - | - | - | - | 518 |
| Board Member 7 | 518 | - | - | - | - | 518 |
| Total Board Level Travel Expenses | \$ 6,942 | \$ 525 | \$ - | \$ 2,109 | \$ - | \$ 9,576 |