

**Kenora - Rainy River Districts Child And  
Family Services  
Financial Statements  
For the year ended March 31, 2021**

**Kenora - Rainy River Districts Child And Family Services****Financial Statements  
For the year ended March 31, 2021**

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## Independent Auditor's Report

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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, 2021, 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, 2021 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

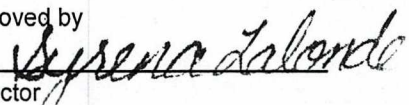
Kenora, Ontario  
June 17, 2021

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

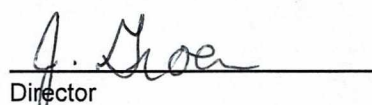
As at March 31	Operating Fund	Capital Asset Fund	Building Reserve Fund	Trust Funds	2021	2020
<b>Assets</b>						
<b>Current</b>						
Cash (Note 2)	\$ 159,073	\$ -	\$ 26,734	\$ 82,517	\$ 268,324	\$ 405,730
Accounts receivable (Note 4)	441,327	-	-	3,874	445,201	533,053
Due from Ministry of Children, Community and Social Services (Note 5)	148,139	-	-	-	148,139	163,866
Prepaid expenses	293,257	-	-	-	293,257	465,565
	<u>1,041,796</u>	<u>-</u>	<u>26,734</u>	<u>86,391</u>	<u>1,154,921</u>	<u>1,568,214</u>
Capital Assets (Note 6)	-	6,170,384	-	-	6,170,384	6,447,070
	<u>\$ 1,041,796</u>	<u>\$ 6,170,384</u>	<u>\$ 26,734</u>	<u>\$ 86,391</u>	<u>\$ 7,325,305</u>	<u>\$ 8,015,284</u>
<b>Liabilities and Fund Balances</b>						
<b>Current</b>						
Accounts payable (Note 7)	\$ 1,692,381	\$ -	\$ -	\$ -	\$ 1,692,381	\$ 1,403,508
Deferred contributions (Note 8)	112,606	-	-	-	112,606	58,667
Current portion of long term debt (Note 9)	-	48,762	-	-	48,762	113,468
	<u>1,804,987</u>	<u>48,762</u>	<u>-</u>	<u>-</u>	<u>1,853,749</u>	<u>1,575,643</u>
Deferred contributions (Note 8)	209,061	-	-	-	209,061	891,095
Due to (from) other funds	(972,510)	969,050	-	3,460	-	-
Long-term debt (Note 9)	-	166,798	-	-	166,798	176,613
	<u>1,041,538</u>	<u>1,184,610</u>	<u>-</u>	<u>3,460</u>	<u>2,229,608</u>	<u>2,643,351</u>
<b>Contingent liabilities (Note 11)</b>						
<b>Fund Balances</b>						
Invested in capital assets	-	4,985,774	-	-	4,985,774	5,262,462
Unrestricted	258	-	-	-	258	258
Externally restricted (Note 10)	-	-	-	82,931	82,931	82,493
Internally restricted	-	-	26,734	-	26,734	26,720
	<u>258</u>	<u>4,985,774</u>	<u>26,734</u>	<u>82,931</u>	<u>5,095,697</u>	<u>5,371,933</u>
	<u>\$ 1,041,796</u>	<u>\$ 6,170,384</u>	<u>\$ 26,734</u>	<u>\$ 86,391</u>	<u>\$ 7,325,305</u>	<u>\$ 8,015,284</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, 2021	Year Ended March 31, 2020
<b>Revenue</b>						
Ministry of Children, Community and Social Services	\$ 14,988,199	\$ -	\$ -	\$ -	\$ 14,988,199	\$ 14,413,272
Ministry of Health	1,136,208	-	-	-	1,136,208	1,010,536
Other Income	639,882	-	14	438	640,334	618,314
	<b>16,764,289</b>	<b>-</b>	<b>14</b>	<b>438</b>	<b>16,764,741</b>	<b>16,042,122</b>
<b>Expenditure</b>						
Salaries	7,776,011	-	-	-	7,776,011	7,399,535
Employee benefits	2,260,376	-	-	-	2,260,376	2,192,474
Travel	234,301	-	-	-	234,301	561,962
Training and recruitment	119,149	-	-	-	119,149	142,754
Building occupancy	717,819	-	-	-	717,819	674,682
Professional services non-client	373,366	-	-	-	373,366	215,608
Program expense	135,937	-	-	-	135,937	96,912
Boarding home payments	5,863,747	-	-	-	5,863,747	6,102,473
Professional services - client	194,813	-	-	-	194,813	93,075
External legal costs	101,084	-	-	-	101,084	117,995
Adoption / probation	364,827	-	-	-	364,827	418,731
Client's personal needs	526,969	-	-	-	526,969	636,260
Health and related	93,470	-	-	-	93,470	138,675
Financial assistance	55,130	-	-	-	55,130	37,440
Promotion and publicity	1,298	-	-	-	1,298	9,701
Office	204,915	-	-	-	204,915	199,771
Miscellaneous	185,386	-	-	-	185,386	163,452
Technology	506,178	-	-	-	506,178	352,077
OCBE	26,008	-	-	-	26,008	108,497
	<b>19,740,784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,740,784</b>	<b>19,662,074</b>
Expenditure recoveries and other	2,976,495	-	-	-	2,976,495	3,613,970
	<b>16,764,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,764,289</b>	<b>16,048,104</b>
<b>Excess (deficiency) of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ 438</b>	<b>\$ 452</b>	<b>\$ (5,982)</b>

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**

<b>For the year ended</b>	<b>Operating Fund</b>	<b>Capital Asset Fund</b>	<b>Building Reserve Fund</b>	<b>Trust Funds</b>	<b>March 31, 2021</b>	<b>March 31, 2020</b>
<b>Fund balance, beginning of year</b>	<b>\$ 258</b>	<b>\$ 5,262,462</b>	<b>\$ 26,720</b>	<b>\$ 82,493</b>	<b>\$ 5,371,933</b>	<b>\$ 5,558,582</b>
Excess (deficiency) of revenue over expenditure	-	-	14	438	452	(5,982)
Net capital asset additions	-	155,492	-	-	155,492	481,633
Net long-term debt proceeds (repayments) from other funds	-	-	-	-	-	(186,053)
Amortization of capital assets	-	(432,180)	-	-	(432,180)	(476,247)
<b>Fund balance, end of year</b>	<b>\$ 258</b>	<b>\$ 4,985,774</b>	<b>\$ 26,734</b>	<b>\$ 82,931</b>	<b>\$ 5,095,697</b>	<b>\$ 5,371,933</b>

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

<b>For the year ended March 31</b>	<b>2021</b>	<b>2020</b>
<b>Operating transactions</b>		
Excess (deficiency) of revenue over expenditure for the year	\$ 452	\$ (5,982)
Adjustments for		
Amortization	432,180	476,247
Capital items in operating activities	<u>(276,690)</u>	<u>(180,667)</u>
	<b>155,942</b>	<b>289,598</b>
Changes in non-cash working capital items		
Accounts receivable	87,852	90,140
Due from Ministry of Children, Community and Social Services	15,727	(95,084)
Prepaid expenses	172,308	(420,995)
Accounts payable	288,873	(287,547)
Deferred contributions	<u>(628,095)</u>	<u>622,645</u>
	<u>92,607</u>	<u>198,757</u>
<b>Capital transactions</b>		
Net additions to capital assets	<u>(155,492)</u>	<u>(481,633)</u>
<b>Financing transactions</b>		
Repayments of long term debt	(74,521)	(85,925)
Proceeds from long term debt	-	186,053
	<u>(74,521)</u>	<u>100,128</u>
<b>Decrease in cash and cash equivalents during the year</b>	<b>(137,406)</b>	<b>(182,748)</b>
<b>Cash, beginning of year</b>	<b>405,730</b>	<b>588,478</b>
<b>Cash, end of year</b>	<b>\$ 268,324</b>	<b>\$ 405,730</b>

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



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

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**Year Ended March 31, 2021**

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**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 an 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.

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## KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

### Notes to Financial Statements

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Year Ended March 31 , 2021

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#### 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.

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

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Year Ended March 31, 2021

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**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 services, 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.

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**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 (temporarily increased to \$800,000 subsequent to year-end). 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, 2021 was \$600,000 (March 31, 2020 \$600,000).

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

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Year Ended March 31, 2021

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### 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. 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>2021</u>	<u>2020</u>
Cash	\$ 268,324	\$ 405,730
Accounts receivable	445,201	533,053
Due from Ministry of Children, Community and Social Services	148,139	163,866
	<u>\$ 861,664</u>	<u>\$ 1,102,649</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, 2021

**4. Accounts Receivable**

	2021	2020
Other Agencies	\$ 269,369	\$ 304,795
HST	142,937	159,019
Miscellaneous	32,895	69,239
	<b>\$ 445,201</b>	<b>\$ 533,053</b>

**5. Due from the Ministry of Children, Community and Social Services**

	2021	2020
Targeted Adoptions Subsidy	\$ 76,590	\$ 93,667
Fourth Quarter Subsidies	71,549	70,199
	<b>\$ 148,139</b>	<b>\$ 163,866</b>

**6. Capital Assets**

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 432,082	\$ -	\$ 432,082	\$ -
Buildings				
-Cameron Bay Children's Centre	3,540,253	2,564,074	3,539,182	2,475,596
-Valley Drive Home	2,752,150	678,629	2,752,150	609,825
-Red Lake Multi-Use Facility	1,026,902	615,329	1,026,902	589,657
-1034 Park Street	19,544	490	19,544	-
-Dryden - 175 West River	802,451	293,132	796,585	273,218
-Dryden - 119 Orvis Street	227,708	78,447	224,138	72,843
-Dryden - 176 Third Street	276,934	96,925	276,934	90,002
-Atikokan - 209, 211 & 213 Main	175,348	4,384	175,348	-
Parking lot and sidewalks	104,489	75,100	104,489	69,876
Vehicles	333,496	67,547	316,103	60,581
Furniture and equipment	873,695	482,224	2,758,941	2,323,789
Computer equipment	1,015,714	473,876	3,147,995	2,592,873
Leasehold Improvements	75,806	56,031	75,806	40,869
Net book value	<b>\$ 11,656,572</b>	<b>\$ 5,486,188</b>	<b>\$ 15,646,199</b>	<b>\$ 9,199,129</b>
		<b>\$ 6,170,384</b>		<b>\$ 6,447,070</b>

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

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**Year Ended March 31, 2021**

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**7. Accounts Payable**

	2021	2020
Trade and other	\$ 996,013	\$ 625,162
Accrued salaries and benefits	<b>696,368</b>	778,346
	<b>\$ 1,692,381</b>	\$ 1,403,508

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**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.

	2021	2020
Rainy River District School Board	\$ 112,606	\$ 58,667
Balanced Budget Fund	-	699,551
Ontario Child Benefit Equivalent Funds	<b>159,351</b>	89,366
Donations	<b>20,145</b>	20,145
Other	<b>29,565</b>	82,033
	<b>\$ 321,667</b>	\$ 949,762
Current	<b>\$ 112,606</b>	\$ 58,667
Long-term	<b>209,061</b>	891,095
	<b>\$ 321,667</b>	\$ 949,762

The Agency has access to a balanced budget fund of \$699,551 (2020 - \$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.

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

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Year Ended March 31, 2021

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**9. Long-term Debt**

	2021	2020
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	\$ 104,028
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	176,595	186,053
Current Portion	215,560 48,762	290,081 113,468
	\$ 166,798	\$ 176,613

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

2022	\$ 48,762
2023	10,169
2024	10,538
2025	10,938
2026	135,153
	\$ 215,560

Total interest paid during the year was \$9,019 (2020 - \$4,200).

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**10. Externally Restricted Fund Balance**

	Stuart Trust Fund	Joseph Sznopasek Trust Fund	2021	2020
Amount available to children for educational and other purposes	\$ 9,117	\$ 48,814	\$ 57,931	\$ 57,493
Original endowment amount which must remain intact	25,000	-	25,000	25,000
	\$ 34,117	\$ 48,814	\$ 82,931	\$ 82,493
<b>Represented by:</b>				
Cash	\$ 30,243	\$ 52,274	\$ 82,517	\$ 77,993
Computer Loans Receivable	3,874	-	3,874	7,980
Due to Operating Fund	-	(3,460)	(3,460)	(3,480)
	\$ 34,117	\$ 48,814	\$ 82,931	\$ 82,493

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

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**Year Ended March 31, 2021**

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**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 2026. The lease commitments in effect at March 31, 2021 for the five years are as follows:

	2022	2023	2024	2025	2026
Leased Office Space	<b>\$ 217,575</b>	<b>\$ 210,084</b>	<b>\$ 210,432</b>	<b>\$ 196,308</b>	<b>\$ 196,308</b>

b) Vacation Pay, Over Time and Severance

As at March 31, 2021, unrecorded vacation pay amounted to \$796,828 (March 31, 2020 - \$604,257).

As at March 31, 2021, unrecorded over time and statutory holiday pay amounted to \$73,797 (March 31, 2020 - \$44,416).

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, 2026, is as follows:

2022	\$	58,102
2023		47,381
2024		42,026
2025		41,143
2026		42,369

d) Contingent Liabilities

The Agency has been named directly or been given notice in 29 claims totalling \$70,300,000. In addition, the Agency, has been included as part of a class action against the Province of Ontario for claims totaling \$100,000,000. With the exception of one claim, management has determined that the possible outcome of all other claims are not determinable. A settlement of \$100,000 has been proposed for one claim and the amount has been accrued, as management believes the settlement is likely to occur.

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.



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

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**Year Ended March 31 , 2021**

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**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, 2020. The results of the valuation disclosed total actuarial liabilities of \$113,055 million (2019 - \$107,687 million) in respect of benefits accrued for service with actuarial assets at that date of \$109,844 (2019 - \$104,290 million) indicating an actuarial deficit of \$3,211 million (2019 - \$3,397 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 2021 were \$815,361 (2020 - \$815,405).

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**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.

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**14. Trusts**

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2021, RESPs under administration were \$838,848 (March 31, 2020 - \$802,655). The RESPs are not consolidated in these financial statements.

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**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 Ministry has provided additional funding to Agencies for COVID-19 for a portion of these costs. The ongoing impacts on revenues and expenses, and the ultimate duration and magnitude of the COVID-19 pandemic's impact on the organization's operations and financial position are not known.

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

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services			
Approved Budget Allocation	\$ 13,397,272	\$ 13,397,273	\$ 13,648,039
Targeted Adoptions Subsidy	76,590	76,590	86,940
Deferred to subsequent year to Balanced Budget Fund	-	-	(699,551)
	<b>13,473,862</b>	<b>13,473,863</b>	<b>13,035,428</b>
<b>Expenditure</b>			
Salaries	5,484,331	5,751,281	5,620,335
Employee benefits	1,660,928	1,710,075	1,659,201
Travel	233,000	230,466	534,860
Training and recruitment	87,000	86,615	108,490
Building occupancy	517,000	557,613	511,844
Professional services- non client	395,400	360,462	210,106
Program expense	20,500	34,355	37,394
Boarding home payments	3,679,721	5,751,494	5,944,078
Professional services - client	53,000	115,268	67,949
External legal costs	64,000	101,084	117,995
Adoption probation and subsidy	59,442	58,467	70,971
Targeted adoptions	306,360	306,360	347,760
Client's personal needs	385,300	493,855	632,717
Health and related	78,500	93,434	138,563
Financial assistance	73,000	55,129	37,440
Promotion and publicity	4,000	572	8,500
Office administration	115,000	130,891	128,576
Miscellaneous	194,000	182,761	160,825
Technology	305,000	426,494	302,529
	<b>13,715,482</b>	<b>16,446,676</b>	<b>16,640,133</b>
<b>Expenditure recoveries and other income</b>	<b>478,000</b>	<b>2,972,813</b>	<b>3,604,705</b>
	<b>13,237,482</b>	<b>13,473,863</b>	<b>13,035,428</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ 236,380</b>	<b>\$ -</b>	<b>\$ -</b>

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

For the year ended March 31, 2021	Non- Residential	Residential	Adoption Services	Legal Services	Infrastructure Administration	Travel Costs	COVID	Total before OSW and Transformation	OSW	Transformation	Total
Salaries	\$ 2,397,407	\$ 1,662,923	\$ 301,550	\$ 197,990	\$ 867,409	\$ -	\$ 27,399	\$ 5,454,678	\$ 240,574	\$ 56,029	\$ 5,751,281
Employee benefits	686,968	461,247	89,241	69,360	296,088	-	7,629	1,610,533	84,526	15,016	1,710,075
Travel	-	-	-	-	57,035	173,174	153	230,362	104	-	230,466
Training and recruitment	691	23,130	-	156	62,638	-	-	86,615	-	-	86,615
Building occupancy	-	-	-	-	532,595	-	25,018	557,613	-	-	557,613
Professional services											
- non client	-	-	-	-	360,462	-	-	360,462	-	-	360,462
Program expense	24,519	7,173	-	-	-	-	2,663	34,355	-	-	34,355
Boarding home payments											
- Agency foster care	-	3,703,987	-	-	-	-	32,394	3,736,381	2,015,113	-	5,751,494
Professional services											
- client	-	115,268	-	-	-	-	-	115,268	-	-	115,268
External legal costs	-	-	-	101,084	-	-	-	101,084	-	-	101,084
Adoption subsidy	-	-	58,467	-	-	-	-	58,467	-	-	58,467
Targeted adoptions	-	-	306,360	-	-	-	-	306,360	-	-	306,360
Client's personal needs	1,599	352,185	-	-	-	-	35,663	389,447	104,408	-	493,855
Health and related	-	78,630	-	-	-	-	325	78,955	14,479	-	93,434
Financial assistance	55,129	-	-	-	-	-	-	55,129	-	-	55,129
Promotion and publicity	-	-	-	-	572	-	-	572	-	-	572
Office administration	-	-	-	-	107,537	-	23,329	130,866	25	-	130,891
Miscellaneous	-	-	-	-	182,761	-	-	182,761	-	-	182,761
Technology	-	-	-	-	424,420	-	2,074	426,494	-	-	426,494
	3,166,313	6,404,543	755,618	368,590	2,891,517	173,174	156,647	13,916,402	2,459,229	71,045	16,446,676
Less recoveries and other income	-	421,470	-	-	92,114	-	-	513,584	2,459,229	-	2,972,813
Net expenditures	\$ 3,166,313	\$ 5,983,073	\$ 755,618	\$ 368,590	\$ 2,799,403	\$ 173,174	\$ 156,647	\$ 13,402,818	\$ -	\$ 71,045	\$ 13,473,863

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	<b>\$ 423,275</b>	<b>\$ 424,404</b>	\$ 423,275
<b>Expenditure</b>			
Salaries	<b>218,459</b>	<b>210,119</b>	191,089
Employee benefits	<b>62,261</b>	<b>79,582</b>	84,209
Travel	<b>20,000</b>	<b>1,837</b>	12,206
Training and recruitment	<b>13,500</b>	<b>16,387</b>	22,490
Building occupancy	<b>28,000</b>	<b>28,000</b>	30,632
Professional services - non client	<b>6,000</b>	<b>12,256</b>	5,502
Program expense	<b>12,103</b>	<b>12,454</b>	12,250
Professional services - client	<b>-</b>	<b>472</b>	-
Administration	<b>43,421</b>	<b>43,421</b>	43,421
Promotion and publicity	<b>-</b>	<b>-</b>	477
Office	<b>10,197</b>	<b>10,542</b>	11,665
Technology	<b>9,334</b>	<b>9,334</b>	9,334
	<b>423,275</b>	<b>424,404</b>	423,275
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	<b>\$ 79,000</b>	<b>\$ 78,996</b>	<b>\$ 79,000</b>
<b>Expenditure</b>			
Salaries	<b>24,785</b>	<b>31,096</b>	25,582
Employee benefits	<b>7,064</b>	<b>8,830</b>	7,156
Building occupancy	<b>5,541</b>	<b>5,541</b>	5,541
Professional services - client	<b>25,815</b>	<b>17,734</b>	24,926
Administration	<b>8,295</b>	<b>8,295</b>	8,295
Office	<b>5,000</b>	<b>5,000</b>	5,000
Technology	<b>2,500</b>	<b>2,500</b>	2,500
	<b>79,000</b>	<b>78,996</b>	79,000
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 89,797</b>	<b>\$ 89,798</b>	\$ 89,797
<b>Expenditure</b>			
Salaries	<b>51,343</b>	<b>56,420</b>	49,714
Employee benefits	<b>14,633</b>	<b>12,300</b>	18,135
Training and recruitment	<b>536</b>	-	200
Building occupancy	<b>8,475</b>	<b>8,475</b>	8,475
Program expense	<b>1,117</b>	-	260
Administration	<b>9,003</b>	<b>9,003</b>	9,003
Office	<b>1,800</b>	<b>1,800</b>	1,800
Travel	<b>1,090</b>	-	410
Technology	<b>1,800</b>	<b>1,800</b>	1,800
	<b>89,797</b>	<b>89,798</b>	89,797
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	\$ -

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

<b>For the year ended March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	<b>\$ 26,250</b>	<b>\$ 26,244</b>	\$ 26,250
<b>Expenditure</b>			
Salaries	<b>15,953</b>	<b>15,946</b>	16,016
Employee benefits	<b>4,546</b>	<b>4,547</b>	4,484
Building occupancy	<b>1,841</b>	<b>1,841</b>	1,841
Administration	<b>2,756</b>	<b>2,756</b>	2,756
Office	<b>605</b>	<b>605</b>	604
Technology	<b>549</b>	<b>549</b>	549
	<b>26,250</b>	<b>26,244</b>	26,250
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	\$ -

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	\$ 26,250	\$ 26,244	\$ 26,250
<b>Expenditure</b>			
Salaries	15,953	15,946	16,015
Employee benefits	4,546	4,547	4,484
Building occupancy	1,841	1,841	1,841
Office	605	605	605
Administration	2,756	2,756	2,756
Technology	549	549	549
	<b>26,250</b>	<b>26,244</b>	<b>26,250</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 44,051</b>	<b>\$ 44,051</b>	\$ 44,051
<b>Expenditure</b>			
Salaries	<b>26,118</b>	<b>26,117</b>	26,220
Employee benefits	<b>7,443</b>	<b>7,444</b>	7,341
Building occupancy	<b>3,600</b>	<b>3,600</b>	3,600
Administration	<b>4,625</b>	<b>4,625</b>	4,625
Office	<b>1,200</b>	<b>1,200</b>	1,200
Technology	<b>1,065</b>	<b>1,065</b>	1,065
	<b>44,051</b>	<b>44,051</b>	44,051
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	\$ -

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 312,940</b>	<b>\$ 312,940</b>	<b>\$ 312,940</b>
<b>Expenditure</b>			
Salaries	178,674	181,195	178,922
Employee benefits	50,921	56,285	56,407
Training and recruitment	1,904	-	863
Building occupancy	26,000	26,000	26,000
Program expense	500	-	164
Administration	31,433	31,433	31,433
Office	12,027	12,027	12,027
Travel	5,481	-	1,124
Technology	6,000	6,000	6,000
	<b>312,940</b>	<b>312,940</b>	<b>312,940</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	\$ 60,761	\$ 60,756	\$ 60,761
<b>Expenditure</b>			
Salaries	28,322	29,450	28,986
Employee benefits	8,072	8,500	6,668
Training and recruitment	538	-	784
Building occupancy	9,600	9,600	9,600
Program expense	300	506	173
Administration	6,300	6,300	6,300
Office	4,000	4,000	4,000
Travel	1,229	-	1,850
Technology	2,400	2,400	2,400
	<b>60,761</b>	<b>60,756</b>	<b>60,761</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	<b>\$ 40,000</b>	<b>\$ 39,996</b>	\$ 40,000
<b>Expenditure</b>			
Salaries	<b>26,084</b>	<b>26,080</b>	26,186
Employee benefits	<b>7,434</b>	<b>7,434</b>	7,332
Building occupancy	<b>1,403</b>	<b>1,403</b>	1,403
Administration	<b>4,200</b>	<b>4,200</b>	4,200
Office	<b>461</b>	<b>461</b>	461
Technology	<b>418</b>	<b>418</b>	418
	<b>40,000</b>	<b>39,996</b>	40,000
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	<b>\$ 90,000</b>	<b>\$ 90,000</b>	\$ 90,000
<b>Expenditure</b>			
Salaries	<b>54,696</b>	<b>54,696</b>	54,909
Employee benefits	<b>15,588</b>	<b>15,588</b>	15,375
Building occupancy	<b>6,312</b>	<b>6,312</b>	6,312
Administration	<b>9,450</b>	<b>9,450</b>	9,450
Office	<b>2,073</b>	<b>2,073</b>	2,073
Technology	<b>1,881</b>	<b>1,881</b>	1,881
	<b>90,000</b>	<b>90,000</b>	90,000
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	<b>\$ 205,000</b>	<b>\$ 204,996</b>	\$ 205,000
<b>Expenditure</b>			
Salaries	<b>127,247</b>	<b>127,243</b>	127,744
Employee benefits	<b>36,265</b>	<b>36,265</b>	35,768
Building occupancy	<b>12,274</b>	<b>12,274</b>	12,274
Administration	<b>21,525</b>	<b>21,525</b>	21,525
Office	<b>4,031</b>	<b>4,031</b>	4,031
Technology	<b>3,658</b>	<b>3,658</b>	3,658
	<b>205,000</b>	<b>204,996</b>	205,000
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Health	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>Expenditure</b>			
Salaries	<b>39,127</b>	<b>39,127</b>	39,280
Employee benefits	<b>11,151</b>	<b>11,151</b>	10,998
Building occupancy	<b>2,104</b>	<b>2,104</b>	2,104
Administration	<b>6,300</b>	<b>6,300</b>	6,300
Office	<b>691</b>	<b>691</b>	691
Technology	<b>627</b>	<b>627</b>	627
	<b>60,000</b>	<b>60,000</b>	60,000
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 224,192</b>	<b>\$ 224,192</b>	<b>\$ 224,192</b>
<b>Expenditure</b>			
Salaries	<b>134,099</b>	<b>121,077</b>	121,772
Employee benefits	<b>38,218</b>	<b>31,074</b>	37,397
Training and recruitment	<b>3,010</b>	-	2,412
Building occupancy	<b>9,378</b>	<b>9,378</b>	9,378
Program expense	<b>7,050</b>	<b>35,618</b>	25,487
Administration	<b>22,350</b>	<b>22,350</b>	22,350
Client's personal needs	<b>7,200</b>	-	-
Promotion and publicity	<b>177</b>	<b>177</b>	177
Office	<b>5,949</b>	<b>5,949</b>	5,949
Travel	<b>3,960</b>	-	2,624
Technology	<b>2,251</b>	<b>2,251</b>	2,251
	<b>233,642</b>	<b>227,874</b>	229,797
<b>Expenditure recoveries</b>	<b>9,450</b>	<b>3,682</b>	5,605
	<b>224,192</b>	<b>224,192</b>	224,192
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 170,178</b>	<b>\$ 170,178</b>	<b>\$ 170,178</b>
<b>Expenditure</b>			
Salaries	<b>98,106</b>	<b>101,195</b>	99,013
Employee benefits	<b>27,960</b>	<b>28,346</b>	28,586
Training and recruitment	<b>1,200</b>	-	824
Building occupancy	<b>13,100</b>	<b>13,100</b>	13,100
Program expense	<b>500</b>	-	-
Administration	<b>17,131</b>	<b>17,131</b>	17,131
Promotion and publicity	<b>248</b>	<b>248</b>	248
Office	<b>7,004</b>	<b>7,004</b>	7,004
Travel	<b>1,675</b>	-	1,118
Technology	<b>3,154</b>	<b>3,154</b>	3,154
	<b>170,078</b>	<b>170,178</b>	170,178
<b>Excess of revenue over expenditure for the year</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 49,327</b>	<b>\$ 49,327</b>	<b>\$ 49,327</b>
<b>Expenditure</b>			
Salaries	<b>29,921</b>	<b>30,077</b>	30,037
Employee benefits	<b>8,527</b>	<b>8,571</b>	8,411
Building occupancy	<b>3,600</b>	<b>3,600</b>	3,600
Administration	<b>5,179</b>	<b>5,179</b>	5,179
Promotion and publicity	<b>300</b>	<b>300</b>	300
Office	<b>1,600</b>	<b>1,600</b>	1,600
Travel	<b>200</b>	<b>-</b>	200
	<b>49,327</b>	<b>49,327</b>	49,327
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 78,398</b>	<b>\$ 78,397</b>	<b>\$ 78,398</b>
<b>Expenditure</b>			
Salaries	<b>53,927</b>	<b>53,189</b>	52,646
Employee benefits	<b>15,369</b>	<b>15,377</b>	14,618
Travel and training	-	-	1,058
Building occupancy	<b>3,600</b>	<b>3,600</b>	3,600
Program expense	<b>302</b>	<b>250</b>	494
Administration	<b>4,000</b>	<b>4,000</b>	4,000
Office	<b>1,200</b>	<b>1,981</b>	1,982
	<b>78,398</b>	<b>78,397</b>	78,398
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	<b>\$ 236,310</b>	<b>\$ 236,310</b>	\$ 236,310
<b>Expenditure</b>			
Salaries	47,020	47,668	47,460
Employee benefits	13,401	13,401	12,727
Travel	2,000	2,000	2,836
Building occupancy	2,000	2,000	2,000
Boarding home payments	135,150	112,252	146,258
Professional services	-	1,340	200
Client's personal needs	6,778	33,116	3,544
Health and related	5,461	33	113
Training	-	-	276
Administration	23,500	23,500	23,500
Office	-	-	56
Technology	1,000	1,000	1,000
	<b>236,310</b>	<b>236,310</b>	239,970
<b>Expenditure recoveries and other</b>	-	-	3,660
	<b>236,310</b>	<b>236,310</b>	236,310
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>		
Lutheran Community Care Centre	\$ -	\$ 12,138
<b>Expenditure</b>		
Boarding	-	12,138
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>		
Ontario Child Benefit Equivalent	<b>\$ 95,995</b>	\$ 106,368
Deferred revenue, beginning of year	<b>89,365</b>	91,495
Deferred revenue, end of year	<b>(159,351)</b>	(89,365)
	<b>26,009</b>	108,498
<b>Expenditure</b>		
Higher education achievement	<b>789</b>	2,701
Higher degree of resilience	<b>2,348</b>	47,055
Smoother transition to adulthood	<b>2,327</b>	8,903
Saving program payouts	<b>20,545</b>	49,839
	<b>26,009</b>	108,498
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	\$ -

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

<b>For the year end March 31,</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>		
Rainy River District School Board	<b>\$ 402,500</b>	\$ 362,250
Firefly - Enhanced Respite	<b>11,949</b>	10,902
Firefly - Psychometric Funding	<b>63,500</b>	53,500
Deferred revenue, beginning of year	<b>154,429</b>	190,275
Deferred revenue, end of year	<b>(155,896)</b>	(154,429)
	<b>476,482</b>	462,498
<b>Expenditure</b>		
Enhanced Respite	<b>11,949</b>	10,902
Rainy River District School Board	<b>401,033</b>	398,096
Psychometrist	<b>63,500</b>	53,500
	<b>476,482</b>	462,498
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>





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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Colleges and Universities			
Operating grant	\$ 75,000	\$ 75,000	\$ 37,000
Surplus repayable	-	(45,601)	(45,887)
Deferred revenue, beginning of year	-	-	38,000
	<b>75,000</b>	<b>29,399</b>	<b>29,113</b>
<b>Expenditure</b>			
Salaries	25,000	22,467	21,516
Employee benefits	15,000	3,992	3,915
Travel and training	-	-	500
Program expense	27,500	-	535
Central administration	7,500	2,940	2,647
	<b>75,000</b>	<b>29,399</b>	<b>29,113</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Ministry of Children, Community and Social Services	\$ 64,540	\$ 88,637	\$ 64,154
<b>Expenditure</b>			
Salaries	38,839	57,867	38,990
Employee benefits	11,069	16,523	10,917
Building occupancy	4,547	4,547	4,547
Administration	6,492	6,493	6,493
Office	2,294	1,908	1,908
Technology	1,299	1,299	1,299
	<b>64,540</b>	<b>88,637</b>	<b>64,154</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Thunder Bay Catholic District School Board	<b>\$ 112,500</b>	<b>\$ 112,500</b>	\$ 112,500
<b>Expenditure</b>			
Salaries and benefits	<b>68,183</b>	<b>70,800</b>	68,449
Employee benefits	<b>19,432</b>	<b>20,165</b>	19,166
Training and recruitment	<b>1,450</b>	-	1,450
Travel	<b>1,450</b>	-	1,450
Building occupancy	<b>4,000</b>	<b>4,000</b>	4,000
Program expense	<b>450</b>	-	450
Administration	<b>11,250</b>	<b>11,250</b>	11,250
Office and miscellaneous	<b>2,835</b>	<b>2,835</b>	2,835
Technology	<b>3,450</b>	<b>3,450</b>	3,450
	<b>112,500</b>	<b>112,500</b>	112,500
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	\$ -

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

For the year ended March 31,	Budget	2021	2020
<b>Expenditure</b>			
Salaries	\$ 205,828	\$ 202,180	\$ 201,887
Benefits	51,412	50,500	50,500
Building Accommodation	12,990	12,990	12,990
Office and IT	7,037	7,037	7,037
	<b>\$ 277,267</b>	<b>\$ 272,707</b>	<b>\$ 272,414</b>
<b>Program Allocations</b>			
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	2,940	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	11,250
	<b>\$ 277,267</b>	<b>\$ 272,707</b>	<b>\$ 272,414</b>

