

**Kenora - Rainy River Districts Child And
Family Services
Financial Statements
For the year ended March 31, 2023**

Kenora - Rainy River Districts Child And Family Services

**Financial Statements
For the year ended March 31, 2023**

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Independent Auditor's Report

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

Qualified 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, 2023, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the Organization as at and for the year ended March 31, 2023 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the financial statements.

Basis for Qualified Opinion

The Agency has not completed an assessment of their capital assets and related asset retirement obligations with respect to PS 3280 Asset Retirement Obligations adoption. The Agency has not reviewed its capital assets to determine if there are any legal obligations to incur retirement costs in relation to any tangible capital assets; if the past transaction or event giving rise to any liabilities has occurred; if it is expected that future economic benefits will be given up; and whether a reasonable estimate of the amounts can be made, which may impact the valuation of capital assets and the completeness of liabilities for asset retirement obligations. Accordingly, we were unable to determine whether any adjustments might be necessary to capital assets, accumulated amortization, liabilities for asset retirement obligations and fund balances as at April 1, 2022 and March 31, 2023 and amortization of capital assets and excess (deficiency) of revenue over expenditure in the capital asset fund for the year ended March 31, 2023.

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.

Emphasis of Matter - Economic Dependence

We draw attention to Note 13 to the financial statements, which describes the Agency's economic dependence on the Province of Ontario. Our opinion is not modified in respect of this matter.

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.

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 18 to 46 of the organization's financial statements.

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 23, 2023

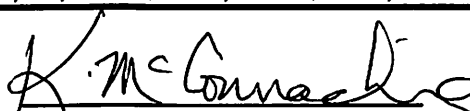
KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Statement of Financial Position

As at March 31	Operating Fund	Capital Asset Fund	Building Reserve Fund	Trust Funds	2023	2022
Assets						
Current						
Cash (Note 2 and 10)	\$ -	\$ -	\$ 27,316	\$ 78,046	\$ 105,362	\$ 334,771
Accounts receivable (Note 4)	595,648	-	-	3,740	599,388	721,070
Due from Ministry of Children, Community and Social Services (Note 5)	696,960	-	-	-	696,960	-
Prepaid expenses	137,829	-	-	-	137,829	48,373
	<u>1,430,437</u>	<u>-</u>	<u>27,316</u>	<u>81,786</u>	<u>1,539,539</u>	<u>1,104,214</u>
Capital Assets (Note 6)	<u>-</u>	<u>5,765,588</u>	<u>-</u>	<u>-</u>	<u>5,765,588</u>	<u>5,909,282</u>
	<u>\$ 1,430,437</u>	<u>\$ 5,765,588</u>	<u>\$ 27,316</u>	<u>\$ 81,786</u>	<u>\$ 7,305,127</u>	<u>\$ 7,013,496</u>
Liabilities and Fund Balances						
Current						
Bank indebtedness (Note 2)	\$ 533,966	\$ -	\$ -	\$ -	\$ 533,966	\$ -
Accounts payable (Note 7)	1,419,688	-	-	-	1,419,688	1,389,044
Deferred contributions (Note 8)	174,726	-	-	-	174,726	123,741
Current portion of long-term debt (Note 9)	-	10,399	-	-	10,399	10,012
Due to Ministry of Children Community and Social Services (Note 5)	-	-	-	-	-	207,700
	<u>2,128,380</u>	<u>10,399</u>	<u>-</u>	<u>-</u>	<u>2,138,779</u>	<u>1,730,497</u>
Deferred contributions (Note 8)	270,889	-	-	-	270,889	245,988
Due to (from) other funds	(969,090)	969,050	-	40	-	-
Long-term debt (Note 9)	-	146,389	-	-	146,389	156,786
	<u>1,430,179</u>	<u>1,125,838</u>	<u>-</u>	<u>40</u>	<u>2,556,057</u>	<u>2,133,271</u>
Fund Balances						
Invested in capital assets	-	4,639,750	-	-	4,639,750	4,773,434
Unrestricted	258	-	-	-	258	258
Externally restricted (Note 10)	-	-	-	81,746	81,746	79,799
Internally restricted	-	-	27,316	-	27,316	26,734
	<u>258</u>	<u>4,639,750</u>	<u>27,316</u>	<u>81,746</u>	<u>4,749,070</u>	<u>4,880,225</u>
	<u>\$ 1,430,437</u>	<u>\$ 5,765,588</u>	<u>\$ 27,316</u>	<u>\$ 81,786</u>	<u>\$ 7,305,127</u>	<u>\$ 7,013,496</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, 2023	Year Ended March 31, 2022
Revenue						
Ministry of Children, Community and Social Services	\$ 15,168,899	\$ -	\$ -	\$ -	\$ 15,168,899	\$ 14,751,114
Ministry of Health	1,116,036	-	-	-	1,116,036	1,061,036
Other Income	928,172	-	582	1,947	930,701	887,422
	17,213,107	-	582	1,947	17,215,636	16,699,572
Expenditure						
Salaries	8,182,869	-	-	-	8,182,869	7,885,523
Employee benefits	2,484,911	-	-	-	2,484,911	2,354,433
Travel	421,393	-	-	-	421,393	371,532
Training and recruitment	92,545	-	-	-	92,545	84,867
Building occupancy	788,848	-	-	-	788,848	671,708
Professional services - non-client	385,401	-	-	-	385,401	455,616
Program expense	96,608	-	-	-	96,608	66,429
Boarding home payments	5,751,948	-	-	-	5,751,948	5,891,970
Professional services - client	117,177	-	-	-	117,177	108,998
External legal costs	79,765	-	-	-	79,765	42,165
Adoption / probation	324,025	-	-	-	324,025	340,495
Client's personal needs	590,890	-	-	-	590,890	583,840
Health and related	103,629	-	-	-	103,629	97,398
Financial assistance	29,835	-	-	-	29,835	40,497
Promotion and publicity	4,768	-	-	-	4,768	1,003
Office	198,553	-	-	-	198,553	188,675
Miscellaneous	263,852	-	-	-	263,852	223,258
Technology	476,055	-	-	-	476,055	354,483
OCBE	65,746	-	-	-	65,746	55,590
	20,458,818	-	-	-	20,458,818	19,818,480
Expenditure recoveries and other	3,245,711	-	-	-	3,245,711	3,115,776
	17,213,107	-	-	-	17,213,107	16,702,704
Excess (deficiency) of revenue over expenditure for the year	\$ -	\$ -	\$ 582	\$ 1,947	\$ 2,529	\$ (3,132)

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, 2023	March 31, 2022
Fund balance , beginning of year	\$ 258	\$ 4,773,434	\$ 26,734	\$ 79,799	\$ 4,880,225	\$ 5,095,697
Excess (deficiency) of revenue over expenditure	-	-	582	1,947	2,529	(3,132)
Net capital asset additions	-	341,605	-	-	341,605	256,975
Net long-term debt repayments	-	10,009	-	-	10,009	48,761
Amortization of capital assets	-	(485,298)	-	-	(485,298)	(518,076)
Fund balance , end of year	\$ 258	\$ 4,639,750	\$ 27,316	\$ 81,746	\$ 4,749,070	\$ 4,880,225

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	2023	2022
Operating transactions		
Excess (deficiency) of revenue over expenditure for the year	\$ 2,529	\$ (3,132)
Adjustments for		
Amortization	485,298	518,076
Capital items in operating activities	(133,684)	(212,340)
	354,143	302,604
Changes in non-cash working capital items		
Accounts receivable	121,682	(275,869)
Due to / from Ministry of Children, Community and Social Services	(904,660)	355,839
Prepaid expenses	(89,456)	244,884
Accounts payable	30,644	(303,337)
Deferred contributions	75,886	48,062
	(411,761)	372,183
Capital transactions		
Net additions to capital assets	(341,605)	(256,975)
Financing transactions		
Net repayments of long-term debt	(10,009)	(48,761)
Increase (decrease) in cash and cash equivalents during the year	(763,375)	66,447
Cash, beginning of year	334,771	268,324
Cash (bank indebtedness), end of year	\$ (428,604)	\$ 334,771
Represented by		
Cash	\$ 105,362	\$ 334,771
Bank indebtedness	(533,966)	-
	\$ (428,604)	\$ 334,771

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, 2023

1. Summary of Significant Accounting Policies

Purpose of the Organization

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

Basis of Accounting

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

Modified Accrual Basis

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

Ontario Child Benefit Equivalent (OCBE) Funds

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

Capital Asset Acquisitions

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

Vacation Pay and Other Employee Benefits

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

Sick Leave

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

Other Employee Benefits

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

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

Year Ended March 31 , 2023

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

Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement measurement gains and losses and recognized in the statement of operations. Since there are no such unrealized gains and losses, no statement of measurement gains and losses has been presented.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial instruments are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

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

Year Ended March 31, 2023

1. Summary of Significant Accounting Policies, con't

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.

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.

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

Year Ended March 31, 2023

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 \$1,300,000. 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, 2023 was \$730,968 (March 31, 2022 - \$600,000).

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.

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 mortgage payable and bank indebtedness. The Agency's objective is to minimize interest rate risk by locking in fixed rates on its mortgages.

The Agency's mortgage is subject to a fixed rate of interest and is not subject to renewal within the next twelve months. The Agency's credit facility bears interest at prime.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Agency is exposed to credit risk through the possibility of non-collection of its accounts receivable. All of the Agency's bank accounts are held at one financial institution, and deposits are guaranteed to \$100,000. 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>2023</u>	<u>2022</u>
Cash	\$ 105,362	\$ 334,771
Accounts receivable	599,388	721,070
Due from Ministry of Children, Community and Social Services	696,960	-
	<u>\$ 1,401,710</u>	<u>\$ 1,055,841</u>

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

Year Ended March 31, 2023

3. Financial Instrument Risks, con't

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, long-term debt, commitments and contingent liabilities. 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.

There have not been any changes from prior year to the nature of these risk, or the policies, procedures and methods the Agency uses to manage and measure these risks.

4. Accounts Receivable

	2023	2022
Other Agencies	\$ 340,806	\$ 321,891
HST	144,478	126,879
Intact Legal Defense Recovery	-	172,873
Transitional Aged Youth	97,321	52,810
Miscellaneous	16,783	46,617
	\$ 599,388	\$ 721,070

5. Due from (to) the Ministry of Children, Community and Social Services

	2023	2022
Balanced Budget Fund	\$ 679,130	\$ 20,421
Targeted Adoptions Subsidy	518	-
COVID-19 Community Supports Fund	-	19,988
Policy Priority Funding	17,312	29,700
Temporary Wage Enhancement	-	(277,809)
	\$ 696,960	\$ (207,700)

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

Year Ended March 31, 2023

6. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 432,082	\$ -	\$ 432,082	\$ -
Buildings				
-Cameron Bay Children's Centre	3,568,221	2,741,787	3,568,221	2,652,581
-Valley Drive Home	2,752,150	816,237	2,752,150	747,433
-Red Lake Multi-Use Facility	1,026,902	666,675	1,026,902	641,002
-1034 Park Street	19,544	1,467	19,544	978
-Dryden - 175 West River	809,965	333,442	809,965	313,193
-Dryden - 119 Orvis Street	227,708	89,832	227,708	84,139
-Dryden - 176 Third Street	276,934	110,772	276,934	103,849
-Atikokan - 209, 211 & 213 Main	178,592	13,232	178,592	8,767
Parking lot and sidewalks	104,489	83,857	104,489	80,325
Vehicles	486,243	108,400	421,493	87,912
Furniture and equipment	898,592	478,324	884,804	523,258
Computer equipment	886,655	459,917	1,134,856	695,635
Leasehold Improvements	45,806	44,353	75,806	65,192
Net book value	\$ 11,713,883	\$ 5,948,295	\$ 11,913,546	\$ 6,004,264
		\$ 5,765,588		\$ 5,909,282

7. Accounts Payable

	2023	2022
Trade and other	\$ 786,750	\$ 913,329
Accrued salaries and benefits	632,938	475,715
	\$ 1,419,688	\$ 1,389,044

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

Year Ended March 31, 2023

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.

	2023	2022
Rainy River District School Board	\$ 174,726	\$ 123,741
Ontario Child Benefit Equivalent Funds	217,183	196,278
Donations	20,145	20,145
Other	33,561	29,565
	\$ 445,615	\$ 369,729
Current	\$ 174,726	\$ 123,741
Long-term	270,889	245,988
	\$ 445,615	\$ 369,729

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.

9. Long-term Debt

	2023	2022
Term loan at \$1,370 monthly with interest at 3.96%, secured by a general security agreement, collateral mortgage on land and building (211 Main Street, Atikokan) and assignment of fire insurance, maturing March 2025	\$ 156,788	\$ 166,798
Current Portion	10,399	10,012
	\$ 146,389	\$ 156,786

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

2024	\$	10,399
2025		146,389

Total interest paid during the year was \$6,427 (2022 - \$8,290).

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

Year Ended March 31, 2023

10. Externally Restricted Fund Balance

	Stuart Trust Fund	Joseph Sznopasek Trust Fund	2023	2022
Amount available to children for educational and other purposes	\$ 6,719	\$ 50,027	\$ 56,746	\$ 54,799
Original endowment amount which must remain intact	25,000	-	25,000	25,000
	\$ 31,719	\$ 50,027	\$ 81,746	\$ 79,799
Represented by:				
Cash	\$ 28,198	\$ 49,848	\$ 78,046	\$ 84,757
Computer Loans Receivable	3,740	-	3,740	4,842
Due to Operating Fund	(219)	179	(40)	(9,800)
	\$ 31,719	\$ 50,027	\$ 81,746	\$ 79,799

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 2028. The lease commitments in effect at March 31, 2023 for the five years are as follows:

	2024	2025	2026	2027	2028
Leased Office Space	\$ 281,891	\$ 81,057	\$ 31,980	\$ 31,980	\$ 31,980

b) Vacation Pay and Over Time

As at March 31, 2023, unrecorded vacation pay amounted to \$786,954 (March 31, 2022 - \$759,876).

As at March 31, 2023, unrecorded over time and statutory holiday pay amounted to \$85,238 (March 31, 2022 - \$79,796).

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, 2028, is as follows:

2024	\$ 54,019
2025	45,455
2026	45,243
2027	28,889
2028	24,578

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

Year Ended March 31 , 2023

11. Commitments and Contingent Liabilities, con't

d) Contingent Liabilities

The Agency has been named directly or been given notice in 18 claims totalling \$50,400,000. In addition, the Agency, has been included as part of two class actions against the Province of Ontario for claims totalling \$50,000,000. Management has determined that the possible outcome of all other claims are not determinable. Consequently, no provision for these claims has been made in the financial statements.

12. Pension Plan

OMERS provides pension services to almost half a million active and retired members and approximately 1,000 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, 2022. The results of the valuation disclosed total actuarial liabilities of \$130,306 million (2021 - \$120,796 million) in respect of benefits accrued for service with actuarial assets at that date of \$123,628 (2021 - \$117,665 million) indicating an actuarial deficit of \$6,678 million (2020 - \$3,131 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 2023 were \$837,007 (2022 - \$844,850).

13. Economic Dependence

Under the provisions of the Child Youth and Family Services Act in Ontario, the society is funded primarily by the Province of Ontario in accordance with funding arrangements established by the Ministry of Children, Community and Social Services (MCCSS). For the year ended March 31, 2023, this provincial funding was 74.1% of total operating revenue and as such the society is economically dependent on the province. As of March 31, 2023, the Society has incurred a working capital deficiency and has significant contingent liabilities, resulting in the need for further financial support from the province.

14. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2023, RESPs under administration were \$901,300 (March 31, 2022 - \$867,270). The RESPs are not consolidated in these financial statements.

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

For the year ended March 31	Budget	2023	2022
Revenue			
Ministry of Children, Community and Social Services			
Approved Budget Allocation	\$ 12,818,999	\$ 12,818,999	\$ 13,085,253
Age of Protection	66,300	81,600	47,600
Targeted Adoptions Subsidy	71,415	69,861	70,121
Kinship Out of Care	-	2,012	2,500
Balanced Budget Fund	679,130	679,130	20,421
	13,635,844	13,651,602	13,225,895
Expenditure			
Salaries	6,012,026	6,075,095	5,727,318
Employee benefits	1,766,808	1,873,136	1,746,555
Travel	363,722	355,130	336,826
Training and recruitment	67,892	64,853	62,600
Building occupancy	507,486	570,840	503,726
Professional services- non client	37,656	383,848	448,953
Program expense	13,146	4,939	13,577
Boarding home payments	3,409,146	5,543,698	5,726,847
Professional services - client	79,170	86,640	81,367
External legal costs	43,042	79,765	42,165
Adoption probation and subsidy	47,600	44,575	60,010
Targeted adoptions	285,660	279,450	280,485
Client's personal needs	454,258	549,143	530,818
Health and related	116,792	102,708	97,398
Financial assistance	35,286	29,834	40,497
Promotion and publicity	2,234	3,900	278
Office administration	116,376	124,917	116,938
Miscellaneous	267,246	260,794	220,530
Technology	429,094	426,293	297,370
	14,054,640	16,859,558	16,334,258
Expenditure recoveries and other income	418,796	3,207,956	3,108,363
	13,635,844	13,651,602	13,225,895
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, 2023	Non- Residential	Residential	Adoption Services	Legal Services	Infrastructure Administration	Travel Costs	Total before OSW and Transformation	OSW	Transformation	Total
Salaries	\$ 2,434,162	\$ 1,861,251	\$ 301,411	\$ 269,316	\$ 904,701	\$ -	\$ 5,770,841	\$ 248,225	\$ 56,029	\$ 6,075,095
Employee benefits	720,841	587,925	87,321	85,676	292,358	-	1,774,121	83,999	15,016	1,873,136
Travel	-	-	-	-	79,240	275,868	355,108	22	-	355,130
Training and recruitment	2,680	11,976	-	-	50,197	-	64,853	-	-	64,853
Building occupancy	-	-	-	-	570,840	-	570,840	-	-	570,840
Professional services										
- non client	-	-	-	-	383,848	-	383,848	-	-	383,848
Program expense	-	4,939	-	-	-	-	4,939	-	-	4,939
Boarding home payments										
- Agency foster care	-	3,403,857	-	-	-	-	3,403,857	2,139,841	-	5,543,698
Professional services										
- client	-	85,946	-	-	-	-	85,946	694	-	86,640
External legal costs	-	-	-	79,765	-	-	79,765	-	-	79,765
Adoption subsidy	-	-	44,575	-	-	-	44,575	-	-	44,575
Targeted adoptions	-	-	279,450	-	-	-	279,450	-	-	279,450
Client's personal needs	-	448,720	-	-	-	-	448,720	100,423	-	549,143
Health and related	-	93,763	-	-	-	-	93,763	8,945	-	102,708
Financial assistance	29,834	-	-	-	-	-	29,834	-	-	29,834
Promotion and publicity	-	-	-	-	3,900	-	3,900	-	-	3,900
Office administration	-	-	-	-	124,917	-	124,917	-	-	124,917
Miscellaneous	-	-	-	-	260,794	-	260,794	-	-	260,794
Technology	-	-	-	-	426,293	-	426,293	-	-	426,293
	3,187,517	6,498,377	712,757	434,757	3,097,088	275,868	14,206,364	2,582,149	71,045	16,859,558
Less recoveries and other income	-	331,664	-	-	294,143	-	625,807	2,582,149	-	3,207,956
Net expenditures	\$ 3,187,517	\$ 6,166,713	\$ 712,757	\$ 434,757	\$ 2,802,945	\$ 275,868	\$ 13,580,557	\$ -	\$ 71,045	\$ 13,651,602

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

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Health	\$ 473,775	\$ 473,775	\$ 473,775
Expenditure			
Salaries	254,433	244,308	262,529
Employee benefits	73,788	90,823	87,376
Travel	17,240	22,435	2,621
Training and recruitment	15,500	15,363	8,198
Building occupancy	28,000	28,000	28,175
Professional services - non client	8,500	1,552	5,145
Program expense	13,362	7,216	7,921
Professional services - client	-	-	1,209
Administration	43,421	43,421	43,421
Promotion and publicity	-	142	-
Office	10,197	10,861	10,247
Technology	9,334	9,654	16,933
	473,775	473,775	473,775
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	2023	2022
Revenue			
Ministry of Health	\$ 79,000	\$ 79,000	\$ 79,000
Expenditure			
Salaries	24,786	24,785	24,784
Employee benefits	7,187	7,188	7,188
Building occupancy	5,541	5,541	5,541
Professional services - client	25,691	25,691	25,692
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	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 89,797	\$ 89,797	\$ 89,797
Expenditure			
Salaries	51,386	51,386	51,386
Employee benefits	14,902	14,902	14,902
Training and recruitment	536	536	938
Building occupancy	8,475	8,475	8,475
Program expense	805	805	403
Administration	9,003	9,003	9,003
Office	1,800	2,526	1,800
Travel	1,090	364	1,090
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	2023	2022
Revenue			
Ministry of Health	\$ 26,250	\$ 26,250	\$ 26,250
Expenditure			
Salaries	15,891	15,891	15,891
Employee benefits	4,608	4,608	4,609
Building occupancy	1,841	1,841	1,841
Administration	2,756	2,756	2,756
Office	605	605	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	2023	2022
Revenue			
Ministry of Health	\$ 26,250	\$ 26,250	\$ 26,250
Expenditure			
Salaries	15,891	15,891	15,891
Employee benefits	4,608	4,608	4,608
Building occupancy	1,841	1,841	1,841
Office	605	605	605
Administration	2,756	2,756	2,756
Technology	549	549	549
	26,250	26,250	26,250
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	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 44,051	\$ 44,051	\$ 44,051
Expenditure			
Salaries	26,017	26,017	26,017
Employee benefits	7,544	7,544	7,544
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	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 312,940	\$ 312,940	\$ 312,940
Expenditure			
Salaries	180,865	175,068	177,958
Employee benefits	52,450	58,729	58,239
Training and recruitment	1,200	1,200	-
Building occupancy	26,000	26,000	26,000
Program expense	465	1,650	233
Administration	31,433	31,433	31,433
Office	12,027	12,027	12,027
Travel	2,500	833	1,050
Technology	6,000	6,000	6,000
	312,940	312,940	312,940
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Health	\$ 60,761	\$ 60,761	\$ 60,761
Expenditure			
Salaries	28,212	28,791	27,024
Employee benefits	8,182	8,422	9,052
Training and recruitment	538	538	1,006
Building occupancy	9,600	9,600	9,600
Program expense	300	300	150
Administration	6,300	6,300	6,300
Office	4,000	4,000	4,000
Travel	1,229	410	1,229
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	2023	2022
Revenue			
Ministry of Health	\$ 40,000	\$ 40,000	\$ 40,000
Expenditure			
Salaries	25,983	25,983	25,924
Employee benefits	7,535	7,535	7,594
Building occupancy	1,403	1,403	1,403
Administration	4,200	4,200	4,200
Office	461	461	461
Technology	418	418	418
	40,000	40,000	40,000
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Health	\$ 90,000	\$ 90,000	\$ 90,000
Expenditure			
Salaries	54,483	54,484	54,484
Employee benefits	15,801	15,800	15,800
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	2023	2022
Revenue			
Ministry of Health	\$ 205,000	\$ 205,000	\$ 205,000
Expenditure			
Salaries	126,753	126,754	126,754
Employee benefits	36,759	36,759	36,759
Building occupancy	12,274	12,274	12,274
Administration	21,525	21,525	21,525
Office	4,031	4,031	4,031
Technology	3,658	3,657	3,657
	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	2023	2022
Revenue			
Ministry of Health	\$ 60,000	\$ 60,000	\$ 60,000
Expenditure			
Salaries	38,975	38,976	38,976
Employee benefits	11,303	11,303	11,303
Building occupancy	2,104	2,104	2,104
Administration	6,300	6,300	6,300
Office	691	690	690
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	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 224,192	\$ 224,192	\$ 224,192
Expenditure			
Salaries	135,132	103,824	117,262
Employee benefits	39,188	31,467	31,193
Training and recruitment	2,517	1,259	-
Building occupancy	9,378	9,378	9,378
Program expense	6,450	75,933	39,865
Administration	22,350	22,350	22,350
Client's personal needs	6,750	-	-
Promotion and publicity	177	177	177
Office	5,949	5,949	5,949
Travel	3,500	1,360	3,180
Technology	2,251	2,251	2,251
	233,642	253,948	231,605
Expenditure recoveries	9,450	29,756	7,413
	224,192	224,192	224,192
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 170,178	\$ 170,178	\$ 170,178
Expenditure			
Salaries	97,725	101,887	96,588
Employee benefits	28,341	26,196	26,440
Training and recruitment	1,200	600	4,538
Building occupancy	13,100	13,100	13,100
Program expense	600	300	300
Administration	17,131	17,131	17,131
Promotion and publicity	248	248	248
Office	7,004	7,004	7,004
Travel	1,675	558	1,675
Technology	3,154	3,154	3,154
	170,178	170,178	170,178
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Children, Community and Social Services		\$ 49,327	\$ 49,327
\$ 49,327			
Expenditure			
Salaries	29,805	29,907	29,804
Employee benefits	8,643	8,673	8,643
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	68	201
	49,327	49,327	49,327
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 78,398	\$ 78,398	\$ 78,398
Expenditure			
Salaries	53,952	53,346	53,171
Employee benefits	15,646	15,470	15,646
Building occupancy	3,600	3,600	3,600
Administration	4,000	4,000	4,000
Office	1,200	1,982	1,981
	78,398	78,398	78,398
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 236,310	\$ 236,310	\$ 236,310
Expenditure			
Salaries	52,500	56,863	56,357
Employee benefits	15,225	14,993	15,225
Travel	2,000	2,000	2,071
Building occupancy	2,000	2,000	2,000
Boarding home payments	127,846	114,628	107,948
Professional services	-	-	730
Client's personal needs	6,778	29,324	27,479
Health and related	5,461	-	-
Administration	23,500	23,500	23,500
Technology	1,000	1,000	1,000
	236,310	244,308	236,310
Expenditure recoveries and other	-	7,998	-
	236,310	236,310	236,310
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	2023	2022
Revenue		
Lutheran Community Care Centre	\$ 97,321	\$ 52,810
Expenditure		
Boarding	80,918	41,800
Professional services	3,060	-
Client Needs	12,423	11,010
Health and related	920	-
	97,321	52,810
Excess of revenue over expenditure for the year	\$ -	\$ -

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

For the year end March 31,	2023	2022
Revenue		
Ontario Child Benefit Equivalent	\$ 86,651	\$ 92,517
Deferred revenue, beginning of year	196,278	159,351
Deferred revenue, end of year	(217,183)	(196,278)
	<u>65,746</u>	<u>55,590</u>
Expenditure		
Higher education achievement	10,006	4,192
Higher degree of resilience	17,625	25,631
Smoother transition to adulthood	-	4,961
Saving program payouts	38,115	20,806
	<u>65,746</u>	<u>55,590</u>
Excess of revenue over expenditure for the year	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 22 - Revenue and Expenditure
Partner Facilities Program

For the year end March 31,	Budget	2023	2022
Revenue			
Ministry of Children and Youth Services	\$ 55,000	\$ 55,000	\$ -
Expenditure			
Building occupancy and repairs	55,000	55,000	-
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 23 - Revenue and Expenditure
Other Programs
(Unaudited)

For the year end March 31,	2023	2022
Revenue		
Rainy River District School Board	\$ 616,704	\$ 623,528
FIREFLY - Enhanced Respite	12,703	12,082
FIREFLY - Psychometric Funding	23,500	48,300
Enterprise Holdings	4,000	-
Deferred revenue, beginning of year	167,031	155,896
Deferred revenue, end of year	(170,620)	(167,031)
	653,318	672,775
Expenditure		
Enhanced Respite	12,703	12,082
Rainy River District School Board	617,115	612,393
Psychometrist	23,500	48,300
	653,318	672,775
Excess of revenue over expenditure for the year	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 24 - Covid and Other Funding
(Unaudited)

For the year ended March 31, 2023	Permanent Wage Enhancement	Covid Community Supports Fund	2023	2022
Revenue				
Ministry of Children, Community and Social Services	\$ 132,803	\$ 24,918	\$ 157,721	\$ 175,799
Expenditure				
Salaries	111,282	19,643	130,925	129,750
Employee benefits	21,521	2,958	24,479	19,854
Building occupancy	-	2,317	2,317	6,851
Professional services - non client	-	-	-	1,518
Boarding home payments	-	-	-	3,293
Client's personal needs	-	-	-	14,533
	132,803	24,918	157,721	175,799
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	2023	2022
Revenue			
Ministry of Colleges and Universities	\$ 75,000	\$ 57,533	\$ 43,581
Expenditure			
Salaries	25,000	32,420	31,831
Employee benefits	15,000	7,580	7,392
Travel and training	-	12,303	-
Program expense	27,500	-	-
Central administration	7,500	5,230	4,358
	75,000	57,533	43,581
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	2023	2022
Revenue			
Ministry of Children, Community and Social Services	\$ 88,637	\$ 88,637	\$ 88,637
Expenditure			
Salaries	55,485	54,818	56,153
Employee benefits	16,091	16,758	16,071
Building occupancy	4,547	4,547	4,547
Administration	9,307	9,307	9,307
Office	1,908	1,908	1,259
Technology	1,299	1,299	1,300
	88,637	88,637	88,637
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	2023	2022
Revenue			
Thunder Bay Catholic District School Board	\$ 117,750	\$ 120,000	\$ 117,750
Expenditure			
Salaries and benefits	73,153	74,895	73,151
Employee benefits	21,212	21,720	21,214
Training and recruitment	425	425	550
Travel	425	425	425
Building occupancy	4,000	4,000	4,000
Program expense	250	250	125
Administration	12,000	12,000	12,000
Office and miscellaneous	2,835	2,835	2,835
Technology	3,450	3,450	3,450
	117,750	120,000	117,750
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	2023	2022
Expenditure			
Salaries	\$ 210,098	\$ 208,663	\$ 202,180
Benefits	50,358	49,523	50,500
Building Accommodation	13,475	13,475	12,990
Office and IT	6,900	6,900	7,037
	\$ 280,831	\$ 278,561	\$ 272,707
Program Allocations			
Counselling and Therapy	\$ 43,421	\$ 43,421	\$ 43,421
Specialized Consulting	8,295	8,295	8,295
Youth Support Worker	9,003	9,003	9,003
Mobile Crisis	2,756	2,756	2,756
Intensive Treatment Services	2,756	2,756	2,756
Community Capacity Building	4,625	4,625	4,625
Infant Development	31,433	31,433	31,433
Community Support	6,300	6,300	6,300
Access and Intake	4,200	4,200	4,200
Brief Services	9,450	9,450	9,450
Service Coordination	21,525	21,525	21,525
Family Caregiver Skills Building	6,300	6,300	6,300
Family Relief	22,350	22,350	22,350
Community Integration	17,131	17,131	17,131
Young Offenders	5,179	5,179	5,179
Independent Living	4,000	4,000	4,000
Associate Living Supports	23,500	23,500	23,500
CWECT	7,500	5,230	2,940
Education Liaison	9,307	9,307	6,493
Other Mental Health Services	29,800	29,800	29,800
NOEL	12,000	12,000	11,250
	\$ 280,831	\$ 278,561	\$ 272,707

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

For the year ended March 31, 2023

Position	Accommodation	Meals	Airplane	Vehicle	Other	Total
Executive Director	\$ 1,844	\$ 581	\$ -	\$ -	\$ 372	\$ 2,797
Director of Child Welfare Services	3,439	1,454	-	290	149	5,332
Director of Child Welfare Services	798	466	-	236	127	1,627
Director of Finance and Administration	2,327	858	-	-	372	3,557
Executive Assistant	3,185	1,146	-	641	372	5,344
Human Resources Manager	2,716	644	-	982	223	4,565
Director of Clinical and Community Services	1,502	374	-	-	372	2,248
Supervisor of Strategic and Quality Initiatives	154	63	-	-	-	217
Total Executive Level Travel Expenses	\$ 15,965	\$ 5,586	\$ -	\$ 2,149	\$ 1,987	\$ 25,687

Position	Accommodation	Meals	Airplane	Vehicle	Other	Total
President	\$ 334	\$ -	\$ -	\$ 204	\$ 149	\$ 687
Vice President	190	-	-	204	149	543
Secretary Treasurer	190	-	-	204	149	543
Board Member 1	524	-	-	613	149	1,286
Board Member 2	-	-	-	-	-	-
Board Member 3	334	50	-	-	149	533
Board Member 4	334	-	-	204	149	687
Board Member 5	334	-	-	204	149	687
Board Member 6	334	38	-	508	-	880
Total Board Level Travel Expenses	\$ 2,574	\$ 88	\$ -	\$ 2,141	\$ 1,043	\$ 5,846