

**Kenora - Rainy River Districts Child And
Family Services
Financial Statements
For the year ended March 31, 2018**

Kenora - Rainy River Districts Child And Family Services

Financial Statements For the year ended March 31, 2018

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Independent Auditor's Report

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

We have audited the accompanying financial statements of Kenora-Rainy River Districts Child and Family Services, which comprise the statement of financial position as at March 31, 2018, and the statement of operations, statement of changes in fund balances and statement of cash flows for the year ended March 31, 2018, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of Kenora-Rainy River Districts Child and Family Services based on the financial reporting directives provided by the Ministry of Children and Youth Services.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting directives provided by the Ministry of Children and Youth Services; this includes the determination that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Kenora-Rainy River Districts Child and Family Services as at March 31, 2018 and the results of its operations and its cash flows for the year ended March 31, 2018 in accordance with the financial reporting directives provided by the Ministry of Children and Youth Services.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 (significant accounting policies) to the financial statements, which describe the basis of accounting. The financial statements are prepared for the purpose of providing information to the Ministry of Children and Youth Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Kenora-Rainy River Districts Child and Family Services and the Ministry of Children and Youth Services and should not be distributed to or used by parties other than Kenora-Rainy River Districts Child and Family Services and the Ministry of Children and Youth Services.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 16 to 45 of the organization's financial statements.

A handwritten signature in black ink that reads "BDO Canada LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants, Licensed Public Accountants

Kenora, Ontario
June 22, 2018

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

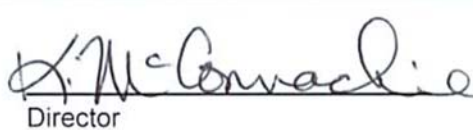
Statement of Financial Position

	Operating	Capital	Building	Trust		
As at March 31	Fund	Asset	Reserve	Funds	2018	2017
Assets						
Current						
Cash (Note 2)	\$ 5,359	\$ -	\$ 26,100	\$ 69,469	\$ 100,928	\$ 416,295
Accounts receivable (Note 4)	873,771	-	-	6,372	880,143	623,020
Due from Ministry of Children and Youth Services (Note 5)	51,090	-	-	-	51,090	72,110
Prepaid expenses	186,838	-	-	-	186,838	185,630
	1,117,058	-	26,100	75,841	1,218,999	1,297,055
Capital Assets (Note 6)	-	6,475,748	-	-	6,475,748	6,647,539
	\$ 1,117,058	\$ 6,475,748	\$ 26,100	\$ 75,841	\$ 7,694,747	\$ 7,944,594
Liabilities and Fund Balances						
Current						
Bank indebtedness (Note 2)	\$ 220,444	\$ -	\$ -	\$ -	\$ 220,444	\$ -
Accounts payable (Note 7)	1,426,920	-	-	-	1,426,920	1,632,551
Current portion of long term debt (Note 9)	-	102,736	-	-	102,736	96,778
	1,647,364	102,736	-	-	1,750,100	1,729,329
Deferred contributions (Note 8)	166,808	-	-	-	166,808	171,775
Due to (from) other funds	(697,372)	709,045	-	(11,673)	-	-
Long-term debt (Note 9)	-	186,774	-	-	186,774	281,389
	1,116,800	998,555	-	(11,673)	2,103,682	2,182,493
Fund Balances						
Invested in capital assets	-	5,477,193	-	-	5,477,193	5,648,985
Unrestricted	258	-	-	-	258	258
Externally restricted (Note 10)	-	-	-	87,514	87,514	86,855
Internally restricted	-	-	26,100	-	26,100	26,003
	258	5,477,193	26,100	87,514	5,591,065	5,762,101
	\$ 1,117,058	\$ 6,475,748	\$ 26,100	\$ 75,841	\$ 7,694,747	\$ 7,944,594

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, 2018	Year Ended March 31, 2017
Revenue						
Ministry of Children and Youth Services / Ministry of Community and Social Services	\$ 17,047,775	\$ -	\$ -	\$ -	\$ 17,047,775	\$ 17,665,822
Ministry of the Attorney General	147,865	-	-	-	147,865	147,865
Other Income	388,189	-	97	659	388,945	294,258
	17,583,829	-	97	659	17,584,585	18,107,945
Expenditure						
Salaries	7,708,506	-	-	-	7,708,506	8,226,036
Employee benefits	2,003,004	-	-	-	2,003,004	2,074,509
Travel	522,833	-	-	-	522,833	680,247
Training and recruitment	61,561	-	-	-	61,561	76,718
Building occupancy	725,976	-	-	-	725,976	830,921
Professional services non-client	121,253	-	-	-	121,253	116,032
Program expense	332,668	-	-	-	332,668	343,623
Boarding home payments	7,239,838	-	-	-	7,239,838	6,973,280
Professional services - client	133,387	-	-	-	133,387	101,991
External legal costs	384,888	-	-	-	384,888	452,721
Adoption / probation	347,491	-	-	-	347,491	330,118
Client's personal needs	727,509	-	-	-	727,509	561,413
Health and related	143,298	-	-	-	143,298	156,950
Financial assistance	8,994	-	-	-	8,994	16,688
Promotion and publicity	1,792	-	-	-	1,792	6,520
Office	232,448	-	-	-	232,448	289,333
Miscellaneous	162,675	-	-	-	162,675	154,271
Technology	363,105	-	-	-	363,105	644,737
OCBe	146,612	-	-	-	146,612	145,565
	21,367,838	-	-	-	21,367,838	22,181,673
Expenditure recoveries and other	3,784,009	-	-	-	3,784,009	4,074,266
	17,583,829	-	-	-	17,583,829	18,107,407
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ 97	\$ 659	\$ 756	\$ 538

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, 2018	March 31, 2017
Fund balance, beginning of year	\$ 258	\$ 5,648,985	\$ 26,003	\$ 86,855	\$ 5,762,101	\$ 5,782,400
Excess of revenue over expenditure	-	-	97	659	756	538
Net capital asset additions	-	294,772	-	-	294,772	407,139
Amortization of capital assets	-	(466,564)	-	-	(466,564)	(427,976)
Fund balance, end of year	\$ 258	\$ 5,477,193	\$ 26,100	\$ 87,514	\$ 5,591,065	\$ 5,762,101

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	2018	2017
Operating transactions		
Excess of revenue over expenditure for the year	\$ 756	\$ 538
Adjustments for		
Amortization	466,564	427,976
Capital items in operating activities	(171,793)	(20,836)
	<u>295,527</u>	407,678
Changes in non-cash working capital items		
Accounts receivable	(257,123)	285,049
Due from Ministry of Children and Youth Services	21,020	(56,910)
Prepaid expenses	(1,208)	(144,323)
Accounts payable	(205,631)	72,599
Deferred contributions	(4,967)	(12,464)
	<u>(152,382)</u>	551,629
Capital transactions		
Net additions to capital assets	(294,772)	(407,141)
Financing transactions		
Net repayments for long term debt	(88,657)	(187,021)
Decrease in cash and cash equivalents during the year	(535,811)	(42,533)
Cash, beginning of year	416,295	458,828
Cash (bank indebtedness), end of year	\$ (119,516)	\$ 416,295
Represented by		
Cash	\$ 100,928	\$ 416,295
Bank indebtedness	(220,444)	-
	<u>\$ (119,516)</u>	<u>\$ 416,295</u>

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

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31, 2018

1. Summary of Significant Accounting Policies

Purpose of the Organization

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

Basis of Accounting

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

Modified Accrual Basis

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

Capital Asset Acquisitions

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

Vacation Pay and Other Employee Benefits

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

Sick Leave

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

Other Employee Benefits

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

Management's Responsibility for the Financial Statements

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

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31 , 2018

1. Summary of Significant Accounting Policies, con't

Revenue Recognition

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

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

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

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

Financial Instruments

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

Fund Accounting

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

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

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

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

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

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31, 2018

1. Summary of Significant Accounting Policies, con't

Capital Assets

In addition to expensing the capital assets as noted in the Basis of Accounting Policy, capital assets are also recorded in the Capital Asset Fund at cost with an offsetting entry to Net Assets Invested in 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.

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.

Allocation of Expenses

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

Use of Estimates

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

2. Cash and Bank Indebtedness

The organization's bank accounts are held at one chartered bank. The accounts earn interest at 2.25% below prime. The organization has an authorized revolving line of credit of \$600,000. The line of credit is secured by a general security agreement. Interest is payable at prime.

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

Year Ended March 31, 2018

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.

There have been no significant changes from the previous year in the exposure to risk, policies or procedures used to manage financial instrument risks.

Interest Rate Risk

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

The Agency's mortgages are subject to a fixed rate of interest and are not subject to renewal within the next twelve months. These mortgages are not subject to interest rate risk. The Agency's credit facility bears interest at prime, but was not utilized at year-end.

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.

Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they fall due. 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.

4. Accounts Receivable

	<u>2018</u>	<u>2017</u>
Other Agencies	\$ 520,845	\$ 332,484
HST	193,305	220,381
Miscellaneous	165,993	70,155
	<u>\$ 880,143</u>	<u>\$ 623,020</u>

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31, 2018

5. Due from the Ministry of Children and Youth Services

	2018	2017
Targeted Adoptions Subsidy	\$ 13,973	\$ 72,110
Third Quarter Subsidy Adjustment, December 31, 2017	13,973	-
Fourth Quarter Subsidies received after year end	23,144	-
	\$ 51,090	\$ 72,110

6. Capital Assets

	2018		2017	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 416,882	\$ -	\$ 416,882	\$ -
Buildings				
-Cameron Bay Children's Centre	3,479,629	2,427,043	3,452,729	2,213,807
-Valley Drive Home	2,752,150	403,414	2,752,150	403,414
-Red Lake Multi-Use Facility	1,026,902	512,639	1,026,902	512,639
-1034 Park Street	1	1	1	1
-Dryden - 175 West River	796,585	213,473	796,585	213,473
-Dryden - 119 Orvis Street	224,138	56,033	224,138	56,033
-Dryden - 176 Third Street	276,934	69,232	276,934	69,232
Parking lot and sidewalks	82,834	60,762	82,834	56,620
Vehicles	221,006	61,473	153,582	46,115
Furniture and equipment	2,653,503	2,234,373	2,653,503	2,191,770
Computer equipment	2,720,281	2,196,827	2,562,005	2,011,602
Leasehold Improvements	72,173	12,000	30,000	6,000
Net book value	\$ 14,723,018	\$ 8,247,270	\$ 14,428,245	\$ 7,780,706
		\$ 6,475,748		\$ 6,647,539

7. Accounts Payable

	2018	2017
Trade and other	\$ 987,010	\$ 1,152,776
Accrued salaries and benefits	439,910	479,775
	\$ 1,426,920	\$ 1,632,551

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31, 2018

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.

	2018	2017
Ontario Child Benefit Equivalent Funds	\$ 65,910	\$ 70,527
Donations	18,899	18,899
Children Day Camp Lottery Funds	202	202
Other	81,797	82,147
	<u>\$ 166,808</u>	<u>\$ 171,775</u>

9. Long-term Debt

	2018	2017
Mortgage payable at \$5,602 monthly with interest at 3.03%, secured by a general security agreement, collateral mortgage on land and building (175 West River Road, Dryden) and assignment of fire insurance, maturing October 2020	\$ 228,238	\$ 282,742
Mortgage payable at \$3,304 monthly with interest at 3.0%, secured by a general security agreement, collateral mortgage on land and building (Valley Drive Home, Kenora) and assignment of fire insurance, maturing September 2019	61,272	95,425
	<u>289,510</u>	378,167
Current Portion	<u>102,736</u>	96,778
	<u>\$ 186,774</u>	<u>\$ 281,389</u>

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

2019	\$ 102,736
2020	186,774

Total interest paid during the year was \$11,484 (2017 - \$10,448).

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

Year Ended March 31, 2018

10. Externally Restricted Fund Balance

	Stuart Trust Fund	Joseph Sznopasek Trust Fund	2018	2017
Amount available to children for educational and other purposes	\$ 6,826	\$ 55,688	\$ 62,514	\$ 61,855
Original endowment amount which must remain intact	25,000	-	25,000	25,000
	\$ 31,826	\$ 55,688	\$ 87,514	\$ 86,855
Represented by:				
Cash	\$ 25,454	\$ 44,015	\$ 69,469	\$ 70,795
Computer Loans Receivable	6,372	-	6,372	3,902
Due (to) from Operating Fund	-	11,673	11,673	12,158
	\$ 31,826	\$ 55,688	\$ 87,514	\$ 86,855

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 2023. The lease commitments in effect at March 31, 2018 for the five years are as follows:

	2019	2020	2021	2022	2023
Leased Office Space	\$ 289,022	\$ 253,822	\$ 201,167	\$ 201,167	\$ 201,167

b) Vacation Pay, Over Time and Severance

As at March 31, 2018, unrecorded vacation pay amounted to \$653,738 (March 31, 2017 - \$676,465).

As at March 31, 2018, unrecorded over time and statutory holiday pay amounted to \$56,680 (March 31, 2017 - \$47,352).

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, 2023, is as follows:

2019	\$ 66,504
2020	68,450
2021	70,554
2022	72,671
2023	74,851

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

Year Ended March 31, 2018

11. Commitments and Contingent Liabilities, con't

d) Contingent Liabilities

The Agency has been named directly in three separate lawsuits for claims totaling \$5,500,000, and has been given notice of other claims. In addition, the Agency, has been included as part of a class action against the Province of Ontario for claims totaling \$100,000,000. Management has determined that the possible outcomes are not determinable. As a result, no liability has been recorded in these financial statements.

12. Pension Plan

OMERS provides pension services to more than 482,000 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, 2017. The results of the valuation disclosed total actuarial liabilities of \$94,431 million in respect of benefits accrued for service with actuarial assets at that date of \$89,028 million indicating an actuarial deficit of \$5,403 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 by to OMERS for 2018 were \$758,087 (2017 - \$793,278).

13. Economic Dependence

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

14. Trusts

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2018, RESPs under administration were \$691,382 (March 31, 2017 - \$608,632). 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	2018	2017
Revenue			
Ministry of Children and Youth			
Approved Budget Allocation	\$ 14,358,062	\$ 14,358,062	\$ 14,703,216
Approved Budget Adjustment - Policy Directive CW 003-17	-	25,392	-
Targeted Adoptions Subsidy	195,615	209,588	231,360
	14,553,677	14,593,042	14,934,576
Expenditure			
Salaries	6,135,994	6,142,036	6,662,491
Employee benefits	1,679,406	1,649,015	1,674,010
Travel	458,000	493,803	587,325
Training and recruitment	78,000	53,833	67,990
Building occupancy	550,000	554,289	553,559
Professional services- non client	65,000	114,294	115,832
Program expense	75,000	33,008	37,002
Boarding home payments	4,074,903	7,025,414	6,857,148
Professional services - client	69,000	99,235	71,234
External legal costs	416,265	384,888	452,721
Adoption probation and subsidy	101,000	68,041	98,758
Targeted Adoptions	279,450	279,450	231,360
Client's personal needs	525,000	709,017	538,349
Health and related	130,000	140,234	147,573
Financial assistance	18,900	8,994	16,688
Promotion and publicity	5,760	1,267	5,744
Office administration	213,000	153,766	224,299
Miscellaneous	157,000	160,622	154,270
Technology	305,000	283,119	484,100
	15,336,678	18,354,325	18,980,453
Expenditure recoveries and other income	783,001	3,761,283	4,045,877
	14,553,677	14,593,042	14,934,576
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, 2018	Non- Residential	Residential	Adoption Services	Legal Services	Infrastructure Administration	Travel Costs	Technology	Total before OSW and Transformation	OSW	Transformation	Total
Salaries	\$ 2,564,037	\$ 1,973,304	\$ 305,471	\$ 110,114	\$ 868,975	\$ -	\$ -	\$ 5,821,901	\$ 264,106	\$ 56,029	\$ 6,142,036
Employee benefits	672,959	472,385	86,902	40,261	268,698	-	-	1,541,205	92,794	15,016	1,649,015
Travel	-	-	-	-	70,782	422,329	-	493,111	692	-	493,803
Training and recruitment	8,576	4,705	-	-	40,552	-	-	53,833	-	-	53,833
Building occupancy	-	-	-	-	554,289	-	-	554,289	-	-	554,289
Professional services	-	-	-	-	-	-	-	-	-	-	-
- non client	-	-	-	-	114,294	-	-	114,294	-	-	114,294
Program expense	9,277	23,731	-	-	-	-	-	33,008	-	-	33,008
Boarding home payments	-	-	-	-	-	-	-	-	-	-	-
- Agency foster care	-	4,419,229	-	-	-	-	-	4,419,229	2,606,185	-	7,025,414
Professional services	-	-	-	-	-	-	-	-	-	-	-
- client	-	98,768	-	-	-	-	-	98,768	467	-	99,235
External legal costs	-	-	-	384,888	-	-	-	384,888	-	-	384,888
Adoption subsidy	-	-	68,041	-	-	-	-	68,041	-	-	68,041
Targeted Adoptions	-	-	279,450	-	-	-	-	279,450	-	-	279,450
Client's personal needs	99	536,038	-	-	-	-	-	536,137	172,880	-	709,017
Health and related	-	127,912	-	-	-	-	-	127,912	12,322	-	140,234
Financial assistance	8,994	-	-	-	-	-	-	8,994	-	-	8,994
Promotion and publicity	-	-	-	-	1,267	-	-	1,267	-	-	1,267
Office administration	-	-	-	-	153,692	-	-	153,692	74	-	153,766
Miscellaneous	-	-	-	-	160,622	-	-	160,622	-	-	160,622
Technology	-	-	-	-	-	-	283,119	283,119	-	-	283,119
	3,263,942	7,656,072	739,864	535,263	2,233,171	422,329	283,119	15,133,760	3,149,520	71,045	18,354,325
Less recoveries and other income	12,223	512,628	-	-	86,912	-	-	611,763	3,149,520	-	3,761,283
Net expenditures	\$ 3,251,719	\$ 7,143,444	\$ 739,864	\$ 535,263	\$ 2,146,259	\$ 422,329	\$ 283,119	\$ 14,521,997	\$ -	\$ 71,045	\$ 14,593,042

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services			
Annualized funding	\$ 369,440	\$ 369,440	\$ 369,440
One-time financial flexibility from A508	-	12,596	-
	369,440	382,036	369,440
Expenditure			
Salaries	203,669	179,510	195,750
Employee benefits	52,954	58,548	53,999
Travel	19,500	19,411	21,683
Training and recruitment	6,000	6,429	7,159
Building occupancy	28,000	34,694	28,000
Professional services - non client	-	2,125	-
Program expense	3,400	5,267	1,821
Administration	39,421	39,421	39,421
Client's personal needs	-	-	242
Office	8,648	9,303	8,648
Miscellaneous	-	2,053	-
Technology	7,848	25,275	12,717
	369,440	382,036	369,440
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	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 79,000	\$ 79,000	\$ 79,000
Expenditure			
Salaries	23,974	23,974	23,959
Employee benefits	6,233	6,234	6,436
Training and recruitment	-	1,267	69
Building occupancy	5,541	5,541	5,541
Program expense	-	-	302
Professional services - client	27,457	26,189	26,257
Administration	8,295	8,295	8,295
Office	5,000	5,000	5,170
Travel	-	-	471
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	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 89,797	\$ 89,797	\$ 89,798
Expenditure			
Salaries	49,045	49,045	52,198
Employee benefits	12,774	15,786	15,809
Training and recruitment	1,100	-	-
Building occupancy	8,475	8,475	8,475
Program expense	3,200	38	357
Administration	9,003	9,003	9,003
Office	1,800	1,800	1,800
Travel	2,600	-	356
Technology	1,800	5,650	1,800
	89,797	89,797	89,798
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year ended March 31,	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services	<u>\$ 26,250</u>	<u>\$ 26,250</u>	<u>\$ 26,250</u>
Expenditure			
Salaries	16,270	16,269	16,141
Employee benefits	4,229	4,230	4,358
Building occupancy	1,841	1,841	1,841
Administration	2,756	2,756	2,756
Office	605	605	605
Technology	549	549	549
	<u>26,250</u>	<u>26,250</u>	<u>26,250</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 26,250	\$ 26,250	\$ 26,250
Expenditure			
Salaries	16,269	16,269	16,141
Employee benefits	4,230	4,230	3,529
Building occupancy	1,841	1,841	1,841
Office	605	605	605
Administration	2,756	2,756	2,756
Travel	-	-	829
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	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 44,051	\$ 44,051	\$ 44,051
Expenditure			
Salaries	26,635	26,635	26,426
Employee benefits	6,926	6,926	7,135
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	2018	2017
Revenue			
Ministry of Children and Youth Services	<u>\$ 312,940</u>	<u>\$ 312,940</u>	<u>\$ 312,940</u>
Expenditure			
Salaries	179,075	181,996	185,141
Employee benefits	46,560	54,065	50,431
Training and recruitment	2,578	-	500
Building occupancy	26,000	26,000	26,000
Program expense	500	64	465
Administration	31,433	31,433	31,433
Office and miscellaneous	12,027	12,027	12,027
Travel	8,767	551	943
Technology	6,000	6,804	6,000
	<u>312,940</u>	<u>312,940</u>	<u>312,940</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 60,761	\$ 60,761	\$ 60,761
Expenditure			
Salaries	28,379	25,047	24,387
Employee benefits	7,379	9,354	13,001
Training and recruitment	603	-	-
Building occupancy	9,600	9,600	9,600
Program expense	350	-	-
Administration	6,300	6,300	6,300
Office	4,000	4,000	4,000
Travel	1,750	-	1,073
Technology	2,400	6,460	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	2018	2017
<hr/>			
Revenue			
Ministry of Children and Youth Services	\$ 40,000	\$ 40,000	\$ 40,000
<hr/>			
Expenditure			
Salaries	26,602	26,602	26,391
Employee benefits	6,916	6,916	7,128
Building occupancy	1,403	1,403	1,403
Administration	4,200	4,200	4,200
Office	461	461	461
Technology	418	418	417
	<hr/>	<hr/>	<hr/>
	40,000	40,000	40,000
<hr/>			
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -
<hr/>			

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 90,000	\$ 90,000	\$ 90,000
Expenditure			
Salaries	55,781	55,781	55,343
Employee benefits	14,503	14,503	14,940
Building occupancy	6,312	6,312	6,312
Administration	9,450	9,450	9,450
Office	2,073	2,073	2,074
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	2018	2017
<hr/>			
Revenue			
Ministry of Children and Youth Services	\$ 205,000	\$ 205,000	\$ 205,000
<hr/>			
Expenditure			
Salaries	129,771	129,771	128,749
Employee benefits	33,741	33,741	34,763
Building occupancy	12,274	12,274	12,274
Administration	21,525	21,525	21,525
Office	4,031	4,031	4,031
Technology	3,658	3,658	3,658
	<hr/>	<hr/>	<hr/>
	205,000	205,000	205,000
<hr/>			
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -
<hr/>			

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	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 60,000	\$ 60,000	\$ 60,000
Expenditure			
Salaries	39,903	39,903	39,589
Employee benefits	10,375	10,375	10,689
Building occupancy	2,104	2,104	2,104
Administration	6,300	6,300	6,300
Office	691	691	691
Technology	627	627	627
	60,000	60,000	60,000
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Community and Social Services	<u>\$ 212,881</u>	<u>\$ 214,222</u>	<u>\$ 212,881</u>
Expenditure			
Salaries	140,598	152,429	150,298
Employee benefits	31,276	33,707	33,079
Training and recruitment	1,352	-	-
Building occupancy	9,378	9,569	9,378
Program expense	500	270	7,950
Administration	22,350	22,350	22,350
Promotion and publicity	227	177	227
Office	5,949	5,949	5,949
Travel	2,000	666	2,488
Technology	2,251	4,361	2,251
	<u>215,881</u>	<u>229,478</u>	<u>233,970</u>
Expenditure recoveries	<u>3,000</u>	<u>15,256</u>	<u>21,089</u>
	<u>212,881</u>	<u>214,222</u>	<u>212,881</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Community and Social Services	\$ 170,178	\$ 170,178	\$ 170,178
Expenditure			
Salaries	99,454	99,454	106,769
Employee benefits	25,859	28,129	22,387
Training and recruitment	1,428	-	-
Building occupancy	13,100	13,100	13,100
Professional services - non client	-	-	200
Program expense	800	60	-
Administration	17,131	17,131	17,131
Promotion and publicity	248	248	248
Office	7,004	7,004	7,189
Travel	2,000	231	-
Technology	3,154	4,821	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	2018	2017
Revenue			
Ministry of Children and Youth Services	<u>\$ 49,327</u>	<u>\$ 49,327</u>	<u>\$ 49,327</u>
Expenditure			
Salaries	30,514	30,514	30,274
Employee benefits	7,934	7,934	8,174
Building occupancy	3,600	3,600	3,600
Administration	5,179	5,179	5,179
Promotion and publicity	300	-	300
Office	1,600	1,600	1,600
Travel	200	-	200
Technology	-	500	-
	<u>49,327</u>	<u>49,327</u>	<u>49,327</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of the Attorney General	\$ 147,865	\$ 147,865	\$ 147,865
Expenditure			
Salaries	99,576	97,598	97,108
Employee benefits	18,836	20,367	21,882
Travel	1,500	1,608	1,517
Training and recruitment	500	32	-
Building occupancy	10,523	10,627	10,623
Program expense	800	43	555
Administration	11,209	11,209	11,209
Promotion and publicity	100	100	-
Office	3,303	3,521	3,253
Technology	1,718	2,930	1,718
	148,065	148,035	147,865
Expenditure recoveries	200	170	-
	147,865	147,865	147,865
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services	\$ 78,398	\$ 78,398	\$ 78,397
Expenditure			
Salaries	48,901	44,758	54,177
Employee benefits	12,697	17,006	14,120
Travel and training	-	739	-
Building occupancy	3,600	3,678	3,670
Program expense	8,000	486	409
Administration	4,000	4,000	4,000
Office and miscellaneous	1,200	1,763	2,021
Technology	-	5,968	-
	78,398	78,398	78,397
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Community and Social Services	\$ 229,532	\$ 230,335	\$ 229,532
Expenditure			
Salaries	46,505	46,505	46,217
Employee benefits	12,091	12,091	12,072
Travel	2,000	2,000	3,633
Building occupancy	2,000	2,000	2,000
Boarding home payments	130,000	131,458	110,000
Professional services	-	4,323	4,500
Client's personal needs	12,436	14,758	22,822
Health and related	-	-	9,377
Training	-	-	1,000
Administration	23,500	23,500	23,500
Office	-	-	711
Technology	1,000	1,000	1,000
	229,532	237,635	236,832
Expenditure recoveries and other	-	7,300	7,300
	229,532	230,335	229,532
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Children and Youth Services			
Annualized funding	\$ 79,418	\$ 79,418	\$ 65,858
One-time financial flexibility to A349	-	(12,596)	-
	79,418	66,822	65,858
Expenditure			
Administration	-	92	92
Program expense	79,418	66,730	65,766
	79,418	66,822	65,858
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	2018	2017
Revenue		
Lutheran Community Care Centre	\$ 105,390	\$ 6,132
Expenditure		
Salaries	9,350	-
Employee benefits	2,637	-
Boarding	82,966	6,132
Professional services	3,640	-
Client Needs	3,734	-
Health and related	3,063	-
	105,390	6,132
Excess of revenue over expenditure for the year	\$ -	\$ -

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

For the year end March 31,	2018	2017
Revenue		
Ontario Child Benefit Equivalent	\$ 139,795	\$ 137,633
Deferred revenue, beginning of year	70,527	78,459
Deferred revenue, end of year	(63,910)	(70,527)
	146,412	145,565
Expenditure		
Higher education achievement	28,934	33,416
Higher degree of resilience	82,012	75,378
Smoother transition to adulthood	4,471	4,414
Saving program payouts	30,995	32,357
	146,412	145,565
Excess of revenue over expenditure for the year	\$ -	\$ -

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

For the year end March 31,	2018	2017
<hr/>		
Revenue		
Rainy River District School Board	\$ 162,750	\$ 165,375
Firefly - Enhanced Respite	11,135	13,944
Firefly - Psychometric Funding	23,500	23,500
Fair Workplaces, Better Jobs	27,354	-
MCYS - EMHware	21,000	-
Safer and Vital Communities	13,700	30,740
Child and Community Resources	6,000	-
Deferred revenue, beginning of year	94,831	99,362
Deferred revenue, end of year	(94,831)	(94,831)
	<hr/>	<hr/>
	265,439	238,090
<hr/>		
Expenditure		
Enhanced Respite	11,135	12,158
Safer and Vital Communities	13,700	30,742
Rainy River District School Board	162,750	171,690
Child and Community Resources		
Psychological Assessments	6,000	-
Fair Workplaces, Better Jobs	27,354	-
Psychometrist	23,500	23,500
EMHware - Technology	21,000	-
	<hr/>	<hr/>
	265,439	238,090
<hr/>		
Excess of revenue over expenditure for the year	\$ -	\$ -
<hr/>		

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 25 - Revenue and Expenditure
Partner Facility Renewal
(Unaudited)

For the year end March 31,	Budget	2018	2017
<hr/>			
Revenue			
Ministry of Children and Youth Services	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 116,000</u>
Expenditure			
Building occupancy and repairs	<u>14,000</u>	<u>14,000</u>	<u>116,000</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 26 - Revenue and Expenditure
Crown Ward Education Championship Team
(Unaudited)

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Training, Colleges and Universities			
Operating Grant	\$ 75,000	\$ 75,000	\$ 49,498
Surplus Repayable	-	(9,286)	-
Expenditure			
Salaries	31,497	36,264	33,071
Employee benefits	8,503	5,214	4,297
Travel and Training	8,000	3,823	7,182
Program expense	19,500	12,913	948
Central Administration	7,500	7,500	4,000
	75,000	65,714	49,498
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2018	2017
Revenue			
Ministry of Community and Social Services	\$ -	\$ 20,400	\$ -
Expenditure			
Salaries	-	14,569	-
Employee benefits	-	3,383	-
Building occupancy	-	1,428	-
Technology	-	1,020	-
	-	20,400	-
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 28 - Revenue and Expenditure
CPIN
(Unaudited)

For the year ended March 31	2018	2017
<hr/>		
Revenue		
Ministry of Children and Youth Services	\$ -	\$ 260,018
	<hr/>	
Expenditure		
Salaries and benefits	-	75,500
Employee benefits	-	15,620
Travel	-	52,547
Technology	-	116,351
	<hr/>	
	-	260,018
	<hr/>	
Excess of revenue over expenditure for the year	\$ -	\$ -
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KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 29 - Allocated Central Administration
(Unaudited)

For the year ended March 31,	Budget	2018	2017
Expenditure			
Salaries	\$ 181,917	\$ 180,649	\$ 177,900
Benefits	46,650	48,549	48,667
Building Accommodation	12,000	12,000	12,000
Office and IT	6,500	5,869	5,000
	\$ 247,067	\$ 247,067	\$ 243,567
Program Allocations			
Counselling and Therapy	\$ 39,421	\$ 39,421	\$ 39,421
Specialized Consulting	8,295	8,295	8,295
Youth Support Worker	9,003	9,003	9,003
Mobile Crisis	2,756	2,756	2,756
Intensive Treatment Services	2,756	2,756	2,756
Community Capacity Building	4,625	4,625	4,625
Infant Development	31,433	31,433	31,433
Community Support	6,300	6,300	6,300
Access and Intake	4,200	4,200	4,200
Brief Services	9,450	9,450	9,450
Service Coordination	21,525	21,525	21,525
Family Caregiver Skills Building	6,300	6,300	6,300
Family Relief	22,350	22,350	22,350
Community Integration	17,131	17,131	17,131
Young Offenders	5,179	5,179	5,179
Supervised Access	11,209	11,209	11,209
Independent Living	4,000	4,000	4,000
Associate Living Supports	23,500	23,500	23,500
Enhanced Serious Occurrence Reporting Contract	92	92	92
CWECT	7,500	7,500	4,000
Other Mental Health Services	10,042	10,042	10,042
	\$ 247,067	\$ 247,067	\$ 243,567

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

For the year ended March 31, 2018

Position	Accommodation	Meals	Airplane	Vehicle	Other	Total
Executive Director	\$ 893	\$ 239	\$ 4,055	\$ 760	\$ 108	\$ 6,055
Director of Children's Services	660	402	-	422	72	1,556
Director of Protection Services	299	30	-	560	-	889
Director of Administration and Finance	-	-	-	215	-	215
Executive Assistant	419	416	-	904	-	1,739
Human Resources Manager	-	39	530	110	-	679
Director of Clinical and Community Services	4,270	1,067	-	289	230	5,856
Director of Clinical and Community Services	284	212	-	-	105	601
Supervisor of Strategic and Quality Initiatives	3,157	1,124	589	3,581	91	8,542
Total Executive Level Travel Expenses	\$ 9,982	\$ 3,529	\$ 5,174	\$ 6,841	\$ 606	\$ 26,132

Position	Accommodation	Meals	Airplane	Vehicle	Other	Total
President	\$ 473	\$ -	\$ -	\$ 1,300	\$ -	\$ 1,773
Vice President	804	107	-	420	-	1,331
Secretary Treasurer	799	126	-	1,485	-	2,410
Board Member 1	1,065	336	-	2,117	-	3,518
Board Member 2	-	-	-	140	-	140
Board Member 3	1,218	247	-	1,320	-	2,785
Board Member 4	785	192	-	360	-	1,337
Board Member 5	-	-	-	140	-	140
Board Member 6	115	-	-	-	-	115
Board of Directors Group Travel Expenses	5,259	1,008	-	6,357	-	12,624
Total Board Level Travel Expenses	\$ 10,518	\$ 2,016	\$ -	\$ 13,639	\$ -	\$ 26,173