

**Kenora - Rainy River Districts Child And  
Family Services  
Financial Statements  
For the year ended March 31, 2019**

## **Kenora - Rainy River Districts Child And Family Services**

### **Financial Statements For the year ended March 31, 2019**

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## Independent Auditor's Report

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

### Opinion

We have audited the financial statements of Kenora-Rainy River Districts Child and Family Services (the Organization), which comprise the statement of financial position as at March 31, 2019, and the statement of operations, statement of changes in fund balances and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Organization as at and for the year ended March 31, 2019 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the financial statements.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

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

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

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

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

### Other Matters

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

### Emphasis of Matter - Basis of Accounting

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

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

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Kenora, Ontario  
June 21, 2019



# 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	2019	2018
<b>Assets</b>						
<b>Current</b>						
Cash (Note 2)	\$ 497,622	\$ -	\$ 26,374	\$ 64,482	\$ 588,478	\$ 100,928
Accounts receivable (Note 4)	610,541	-	-	12,652	623,193	880,143
Due from Ministry of Children and Youth Services (Note 5)	68,782	-	-	-	68,782	51,090
Prepaid expenses	44,570	-	-	-	44,570	186,838
	1,221,515	-	26,374	77,134	1,325,023	1,218,999
<b>Capital Assets (Note 6)</b>	-	6,441,684	-	-	6,441,684	6,475,748
	<b>\$ 1,221,515</b>	<b>\$ 6,441,684</b>	<b>\$ 26,374</b>	<b>\$ 77,134</b>	<b>\$ 7,766,707</b>	<b>\$ 7,694,747</b>
<b>Liabilities and Fund Balances</b>						
<b>Current</b>						
Bank indebtedness (Note 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,444
Accounts payable (Note 7)	1,691,055	-	-	-	1,691,055	1,426,920
Current portion of long term debt (Note 9)	-	85,942	-	-	85,942	102,736
	1,691,055	85,942	-	-	1,776,997	1,750,100
<b>Deferred contributions (Note 8)</b>	327,117	-	-	-	327,117	166,808
<b>Due to (from) other funds</b>	(796,915)	808,602	-	(11,687)	-	-
<b>Long-term debt (Note 9)</b>	-	104,011	-	-	104,011	186,774
	1,221,257	998,555	-	(11,687)	2,208,125	2,103,682
<b>Fund Balances</b>						
Invested in capital assets	-	5,443,129	-	-	5,443,129	5,477,193
Unrestricted	258	-	-	-	258	258
Externally restricted (Note 10)	-	-	-	88,821	88,821	87,514
Internally restricted	-	-	26,374	-	26,374	26,100
	258	5,443,129	26,374	88,821	5,558,582	5,591,065
	<b>\$ 1,221,515</b>	<b>\$ 6,441,684</b>	<b>\$ 26,374</b>	<b>\$ 77,134</b>	<b>\$ 7,766,707</b>	<b>\$ 7,694,747</b>

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, 2019	Year Ended March 31, 2018
<b>Revenue</b>						
Ministry of Children and Youth Services / Ministry of Community and Social Services	\$ 16,598,691	\$ -	\$ -	\$ -	\$ 16,598,691	\$ 17,047,775
Ministry of the Attorney General	135,543	-	-	-	135,543	147,865
Other Income	383,580	-	274	1,307	385,161	388,945
	<b>17,117,814</b>	<b>-</b>	<b>274</b>	<b>1,307</b>	<b>17,119,395</b>	<b>17,584,585</b>
<b>Expenditure</b>						
Salaries	7,447,665	-	-	-	7,447,665	7,708,506
Employee benefits	2,078,247	-	-	-	2,078,247	2,003,004
Travel	526,422	-	-	-	526,422	522,833
Training and recruitment	114,029	-	-	-	114,029	61,561
Building occupancy	798,488	-	-	-	798,488	725,976
Professional services non-client	330,655	-	-	-	330,655	121,253
Program expense	130,432	-	-	-	130,432	332,668
Boarding home payments	6,861,693	-	-	-	6,861,693	7,239,838
Professional services - client	128,094	-	-	-	128,094	133,387
External legal costs	453,276	-	-	-	453,276	384,888
Adoption / probation	406,158	-	-	-	406,158	347,491
Client's personal needs	710,786	-	-	-	710,786	727,509
Health and related	102,358	-	-	-	102,358	143,298
Financial assistance	7,535	-	-	-	7,535	8,994
Promotion and publicity	6,918	-	-	-	6,918	1,792
Office	273,755	-	-	-	273,755	232,448
Miscellaneous	147,938	-	-	-	147,938	162,675
Technology	432,189	-	-	-	432,189	363,105
OCBe	90,331	-	-	-	90,331	146,612
	<b>21,046,969</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,046,969</b>	<b>21,367,838</b>
Expenditure recoveries and other	<b>3,929,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,929,155</b>	<b>3,784,009</b>
	<b>17,117,814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,117,814</b>	<b>17,583,829</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274</b>	<b>\$ 1,307</b>	<b>\$ 1,581</b>	<b>\$ 756</b>

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

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

<b>For the year ended</b>	<b>Operating Fund</b>	<b>Capital Asset Fund</b>	<b>Building Reserve Fund</b>	<b>Trust Funds</b>	<b>March 31, 2019</b>	<b>March 31, 2018</b>
<b>Fund balance, beginning of year</b>	<b>\$ 258</b>	<b>\$ 5,477,193</b>	<b>\$ 26,100</b>	<b>\$ 87,514</b>	<b>\$ 5,591,065</b>	\$ 5,762,101
Excess of revenue over expenditure	-	-	274	1,307	1,581	756
Net capital asset additions	-	441,548	-	-	441,548	294,772
Amortization of capital assets	-	(475,612)	-	-	(475,612)	(466,564)
<b>Fund balance, end of year</b>	<b>\$ 258</b>	<b>\$ 5,443,129</b>	<b>\$ 26,374</b>	<b>\$ 88,821</b>	<b>\$ 5,558,582</b>	\$ 5,591,065

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	2019	2018
<b>Operating transactions</b>		
Excess of revenue over expenditure for the year	\$ 1,581	\$ 756
Adjustments for		
Amortization	475,612	466,564
Capital items in operating activities	(34,064)	(171,793)
	443,129	295,527
Changes in non-cash working capital items		
Accounts receivable	256,950	(257,123)
Due from Ministry of Children and Youth Services	(17,692)	21,020
Prepaid expenses	142,268	(1,208)
Accounts payable	264,135	(205,631)
Deferred contributions	160,309	(4,967)
	1,249,099	(152,382)
<b>Capital transactions</b>		
Net additions to capital assets	(441,548)	(294,772)
<b>Financing transactions</b>		
Net repayments for long term debt	(99,557)	(88,657)
<b>Increase (decrease) in cash and cash equivalents during the year</b>	<b>707,994</b>	<b>(535,811)</b>
<b>Cash (bank indebtedness), beginning of year</b>	<b>(119,516)</b>	<b>416,295</b>
<b>Cash (bank indebtedness), end of year</b>	<b>\$ 588,478</b>	<b>\$ (119,516)</b>
<b>Represented by</b>		
Cash	\$ 588,478	\$ 100,928
Bank indebtedness	-	(220,444)
	\$ 588,478	\$ (119,516)

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



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## KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

### Notes to Financial Statements

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Year Ended March 31, 2019

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#### 1. Summary of Significant Accounting Policies

##### **Purpose of the Organization**

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

##### **Basis of Accounting**

These financial statements have been prepared using Canadian public sector accounting standards for non-profit organizations as the underlying basis of accounting. In accordance with the financial reporting directives prescribed by the Ministry of Children 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.

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## KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

### Notes to Financial Statements

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Year Ended March 31 , 2019

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#### 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.

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## KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

### Notes to Financial Statements

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Year Ended March 31, 2019

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#### 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.

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#### 2. Cash and Bank Indebtedness

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

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

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**Year Ended March 31, 2019**

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**3. Financial Instrument Risks**

General objectives, policies and processes

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

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

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>2019</u>	<u>2018</u>
Other Agencies	\$ 351,086	\$ 520,845
HST	200,169	193,305
Miscellaneous	71,938	165,993
	<u>\$ 623,193</u>	<u>\$ 880,143</u>

# KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

## Notes to Financial Statements

**Year Ended March 31, 2019**

**5. Due from the Ministry of Children and Youth Services**

	2019	2018
Targeted Adoptions Subsidy	\$ 54,079	\$ 13,973
Third Quarter Subsidy Adjustment, December 31, 2017	-	13,973
Fourth Quarter Subsidies received after year end	14,703	23,144
	<b>\$ 68,782</b>	<b>\$ 51,090</b>

**6. Capital Assets**

	2019		2018	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 416,882	\$ -	\$ 416,882	\$ -
Buildings				
-Cameron Bay Children's Centre	3,539,182	2,640,951	3,479,629	2,427,043
-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	99,437	64,904	82,834	60,762
Vehicles	255,496	67,087	221,006	61,473
Furniture and equipment	2,748,693	2,276,978	2,653,503	2,234,373
Computer equipment	2,955,993	2,391,735	2,720,281	2,196,827
Leasehold Improvements	72,173	26,435	72,173	12,000
Net book value	<b>\$ 15,164,566</b>	<b>\$ 8,722,882</b>	<b>\$ 14,723,018</b>	<b>\$ 8,247,270</b>
		<b>\$ 6,441,684</b>		<b>\$ 6,475,748</b>

**7. Accounts Payable**

	2019	2018
Trade and other	\$ 806,677	\$ 987,010
Accrued salaries and benefits	884,378	439,910
	<b>\$ 1,691,055</b>	<b>\$ 1,426,920</b>

## KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

### Notes to Financial Statements

**Year Ended March 31, 2019**

#### 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.

	2019	2018
Rainy River District School Board	\$ 95,444	\$ -
Ontario Child Benefit Equivalent Funds	91,494	65,910
Donations	20,145	18,899
Crown Ward Education Championship Team	38,000	-
Children Day Camp Lottery Funds	-	202
Other	82,034	81,797
	<b>\$ 327,117</b>	<b>\$ 166,808</b>

#### 9. Long-term Debt

	2019	2018
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	\$ 167,053	\$ 228,238
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	22,900	61,272
	<b>189,953</b>	289,510
Current Portion	<b>85,942</b>	102,736
	<b>\$ 104,011</b>	<b>\$ 186,774</b>

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

2020	\$ 85,942
2021	104,011

Total interest paid during the year was \$7,337 (2018 - \$11,484).



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

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**Year Ended March 31, 2019**

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**10. Externally Restricted Fund Balance**

	Stuart Trust Fund	Joseph Sznopasek Trust Fund	2019	2018
Amount available to children for educational and other purposes	\$ 7,657	\$ 56,164	\$ 63,821	\$ 62,514
Original endowment amount which must remain intact	25,000	-	25,000	25,000
	<b>\$ 32,657</b>	<b>\$ 56,164</b>	<b>\$ 88,821</b>	<b>\$ 87,514</b>
<b>Represented by:</b>				
Cash	\$ 20,005	\$ 44,477	\$ 64,482	\$ 69,469
Computer Loans Receivable	12,652	-	12,652	6,372
Due (to) from Operating Fund	-	11,687	11,687	11,673
	<b>\$ 32,657</b>	<b>\$ 56,164</b>	<b>\$ 88,821</b>	<b>\$ 87,514</b>

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**11. Commitments and Contingent Liabilities**

a) Lease Commitments

Kenora-Rainy River Districts Child and Family Services has entered into agreements to lease various properties for periods up to 2024. The lease commitments in effect at March 31, 2019 for the five years are as follows:

	2020	2021	2022	2023	2024
Leased Office Space	<b>\$ 299,303</b>	<b>\$ 258,305</b>	<b>\$ 235,466</b>	<b>\$ 228,287</b>	<b>\$ 228,965</b>

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b) Vacation Pay, Over Time and Severance

As at March 31, 2019, unrecorded vacation pay amounted to \$531,969 (March 31, 2018 - \$653,738).

As at March 31, 2019, unrecorded over time and statutory holiday pay amounted to \$46,630 (March 31, 2018 - \$56,680).

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, 2024, is as follows:

2020	\$ 65,684
2021	67,654
2022	69,684
2023	71,775
2024	73,928

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

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**Year Ended March 31, 2019**

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**11. Commitments and Contingent Liabilities, con't**

d) Contingent Liabilities

The Agency has been named directly in three separate lawsuits for claims totaling \$5,550,000, 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.

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

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**12. Pension Plan**

OMERS provides pension services to almost half a million active and retired members and approximately 1000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2018. The results of the valuation disclosed total actuarial liabilities of \$100,081 million in respect of benefits accrued for service with actuarial assets at that date of \$95,890 million indicating an actuarial deficit of \$4,191 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario employers and their employees. As a result, the organization does not recognize any share of the OMERS pension surplus or deficit. Contributions made by to OMERS for 2019 were \$738,893 (2018 - \$758,087).

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**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.

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**14. Trusts**

The organization is a sponsor for Registered Education Savings Plans (RESPs) for children in care. As at March 31, 2019, RESPs under administration were \$743,481 (March 31, 2018 - \$691,382). 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)**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth			
Approved Budget Allocation	\$ 14,126,919	\$ 14,095,869	\$ 14,358,062
Approved Budget Adjustment - Policy Directive CW 003-17	-	-	25,392
Targeted Adoptions Subsidy	54,079	85,129	209,588
	<b>14,180,998</b>	<b>14,180,998</b>	<b>14,593,042</b>
<b>Expenditure</b>			
Salaries	5,590,643	5,786,435	6,142,036
Employee benefits	1,550,467	1,621,798	1,649,015
Travel	405,683	488,401	493,803
Training and recruitment	113,654	88,127	53,833
Building occupancy	601,762	628,737	554,289
Professional services- non client	137,331	317,548	114,294
Program expense	24,193	34,103	33,008
Boarding home payments	4,240,961	6,681,238	7,025,414
Professional services - client	79,129	100,808	99,235
External legal costs	452,983	453,276	384,888
Adoption probation and subsidy	64,107	65,643	68,041
Targeted Adoptions	340,515	340,515	279,450
Client's personal needs	551,533	646,730	709,017
Health and related	112,841	101,691	140,234
Financial assistance	8,854	7,535	8,994
Promotion and publicity	6,379	6,193	1,267
Office administration	183,615	197,129	153,766
Miscellaneous	161,969	147,917	160,622
Technology	271,778	379,559	283,119
	<b>14,898,397</b>	<b>18,093,383</b>	<b>18,354,325</b>
<b>Expenditure recoveries and other income</b>	<b>717,399</b>	<b>3,912,385</b>	<b>3,761,283</b>
	<b>14,180,998</b>	<b>14,180,998</b>	<b>14,593,042</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

For the year ended March 31, 2019	Non- Residential	Residential	Adoption Services	Legal Services	Infrastructure Administration	Travel Costs	Technology	Total before OSW and Transformation	OSW	Transformation	Total
Salaries	\$ 2,496,925	\$ 1,779,044	\$ 293,163	\$ 143,048	\$ 754,936	\$ -	\$ -	\$ 5,467,116	\$ 263,290	\$ 56,029	\$ 5,786,435
Employee benefits	636,328	489,389	87,865	57,604	243,089	-	-	1,514,275	92,507	15,016	1,621,798
Travel	-	-	-	-	61,486	425,818	-	487,304	1,097	-	488,401
Training and recruitment	33,040	38,887	-	-	16,200	-	-	88,127	-	-	88,127
Building occupancy	-	-	-	-	628,737	-	-	628,737	-	-	628,737
Professional services											
- non client	-	-	-	-	317,548	-	-	317,548	-	-	317,548
Program expense	8,369	25,734	-	-	-	-	-	34,103	-	-	34,103
Boarding home payments											
- Agency foster care	-	4,087,276	-	-	-	-	-	4,087,276	2,593,962	-	6,681,238
Professional services											
- client	-	100,808	-	-	-	-	-	100,808	-	-	100,808
External legal costs	-	-	-	453,276	-	-	-	453,276	-	-	453,276
Adoption subsidy	-	-	65,643	-	-	-	-	65,643	-	-	65,643
Targeted Adoptions	-	-	340,515	-	-	-	-	340,515	-	-	340,515
Client's personal needs	-	473,653	-	-	-	-	-	473,653	173,077	-	646,730
Health and related	-	85,900	-	-	-	-	-	85,900	15,791	-	101,691
Financial assistance	7,535	-	-	-	-	-	-	7,535	-	-	7,535
Promotion and publicity	-	-	-	-	6,193	-	-	6,193	-	-	6,193
Office administration	-	-	-	-	197,129	-	-	197,129	-	-	197,129
Miscellaneous	-	-	-	-	147,917	-	-	147,917	-	-	147,917
Technology	-	-	-	-	-	-	379,559	379,559	-	-	379,559
	3,182,197	7,080,691	787,186	653,928	2,373,235	425,818	379,559	14,882,614	3,139,724	71,045	18,093,383
Less recoveries and other income	-	671,646	-	-	101,015	-	-	772,661	3,139,724	-	3,912,385
Net expenditures	\$ 3,182,197	\$ 6,409,045	\$ 787,186	\$ 653,928	\$ 2,272,220	\$ 425,818	\$ 379,559	\$ 14,109,953	\$ -	\$ 71,045	\$ 14,180,998

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services			
Annualized funding	\$ 423,275	\$ 423,275	\$ 369,440
One-time financial flexibility from A508	-	-	12,596
	<b>423,275</b>	<b>423,275</b>	<b>382,036</b>
<b>Expenditure</b>			
Salaries	239,227	184,245	179,510
Employee benefits	63,396	86,027	58,548
Travel	19,500	18,027	19,411
Training and recruitment	6,000	13,017	6,429
Building occupancy	28,000	28,000	34,694
Professional services - non client	-	13,107	2,125
Program expense	4,200	12,533	5,267
Professional services - client	-	430	-
Administration	43,421	43,421	39,421
Office	10,197	12,123	9,303
Miscellaneous	-	24	2,053
Technology	9,334	12,321	25,275
	<b>423,275</b>	<b>423,275</b>	<b>382,036</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ 79,000</u>
<b>Expenditure</b>			
Salaries	24,022	24,878	23,974
Employee benefits	6,366	6,597	6,234
Training and recruitment	-	-	1,267
Building occupancy	5,541	5,541	5,541
Professional services - client	27,276	26,189	26,189
Administration	8,295	8,295	8,295
Office	5,000	5,000	5,000
Technology	2,500	2,500	2,500
	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>
<b>Excess of revenue over expenditure for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	\$ 89,797	\$ 89,797	\$ 89,797
<b>Expenditure</b>			
Salaries	51,958	43,906	49,045
Employee benefits	13,822	14,811	15,786
Training and recruitment	536	536	-
Building occupancy	8,475	8,475	8,475
Program expense	1,203	8,266	38
Administration	9,003	9,003	9,003
Office	1,800	1,800	1,800
Travel	1,200	1,200	-
Technology	1,800	1,800	5,650
	<b>89,797</b>	<b>89,797</b>	<b>89,797</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year ended March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	<b>\$ 26,250</b>	<b>\$ 26,250</b>	<b>\$ 26,250</b>
<b>Expenditure</b>			
Salaries	<b>16,205</b>	<b>16,205</b>	16,269
Employee benefits	<b>4,294</b>	<b>4,295</b>	4,230
Building occupancy	<b>1,841</b>	<b>1,841</b>	1,841
Administration	<b>2,756</b>	<b>2,756</b>	2,756
Office	<b>605</b>	<b>604</b>	605
Technology	<b>549</b>	<b>549</b>	549
	<b>26,250</b>	<b>26,250</b>	26,250
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	<u>\$ 26,250</u>	<u>\$ 26,250</u>	<u>\$ 26,250</u>
<b>Expenditure</b>			
Salaries	16,205	16,205	16,269
Employee benefits	4,294	4,295	4,230
Building occupancy	1,841	1,841	1,841
Office	605	604	605
Administration	2,756	2,756	2,756
Technology	549	549	549
	<u>26,250</u>	<u>26,250</u>	<u>26,250</u>
<b>Excess of revenue over expenditure for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	<b>\$ 44,051</b>	<b>\$ 44,051</b>	\$ 44,051
<b>Expenditure</b>			
Salaries	<b>26,531</b>	<b>26,531</b>	26,635
Employee benefits	<b>7,030</b>	<b>7,030</b>	6,926
Building occupancy	<b>3,600</b>	<b>3,600</b>	3,600
Administration	<b>4,625</b>	<b>4,625</b>	4,625
Office	<b>1,200</b>	<b>1,200</b>	1,200
Technology	<b>1,065</b>	<b>1,065</b>	1,065
	<b>44,051</b>	<b>44,051</b>	44,051
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	\$ -

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	<u>\$ 312,940</u>	<u>\$ 312,940</u>	<u>\$ 312,940</u>
<b>Expenditure</b>			
Salaries	178,194	180,250	181,996
Employee benefits	47,221	47,762	54,065
Training and recruitment	2,578	1,538	-
Building occupancy	26,000	26,000	26,000
Program expense	500	924	64
Administration	31,433	31,433	31,433
Office and miscellaneous	12,027	12,027	12,027
Travel	8,987	7,006	551
Technology	6,000	6,000	6,804
	<u>312,940</u>	<u>312,940</u>	<u>312,940</u>
<b>Excess of revenue over expenditure for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	\$ 60,761	\$ 60,761	\$ 60,761
<b>Expenditure</b>			
Salaries	28,045	27,805	25,047
Employee benefits	7,432	7,962	9,354
Training and recruitment	784	784	-
Building occupancy	9,600	9,600	9,600
Program expense	350	60	-
Administration	6,300	6,300	6,300
Office	4,000	4,000	4,000
Travel	1,850	1,850	-
Technology	2,400	2,400	6,460
	<b>60,761</b>	<b>60,761</b>	<b>60,761</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<hr/>			
<b>Revenue</b>			
Ministry of Children and Youth Services	\$ 40,000	\$ 40,000	\$ 40,000
<hr/>			
<b>Expenditure</b>			
Salaries	26,496	26,496	26,602
Employee benefits	7,022	7,022	6,916
Building occupancy	1,403	1,403	1,403
Administration	4,200	4,200	4,200
Office	461	461	461
Technology	418	418	418
<hr/>			
	40,000	40,000	40,000
<hr/>			
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES**  
**Schedule 12 - Revenue and Expenditure**  
**Brief Services**  
(Unaudited)

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>
<b>Expenditure</b>			
Salaries	55,560	55,561	55,781
Employee benefits	14,724	14,723	14,503
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
	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
<b>Excess of revenue over expenditure for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<hr/>			
<b>Revenue</b>			
Ministry of Children and Youth Services	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>
<hr/>			
<b>Expenditure</b>			
Salaries	<b>129,259</b>	<b>129,259</b>	<b>129,771</b>
Employee benefits	<b>34,253</b>	<b>34,253</b>	<b>33,741</b>
Building occupancy	<b>12,274</b>	<b>12,274</b>	<b>12,274</b>
Administration	<b>21,525</b>	<b>21,525</b>	<b>21,525</b>
Office	<b>4,031</b>	<b>4,031</b>	<b>4,031</b>
Technology	<b>3,658</b>	<b>3,658</b>	<b>3,658</b>
	<hr/>	<hr/>	<hr/>
	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>
<hr/>			
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES**  
**Schedule 14 - Revenue and Expenditure**  
**Family Caregiver Skills Building**  
(Unaudited)

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<hr/>			
<b>Revenue</b>			
Ministry of Children and Youth Services	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<hr/>			
<b>Expenditure</b>			
Salaries	<b>39,746</b>	<b>39,745</b>	39,903
Employee benefits	<b>10,532</b>	<b>10,533</b>	10,375
Building occupancy	<b>2,104</b>	<b>2,104</b>	2,104
Administration	<b>6,300</b>	<b>6,300</b>	6,300
Office	<b>691</b>	<b>691</b>	691
Technology	<b>627</b>	<b>627</b>	627
	<hr/>	<hr/>	<hr/>
	<b>60,000</b>	<b>60,000</b>	60,000
<hr/>			
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>			

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Community and Social Services	<b>\$ 230,052</b>	<b>\$ 230,052</b>	<b>\$ 214,222</b>
<b>Expenditure</b>			
Salaries	<b>155,162</b>	<b>115,385</b>	152,429
Employee benefits	<b>41,118</b>	<b>15,349</b>	33,707
Training and recruitment	<b>1,800</b>	<b>1,800</b>	-
Building occupancy	<b>9,378</b>	<b>9,378</b>	9,569
Program expense	<b>750</b>	<b>4,564</b>	270
Administration	<b>22,350</b>	<b>22,350</b>	22,350
Client's personal needs	-	<b>58,935</b>	-
Promotion and publicity	<b>276</b>	<b>178</b>	177
Office	<b>5,949</b>	<b>5,949</b>	5,949
Travel	<b>3,018</b>	<b>3,018</b>	667
Technology	<b>2,251</b>	<b>2,251</b>	4,360
	<b>242,052</b>	<b>239,157</b>	229,478
<b>Expenditure recoveries</b>	<b>12,000</b>	<b>9,105</b>	15,256
	<b>230,052</b>	<b>230,052</b>	214,222
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Community and Social Services	<u>\$ 170,178</u>	<u>\$ 170,178</u>	<u>\$ 170,178</u>
<b>Expenditure</b>			
Salaries	99,447	99,194	99,454
Employee benefits	26,354	27,346	28,129
Training and recruitment	1,222	1,222	-
Building occupancy	13,100	13,100	13,100
Program expense	800	-	60
Administration	17,131	17,131	17,131
Promotion and publicity	248	248	248
Office	7,004	7,065	7,004
Travel	1,718	1,718	231
Technology	3,154	3,154	4,821
	<u>170,178</u>	<u>170,178</u>	<u>170,178</u>
<b>Excess of revenue over expenditure for the year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	\$ 49,327	\$ 49,327	\$ 49,327
<b>Expenditure</b>			
Salaries	30,393	30,551	30,514
Employee benefits	8,055	8,097	7,934
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	-	500
	<b>49,327</b>	<b>49,327</b>	<b>49,327</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of the Attorney General	\$ 135,543	\$ 135,543	\$ 147,865
<b>Expenditure</b>			
Salaries	87,847	85,436	97,598
Employee benefits	17,732	19,603	20,367
Travel	1,680	2,135	1,608
Training and recruitment	4,168	4,168	32
Building occupancy	9,646	9,646	10,627
Program expense	825	817	43
Administration	10,183	10,275	11,209
Promotion and publicity	92	-	100
Office	2,720	2,728	3,521
Technology	1,100	1,100	2,930
	<b>135,993</b>	<b>135,908</b>	<b>148,035</b>
<b>Expenditure recoveries</b>	<b>450</b>	<b>365</b>	<b>170</b>
	<b>135,543</b>	<b>135,543</b>	<b>147,865</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<hr/>			
<b>Revenue</b>			
Ministry of Children and Youth Services	\$ 78,398	\$ 78,398	\$ 78,398
<hr/>			
<b>Expenditure</b>			
Salaries	53,151	50,736	44,758
Employee benefits	14,120	16,952	17,006
Travel and training	-	1,067	739
Building occupancy	3,600	3,600	3,678
Program expense	2,327	269	486
Administration	4,000	4,000	4,000
Office and miscellaneous	1,200	1,774	1,763
Technology	-	-	5,968
	<hr/>	<hr/>	<hr/>
	78,398	78,398	78,398
<hr/>			
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>			

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Community and Social Services	<b>\$ 239,822</b>	<b>\$ 239,822</b>	\$ 230,335
<b>Expenditure</b>			
Salaries	<b>55,594</b>	<b>53,149</b>	46,505
Employee benefits	<b>14,732</b>	<b>14,073</b>	12,091
Travel	<b>2,000</b>	<b>2,000</b>	2,000
Building occupancy	<b>2,000</b>	<b>2,000</b>	2,000
Boarding home payments	<b>128,000</b>	<b>144,737</b>	131,458
Professional services	-	<b>668</b>	4,323
Client's personal needs	<b>7,940</b>	<b>5,121</b>	14,758
Health and related	<b>5,056</b>	<b>668</b>	-
Administration	<b>23,500</b>	<b>23,500</b>	23,500
Office	-	<b>206</b>	-
Technology	<b>1,000</b>	<b>1,000</b>	1,000
	<b>239,822</b>	<b>247,122</b>	237,635
<b>Expenditure recoveries and other</b>	-	<b>7,300</b>	7,300
	<b>239,822</b>	<b>239,822</b>	230,335
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services			
Annualized funding	\$ 37,336	\$ 37,336	\$ 79,418
One-time financial flexibility to A349	-	-	(12,596)
	<b>37,336</b>	<b>37,336</b>	<b>66,822</b>
<b>Expenditure</b>			
Administration	-	853	92
Program expense	<b>37,336</b>	<b>36,483</b>	<b>66,730</b>
	<b>37,336</b>	<b>37,336</b>	<b>66,822</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>		
Lutheran Community Care Centre	<b>\$ 35,718</b>	\$ 105,390
<b>Expenditure</b>		
Salaries	-	9,350
Employee benefits	-	2,637
Boarding	<b>35,718</b>	82,966
Professional services	-	3,640
Client Needs	-	3,734
Health and related	-	3,063
	<b>35,718</b>	105,390
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	\$ -

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

<b>For the year end March 31,</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>		
Ontario Child Benefit Equivalent	<b>\$ 117,916</b>	\$ 139,795
Deferred revenue, beginning of year	<b>63,910</b>	70,527
Deferred revenue, end of year	<b>(91,495)</b>	(63,910)
	<b>90,331</b>	146,412
<b>Expenditure</b>		
Higher education achievement	<b>2,870</b>	28,934
Higher degree of resilience	<b>49,315</b>	82,012
Smoother transition to adulthood	<b>4,539</b>	4,471
Saving program payouts	<b>33,607</b>	30,995
	<b>90,331</b>	146,412
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	\$ -

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

<b>For the year end March 31,</b>	<b>2019</b>	<b>2018</b>
<hr/>		
<b>Revenue</b>		
Rainy River District School Board	<b>\$ 330,750</b>	\$ 162,750
Firefly - Enhanced Respite	<b>10,306</b>	11,135
Firefly - Psychometric Funding	<b>23,500</b>	23,500
Fair Workplaces, Better Jobs	-	27,354
MCYS - EMHware	-	21,000
Safer and Vital Communities	-	13,700
Child and Community Resources	-	6,000
Deferred revenue, beginning of year	<b>94,831</b>	94,831
Deferred revenue, end of year	<b>(190,275)</b>	(94,831)
	<hr/> <b>269,112</b>	<hr/> 265,439
<b>Expenditure</b>		
Enhanced Respite	<b>10,306</b>	11,135
Safer and Vital Communities	-	13,700
Rainy River District School Board	<b>235,306</b>	162,750
Child and Community Resources		
Psychological Assessments	-	6,000
Fair Workplaces, Better Jobs	-	27,354
Psychometrist	<b>23,500</b>	23,500
EMHware - Technology	-	21,000
	<hr/> <b>269,112</b>	<hr/> 265,439
<b>Excess of revenue over expenditure for the year</b>	<hr/> <b>\$ -</b>	<hr/> \$ -

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Children and Youth Services	\$ -	\$ -	\$ 14,000
<b>Expenditure</b>			
Building occupancy and repairs	-	-	14,000
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Ministry of Training, Colleges and Universities			
Operating Grant	\$ -	\$ 38,000	\$ 75,000
Surplus Repayable	-	-	(9,286)
Deferred revenue, end of year	-	(38,000)	-
	-	-	65,714
<b>Expenditure</b>			
Salaries	-	-	36,264
Employee benefits	-	-	5,214
Travel and Training	-	-	3,823
Program expense	-	-	12,913
Central Administration	-	-	7,500
	-	-	65,714
<b>Excess of revenue over expenditure for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

<b>For the year end March 31,</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<hr/>			
<b>Revenue</b>			
Ministry of Community and Social Services	\$ 64,925	\$ 64,925	\$ 20,400
<hr/>			
<b>Expenditure</b>			
Salaries	41,985	41,986	14,569
Employee benefits	8,653	8,654	3,383
Building occupancy	4,547	4,547	1,428
Administration	6,493	6,493	-
Office	1,948	1,948	-
Travel and training	-	-	1,020
Technology	1,299	1,297	-
	<hr/>		
	64,925	64,925	20,400
	<hr/>		
<b>Excess of revenue over expenditure for the year</b>	\$ -	\$ -	\$ -
<hr/>			

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

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Thunder Bay Catholic District School Board	\$ 78,750	\$ 78,750	\$ -
<b>Expenditure</b>			
Salaries and benefits	47,180	49,586	-
Employee benefits	12,501	13,164	-
Training and recruitment	1,310	-	-
Travel	1,310	-	-
Building occupancy	3,525	3,525	-
Program expense	449	-	-
Administration	7,800	7,800	-
Office and miscellaneous	2,229	2,229	-
Technology	2,446	2,446	-
	<b>78,750</b>	<b>78,750</b>	<b>-</b>
<b>Excess of revenue over expenditure for the year</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ -</b>

**KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES**  
**Schedule 29 - Allocated Central Administration**  
(Unaudited)

For the year ended March 31,	Budget	2019	2018
<b>Expenditure</b>			
Salaries	\$ 205,973	\$ 204,894	\$ 180,649
Benefits	53,145	51,949	48,549
Building Accommodation	12,000	13,363	12,000
Office and IT	6,500	7,239	5,869
	<b>\$ 277,618</b>	<b>\$ 277,445</b>	<b>\$ 247,067</b>
<b>Program Allocations</b>			
Counselling and Therapy	\$ 43,421	\$ 43,421	\$ 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	10,275	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	853	92
CWECT	-	-	7,500
Education Liaison	6,493	6,493	-
Other Mental Health Services	29,800	29,800	10,042
NOEL	7,800	7,800	-
	<b>\$ 277,618</b>	<b>\$ 277,445</b>	<b>\$ 247,067</b>

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

For the year ended March 31, 2019

<b>Position</b>	<b>Accommodation</b>	<b>Meals</b>	<b>Airplane</b>	<b>Vehicle</b>	<b>Other</b>	<b>Total</b>
Executive Director	\$ 2,699	\$ 757	\$ 3,117	\$ -	\$ -	\$ 6,573
Director of Children's Services	480	452	-	913	-	1,845
Director of Protection Services	310	456	-	57	-	823
Director of Administration and Finance	1,357	507	986	594	-	3,444
Executive Assistant	2,131	988	-	767	-	3,886
Human Resources Manger	435	59	-	-	-	494
Director of Clinical and Community Services	2,551	764	612	235	-	4,162
Supervisor of Strategic and Quality Initiatives	2,554	-	1,014	-	-	3,568
Total Executive Level Travel Expenses	\$ 12,517	\$ 3,983	\$ 5,729	\$ 2,566	\$ -	\$ 24,795

<b>Position</b>	<b>Accommodation</b>	<b>Meals</b>	<b>Airplane</b>	<b>Vehicle</b>	<b>Other</b>	<b>Total</b>
President	\$ 915	\$ 159	\$ -	\$ 460	\$ -	\$ 1,534
Vice President	364	-	-	580	-	944
Treasurer	933	166	-	420	-	1,519
Board Member 1	1,073	177	-	89	-	1,339
Board Member 2	1,073	179	-	1,689	-	2,941
Board Member 3	305	-	-	220	-	525
Board Member 4	290	-	-	-	-	290
Board Member 5	137	50	-	-	-	187
Board Member 6	305	-	-	-	-	305
Total Board Level Travel Expenses	\$ 5,395	\$ 731	\$ -	\$ 3,458	\$ -	\$ 9,584