

**Kenora - Rainy River Districts Child And
Family Services
Financial Statements
For the year ended March 31, 2016**

Kenora - Rainy River Districts Child And Family Services**Financial Statements
For the year ended March 31, 2016**

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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, 2016, and the statement of operations, statement of changes in fund balances and statement of cash flows for the year ended March 31, 2016, 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, 2016 and the results of its operations and its cash flows for the year ended March 31, 2016 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 dark ink that reads "BDO Canada LLP". The signature is written in a cursive, flowing style.

Chartered Public Accountants, Licensed Public Accountants

Kenora, Ontario
June 24, 2016

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Statement of Financial Position

As at	Operating Fund	Capital Asset Fund	Building Reserve Fund	Trust Funds	March 31, 2016	March 31, 2015
Assets						
Current						
Cash (Note 2)	\$ 357,849	\$ -	\$ 25,992	\$ 74,987	\$ 458,828	\$ 193,897
Accounts receivable (Note 4)	903,109	-	-	4,953	908,062	629,378
Due from Ministry of Children and Youth Services (Note 5)	15,200	-	-	-	15,200	7,600
Assets held for sale	-	-	-	-	-	171,038
Prepaid expenses	41,314	-	-	-	41,314	167,536
	1,317,472	-	25,992	79,940	1,423,404	1,169,449
Capital Assets (Note 6)	-	6,668,375	-	-	6,668,375	6,779,091
	\$ 1,317,472	\$ 6,668,375	\$ 25,992	\$ 79,940	\$ 8,091,779	\$ 7,948,540
Liabilities and Fund Balances						
Current						
Accounts payable (Note 7)	\$ 1,559,952	\$ -	\$ -	\$ -	\$ 1,559,952	\$ 947,266
Current portion of long term debt (Note 9)	-	101,952	-	-	101,952	592,943
	1,559,952	101,952	-	-	1,661,904	1,540,209
Deferred contributions (Note 8)	184,239	-	-	-	184,239	147,036
Due to (from) other funds	(426,977)	512,865	(79,500)	(6,388)	-	-
Long-term debt (Note 9)	-	463,236	-	-	463,236	413,870
	1,317,214	1,078,053	(79,500)	(6,388)	2,309,379	2,101,115
Fund Balances						
Invested in capital assets	-	5,590,322	-	-	5,590,322	5,508,679
Unrestricted	258	-	-	-	258	258
Externally restricted (Note 10)	-	-	-	86,328	86,328	86,022
Internally restricted	-	-	105,492	-	105,492	252,466
	258	5,590,322	105,492	86,328	5,782,400	5,847,425
	\$ 1,317,472	\$ 6,668,375	\$ 25,992	\$ 79,940	\$ 8,091,779	\$ 7,948,540

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, 2016	Year Ended March 31, 2015
Revenue						
Ministry of Children and Youth Services / Ministry of Community and Social Services	\$ 17,858,901	\$ -	\$ -	\$ -	\$ 17,858,901	\$ 18,116,718
Ministry of the Attorney General	147,865	-	-	-	147,865	170,493
Other Income	245,523	-	26	306	245,855	195,337
	18,252,289	-	26	306	18,252,621	18,482,548
Expenditure						
Salaries	8,203,312	-	-	-	8,203,312	8,738,012
Employee benefits	2,070,103	-	-	-	2,070,103	2,136,872
Travel	638,151	-	-	-	638,151	667,520
Training and recruitment	76,154	-	-	-	76,154	115,202
Building occupancy	938,593	-	-	-	938,593	917,896
Professional services non-client	64,265	-	-	-	64,265	80,396
Program expense	290,926	-	-	-	290,926	257,513
Boarding home payments	7,445,784	-	-	-	7,445,784	6,909,087
Professional services - client	83,148	-	-	-	83,148	96,799
External legal costs	482,838	-	-	-	482,838	392,376
Adoption / probation	234,619	-	-	-	234,619	253,654
Client's personal needs	490,822	-	-	-	490,822	515,374
Health and related	145,063	-	-	-	145,063	129,357
Financial assistance	12,145	-	-	-	12,145	67,989
Promotion and publicity	14,954	-	-	-	14,954	18,912
Office	316,902	-	-	-	316,902	294,840
Miscellaneous	157,914	-	-	-	157,914	154,492
Technology	488,483	-	-	-	488,483	370,880
OCBe	179,265	-	-	-	179,265	201,721
	22,333,441	-	-	-	22,333,441	22,318,892
Expenditure recoveries and other	4,081,152	-	-	-	4,081,152	3,837,800
	18,252,289	-	-	-	18,252,289	18,481,092
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ 26	\$ 306	\$ 332	\$ 1,456

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, 2016	March 31, 2015
Fund balance, beginning of year	\$ 258	\$ 5,508,679	\$ 252,466	\$ 86,022	\$ 5,847,425	\$ 6,357,467
Excess of revenue over expenditure	-	-	26	306	332	1,456
Fund transfer	-	147,000	(147,000)	-	-	-
Net capital asset additions	-	350,578	-	-	350,578	206,451
Gain (loss) on disposal of capital assets	-	45,371	-	-	45,371	(75,715)
Amortization of capital assets	-	(461,306)	-	-	(461,306)	(642,234)
Fund balance, end of year	\$ 258	\$ 5,590,322	\$ 105,492	\$ 86,328	\$ 5,782,400	\$ 5,847,425

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	2016	2015
Cash flows from operating activities		
Excess of expenditure over revenue for the year	\$ 332	\$ 1,456
Adjustments for		
Amortization	461,306	642,234
Capital items in operating activities	(110,740)	(511,498)
Loss (Gain) on disposal of capital assets	(45,371)	75,715
	<u>305,527</u>	<u>207,907</u>
Changes in non-cash working capital items		
Accounts receivable	(278,691)	(3,702)
Due from Ministry of Children and Youth Services	(7,600)	43,861
Prepaid expenses	126,232	(25,771)
Accounts payable	612,686	(339,139)
Deferred contributions	37,203	13,330
	<u>795,357</u>	<u>(103,514)</u>
Cash flows from investing activities		
Net additions to capital assets	(350,578)	(206,451)
Proceeds on sale of capital assets	261,780	300,000
	<u>(88,798)</u>	<u>93,549</u>
Cash flows from financing activities		
Net repayments for long term debt	(441,639)	(173,386)
Increase (decrease) in cash and cash equivalents during the year	264,931	(183,351)
Cash, beginning of year	193,897	377,248
Cash, end of year	\$ 458,828	\$ 193,897

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31, 2016

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 in accordance with the significant accounting policies set out below to comply with the Ministry of Children and Youth Services reporting requirements. The basis of accounting used in these financial statements materially differs from Canadian Public Sector Accounting Standards for non-for-profit organizations as follows:

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.

Vacation Pay and Other Employee Benefits

Vacation pay expense and other employee benefits are not recorded in the financial statements until paid.

Sick Leave

Sick leave credits granted to employees are expensed only when employees are granted 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.

Managements' 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 , 2016

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, 2016

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
Computer equipment	3 and 10 years
Leasehold improvements	4 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

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 at prime.

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

Year Ended March 31, 2016

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.

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 government and 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

	2016	2015
Other Agencies	\$ 617,340	\$ 446,574
HST	183,681	126,026
Miscellaneous	107,048	56,778
	<u>\$ 908,069</u>	<u>\$ 629,378</u>

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

Year Ended March 31, 2016

5. Due from the Ministry of Children and Youth Services

	2016	2015
Targeted Adoptions Subsidy	\$ 7,600	\$ 7,600
Third Quarter Subsidy Adjustment, December 31, 2015	7,600	-
	<u>\$ 15,200</u>	<u>\$ 7,600</u>

The Agency currently holds \$53,312 in a balanced budget fund with the Ministry of Children and Youth Services. These amounts may be available for future use by the Agency. This amount has not been included in amounts due from the Ministry.

6. Capital Assets

	2016		2015	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 416,882	\$ -	\$ 416,882	\$ -
Buildings				
-Cameron Bay Children's Centre	3,395,826	2,128,911	3,305,414	2,046,276
-Valley Drive Home	2,752,150	334,610	2,714,337	266,752
-Red Lake Multi-Use Facility	1,026,902	486,966	1,026,902	461,293
-1034 Park Street	1	1	1	1
-Dryden - 175 West River	796,585	193,559	774,230	174,203
-Dryden - 119 Orvis Street	224,138	50,429	224,138	44,826
-Dryden - 176 Third Street	276,934	62,309	276,934	55,385
Parking lot and sidewalks	82,834	52,479	82,834	48,337
Vehicles	89,431	20,686	89,431	17,238
Furniture and equipment	2,639,678	2,149,861	2,633,141	2,094,160
Computer equipment	2,289,748	1,872,923	2,126,288	1,682,970
Leasehold Improvements	30,000	-	-	-
Net book value	<u>\$ 14,021,109</u>	<u>\$ 7,352,734</u>	<u>\$ 13,670,532</u>	<u>\$ 6,891,441</u>
		<u>\$ 6,668,375</u>		<u>\$ 6,779,091</u>

7. Accounts Payable

	2016	2015
Trade and other	\$ 1,194,763	\$ 574,120
Accrued salaries and benefits	365,189	373,146
	<u>\$ 1,559,952</u>	<u>\$ 947,266</u>

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31, 2016

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.

	2016	2015
Kumon	\$ -	\$ 2,240
Ontario Child Benefit Equivalent funds	78,459	81,117
Donations	17,299	7,538
Children Day Camp Lottery Funds	202	202
Other	88,279	55,939
	\$ 184,239	\$ 147,036

9. Long-term Debt

	2016	2015
Mortgage payable at \$5,316 monthly with interest at 4.92%, 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	\$ 345,221	\$ 526,853
Mortgage payable at \$1,667 monthly with interest at prime, secured by a general security agreement, collateral mortgage on land and building (77 Wabigoon Drive, Dryden) and assignment of fire insurance, maturing May 2018	-	63,333
Mortgage payable at \$5,153 monthly with interest at 3.97%, secured by a general security agreement, collateral mortgage on land and building (Valley Drive Home, Kenora) and assignment of fire insurance, maturing September 2021	219,967	416,641
	565,188	1,006,827
Current Portion	101,952	592,943
	\$ 463,236	\$ 413,884

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

2017	\$ 101,952
2018	106,548
2019	111,353
2020	106,522
2021	138,813

Total interest paid during the year was \$32,083 (2015 - \$53,127).

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year Ended March 31, 2016

10. Externally Restricted Fund Balance

	Trust Fund	Joseph Trust Fund	2016	2015
Amount available to children for educational and other purposes \$	5,798	\$ 55,530	\$ 61,328	\$ 61,022
Original endowment amount which must remain intact	25,000	-	25,000	25,000
	<u>\$ 30,798</u>	<u>\$ 55,530</u>	<u>\$ 86,328</u>	<u>\$ 86,022</u>
Represented by:				
Cash	\$ 25,844	\$ 49,143	\$ 74,987	\$ 81,585
Computer Loans Receivable	4,954	-	4,954	5,585
Due (to) from Operating Fund	-	6,387	6,387	(1,148)
	<u>\$ 30,798</u>	<u>\$ 55,530</u>	<u>\$ 86,328</u>	<u>\$ 86,022</u>

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 2020. The lease commitments in effect at March 31, 2016 for the five years are as follows:

	2017	2018	2019	2020	2021
Leased Office Space	\$336,637	\$337,409	\$338,188	\$305,927	\$339,771

b) Vacation Pay, Over Time and Severance

As at March 31, 2016, unrecorded vacation pay amounted to \$657,160 (March 31, 2015 - \$673,688).

As at March 31, 2016, unrecorded over time pay amounted to \$54,653 (March 31, 2015 - \$53,926).

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, 2021 is as follows:

2017	\$ 65,487
2018	67,452
2019	69,475
2020	71,560
2021	73,707

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

Year Ended March 31, 2016

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

The Agency has been named directly in three separate lawsuits for claims totaling \$3,040,000. In addition, the Agency, has been included as part of a class action against the Province of Ontario for claims totaling \$100,000,000. Management has determined that the possible outcomes are uncertain. As a result, no liability has been recorded in these financial statements.

12. Pension Plan

OMERS provides pension services to more than 451,115 active and retired members and approximately 974 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, 2013. The results of the valuation disclosed total actuarial liabilities of \$81,924 million in respect of benefits accrued for service with actuarial assets at that date of \$74,947 million indicating an actuarial deficit of \$6,977 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 2016 were \$817,974 (2015 - \$851,130).

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, 2016, RESPs under administration were \$373,501 (March 31, 2015 - \$365,748). 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	2016	2015
Revenue			
Ministry of Children and Youth	\$ 15,093,984	\$ 15,093,984	\$ 15,396,585
Approved Budget Allocation	125,400	133,000	110,200
Targeted Adoptions Subsidy			
	15,219,384	15,226,984	15,506,785
Expenditure			
Salaries	6,506,629	6,654,336	7,132,465
Employee benefits	1,659,337	1,736,725	1,794,825
Travel	629,833	607,311	625,198
Training and recruitment	130,000	72,254	90,539
Building occupancy	585,000	603,446	635,347
Professional services- non client	81,000	64,265	80,104
Program expense	22,000	34,984	25,644
Boarding home payments	4,496,753	7,233,268	6,802,217
Professional services - client	70,500	62,232	70,621
External legal costs	452,632	482,838	392,376
Adoption probation and subsidy	110,000	101,619	143,454
Targeted Adoptions	125,400	133,000	110,200
Client's personal needs	370,000	479,613	508,887
Health and related	113,000	144,900	128,066
Financial assistance	56,300	12,145	67,989
Promotion and publicity	17,000	11,985	17,985
Office administration	220,000	252,363	231,073
Miscellaneous	150,000	157,914	152,216
Technology	315,000	444,044	324,319
	16,110,384	19,289,242	19,333,525
Expenditure recoveries and other income	891,000	4,062,258	3,826,740
	15,219,384	15,226,984	15,506,785
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, 2016	Non- Residential	Residential	Adoption Services	Legal Services Administration	Travel Costs	Technology	Transformation	OSW	Transformation	Total
Salaries	\$ 3,023,234	\$ 2,032,501	\$ 165,365	\$ 154,586	\$ 873,376	\$ -	\$ -	\$ 6,249,062	\$ 56,029	\$ 6,654,336
Employee benefits	742,582	529,567	43,638	49,336	262,161	-	-	1,627,284	15,016	1,736,725
Travel	-	-	-	-	517,604	-	-	586,411	-	607,311
Training and recruitment	6,239	22,792	-	-	68,807	-	-	72,254	-	72,254
Building occupancy	-	-	-	-	43,223	-	-	591,446	-	603,446
Professional services	-	-	-	-	591,446	-	-	-	-	-
- non client	-	-	-	-	64,265	-	-	64,265	-	64,265
Program expense	12,045	21,299	1,640	-	-	-	-	34,984	-	34,984
Boarding home payments	-	-	-	-	-	-	-	-	-	-
- Agency foster care	-	2,388,303	-	-	-	-	-	2,388,303	-	3,760,541
- Purchased foster/group	-	2,422,334	-	-	-	-	-	2,422,334	-	3,472,727
Professional services	1,664	60,186	382	-	-	-	-	62,232	-	62,232
- client	-	-	-	-	-	-	-	482,838	-	482,838
External legal costs	-	-	-	482,838	-	-	-	101,619	-	101,619
Adoption subsidy	-	-	101,619	-	-	-	-	133,000	-	133,000
Targeted Adoptions	-	-	133,000	-	-	-	-	342,645	-	479,613
Client's personal needs	282	342,363	-	-	-	-	-	123,372	-	144,900
Health and related	-	123,372	-	-	-	-	-	12,145	-	12,145
Financial assistance	12,145	-	-	-	-	-	-	11,935	-	11,985
Promotion and publicity	-	-	-	-	11,935	-	-	240,363	-	252,363
Office administration	-	-	-	-	240,363	-	-	157,914	-	157,914
Miscellaneous	14	-	-	-	157,900	-	-	444,044	-	444,044
Technology	-	-	-	-	-	444,044	-	-	-	-
	3,798,205	7,942,717	445,644	686,760	2,313,476	517,604	444,044	16,148,450	71,045	19,289,242
Less recoveries and other income	99,330	509,667	-	-	383,514	-	-	992,511	-	4,062,258
Net expenditures	\$ 3,698,875	\$ 7,433,050	\$ 445,644	\$ 686,760	\$ 1,929,962	\$ 517,604	\$ 444,044	\$ 15,155,939	\$ -	\$ 15,226,984

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 369,440	\$ 369,440	\$ 369,440
Expenditure			
Salaries	198,540	198,901	187,444
Employee benefits	51,621	48,726	44,282
Travel	21,765	21,940	22,312
Training and recruitment	9,226	3,161	15,701
Building occupancy	28,000	26,718	31,338
Program expense	4,371	3,140	2,411
Professional services - client	-	167	-
Administration	39,421	39,421	39,421
Promotion and publicity	-	2,283	-
Office	8,648	11,362	9,631
Miscellaneous	-	-	1,910
Technology	7,848	13,621	14,990
	369,440	369,440	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	2016	2015
Revenue			
Ministry of Children and Youth Services	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ 79,000</u>
Expenditure			
Salaries	24,149	29,145	24,576
Employee benefits	6,279	7,503	6,636
Building occupancy	5,540	5,540	5,815
Program expense	-	211	-
Professional services - client	27,237	20,636	26,178
Administration	8,295	8,295	8,295
Office	5,000	5,170	5,000
Technology	2,500	2,500	2,500
	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	<u>\$ 89,797</u>	<u>\$ 89,796</u>	<u>\$ 89,797</u>
Expenditure			
Salaries	50,746	51,864	51,578
Employee benefits	13,701	15,656	15,183
Training and recruitment	500	-	-
Building occupancy	8,475	8,474	9,574
Program expense	2,000	786	55
Administration	9,003	9,003	9,003
Office	1,800	1,800	2,604
Travel	1,772	413	-
Technology	1,800	1,800	1,800
	<u>89,797</u>	<u>89,796</u>	<u>89,797</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year ended March 31,	Budget	2016	2015
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	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
	26,250	26,250	26,250
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	<u>\$ 26,250</u>	<u>\$ 26,250</u>	<u>\$ 26,250</u>
Expenditure			
Salaries	16,269	16,269	16,141
Employee benefits	4,230	4,230	4,358
Building occupancy	1,841	1,841	1,841
Office	605	605	605
Administration	2,756	2,756	2,756
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 8 - Revenue and Expenditure
Community Capacity Building
(Unaudited)

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 44,051	\$ 44,051	\$ 44,051
Expenditure			
Salaries	26,635	26,635	26,426
Employee benefits	6,925	6,925	7,135
Building occupancy	3,600	3,600	3,600
Administration	4,625	4,625	4,625
Office	1,201	1,201	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	2016	2015
Revenue			
Ministry of Children and Youth Services	<u>\$ 312,940</u>	<u>\$ 312,940</u>	<u>\$ 312,940</u>
Expenditure			
Salaries	178,378	183,306	175,553
Employee benefits	46,378	51,524	50,160
Training and recruitment	3,340	-	4,328
Building occupancy	26,000	26,000	24,000
Professional services - non client	-	-	4,827
Program expense	500	-	565
Administration	31,433	31,433	31,433
Promotion and publicity	-	161	-
Office and miscellaneous	12,027	12,027	7,452
Travel	8,884	2,489	8,372
Miscellaneous	-	-	250
Technology	6,000	6,000	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	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 60,761	\$ 60,761	\$ 60,762
Expenditure			
Salaries	27,940	29,137	27,875
Employee benefits	7,264	9,239	7,787
Training and recruitment	757	-	-
Building occupancy	9,600	9,600	12,400
Program expense	500	85	-
Administration	6,300	6,300	6,300
Office	4,000	4,000	4,000
Travel	2,000	-	-
Technology	2,400	2,400	2,400
	60,761	60,761	60,762
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	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 40,000	\$ 40,000	\$ 40,000
Expenditure			
Salaries	26,601	26,601	26,391
Employee benefits	6,917	6,917	7,126
Building occupancy	1,403	1,403	1,403
Administration	4,200	4,200	4,200
Office	461	461	462
Technology	418	418	418
	40,000	40,000	40,000
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 90,000	\$ 90,000	\$ 90,000
Expenditure			
Salaries	55,780	55,780	55,341
Employee benefits	14,503	14,503	14,942
Building occupancy	6,312	6,312	6,312
Administration	9,450	9,450	9,450
Office	2,074	2,073	2,073
Technology	1,881	1,882	1,882
	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	2016	2015
Revenue			
Ministry of Children and Youth Services	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>
Expenditure			
Salaries	129,772	129,772	128,750
Employee benefits	33,741	33,741	34,763
Building occupancy	12,274	12,273	12,273
Administration	21,525	21,525	21,525
Office	4,030	4,031	4,031
Technology	3,658	3,658	3,658
	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2016	2015
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	2016	2015
Revenue			
Ministry of Community and Social Services	<u>\$ 212,881</u>	<u>\$ 212,881</u>	<u>\$ 212,881</u>
Expenditure			
Salaries	139,846	158,231	144,370
Employee benefits	31,080	31,984	28,192
Training and recruitment	2,000	172	3,989
Building occupancy	9,378	9,378	14,378
Program expense	500	283	-
Professional services - client	-	113	-
Administration	22,350	22,350	22,350
Promotion and publicity	227	177	177
Office	5,949	6,051	6,013
Travel	2,300	624	1,720
Technology	2,251	2,251	2,251
	<u>215,881</u>	<u>231,614</u>	<u>223,440</u>
Expenditure recoveries	<u>3,000</u>	<u>18,733</u>	<u>10,559</u>
	<u>212,881</u>	<u>212,881</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	2016	2015
Revenue			
Ministry of Community and Social Services	<u>\$ 170,178</u>	<u>\$ 170,178</u>	<u>\$ 170,178</u>
Expenditure			
Salaries	98,291	102,044	97,693
Employee benefits	25,556	27,027	24,302
Training and recruitment	1,900	175	870
Building occupancy	13,100	13,100	17,100
Program expense	1,000	199	-
Administration	17,131	17,131	17,131
Promotion and publicity	248	248	248
Office	7,004	7,004	7,004
Travel	2,794	96	2,676
Technology	3,154	3,154	3,154
	<u>170,178</u>	<u>170,178</u>	<u>170,178</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 49,327	\$ 49,327	\$ 49,327
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	1,684	1,630
Travel	200	416	170
	49,327	49,327	49,327
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of the Attorney General	\$ 147,865	\$ 147,865	\$ 147,865
Expenditure			
Salaries	94,675	96,401	97,600
Employee benefits	18,536	22,007	20,217
Travel	2,100	1,038	1,557
Training and recruitment	500	392	273
Building occupancy	10,623	10,623	11,523
Program expense	300	1,235	265
Administration	16,210	11,209	11,209
Promotion and publicity	100	100	202
Office	3,303	3,303	3,351
Technology	1,718	1,718	1,718
	148,065	148,026	147,915
Expenditure recoveries	200	161	50
	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
Partner Assault Response Program
(Unaudited)

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of the Attorney General	\$ -	\$ -	\$ 23,790
Surplus repayable	-	-	(1,162)
	-	-	22,628
Expenditure			
Salaries	-	-	14,235
Employee benefits	-	-	1,994
Travel and training	-	-	63
Building occupancy	-	-	4,970
Professional services - non client	-	-	292
Program expense	-	-	990
Office	-	-	168
Miscellaneous	-	-	368
	-	-	23,080
Expenditure recoveries	-	-	452
	-	-	22,628
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	<u>\$ 78,398</u>	<u>\$ 78,399</u>	<u>\$ 78,398</u>
Expenditure			
Salaries	53,463	53,712	51,542
Employee benefits	14,435	14,511	14,462
Travel and training	-	172	90
Building occupancy	3,600	3,600	3,600
Program expense	1,700	563	2,651
Administration	4,000	4,000	4,000
Office and miscellaneous	1,200	1,841	2,053
	<u>78,398</u>	<u>78,399</u>	<u>78,398</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 21 - Revenue and Expenditure
Associate Living Supports
(Unaudited)

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Community and Social Services	\$ 229,532	\$ 229,532	\$ 227,896
Expenditure			
Salaries	46,505	46,505	67,088
Employee benefits	11,891	11,891	16,659
Travel	2,000	1,105	2,352
Building occupancy	2,000	2,000	2,000
Program expense	-	392	-
Boarding home payments	131,636	129,890	106,870
Client's personal needs	6,500	11,209	6,487
Health and related	4,500	163	1,291
Administration	23,500	23,500	23,500
Office	-	630	649
Technology	1,000	2,247	1,000
	229,532	229,532	227,896
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 22 - Revenue and Expenditure
Enhanced Serious Occurrence Reporting Contract
(Unaudited)

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 65,858	\$ 65,858	\$ 65,858
Expenditure			
Administration	-	92	92
Program expense	65,858	65,766	65,766
	65,858	65,858	65,858
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 23 - Revenue and Expenditure
Transitional Aged Youth
(Unaudited)

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 55,849	\$ 55,849	\$ -
Lutheran Community Care Centre	26,777	26,777	-
	<u>82,626</u>	<u>82,626</u>	<u>-</u>
Expenditure			
Boarding	<u>82,626</u>	<u>82,626</u>	<u>-</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 24 - Revenue and Expenditure
Ontario Child Benefit Equivalent
(Unaudited)

For the year end March 31,	2016	2015
Revenue		
Ontario Child Benefit Equivalent	\$ 176,607	\$ 186,830
Deferred revenue, beginning of year	81,117	96,008
Deferred revenue, end of year	(78,459)	(81,117)
	<u>179,265</u>	<u>201,721</u>
Expenditure		
Higher education achievement	62,880	71,118
Higher degree of resilience	70,375	79,404
Smoother transition to adulthood	8,947	12,527
Saving program payouts	37,063	38,672
	<u>179,265</u>	<u>201,721</u>
Excess of revenue over expenditure for the year	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 25 - Revenue and Expenditure
Other Programs
(Unaudited)

For the year end March 31,

2016

2015

Revenue

Rainy River District School Board	\$ 161,875	\$ 132,560
Firefly - Regional Intensive Funds	19,798	14,862
Firefly - Psychometric Funding	23,500	33,500
Foster Parent Flea Market	8,682	1,279
Parent Outreach Program	6,300	297
Deferred revenue, beginning of year	57,059	31,081
Deferred revenue, end of year	(99,362)	(57,059)

177,852 156,520

Expenditure

Regional Intensive Funds	19,832	17,010
Parent Outreach Program	6,300	297
Rainy River District School Board	128,220	115,113
Foster Parent Flea Market	-	600
Psychometrist	23,500	23,500

177,852 156,520

Excess of revenue over expenditure for the year

\$ - \$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 26 - Revenue and Expenditure
Partner Facility Renewal
(Unaudited)

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Children and Youth Services	\$ 187,140	\$ 187,140	\$ 108,777
Expenditure			
Building occupancy and repairs	187,140	187,140	108,777
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 27 - Revenue and Expenditure
Crown Ward Education Championship Team
(Unaudited)

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Training, Colleges and Universities			
Operating Grant	\$ 44,000	\$ 44,000	\$ 39,600
Surplus Repayable	-	(3,106)	(2,238)
	<u>44,000</u>	<u>40,894</u>	<u>37,362</u>
Expenditure			
Salaries	19,840	24,462	19,028
Employee benefits	5,160	4,455	1,774
Travel and Training	8,000	2,547	7,964
Program expense	7,000	5,430	2,996
Technology	-	-	2,000
Central Administration	4,000	4,000	3,600
	<u>44,000</u>	<u>40,894</u>	<u>37,362</u>
Excess of revenue over expenditure for the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the year end March 31,	Budget	2016	2015
Revenue			
Ministry of Community and Social Services	\$ -	\$ -	\$ 91,407
Expenditure			
Salaries	-	-	73,317
Employee benefits	-	-	18,090
Travel	-	-	-
	-	-	91,407
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -

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

For the year ended March 31,	Budget	2016	2015
Expenditure			
Salaries	\$ 177,808	\$ 177,900	\$ 181,017
Benefits	48,667	48,667	47,159
Building Accommodation	12,000	12,000	12,000
Office	5,000	5,000	5,000
	\$ 243,475	\$ 243,567	\$ 245,176
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
Other Programs	10,042	10,042	12,051
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
CWECT	4,000	4,000	3,600
	\$ 243,475	\$ 243,567	\$ 245,176

KENORA - RAINY RIVER DISTRICTS CHILD AND FAMILY SERVICES
Schedule 30 - Executive-level Staff Travel Expenses
(Unaudited)

For the year ended March 31, 2016

Position	Accommodation	Meals	Airplane	Vehicle	Other	Total
Executive Director	\$ 1,635	\$ 795	\$ 1,995	\$ 901	\$ 210	\$ 5,536
Director of Protection Services	-	505	-	-	-	505
Director of Children's Services	1,334	1,731	257	3,239	-	6,561
Director of Administration and Finance	1,002	743	1,175	669	137	3,726
Executive Assistant	536	475	-	670	-	1,681
Human Resources Manger	100	71	-	490	-	661
Director of Clinical and Community Services	4,667	1,630	-	2,149	-	8,446
	\$ 9,274	\$ 5,950	\$ 3,427	\$ 8,118	\$ 347	\$ 27,116