

Financial Statements of

**KUNUWANIMANO CHILD
AND FAMILY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2019



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Kunuwanimano Child and Family Services

Opinion

We have audited the accompanying financial statements of Kunuwanimano Child and Family Services (the Entity), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations for the year then ended
- the statement of changes in net assets (deficiency) for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Kunuwanimano Child and Family Services as at March 31, 2019, and its results of operations, its changes in net assets (deficiency) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.



- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

October 1, 2019

KUNUWANIMANO CHILD AND FAMILY SERVICES

Statement of Financial Position

March 31, 2019, with comparative information for 2018

	2019	2018
Assets		
Current assets:		
Cash and cash equivalents	\$ 9,893,065	\$ 636,174
Short-term deposits (note 2)	200,000	200,000
Accounts receivable (note 3)	1,447,319	993,934
Prepaid expenses and deposits	108,974	34,910
	<u>11,649,358</u>	<u>1,865,018</u>
Capital assets (note 5)	3,002,223	843,714
	<u>\$ 14,651,581</u>	<u>\$ 2,708,732</u>

Liabilities and Net Assets (Deficiency)

Current liabilities:		
Accounts payable and accrued liabilities (note 11)	\$ 4,773,653	\$ 1,383,314
Vacation and banked overtime	367,964	270,464
Due to Ministry of Children, Community and Social Services (note 4)	81,557	81,557
Deferred revenue (note 6)	7,376,478	288,847
	<u>12,599,652</u>	<u>2,024,182</u>
Deferred capital contributions (note 7)	2,387,802	-
	<u>14,987,454</u>	<u>2,024,182</u>
Net assets (deficiency)	(335,873)	684,550
Commitments (note 9)		
Contingent liabilities (note 13)		
	<u>\$ 14,651,581</u>	<u>\$ 2,708,732</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

KUNUWANIMANO CHILD AND FAMILY SERVICES

Statement of Operations

Year ended March 31, 2019, with comparative information for 2018

	2019			2018
	Operations	Capital	Total	Total
Revenue:				
Ministry of Children, Community and Social Services (note 10)	\$ 12,867,394	-	12,867,394	\$ 12,382,469
Indigenous Services Canada	4,187,225	-	4,187,225	-
Children's special allowance	621,400	-	621,400	591,225
Child and Family Services Agencies	255,299	-	255,299	193,135
Other income	24,611	-	24,611	112,769
Ontario Child Benefit Equivalent	20,236	-	20,236	61,736
Amortization of deferred capital contributions	-	139,501	139,501	-
	17,976,165	139,501	18,115,666	13,341,334
Expenses:				
Salaries and benefits	8,186,890	-	8,186,890	7,087,025
Boarding rate payment	3,422,292	-	3,422,292	2,925,398
Transfers to First Nations	3,108,888	-	3,108,888	-
Travel	696,304	-	696,304	696,083
Building occupancy	652,099	-	652,099	506,829
Client personal needs	583,898	-	583,898	466,381
Professional fees - Client	441,710	-	441,710	262,493
Program costs	388,282	-	388,282	164,927
Office and general	363,284	-	363,284	282,595
Technology	311,597	-	311,597	241,657
Training and recruitment	117,096	-	117,096	83,515
Professional fees - Non-client	136,088	-	136,088	147,928
Promotion and publicity	99,335	-	99,335	40,626
Membership and miscellaneous	115,617	-	115,617	28,711
Health and related	88,688	-	88,688	79,574
Financial assistance	55,227	-	55,227	24,984
Amortization of capital assets	-	368,794	368,794	248,532
	18,767,295	368,794	19,136,089	13,287,258
Excess (deficiency) of revenue over expenses	\$ (791,130)	(229,293)	(1,020,423)	\$ 54,076

See accompanying notes to financial statements.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2019, with comparative information for 2018

	March 31, 2019				
	Unrestricted			Capital	Total
	Operating	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ 111,300	(270,464)	(159,164)	843,714	684,550
Deficiency of revenue over expenses	(693,630)	(97,500)	(791,130)	(229,293)	(1,020,423)
Net assets (deficiency), end of year	\$ (582,330)	(367,964)	(950,294)	614,421	(335,873)

	March 31, 2018				
	Unrestricted			Capital	Total
	Operating	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ 111,300	(225,321)	(114,021)	744,495	630,474
Excess (deficiency) of revenue over expenses	347,751	(45,143)	302,608	(248,532)	54,076
Net change in investment in capital assets	(347,751)	-	(347,751)	347,751	-
Net assets (deficiency), end of year	\$ 111,300	(270,464)	(159,164)	843,714	684,550

See accompanying notes to financial statements.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ (1,020,423)	\$ 54,076
items not involving cash:		
Amortization of capital assets	368,794	248,532
Amortization of deferred capital contributions	(139,501)	-
	(791,130)	302,608
Change in non-cash working capital:		
Increase in accounts receivable	(453,385)	(548,747)
Decrease (increase) in prepaid expenses and deposits	(74,064)	13,066
Increase in accounts payable and accrued liabilities	3,390,339	310,223
Increase in vacation and banked overtime	97,500	45,143
Increase in deferred revenue	7,087,631	112,784
Decrease in due to Ministry of Children, Community and Social Services	-	(193,426)
	9,256,891	41,651
Cash flows from capital activities:		
Capital asset additions	(2,527,303)	(347,751)
Deferred capital contributions	2,527,303	-
	-	(347,751)
Increase (decrease) in cash	9,256,891	(306,100)
Cash and cash equivalents, beginning of year	636,174	942,274
Cash and cash equivalents, end of year	\$ 9,893,065	\$ 636,174

See accompanying notes to financial statements.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2019

Kunuwanimano Child and Family Services (the “Organization”) is incorporated as a non-profit entity without share capital. The Organization administers funds and performs services as contracted with various funding bodies pursuant to the terms and conditions of the applicable contribution agreements.

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

(b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.

(c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis to amortize the assets over their estimated useful lives as follows:

Asset	Useful Life - Years
Furniture and equipment	10 years
Computers	5 years
Leasehold improvements	3 to 5 years
Vehicles	5 years
Buildings	40 years

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

1. Significant accounting policies (continued):

(d) Pension plan:

The Organization provides a pension plan for all its full-time employees through the Ontario Municipal Employees Retirement System (OMERS). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund (the Fund), and provides pension for employees of Ontario municipalities, local boards and public utilities. The Fund is a contributory defined pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. To the extent that the Fund finds itself in an under-funded position, additional contribution rates may be assessed to participating employers and members.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension asset and liability information by individual employers, there is insufficient information available to enable the Organization to directly account for the plan. Consequently, the plan has been accounted for as a defined contribution plan. Obligations for contributions to defined contributions pension plans are recognized as an employee benefits expense in net income when they are due.

(e) Vacation and banked overtime:

Vacation and banked overtime are accrued for as entitlements are earned.

(f) Deferred capital contributions:

Externally restricted contributions for depreciable capital assets are deferred and amortized over the life of the related capital asset. Unexpended and unamortized capital asset contributions are recorded as deferred capital contributions on the statement of financial position.

(g) Funding settlements:

The Organization receives the majority of its funding from the Ministry of Children, Community and Social Services. The operations of the Organization are therefore subject to audit by the Ministry with possible audit adjustments repayable to the Ministry.

Any adjustments required as a result of these audits will be made in the current year by adjusting revenue.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

1. Significant accounting policies (continued):

(h) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value would be recognized in the statement of remeasurement gains and losses until they are realized, when they would be transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded a fair value, as described below:

Level 1	Fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2	Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly
Level 3	Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data

The Organization has selected to account for transactions at the trade date.

(i) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

2. Short-term deposits:

The term deposits consist of cashable guaranteed investment certificates bearing interest at the rate of 0.375 percent and maturing in December 2019. The balance of the guaranteed investment certificate is \$200,000 (2018 - \$200,000).

3. Accounts receivable:

	2019	2018
Indigenous Services Canada	\$ 727,371	\$ –
HST	597,411	156,427
Other	67,952	20,323
Ministry of Children, Community and Social Services	54,585	817,184
	<u>\$1,447,319</u>	<u>\$ 993,934</u>

4. Due to Ministry of Children, Community and Social Services:

The amounts due to the Ministry of Children, Community and Social Services are comprised of:

	2019	2018
2016 – Child Welfare	\$ 46,728	\$ 46,728
2017 – Prevention	11,290	11,290
2018 – Re-Integration	23,539	23,539
	<u>\$ 81,557</u>	<u>\$ 81,557</u>

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

5. Capital assets:

2019	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 293,957	175,490	118,467
Furniture and equipment	1,045,563	325,671	719,892
Computers	855,038	389,084	465,954
Leasehold improvements	324,426	258,572	65,854
Buildings	1,632,056	–	1,632,056
	\$ 4,151,040	1,148,817	3,002,223

2018	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 293,956	126,350	167,606
Furniture and equipment	618,790	221,114	397,676
Computers	410,031	236,372	173,659
Leasehold improvements	300,960	196,187	104,773
	\$ 1,623,737	780,023	843,714

6. Deferred revenue:

	2019	2018
Indigenous Services Canada	\$ 6,922,078	\$ –
Ontario Child Benefit	454,400	288,847
	\$ 7,376,478	\$ 288,847

7. Deferred capital contributions:

Deferred capital contributions represent the unamortized balance of contributions received for capital asset acquisitions. Details of the continuity of these funds are as follows:

	2019	2018
Balance, beginning of year	\$ –	\$ –
Contributions received during the year	2,527,303	–
Amounts amortized to revenue	(139,501)	–
Balance, end of year	\$ 2,387,802	\$ –

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

8. Demand line of credit:

The Organization has an approved credit facility of up to \$225,000 (2018 - \$225,000) bearing interest at the bank prime lending rate plus 1.25%, secured by a general security agreement. The balance on the demand line of credit at fiscal year-end is \$Nil (2018 - \$Nil).

9. Commitments:

The Organization is committed to payments under various contractual agreements through to 2024 in the following amounts annually:

2020	\$ 449,669
2021	246,582
2022	251,513
2023	256,545
2024	261,675

10. Ministry of Children, Community and Social Services:

	2019	2018
Funding per agreement:		
Child Welfare	\$ 12,289,278	\$ 11,338,985
Prevention	1,321,468	1,321,468
Re-integration	70,000	70,500
Housing Support Worker	34,505	–
Education Liaison	16,400	20,400
Aboriginal Health and Wellness	7,523	8,000
Funding recovery:		
Child Welfare	–	(353,345)
Re-integration	–	(23,539)
Other adjustments:		
Deferred Capital Contributions	(871,780)	–
	\$ 12,867,394	\$12,382,469

11. Accounts payable and accrued liabilities:

The Organization receives Universal Child Care Benefit (UCCB) payments from the Canada Revenue Agency on behalf of children in their care. Per direction from the Ministry of Children, Community and Social Services, the UCCB funds are used to establish Registered Education Savings Plans (RESPs) on behalf of these children. During the current year, the Organization received payments in the amount of \$179,300 (2018 - \$170,860) from the Canada Revenue Agency. As at March 31, 2019, the Organization has an amount of \$395,471 (2018 - \$264,848) included in accounts payable to be deposited to the individuals RESPs.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

12. Pension plan contributions:

The Organization provides a pension plan for its employees through Manulife. The plan is a multi-employer, contributory defined pension plan with equal contributions by employer and its employees (excludes additional voluntary contributions made by members). In 2019, the Organization made employer contributions of \$40,433 (2018 - \$194,164).

The Organization provides an additional pension plan for some of its employees through OMERS. The plan is a multi-employer, contributory defined pension plan with equal contributions by the employer and its employees. In 2019, the Organization made employer contributions of \$573,129 (2018 - \$237,812).

13. Contingent liabilities:

The Organization is involved in certain legal matters and litigation, the outcome of which is not presently determinable. The loss, if any, from these contingencies will be accounted for in the period in which the matter is resolved.

14. Financial risks:

(a) Credit:

The Organization has no significant exposure to credit or market risks.

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2018.

15. Comparative information:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect the prior year surplus.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations by Program - MCCSS Funded Programs

Year ended March 31, 2019

	Child Welfare	Prevention	Re-Integration	Ontario Child Benefit Equivalent	Education Liaison	Mental Health	Housing Support Worker	2019
Revenue:								
Ministry of Children, Community and Social Services	\$ 12,289,278	1,321,468	70,000	-	16,400	7,523	34,505	13,739,174
Children's special allowance	621,400	-	-	-	-	-	-	621,400
Amortization of deferred capital contributions	130,165	1,514	-	-	-	-	-	131,679
Child and Family Services Agencies	255,299	-	-	-	-	-	-	255,299
Ontario Child Benefit Equivalent	-	-	-	20,236	-	-	-	20,236
Other income	24,611	-	-	-	-	-	-	24,611
	13,320,753	1,322,982	70,000	20,236	16,400	7,523	34,505	14,792,399
Expenses:								
Salaries and wages	5,055,531	501,171	32,007	-	11,484	-	21,837	5,622,030
Benefits	1,514,891	145,907	7,816	-	3,516	-	4,033	1,676,163
Travel	627,859	37,247	5,062	-	-	-	-	670,168
Training and recruitment	109,182	391	-	-	-	7,523	-	117,096
Program expense	150,115	215,851	17,088	-	-	-	1,015	384,069
Professional services - client	297,878	1,000	-	-	-	-	-	298,878
Client personal needs	542,274	6,426	123	20,236	-	-	-	569,059
Financial assistance	17,902	37,156	-	-	-	-	-	55,058
Health and related	88,038	650	-	-	-	-	-	88,688
Building occupancy	534,310	109,710	3,379	-	1,100	-	3,600	652,099
Professional services - non client	133,057	3,031	-	-	-	-	-	136,088
Promotion and publicity	75,581	23,754	-	-	-	-	-	99,335
Office administration	316,281	45,132	-	-	-	-	420	361,833
Membership and other fees	90,638	24,979	-	-	-	-	-	115,617
Society Foster, kinship and other care	2,081,283	-	-	-	-	-	-	2,081,283
Purchased foster and group care	1,341,009	-	-	-	-	-	-	1,341,009
Technology	284,812	26,785	-	-	-	-	-	311,597
Amortization of capital assets	318,361	39,866	-	-	2,745	-	-	360,972
Administration chargebacks	(150,006)	138,756	7,350	-	300	-	3,600	-
	13,428,996	1,357,812	72,825	20,236	19,145	7,523	34,505	14,941,042
Excess (deficiency) of revenue over expenses before undernoted items								
	(108,243)	(34,830)	(2,825)	-	(2,745)	-	-	(148,643)
Amortization of capital assets	318,361	39,866	-	-	2,745	-	-	360,972
Transfer for capital purchases	(864,212)	(7,569)	-	-	-	-	-	(871,781)
Amortization of deferred capital contributions	(130,165)	(1,514)	-	-	-	-	-	(131,679)
Change in vacation entitlement and banked overtime	80,804	4,047	2,825	-	-	-	-	87,676
Deficiency of revenue over expenses	\$ (703,455)	-	-	-	-	-	-	(703,455)

KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations - ISC Funded Programs

Year ended March 31, 2019

	Operations	Capital	Grants	Jordan's Principle	2019
Revenue:					
Indigenous Services Canada	\$ 1,060,917	1,655,522	3,108,888	17,420	5,842,747
Amortization of deferred capital contributions	-	7,822	-	-	7,822
	1,060,917	1,663,344	3,108,888	17,420	5,850,569
Expenses:					
Transfers to First Nations	-	-	3,108,888	-	3,108,888
Salaries and wages	860,642	-	-	-	860,642
Benefits	28,055	-	-	-	28,055
Travel	21,539	-	-	4,597	26,136
Program expense	-	-	-	4,213	4,213
Professional services - client	135,559	-	-	7,273	142,832
Client personal needs	13,502	-	-	1,337	14,839
Financial assistance	169	-	-	-	169
Office administration	1,451	-	-	-	1,451
Amortization of capital assets	-	7,822	-	-	7,822
	1,060,917	7,822	3,108,888	17,420	4,195,047
Excess of revenue over expenses					
before undernoted items	-	1,655,522	-	-	1,655,522
Amortization of capital assets	-	7,822	-	-	7,822
Transfer for capital purchases	-	(1,655,522)	-	-	(1,655,522)
Amortization of deferred capital contributions	-	(7,822)	-	-	(7,822)
Excess of revenue over expenses	\$ -	-	-	-	-

KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2019

	Non-Residential Services	Residential Services	Permanency Services	Legal Services	Travel	Boarding Rates	Infrastructure & Admin Support Services	Technology	2019
Revenue:									
Ministry of Children, Community and Social Services	\$ 2,155,366	2,679,300	-	429,313	236,936	2,737,138	3,329,989	721,236	12,289,278
Children's special allowance	-	621,400	-	-	-	-	-	-	621,400
Amortization of deferred capital contributions	-	-	-	-	-	-	42,677	87,488	130,165
Child and Family Services Agencies	-	255,299	-	-	-	-	-	-	255,299
Other income	7,562	-	-	-	-	-	17,049	-	24,611
	2,162,928	3,555,999	-	429,313	236,936	2,737,138	3,389,715	808,724	13,320,753
Expenses:									
Salaries and wages	1,670,998	1,945,714	-	189,712	-	-	1,113,109	135,998	5,055,531
Benefits	518,514	620,721	-	59,051	-	-	280,503	36,102	1,514,891
Travel	-	-	-	-	299,411	-	328,448	-	627,859
Training and recruitment	-	15,160	-	2,487	-	-	91,535	-	109,182
Program expense	19,164	23,442	-	-	-	-	107,509	-	150,115
Professional services - client	4,073	4,379	-	289,426	-	-	-	-	297,878
Client personal needs	72,694	468,607	-	-	-	973	-	-	542,274
Financial assistance	17,902	-	-	-	-	-	-	-	17,902
Health and related	439	87,599	-	-	-	-	-	-	88,038
Building occupancy	-	-	-	-	-	-	534,310	-	534,310
Professional services - non client	-	-	-	-	-	-	133,057	-	133,057
Promotion and publicity	-	23,337	-	-	-	-	52,244	-	75,581
Office administration	-	-	-	-	-	-	316,281	-	316,281
Membership and other fees	-	100	-	-	-	-	90,538	-	90,638
Society Foster, kinship and other care	-	-	-	-	-	2,081,283	-	-	2,081,283
Purchased foster and group care	-	-	-	-	-	1,341,009	-	-	1,341,009
Technology	-	-	-	-	-	-	-	284,812	284,812
Amortization of capital assets	-	-	-	-	-	-	230,873	87,488	318,361
Administration chargebacks	-	-	-	-	-	-	(150,006)	-	(150,006)
	2,303,784	3,189,059	-	540,676	299,411	3,423,265	3,128,401	544,400	13,428,996
Excess (deficiency) of revenue over expenses before undernoted items									
	(140,856)	366,940	-	(111,363)	(62,475)	(686,127)	261,314	264,324	(108,243)
Adjustments:									
Amortization of capital assets	-	-	-	-	-	-	230,873	87,488	318,361
Transfer for capital purchases	-	-	-	-	-	-	(426,774)	(437,438)	(864,212)
Amortization of deferred capital contributions	-	-	-	-	-	-	(42,677)	(87,488)	(130,165)
Change in vacation entitlement and banked overtime	4,159	35,879	-	6,073	-	-	28,940	5,753	80,804
Excess (deficiency) of revenue over expenses	(136,697)	402,819	-	(105,290)	(62,475)	(686,127)	51,676	(167,361)	(703,455)