

Financial Statements of

**KUNUWANIMANO CHILD
AND FAMILY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2020



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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, 2020
- 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, 2020, 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.



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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.



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- 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
November 26, 2020

KUNUWANIMANO CHILD AND FAMILY SERVICES

Statement of Financial Position

March 31, 2020, with comparative information for 2019

| | 2020 | 2019 |
|---|----------------------|----------------------|
| Assets | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 5,696,102 | \$ 9,893,065 |
| Short-term deposits (note 2) | 200,000 | 200,000 |
| Accounts receivable (note 3) | 1,134,756 | 1,447,319 |
| Prepaid expenses and deposits | 152,335 | 108,974 |
| | <u>7,183,193</u> | <u>11,649,358</u> |
| Capital assets (note 5) | 6,454,754 | 3,002,223 |
| | <u>\$ 13,637,947</u> | <u>\$ 14,651,581</u> |
| Liabilities and Net Deficiency | | |
| Current liabilities: | | |
| Accounts payable and accrued liabilities (note 11) | \$ 2,698,389 | \$ 4,773,653 |
| Vacation and banked overtime | 521,539 | 367,964 |
| Due to Ministry of Children, Community and Social Services (note 4) | 181,500 | 81,557 |
| Deferred revenue (note 6) | 4,984,381 | 7,376,478 |
| | <u>8,385,809</u> | <u>12,599,652</u> |
| Deferred capital contributions (note 7) | 6,032,369 | 2,387,802 |
| | <u>14,418,178</u> | <u>14,987,454</u> |
| Net deficiency | (780,231) | (335,873) |
| Commitments (note 9) | | |
| Contingent liabilities (note 13) | | |
| Effects of COVID-19 (note 16) | | |
| | <u>\$ 13,637,947</u> | <u>\$ 14,651,581</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, 2020, with comparative information for 2019

| | 2020 | | | 2019 |
|---|---------------|-----------|------------|----------------|
| | Operations | Capital | Total | Total |
| Revenue: | | | | |
| Ministry of Children, Community and Social Services (note 10) | \$ 14,357,483 | - | 14,357,483 | \$ 12,867,394 |
| Indigenous Services Canada | 5,768,448 | - | 5,768,448 | 4,187,225 |
| Children's special allowance | 743,400 | - | 743,400 | 621,400 |
| Child and Family Services Agencies | 373,397 | - | 373,397 | 255,299 |
| Other income | 268,245 | - | 268,245 | 24,611 |
| Ontario Child Benefit Equivalent | 74,235 | - | 74,235 | 20,236 |
| Amortization of deferred capital contributions | - | 418,675 | 418,675 | 139,501 |
| | 21,585,208 | 418,675 | 22,003,883 | 18,115,666 |
| Expenses: | | | | |
| Salaries and benefits | 9,400,965 | - | 9,400,965 | 8,186,890 |
| Boarding rate payment | 3,671,333 | - | 3,671,333 | 3,422,292 |
| Transfers to First Nations | 4,576,766 | - | 4,576,766 | 3,108,888 |
| Travel | 723,624 | - | 723,624 | 696,304 |
| Building occupancy | 724,815 | - | 724,815 | 652,099 |
| Client personal needs | 403,717 | - | 403,717 | 583,898 |
| Professional fees - Client | 411,277 | - | 411,277 | 441,710 |
| Program costs | 113,144 | - | 113,144 | 388,282 |
| Office and general | 427,673 | - | 427,673 | 363,284 |
| Technology | 355,497 | - | 355,497 | 311,597 |
| Training and recruitment | 104,948 | - | 104,948 | 117,096 |
| Professional fees - Non-client | 257,389 | - | 257,389 | 136,088 |
| Promotion and publicity | 60,956 | - | 60,956 | 99,335 |
| Membership and miscellaneous | 332,528 | - | 332,528 | 115,617 |
| Health and related | 71,621 | - | 71,621 | 88,688 |
| Financial assistance | 201,277 | - | 201,277 | 55,227 |
| Amortization of capital assets | - | 610,711 | 610,711 | 368,794 |
| | 21,837,530 | 610,711 | 22,448,241 | 19,136,089 |
| Deficiency of revenue over expenses | \$ (252,322) | (192,036) | (444,358) | \$ (1,020,423) |

See accompanying notes to financial statements.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2020, with comparative information for 2019

| | March 31, 2020 | | | | |
|--|----------------|--------------------|--------------------|-----------|-----------|
| | Unrestricted | | | Capital | Total |
| | Operating | Employment related | Total Unrestricted | | |
| Net assets (deficiency), beginning of year | \$ (582,330) | (367,964) | (950,294) | 614,421 | (335,873) |
| Deficiency of revenue over expenses | (98,747) | (153,575) | (252,322) | (192,036) | (444,358) |
| Net assets (deficiency), end of year | \$ (681,077) | (521,539) | (1,202,616) | 422,385 | (780,231) |

| | 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) |

See accompanying notes to financial statements.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Statement of Cash Flows

Year ended March 31, 2020, with comparative information for 2019

| | 2020 | 2019 |
|--|--------------|----------------|
| Cash flows from operating activities: | | |
| Deficiency of revenue over expenses | \$ (444,358) | \$ (1,020,423) |
| Items not involving cash: | | |
| Amortization of capital assets | 610,711 | 368,794 |
| Amortization of deferred capital contributions | (418,675) | (139,501) |
| | (252,322) | (791,130) |
| Change in non-cash working capital: | | |
| Decrease (increase) in accounts receivable | 312,563 | (453,385) |
| Increase in prepaid expenses and deposits | (43,361) | (74,064) |
| Increase (decrease) in accounts payable and accrued liabilities | (2,075,264) | 3,390,339 |
| Increase in vacation and banked overtime | 153,575 | 97,500 |
| Increase (decrease) in deferred revenue | (2,392,097) | 7,087,631 |
| Increase in due to Ministry of Children, Community and Social Services | 99,943 | - |
| | (4,196,963) | 9,256,891 |
| Cash flows from capital activities: | | |
| Capital asset additions | (4,063,242) | (2,527,303) |
| Deferred capital contributions | 4,063,242 | 2,527,303 |
| | - | - |
| Increase (decrease) in cash and cash equivalents | (4,196,963) | 9,256,891 |
| Cash and cash equivalents, beginning of year | 9,893,065 | 636,174 |
| Cash and cash equivalents, end of year | \$ 5,696,102 | \$ 9,893,065 |

See accompanying notes to financial statements.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2020

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, 2020

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 benefit 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, 2020

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. As there have been no unrealized changes in fair value to note, a statement of remeasurement gains and losses has not been presented.

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, 2020

2. Short-term deposits:

The short-term deposits consist of cashable guaranteed investment certificates bearing interest at the rate of 0.375 percent and maturing in December 2020. The balance of the guaranteed investment certificate is \$200,000 (2019 - \$200,000).

3. Accounts receivable:

| | 2020 | 2019 |
|---|--------------------|--------------------|
| Indigenous Services Canada | \$ 264,780 | \$ 727,371 |
| HST | 750,802 | 597,411 |
| Other | 64,589 | 67,952 |
| Ministry of Children, Community and Social Services | 54,585 | 54,585 |
| | <u>\$1,134,756</u> | <u>\$1,447,319</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:

| | 2020 | 2019 |
|-------------------------------|-------------------|------------------|
| 2016 – Child Welfare | \$ 46,728 | \$ 46,728 |
| 2017 – Prevention | – | 11,290 |
| 2018 – Re-Integration | – | 23,539 |
| 2020 – Prevention | 10,307 | – |
| 2020 – Housing Support Worker | 67,500 | – |
| 2020 – Education Liaison | 56,965 | – |
| | <u>\$ 181,500</u> | <u>\$ 81,557</u> |

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

5. Capital assets:

| 2020 | Cost | Accumulated Amortization | Net book value |
|-------------------------|---------------------|--------------------------|------------------|
| Vehicles | \$ 693,089 | 294,805 | 398,284 |
| Furniture and equipment | 1,431,800 | 468,851 | 962,949 |
| Computers | 1,072,036 | 577,877 | 494,159 |
| Leasehold improvements | 324,426 | 300,672 | 23,754 |
| Buildings | 4,692,931 | 117,323 | 4,575,608 |
| | \$ 8,214,282 | 1,759,528 | 6,454,754 |

| 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 |

6. Deferred revenue:

| | 2020 | 2019 |
|----------------------------|---------------------|---------------------|
| Indigenous Services Canada | \$ 4,385,398 | \$ 6,922,078 |
| Ontario Child Benefit | 598,983 | 454,400 |
| | \$ 4,984,381 | \$ 7,376,478 |

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:

| | 2020 | 2019 |
|--|---------------------|---------------------|
| Balance, beginning of year | \$ 2,387,802 | \$ — |
| Contributions received during the year | 4,063,242 | 2,527,303 |
| Amounts amortized to revenue | (418,675) | (139,501) |
| Balance, end of year | \$ 6,032,369 | \$ 2,387,802 |

KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2020

8. Demand line of credit:

The Organization has an approved credit facility of up to \$225,000 (2019 - \$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 (2019 - \$Nil).

9. Commitments:

The Organization is committed to payments under various contractual agreements through to 2025 in the following amounts annually:

| | |
|------|------------|
| 2021 | \$ 187,812 |
| 2022 | 191,775 |
| 2023 | 195,612 |
| 2024 | 199,524 |
| 2025 | 203,698 |

10. Ministry of Children, Community and Social Services:

| | 2020 | 2019 |
|--------------------------------|---------------|---------------|
| Funding per agreement: | | |
| Child Welfare | \$ 14,010,823 | \$ 12,289,278 |
| Prevention | 1,321,468 | 1,321,468 |
| Re-integration | 70,000 | 70,000 |
| Housing Support Worker | 75,000 | 34,505 |
| Education Liaison | 68,588 | 16,400 |
| Aboriginal Health and Wellness | – | 7,523 |
| Other adjustments: | | |
| Deferred Capital Contributions | (1,053,624) | (871,780) |
| Repayable to funder | (134,772) | – |
| | \$ 14,357,483 | \$ 12,867,394 |

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 \$207,160 (2019 - \$179,300) from the Canada Revenue Agency. As at March 31, 2020, the Organization has an amount of \$602,631 (2019 - \$395,471) 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, 2020

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 2020, the Organization made employer contributions of \$16,761 (2019 - \$40,433).

The Organization provides an additional pension plan for some of its employees through OMERS. The plan is a multi-employer, contributory defined benefit pension plan with equal contributions by the employer and its employees. In 2020, the Organization made employer contributions of \$605,469 (2019 - \$573,129).

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 2019.

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.

16. Effects of COVID-19:

The COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the Organization has undertaken the following activities in relation to the COVID-19 pandemic.

- Moved to providing certain services by phone or video conferencing
- Working from home requirements for those able to do so, and put in place measures to limit and control access to the premises by staff

Financial statements are required to be adjusted for events occurring between the date of the financial statements and the date of the auditors' report which provide additional evidence relating to conditions that existed as at year end. There are no adjustments to note as of the audit report date.

KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations by Program - MCCSS Funded Programs

Year ended March 31, 2020

| | Child Welfare | Prevention | Re-Integration | Ontario Child Benefit Equivalent | Education Liaison | Mental Health | Housing Support Worker | 2020 |
|---|---------------------|------------------|----------------|----------------------------------|-------------------|---------------|------------------------|---------------------|
| Revenue: | | | | | | | | |
| Ministry of Children, Community and Social Services | \$ 14,010,823 | 1,321,468 | 70,000 | - | 68,588 | 7,523 | 75,000 | \$ 15,553,402 |
| Children's special allowance | 743,400 | - | - | - | - | - | - | 743,400 |
| Amortization of deferred capital contributions | 194,712 | 1,514 | - | - | - | - | - | 196,226 |
| Child and Family Services Agencies | 373,963 | - | - | - | - | - | - | 373,963 |
| Ontario Child Benefit Equivalent | - | - | - | 74,235 | - | - | - | 74,235 |
| Other income | 39,727 | - | - | - | - | - | - | 39,727 |
| | 15,362,625 | 1,322,982 | 70,000 | 74,235 | 68,588 | 7,523 | 75,000 | 16,980,953 |
| Expenses: | | | | | | | | |
| Salaries and wages | 6,016,217 | 757,162 | 45,832 | - | 9,646 | - | - | 6,828,857 |
| Benefits | 1,652,823 | 209,853 | 11,458 | - | 745 | - | - | 1,874,879 |
| Travel | 671,288 | 38,475 | 3,647 | - | - | - | - | 713,410 |
| Training and recruitment | 96,822 | 603 | - | - | - | 7,523 | - | 104,948 |
| Program expense | 24,075 | 87,251 | 203 | - | - | - | - | 111,529 |
| Professional services - client | 197,328 | - | - | - | - | - | - | 197,328 |
| Client personal needs | 326,300 | 2,552 | - | - | - | - | - | 328,852 |
| Financial assistance | 15,867 | 130 | - | - | - | - | - | 15,997 |
| Health and related | 71,620 | - | - | - | - | - | - | 71,620 |
| Building occupancy | 661,674 | 72,413 | 2,759 | - | - | - | - | 736,846 |
| Professional services - non client | 257,389 | - | - | - | - | - | - | 257,389 |
| Promotion and publicity | 63,006 | - | - | - | - | - | - | 63,006 |
| Office administration | 373,755 | 22,435 | - | - | - | - | - | 396,190 |
| Membership and other fees | 41,385 | 35 | - | - | - | - | - | 41,420 |
| Society Foster, kinship and other care | 2,877,226 | - | - | - | - | - | - | 2,877,226 |
| Purchased foster and group care | 794,107 | - | - | - | - | - | - | 794,107 |
| Technology | 351,898 | 1,600 | - | - | - | - | - | 353,498 |
| OCBE Expenses | 353,081 | 32,437 | - | - | 2,745 | - | - | 74,235 |
| Amortization of capital assets | (161,106) | 138,756 | 7,350 | - | 7,500 | - | - | 388,263 |
| Administration chargebacks | 14,684,755 | 1,363,702 | 71,249 | 74,235 | 20,636 | 7,523 | 7,500 | 16,229,600 |
| Excess (deficiency) of revenue over expenses before undernoted items | 677,870 | (40,720) | (1,249) | - | 47,952 | - | 67,500 | 751,353 |
| Amortization of capital assets | 353,081 | 32,437 | - | - | 2,745 | - | - | 388,263 |
| Transfer for capital purchases | (1,053,624) | - | - | - | - | - | - | (1,053,624) |
| Amortization of deferred capital contributions | (194,712) | (1,514) | - | - | - | - | - | (196,226) |
| Change in vacation entitlement and banked overtime | 112,376 | 20,104 | 543 | - | 6,268 | - | - | 139,291 |
| Excess (deficiency) of revenue over expenses before repayment | (105,009) | 10,307 | (706) | - | 56,965 | - | 67,500 | 29,057 |
| Repayment to funding agency | - | (10,307) | - | - | (56,965) | - | (67,500) | (134,772) |
| Deficiency of revenue over expenses | \$ (105,009) | - | (706) | - | - | - | - | \$ (105,715) |

KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations - ISC Funded Programs

Year ended March 31, 2020

| | Operations | Capital | Grants | Jordan's Principle | 2020 |
|---|-----------------|-------------|-----------|-----------------------|-----------------|
| Revenue: | | | | | |
| Indigenous Services Canada | \$ 868,026 | 3,009,617 | 4,543,540 | 356,883 | \$ 8,778,066 |
| Other Revenue | 218,363 | - | - | 2,066 | 220,429 |
| Amortization of deferred capital contributions | - | 222,448 | - | - | 222,448 |
| | 1,086,389 | 3,232,065 | 4,543,540 | 358,949 | 9,220,943 |
| Expenses: | | | | | |
| Transfers to First Nations | - | - | 4,543,540 | - | 4,543,540 |
| Salaries and wages | 419,803 | - | - | 111,290 | 531,093 |
| Benefits | 120,922 | - | - | 45,216 | 166,138 |
| Travel | - | - | - | 11,611 | 11,611 |
| Program expense | 34,841 | - | - | - | 34,841 |
| Professional services - client | 212,699 | - | - | 1,250 | 213,949 |
| Client personal needs | - | - | - | 630 | 630 |
| Financial assistance | 23,622 | - | - | 161,659 | 185,281 |
| Office administration | 2,139 | - | - | 27,293 | 29,432 |
| Miscellaneous | 277,678 | - | - | - | 277,678 |
| Technology | 2,000 | - | - | - | 2,000 |
| Amortization of capital assets | - | 222,448 | - | - | 222,448 |
| | 1,093,704 | 222,448 | 4,543,540 | 358,949 | 6,218,641 |
| Excess (deficiency) of revenue over expenses before undernoted items | | | | | |
| | (7,315) | 3,009,617 | - | - | 3,002,302 |
| Amortization of capital assets | - | 222,448 | - | - | 222,448 |
| Transfer for capital purchases | - | (3,009,617) | - | - | (3,009,617) |
| Amortization of deferred capital contributions | - | (222,448) | - | - | (222,448) |
| Change in vacation entitlement and banked overtime | 14,283 | - | - | - | 14,283 |
| Excess of revenue over expenses | \$ 6,968 | - | - | - | \$ 6,968 |

KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2020

| | Non-Residential Services | Residential Services | Legal Services | Travel | Boarding Rates | Infrastructure & Admin Support Services | Technology | 2020 |
|---|-----------------------------|-------------------------|-------------------|---------|-------------------|---|------------|---------------|
| Revenue: | | | | | | | | |
| Ministry of Children, Community and Social Services | \$ 2,586,162 | 2,176,230 | 471,187 | 267,283 | 3,671,333 | 3,978,260 | 860,368 | \$ 14,010,823 |
| Children's special allowance | - | 743,400 | - | - | - | - | - | 743,400 |
| Amortization of deferred capital contributions | - | - | - | - | - | 63,825 | 130,887 | 194,712 |
| Child and Family Services Agencies | - | 373,963 | - | - | - | - | - | 373,963 |
| Other income | - | - | - | - | - | 39,727 | - | 39,727 |
| | 2,586,162 | 3,293,593 | 471,187 | 267,283 | 3,671,333 | 4,081,812 | 991,255 | 15,362,625 |
| Expenses: | | | | | | | | |
| Salaries and wages | 1,996,428 | 2,289,734 | 236,687 | - | - | 1,256,316 | 237,052 | 6,016,217 |
| Benefits | 590,946 | 601,010 | 71,986 | - | - | 322,668 | 66,213 | 1,652,823 |
| Travel | - | - | - | 267,283 | - | 404,005 | - | 671,288 |
| Training and recruitment | 1,011 | 17,720 | 1,164 | - | - | 76,927 | - | 96,822 |
| Program expense | 738 | 23,337 | - | - | - | - | - | 24,075 |
| Professional services - client | 2,687 | 22,528 | 172,113 | - | - | - | - | 197,328 |
| Client personal needs | 8,781 | 317,519 | - | - | - | - | - | 326,300 |
| Financial assistance | 15,867 | - | - | - | - | - | - | 15,867 |
| Health and related | - | 71,620 | - | - | - | - | - | 71,620 |
| Building occupancy | - | - | - | - | - | 661,674 | - | 661,674 |
| Professional services - non client | - | - | - | - | - | 257,389 | - | 257,389 |
| Promotion and publicity | - | - | - | - | - | 63,006 | - | 63,006 |
| Office administration | - | - | - | - | - | 373,755 | - | 373,755 |
| Membership and other fees | - | - | - | - | - | 41,385 | - | 41,385 |
| Society Foster, kinship and other care | - | - | - | - | 2,877,226 | - | - | 2,877,226 |
| Purchased foster and group care | - | - | - | - | 794,107 | - | - | 794,107 |
| Technology | - | - | - | - | - | - | 351,898 | 351,898 |
| Amortization of capital assets | - | - | - | - | - | 222,194 | 130,887 | 353,081 |
| Administration chargebacks | - | - | - | - | - | (161,106) | - | (161,106) |
| | 2,616,458 | 3,343,468 | 481,950 | 267,283 | 3,671,333 | 3,518,213 | 786,050 | 14,684,755 |
| Excess (deficiency) of revenue over expenses before undernoted items | (30,296) | (49,875) | (10,763) | - | - | 563,599 | 205,205 | 677,870 |
| Amortization of capital assets | - | - | - | - | - | 222,194 | 130,887 | 353,081 |
| Transfer for capital purchases | - | - | - | - | - | (836,626) | (216,998) | (1,053,624) |
| Amortization of deferred capital contributions | - | - | - | - | - | (63,825) | (130,887) | (194,712) |
| Change in vacation entitlement and banked overtime | 30,296 | 49,875 | 10,763 | - | - | 9,649 | 11,793 | 112,376 |
| Excess (deficiency) of revenue over expenses before repayment | - | - | - | - | - | (105,009) | - | (105,009) |
| Repayment to funding agency | - | - | - | - | - | - | - | - |
| Excess (deficiency) of revenue over expenses | - | - | - | - | - | (105,009) | - | (105,009) |