

Financial Statements of

**KUNUWANIMANO CHILD  
AND FAMILY SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2021



KPMG LLP  
Claridge Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Telephone (705) 675-8500  
Fax (705) 675-7586

## 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 Organization), which comprise:

- the statement of financial position as at March 31, 2021
- 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, 2021, 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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 Organization's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

### ***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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Organization 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*

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Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada  
September 23, 2021

# KUNUWANIMANO CHILD AND FAMILY SERVICES

## Statement of Financial Position

March 31, 2021, with comparative information for 2020

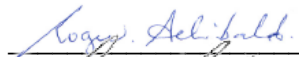
	2021	2020
<b>Assets</b>		
Current assets:		
Cash	\$ 7,160,487	\$ 5,696,102
Short-term deposits (note 2)	200,000	200,000
Accounts receivable (note 3)	1,633,521	1,134,756
Prepaid expenses and deposits	264,416	152,335
	<u>9,258,424</u>	<u>7,183,193</u>
Capital assets (note 5)	8,148,298	6,454,754
	<u>\$ 17,406,722</u>	<u>\$ 13,637,947</u>

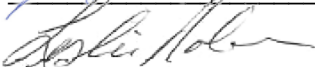
## Liabilities and Net Deficiency

Current liabilities:		
Accounts payable and accrued liabilities (note 11)	\$ 2,424,939	\$ 2,698,389
Vacation and banked overtime	544,924	521,539
Due to Ministry of Children, Community and Social Services (note 4)	124,535	181,500
Deferred revenue (note 6)	7,604,101	4,984,381
	<u>10,698,499</u>	<u>8,385,809</u>
Deferred capital contributions (note 7)	7,865,489	6,032,369
	<u>18,563,988</u>	<u>14,418,178</u>
Net deficiency	(1,157,266)	(780,231)
Commitments (note 9)		
Contingent liabilities (note 13)		
	<u>\$ 17,406,722</u>	<u>\$ 13,637,947</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, 2021, with comparative information for 2020

	2021			2020
	Operations	Capital	Total	Total
<b>Revenue:</b>				
Ministry of Children, Community and Social Services (note 10)	\$ 15,919,063	-	15,919,063	\$ 14,357,483
Indigenous Services Canada	2,591,437	-	2,591,437	5,768,448
Children's special allowance	996,191	-	996,191	743,400
Child and Family Services Agencies	416,630	-	416,630	373,397
Other income	104,292	-	104,292	268,245
Ontario Child Benefit Equivalent	95,510	-	95,510	74,235
Gain on disposal of capital assets	-	12,310	12,310	-
Amortization of deferred capital contributions	-	599,086	599,086	418,675
	20,123,123	611,396	20,734,519	22,003,883
<b>Expenses:</b>				
Salaries and benefits	10,407,859	-	10,407,859	9,400,965
Boarding rate payment	5,250,218	-	5,250,218	3,671,333
Transfers to First Nations	501,951	-	501,951	4,576,766
Travel	610,547	-	610,547	723,624
Building occupancy	741,556	-	741,556	724,815
Client personal needs	483,327	-	483,327	403,717
Professional fees - Client	172,402	-	172,402	407,899
Program costs	486,807	-	486,807	274,803
Office and general	440,539	-	440,539	427,673
Technology	353,501	-	353,501	355,497
Training and recruitment	130,135	-	130,135	104,948
Professional fees - Non-client	300,320	-	300,320	257,389
Promotion and publicity	84,934	-	84,934	60,956
Membership and miscellaneous	247,111	-	247,111	332,528
Health and related	119,761	-	119,761	74,999
Financial assistance	29,614	-	29,614	39,618
Amortization of capital assets	-	750,972	750,972	610,711
	20,360,582	750,972	21,111,554	22,448,241
Deficiency of revenue over expenses	\$ (237,459)	(139,576)	(377,035)	\$ (444,358)

See accompanying notes to financial statements.

# KUNUWANIMANO CHILD AND FAMILY SERVICES

## Statement of Changes in Net Assets (Deficiency)

Year ended March 31, 2021, with comparative information for 2020

	March 31, 2021				
	Unrestricted			Capital	Total
	Operating	Employment related	Total Unrestricted		
Net assets (deficiency), beginning of year	\$ (681,077)	(521,539)	(1,202,616)	422,385	(780,231)
Deficiency of revenue over expenses	(214,074)	(23,385)	(237,459)	(139,576)	(377,035)
Net assets (deficiency), end of year	\$ (895,151)	(544,924)	(1,440,075)	282,809	(1,157,266)

	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)

See accompanying notes to financial statements.

# KUNUWANIMANO CHILD AND FAMILY SERVICES

## Statement of Cash Flows

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Cash flows from operating activities:		
Deficiency of revenue over expenses	\$ (377,035)	\$ (444,358)
Items not involving cash:		
Amortization of capital assets	750,972	610,711
Amortization of deferred capital contributions	(599,086)	(418,675)
Gain on disposal of capital assets	(12,310)	-
	(237,459)	(252,322)
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(498,765)	312,563
Increase in prepaid expenses and deposits	(112,081)	(43,361)
Decrease in accounts payable and accrued liabilities	(273,450)	(2,075,264)
Increase in vacation and banked overtime	23,385	153,575
Increase (decrease) in deferred revenue	2,619,720	(2,392,097)
Increase (decrease) in due to Ministry of Children, Community and Social Services	(56,965)	99,943
	1,464,385	(4,196,963)
Cash flows from capital activities:		
Capital asset additions	(2,701,219)	(4,063,242)
Deferred capital contributions	2,675,219	4,063,242
Proceeds on disposal of capital assets	26,000	-
	-	-
Increase (decrease) in cash and cash equivalents	1,464,385	(4,196,963)
Cash, beginning of year	5,696,102	9,893,065
Cash, end of year	\$ 7,160,487	\$ 5,696,102

See accompanying notes to financial statements.



# KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements

Year ended March 31, 2021

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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:

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

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# KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

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## 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, 2021

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## 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, 2021

## 2. Short-term deposits:

The short-term deposits consist of cashable guaranteed investment certificates bearing interest at the rate of 0.10% and maturing in December 2021. The balance of the guaranteed investment certificate is \$200,000 (2020 - \$200,000).

## 3. Accounts receivable:

	2021	2020
Indigenous Services Canada	\$ 243,599	\$ 264,780
HST	1,278,065	750,802
Other	57,272	64,589
Ministry of Children, Community and Social Services	54,585	54,585
	<u>\$ 1,633,521</u>	<u>\$ 1,134,756</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:

	2021	2020
2016 – Child Welfare	\$ 46,728	\$ 46,728
2020 – Prevention	10,307	10,307
2020 – Housing Support Worker	67,500	67,500
2020 – Education Liaison	–	56,965
	<u>\$ 124,535</u>	<u>\$ 181,500</u>

# KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

## 5. Capital assets:

2021	Cost	Accumulated Amortization	Net book value
Vehicles	\$ 945,229	346,097	599,132
Furniture and equipment	1,669,829	635,834	1,033,995
Computers	1,295,030	787,000	508,030
Leasehold improvements	324,426	324,426	–
Buildings	6,281,502	274,361	6,007,141
	\$ 10,516,016	2,367,718	8,148,298

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

## 6. Deferred revenue:

	2021	2020
Indigenous Services Canada	\$ 6,828,231	\$ 4,385,398
Ontario Child Benefit	775,870	598,983
	\$ 7,604,101	\$ 4,984,381

## 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:

	2021	2020
Balance, beginning of year	\$ 6,032,369	\$ 2,387,802
Contributions received during the year	2,675,218	4,063,242
Disposal of deferred capital contributions	(243,012)	–
Amounts amortized to revenue	(599,086)	(418,675)
Balance, end of year	\$ 7,865,489	\$ 6,032,369

# KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

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## 8. Demand line of credit:

The Organization has an approved credit facility of up to \$225,000 (2020 - \$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 (2020 - \$Nil).

## 9. Commitments:

The Organization is committed to payments under various contractual agreements through to 2026 in the following amounts annually:

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2022	\$ 240,703
2023	245,516
2024	250,609
2025	255,810
2026	261,122

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## 10. Ministry of Children, Community and Social Services:

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	2021	2020
Funding per agreement:		
Child Welfare	\$ 14,562,173	\$ 14,010,823
Prevention	1,321,468	1,321,468
Re-integration	70,000	70,000
Housing Support Worker	75,000	75,000
Education Liaison	92,460	68,588
Pandemic Pay	111,078	–
Other adjustments:		
Deferred Capital Contributions	(313,116)	(1,053,624)
Repayable to funder	–	(134,772)
	\$ 15,919,063	\$ 14,357,483

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## 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 \$244,700 (2020 - \$207,160) from the Canada Revenue Agency. As at March 31, 2021, the Organization has an amount of \$785,105 (2020 - \$602,631) 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, 2021

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## 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 2021, the Organization made employer contributions of \$24,516 (2020 - \$16,761).

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 2021, the Organization made employer contributions of \$739,200 (2020 - \$605,469).

## 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 and concentration of risk:

### (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 2020.

### (c) Other risk:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Organization altered certain facility operations in order to align with the recommendations from Public Health Ontario.

In response to the adverse impact of the pandemic, the provincial government has provided financial relief in the form of grants totaling \$111,078 for COVID-19 temporary pandemic pay.

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently unknown. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Organization is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

# KUNUWANIMANO CHILD AND FAMILY SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2021

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## **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 deficit.



# KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations - ISC Funded Programs

Year ended March 31, 2021

	Operations	Capital	Grants	Jordan's Principle	2021
<b>Revenue:</b>					
Indigenous Services Canada	\$ 1,757,726	2,362,102	501,951	331,760	\$ 4,953,539
Other revenue	-	-	-	18,554	18,554
Amortization of deferred capital contributions	-	350,034	-	-	350,034
	1,757,726	2,712,136	501,951	350,314	5,322,127
<b>Expenses:</b>					
Transfers to First Nations	-	-	501,951	-	501,951
Salaries and wages	914,196	-	-	146,115	1,060,311
Benefits	241,441	-	-	42,215	283,656
Travel	16,240	-	-	-	16,240
Training and recruitment	7,304	-	-	-	7,304
Program expense	16,140	-	-	106,475	122,615
Professional services - client	309,560	-	-	-	309,560
Client personal needs	2,829	-	-	-	2,829
Office administration	6,803	-	-	37,705	44,508
Building occupancy	75,736	-	-	-	75,736
Miscellaneous	148,923	-	-	17,804	166,727
Amortization of capital assets	-	350,034	-	-	350,034
	1,739,172	350,034	501,951	350,314	2,941,471
<b>Excess of revenue over expenses</b>					
before undernoted items	18,554	2,362,102	-	-	2,380,656
Amortization of capital assets	-	350,034	-	-	350,034
Transfer for capital purchases	-	(2,362,102)	-	-	(2,362,102)
Amortization of deferred capital contributions	-	(350,034)	-	-	(350,034)
Change in vacation entitlement and banked overtime	31,006	-	-	-	31,006
<b>Excess of revenue over expenses</b>	<b>\$ 49,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 49,560</b>

# KUNUWANIMANO CHILD AND FAMILY SERVICES

## Schedule of Operations by Program - MCCSS Funded Programs

Year ended March 31, 2021

	Child Welfare	Prevention	Re-Integration	Ontario Child Benefit Equivalent	Education Liaison	Mental Health	Housing Support Worker	2021
<b>Revenue:</b>								
Ministry of Children, Community and Social Services	\$ 14,673,250	1,321,470	70,000	-	92,460	-	75,000	\$ 16,232,180
Children's special allowance	996,191	-	-	-	-	-	-	996,191
Amortization of deferred capital contributions	240,668	6,985	-	-	1,399	-	-	249,052
Child and Family Services Agencies	416,630	-	-	-	-	-	-	416,630
Ontario Child Benefit Equivalent	-	-	-	95,510	-	-	-	95,510
Gain on disposal of capital assets	-	12,310	-	-	-	-	-	12,310
Other income	78,215	-	-	-	-	7,523	-	85,738
	16,404,954	1,340,765	70,000	95,510	93,859	7,523	75,000	18,087,611
<b>Expenses:</b>								
Salaries and wages	6,178,335	749,653	25,332	-	39,179	-	28,332	7,020,831
Benefits	1,788,901	237,053	8,788	-	5,409	-	2,911	2,043,062
Travel	582,536	9,298	693	-	980	-	800	594,307
Training and recruitment	94,335	20,566	204	-	204	7,523	-	122,832
Program expense	101,350	166,920	25,470	-	30,489	-	39,963	364,192
Professional services - client	21,106	-	-	-	-	-	-	21,106
Client personal needs	384,987	-	-	-	-	-	-	384,987
Financial assistance	29,614	-	-	-	-	-	-	29,614
Health and related	119,761	-	-	-	-	-	-	119,761
Building occupancy	620,889	40,046	1,350	-	1,535	-	2,000	665,820
Professional services - non client	142,056	-	-	-	-	-	-	142,056
Promotion and publicity	71,234	13,700	-	-	-	-	-	84,934
Office administration	357,713	36,406	808	-	668	-	434	396,029
Membership and other fees	80,384	-	-	-	-	-	-	80,384
Society foster, kinship and other care	3,735,252	-	-	-	-	-	-	3,735,252
Purchased foster and group care	1,514,966	-	-	-	-	-	-	1,514,966
Technology	353,502	-	-	-	-	-	-	353,502
OCBE expenses	-	-	-	95,510	-	-	-	95,510
Amortization of capital assets	366,270	30,524	-	-	4,144	-	-	400,938
Administration chargebacks	(126,424)	111,960	3,599	-	10,305	-	560	-
	16,416,767	1,416,126	66,244	95,510	92,913	7,523	75,000	18,170,083
<b>Excess (deficiency) of revenue over expenses before undernoted items</b>								
	(11,813)	(75,361)	3,756	-	946	-	-	(82,472)
<b>Amortization of capital assets</b>								
	366,270	30,524	-	-	4,144	-	-	400,938
<b>Transfer for capital purchases</b>								
	(290,290)	(15,830)	-	-	(6,997)	-	-	(313,117)
<b>Amortization of deferred capital contributions</b>								
	(240,668)	(6,985)	-	-	(1,399)	-	-	(249,052)
<b>Change in vacation entitlement and banked overtime</b>								
	(14,172)	7,001	(3,756)	-	3,306	-	-	(7,621)
<b>Excess (deficiency) of revenue over expenses</b>								
	\$ (190,673)	(60,651)	-	-	-	-	-	\$ (251,324)

# KUNUWANIMANO CHILD AND FAMILY SERVICES

Schedule of Operations - Child Welfare

Year ended March 31, 2021

	Non-Residential Services	Residential Services	Legal Services	Travel	Boarding Rates	Infrastructure & Admin Support Services	Technology	2021
<b>Revenue:</b>								
Ministry of Children, Community and Social Services	\$ 2,497,840	2,251,487	433,946	213,731	5,250,218	3,188,608	837,420	\$ 14,673,250
Children's special allowance	-	996,191	-	-	-	-	-	996,191
Amortization of deferred capital contributions	-	-	-	-	-	72,671	167,997	240,668
Child and Family Services Agencies	-	416,630	-	-	-	-	-	416,630
Other income	58,912	2,202	-	-	-	17,101	-	78,215
	2,556,752	3,666,510	433,946	213,731	5,250,218	3,278,380	1,005,417	16,404,954
<b>Expenses:</b>								
Salaries and wages	1,911,527	2,336,310	271,076	-	-	1,428,443	230,979	6,178,335
Benefits	577,743	687,278	85,804	-	-	362,550	75,526	1,788,901
Travel	-	-	-	213,731	-	368,805	-	582,536
Training and recruitment	6,352	3,848	32,095	-	-	52,040	-	94,335
Program expense	1,516	99,834	-	-	-	-	-	101,350
Professional services - client	917	20,189	-	-	-	-	-	21,106
Client personal needs	7,847	377,140	-	-	-	-	-	384,987
Financial assistance	29,614	-	-	-	-	-	-	29,614
Health and related	1,668	118,093	-	-	-	-	-	119,761
Building occupancy	-	-	-	-	-	620,889	-	620,889
Professional services - non client	-	-	42,893	-	-	99,163	-	142,056
Promotion and publicity	-	-	-	-	-	71,234	-	71,234
Office administration	-	-	-	-	-	357,713	-	357,713
Membership and other fees	-	-	-	-	-	80,384	-	80,384
Society Foster, kinship and other care	-	-	-	-	3,735,252	-	-	3,735,252
Purchased foster and group care	-	-	-	-	1,514,966	-	-	1,514,966
Technology	-	-	-	-	-	6,484	347,018	353,502
Amortization of capital assets	-	-	-	-	-	198,273	167,997	366,270
Administration chargebacks	-	-	-	-	-	(126,424)	-	(126,424)
	2,537,184	3,642,692	431,868	213,731	5,250,218	3,519,554	821,520	16,416,767
<b>Excess (deficiency) of revenue over expenses before undernoted items</b>								
	19,568	23,818	2,078	-	-	(241,174)	183,897	(11,813)
<b>Adjustments:</b>								
Amortization of capital assets	-	-	-	-	-	198,273	167,997	366,270
Transfer for capital purchases	-	-	-	-	-	(104,744)	(185,546)	(290,290)
Amortization of deferred capital contributions	-	-	-	-	-	(72,671)	(167,997)	(240,668)
Change in vacation entitlement and banked overtime	(19,568)	(23,818)	(2,078)	-	-	29,643	1,649	(14,172)
<b>Excess (deficiency) of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(190,673)</b>	<b>-</b>	<b>(190,673)</b>