

Financial Statements of

**THE CHILDREN'S AID SOCIETY OF  
THE DISTRICT OF NIPISSING  
AND PARRY SOUND**

Year ended March 31, 2019



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of The Children's Aid Society of the District of  
Nipissing and Parry Sound

### ***Qualified Opinion***

We have audited the financial statements of The Children's Aid Society of the Districts of Nipissing and Parry Sound (the Entity), which comprise:

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

In our opinion, except for the possible effects of the matter described in the "***Basis for Qualified Opinion***" section of our auditors' report, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Qualified Opinion***

In common with many not-for-profit organizations, the Entity derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Entity.

Therefore, we were not able to determine whether any adjustments might be necessary to:

- the current assets reported in the statements of financial position as at March 31, 2019 and March 31, 2018
- the statement of operations and changes in net assets (deficiency) for the year then ended March 31, 2019 and March 31, 2018
- the statement of cash flows for the year then ended March 31, 2019 and March 31, 2018



Our opinion on the financial statements for the year ended March 31, 2018 was qualified accordingly because of the possible effects of this limitation in scope.

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 auditors' 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 ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### ***Material Uncertainty Related to Going Concern***

We draw attention to Note 1(a) in the financial statements, which indicates that the Entity has a net asset deficiency and a working capital deficiency at March 31, 2019.

As stated in Note 1(a) in the financial statements, these events or conditions, along with other matters as set forth in Note 1(a) in the financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Entity's ability to continue as a going concern.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 represent 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Canada  
June 25, 2019

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

## Statement of Financial Position

March 31, 2019, with comparative information for 2018

	2019	2018
<b>Assets</b>		
Current assets:		
Restricted cash and marketable securities (note 2)	\$ 430,138	\$ 430,138
Accounts receivable (note 3)	627,397	666,259
<u>Prepaid expenses and other</u>	31,171	55,682
	1,088,706	1,152,079
Capital assets (note 4)	7,326,893	7,824,593
	\$ 8,415,599	\$ 8,976,672
<b>Liabilities, Deferred Contributions and Net Assets (Deficiency)</b>		
Current liabilities:		
Bank indebtedness (note 5)	\$ 526,087	\$ 178,359
Accounts payable and accrued liabilities (note 6)	2,465,480	3,068,554
Payable to Ministry of Children, Community and Social Services	229,290	15,657
<u>Mortgage payable (note 7)</u>	12,850	452,816
	3,233,707	3,715,386
Deferred contributions (note 8)		
Expenses of future periods	458,433	410,993
<u>Capital assets</u>	5,998,955	6,496,655
	9,691,095	10,623,034
<u>Mortgage payable</u>	427,363	-
	10,118,458	10,623,034
Net assets (deficiency):		
Unrestricted:		
Operating	(1,582,027)	(1,584,989)
Employment-related	(1,029,963)	(957,901)
Internally restricted (note 10)	21,406	21,406
<u>Capital (note 9)</u>	887,725	875,122
	(1,702,859)	(1,646,362)
Going concern (note 1(a))		
Contingency (note 12)		
	\$ 8,415,599	\$ 8,976,672

See accompanying notes to financial statements.

On behalf of the Board:



Director

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Statement of Operations and Changes in Net Assets (Deficiency)

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

	Unrestricted			Equity in capital assets	2019	2018
	Operating (Schedules)	Employment Related	Internally Restricted			
<b>Revenue:</b>						
Ministry of Children, Community and Social Services (note 11)	\$ 22,022,331	-	-	-	22,022,331	21,485,863
Public Health Agency of Canada	349,720	-	-	-	349,720	349,720
Other grants	102,457	-	-	-	102,457	200,320
Other	585,393	-	-	-	585,393	505,709
Special allowances	605,238	-	-	-	605,238	703,477
Amortization of deferred capital contributions	-	-	-	561,062	561,062	510,155
Other Children's Aid Societies	103,165	-	-	-	103,165	68,822
Rent	12,900	-	-	-	12,900	12,135
	23,781,204	-	-	561,062	24,342,266	23,836,201
<b>Expenses:</b>						
Salaries, wages and benefits	13,906,033	-	-	-	13,906,033	13,405,057
Boarding rate payments	4,179,044	-	-	-	4,179,044	4,210,386
Travel	887,488	-	-	-	887,488	1,035,455
Professional services	1,019,085	-	-	-	1,019,085	1,188,449
Client's personal needs	593,487	-	-	-	593,487	615,807
Technology	679,509	-	-	-	679,509	565,456
Building occupancy	52,274	-	-	-	52,274	45,817
Health and related costs	199,247	-	-	-	199,247	345,008
Amortization of capital assets	-	-	-	561,062	561,062	510,155
Employment related	-	72,062	-	-	72,062	(107,592)
Office administration	181,521	-	-	-	181,521	143,648
Recreation	39,513	-	-	-	39,513	66,705
Miscellaneous	166,028	-	-	-	166,028	112,403
Purchased services and supplies	24,531	-	-	-	24,531	31,897
Target Adoption Subsidies	529,920	-	-	-	529,920	469,890
Utilities and telephone	233,915	-	-	-	233,915	199,157
Training and recruitment	50,730	-	-	-	50,730	56,547
Facility renewal	-	-	-	-	-	94,944
Repairs and maintenance	646,830	-	-	-	646,830	443,774
Promotion and publicity	22,967	-	-	-	22,967	73,027
Admission prevention	38,655	-	-	-	38,655	44,489
Food	10,970	-	-	-	10,970	14,377
Insurance	136,035	-	-	-	136,035	130,735
Education	8,140	-	-	-	8,140	3,038
	23,605,922	72,062	-	561,062	24,239,046	23,698,629
<b>Excess (deficiency) of revenue over expenses before the undernoted items</b>						
	175,282	(72,062)	-	-	103,220	137,572
Transfer from balanced budget fund	-	-	-	-	-	487,516
Gain (loss) on sale of capital assets	-	-	-	-	-	(5,614)
Subsidy funding return to Ministry	(159,717)	-	-	-	(159,717)	(348,361)
Mortgage	(12,603)	-	-	12,603	-	-
<b>Excess (deficiency) of revenue over expenses</b>	2,962	(72,062)	-	12,603	(56,497)	271,113
<b>Net assets (deficiency), beginning of year</b>	(1,584,989)	(957,901)	21,406	875,122	(1,646,362)	(1,917,475)
<b>Net assets (deficiency), end of year</b>	\$ (1,582,027)	(1,029,963)	21,406	887,725	(1,702,859)	(1,646,362)

See accompanying notes to financial statements.

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

## Statement of Cash Flows

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

	2019	2018
<b>Cash flows from operating activities:</b>		
Excess of revenue over expenses	\$ (56,497)	\$ 271,113
Adjustments for:		
Amortization of capital assets	561,062	510,155
Amortization of deferred capital contributions	(561,062)	(510,155)
	<u>(56,497)</u>	<u>271,113</u>
<b>Change in non-cash working capital:</b>		
Increase (decrease) in restricted cash and marketable securities	-	(67,486)
Decrease (increase) in receivable from (to) Ministry of Children, Community and Social Services	213,633	(520,124)
Increase (decrease) in accounts receivable	38,862	(220,858)
Decrease in prepaid deposits and other	24,511	255,540
Increase (decrease) in accounts payable and accrued liabilities	(603,074)	300,924
	<u>(382,565)</u>	<u>19,109</u>
<b>Cash flows from financing activities:</b>		
Principal payments on mortgage payable	(12,603)	(12,644)
<b>Cash flows from capital activities:</b>		
Capital contributions	63,362	792,000
Deferred contributions	47,440	(182,140)
Purchase of capital assets	(63,362)	(1,072,000)
	<u>47,440</u>	<u>(462,140)</u>
<b>Net decrease in cash</b>	<b>(347,728)</b>	<b>(455,675)</b>
Cash (bank indebtedness), beginning of year	(178,359)	277,316
<b>Bank indebtedness, end of year</b>	<b>\$ (526,087)</b>	<b>\$ (178,359)</b>

See accompanying notes to financial statements.

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

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The Children's Aid Society of the District of Nipissing and Parry Sound (the "Society") is incorporated without share capital under the laws of Ontario to discharge the functions of a Children's Aid Society under the Child and Family Services Act – 1984. The Society received its Letters Patent of Amalgamation on November 18, 1999. The Society is exempt from income taxes under the Income Tax Act.

## 1. Significant accounting policies:

### (a) Going concern:

These financial statements have been prepared on a going concern basis in accordance with Canadian accounting standards for not-for-profit organizations. The going concern basis of presentation assumes that the Society will continue in operation for the foreseeable future and be able to realize its assets and discharge its liabilities in the normal course of operations. There is significant doubt about the appropriateness of the use of the going concern assumption because the Society has a net asset deficiency and a working capital deficiency at March 31, 2019.

The ability of the Society to continue as a going concern and realize its assets and discharge its liabilities in the normal course of operations is dependent upon the continued support of the Ministry of Children, Community and Social Services and on its ability to restore and maintain sustainable operations in the future. No assurance can be given that additional funding will be available in the future from the Ministry of Children, Community and Social Services or other sources or that, if available, it can be obtained on terms favorable to the Society.

These financial statements do not reflect adjustments that would be necessary if the going concern assumption was not appropriate. If the going concern assumption was not appropriate for these financial statements, then adjustments would be necessary to the carrying value of assets, the reported revenues and expenses, and the statement of financial position classifications used.

### (b) Basis of accounting:

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.

### (c) Revenue recognition:

The Society follows the deferral method of accounting for contributions which include government grants.

Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of fiscal period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period.



# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

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## 1. Significant accounting policies (continued):

### (c) Revenue recognition (continued):

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis at rates corresponding to those of the related capital assets.

Revenue from rentals is recognized when earned.

### (d) Employee future benefits:

Defined contribution plan accounting is applied to a multi-employer defined benefit plan for which the Society has insufficient information to apply defined benefit plan accounting.

### (e) 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.

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

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## 1. Significant accounting policies (continued):

### (e) Financial instruments (continued):

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 at 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

### (f) Capital assets:

Capital assets are stated at cost. Amortization is provided on the straight-line basis over their estimated useful lives, from the time the assets are put in use, at the following range of annual rates:

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	Rate
Buildings	2% – 4%
Land improvements	5% – 10%
Vehicles	20%
Computers	33%
Furniture and equipment	10% – 20%

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### (g) Use of estimates:

The preparation of the financial statements 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 dates of the financial statements and the reported amounts of revenues 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 the statement of operations in the year in which they become known.

## 2. Restricted cash and marketable securities:

Restricted marketable securities consist of cashable fixed term Guaranteed Investment Certificates maturing to April 2019 bearing interest at 0.45% to 0.55%.

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

### 3. Accounts receivable:

	2019	2018
Trade recoverable	\$ 260,638	\$ 226,298
Harmonized sales tax recoverable	366,759	439,961
	\$ 627,397	\$ 666,259

There is no allowance for doubtful accounts.

### 4. Capital assets:

	2019	Cost	Accumulated amortization		Net book value
Land	\$	1,254,486	-		1,254,486
Land improvements		130,232	13,588		116,644
Buildings		9,532,563	4,001,985		5,530,578
Vehicles		390,646	167,538		223,108
Computer		1,038,524	896,592		141,932
Furniture and equipment		364,519	304,374		60,145
		\$ 12,710,970	5,384,077		7,326,893

	2018	Cost	Accumulated amortization		Net book value
Land	\$	1,254,486	-		1,254,486
Land improvements		130,232	6,382		123,850
Buildings		9,532,563	3,730,863		5,801,700
Vehicles		383,530	158,296		225,234
Computer		1,038,524	725,294		313,230
Furniture and equipment		364,519	258,426		106,093
		\$ 12,703,854	4,879,261		7,824,593

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

**5. Bank indebtedness:**

The Society has available a line of credit of \$2,500,000 secured by a general security agreement bearing interest at the bank's prime rate less 0.25%.

**6. Accounts payable and accrued liabilities:**

	2019	2018
Trade payable	\$ 1,150,520	\$ 1,748,426
Government remittances	19,655	36,207
Payroll payable	283,249	326,020
Vacation and Health spending payable	1,012,056	957,901
	<b>\$ 2,465,480</b>	<b>\$ 3,068,554</b>

**7. Mortgage payable:**

The two-year mortgage bears interest at 3.25%, is secured by land and building and is repayable in blended monthly payments of \$2,174.

**8. Deferred contributions:**

(a) Expenses of future periods:

Deferred contributions related to expenses of future periods represent unspent externally restricted donations and grants.

	2019	2018
Balance, beginning of year	\$ 410,993	\$ 593,133
Add amounts received for the following year	767,272	520,029
Less amount recognized as revenue in the year	(719,832)	(702,169)
Balance, end of year	<b>\$ 458,433</b>	<b>\$ 410,993</b>

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

## 8. Deferred contributions (continued):

### (a) Expenses of future periods (continued):

The deferred contributions balance is allocated to the following programs:

	2019	2018
OCBE Savings	\$ 93,863	\$ 114,444
OCBE Activities	119,934	71,949
Play-Your-Part Parenting / IODE	13,719	13,164
Ronald Lees Adoption Fund	33,423	33,423
Child Welfare Funds to be Invested for RESPs	77,084	74,137
Community Action Program	23,248	23,248
Child Fund	17,037	17,037
Parry Sound Camp Fund	578	578
Wendy's Wonderful Kids	828	-
Margaret and Evyonne Veen Trust	2,057	2,057
Nipissing Innovation Fund	5,925	5,925
Kids in Care Achieving Success/Beauchamp Hub	68,237	52,531
CPNP	2,500	2,500
	<b>\$ 458,433</b>	<b>\$ 410,993</b>

- (b) Deferred contributions related to capital assets represent the unamortized and unspent balances of donations and grants received for capital asset acquisitions. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2019	2018
Balance, beginning of year	\$ 6,496,655	\$ 6,214,810
Add contributions received	63,362	792,000
Less amounts amortized to revenue	(561,062)	(510,155)
Balance, end of year	<b>\$ 5,998,955</b>	<b>\$ 6,496,655</b>

There are no unspent balances (2018 - \$Nil).

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

**9. Investment in capital assets:**

Details of the investment in capital assets are as follows:

	2019	2018
Capital assets	\$ 7,326,893	\$ 7,824,593
Amounts financed by:		
Deferred contributions – capital assets - unamortized	(5,998,955)	(6,496,655)
Mortgage payable	(440,213)	(452,816)
	\$ 887,725	\$ 875,122

**10. Restrictions on net assets:**

The Board of Directors has restricted net assets as follows:

	2019	2018
Betty Ralph Trust	\$ 21,406	\$ 21,406

**11. Ministry of Children, Community and Social Services Funding:**

	2019	2018
Funding:		
Operating	\$ 22,056,046	\$ 22,212,464
OCBE	67,567	93,380
Less amounts received for capital assets	(63,362)	(792,000)
Add estimated targeted subsidies differential	8,280	53,337
In-year amounts repaid	(46,200)	(81,318)
	\$ 22,022,331	\$ 21,485,863

**12. Contingency:**

The Society is involved in certain legal matters and litigation where 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 matters are resolved.

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Notes to Financial Statements

Year ended March 31, 2019

## 13. Trust accounts:

The following accounts, held in trust, are not funds of the Society's and are not included on the statement of financial position:

	2019	2018
Assets:		
RESP trust deposits	\$ 1,550,594	\$ 1,437,289
Liabilities:		
RESP trust deposits	\$ 1,550,594	\$ 1,437,289

## 14. Multi-employer pension plan:

Employees are members of the Ontario Municipal Employees' Retirement System ("OMERS"). Contributions to OMERS during the year amounted to \$1,106,060 (2018 - \$919,534).

## 15. Financial risks:

### a) Credit and market risk:

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

### b) Liquidity risk:

Liquidity risk is the risk that the Society will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Society manages its liquidity risk by monitoring its operating requirements. The Society 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.

## 16. Comparative information:

Certain of the prior year figures have been reclassified to conform with the financial statement presentation adopted for the current year.

# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Schedule of Program Revenue and Expenses - Ministry of Children, Community and Social Services

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

	Non-Residential and Residential Direct Cost of Services for Children in Care				Infrastructure and Administrative Support		Technology	Infant Development	Child and Family Intervention	Y.O.A. Community Support	Near North Youth Centre	Education Liaison	Community Capacity	Ontario Child Benefit Equivalent Fund	E.C.M. - Kehoe		Total 2019	Total 2018
					Support	Support									Street Apartment Building	Street Apartment Building		
<b>Revenue:</b>																		
Provincial grants - Operating	\$	14,820,546	3,712,097	603,016	420,299	253,951	529,164	1,586,915	52,470	39,668	-	67,567	-	-	-	22,018,126	21,393,483	
- Ontario Child Benefit Equivalent																		
Other		579,686	-	-	-	-	-	-	-	-	-	-	-	67,567	-	67,567	92,380	
Special allowances		605,238	-	-	-	-	-	-	-	-	-	-	-	-	-	579,686	499,024	
Other Children's Aid Societies		103,165	-	-	-	-	-	-	-	-	-	-	-	-	-	605,238	703,477	
Rental		5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	103,165	68,822	
		16,114,035	3,712,097	603,016	420,299	253,951	529,164	1,586,915	52,470	39,668	-	67,567	-	-	7,500	22,018,126	21,393,483	
<b>Expenses:</b>																		
Salaries and wages		7,420,735	1,708,575	-	272,172	90,240	273,810	881,273	30,424	28,131	-	-	-	-	-	10,705,360	10,477,474	
Benefits		1,971,957	486,944	-	60,459	16,309	63,466	223,964	2,573	5,146	-	-	-	-	-	2,830,818	2,570,221	
Travel		832,573	12,144	-	7,024	800	13,496	4,670	240	240	-	-	-	2,850	-	874,024	1,019,906	
Training and recruitment		43,440	1,364	-	914	-	470	3,136	247	-	-	-	-	-	-	49,571	56,149	
Boarding rate payments:																		
Foster care boarding home fees		2,202,133	-	-	-	-	-	-	-	-	-	-	-	-	-	2,202,133	2,118,663	
Outside paid foster care		571,851	-	-	-	-	-	-	-	-	-	-	-	-	-	571,851	401,614	
Outside paid institution fees		1,081,541	-	-	-	-	-	-	-	-	-	-	-	-	-	1,081,541	1,217,127	
Other care		286,659	-	-	-	-	-	-	-	-	-	-	-	-	-	286,659	392,281	
Adoption probation		36,260	-	-	-	-	-	-	-	-	-	-	-	-	-	36,260	53,487	
Adoption subsidy		600	-	-	-	-	-	-	-	-	-	-	-	-	-	600	27,204	
Professional services:																		
Non-client		104,610	-	-	1,079	1,079	897	1,197	-	-	-	-	-	-	-	658,711	767,603	
Client		142,897	-	-	-	112,867	-	-	-	-	-	-	-	-	-	217,477	286,872	
Client legal		553,582	-	-	-	-	-	-	-	-	-	-	-	-	-	142,897	131,974	
Client's personal needs																		
Technology																		
Building occupancy																		
Health and related costs																		
Office administration																		
Recreation																		
Miscellaneous																		
Target Adoption Subsidies																		
Utilities and telephone																		
Facility renewal																		
Repairs and maintenance																		
Promotion and publicity																		
Food																		
Insurance																		
Education																		
		16,015,446	4,019,693	603,016	369,657	227,601	379,809	1,366,771	40,666	33,277	67,567	30,176	23,153,679	22,819,419				
Excess (deficiency) of revenue over expenses before the undemoted		98,589	(307,596)	-	50,642	26,350	149,355	220,144	11,804	6,391	-	(22,676)	233,003	(50,098)				
Mortgage		(12,603)											(12,603)					
Allocation of central administration													1,000	1,000				
Transfers (to) from programs		(22,676)																
Transfers to deferred capital contributions		(63,362)																
Subsidy funding return to Ministry																		
Excess (deficiency) of revenue over expenses	\$	(52)											(52)	(1,115,293)				



# THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND

Schedule of Program Revenue and Expenses - Other

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

	Parry Sound Camp Fund	Community Action Program for Children	Canada Prenatal Nutrition Program	Non-program Delivery Funds	Beauchamp Hub	Wendys Wonderful Kids	Youth Advisory Committee	Total 2019	Total 2018
<b>Revenue:</b>									
Public Health Agency of Canada	\$ -	278,900	70,820	-	-	-	-	349,720	349,720
Other grants	-	-	-	-	17,279	85,178	-	102,457	200,320
Donations	1,600	-	-	4,107	-	-	-	5,707	6,685
	1,600	278,900	70,820	4,107	17,279	85,178	-	457,884	556,725
<b>Expenses:</b>									
Salaries and wages	-	203,229	31,119	-	-	54,200	-	288,548	290,228
Benefits	-	50,596	11,711	-	-	19,000	-	81,307	67,134
Travel	-	4,269	-	-	-	9,195	-	13,464	15,549
Training and recruitment	-	1,159	-	-	-	-	-	1,159	398
Purchased services:									
Client	-	5,559	8,440	-	-	-	-	13,999	28,790
Non-client	-	-	-	-	-	-	-	-	850
Office administration	-	645	1,821	-	6,117	-	-	8,583	26,965
Program expenses	-	2,000	-	-	-	-	-	2,000	-
Supplies	-	8,532	-	-	-	-	-	8,532	2,257
Technology	-	2,352	-	-	11,162	-	-	13,514	15,340
Client personal needs	-	-	17,729	-	-	156	810	18,695	20,569
Promotion and publicity	-	249	-	-	-	-	-	249	-
Miscellaneous	-	310	-	-	-	-	1,883	2,193	8,567
	-	278,900	70,820	-	17,279	82,551	2,693	452,243	476,647
<b>Excess (deficiency) of revenue over expenses before the undemoted</b>	1,600	-	-	4,107	-	2,627	(2,693)	5,641	80,078
<b>Allocation of central administration</b>	-	-	-	-	-	(1,000)	-	(1,000)	(1,000)
<b>Transfers to deferred capital contributions</b>	-	-	-	-	-	-	-	-	(69,936)
<b>Subsidy funding return</b>	-	-	-	-	-	(1,627)	-	(1,627)	(4,229)
<b>Excess (deficiency) of revenue over expenses</b>	\$ 1,600	-	-	4,107	-	-	(2,693)	3,014	4,913

