

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2020



KPMG LLP
925 Stockdale Road, Ste. 300, PO Box 990
North Bay ON P1B 8K3
Canada
Telephone (705) 472-5110
Fax (705) 472-1249

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, 2020
- 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, 2020, 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, 2020 and March 31, 2019
- the statement of operations and changes in net assets (deficiency) for the year then ended March 31, 2020 and March 31, 2019
- the statement of cash flows for the year then ended March 31, 2020 and March 31, 2019



Our opinion on the financial statements for the year ended March 31, 2020 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, 2020.

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 qualified 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 qualified 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.

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Canada
June 23, 2020

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

Statement of Financial Position

March 31, 2020, with comparative information for 2019

	2020	2019
Assets		
Current assets:		
Accounts receivable (note 2)	\$ 1,075,920	\$ 627,397
Prepaid expenses and other	31,171	31,171
	1,107,091	658,568
Capital assets (note 3)	6,917,234	7,326,893
	\$ 8,024,325	\$ 7,985,461
 Liabilities, Deferred Contributions and Net Assets (Deficiency)		
Current liabilities:		
Bank indebtedness (note 4)	\$ 193,044	\$ 95,949
Accounts payable and accrued liabilities (note 5)	2,757,382	2,465,480
Payable to Ministry of Children, Community and Social Services	267,099	229,290
Mortgage payable (note 6)	12,484	12,850
	3,230,009	2,803,569
Deferred contributions (note 7)		
Expenses of future periods	468,071	458,433
Capital assets	5,589,296	5,998,955
	9,287,376	9,260,957
Mortgage payable	414,675	427,363
	9,702,051	9,688,320
Net assets (deficiency):		
Unrestricted:		
Operating	(1,582,388)	(1,582,027)
Employment-related	(1,017,523)	(1,029,963)
Internally restricted (note 9)	21,406	21,406
Capital (note 8)	900,779	887,725
	(1,677,726)	(1,702,859)
Going concern (note 1(a))		
Contingency (note 11)		
Effects of COVID-19 (note 15)		
	\$ 8,024,325	\$ 7,985,461

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, 2020, with comparative information for 2019

	Unrestricted			Equity in capital assets	2020	2019
	Operating (Schedules)	Employment Related	Internally Restricted			
Revenue:						
Ministry of Children, Community and Social Services (note 10)	\$ 21,966,184	-	-	-	21,966,184	22,022,331
Public Health Agency of Canada	349,720	-	-	-	349,720	349,720
Other grants	111,151	-	-	-	111,151	102,457
Other	434,408	-	-	-	434,408	585,393
Special allowances	538,100	-	-	-	538,100	605,238
Amortization of deferred capital contributions	-	-	-	505,688	505,688	561,062
Other Children's Aid Societies	62,572	-	-	-	62,572	103,165
Rent	8,858	-	-	-	8,858	12,900
	23,470,993	-	-	505,688	23,976,681	24,342,266
Expenses:						
Salaries, wages and benefits	14,562,162	-	-	-	14,562,162	13,906,033
Boarding rate payments	3,736,254	-	-	-	3,736,254	4,179,044
Travel	689,941	-	-	-	689,941	887,488
Professional services	907,176	-	-	-	907,176	1,019,085
Client's personal needs	562,970	-	-	-	562,970	593,487
Technology	542,678	-	-	-	542,678	679,509
Building occupancy	41,838	-	-	-	41,838	52,274
Health and related costs	252,323	-	-	-	252,323	199,247
Amortization of capital assets	-	-	-	505,688	505,688	561,062
Employment related	-	(12,440)	-	-	(12,440)	72,062
Office administration	150,000	-	-	-	150,000	181,521
Recreation	98,765	-	-	-	98,765	39,513
Miscellaneous	199,968	-	-	-	199,968	166,028
Purchased services and supplies	26,890	-	-	-	26,890	24,531
Target Adoption Subsidies	510,255	-	-	-	510,255	529,920
Utilities and telephone	204,985	-	-	-	204,985	233,915
Training and recruitment	32,782	-	-	-	32,782	50,730
Repairs and maintenance	584,854	-	-	-	584,854	646,830
Promotion and publicity	13,061	-	-	-	13,061	22,967
Admission prevention	30,917	-	-	-	30,917	38,655
Food	13,483	-	-	-	13,483	10,970
Insurance	152,892	-	-	-	152,892	136,035
Education	16,605	-	-	-	16,605	8,140
	23,330,799	(12,440)	-	505,688	23,824,047	24,239,046
Excess of revenue over expenses before the undernoted items						
	140,194	12,440	-	-	152,634	103,220
Subsidy funding return to Ministry						
	(127,501)	-	-	-	(127,501)	(159,717)
Mortgage						
	(13,054)	-	-	13,054	-	-
Excess (deficiency) of revenue over expenses						
	(361)	12,440	-	13,054	25,133	(56,497)
Net assets (deficiency), beginning of year						
	(1,582,027)	(1,029,963)	21,406	887,725	(1,702,859)	(1,646,362)
Net assets (deficiency), end of year						
	\$ (1,582,388)	(1,017,523)	21,406	900,779	(1,677,726)	(1,702,859)

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, 2020, with comparative information for 2019

	2020	2019
Cash flows from operating activities:		
Deficiency of revenue over expenses	\$ 25,133	\$ (56,497)
Adjustments for:		
Amortization of capital assets	505,688	561,062
Amortization of deferred capital contributions	(505,688)	(561,062)
	25,133	(56,497)
Change in non-cash working capital:		
Decrease in receivable from Ministry of Children, Community and Social Services	37,809	213,633
Increase (decrease) in accounts receivable	(448,523)	38,862
Decrease in prepaid deposits and other	-	24,511
Increase (decrease) in accounts payable and accrued liabilities	291,902	(603,074)
	(93,679)	(382,565)
Cash flows from financing activities:		
Principal payments on mortgage payable	(13,054)	(12,603)
Cash flows from capital activities:		
Capital contributions	96,029	63,362
Deferred contributions	9,638	47,440
Purchase of capital assets	(96,029)	(63,362)
	9,638	47,440
Net decrease in cash	(97,095)	(347,728)
Cash (bank indebtedness), beginning of year	(95,949)	251,779
Bank indebtedness, end of year	\$ (193,044)	\$ (95,949)
Bank indebtedness consists of:		
Bank indebtedness	\$ (193,044)	\$ (526,087)
Guaranteed investment certificates	-	430,138
	\$ (193,044)	\$ (95,949)

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, 2020

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, 2020.

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, 2020

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, 2020

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:

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

(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.

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

Notes to Financial Statements

Year ended March 31, 2020

2. Accounts receivable:

	2020	2019
Trade recoverable	\$ 321,298	\$ 260,638
Harmonized sales tax recoverable	754,622	366,759
	\$ 1,075,920	\$ 627,397

There is no allowance for doubtful accounts.

3. Capital assets:

2020	Cost	Accumulated amortization	Net book Value
Land	\$ 1,254,486	-	1,254,486
Land improvements	165,442	21,675	143,767
Buildings	9,538,053	4,277,613	5,260,440
Vehicles	390,646	237,185	153,461
Computer	1,038,884	1,010,449	28,435
Furniture and equipment	391,114	342,276	48,838
Leasehold improvements	28,375	568	27,807
	\$ 12,807,000	\$ 5,889,766	6,917,234

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

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

Notes to Financial Statements

Year ended March 31, 2020

4. 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%. At March 31, 2020, \$100,000 is outstanding on this facility (2019 - \$nil).

5. Accounts payable and accrued liabilities:

	2020	2019
Trade payable	\$ 1,354,572	\$ 1,150,518
Government remittances	35,961	19,655
Payroll payable	349,326	283,249
Vacation and health spending payable	1,017,523	1,012,056
	\$ 2,757,382	\$ 2,465,478

6. Mortgage payable:

The two-year mortgage bears interest at 3.228%, is secured by land and building and is repayable in blended monthly payments of \$2,174.

7. Deferred contributions:

(a) Expenses of future periods:

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

	2020	2019
Balance, beginning of year	\$ 458,433	\$ 410,993
Add: amounts received for the following year	294,875	767,272
Less: amount recognized as revenue in the year	(285,237)	(719,832)
Balance, end of year	\$ 468,071	458,433

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

Notes to Financial Statements

Year ended March 31, 2020

7. Deferred contributions (continued):

(a) Expenses of future periods (continued):

The deferred contributions balance is allocated to the following programs:

	2020	2019
Child Welfare Funds to be Invested for RESPs	\$ 142,286	\$ 77,085
OCBE Savings	104,591	93,862
Kids in Care Achieving Success/Beauchamp Hub	86,508	68,237
OCBE Activities	35,371	119,934
Ronald Lees Adoption Fund	33,423	33,423
Community Action Program	23,248	23,248
Child Fund	17,037	17,037
Play-Your-Party Parenting/IODE	13,719	13,719
Nipissing Innovation Fund	5,925	5,925
CPNP	2,500	2,500
Margaret and Evyonne Veen Trust	2,057	2,057
Wendy's Wonderful Kids	828	828
Parry Sound Camp Fund	578	578
Balance, end of year	\$ 468,071	\$ 458,433

(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.

	2020	2019
Balance, beginning of year	\$ 5,998,955	\$ 6,496,655
Add: amounts received for the following year	96,029	63,362
Less: amount recognized as revenue in the year	(505,688)	(561,062)
Balance, end of year	\$ 5,589,296	\$ 5,998,955

There are no unspent balances (2019 - \$Nil).

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

Notes to Financial Statements

Year ended March 31, 2020

8. Investment in capital assets:

Details of the investment in capital assets are as follows:

	2020	2019
Capital assets	\$ 6,917,234	\$ 7,326,893
Amounts financed by:		
Deferred contributions - capital assets - unamortized	(5,589,296)	(5,998,955)
Mortgage payable	(427,159)	(440,213)
	<u>\$ 900,779</u>	<u>\$ 887,725</u>

9. Restrictions on net assets:

The Board of Directors has restricted net assets as follows:

	2020	2019
Betty Ralph Trust	\$ 21,406	\$ 21,406

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

	2020	2019
Funding:		
Operating	\$ 21,858,139	\$ 22,064,326
OCBE	204,074	67,567
Less: amounts received for capital assets	(96,029)	(63,362)
In-year amounts repaid	-	(46,200)
	<u>\$ 21,966,184</u>	<u>\$ 22,022,331</u>

11. 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, 2020

12. 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:

	2020	2019
Assets:		
RESP trust deposits	\$ 1,564,625	\$ 1,550,594
Liabilities:		
RESP trust deposits	\$ 1,564,625	\$ 1,550,594

13. Multi-employer pension plan:

Employees are members of the Ontario Municipal Employees' Retirement System ("OMERS"). Contributions to OMERS during the year amounted to \$1,118,816 (2019 - \$1,106,060).

14. Comparative information:

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

15. Effects of COVID-19:

In March of 2020, 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 Society has implemented mandatory work-from-home requirements for those able to do so and has applied for funding where available.

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. Management has assessed the financial impacts and there are no additional adjustments required to the financial statements at this time.



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, 2020, with comparative information for 2019

	Non-Residential and Residential Direct Cost of Services for Children in Care	Infrastructure and Administrative Support	Technology	Talent Development	Child and Family Intervention	V O A Community Support	Near North Youth Centre	Education Liaison	Community Capacity	Partner Facility Renewal	Ontario Child Benefit Equivalent Fund	E.C.M. - Kenos Street Apartment Building	Total 2020	Total 2019
Revenue:														
Provincial grants - Operating	\$ 14,596,633	3,830,767	497,150	452,599	253,951	529,164	1,586,915	65,592	39,668	5,700	-	-	21,858,139	22,018,126
- Ontario Child Benefit Equivalent	-	-	-	-	-	-	-	-	-	-	204,074	-	204,074	67,567
Other	433,288	-	-	-	-	-	-	-	-	-	-	-	433,288	579,686
Special allowances	536,100	-	-	-	-	-	-	-	-	-	-	-	536,100	605,238
Other Children's Aid Societies	62,572	-	-	-	-	-	-	-	-	-	-	-	62,572	103,165
Rentals	7,958	-	-	-	-	-	-	-	-	-	900	900	8,858	12,900
	15,638,551	3,830,767	497,150	452,599	253,951	529,164	1,586,915	65,592	39,668	5,700	204,074	900	23,105,031	23,386,882
Expenses:														
Salaries and wages	7,581,447	1,862,191	-	258,796	98,763	285,251	981,736	42,655	30,440	-	-	-	11,121,281	10,705,360
Benefits	2,291,699	409,682	-	62,467	17,364	57,220	213,408	4,270	5,063	-	-	-	3,061,173	2,890,818
Travel	619,281	33,439	-	3,850	-	14,708	5,684	241	-	-	-	-	677,201	874,024
Training and recruitment	22,272	1,422	-	3,879	-	850	2,876	-	-	-	-	-	31,249	49,571
Boarding rate payments:														
Foster care boarding home fees	2,071,706	-	-	-	-	-	-	-	-	-	-	-	2,071,706	2,202,133
Outside paid foster care	646,114	-	-	-	-	-	-	-	-	-	-	-	646,114	571,851
Outside paid institution fees	748,313	-	-	-	-	-	-	-	-	-	-	-	748,313	1,081,541
Other care	264,480	-	-	-	-	-	-	-	-	-	-	-	264,480	286,659
Adoption probation	5,640	-	-	-	-	-	-	-	-	-	-	-	5,640	36,260
Adoption subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	600
Professional services:														
Non-client	-	451,604	-	53,643	1,076	863	1,316	-	-	-	-	-	508,504	656,711
Client	137,127	-	-	-	106,669	-	-	-	-	-	-	-	237,477	217,477
Client legal	154,676	-	-	368	-	111	3,502	-	-	-	-	-	154,876	142,867
Client's personal needs	447,733	-	-	-	-	2,041	24,329	88,704	1,006	-	-	-	542,024	574,782
Technology	-	-	497,150	14,264	-	67	15,947	65	-	-	-	1,478	539,327	665,995
Building occupancy	-	25,824	-	-	-	-	6,965	-	-	-	-	-	25,232	32,274
Health and related costs	245,758	-	-	1,192	-	-	6,592	-	-	-	-	-	252,323	199,247
Office administration	126	125,236	-	-	-	-	8,204	-	-	-	-	-	135,731	172,938
Recreational	-	-	-	-	-	-	-	-	-	-	-	-	199,247	199,247
Miscellaneous	9,404	180,522	-	185	-	-	8,204	-	-	-	-	-	98,765	98,765
Target Adoption Subsidies	510,255	132,533	-	5,130	2,568	4,725	48,727	-	-	-	-	-	510,285	529,920
Utilities and telephone	-	-	-	-	-	-	72,541	-	-	-	-	-	204,985	233,915
Facility renewal	-	460,710	-	1,308	624	10,199	-	-	-	5,700	-	33,772	584,854	646,830
Repairs and maintenance	-	-	-	-	-	-	-	2,110	-	-	-	-	2,110	2,110
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	12,981	22,718
Promotion and publicity	-	12,938	-	-	-	-	-	-	-	-	-	-	30,917	38,655
Admission prevention	30,917	-	-	42	-	-	-	-	-	-	-	-	13,483	10,970
Food	-	-	-	-	-	-	13,483	-	-	-	-	-	13,483	10,970
Insurance	-	134,665	-	-	-	1,879	15,379	-	-	-	989	-	152,982	156,035
Education	-	-	-	-	-	-	-	-	-	-	-	-	16,605	8,140
	15,786,948	3,830,767	497,150	405,076	227,286	357,912	1,420,289	49,341	35,503	5,700	204,074	51,692	22,871,738	23,153,679
Excess (deficiency) of revenue over expenses before the undemol	(148,397)	-	-	47,523	26,665	171,252	166,626	16,251	4,165	-	-	(50,792)	233,293	233,003
Mortgage	(13,054)	-	-	-	-	-	-	-	-	-	-	-	(13,054)	(12,603)
Allocation of central administration	307,911	-	-	(47,523)	(26,665)	(55,562)	(166,626)	(6,370)	(4,165)	-	-	50,792	1,000	1,000
Transfers (to) from programs	(50,792)	-	-	-	-	-	-	-	-	-	-	-	(96,029)	(63,362)
Transfers to deferred capital contributions	(96,029)	-	-	-	-	-	-	-	-	-	-	-	(125,571)	(158,090)
Subsidy funding return to Ministry	-	-	-	-	-	(115,690)	-	(9,881)	-	-	-	-	(361)	(52)
Excess (deficiency) of revenue over expenses	\$ (361)	-	-	-	-	-	-	(9,881)	-	-	-	-	(361)	(52)

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

Schedule of Program Revenue and Expenses - Other

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

	Community Action Program for Children	Canada Prenatal Nutrition Program	Beauchamp Hub	Wendys' Wonderful Kids	Youth Advisory Committee	Circle of Security	Total 2020	Total 2019
Revenue:								
Public Health Agency of Canada	\$ 278,900	70,820	-	-	-	-	349,720	349,720
Other grants	-	-	14,699	85,000	-	11,452	111,151	102,457
Donations	-	-	-	-	1,120	-	1,120	5,707
	278,900	70,820	14,699	85,000	1,120	11,452	461,991	457,884
Expenses:								
Salaries and wages	196,845	40,621	-	73,200	-	8,287	318,953	288,548
Benefits	57,063	3,693	-	-	-	-	60,756	81,307
Travel	4,288	-	-	8,004	-	448	12,740	13,464
Training and recruitment	156	-	-	-	-	1,377	1,533	1,159
Purchased services: Client	12,934	7,744	-	-	-	-	20,678	13,999
Office administration	967	-	13,253	-	-	49	14,269	8,583
Program expenses	-	-	-	-	-	-	-	2,000
Supplies	4,102	-	-	-	-	-	4,102	8,532
Technology	2,465	-	886	-	-	-	3,351	13,514
Client personal needs	-	18,762	-	866	60	1,258	20,946	18,695
Promotion and publicity	80	-	-	-	-	-	80	249
Miscellaneous	-	-	560	-	1,060	33	1,653	2,193
	278,900	70,820	14,699	82,070	1,120	11,452	459,061	452,243
Excess of revenue over expenses before the undermoted	-	-	-	2,930	-	-	2,930	5,641
Allocation of central administration	-	-	-	(1,000)	-	-	(1,000)	(1,000)
Subsidy funding return	-	-	-	(1,930)	-	-	(1,930)	(1,627)
Excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,014

