



Financial Statements

Children's Centre Thunder Bay

March 31, 2024

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Independent Auditor's Report

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To the Board of Directors and Members of the
Children's Centre Thunder Bay

Opinion

We have audited the financial statements of Children's Centre Thunder Bay ("the Centre"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of Children's Centre Thunder Bay as at March 31, 2024, are prepared, in all material respects, in accordance with the modified accrual basis of accounting described in note 1 to the financial statements.

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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Centre 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 opinion.

Basis of Accounting and Restriction on Use

We draw attention to note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Centre to comply with the reporting provisions of the Ontario Ministry of Children, Community and Social Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Children's Centre Thunder Bay, the Ontario Ministry of Children, Community and Social Services and the Ontario Ministry of Health and should not be used by other parties other than the Centre and the Ontario Ministry of Children, Community and Social Services and Ontario Ministry of Health. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting described in note 1 to the financial statements, 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 Centre'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 Centre or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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 these 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 Centre'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 Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.

We 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.

The signature of Grant Thornton LLP is written in a cursive, handwritten style.

Thunder Bay, Canada
June 11, 2024

Chartered Professional Accountants
Licensed Public Accountants

Children's Centre Thunder Bay

Statement of Financial Position

Statement 1

As at March 31

2024

2023

\$

\$

ASSETS

Current

Cash and cash equivalents <i>[note 3]</i>	1,391,552	1,175,024
Investments <i>[note 2]</i>	1,795,749	1,761,513
Accounts receivable <i>[note 4]</i>	93,846	103,585
Harmonized Sales Tax receivable	68,403	65,308
Prepaid expenses	13,836	13,388
Total current assets	3,363,386	3,118,818

Mortgage receivable *[note 4]*

1

1

3,363,387 **3,118,819**

LIABILITIES AND NET ASSETS

Current

Accounts payable and accrued liabilities <i>[note 5]</i>	442,375	406,500
Due to Ministries and funding agencies <i>[note 6]</i>	1,232,048	1,311,241
Salaries and benefits payable	251,647	234,079
Deferred revenue <i>[note 7]</i>	483,243	309,292
Total current liabilities	2,409,313	2,261,112

Net assets *[statement 3]*

Restricted fund <i>[note 4]</i>	1	1
Internally restricted net assets <i>[note 11]</i>	600,000	600,000
Unrestricted net assets	354,073	257,706
Total net assets	954,074	857,707
	3,363,387	3,118,819

See accompanying notes to the financial statements.

On behalf of the Board:

Director



Director



Children's Centre Thunder Bay Statement of Operations

Year Ended March 31

Statement 2

2024 2023

	Service Plan \$ [Schedule 1]	Other Programs \$ [Schedule 3]	Administration \$ [Schedule 6]	Total \$	Total \$
REVENUE					
Ministry of Children, Community and Social Services	967,622	2,708,584	—	3,676,206	3,584,929
Ministry of Health	6,956,966	812,778	—	7,769,744	7,203,467
Ministry of the Attorney General	—	—	—	—	—
The District of Thunder Bay Social Services Administration Board	—	1,663,554	—	1,663,554	1,415,722
Other income	—	653,449	—	653,449	754,861
	7,924,588	5,838,365	—	13,762,953	12,958,979
EXPENDITURES					
Salaries	4,925,314	3,464,090	752,339	9,141,743	8,875,981
Employee benefits - statutory	422,658	317,995	63,085	803,738	771,572
- non-statutory	899,895	533,685	137,010	1,570,590	1,489,747
Transportation and communication					
Travel	32,566	73,341	3,435	109,342	69,441
Communication	55,921	16,035	14,534	86,490	76,718
Services					
Rent	12,948	78,591	—	91,539	58,215
Utilities	39,458	—	9,865	49,323	57,879
Staff training	118,897	20,577	3,075	142,549	59,091
Advertising and promotion	19,567	932	2,288	22,787	10,707
Repairs and maintenance services - building, equipment, auto	43,799	465	15,058	59,322	99,686
Professional fees - non-client related	107,551	31,298	35,373	174,222	145,166
Purchased services - client related	165,832	733,707	—	899,539	550,022
Insurance	142,916	1,242	22,000	166,158	157,446
Other	20,977	—	13,936	34,913	32,413
Supplies and equipment					
Repairs and maintenance supplies - building, equipment, auto	11,519	22,474	—	33,993	21,531
IT supplies and equipment	155,094	65,900	20,503	241,497	257,643
Other supplies and equipment	106,407	106,110	25,452	237,969	351,465
Other miscellaneous	17,877	107,609	1,977	127,463	39,113
	7,299,196	5,574,051	1,119,930	13,993,177	13,123,836

Statement 2
(continued)

2024

Excess of revenue over expenditures and recoveries for year

See accompanying notes to the financial statements.

Children's Centre Thunder Bay
Statement of Changes in Net Assets

Statement 3

Year Ended March 31

2024 2023

	Restricted fund \$	Unrestricted net assets \$	Internally restricted net assets \$	Total \$	Total \$
Balance, beginning of year	1	257,706	600,000	857,707	
Excess of revenue over expenditures and recoveries for year	—	96,367	—	96,367	48,649
Balance, end of year	1	354,073	600,000	954,074	857,707

See accompanying notes to the financial statements.

Children's Centre Thunder Bay
Statement of Cash Flows

Statement 4

Year Ended March 31

2024

2023

\$

\$

OPERATING ACTIVITIES

Excess of revenue over expenditures and recoveries for year

96,367

48,649

Net change in non-cash working capital accounts related to operations *[note 8]*

154,397

354,238

Cash provided by operating activities

250,764

402,887

INVESTING ACTIVITY

Increase in investments

(34,236)

(1,761,513)

Cash used in operating activities

(34,236)

(1,761,513)

Increase (decrease) in cash and cash equivalents during year

216,528

(1,358,626)

Cash and cash equivalents, beginning of year

1,175,024

2,533,650

Cash and cash equivalents, end of year

1,391,552

1,175,024

See accompanying notes to the financial statements.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2024

GENERAL

Children's Centre Thunder Bay ("Centre") is an accredited children's mental health centre providing assessment, counselling and support services to children, adolescents and families. The range of services include individual and family counselling, child development, residential/day treatment programs, substance use counselling, young offender services and preschool speech services. The Centre is incorporated under the laws of Ontario as a not-for-profit corporation without share capital. It is a registered charitable organization and as such, is exempt from income taxes under Section 149(1)(l) of the Income Tax Act (Canada).

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Centre have been prepared by management in accordance with the significant accounting policies set out below to conform to the basis on which the Centre is funded (Ministry of Children, Community and Social Services requirements). The basis of accounting used in these financial statements differs materially from Canadian accounting standards for not-for-profit organizations as follows:

a) Accruals

These financial statements were prepared using the modified accrual basis of accounting as specified by the Ontario Ministry of Children, Community and Social Services. The modified accrual basis recognizes revenues as they become available and measurable within the 30-day period subsequent to year-end; expenditures are recognized as they are incurred and measurable as a result of the receipt of goods and services and a legal obligation to pay within a 30-day period subsequent to year-end.

b) Capital asset acquisitions

Capital assets are recorded as an expenditure in the year of acquisition.

c) Vacation pay

Accrued vacation pay and deferred compensation is not recorded in the financial statements. Earned, but unpaid vacation pay and other deferred compensation at year-end is approximately \$412,830 [2023 - \$406,000].

Allocation of expenditures

It is the Centre's policy to allocate administrative and supervisory salaries, employee benefits, rent and other expenses to the various programs based on budget amounts which have been approved by the appropriate Ministry [*schedule 6*].

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, deposits held on call with banks, and other short-term highly liquid investments which are readily convertible to known amounts of cash. The Centre considers securities with original maturities of three months or less to be readily convertible to known amounts of cash.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2024

Revenue recognition

The Centre follows the deferral method of accounting for donations and advances from its funders. Funding is recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and is expended on programs and services in conjunction with the terms and conditions of the service contract. Unrestricted donations are recorded when received. Advances from funders to be expended in a subsequent period and contributions externally restricted are deferred and recognized as revenue in the year in which the related expenses are recognized.

Financial instruments

The Centre considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Centre accounts for the following as financial instruments:

- cash and cash equivalents
- investments
- accounts receivable
- mortgage receivable
- accounts payable and accrued liabilities
- due to Ministries and funding agencies
- salaries and benefits payable

A financial asset or liability is recognized when the Centre becomes party to contractual provisions of the instrument.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2024

Measurement

Financial assets or liabilities obtained in arm's-length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption.

Financial instruments in related party transactions

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Centre does not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

Gains or losses arising on initial measurement differences are generally recognized in net income when the transaction is in the normal course of operations, and in equity when the transaction is not in the normal course of operations, subject to certain exceptions.

Financial assets and financial liabilities recognized in related party transactions are subsequently measured based on how the Centre initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Centre has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

Financial assets and financial liabilities are subsequently measured according to the following methods:

Financial instrument

Cash and cash equivalents
Investments
Accounts receivable
Mortgage receivable
Accounts payable and accrued liabilities
Due to Ministries and funding agencies
Salaries and benefits payable

Subsequent measurement

Amortized cost (which approximates fair value)
Amortized cost
Amortized cost
Amortized cost
Amortized cost
Amortized cost
Amortized cost

Derecognition

The Centre removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in revenue.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2024

Management estimates

Management reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revisions. Many items in the preparation of these financial statements require management's best estimate based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to revenue as appropriate in the year they become known.

Significant items subject to management estimates include:

<u>Financial statement element</u>	<u>Management estimate</u>
Due to Ministries and funding agencies	Repayable provision
Mortgage receivable	Impairment of mortgage receivable

Pension plan

Substantially all of the employees of the Centre are members of the Healthcare of Ontario Pension Plan (the "Plan"), which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Ontario Hospital Association. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the five consecutive years prior to retirement, termination or death, that provide the highest average earnings. Although the Plan is a defined benefit plan, the Plan is accounted for as a defined contribution plan as there is insufficient information to apply defined benefit plan accounting.

2. INVESTMENTS

Investments consist of a cashable Guaranteed Investment Certificate with maturity date of September 29, 2024. Interest rates are prime-linked at 5.2% [2023 – 4.4% to 4.75].

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

	2024	2023
	\$	\$
Cash on hand and in bank	1,391,552	1,175,024

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2024

4. RELATED PARTY TRANSACTIONS

Therapeutic Family Homes, Thunder Bay Incorporated

The Centre leases three group homes from Therapeutic Family Homes, Thunder Bay Incorporated ("Homes"), a not-for-profit corporation whose primary purpose is to provide properties for the Centre to use as treatment facilities. The Centre has two representatives on the five-member Board of Directors. The rent paid to Homes is the amount necessary for Homes to make the required mortgage payments on the properties and provide for a capital replacement reserve. During the year, the Centre paid rent of \$6,000 [2023 - \$6,000] for the three properties. All building occupancy costs are paid by the Centre. The net assets of Homes is \$222,122 [2023 - \$210,845] at year-end.

The Centre holds a second mortgage receivable from Homes in the amount of \$154,495. The mortgage is non-interest bearing and there is little likelihood of payments being made on this mortgage until such time as the home on which the mortgage is secured is sold. The mortgage receivable and the restricted fund of the same amount have been written-down to \$1 to reflect the fair value of the mortgage.

The net assets and results from operations of Homes are not included in these financial statements.

The Children's Centre Foundation Thunder Bay ("Foundation") is incorporated as a corporation without share capital under the laws of Ontario and is a registered charity under the Income Tax Act. The Foundation raises funds that will be targeted for families and children with mental health issues so that they can become fully functioning members of society and live healthy and productive lives.

While the Centre does not control the Foundation, by virtue of shared common interests it may influence the Foundation's activities.

Net resources of the Foundation at March 31, 2024 amounted to \$332,586 of which \$79,386 is restricted for specific use.

At March 31, 2024, the Centre had a balance recoverable from the Foundation of \$22,292 [2023 - 22,594].

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024 \$	2023 \$
Trade and accrued liabilities	421,383	377,445
Government remittances	20,992	29,055
	442,375	406,500

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2024

6. DUE TO MINISTRIES AND FUNDING AGENCIES

Details of amounts owed to various provincial ministries are as follows:

	2024 \$	2023 \$
Centre for Addiction and Mental Health	43,306	—
The District of Thunder Bay Social Services Administration Board	464,341	563,695
Ministry of Children, Community and Social Services	203,530	369,655
Ministry of Health	492,416	349,436
Ministry of the Attorney General	28,455	28,455
	1,232,048	1,311,241

7. DEFERRED REVENUE

Deferred revenue relates to externally restricted funds received but not yet earned from the following:

	2024 \$	2023 \$
The District of Thunder Bay Social Services Administration Board	20,000	20,599
Other	463,243	288,693
	483,243	309,292

8. STATEMENT OF CASH FLOWS

The net change in non-cash working capital balances related to operations consists of the following:

	2024 \$	2023 \$
(Increase) decrease in current assets		
Accounts and Ministry advances receivables	9,739	60,329
Harmonized Sales Tax receivable	(3,095)	5,229
Prepaid expenses	(448)	(1,421)
	6,196	64,137
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	35,875	(60,582)
Due to Ministries	(79,193)	471,115
Salaries and benefits payable	17,568	13,061
Deferred revenue	173,951	(133,493)
	148,201	290,101
	154,397	354,238

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2024

9. PENSION PLAN

Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount, together with contributions by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions.

Variances exist between actuarial funding estimates and actual experiences. The most recent actuarial valuation of the Plan as at December 31, 2023 indicates the Plan is 115% funded with a net asset value of \$112.6 billion. Contributions to the Plan made by the Centre during the year amounted to \$739,995 [2023 – \$760,816] and are included in the statement of operations.

10. ECONOMIC DEPENDENCE

Approximately 83% of the Centre's revenue is funded by the Ontario Ministry of Children, Community and Social Services and Ontario Ministry of Health funding. The loss of this funding could have a material adverse impact of the Centre's operating results and financial position.

11. INTERNALLY RESTRICTED NET ASSETS

In order to ensure long-term financial stability, the Board internally restricted \$600,000 in a previous year to be used for working capital, contingencies, future program development, capital replacement and deferred compensation.

12. COMPARATIVE FIGURES

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

Children's Centre Thunder Bay Service Plan Schedule of Operations (A)

Year Ended March 31

Schedule 1

Year Ended March 31										
	Access Intake Services \$	Targeted Prevention \$	Brief Services \$	Family Capacity Building \$	Case Mgmt & Service Coordination \$	Counselling & Therapy Services \$	Intensive Treatment Services \$	Specialized Consultation & Assessment \$	Part (B) [Schedule 2] \$	Total \$
REVENUE										
Ministry of Children, Community and Social Services										
Ministry of Health	258,835	153,004	327,718	713,740	815,193	1,953,120	2,096,392	638,964	967,622	967,622
	258,835	153,004	327,718	713,740	815,193	1,953,120	2,096,392	638,964	967,622	967,622
EXPENDITURES										
Salaries	183,000	89,500	208,000	469,500	494,878	1,184,742	1,272,654	387,895	635,145	4,925,314
Employee benefits - statutory	14,012	5,000	24,174	40,000	42,704	102,315	109,821	33,473	51,159	422,658
- non-statutory	21,923	14,004	36,000	75,000	101,747	220,675	252,978	75,466	102,102	899,895
Transportation and communication										
Travel	500	500	500	3,000	3,640	8,722	9,677	4,527	1,500	32,566
Communication	1,700	3,000	1,700	2,000	5,674	13,594	16,306	4,447	7,500	55,921
Services										
Rent	—	—	1,500	2,000	1,517	3,635	3,107	1,189	—	12,948
Utilities	1,500	2,000	1,500	5,000	3,979	9,533	7,327	3,119	5,500	39,458
Staff training	1,000	1,000	2,000	4,000	13,580	37,537	46,135	10,645	3,000	118,897
Advertising and promotion	500	1,000	—	—	2,234	5,353	8,229	1,751	500	19,567
Repairs and maintenance services										
- building, equipment, auto	3,000	7,000	4,000	6,000	5,132	12,296	2,348	4,023	—	43,799
Professional fees - non-client related	5,000	5,000	4,844	4,000	12,603	30,194	36,032	9,878	—	107,551
Purchased services - client related	3,000	2,000	2,000	3,000	16,959	50,633	53,847	13,293	21,100	165,832
Insurance	3,600	2,000	6,000	10,000	19,170	38,719	45,760	12,667	5,000	142,916
Other	—	—	—	—	2,458	5,889	10,703	1,927	—	20,977
Supplies and equipment										
Repairs and maintenance supplies	1,000	1,000	1,000	—	1,350	3,234	2,877	1,058	—	11,519
- building, equipment, auto	1,100	4,000	6,500	11,000	17,447	41,801	53,371	13,675	6,200	155,094
IT supplies and equipment	—	2,000	2,000	24,131	8,026	19,229	6,816	6,289	37,916	106,407
Other supplies and equipment	—	—	—	2,109	2,095	5,019	7,012	1,642	—	17,877
Other miscellaneous	—	—	—	—	—	—	—	—	—	7,247
Total expenditures	240,835	139,004	301,718	660,740	755,193	1,793,120	1,945,000	586,964	876,622	7,299,196
Excess of revenue over expenditures										
before the following										
Allocated administration, net [Schedule 6]	18,000	14,000	26,000	53,000	60,000	160,000	151,392	52,000	91,000	625,392
	(20,000)	(15,000)	(31,000)	(58,000)	(80,000)	(195,000)	(200,945)	(62,000)	(91,000)	(752,945)
Shortfall of revenue over expenditures										
before the following										
	(2,000)	(1,000)	(5,000)	(5,000)	(20,000)	(35,000)	(49,553)	(10,000)	—	(127,553)
RECOVERIES										
Donations and fundraising										
Program income	2,000	1,000	5,000	5,000	20,000	35,000	36,725	10,000	—	12,828
	2,000	1,000	5,000	5,000	20,000	35,000	49,553	10,000	—	114,725
Total recoveries										
Excess of revenue over expenditures										
and recoveries for year										
	—	—	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—	—	—

Children's Centre Thunder Bay
Service Plan Schedule of Operations (B)

Schedule 2

Year Ended March 31

2024 2023

	Autism Supports \$	Early Child Development \$	Children's DS Community Support \$	Youth Justice Specialized Programming \$	Youth Justice Reintegration Rehabilitation \$	Total \$	Total \$
REVENUE							
Ministry of Children, Community and Social Services	28,425	65,600	404,310	72,000	397,287	967,622	967,622
EXPENDITURES							
Salaries	21,405	42,530	276,210	48,000	247,000	635,145	635,145
Employee benefits - statutory	2,196	4,000	23,333	3,630	18,000	51,159	51,159
- non-statutory	1,861	8,204	46,667	7,370	38,000	102,102	102,102
Transportation and communication							
Travel	—	—	500	500	500	1,500	1,500
Communication	500	500	2,500	1,000	3,000	7,500	7,500
Services							
Utilities	—	—	1,500	1,000	3,000	5,500	5,500
Staff training	—	—	1,000	—	2,000	3,000	3,000
Advertising and promotion	—	—	500	—	—	500	500
Purchased services - client related	—	—	5,100	—	16,000	21,100	21,100
Insurance	—	—	2,000	—	3,000	5,000	5,000
Other	—	—	—	—	—	—	—
Supplies and equipment							
IT supplies and equipment	1,000	1,000	4,200	—	—	6,200	6,200
Other supplies and equipment	1,463	3,366	2,800	3,500	26,787	37,916	37,916
Total expenditures	28,425	59,600	366,310	65,000	357,287	876,622	876,622
Excess of revenue over expenditures before the following							
Allocated administration, net (schedule 6)	—	6,000	38,000	7,000	40,000	91,000	91,000
	—	(6,000)	(38,000)	(7,000)	(40,000)	(91,000)	(91,000)
Excess of revenue over expenditures for year	—	—	—	—	—	—	—

Children's Centre Thunder Bay Other Programs Schedule of Operations (A)

Schedule 3

Year Ended March 31

2024 2023

	Supervised Access Program	U-Turn	Preschool Consultation	Preschool Speech	Infant Hearing	Blind/Low Vision	Preschool Program	Strategic Alliance	Part (B) [Schedule 4]	Part (C) [Schedule 5]	Total	Total
REVENUE												
Ministry of Children, Community and Social Services	195,715	—	—	1,281,419	170,994	61,998	—	—	517,575	480,883	2,708,584	2,617,307
Ministry of Health	—	230,369	—	—	—	—	—	—	86,000	496,409	812,778	666,587
The District of Thunder Bay Social Services Administration Board	—	—	140,400	—	—	—	82,800	—	—	1,440,354	1,663,554	1,415,722
Other income	200	100	—	—	—	—	—	96,083	550,283	6,783	653,449	518,946
Total revenue	195,915	230,469	140,400	1,281,419	170,994	61,998	82,800	96,083	1,153,858	2,424,429	5,838,365	5,218,562
EXPENDITURES												
Salaries	145,111	170,559	106,547	927,800	99,704	32,169	60,707	54,969	673,020	1,193,504	3,464,090	3,418,747
Employee benefits - statutory	8,047	3,740	10,417	93,325	2,276	2,114	5,234	5,426	54,875	132,541	317,995	294,056
- non-statutory	4,253	21,971	20,834	186,651	4,554	4,228	10,627	10,050	94,715	175,802	533,685	498,629
Transportation and communication	—	—	—	—	—	—	—	—	—	—	—	—
Travel	38	3,467	611	19,705	—	—	—	—	12,657	36,863	73,341	33,661
Communication	213	1,499	1,440	—	—	—	—	540	2,906	9,437	16,035	14,628
Services	—	—	—	—	—	—	—	—	—	—	—	—
Rent	19,727	6,000	—	16,000	6,000	3,000	5,000	—	—	22,864	78,591	45,600
Staff training	362	690	250	1,608	—	—	—	—	—	14,045	16,955	17,315
Advertising and promotion	—	—	—	—	—	—	—	—	3,622	932	4,554	571
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—	—	—	24	24	2,000
Professional fees - non-client related	—	—	—	2,000	1,000	—	—	11,232	696	16,370	31,298	37,782
Purchased services - client related	—	—	—	4,606	53,460	18,987	—	13,050	10,465	633,139	733,707	372,706
Insurance	—	—	—	—	—	—	—	—	1,087	155	1,242	260
Other	—	—	—	—	—	—	—	—	—	—	—	2,889
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—	—	10,826	12,089	22,915	9,716
IT supplies and equipment	30	2,192	—	—	—	—	732	—	62,946	—	65,900	143,876
Other supplies and equipment	2,134	6,004	—	29,724	—	1,500	—	816	42,442	23,490	106,110	145,878
Other miscellaneous	—	—	301	—	4,000	—	500	—	49,234	53,574	107,609	12,301
Total expenditures	179,915	216,122	140,400	1,281,419	170,994	61,998	82,800	96,083	1,019,491	2,324,829	5,574,051	5,050,615
Excess of revenue over expenditures before the following												
Allocated administration, net [Schedule 6]	16,000	14,347	—	—	—	—	—	—	134,367	99,600	264,314	167,947
	—	—	—	—	—	—	—	—	(38,000)	(12,000)	(50,000)	(50,000)
Excess of revenue over expenditures before the following												
RECOVERIES	16,000	14,347	—	—	—	—	—	—	96,367	87,600	214,314	117,947
Management fees [Schedule 6]	(16,000)	(14,347)	—	—	—	—	—	—	—	(87,600)	(117,947)	(117,947)
Excess of revenue over expenditures and recoveries for the year	—	—	—	—	—	—	—	—	96,367	—	96,367	—

Children's Centre Thunder Bay Other Programs Schedule of Operations (B)

Schedule 4

Year Ended March 31

2024 2023

	Entrepreneurial Services \$	Youth Wellness Hub \$	Contracted School Services \$	Coordinated Service Planning \$	Services for Children with Complex Needs \$	Minor Capital Funding \$	Knowledge Institute Engagement \$	Total \$	Total \$
REVENUE									
Ministry of Children, Community and Social Services	—	—	—	435,550	82,025	—	—	517,575	—
Ministry of Health	—	—	—	—	—	86,000	—	86,000	—
The District of Thunder Bay Social Services Administration Board	—	—	—	—	—	—	—	—	—
Other income	330,589	90,694	114,000	—	—	—	15,000	550,283	235,915
Total revenue	330,589	90,694	114,000	435,550	82,025	86,000	15,000	1,153,858	235,915
EXPENDITURES									
Salaries	195,911	28,443	87,823	287,443	64,400	—	9,000	673,020	155,429
Employee benefits - statutory	17,783	3,016	4,703	20,998	5,875	—	2,500	54,875	20,312
- non-statutory	426	—	16,947	65,592	11,750	—	—	94,715	1,986
Transportation and communication	—	—	—	—	—	—	—	—	—
Travel	3,527	634	3,558	4,929	—	—	9	12,657	708
Communication	348	—	720	1,838	—	—	—	2,906	—
Services	—	—	—	—	—	—	—	—	—
Rent	—	—	—	—	—	—	—	—	—
Staff training	—	—	—	—	—	—	—	—	1,374
Advertising and promotion	—	50	—	3,572	—	—	—	3,622	—
Repairs and maintenance services	—	—	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—	—	—
Professional fees - non-client related	—	—	—	696	—	—	—	696	—
Purchased services - client related	10,465	—	—	—	—	—	—	10,465	4,660
Insurance	1,087	—	—	—	—	—	—	1,087	—
Other	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—
- building, equipment, auto	441	—	—	—	—	10,385	—	10,826	—
IT supplies and equipment	—	20,331	—	12,000	—	30,615	—	62,946	—
Other supplies and equipment	—	38,220	249	482	—	—	3,491	42,442	—
Other miscellaneous	4,234	—	—	—	—	45,000	—	49,234	2,797
Total expenditures	234,222	90,694	114,000	397,550	82,025	86,000	15,000	1,019,491	187,266
Excess of revenue over expenditures before the following	96,367	—	—	38,000	—	—	—	134,367	48,649
Allocated administration, net [Schedule 6]	—	—	—	(38,000)	—	—	—	(38,000)	—
Excess of revenue over expenditures before the following	96,367	—	—	—	—	—	—	96,367	48,649
RECOVERIES									
Management fees [Schedule 6]	—	—	—	—	—	—	—	—	—
Excess of revenue over expenditures and recoveries for the year	96,367	—	—	—	—	—	—	96,367	48,649

Children's Centre Thunder Bay Other Programs Schedule of Operations (C)

Year Ended March 31

Schedule 5

2024 2023

	Targeted Prevention Outreach	CYHM Training	Complex Special Needs	Childcare Special Needs	Special Coordination Needs	System Management	Total	Total
REVENUE								
Ministry of Children, Community and Social Services	—	—	331,832	—	149,051	—	480,883	—
Ministry of Health	199,787	23,832	—	—	—	272,790	496,409	—
The District of Thunder Bay Social Services Administration Board	—	—	—	1,440,354	—	—	1,440,354	—
Other income	—	—	6,783	—	—	—	6,783	—
Total revenue	199,787	23,832	338,615	1,440,354	149,051	272,790	2,424,429	—
EXPENDITURES								
Salaries	71,076	—	58,799	757,173	106,521	199,935	1,193,504	—
Employee benefits - statutory	6,142	—	6,206	85,026	15,020	20,147	132,541	—
- non-statutory	12,470	—	—	132,728	9,320	21,284	175,802	—
Transportation and communication	3,742	9,711	—	17,267	182	5,961	36,863	—
Travel	—	—	—	8,717	—	720	9,437	—
Communication	—	—	—	—	—	—	—	—
Services	—	—	22,864	—	—	—	22,864	—
Rent	—	3,880	—	10,065	—	100	14,045	—
Staff training	932	—	—	—	—	—	932	—
Advertising and promotion	—	—	—	—	—	—	—	—
Repairs and maintenance services	—	—	—	24	—	—	24	—
- building, equipment, auto	8,000	4,520	—	3,850	—	—	16,370	—
Professional fees - non-client related	55,219	—	247,907	330,013	—	—	633,139	—
Purchased services - client related	—	—	—	155	—	—	155	—
Insurance	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	2,089	—	—	—	6,000	4,000	12,089	—
- building, equipment, auto	—	—	—	—	—	—	—	—
IT supplies and equipment	—	—	—	—	8	—	8	—
Other supplies and equipment	—	—	2,839	—	—	20,643	23,490	—
Other miscellaneous	40,117	5,721	—	7,736	—	—	53,574	—
Total expenditures	199,787	23,832	338,615	1,352,754	137,051	272,790	2,324,829	—
Excess of revenue over expenditures before the following	—	—	—	87,600	12,000	—	99,600	—
Allocated administration, net [Schedule 6]	—	—	—	—	(12,000)	—	(12,000)	—
Excess of revenue over expenditures before the following	—	—	—	87,600	—	—	87,600	—
RECOVERIES								
Management fees [Schedule 6]	—	—	—	(87,600)	—	—	(87,600)	—
Excess of revenue over expenditures and recoveries for the year	—	—	—	—	—	—	—	—

Children's Centre Thunder Bay Schedule 6 Schedule of Allocated Administration Expenditures

Year Ended March 31	2024	2023
	\$	\$
EXPENDITURES		
Salaries	752,339	681,920
Employee benefits - statutory	63,085	55,024
- non-statutory	137,010	128,793
Transportation and communication		
Travel	3,435	1,876
Communication	14,534	14,444
Services		
Utilities	9,865	8,000
Staff training	3,075	3,018
Advertising and promotion	2,288	2,609
Repairs and maintenance services - building, equipment, auto	15,058	14,550
Purchased services - non-client related	35,373	31,645
Insurance	22,000	20,000
Other	13,936	27,411
Supplies and equipment		
IT supplies and equipment	20,503	12,144
Other supplies and equipment	25,452	36,368
Other miscellaneous	1,977	16,768
Total expenditures	1,119,930	1,054,570
Administrative recoveries		
Interest	149,038	77,278
Management fees [schedules 4 and 5]	117,947	117,947
Other recoveries	50,000	50,000
	316,985	245,225
Administrative expenditures, net of allocated recoveries	802,945	809,345
Program allocations [schedules 1, 2, 3, 4, and 5]		
Access Intake Services	(20,000)	(20,000)
Youth Justice - Specialized Programming	(7,000)	(15,000)
- Reintegration Rehabilitation	(40,000)	(31,000)
Children's DS Community Support	(38,000)	(58,000)
Early Child Development	(6,000)	(80,000)
Targeted Prevention	(15,000)	(195,000)
Brief Services	(31,000)	(207,345)
Family Capacity Building	(58,000)	(62,000)
Case Management and Service Coordination	(80,000)	(6,000)
Counselling and Therapy Services	(195,000)	(38,000)
Intensive Treatment Services	(200,945)	(7,000)
Specialized Consultation and Assessment	(62,000)	(40,000)
Coordinated Service Planning	(38,000)	(38,000)
Special Needs Coordination	(12,000)	(12,000)
	(802,945)	(809,345)