



Financial Statements

Children's Centre Thunder Bay

March 31, 2021

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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, 2021, 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, 2021, are prepared, in all material respects, in accordance with the 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 Distribution and 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 distributed to or 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 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.
- 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.

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.

Grant Thornton LLP

Thunder Bay, Canada
June 8, 2021

Chartered Professional Accountants
Licensed Public Accountants

**Children's Centre Thunder Bay
Statement of Financial Position**

Statement 1

As at March 31

	2021	2020
	\$	\$
ASSETS		
Current		
Cash and cash equivalents <i>[note 2]</i>	2,627,438	1,718,060
Accounts and Ministry advances receivable <i>[note 3]</i>	339,133	399,246
Harmonized Sales Tax receivable	60,022	52,269
Prepaid expenses	9,977	9,125
Total current assets	3,036,570	2,178,700
Mortgage receivable <i>[note 3]</i>	1	1
	3,036,571	2,178,701
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities <i>[note 4]</i>	635,485	638,127
Due to Ministries <i>[note 5]</i>	608,666	106,903
Salaries and benefits payable	432,524	371,726
Deferred revenue <i>[note 6]</i>	599,139	363,497
Total current liabilities	2,275,814	1,480,253
Net assets <i>[statement 3]</i>		
Restricted fund <i>[note 3]</i>	1	1
Internally restricted net assets <i>[note 10]</i>	600,000	—
Unrestricted net assets	160,756	698,447
Total net assets	760,757	698,448
	3,036,571	2,178,701

See accompanying notes to the financial statements.

On behalf of the Board:

Chair

T. Maudsl

Chief Executive Officer

Children's Centre Thunder Bay Statement of Operations

Year Ended March 31

Statement 2

2021

2020

	Service Plan \$ [schedule 1]	Other Programs \$ [schedule 3]	Administration \$ [schedule 5]	Total \$	Total \$
REVENUE					
Ministry of Children, Community and Social Services	967,622	2,881,230	—	3,848,852	3,791,324
Ministry of Health	6,207,615	905,943	—	7,113,558	6,784,186
Ministry of the Attorney General	—	133,989	—	133,989	175,065
The District of Thunder Bay Social Services Administration Board	—	1,398,909	—	1,398,909	1,520,029
Other income	56,128	1,297,420	—	1,353,548	1,012,882
	7,231,365	6,617,491	—	13,848,856	13,283,486
EXPENDITURES					
Salaries	4,378,747	4,094,028	687,418	9,160,193	9,067,482
Employee benefits - statutory	347,858	334,539	49,301	731,698	764,073
- non-statutory	850,012	561,798	123,275	1,535,085	1,464,363
Transportation and communication					
Travel	11,880	15,091	1,868	28,839	123,693
Communication	65,077	15,761	7,556	88,394	92,770
Services					
Rent	11,751	47,507	—	59,258	62,983
Utilities	55,425	—	7,563	62,988	59,967
Staff training	114,408	15,778	3,500	133,686	110,193
Advertising and promotion	20,542	1,705	1,353	23,600	9,664
Repairs and maintenance services - building, equipment, auto	111,330	21,621	12,227	145,178	74,110
Professional fees - non-client related	124,655	15,285	25,265	165,205	103,294
Purchased services - client related	59,705	830,721	—	890,426	885,809
Insurance	96,107	231	20,000	116,338	109,061
Other	28,680	9,886	5,625	44,191	32,093
Supplies and equipment					
Repairs and maintenance supplies - building, equipment, auto	54,102	47	—	54,149	41,956
IT supplies and equipment	124,282	189,249	11,644	325,175	155,759
Other supplies and equipment	178,241	207,116	16,982	402,339	285,218
Other miscellaneous	10,510	26,872	1,774	39,156	78,910
	6,643,312	6,387,235	975,351	14,005,898	13,521,398

**Children's Centre Thunder Bay
Statement of Operations**

Year Ended March 31

**Statement 2
(continued)**

2021

2020

	Service Plan \$ [schedule 1]	Other Programs \$ [schedule 3]	Administration \$ [schedule 5]	Total \$	Total \$
Excess (shortfall) of revenue over expenditures before the following					
Allocated administration, net [schedule 5]	588,053 (746,041) (157,988)	230,256 (50,000) 180,256	(975,351) 796,041 (179,310)	(157,042) — (157,042)	(237,912) — (237,912)
RECOVERIES					
Donations and fundraising	10,553	—	—	10,553	10,569
Interest	—	—	11,363	11,363	28,118
Management fees	—	(117,947)	117,947	—	—
Program income	147,435	—	50,000	197,435	198,678
United Way program funding	—	—	—	—	47,871
Total recoveries	157,988	(117,947)	179,310	219,351	285,236
Excess of revenue over expenditures and recoveries for year	—	62,309	—	62,309	47,324

See accompanying notes to the financial statements.

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

Year Ended March 31

Statement 3

2021 2020

	Restricted fund	Unrestricted net assets	Internally restricted net assets	Total	Total
	\$	\$	\$	\$	\$
Balance, beginning of year	1	698,447	—	698,448	651,124
Funds restricted by the Board during the year [note 10]	—	(600,000)	600,000	—	—
Excess of revenue over expenditures and recoveries for year	—	62,309	—	62,309	47,324
Balance, end of year	1	160,756	600,000	760,757	698,448

See accompanying notes to the financial statements.

Children's Centre Thunder Bay
Statement of Cash Flows**Statement 4**

Year Ended March 31	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Excess of revenue over expenditures and recoveries for year	62,309	47,324
Net change in non-cash working capital accounts related to operations <i>[note 7]</i>	847,069	34,255
Cash provided by operating activities	909,378	81,579
Increase in cash and cash equivalents during year	909,378	81,579
Cash and cash equivalents, beginning of year	1,718,060	1,636,481
Cash and cash equivalents, end of year	2,627,438	1,718,060

See accompanying notes to the financial statements.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2021

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. The basis of accounting used in these financial statements differs materially from Canadian accounting standards for not-for-profit organizations as follows:

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.

Capital asset acquisitions

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

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 \$260,000 [2020 - \$238,000].

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 5].

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, 2021

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
- accounts and Ministry advances receivable
- accounts payable and accrued liabilities
- due to Ministries
- salaries and benefits payable

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

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 assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with the Centre is in the capacity of management in which case they are accounted for in accordance with financial instruments.

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

Financial instrument

Cash and cash equivalents
Accounts and Ministry advances receivable
Accounts payable and accrued liabilities
Due to Ministries
Salaries and benefits payable

Subsequent measurement

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

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2021

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.

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	Repayable provision
Mortgage receivables	Impairment of mortgage receivables

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

	2021	2020
	\$	\$
Cash on hand	2,627,438	910,185
Term deposits	—	807,875
	<u>2,627,438</u>	<u>1,718,060</u>

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2021

3. 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 [2020 - \$6,000] for the three properties. All building occupancy costs are paid by the Centre. The net assets of Homes was \$207,604 [2020 - \$203,121] 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, 2021 amounted to \$280,991 of which \$60,011 is restricted for specific uses.

At March 31, 2021, the Centre had a balance receivable from the Foundation of \$29,093 [2020 - \$70,164].

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
	\$	\$
Trade and accrued liabilities	502,452	510,643
Government remittances	133,033	127,484
	635,485	638,127

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2021

5. DUE TO MINISTRIES

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

	2021	2020
	\$	\$
Due to The District of Thunder Bay Social Services		
Administration Board	270,764	27,265
Ministry of Children, Community and Social Services	180,955	79,638
Ministry of Health	97,450	—
Ministry of the Attorney General	59,497	—
	608,666	106,903

6. DEFERRED REVENUE

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

	2021	2020
	\$	\$
The District of Thunder Bay Social Services Administration Board	14,503	113,710
Ministry of the Attorney General COVID funding	15,000	—
Ministry of Health COVID funding	234,126	—
Other	335,510	249,787
	599,139	363,497

7. STATEMENT OF CASH FLOWS

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

	2021	2020
	\$	\$
(Increase) decrease in current assets		
Accounts and Ministry advances receivables	60,113	(231,851)
Harmonized Sales Tax receivable	(7,753)	(1,288)
Prepaid expenses	(852)	846
	51,508	(232,293)
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	(2,642)	86,773
Due to Ministries	501,763	14,416
Salaries and benefits payable	60,798	60,899
Deferred revenue	235,642	104,460
	795,561	266,548
	847,069	34,255

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2021

8. 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.

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. At December 31, 2020, the plan was fully funded. Contributions to the Plan made by the Centre during the year amounted to \$767,468 [2020 – \$741,957] and are included in the statement of operations.

9. ECONOMIC DEPENDENCE

Approximately 80% of the Centre's revenue is represented 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.

10. INTERNALLY RESTRICTED NET ASSETS

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

11. COMPARATIVE FIGURES

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

Children's Centre Thunder Bay Notes to the Financial Statements

March 31, 2021

12. IMPACTS OF COVID-19

Since December 31, 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The Centre's financial position and results of operations as of and for the year ended March 31, 2021 have not been materially impacted by the COVID-19 pandemic. Given the current situation, the Centre anticipates they may experience increased supply and administrative costs in order to adhere with government directives but expect that those costs will be offset by government funding as well as savings in other areas, such as travel.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Centre for future periods.

Children's Centre Thunder Bay Service Plan Statement of Operations (A) Year Ended March 31

Schedule 1

	2021						2020			
	Access Intake Services \$	Targeted Prevention \$	Brief Services \$	Family Capacity Building \$	Case Mgmt & Service Coordination \$	Counseling & Therapy Services \$	Intensive Treatment Services \$	Specialized Consultation & Assessment \$	Part (B) [Schedule 2] \$	Total \$
REVENUE										
Ministry of Children, Community and Social Services										
Ministry of Health	246,835	146,004	292,118	579,740	749,615	1,650,775	1,943,564	598,964	967,622	967,622
Other income							56,128			6,207,615
	246,835	146,004	292,118	579,740	749,615	1,650,775	1,999,692	598,964	967,622	7,231,365
EXPENDITURES										
Salaries	165,000	75,000	175,000	354,000	460,267	985,688	1,167,078	361,569	635,145	4,378,747
Employee benefits - statutory	14,012	5,000	18,000	30,000	35,325	75,651	90,961	27,750	51,159	347,858
- non-statutory	21,923	14,004	36,000	60,000	91,954	196,924	254,869	72,236	102,102	850,012
Transportation and communication										
Travel	500	500	500	500	1,212	2,595	3,121	952	2,000	52,298
Communication	1,700	3,000	1,700	5,000	7,102	15,209	18,287	5,579	7,500	63,463
Services										
Rent			1,500	2,000	1,269	2,718	3,267	997		11,751
Utilities	1,500	2,000	1,500	5,000	6,140	13,150	15,811	4,824	5,500	55,425
Staff training	2,000	3,500	9,000	8,000	13,674	29,283	35,209	10,742	3,000	114,408
Advertising and promotion	500	1,000	1,000	2,000	2,390	5,119	6,155	1,878	500	20,542
Repairs and maintenance services--										
- building, equipment, auto	8,000	7,000	4,000	6,000	13,277	28,434	34,189	10,430		111,330
Professional fees - non-client related	5,000	8,000	8,418	4,000	11,550	34,130	41,037	12,520		124,655
Purchased services - client related	2,000	1,000	2,000	3,000	5,030	10,772	12,952	3,951	19,000	59,705
Insurance	1,600	2,000	5,000	8,000	11,459	24,540	29,506	9,002	5,000	96,107
Other	1,000	1,000	1,000	2,000	3,319	7,108	8,546	2,607	2,100	28,680
Supplies and equipment										
Repairs and maintenance supplies	3,000	3,000	3,000	-	6,937	14,855	17,861	5,449		54,102
- building, equipment, auto	1,100	4,000	6,500	11,000	15,239	30,032	39,240	11,971	5,200	124,282
IT supplies and equipment		2,000	2,000	24,131	17,178	36,788	44,233	13,495	38,416	178,241
Other supplies and equipment				2,109	1,293	2,767	3,329	1,012		10,510
Other miscellaneous										58,201
Total expenditures	228,835	132,004	276,118	526,740	704,615	1,515,763	1,825,651	556,964	876,622	6,643,312
Excess of revenue over expenditures										
before the following	18,000	14,000	16,000	53,000	45,000	135,012	174,041	42,000	91,000	588,053
Allocated administration, net [schedule 5]	20,000	15,000	31,000	58,000	80,000	190,000	199,041	62,000	91,000	746,041
Shortfall of revenue over expenditures										
before the following	(2,000)	(1,000)	(15,000)	(5,000)	(35,000)	(54,988)	(25,000)	(20,000)	-	(157,988)
RECOVERIES										
Donations and fundraising										10,553
Program income	2,000	1,000	15,000	5,000	35,000	44,435	25,000	20,000	-	147,435
United Way program										47,871
Total recoveries	2,000	1,000	15,000	5,000	35,000	54,988	25,000	20,000	-	157,988
Excess of revenue over expenditures and recoveries for year										207,118

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

Year Ended March 31

Schedule 2

	2021					2020	
	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	500	2,000	9,000
Communication	500	500	2,500	1,000	3,000	7,500	7,500
Rent	—	—	—	—	—	—	—
Utilities	—	—	1,500	1,000	3,000	5,500	5,700
Staff training	—	—	1,000	—	2,000	3,000	2,500
Advertising and promotion	—	—	500	—	—	500	500
Repairs and maintenance services	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—
Professional fees - non-client related	—	—	—	—	—	—	—
Purchased services - client related	—	—	4,000	—	15,000	19,000	35,500
Insurance	—	—	2,000	—	3,000	5,000	4,400
Other	—	—	1,100	—	1,000	2,100	2,200
Supplies and equipment	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—
- building, equipment, auto	—	1,000	4,200	—	—	5,200	3,000
IT supplies and equipment	1,963	3,366	2,800	3,500	26,787	38,416	19,916
Other supplies and equipment	—	—	—	—	—	—	—
Total expenditures	28,425	59,600	366,310	65,000	357,287	876,622	878,622
Excess of revenue over expenditures before the following	—	6,000	38,000	7,000	40,000	91,000	91,000
Allocated administration, net [schedule 5]	—	(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 Statement of Operations (A)

Year Ended March 31

Schedule 3

2021 2020

	Supervised	U-Turn	Preschool Consultation	Preschool Speech	Infant Hearing	Blind/Low Vision	Preschool Program	Entrepreneurial Services	Entrepreneurial Part (B)	Total
	Access Program	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE										
Ministry of Children, Community and Social Services				1,080,881	169,411	42,946			1,567,992	2,881,230
Ministry of Health		219,369							686,574	905,943
The District of Thunder Bay Social Services Administration Board			140,000				83,000			133,989
Other income		100		7,340						1,520,029
Total revenue	135,135	219,469	140,000	1,088,221	169,411	42,946	83,000	210,855	4,528,454	6,617,491
EXPENDITURES										
Salaries	101,447	160,773	111,222	789,244	88,530	14,406	57,628	131,505	2,639,273	3,889,225
Employee benefits - statutory	5,017	18,384	2,327	77,005	1,852	864	3,968	15,819	209,303	319,722
- non-statutory	15	12,653	24,347	154,009	3,703	1,728	7,938		357,405	548,885
Transportation and communication										
Travel	20	1,784	300	2,929	1,000	250		434	8,374	15,091
Communication		2,622	180					43	12,916	15,761
Services										
Rent	9,600	6,500		19,407	6,000	3,000	3,000			47,507
Utilities										
Staff training	136	357	1,463	1,938				559	11,325	15,778
Advertising and promotion										
Repairs and maintenance services										
- building, equipment, auto		621							21,000	21,621
Professional fees - non-client related				2,000	1,000				12,285	15,285
Purchased services - client related				270	64,326	21,198		138	744,769	830,721
Insurance										
Other		340		9,446					231	218
Supplies and equipment									100	9,886
Repairs and maintenance supplies										
- building, equipment, auto	47									47
IT supplies and equipment									189,249	685
Other supplies and equipment	1,270			31,973	3,000	1,500	10,466	48	158,859	207,116
Other miscellaneous	1,583	1,088	161						24,040	49,893
Total expenditures	119,135	205,122	140,000	1,088,221	169,411	42,946	83,000	148,546	4,390,854	6,387,235
Excess of revenue over expenditures before the following										
Allocated administration, net [schedule 5]	16,000	14,347						62,309	137,600	176,271
Excess of revenue over expenditures before the following	16,000	14,347						62,309	87,600	180,256
RECOVERIES										
Management fees [schedule 5]	(16,000)	(14,347)							(87,600)	(117,947)
Excess of revenue over expenditures and recoveries for the year										62,309
										47,324

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

Year Ended March 31

Schedule 4

	2021										2020	
	Contracted School Services	Coordinated Service Planning	Crisis Support Services	COVID Live-In Emergency	COVID CYMH Services	COVID Emergency	Complex Special Needs	Child Care Special Needs	Special Needs Coordination	System Management	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE												
Ministry of Children and Youth Services	—	441,343	—	—	—	—	1,012,201	—	134,448	—	1,587,992	1,464,492
Ministry of Health	—	—	28,500	26,200	26,700	345,374	—	—	—	259,800	686,574	259,752
The District of Thunder Bay Social Services Administration Board	—	—	—	—	—	—	—	1,175,909	—	—	1,175,909	1,297,029
Other income	1,066,033	—	—	—	—	—	11,946	—	—	—	1,077,979	854,613
Total revenue	1,066,033	441,343	28,500	26,200	26,700	345,374	1,024,147	1,175,909	134,448	259,800	4,528,454	3,875,886
EXPENDITURES												
Salaries	865,661	297,280	—	19,905	19,530	15,000	393,545	745,592	93,554	189,206	2,639,273	2,379,193
Employee benefits - statutory	60,605	23,500	—	1,000	1,000	5,000	18,275	78,501	8,000	13,422	209,303	201,821
- non-statutory	127,563	47,727	—	2,675	3,500	—	—	135,724	16,509	23,707	357,405	337,713
Transportation and communication	—	—	—	—	—	—	—	—	—	—	—	—
Travel	403	1,379	—	—	—	—	1,488	4,589	500	15	6,374	31,439
Communication	2,881	—	—	—	—	—	—	9,029	—	1,006	12,916	18,632
Services	—	—	—	—	—	—	—	—	—	—	—	—
Rent	—	—	—	—	—	—	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—	—	—	—
Staff training	5,573	236	—	—	—	—	—	5,516	—	—	11,325	12,025
Advertising and promotion	—	970	—	—	—	—	—	—	—	735	1,705	856
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—	—	—
- buildings, equipment, auto	—	19,000	—	—	—	—	—	—	—	—	21,000	150
Professional fees - non-client related	—	5,505	—	—	—	6,780	—	—	—	—	12,285	755
Purchased services - client related	—	—	—	—	—	38,865	600,822	105,102	—	—	744,789	736,322
Insurance	—	—	—	—	—	—	—	231	—	—	231	218
Other	—	—	—	—	—	—	—	100	—	—	100	—
Supplies and equipment	—	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—	—	26,000
- buildings, equipment, auto	—	—	—	—	—	—	—	—	—	—	—	685
IT Supplies and equipment	—	—	—	—	—	189,249	—	—	—	—	189,249	—
Office supplies and equipment	3,347	297	28,500	—	—	85,019	10,017	—	—	31,679	158,859	21,027
Other miscellaneous	—	7,449	—	2,620	2,670	5,461	—	3,825	1,885	30	24,040	8,450
Total expenditures	1,066,033	403,343	28,500	26,200	26,700	345,374	1,024,147	1,088,309	122,448	259,800	4,390,854	3,775,286
Excess of revenue over expenditures before the following												
Allocated administration [schedule 5]	—	38,000	—	—	—	—	—	87,600	12,000	—	137,600	98,600
Shortfall of revenue over expenditures before the following												
RECOVERIES	—	—	—	—	—	—	—	87,000	—	—	87,000	87,600
Management fees [schedule 5]	—	—	—	—	—	—	—	(87,000)	—	—	(87,000)	(87,600)
Excess of revenue over expenditure and recoveries for the year												
	—	—	—	—	—	—	—	—	—	—	—	—

Children's Centre Thunder Bay **Schedule 5**
Statement of Allocated Administration Expenditures

Year Ended March 31	2021	2020
	\$	\$
EXPENDITURES		
Salaries	687,418	670,102
Employee benefits - statutory	49,301	49,941
- non-statutory	123,275	119,208
Transportation and communication		
Travel	1,868	6,444
Communication	7,556	7,562
Services		
Utilities	7,563	6,352
Staff training	3,500	1,770
Advertising and promotion	1,353	652
Repairs and maintenance services - building, equipment, auto	12,227	12,458
Professional fees - non-client related	25,265	18,288
Insurance	20,000	20,000
Other	5,625	4,950
Supplies and equipment		
IT supplies and equipment	11,644	16,810
Other supplies and equipment	16,982	14,101
Other miscellaneous	1,774	6,309
	975,351	954,947
Administrative recoveries		
Interest	11,363	28,118
Management fees [schedules 3 and 4]	117,947	117,947
Other recoveries	50,000	50,000
	179,310	196,065
Administrative expenditures, net of allocated recoveries	796,041	758,882
Program allocations [schedules 1, 2, and 4]		
Access Intake Services	(20,000)	(20,000)
Youth Justice - Specialized Programming	(7,000)	(7,000)
- Reintegration Rehabilitation	(40,000)	(40,000)
Children's DS Community Support	(38,000)	(38,000)
Early Child Development	(6,000)	(6,000)
Targeted Prevention	(15,000)	(15,000)
Brief Services	(31,000)	(31,000)
Family Capacity Building	(58,000)	(58,000)
Case Management and Service Coordination	(80,000)	(80,000)
Counselling and Therapy Services	(190,000)	(190,000)
Intensive Treatment Services	(199,041)	(200,882)
Specialized Consultation and Assessment	(62,000)	(62,000)
Coordinated Service Planning	(38,000)	(8,000)
Special Needs Coordination	(12,000)	(3,000)
	(796,041)	(758,882)