



## Financial Statements

Children's Centre Thunder Bay

March 31, 2023

# Contents

	<b>Page</b>
Independent Auditor's Report	1 - 2
Statement 1 – Statement of Financial Position	3
Statement 2 – Statement of Operations	4 - 5
Statement 3 – Statement of Changes in Net Assets	6
Statement 4 – Statement of Cash Flows	7
Notes to the Financial Statements	8 - 14
Schedule 1 – Service Plan Statement of Operations (A)	15
Schedule 2 – Service Plan Statement of Operations (B)	16
Schedule 3 – Other Programs Statement of Operations (A)	17
Schedule 4 – Other Programs Statement of Operations (B)	18
Schedule 5 – Statement of Allocated Administration Expenditures	19



## Independent Auditor's Report

---

Grant Thornton LLP  
Suite 300  
979 Alloy Drive  
Thunder Bay, ON  
P7B 5Z8  
T +1 807 345 6571  
F +1 807 345 0032

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, 2023, 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, 2023, are prepared, in all material respects, in accordance with the basis of accounting described in note 2 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 2 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 2 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 logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Thunder Bay, Canada  
June 13, 2023

Chartered Professional Accountants  
Licensed Public Accountants

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

**Statement 1**

As at March 31

	2023	2022
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash and cash equivalents <i>[note 4]</i>	1,175,024	2,533,650
Investments <i>[note 3]</i>	1,761,513	—
Accounts and Ministry advances receivable <i>[note 5]</i>	103,585	163,914
Harmonized Sales Tax receivable	65,308	70,537
Prepaid expenses	13,388	11,967
<b>Total current assets</b>	<b>3,118,818</b>	<b>2,780,068</b>
<b>Mortgage receivable <i>[note 5]</i></b>	<b>1</b>	<b>1</b>
	<b>3,118,819</b>	<b>2,780,069</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current</b>		
Accounts payable and accrued liabilities <i>[notes 5 and 6]</i>	406,500	467,082
Due to Ministries <i>[note 7]</i>	1,311,241	840,126
Salaries and benefits payable	234,079	221,018
Deferred revenue <i>[note 8]</i>	309,292	442,785
<b>Total current liabilities</b>	<b>2,261,112</b>	<b>1,971,011</b>
<b>Net assets <i>[statement 3]</i></b>		
Restricted fund <i>[note 5]</i>	1	1
Internally restricted net assets <i>[note 12]</i>	600,000	600,000
Unrestricted net assets	257,706	209,057
<b>Total net assets</b>	<b>857,707</b>	<b>809,058</b>
	<b>3,118,819</b>	<b>2,780,069</b>

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

2023

2022

	Service Plan \$ [schedule 1]	Other Programs \$ [schedule 3]	Administration \$ [schedule 5]	Total \$	Total \$
<b>REVENUE</b>					
Ministry of Children, Community and Social Services	967,622	2,617,307	—	3,584,929	3,538,744
Ministry of Health	6,536,880	666,587	—	7,203,467	7,307,323
Ministry of the Attorney General	—	—	—	—	161,609
The District of Thunder Bay Social Services Administration Board	—	1,415,722	—	1,415,722	1,372,451
Other income	—	754,861	—	754,861	1,320,662
	<b>7,504,502</b>	<b>5,454,477</b>	<b>—</b>	<b>12,958,979</b>	<b>13,700,789</b>
<b>EXPENDITURES</b>					
Salaries	4,619,885	3,574,176	681,920	8,875,981	9,307,549
Employee benefits - statutory	402,180	314,368	55,024	771,572	792,128
- non-statutory	860,339	500,615	128,793	1,489,747	1,533,370
Transportation and communication					
Travel	33,196	34,369	1,876	69,441	47,249
Communication	47,646	14,628	14,444	76,718	81,081
Services					
Rent	12,615	45,600	—	58,215	69,344
Utilities	49,879	—	8,000	57,879	46,237
Staff training	37,384	18,689	3,018	59,091	155,231
Advertising and promotion	7,527	571	2,609	10,707	25,535
Repairs and maintenance services - building, equipment, auto	83,136	2,000	14,550	99,686	128,443
Professional fees - non-client related	75,739	37,782	31,645	145,166	196,819
Purchased services - client related	172,656	377,366	—	550,022	606,824
Insurance	137,186	260	20,000	157,446	164,234
Other	2,113	2,889	27,411	32,413	31,000
Supplies and equipment					
Repairs and maintenance supplies - building, equipment, auto	11,815	9,716	—	21,531	54,648
IT supplies and equipment	101,623	143,876	12,144	257,643	270,347
Other supplies and equipment	169,219	145,878	36,368	351,465	290,490
Other miscellaneous	7,247	15,098	16,768	39,113	58,598
	<b>6,831,385</b>	<b>5,237,881</b>	<b>1,054,570</b>	<b>13,123,836</b>	<b>13,859,127</b>

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

Year Ended March 31

**Statement 2  
(continued)  
2022**

2023

	Service Plan \$ [schedule 1]	Other Programs \$ [schedule 3]	Administration \$ [schedule 5]	Total \$	Total \$
<b>Excess (shortfall) of revenue over expenditures before the following</b>					
Allocated administration, net [schedule 5]	673,117 (759,345) (86,228)	216,596 (50,000) 166,596	(1,054,570) 809,345 (245,225)	(164,857) — (164,857)	(158,338) — (158,338)
<b>RECOVERIES</b>					
Donations and fundraising	80	—	—	80	4,128
Interest	—	—	77,278	77,278	6,081
Management fees	—	(117,947)	117,947	—	—
Program income	86,148	—	50,000	136,148	196,430
<b>Total recoveries</b>	<b>86,228</b>	<b>(117,947)</b>	<b>245,225</b>	<b>213,506</b>	<b>206,639</b>
<b>Excess of revenue over expenditures and recoveries for year</b>	<b>—</b>	<b>48,649</b>	<b>—</b>	<b>48,649</b>	<b>48,301</b>

See accompanying notes to the financial statements.

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

Year Ended March 31

**Statement 3**

2023 2022

	Restricted fund	Unrestricted net assets	Internally restricted net assets	Total	Total
	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	1	209,057	600,000	809,058	760,757
Excess of revenue over expenditures and recoveries for year	—	48,649	—	48,649	48,301
<b>Balance, end of year</b>	1	257,706	600,000	857,707	809,058

See accompanying notes to the financial statements.



---

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

Year Ended March 31

**2023****2022**

\$

\$

**OPERATING ACTIVITIES**Excess of revenue over expenditures and  
recoveries for year**48,649**

48,301

Net change in non-cash working capital accounts  
related to operations *[note 9]***354,238**

(142,089)

**Cash provided by (used in) operating activities****402,887**

(93,788)

**INVESTING ACTIVITY**

Increase in investments

**(1,761,513)**

—

**Cash used in operating activities****(1,761,513)**

—

**Decrease in cash and cash equivalents  
during year****(1,358,626)**

(93,788)

Cash and cash equivalents, beginning of year

**2,533,650**

2,627,438

**Cash and cash equivalents, end of year****1,175,024**

2,533,650

See accompanying notes to the financial statements.

---

# Children's Centre Thunder Bay

## Notes to the Financial Statements

March 31, 2023

---

### 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. ADOPTION OF NEW GUIDANCE

#### Section 3400 Revenue

The Canadian Accounting Standards Board issued amendments to Section 3400 Revenue, which provide additional guidance on the application of requirements related to identifying the units of account, multiple-element arrangements, the percentage of completion method, reporting revenue gross or net, and bill and hold arrangements.

The Centre adopted the amendments as at April 1, 2022 and applied the new accounting policy retrospectively. As a result of applying the amendments, there were no impacts to the Centre's financial statements.

### 2. 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 \$406,000 [2022 - \$436,000].

---

# Children's Centre Thunder Bay

## Notes to the Financial Statements

March 31, 2023

---

### 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.

### 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 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.

---

# Children's Centre Thunder Bay

## Notes to the Financial Statements

March 31, 2023

---

### 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:

<u>Financial instrument</u>	<u>Subsequent measurement</u>
Cash and cash equivalents	Amortized cost (which approximates fair value)
Accounts and Ministry advances receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Due to Ministries	Amortized cost
Salaries and benefits payable	Amortized cost
Investments	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, 2023

---

### 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 receivable	Impairment of mortgage receivable

### 3. INVESTMENTS

Investments consist of Cashable Guaranteed Investment Certificates with maturity dates ranging between September 29, 2023 and March 28, 2024. Interest rates are prime-linked and currently range between 4.4% to 4.7%.

### 4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

	2023	2022
	\$	\$
<b>Cash on hand and in bank</b>	<b>1,175,024</b>	<b>2,533,650</b>

---

---

# Children's Centre Thunder Bay

## Notes to the Financial Statements

March 31, 2023

---

### 5. 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 [2022 - \$6,000] for the three properties. All building occupancy costs are paid by the Centre. The net assets of Homes is \$210,845 [2022 - \$204,480] 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, 2023 amounted to \$310,274 of which \$68,350 is restricted for specific use.

At March 31, 2023, the Centre had a balance recoverable from the Foundation of \$22,594 [2022 – payable to the Foundation of \$17,521].

### 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
	\$	\$
Trade and accrued liabilities	<b>377,445</b>	437,703
Government remittances	<b>29,055</b>	29,379
	<b>406,500</b>	467,082

---

# Children's Centre Thunder Bay

## Notes to the Financial Statements

March 31, 2023

### 7. DUE TO MINISTRIES

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

	2023	2022
	\$	\$
Due to The District of Thunder Bay Social Services Administration Board	563,695	404,360
Ministry of Children, Community and Social Services	369,655	227,404
Ministry of Health	349,436	179,907
Ministry of the Attorney General	28,455	28,455
	<b>1,311,241</b>	<b>840,126</b>

### 8. DEFERRED REVENUE

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

	2023	2022
	\$	\$
The District of Thunder Bay Social Services Administration Board	20,599	52,056
Ministry of Health COVID funding	—	55,480
Other	288,693	335,249
	<b>309,292</b>	<b>442,785</b>

### 9. STATEMENT OF CASH FLOWS

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

	2023	2022
	\$	\$
<b>(Increase) decrease in current assets</b>		
Accounts and Ministry advances receivables	60,329	175,219
Harmonized Sales Tax receivable	5,229	(10,515)
Prepaid expenses	(1,421)	(1,990)
	<b>64,137</b>	<b>162,714</b>
<b>Increase (decrease) in current liabilities</b>		
Accounts payable and accrued liabilities	(60,582)	(168,403)
Due to Ministries	471,115	231,460
Salaries and benefits payable	13,061	(211,506)
Deferred revenue	(133,493)	(156,354)
	<b>290,101</b>	<b>(304,803)</b>
	<b>354,238</b>	<b>(142,089)</b>

---

# **Children's Centre Thunder Bay**

## **Notes to the Financial Statements**

March 31, 2023

---

### **10. 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. The most recent actuarial valuation of the Plan as at December 31, 2022 indicates the Plan is 117% funded. Contributions to the Plan made by the Centre during the year amounted to \$760,816 [2022 – \$771,965] and are included in the statement of operations.

### **11. ECONOMIC DEPENDENCE**

Approximately 83% 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.

### **12. 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.

### **13. 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 Service Plan Statement of Operations (A)

## Schedule 1

Year Ended March 31

2023 2022

	Access Intake Services \$	Targeted Prevention \$	Brief Services \$	Family Capacity Building \$	Case Mgmt & Service Coordination \$	Counseling & Therapy Services \$	Intensive Treatment Services \$	Specialized Consultation & Assessment /schedule 2/ \$	Part (B) \$	Total	Total \$
<b>REVENUE</b>											
Ministry of Children, Community and Social Services	246,835	146,004	312,718	679,740	758,149	1,836,301	1,972,109	585,024	967,622	6,536,880	967,622
Ministry of Health	246,835	146,004	312,718	679,740	758,149	1,836,301	1,972,109	585,024	967,622	6,536,880	967,622
<b>EXPENDITURES</b>											
Salaries	171,000	82,500	193,000	435,500	459,654	1,102,967	1,187,624	352,495	635,145	4,619,885	4,488,442
Employee benefits - statutory	14,012	5,000	24,174	40,000	39,569	94,947	102,235	31,084	51,159	402,180	381,307
- non-statutory	21,923	14,004	36,000	75,000	90,312	216,709	233,343	70,946	102,102	860,339	825,846
Transportation and communication	500	500	500	3,000	3,705	8,889	11,692	2,910	1,500	33,196	18,528
Travel	1,700	3,000	1,700	2,000	4,692	11,259	12,109	3,686	7,500	47,646	56,623
Services	—	—	—	2,000	1,474	2,673	3,810	1,158	—	12,615	12,328
Rent	1,500	2,000	1,500	5,000	5,187	11,715	13,402	4,075	5,500	49,879	46,237
Utilities	1,000	1,000	2,000	4,000	4,198	9,575	9,313	3,298	3,000	37,384	128,089
Staff training	500	1,000	—	—	821	1,971	2,090	645	500	7,527	22,896
Advertising and promotion	3,000	7,000	4,000	6,000	9,717	20,680	25,106	7,633	—	83,136	105,442
Repairs and maintenance services—	5,000	5,000	4,844	4,000	8,852	21,242	19,847	6,954	—	75,739	149,706
- building, equipment, auto	3,000	2,000	2,000	3,000	17,714	52,505	57,422	13,915	21,100	172,656	162,903
Professional fees - non-client related	3,000	2,000	2,000	10,000	18,459	37,072	42,918	12,137	5,000	137,186	119,759
Purchased services - client related	—	—	—	—	68	163	1,829	53	—	2,113	26,433
Insurance	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Supplies and equipment	1,000	1,000	1,000	—	1,381	3,313	3,568	553	—	11,815	18,987
Repairs and maintenance supplies	1,100	4,000	6,500	11,000	11,153	26,762	26,147	8,761	6,200	101,623	214,920
- building, equipment, auto	—	2,000	2,000	24,131	15,346	36,825	38,945	12,056	37,916	169,219	153,511
IT supplies and equipment	—	—	—	2,109	847	2,034	1,592	665	—	7,247	55,417
Other miscellaneous	228,835	132,004	286,718	626,740	693,149	1,661,301	1,792,992	533,024	876,622	6,831,385	6,987,374
<b>Excess of revenue over expenditures before the following</b>	18,000	14,000	26,000	53,000	65,000	175,000	179,117	52,000	91,000	673,117	592,193
Allocated administration, net [schedule 5]	20,000	15,000	31,000	58,000	80,000	195,000	207,345	62,000	91,000	759,345	742,751
<b>Shortfall of revenue over expenditures before the following</b>	(2,000)	(1,000)	(5,000)	(5,000)	(15,000)	(20,000)	(28,228)	(10,000)	—	(86,228)	(150,558)
<b>RECOVERIES</b>											
Donations and fundraising	—	—	—	—	—	—	80	—	—	80	4,128
Program income	2,000	1,000	5,000	5,000	15,000	20,000	28,148	10,000	—	86,148	146,430
<b>Total recoveries</b>	2,000	1,000	5,000	5,000	15,000	20,000	28,228	10,000	—	86,228	150,558
<b>Excess of revenue over expenditures and recoveries for year</b>	—	—	—	—	—	—	—	—	—	—	—

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

**Schedule 2**

Year Ended March 31

2023

2022

	Autism Supports \$	Early Child Development \$	Children's DS Community Support \$	Youth Justice Specialized Programming \$	Youth Justice Reintegration Rehabilitation \$	Total \$	Total \$
<b>REVENUE</b>	<b>28,425</b>	<b>65,600</b>	<b>404,310</b>	<b>72,000</b>	<b>397,287</b>	<b>967,622</b>	<b>967,622</b>
Ministry of Children, Community and Social Services							
<b>EXPENDITURES</b>							
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							
Rent							
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
Repairs and maintenance services							
- building, equipment, auto							
Professional fees - non-client related			5,100		16,000	21,100	19,000
Purchased services - client related			2,000		3,000	5,000	5,000
Insurance							
Other							2,100
Supplies and equipment							
Repairs and maintenance supplies							
- building, equipment, auto							
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
<b>Total expenditures</b>	<b>28,425</b>	<b>59,600</b>	<b>366,310</b>	<b>65,000</b>	<b>357,287</b>	<b>876,622</b>	<b>876,622</b>
<b>Excess of revenue over expenditures before the following</b>	<b>—</b>	<b>6,000</b>	<b>38,000</b>	<b>7,000</b>	<b>40,000</b>	<b>91,000</b>	<b>91,000</b>
Allocated administration, net /schedule 5/		(6,000)	(38,000)	(7,000)	(40,000)	(91,000)	(91,000)
<b>Excess of revenue over expenditures for year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

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

**Schedule 3**

Year Ended March 31

2023 2022

	Supervised Access Program	U-Turn	Preschool Consultation	Preschool Speech	Infant Hearing	Blind/Low Vision	Preschool Program	Entrepreneurial Services	Part (B) [Schedule 4]	Total	Total
<b>REVENUE</b>											
Ministry of Children, Community and Social Services	161,147	—	—	1,210,691	169,519	61,998	—	—	1,013,952	2,617,307	2,571,122
Ministry of Health	—	219,369	—	—	—	—	—	—	447,218	666,587	695,378
Ministry of the Attorney General	—	—	—	—	—	—	—	—	—	—	161,609
The District of Thunder Bay Social Services Administration Board	—	—	140,400	—	—	—	83,000	—	1,192,322	1,415,722	1,372,451
Other income	1,864	100	—	30,000	—	—	—	235,915	486,982	754,861	1,320,662
<b>Total revenue</b>	<b>163,011</b>	<b>219,469</b>	<b>140,400</b>	<b>1,240,691</b>	<b>169,519</b>	<b>61,998</b>	<b>83,000</b>	<b>235,915</b>	<b>3,140,474</b>	<b>5,454,477</b>	<b>6,121,222</b>
<b>EXPENDITURES</b>											
Salaries	126,995	174,652	111,913	920,658	91,444	16,898	60,907	155,429	1,915,280	3,574,176	4,149,357
Employee benefits - statutory	6,280	7,843	8,702	84,087	1,848	858	5,234	20,312	179,204	314,368	368,417
- non-statutory	3,262	9,341	17,669	170,722	3,752	1,742	10,627	1,986	281,514	500,615	563,157
Transportation and communication	145	2,760	500	16,677	—	—	—	708	13,579	34,369	26,864
Travel	12	1,966	1,430	—	—	—	—	—	11,220	14,628	17,275
Communication	—	—	—	—	—	—	—	—	—	—	—
Services	9,600	6,000	—	16,000	6,000	3,000	5,000	—	—	45,600	49,016
Rent	—	—	—	—	—	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—	—	—
Staff training	68	—	—	2,814	—	—	—	1,374	14,433	18,689	19,441
Advertising and promotion	—	—	—	—	—	—	—	—	571	571	571
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—	—	2,000	2,000	23,001
Professional fees - non-client related	—	—	—	2,000	1,000	2,000	—	—	32,782	37,782	8,201
Purchased services - client related	—	—	—	4,520	63,946	36,000	—	4,660	268,240	377,366	443,921
Insurance	—	—	—	—	—	—	—	—	260	260	921
Other	—	—	—	—	—	—	—	—	2,200	2,889	24,475
Supplies and equipment	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—	—	9,716	9,716	35,661
IT supplies and equipment	—	—	—	—	—	—	732	—	143,144	143,876	41,048
Other supplies and equipment	649	1,871	—	13,127	—	1,500	—	—	128,731	145,878	122,535
Other miscellaneous	—	—	186	10,086	1,529	—	500	2,797	—	15,098	2,034
<b>Total expenditures</b>	<b>147,011</b>	<b>205,122</b>	<b>140,400</b>	<b>1,240,691</b>	<b>169,519</b>	<b>61,998</b>	<b>83,000</b>	<b>187,266</b>	<b>3,002,874</b>	<b>5,237,881</b>	<b>5,904,974</b>
<b>Excess of revenue over expenditures before the following</b>	<b>16,000</b>	<b>14,347</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>48,649</b>	<b>137,600</b>	<b>216,596</b>	<b>216,248</b>
Allocated administration, net [Schedule 5]	—	—	—	—	—	—	—	—	50,000	50,000	50,000
<b>Excess of revenue over expenditures before the following</b>	<b>16,000</b>	<b>14,347</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>48,649</b>	<b>87,600</b>	<b>166,596</b>	<b>166,248</b>
<b>RECOVERIES</b>											
Management fees [Schedule 5]	(16,000)	(14,347)	—	—	—	—	—	—	(87,600)	(117,947)	(117,947)
<b>Excess of revenue over expenditures and recoveries for the year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>48,649</b>	<b>—</b>	<b>48,649</b>	<b>48,301</b>

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

Year Ended March 31

2023

2022

## Schedule 4

	Contracted School Services	Coordinated Service Planning	Services for Children with Complex Needs	Minor Capital	COVID Emergency	Complex Special Needs	Child Care Special Needs	Special Coordination	System Management	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>											
Ministry of Children and Youth Services	—	435,550	82,025	—	—	347,326	—	149,051	—	1,013,952	1,140,097
Ministry of Health	—	—	—	143,747	55,480	—	—	—	247,991	447,218	476,009
The District of Thunder Bay Social Services Administration Board	—	—	—	—	—	—	1,192,322	—	—	1,192,322	1,149,451
Other income	450,565	—	—	—	—	36,417	—	—	—	486,982	1,093,590
<b>Total revenue</b>	<b>450,565</b>	<b>435,550</b>	<b>82,025</b>	<b>143,747</b>	<b>55,480</b>	<b>383,743</b>	<b>1,192,322</b>	<b>149,051</b>	<b>247,991</b>	<b>3,140,474</b>	<b>3,859,147</b>
<b>EXPENDITURES</b>											
Salaries	358,969	307,193	64,416	1,000	—	230,940	679,940	103,325	169,497	1,915,280	2,553,591
Employee benefits - statutory	27,195	32,063	5,864	250	—	8,097	77,634	14,379	13,722	179,204	216,012
- non-statutory	61,185	49,197	11,745	—	—	—	135,925	9,719	13,743	281,514	362,653
Transportation and communication	—	—	—	—	—	—	—	—	—	—	—
Travel	948	987	—	—	—	—	10,245	—	1,399	13,579	15,056
Communication	—	966	—	—	—	—	9,539	—	715	11,220	13,873
Services	—	—	—	—	—	—	—	—	—	—	—
Rent	—	—	—	—	—	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—	—	—
Staff training	408	565	—	—	—	—	13,460	—	—	14,433	5,768
Advertising and promotion	—	571	—	—	—	—	—	—	—	571	571
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—	—
- buildings, equipment, auto	—	3,092	—	2,000	—	—	2,190	—	27,500	34,782	23,001
Professional fees - non-client related	—	—	—	—	—	104,156	164,084	—	—	268,240	5,201
Purchased services - client related	—	—	—	—	—	—	260	—	—	260	342,323
Insurance	—	—	—	—	—	—	—	—	—	2,200	—
Other	—	—	—	—	—	—	—	—	—	—	—
Supplies and equipment	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—	—
- buildings, equipment, auto	—	716	—	—	—	—	—	6,000	3,000	9,716	34,999
IT Supplies and equipment	—	—	—	—	—	—	7,111	—	—	143,144	40,248
Office supplies and equipment	1,860	—	—	44,464	15,480	40,550	4,334	3,628	18,415	128,731	107,251
Other miscellaneous	—	—	—	—	—	—	—	—	—	—	1,000
<b>Total expenditures</b>	<b>450,565</b>	<b>397,550</b>	<b>82,025</b>	<b>143,747</b>	<b>55,480</b>	<b>383,743</b>	<b>1,104,722</b>	<b>137,051</b>	<b>247,991</b>	<b>3,002,874</b>	<b>3,721,547</b>
<b>Excess of revenue over expenditures before the following</b>	<b>—</b>	<b>38,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>87,600</b>	<b>12,000</b>	<b>—</b>	<b>137,600</b>	<b>137,600</b>
Allocated administration [schedule 5]	—	38,000	—	—	—	—	—	12,000	—	50,000	(50,000)
<b>Shortfall of revenue over expenditures before the following</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>87,600</b>	<b>—</b>	<b>—</b>	<b>87,600</b>	<b>87,600</b>
<b>RECOVERIES</b>											
Management fees [schedule 5]	—	—	—	—	—	—	(87,600)	—	—	(87,600)	(87,600)
<b>Excess of revenue over expenditure and recoveries for the year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

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

**Schedule 5**

Year Ended March 31

	2023	2022
	\$	\$
<b>EXPENDITURES</b>		
Salaries	681,920	669,750
Employee benefits - statutory	55,024	52,404
- non-statutory	128,793	124,367
Transportation and communication		
Travel	1,876	1,857
Communication	14,444	7,183
Services		
Utilities	8,000	8,000
Staff training	3,018	7,701
Advertising and promotion	2,609	2,068
Repairs and maintenance services - building, equipment, auto	14,550	15,577
Professional fees - non-client related	31,645	23,335
Insurance	20,000	20,000
Other	27,411	4,567
Supplies and equipment		
IT supplies and equipment	12,144	14,379
Other supplies and equipment	36,368	14,444
Other miscellaneous	16,768	1,147
	<b>1,054,570</b>	<b>966,779</b>
<b>Administrative recoveries</b>		
Interest	77,278	6,081
Management fees [schedules 3 and 4]	117,947	117,947
Other recoveries	50,000	50,000
	<b>245,225</b>	<b>174,028</b>
<b>Administrative expenditures, net of allocated recoveries</b>	<b>809,345</b>	<b>792,751</b>
<b>Program allocations [schedules 1, 2, and 4]</b>		
Access Intake Services	(20,000)	(20,000)
Youth Justice - Specialized Programming	(15,000)	(15,000)
- Reintegration Rehabilitation	(31,000)	(31,000)
Children's DS Community Support	(58,000)	(58,000)
Early Child Development	(80,000)	(80,000)
Targeted Prevention	(195,000)	(190,000)
Brief Services	(207,345)	(195,751)
Family Capacity Building	(62,000)	(62,000)
Case Management and Service Coordination	(6,000)	(6,000)
Counselling and Therapy Services	(38,000)	(38,000)
Intensive Treatment Services	(7,000)	(7,000)
Specialized Consultation and Assessment	(40,000)	(40,000)
Coodinated Service Planning	(38,000)	(38,000)
Special Needs Coordination	(12,000)	(12,000)
	<b>(809,345)</b>	<b>(792,751)</b>