



Financial Statements

Children's Centre Thunder Bay

March 31, 2022

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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, 2022, 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, 2022, 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.

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 font.

Thunder Bay, Canada
June 16, 2022

Chartered Professional Accountants
Licensed Public Accountants

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

Statement 1

As at March 31

	2022	2021
	\$	\$
ASSETS		
Current		
Cash and cash equivalents <i>[note 3]</i>	2,533,650	2,627,438
Accounts and Ministry advances receivable <i>[note 4]</i>	163,914	339,133
Harmonized Sales Tax receivable	70,537	60,022
Prepaid expenses	11,967	9,977
Total current assets	2,780,068	3,036,570
Mortgage receivable <i>[note 4]</i>	1	1
	2,780,069	3,036,571
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities <i>[notes 4 and 5]</i>	467,082	635,485
Due to Ministries <i>[note 6]</i>	840,126	608,666
Salaries and benefits payable	221,018	432,524
Deferred revenue <i>[note 7]</i>	442,785	599,139
Total current liabilities	1,971,011	2,275,814
Net assets <i>[statement 3]</i>		
Restricted fund <i>[note 4]</i>	1	1
Internally restricted net assets <i>[note 11]</i>	600,000	600,000
Unrestricted net assets	209,057	160,756
Total net assets	809,058	760,757
	2,780,069	3,036,571

See accompanying notes to the financial statements.

On behalf of the Board:



Tara Gauld

Diane Walker



Children's Centre Thunder Bay Statement of Operations

Year Ended March 31

Statement 2

2022

2021

	Service Plan \$	Other Programs \$	Administration \$	Total \$	Total \$
	[Schedule 1]	[Schedule 3]	[Schedule 5]		
REVENUE					
Ministry of Children, Community and Social Services	967,622	2,571,122	—	3,538,744	3,848,852
Ministry of Health	6,611,945	695,378	—	7,307,323	7,113,558
Ministry of the Attorney General	—	161,609	—	161,609	133,989
The District of Thunder Bay Social Services Administration Board	—	1,372,451	—	1,372,451	1,398,909
Other income	—	1,320,662	—	1,320,662	1,353,548
	7,579,567	6,121,222	—	13,700,789	13,848,856
EXPENDITURES					
Salaries	4,488,442	4,149,357	669,750	9,307,549	9,160,193
Employee benefits - statutory	381,307	358,417	52,404	792,128	731,698
Employee benefits - non-statutory	825,846	583,157	124,367	1,533,370	1,535,085
Transportation and communication					
Travel	18,528	26,864	1,857	47,249	28,839
Communication	56,623	17,275	7,183	81,081	88,394
Services					
Rent	12,328	49,016	8,000	69,344	59,258
Utilities	46,237	—	—	46,237	62,988
Staff training	128,089	19,441	7,701	155,231	133,686
Advertising and promotion	22,896	571	2,068	25,535	23,600
Repairs and maintenance services - building, equipment, auto	105,442	23,001	—	128,443	145,178
Professional fees - non-client related	149,706	8,201	38,912	196,819	165,205
Purchased services - client related	162,903	443,921	—	606,824	890,426
Insurance	119,759	24,475	20,000	164,234	116,338
Other	26,433	—	4,567	31,000	44,191
Supplies and equipment					
Repairs and maintenance supplies - building, equipment, auto	18,987	35,661	—	54,648	54,149
IT supplies and equipment	214,920	41,048	14,379	270,347	325,175
Other supplies and equipment	153,511	122,535	14,444	290,490	402,339
Other miscellaneous	55,417	2,034	1,147	58,598	39,156
	6,987,374	5,904,974	966,779	13,859,127	14,005,898

Children's Centre Thunder Bay
Statement of Operations
 Year Ended March 31

Statement 2
 (continued)
 2022 2021

	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]	592,193 (742,751)	216,248 (50,000)	(966,779) 792,751	(158,338) —	(157,042) —
	(150,558)	166,248	(174,028)	(158,338)	(157,042)
RECOVERIES					
Donations and fundraising	4,128	—	—	4,128	10,553
Interest	—	—	6,081	6,081	11,363
Management fees	—	(117,947)	117,947	—	—
Program Income	146,430	—	50,000	196,430	197,435
Total recoveries	150,558	(117,947)	174,028	206,639	219,351
Excess of revenue over expenditures and recoveries for year	—	48,301	—	48,301	62,309

See accompanying notes to the financial statements.

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

Statement 3

Year Ended March 31

2022

2021

	Restricted fund	Unrestricted net assets	Internally restricted net assets	Total	Total
	\$	\$	\$	\$	\$
Balance, beginning of year	1	160,756	600,000	760,757	698,448
Excess of revenue over expenditures and recoveries for year	—	48,301	—	48,301	62,309
Balance, end of year	1	209,057	600,000	809,058	760,757

See accompanying notes to the financial statements.

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

Year Ended March 31

2022**2021**

	\$	\$
OPERATING ACTIVITIES		
Excess of revenue over expenditures and recoveries for year	48,301	62,309
Net change in non-cash working capital accounts related to operations <i>[note 8]</i>	(142,089)	847,069
Cash provided by (used in) operating activities	(93,788)	909,378
Increase (decrease) in cash and cash equivalents during year	(93,788)	909,378
Cash and cash equivalents, beginning of year	2,627,438	1,718,060
Cash and cash equivalents, end of year	2,533,650	2,627,438

See accompanying notes to the financial statements.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2022

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. AMENDMENTS TO ACCOUNTING POLICIES

Section 3856 Financial Instruments

The Canadian Accounting Standards Board recently issued amendments to Section 3856 Financial Instruments, which outline the accounting guidelines related to the classification and measurement financial assets and financial liabilities in related party transactions.

Financial instruments in related party transactions

The Centre applied the new accounting policy retrospectively, subject to certain transitional provisions. The adoption of the amendments did not have a significant impact on 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 \$436,000 [2021 - \$365,523].

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2022

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
- 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, 2022

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
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

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, 2022

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. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

	2022	2021
	\$	\$
Cash on hand and in bank	2,533,650	2,627,438

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2022

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 [2021 - \$6,000] for the three properties. All building occupancy costs are paid by the Centre. The net assets of Homes is \$204,480 [2021 - \$207,604] 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, 2022 amounted to \$267,265 of which \$65,680 is restricted for specific use.

At March 31, 2022, the Centre had a balance payable to the Foundation of \$17,521 [2021 – receivable from the Foundation of \$29,093].

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
	\$	\$
Trade and accrued liabilities	437,703	502,452
Government remittances	29,379	133,033
	467,082	635,485

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2022

6. DUE TO MINISTRIES

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

	2022	2021
	\$	\$
Due to The District of Thunder Bay Social Services Administration Board	404,360	270,764
Ministry of Children, Community and Social Services	227,404	180,955
Ministry of Health	179,907	97,450
Ministry of the Attorney General	28,455	59,497
	840,126	608,666

7. DEFERRED REVENUE

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

	2022	2021
	\$	\$
The District of Thunder Bay Social Services Administration Board	52,056	14,503
Ministry of the Attorney General COVID funding	—	15,000
Ministry of Health COVID funding	55,480	234,126
Other	335,249	335,510
	442,785	599,139

8. STATEMENT OF CASH FLOWS

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

	2022	2021
	\$	\$
(Increase) decrease in current assets		
Accounts and Ministry advances receivables	175,219	60,113
Harmonized Sales Tax receivable	(10,515)	(7,753)
Prepaid expenses	(1,990)	(852)
	162,714	51,508
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	(168,403)	(2,642)
Due to Ministries	231,460	501,763
Salaries and benefits payable	(211,506)	60,798
Deferred revenue	(156,354)	235,642
	(304,803)	795,561
	(142,089)	847,069

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2022

9. 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, 2021, the plan was fully funded. Contributions to the Plan made by the Centre during the year amounted to \$771,965 [2021 – \$767,468] and are included in the statement of operations.

10. 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.

11. 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.

12. 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, 2022

13. IMPACTS OF COVID-19

Since December 31, 2021, 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, 2022 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)**

Schedule 1

Year Ended March 31

2022 2021

	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 21	Total	Total
REVENUE											
Ministry of Children, Community and Social Services	—	—	—	—	—	—	—	—	967,622	967,922	967,622
Ministry of Health	246,835	146,004	312,718	679,740	775,193	1,846,399	1,996,092	608,964	608,964	6,611,945	6,207,615
Other income	—	—	—	—	—	—	—	—	—	56,128	56,128
EXPENDITURES	246,835	146,004	312,718	679,740	775,193	1,846,399	1,996,092	608,964	967,622	7,579,567	7,231,365
Salaries	165,000	75,000	190,000	424,000	465,658	1,040,155	1,133,417	360,067	635,145	4,488,442	4,378,747
Employee benefits - statutory	14,012	5,000	23,600	40,000	38,707	78,753	99,669	30,407	51,159	381,307	347,858
- non-statutory	21,923	14,004	36,000	75,000	83,564	194,343	233,265	65,645	102,102	825,946	850,012
Transportation and communication	500	500	500	500	1,996	6,323	5,141	1,568	1,500	18,528	11,880
Travel	1,700	3,000	1,700	5,000	5,759	12,610	14,830	4,524	7,500	56,623	65,077
Services	—	—	—	2,000	1,445	2,526	3,722	1,135	—	12,328	11,751
Rent	1,500	2,000	1,500	5,000	4,776	9,911	12,298	3,752	5,500	46,237	55,425
Utilities	2,000	3,500	9,000	8,000	14,666	38,639	37,763	11,521	3,000	128,089	114,408
Staff training	500	1,000	1,000	2,000	2,626	6,446	6,761	2,063	500	22,896	20,542
Advertising and promotion	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance services—	3,000	7,000	4,000	6,000	12,362	31,537	31,832	9,711	—	105,442	111,330
- building, equipment, auto	10,000	8,000	8,418	9,000	13,711	41,594	45,195	13,788	—	149,706	124,655
Professional fees - non-client related	2,000	1,000	2,000	3,000	16,871	62,335	43,443	13,254	19,000	162,903	59,705
Purchased services - client related	1,600	2,000	5,000	8,000	13,455	39,490	34,645	10,569	5,000	119,759	96,107
Insurance	1,000	1,000	1,000	2,000	2,853	6,893	7,346	2,241	2,100	26,433	28,680
Other	—	—	—	—	—	—	—	—	—	—	—
Supplies and equipment	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	3,000	3,000	3,000	—	2,226	280	5,732	1,749	—	18,987	54,102
- building, equipment, auto	1,100	4,000	6,500	11,000	24,471	79,415	63,011	19,223	6,200	214,920	124,282
IT supplies and equipment	—	2,000	2,000	24,131	13,552	28,368	34,897	10,647	37,916	153,511	178,241
Other supplies and equipment	—	—	—	2,109	6,495	24,988	16,725	5,100	—	55,417	10,510
Other miscellaneous	—	—	—	—	—	—	—	—	—	—	—
Total expenditures	228,835	132,004	296,718	626,740	725,193	1,704,606	1,829,692	566,964	876,622	6,987,374	6,643,312
Excess of revenue over expenditures before the following	18,000	14,000	16,000	53,000	50,000	141,793	166,400	42,000	91,000	592,193	588,053
Allocated administration, net [Schedule 5]	20,000	15,000	31,000	58,000	80,000	190,000	195,751	62,000	91,000	742,751	746,041
Shortfall of revenue over expenditures before the following	(2,000)	(1,000)	(15,000)	(5,000)	(30,000)	(48,207)	(29,351)	(20,000)	—	(150,558)	(157,988)
RECOVERIES											
Donations and fundraising	—	—	—	—	—	4,128	—	—	—	4,128	10,553
Program income	2,000	1,000	15,000	5,000	30,000	44,079	29,351	20,000	—	146,430	147,435
Total recoveries	2,000	1,000	15,000	5,000	30,000	48,207	29,351	20,000	—	150,558	157,988
Excess of revenue over expenditures and recoveries for year	—	—	—	—	—	—	—	—	—	—	—

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

Schedule 2

Year Ended March 31

2022

2021

	Autism Supports \$	Early Child Development \$	Children's DS Community Support \$	Youth Justice Specialized Programming \$	Youth Justice Reintegration \$	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	2,000
Communication	500	500	2,500	1,000	3,000	7,500	7,500
Services							
Rent	—	—	1,500	1,000	3,000	5,500	5,500
Utilities	—	—	1,000	—	2,000	3,000	3,000
Staff training	—	—	500	—	—	500	500
Advertising and promotion	—	—	—	—	—	—	—
Repairs and maintenance services	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—
Professional fees - non-client related	—	—	4,000	—	15,000	19,000	19,000
Purchased services - client related	—	—	2,000	—	3,000	5,000	5,000
Insurance	—	—	1,100	—	1,000	2,100	2,100
Other	—	—	—	—	—	—	—
Supplies and equipment	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—
- building, equipment, auto	1,000	1,000	4,200	—	—	6,200	5,200
IT supplies and equipment	1,463	3,366	2,800	3,500	26,787	37,916	38,416
Other supplies and equipment	—	—	—	—	—	—	—
Total expenditures	28,425	59,600	366,310	65,000	357,287	876,622	876,622
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
2022 2021

	Supervised Access Program	U-Turn	Preschool Consultation	Preschool Speech	Infant Hearing	Blind/Low Vision	Preschool Program	Entrepreneurial Services	Part (B) [Schedule 4]	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE											
Ministry of Children, Community and Social Services	—	—	—	1,220,904	168,044	42,077	—	—	1,140,097	2,571,122	2,881,230
Ministry of Health	—	219,369	—	—	—	—	—	—	476,009	695,378	905,943
Ministry of the Attorney General	161,609	—	—	—	—	—	—	—	—	161,609	133,989
The District of Thunder Bay Social Services Administration Board	—	—	140,000	—	—	—	83,000	—	—	1,372,451	1,398,909
Other income	1,428	100	—	16,070	—	—	—	209,474	1,093,590	1,320,662	1,297,420
Total revenue	163,037	219,469	140,000	1,236,974	168,044	42,077	83,000	209,474	3,859,147	6,121,222	6,617,491
EXPENDITURES											
Salaries	127,935	150,773	112,940	893,916	89,916	16,898	63,001	140,387	2,553,591	4,149,357	4,094,028
Employee benefits - statutory	6,617	18,549	8,208	85,860	2,667	1,320	5,266	13,918	216,012	358,417	334,539
- non-statutory	—	9,440	16,665	171,978	5,333	2,680	10,534	3,874	362,653	583,157	561,798
Transportation and communication	30	1,200	340	4,068	2,000	250	2,899	1,021	15,056	26,864	15,091
Travel	—	1,955	1,447	—	—	—	—	—	13,873	17,275	15,761
Communication Services	—	—	—	—	—	—	—	—	—	—	—
Rent	9,600	6,000	—	24,416	6,000	3,000	—	—	—	49,016	47,507
Utilities	—	—	—	—	—	—	—	—	—	—	—
Staff training	836	125	68	12,091	—	—	—	553	5,768	19,441	15,778
Advertising and promotion	—	—	—	—	—	—	—	—	571	571	1,705
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	—	—	—	—	—	—	—	—	23,001	23,001	21,621
Professional fees - non-client related	—	—	—	2,000	1,000	—	—	—	5,201	8,201	15,285
Purchased services - client related	—	15,000	—	15,218	58,128	12,429	—	823	342,323	443,921	830,721
Insurance	—	—	—	—	—	—	—	—	—	—	231
Other	—	1,378	—	18,597	—	4,000	500	—	—	24,475	9,886
Supplies and equipment	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	662	—	—	—	—	—	—	—	34,999	35,661	47
IT supplies and equipment	—	—	—	—	—	—	800	—	40,248	41,048	189,249
Other supplies and equipment	1,357	—	—	8,830	3,000	1,500	—	597	107,251	122,535	207,116
Other miscellaneous	—	702	332	—	—	—	—	—	1,000	2,034	26,872
Total expenditures	147,037	205,122	140,000	1,236,974	168,044	42,077	83,000	161,173	3,721,547	5,904,974	6,387,235
Excess of revenue over expenditures before the following	16,000	14,347	—	—	—	—	—	48,301	137,600	216,248	230,256
Allocated administration, net [schedule 5]	—	—	—	—	—	—	—	—	50,000	50,000	50,000
Excess of revenue over expenditures before the following	16,000	14,347	—	—	—	—	—	48,301	87,600	166,248	180,256
RECOVERIES											
Management fees [schedule 5]	(16,000)	(14,347)	—	—	—	—	—	—	(87,600)	(117,947)	(117,947)
Excess of revenue over expenditures and recoveries for the year	—	—	—	—	—	—	—	48,301	—	48,301	62,309

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

Schedule 4

Year Ended March 31

2022

2021

	Contracted School Services	Coordinated Service Planning	Services for Children with Complex Needs	Crisis Support Services	COVID Emergency	Complex Special Needs	Child Care Special Needs	Special Needs Coordination	System Management	Total	Total
REVENUE											
Ministry of Children and Youth Services	—	435,550	82,025	—	—	473,471	—	149,051	—	1,140,097	1,587,992
Ministry of Health	—	—	—	76,500	148,146	—	—	—	251,363	476,009	686,574
The District of Thunder Bay Social Services Administration Board	—	—	—	—	—	—	1,149,451	—	—	1,149,451	1,175,909
Other income	1,093,590	—	—	—	—	—	—	—	—	1,093,590	1,077,979
Total revenue	1,093,590	435,550	82,025	76,500	148,146	473,471	1,149,451	149,051	251,363	3,859,147	4,528,454
EXPENDITURES											
Salaries	875,603	281,940	65,000	—	—	355,129	673,556	103,506	198,857	2,553,591	2,639,273
Employee benefits - statutory	61,202	36,956	5,600	—	—	5,354	74,928	13,956	18,016	216,012	209,303
- non-statutory	145,708	39,006	11,425	—	—	10,869	131,935	10,154	13,556	362,653	357,405
Transportation and communication	—	—	—	—	—	—	—	—	—	—	—
Travel	2,421	793	—	—	—	3,214	7,628	1,000	—	15,056	8,374
Communication	3,717	811	—	—	—	—	8,443	—	902	13,873	12,916
Services	—	—	—	—	—	—	—	—	—	—	—
Rent	—	—	—	—	—	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—	—	—
Staff training	1,391	3,102	—	—	—	—	1,240	35	—	5,768	11,325
Advertising and promotion	—	571	—	—	—	—	—	—	—	571	1,705
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—	—
- buildings, equipment, auto	—	—	—	—	—	—	17,001	6,000	—	23,001	21,000
Professional fees - non-client related	—	—	5,201	—	—	—	—	—	—	5,201	12,285
Purchased services - client related	—	—	15,000	—	—	89,606	161,217	—	—	342,323	744,789
Insurance	—	—	—	—	—	—	—	—	—	—	231
Other	—	—	—	—	—	—	—	—	—	—	100
Supplies and equipment	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—	—
- buildings, equipment, auto	—	8,000	—	—	—	—	—	—	—	4,000	34,999
IT Supplies and equipment	65	—	—	—	—	—	—	—	—	40,183	189,249
Office supplies and equipment	3,483	6,170	—	—	—	9,299	2,904	2,400	15,032	107,251	158,859
Other miscellaneous	—	—	—	—	—	—	—	—	1,000	1,000	24,040
Total expenditures	1,093,590	397,550	82,025	76,500	148,146	473,471	1,061,851	137,051	251,363	3,721,547	4,390,854
Excess of revenue over expenditures before the following	—	38,000	—	—	—	—	87,600	12,000	—	137,600	137,600
Allocated administration [schedule 5]	—	(38,000)	—	—	—	—	—	(12,000)	—	(50,000)	50,000
Shortfall of revenue over expenditures before the following	—	—	—	—	—	—	87,600	—	—	87,600	87,000
RECOVERIES											
Management fees [schedule 5]	—	—	—	—	—	—	(87,600)	—	—	(87,600)	(87,000)
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	2022	2021
	\$	\$
EXPENDITURES		
Salaries	669,750	687,418
Employee benefits - statutory	52,404	49,301
- non-statutory	124,367	123,275
Transportation and communication		
Travel	1,857	1,868
Communication	7,183	7,556
Services		
Utilities	8,000	7,563
Staff training	7,701	3,500
Advertising and promotion	2,068	1,353
Repairs and maintenance services - building, equipment, auto	—	12,227
Professional fees - non-client related	38,912	25,265
Insurance	20,000	20,000
Other	4,567	5,625
Supplies and equipment		
IT supplies and equipment	14,379	11,644
Other supplies and equipment	14,444	16,982
Other miscellaneous	1,147	1,774
	966,779	975,351
Administrative recoveries		
Interest	6,081	11,363
Management fees [schedules 3 and 4]	117,947	117,947
Other recoveries	50,000	50,000
	174,028	179,310
Administrative expenditures, net of allocated recoveries	792,751	796,041
Program allocations [schedules 1, 2, and 4]		
Access Intake Services	(20,000)	(20,000)
Youth Justice - Specialized Programming	(15,000)	(7,000)
- Reintegration Rehabilitation	(31,000)	(40,000)
Children's DS Community Support	(58,000)	(38,000)
Early Child Development	(80,000)	(6,000)
Targeted Prevention	(190,000)	(15,000)
Brief Services	(195,751)	(31,000)
Family Capacity Building	(62,000)	(58,000)
Case Management and Service Coordination	(6,000)	(80,000)
Counselling and Therapy Services	(38,000)	(190,000)
Intensive Treatment Services	(7,000)	(199,041)
Specialized Consultation and Assessment	(40,000)	(62,000)
Coordinated Service Planning	(38,000)	(38,000)
Special Needs Coordination	(12,000)	(12,000)
	(792,751)	(796,041)