



Financial Statements

Children's Centre Thunder Bay

March 31, 2020

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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, 2020, 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, 2020, 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.

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.

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 9, 2020

Chartered Professional Accountants
Licensed Public Accountants

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

Statement 1

As at March 31

	2020	2019
	\$	\$
ASSETS		
Current		
Cash and cash equivalents <i>[note 2]</i>	1,718,060	1,636,481
Accounts and Ministry advances receivable <i>[note 3]</i>	399,246	167,395
Harmonized Sales Tax receivable	52,269	50,981
Prepaid expenses	9,125	9,971
Total current assets	2,178,700	1,864,828
Mortgage receivable <i>[note 3]</i>	1	1
	2,178,701	1,864,829
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities <i>[note 4]</i>	638,127	551,354
Due to Ministries <i>[note 5]</i>	106,903	92,487
Salaries and benefits payable	371,726	310,827
Deferred revenue <i>[note 6]</i>	363,497	259,037
Total current liabilities	1,480,253	1,213,705
Net assets <i>[statement 3]</i>		
Restricted fund <i>[note 3]</i>	1	1
Unrestricted net assets	698,447	651,123
Total net assets	698,448	651,124
	2,178,701	1,864,829

See accompanying notes to the financial statements.

On behalf of the Board:



Chair



Chief Executive Officer

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

Statement 1

As at March 31

2020

2019

	\$	\$
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See accompanying notes to the financial statements.

On behalf of the Board:

Chair

Chief Executive Officer

Children's Centre Thunder Bay Statement of Operations

Year Ended March 31

Statement 2

2020

2019

	Service Plan \$ [schedule 1]	Other Programs \$ [schedule 3]	Administration \$ [schedule 5]	Total \$	Total \$
REVENUE					
Ministry of Children, Community and Social Services	1,093,698	2,697,626	—	3,791,324	9,796,125
Ministry of Health	6,305,065	479,121	—	6,784,186	244,369
Ministry of the Attorney General	—	175,065	—	175,065	178,458
The District of Thunder Bay Social Services Administration Board	—	1,520,029	—	1,520,029	1,571,893
Other income	—	1,012,882	—	1,012,882	924,037
	7,398,763	5,884,723	—	13,283,486	12,714,882
EXPENDITURES					
Salaries	4,591,528	3,805,852	670,102	9,067,482	8,955,582
Employee benefits - statutory	401,067	313,065	49,941	764,073	730,604
- non-statutory	809,985	535,170	119,208	1,464,363	1,421,454
Transportation and communication					
Travel	53,398	63,851	6,444	123,693	153,457
Communication	64,963	20,245	7,562	92,770	94,947
Services					
Rent	18,583	44,400	—	62,983	66,113
Utilities	53,615	—	6,352	59,967	62,749
Staff training	94,786	13,637	1,770	110,193	183,076
Advertising and promotion	8,350	662	652	9,664	28,147
Repairs and maintenance services - building, equipment, auto	60,911	741	12,458	74,110	79,777
Professional fees - non-client related	81,176	3,830	18,288	103,294	91,009
Purchased services - client related	58,682	827,127	—	885,809	546,401
Insurance	88,843	218	20,000	109,061	102,767
Other	26,914	229	4,950	32,093	36,985
Supplies and equipment					
Repairs and maintenance supplies - building, equipment, auto	12,278	29,678	—	41,956	52,967
IT supplies and equipment	138,264	685	16,810	155,759	66,982
Other supplies and equipment	225,455	45,662	14,101	285,218	300,296
Other miscellaneous	58,201	14,400	6,309	78,910	61,375
	6,846,999	5,719,452	954,947	13,521,398	13,034,688

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

Year Ended March 31

**Statement 2
(continued)**

2020

2019

	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]	551,764 (758,882) (207,118)	165,271 — 165,271	(954,947) 758,882 (196,065)	(237,912) — (237,912)	(319,806) — (319,806)
RECOVERIES					
Donations and fundraising	10,569	—	—	10,569	19,582
Interest [schedule 5]	—	—	28,118	28,118	27,536
Management fees [schedule 5]	—	(117,947)	117,947	—	—
Program income	148,678	—	50,000	198,678	235,654
United Way program funding	47,871	—	—	47,871	52,893
Total recoveries	207,118	(117,947)	196,065	285,236	335,665
Excess of revenue over expenditures and recoveries for year	—	47,324	—	47,324	15,859

See accompanying notes to the financial statements.

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

Year Ended March 31

Statement 3

2020 2019

	Restricted fund \$	Unrestricted net assets \$	Total \$	Total \$
Balance, beginning of year	1	651,123	651,124	635,265
Excess of revenue over expenditures and recoveries for year	—	47,324	47,324	15,859
Balance, end of year	1	698,447	698,448	651,124

See accompanying notes to the financial statements.

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

Year Ended March 31

2020**2019**

	\$	\$
OPERATING ACTIVITIES		
Excess of revenue over expenditures and recoveries for year	47,324	15,859
Net change in non-cash working capital accounts related to operations <i>[note 7]</i>	34,255	343,928
Cash provided by operating activities	81,579	359,787
<hr/>		
Increase in cash and cash equivalents during year	81,579	359,787
Cash and cash equivalents, beginning of year	1,636,481	1,276,694
Cash and cash equivalents, end of year	1,718,060	1,636,481

See accompanying notes to the financial statements.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2020

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 \$238,000 [2019 - \$317,000].

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, 2020

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:

<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

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2020

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:

	2020	2019
	\$	\$
Cash on hand	910,185	829,012
Term deposits	807,875	807,469
	1,718,060	1,636,481

The term deposits consist of Guaranteed Investment Certificates maturing September, 2020, with interest terms at 1.75% and 2.00%.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2020

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, net of the CMHC subsidy. During the year, the Centre paid rent of \$6,000 [2019 - \$6,000] for the three properties. All building occupancy costs are paid by the Centre. The net assets of Homes was \$203,121 [2019 - \$203,167] 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, 2020 amounted to \$294,808 of which \$60,011 is restricted for specific uses.

At March 31, 2020, the Centre had a balance receivable from the Foundation of \$70,164 [2019 - \$36,764].

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020	2019
	\$	\$
Trade and accrued liabilities	619,496	531,470
Government remittances	18,631	19,884
	638,127	551,354

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2020

5. DUE TO MINISTRIES

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

	2020 \$	2019 \$
Due to The District of Thunder Bay Social Services Administration Board	27,265	43,090
Ministry of Children, Community and Social Services	79,638	49,397
	106,903	92,487

6. DEFERRED REVENUE

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

	2020 \$	2019 \$
The District of Thunder Bay Social Services Administration Board	113,710	74,315
Other	249,787	184,722
	363,497	259,037

7. STATEMENT OF CASH FLOWS

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

	2020 \$	2019 \$
(Increase) decrease in current assets		
Accounts and Ministry advances receivables	(231,851)	338,967
Harmonized Sales Tax receivable	(1,288)	17,466
Prepaid expenses	846	(755)
	(232,293)	355,678
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	86,773	(136,627)
Due to Ministries	14,416	(1,330)
Salaries and benefits payable	60,899	35,667
Deferred revenue	104,460	90,540
	266,548	(11,750)
	34,255	343,928

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2020

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, 2019, the plan was fully funded. Contributions to the Plan made by the Centre during the year amounted to \$741,957 [2019 – \$699,466] 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. CONTINGENCY

The Centre is the defendant in a legal claim, the outcome of which is not determinable.

No provision has been made in the financial statements for this claim. The claim is being defended by the Centre's insurer.

11. IMPACTS OF COVID-19

Since December 31, 2019, 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, 2020 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.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2020

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

2020 2019

	Access Intake Services \$	Targeted Prevention \$	Brief Services \$	Family Caregiver Support \$	Coordination Services \$	Counselling and Therapy Services \$	Intensive Treatment Services \$	Specialized Consultation & Assessment \$	Infant Development \$	Part (B) \$	Total \$
REVENUE											
Ministry of Children, Community and Social Services	—	—	—	—	—	—	—	—	65,600	1,028,098	1,093,698
Ministry of Health	246,835	146,004	292,118	579,740	775,193	1,660,120	1,996,091	608,964	—	—	7,450,154
Other income	—	—	—	—	—	—	—	—	—	—	6,305,065
	246,835	146,004	292,118	579,740	775,193	1,660,120	1,996,091	608,964	65,600	1,028,098	7,398,763
EXPENDITURES											
Salaries	165,000	75,000	175,000	354,000	480,468	1,020,623	1,227,411	375,508	42,530	675,988	4,804,674
Employee benefits - statutory	13,333	5,000	18,000	30,000	42,202	90,378	111,186	33,152	4,000	53,816	401,067
- non-statutory	25,667	14,004	36,000	60,000	85,346	182,774	223,332	67,045	8,204	107,613	809,985
Transportation and communication	—	—	—	—	—	—	—	—	—	—	—
Travel	1,600	2,000	1,600	3,700	5,323	11,400	13,493	4,182	500	9,600	63,353
Communication	1,700	3,000	1,700	5,000	6,881	14,735	17,542	5,405	500	8,500	64,963
Services	—	—	—	—	—	—	—	—	—	—	—
Rent	1,100	2,000	1,500	2,000	2,285	4,893	3,010	1,795	—	—	18,583
Utilities	1,500	2,000	1,500	5,000	5,768	12,353	14,263	4,531	—	6,700	53,615
Staff training	3,000	4,000	9,000	8,000	11,285	24,167	23,469	8,865	—	3,000	94,786
Advertising and promotion	500	1,000	1,000	—	966	2,067	1,559	758	—	500	8,350
Repairs and maintenance services—	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	3,000	3,000	4,000	6,000	7,366	15,775	14,984	5,786	—	1,000	60,911
Professional fees - non-client related	—	—	—	4,000	5,987	27,373	35,975	7,841	—	—	81,176
Purchased services - client related	2,000	1,000	2,000	3,000	2,850	6,104	3,989	2,239	—	35,500	58,682
Insurance	1,600	2,000	5,000	8,000	10,382	22,234	27,071	8,156	—	4,400	88,843
Other	1,000	1,000	1,000	2,000	3,039	6,507	7,781	2,387	—	2,200	26,914
Supplies and equipment	—	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	3,000	3,000	—	—	—	2,443	2,937	898	—	—	12,278
- building, equipment, auto	—	—	12,000	9,000	18,139	36,405	46,368	13,352	—	3,000	138,264
IT supplies and equipment	3,200	12,000	4,000	24,040	24,750	53,005	60,870	19,443	3,866	20,281	213,633
Other supplies and equipment	1,635	2,000	2,818	3,000	7,156	15,324	20,647	5,621	—	—	58,201
Other miscellaneous	—	—	—	—	—	—	—	—	—	—	—
Total expenditures	228,835	132,004	276,118	526,740	720,193	1,548,560	1,855,887	566,964	59,600	932,098	6,846,999
Excess of revenue over expenditures before the following	18,000	14,000	16,000	53,000	55,000	111,560	140,204	42,000	6,000	96,000	551,764
Allocated administration, net [schedule 5]	(20,000)	(15,000)	(31,000)	(58,000)	(80,000)	(190,000)	(200,882)	(62,000)	(6,000)	(96,000)	(758,882)
Shortfall of revenue over expenditures before the following	(2,000)	(1,000)	(15,000)	(5,000)	(25,000)	(78,440)	(60,678)	(20,000)	—	—	(207,118)
RECOVERIES											
Donations and fundraising	—	—	—	—	—	10,569	—	—	—	—	10,569
Program income	2,000	1,000	15,000	5,000	25,000	20,000	60,678	20,000	—	—	148,678
United Way program	—	—	—	—	—	47,871	—	—	—	—	47,871
Total recoveries	2,000	1,000	15,000	5,000	25,000	78,440	60,678	20,000	—	—	207,118
Excess of revenue over expenditures and recoveries for year	—	—	—	—	—	—	—	—	—	—	—

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

Year Ended March 31

Schedule 2

2020 2019

	Community Capacity Building \$	Other ASD Supports \$	Child Access Mechanism \$	Child Assessment Counselling \$	Youth Justice Assessment \$	Youth Justice Other \$	Total \$	Total \$
REVENUE								
Ministry of Children, Community and Social Services	44,051	28,425	82,025	404,310	72,000	397,287	1,028,098	1,054,107
EXPENDITURES								
Salaries	30,000	21,405	53,373	276,210	48,000	247,000	675,988	696,728
Employee benefits - statutory	2,800	2,196	3,857	23,333	3,630	18,000	53,816	56,789
- non-statutory	6,000	1,861	7,715	46,667	7,370	38,000	107,613	114,113
Transportation and communication								
Travel	500	500	600	3,000	1,000	4,000	9,600	9,600
Communication	500	500	1,000	2,500	1,000	3,000	8,500	8,500
Services								
Rent	—	—	—	—	—	—	—	—
Utilities	—	—	1,000	2,200	1,000	2,500	6,700	5,800
Staff training	—	—	500	1,000	—	1,500	3,000	3,000
Advertising and promotion	—	—	—	500	—	—	500	500
Repairs and maintenance services	—	—	1,000	—	—	—	1,000	3,000
- building, equipment, auto	—	—	—	—	—	—	—	—
Professional fees - non-client related	—	—	2,000	4,500	—	29,000	35,500	36,500
Purchased services - client related	—	—	—	1,400	—	3,000	4,400	4,400
Insurance	—	—	—	1,200	—	1,000	2,200	2,200
Other	—	—	—	—	—	—	—	—
Supplies and equipment	—	—	—	—	—	—	—	3,000
Repairs and maintenance supplies	—	—	—	—	—	—	—	8,157
- building, equipment, auto	—	—	—	3,000	—	—	3,000	—
IT supplies and equipment	—	—	2,980	800	3,000	10,287	20,281	5,820
Other supplies and equipment	1,251	1,963	—	—	—	—	—	—
Total expenditures	41,051	28,425	74,025	366,310	65,000	357,287	932,098	958,107
Excess of revenue over expenditures before the following	3,000	—	8,000	38,000	7,000	40,000	96,000	96,000
Allocated administration, net [schedule 5]	(3,000)	—	(8,000)	(38,000)	(7,000)	(40,000)	(96,000)	(96,000)
Excess of revenue over expenditures for year	—	—	—	—	—	—	—	—

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

Year Ended March 31

Schedule 3

2020 2019

	Supervised Access Program	U-Turn	Preschool Consultation	Preschool Speech	Infant Hearing	Blind/Low Vision	Preschool Program	Entrepreneurial Part (B) Services [Schedule 4]	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE										
Ministry of Children, Community and Social Services	—	—	—	1,129,782	167,430	61,998	—	1,338,416	2,697,626	2,345,971
Ministry of Health	—	219,369	—	—	—	—	—	259,752	479,121	244,369
Ministry of the Attorney General	175,065	—	—	—	—	—	—	—	175,065	178,458
The District of Thunder Bay Social Services Administration Board	—	—	140,000	—	—	—	83,000	—	1,520,029	1,571,893
Other income	4,192	100	—	—	—	—	—	153,977	1,012,882	881,967
Total revenue	179,257	219,469	140,000	1,129,782	167,430	61,998	83,000	153,977	5,884,723	5,222,658
EXPENDITURES										
Salaries	141,941	155,433	106,842	844,596	93,030	14,406	57,711	96,273	3,805,852	3,510,440
Employee benefits - statutory	8,140	11,642	8,488	72,750	1,852	864	5,292	8,873	313,065	284,408
- non-statutory	279	10,538	22,840	161,501	3,703	1,728	10,583	—	535,170	486,337
Transportation and communication	—	—	—	—	—	—	—	—	—	—
Travel	2,091	8,569	1,450	15,339	4,000	500	500	1,063	63,851	83,665
Communication	45	2,902	—	—	—	—	—	166	20,245	19,578
Services	—	—	—	—	—	—	—	—	—	—
Rent	9,500	6,500	—	19,300	6,000	3,000	—	—	44,400	45,600
Utilities	—	—	—	—	—	—	—	—	—	—
Staff training	414	1,596	—	602	—	—	—	—	13,637	43,805
Advertising and promotion	—	306	—	—	—	—	—	—	662	9,874
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	—	591	—	—	—	—	—	—	150	741
Professional fees - non-client related	—	—	75	2,000	1,000	—	—	—	755	3,830
Purchased services - client related	—	—	—	9,610	45,167	36,000	—	28	736,322	827,127
Insurance	—	—	—	—	—	—	—	—	218	213
Other	225	4	—	—	—	—	—	—	229	2,066
Supplies and equipment	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	—	—	—	4,678	—	—	—	25,000	29,678
- building, equipment, auto	—	—	—	—	—	—	—	—	685	14,865
IT supplies and equipment	—	—	—	—	—	—	—	—	—	—
Other supplies and equipment	522	7,041	505	4,084	8,000	1,500	7,214	—	45,662	68,261
Other miscellaneous	—	—	—	—	—	4,000	1,700	250	14,400	32,392
Total expenditures	163,257	205,122	140,000	1,129,782	167,430	61,998	83,000	106,653	5,719,452	5,074,185
Excess of revenue over expenditures before the following	16,000	14,347	—	—	—	—	—	47,324	165,271	148,473
RECOVERIES										
Management fees [Schedule 5]	(15,000)	(14,347)	—	—	—	—	—	—	(87,600)	(117,947)
Total recoveries	(15,000)	(14,347)	—	—	—	—	—	(87,600)	(117,947)	(132,614)
Excess of revenue over expenditures and recoveries for the year	—	—	—	—	—	—	—	47,324	47,324	15,859

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

Year Ended March 31

Schedule 4

2020 2019

	Contracted School Services	Coordinated Service Planning	Fetal Alcohol Spectrum Disorder	DS Supported Living	Complex Special Needs	Child Care Special Needs	Special Coordination	Lead Agency	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE										
Ministry of Children and Youth Services	—	255,550	90,000	150,685	737,181	—	105,000	—	1,338,416	1,035,048
Ministry of Health	—	—	—	—	—	—	—	259,752	259,752	—
The District of Thunder Bay Social Services Administration Board	—	—	—	—	—	1,297,029	—	—	1,297,029	1,285,524
Other income	854,613	—	—	—	—	—	—	—	854,613	878,977
Total revenue	854,613	255,550	90,000	150,685	737,181	1,297,029	105,000	259,752	3,749,810	3,199,549
EXPENDITURES										
Salaries	674,961	190,168	60,903	—	397,387	688,701	82,239	201,461	2,295,820	2,109,493
Employee benefits - statutory	50,441	17,685	5,539	—	23,636	74,944	9,188	13,731	195,164	178,268
- non-statutory	112,215	30,406	12,021	—	9,941	121,560	10,089	27,766	323,998	286,413
Transportation and communication	—	—	—	—	—	—	—	—	—	—
Travel	5,097	1,070	1,587	—	1,034	13,373	422	7,816	30,339	49,802
Communication	5,996	1,286	—	—	—	8,357	—	1,493	17,132	17,234
Services	—	—	—	—	—	—	—	—	—	—
Rent	—	—	—	—	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—	—
Staff training	2,299	386	—	—	—	7,360	—	980	11,025	39,166
Advertising and promotion	—	—	356	—	—	—	—	—	356	9,874
Repairs and maintenance services	—	—	—	—	150	—	—	—	150	—
- buildings, equipment, auto	—	—	—	—	—	—	—	—	—	—
Professional fees - non-client related	—	755	—	—	—	—	—	—	755	3,689
Purchased services - client related	138	—	—	150,685	304,396	281,103	—	—	736,322	333,386
Insurance	—	—	—	—	—	218	—	—	218	213
Other	—	—	—	—	—	—	—	—	—	1,500
Supplies and equipment	—	—	—	—	—	—	—	—	—	—
Repairs and maintenance supplies	—	10,000	6,000	—	—	6,000	3,000	—	25,000	15,009
- buildings, equipment, auto	—	—	—	—	—	—	—	685	685	14,865
IT Supplies and equipment	—	—	—	—	—	—	—	—	—	—
Office supplies and equipment	3,466	3,854	3,594	—	—	—	62	5,820	16,796	34,256
Other miscellaneous	—	—	—	—	637	7,813	—	—	8,450	4,114
Total expenditures	854,613	255,550	90,000	150,685	737,181	1,209,429	105,000	259,752	3,662,210	3,097,282
Excess of revenue over expenditures before the following	—	—	—	—	—	87,600	—	—	87,600	102,267
RECOVERIES										
Management fees [Schedule 5]	—	—	—	—	—	(87,600)	—	—	(87,600)	(102,267)
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

2020

2019

	\$	\$
EXPENDITURES		
Salaries	670,102	640,468
Employee benefits - statutory	49,941	48,227
- non-statutory	119,208	118,795
Transportation and communication		
Travel	6,444	6,439
Communication	7,562	10,260
Services		
Utilities	6,352	6,965
Staff training	1,770	3,575
Advertising and promotion	652	1,159
Repairs and maintenance services - building, equipment, auto	12,458	12,140
Professional fees - non-client related	18,288	29,325
Insurance	20,000	20,000
Other	4,950	3,569
Supplies and equipment		
Repairs and maintenance supplies - building, equipment, auto	—	4,633
IT supplies and equipment	16,810	7,116
Other supplies and equipment	14,101	10,245
Other miscellaneous	6,309	634
	954,947	923,550
Administrative recoveries		
Interest	28,118	27,536
Management fees [schedules 3 and 4]	117,947	132,614
Other recoveries	50,000	32,336
	196,065	192,486
Administrative expenditures, net of allocated recoveries	758,882	731,064
Program allocations [schedules 1 and 2]		
Access Intake Services	(20,000)	(41,100)
Youth Justice - assessment	(7,000)	(23,000)
- other	(40,000)	(24,000)
Child Assessment and Counselling	(38,000)	(38,000)
Infant Development	(6,000)	(6,000)
Targeted Prevention	(15,000)	(15,000)
Brief Services	(31,000)	(31,000)
Family Caregiver Support	(58,000)	(58,000)
Service Coordination	(80,000)	(75,000)
Counselling and Therapy Services	(190,000)	(165,000)
Intensive Treatment Services	(200,882)	(183,964)
Specialized Consultation and Assessment	(62,000)	(60,000)
Child Access Mechanism	(8,000)	(8,000)
Community Capacity Building	(3,000)	(3,000)
	(758,882)	(731,064)
	—	—

