



Financial Statements

The Children's Aid Society of the District of
Thunder Bay

March 31, 2019

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Independent Auditor's Report

To the Board of Directors and Members of
The Children's Aid Society of the District of Thunder Bay

Opinion

We have audited the accompanying financial statements of The Children's Aid Society of the District of Thunder Bay ("the Society"), which comprise the statement of financial position as at March 31, 2019 and the statements of operations, changes in net assets (debt) and cash flows for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Children's Aid Society of the District of Thunder Bay as at March 31, 2019, and its results of operations, its changes in its net assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Society 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.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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 Society's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 Society'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 Society'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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton LLP

Thunder Bay, Canada
June 7, 2019

Chartered Professional Accountants
Licensed Public Accountants

The Children's Aid Society of the District of Thunder Bay
Statement of Financial Position **Statement 1**

| As at March 31 | 2019 | 2018 |
|---|------------------|------------------|
| | \$ | \$ |
| ASSETS | | |
| Current | | |
| Cash | 979,155 | 884,889 |
| Due from Province of Ontario <i>[note 4]</i> | - | 55,888 |
| Accounts receivable | 256,155 | 297,452 |
| Accounts receivable - related entity <i>[note 10[a]]</i> | 15,998 | 14,309 |
| Prepaid expenses | 39,741 | 39,100 |
| Total current assets | 1,291,049 | 1,291,638 |
| Capital assets, net <i>[note 5]</i> | 955,623 | 1,009,661 |
| | 2,246,672 | 2,301,299 |
| LIABILITIES AND NET ASSETS | | |
| Current | | |
| Accounts payable and accrued liabilities | 1,286,525 | 1,270,618 |
| Unexpended program funds <i>[note 7]</i> | 612,429 | 645,363 |
| Current portion of mortgage payable <i>[note 8]</i> | 122,630 | 130,586 |
| Deferred revenue | 294,109 | 51,824 |
| Total current liabilities | 2,315,693 | 2,098,391 |
| Mortgage payable - non-current portion <i>[note 8]</i> | - | 122,630 |
| Net assets (debt) <i>[statement 3]</i> | | |
| Investment in capital assets <i>[note 6]</i> | 832,993 | 756,445 |
| Non-Statutory Fund | 84,985 | 75,938 |
| Unrestricted | (986,999) | (752,105) |
| Total net assets (debt) | (69,021) | 80,278 |
| | 2,246,672 | 2,301,299 |

Contingencies *[note 15]*

See accompanying notes to the financial statements.

The Children's Aid Society of the District of Thunder Bay Statement of Operations Statement 2

| Year ended March 31 | 2019 | 2018 |
|--|-------------------|-----------------|
| | \$ | \$ |
| REVENUES | | |
| Province of Ontario | | 16,223,421 |
| Program funding | 15,973,752 | 297,276 |
| Partial settlement previous years' deficit | 18,750 | 1,273,311 |
| Other revenue | 1,137,396 | 17,794,008 |
| | 17,129,898 | |
| EXPENSES | | |
| Benefits | 2,348,724 | 2,370,953 |
| Boarding rate payments | 3,047,992 | 3,243,932 |
| Building occupancy | 453,872 | 469,709 |
| Clients' personal needs | 731,461 | 807,660 |
| Financial assistance | 58,004 | 58,393 |
| Food services | 35,020 | 46,434 |
| Health and related expenses | 175,009 | 265,532 |
| Miscellaneous | 321,128 | 274,960 |
| Office administration | 131,709 | 166,658 |
| Professional services | | |
| - client | 523,732 | 417,056 |
| - non-client | 79,526 | 126,675 |
| Program-related expenses | 57,149 | 54,814 |
| Promotion and publicity | 38,128 | 36,196 |
| Salaries | 8,633,996 | 8,746,034 |
| Technology | 232,944 | 275,660 |
| Training | 36,735 | 51,619 |
| Travel | 374,068 | 413,025 |
| | 17,279,197 | 17,825,310 |
| Deficiency of revenues over expenses for the year | (149,299) | (31,302) |
| Comprised of: | | |
| Current year operating deficit | (177,096) | (332,692) |
| Non-Statutory Fund surplus | 9,047 | 4,114 |
| Partial settlement of previous years' deficit | 18,750 | 297,276 |
| | (149,299) | (31,302) |

See accompanying notes to the financial statements.

**The Children's Aid Society of the District of Thunder Bay
Statement of Changes in Net Assets (Debt) Statement 3**

| Year ended March 31 | | | | 2019 | 2018 |
|--|--|-----------------------------|--------------------|-----------------|---------------|
| | Investment in capital assets \$ [note 6] | Non-Statutory Fund \$ | Unrestricted \$ | Total \$ | Total \$ |
| Net assets (debt), beginning of year | 756,445 | 75,938 | (752,105) | 80,278 | 111,580 |
| Excess of revenues over expenses for the year - operating | - | - | (158,346) | (158,346) | (35,416) |
| Excess of revenues over expenses for the year - Non-Statutory Fund | - | 9,047 | - | 9,047 | 4,114 |
| Net change in investment in capital assets [note 6] | 76,548 | - | (76,548) | - | - |
| Net assets (debt), end of year | 832,993 | 84,985 | (986,999) | (69,021) | 80,278 |

See accompanying notes to the financial statements.

**The Children's Aid Society of the District of Thunder Bay
Statement of Cash Flows** **Statement 4**

| Year ended March 31 | 2019 | 2018 |
|---|------------------|------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Deficiency of revenues over expenses for the year | (149,299) | (31,302) |
| Add charges to earnings not involving a current payment of cash | | |
| Amortization | 54,038 | 57,170 |
| | (95,261) | 25,868 |
| Net change in non-cash working capital balances related to operations | | |
| Decrease (increase) in due from Province of Ontario | 55,888 | (3,810) |
| Decrease accounts receivable | 41,297 | 143,896 |
| Increase in prepaid expenses | (641) | (3,654) |
| Increase (decrease) in accounts payable and accrued liabilities | 15,907 | (64,966) |
| Increase (decrease) in unexpended program funds | (32,934) | 50,219 |
| Increase in deferred revenue | 242,285 | 56 |
| Cash provided by operating activities | 226,541 | 147,609 |
| FINANCING ACTIVITIES | | |
| Principal payments | (130,586) | (127,381) |
| Increase in accounts receivable - related entity | (1,689) | (978) |
| Cash used in financing activities | (132,275) | (128,359) |
| Increase in cash during year | 94,266 | 19,250 |
| Cash, beginning of year | 884,889 | 865,639 |
| Cash, end of year | 979,155 | 884,889 |

See accompanying notes to the financial statements.

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2019

GENERAL

The Children's Aid Society of the District of Thunder Bay (the "Society") was incorporated under the laws of Ontario without share capital and is a registered charity under the Income Tax Act. The Society's mission is to work with families and community partners to ensure that all children are free from abuse and neglect.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Society have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations, including the 4200 series of standards, as issued by the Public Sector Accounting Board ("PSAB for Government NPOs").

Fund accounting

The accounts of the Society are maintained in accordance with the principles of fund accounting whereby separate accounts are maintained for each fund, as explained below, to ensure observance of the limitations and restrictions placed on the use of particular assets.

The Child Welfare Fund is used to account for operational and administrative costs financed by the Province of Ontario and other miscellaneous revenues.

The Child Development Services (CDS) Fund is used to account for funds received from the Province of Ontario to provide support to families who are caring for children with developmental and/or physical disabilities by providing case management, respite, and in-home support.

The Outreach Program Fund is used to account for funds received from the City of Thunder Bay to provide services to transient youth in the community through an outreach worker.

The Ontario Child Benefit Equivalent Program Fund (OCBe) is used to account for funds received from the Ministry of Community and Social Services to provide opportunities for all children and youth in care, 0 to 17 years of age, to participate in recreational, educational, cultural, and social activities consistent with their plans of care and to establish a savings program for youth in care, 15 to 17 years of age, that will support their achievement of higher educational success, higher degree of resiliency, and a smoother transition to adulthood.

The Non-Statutory Fund is used to account for donations and other amounts for which the Society is not accountable to the Province of Ontario.

The Children's Aid Society of the District of Thunder Bay

Notes to the Financial Statements

March 31, 2019

Revenue recognition

The Society follows the deferral method of accounting for contributions, which include donations and government transfers. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted donations are recorded on a cash basis since pledges are not legally enforceable claims. Contributions externally restricted are deferred and recognized as revenue in the year in which the related expenses are recognized.

Capital assets

Capital assets are initially recorded at cost less accumulated amortization, and write-downs, if any. Such cost includes financing and other expenses incurred during the period of construction. Capital expenditures greater than \$10,000 are capitalized, and all others are expensed in the Statement of Operations. Normal maintenance and repair expenditures are expensed in the year incurred.

Amortization of capitalized assets is calculated as follows:

| | |
|-------------------------|------------------------|
| Computer equipment | 30% declining balance |
| Furniture and equipment | 30% declining balance |
| Group home | 25 years straight-line |
| Office building | 40 years straight-line |
| Vehicles | 30% declining balance |

As required, these assets have been tested for impairment.

Management estimates

The preparation of financial statements in conformity with PSAB for Government NPOs requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Society may undertake in the future. Actual results could differ from these estimates. Areas of key estimation include determination of balances receivable from the Province of Ontario, compensated absences and useful lives of assets.

Pension and employee benefits

The Society accounts for its participation in the Ontario Municipal Employee Retirement System ("OMERS"), a multi-employer defined benefit plan, as a defined contribution plan. Vacation pay is charged to operations in the year earned by the employees.

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2019

Cash

Cash consists of cash on deposit and cash on hand.

Financial instruments

The Society classifies its financial instruments as either fair value or amortized cost. The Society's accounting policy for each category is as follows:

Fair value

The Society has no financial instruments classified at fair value.

Amortized cost

This category includes cash, due from Province of Ontario, accounts receivable, accounts receivable - related entity, accounts payable and accrued liabilities, and mortgage payable. They are initially recognized at cost, other than related party transactions, and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are written-down to net recoverable value with the write-down being recognized in the Statement of Operations.

Initial measurement of related party

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 Society is in the capacity of management in which case they are accounted for in accordance with financial instruments.

2. FINANCIAL INSTRUMENT RISK MANAGEMENT

[a] Credit risk

Credit risk is the risk of financial loss to the Society if a debtor fails to make payments when due. The Society is exposed to this risk with respect to accounts receivable.

Accounts receivable are due from clients and outside agencies and are current. A bad debt allowance is set up based on the Society's historical experience regarding collections.

There have been no significant changes from the previous year in the exposure to this risk or policies, procedures and methods to measure the risk.

The Children's Aid Society of the District of Thunder Bay

Notes to the Financial Statements

March 31, 2019

[b] Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market price. Market factors include three types of risk: interest rate risk, currency risk and equity risk. The Society is not exposed to significant currency or equity risk as it does not transact materially in foreign currency or hold equity financial instruments.

There have been no significant changes from the previous year in the exposure to these risks or policies, procedures and methods to measure the risk.

[c] Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The Society is exposed to this risk through its mortgage payable as the long-term debt bears fixed interest rates.

There have been no significant changes from the previous year in the exposure to this risk or policies, procedures and methods to measure the risk.

[d] Liquidity risk

Liquidity risk is the risk that the Society will not be able to meet all cash outflow obligations as they come due. The Society mitigates this risk by assessing cash activities and expected outflows through budgeting and monitoring cash balances. Accounts payable and accrued liabilities are due in the next year, the contractual maturities relating to the mortgage payable are disclosed in Note 8, and lease commitments are disclosed in Note 9.

There have been no significant changes from the previous year in the exposure to this risk or policies, procedures and methods to measure the risk.

3. TRUST FUND

The Society acts as trustee for amounts held in trust for certain children under the care of the Society. The trust fund cash balances held by the Society of \$22,765 [2018 - \$34,484] are not included in the accompanying Statement of Financial Position.

4. DUE FROM PROVINCE OF ONTARIO

| | 2019 | 2018 |
|--|-----------------|----------|
| | \$ | \$ |
| Balance, beginning of year | 55,888 | 52,078 |
| Receipt of prior year funding receivable | (55,888) | (52,078) |
| Current year funding receivable | - | 55,888 |
| Balance, end of year | - | 55,888 |

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2019

5. CAPITAL ASSETS

Details of year-end capital asset balances are as follows:

| | 2019 | | 2018 | |
|----------------------------|------------------|-----------------------------------|------------------|-----------------------------------|
| | Cost \$ | Accumulated amortization \$ | Cost \$ | Accumulated amortization \$ |
| Furniture and equipment | 406,371 | 406,371 | 406,371 | 406,371 |
| Group home | 149,563 | 149,563 | 149,563 | 149,563 |
| Land | 187,000 | - | 187,000 | - |
| Office building | 1,952,194 | 1,195,780 | 1,952,194 | 1,146,975 |
| Vehicles | 41,877 | 29,668 | 41,877 | 24,435 |
| | 2,737,005 | 1,781,382 | 2,737,005 | 1,727,344 |
| Capital assets, net | | 955,623 | | 1,009,661 |

The amount of amortization charged to expense for the year is \$54,038 [2018 - \$57,170].

6. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

| | 2019 \$ | 2018 \$ |
|-------------------------------------|----------------|----------------|
| Capital assets, net | 955,623 | 1,009,661 |
| Less amount financed by: | | |
| Mortgage payable | - | 122,630 |
| Current portion of mortgage payable | 122,630 | 130,586 |
| Investment, end of year | 832,993 | 756,445 |

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2019

The change in investment in capital assets is calculated as follows:

| | 2019 \$ | 2018 \$ |
|---|-----------------|-----------------|
| Principal payments | 130,586 | 127,381 |
| Increase in investment in capital assets | 130,586 | 127,381 |
| Amortization | (54,038) | (57,170) |
| Decrease in investment in capital assets | (54,038) | (57,170) |
| Net increase | 76,548 | 70,211 |

7. UNEXPENDED PROGRAM FUNDS

This balance represents advances and amounts received for specially-funded programs.

| | Unexpended balance, beginning of year \$ | Change in unexpended balance during the year \$ | Unexpended balance, end of year \$ |
|--|--|--|--|
| Outreach Program | 24,682 | (2,012) | 22,670 |
| Ontario Child Benefit Equivalent Program (OCBe) | 613,482 | (35,712) | 577,770 |
| Other | 7,199 | 4,790 | 11,989 |
| | 645,363 | (32,934) | 612,429 |

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2019

8. MORTGAGE PAYABLE

| | 2019 \$ | 2018 \$ |
|---|------------|----------------|
| Children's Aid Foundation of the District of Thunder Bay | | |
| Mortgage repayable in monthly instalments of \$11,284 including interest at 2.5% per annum, maturing in February, 2020, secured by a mortgage on the office building at 1110 Jade Court, furniture and equipment. | 122,630 | 253,216 |
| Less amounts included in current liabilities | 122,630 | 130,586 |
| Long-term portion | - | 122,630 |

Principal repayments required over the next year is as follows:

| | \$ |
|------|---------|
| 2020 | 122,630 |

The interest paid on long-term debt during the year was \$4,819 [2018 - \$11,149].

9. LEASE COMMITMENTS

The Society leases a postage machine under an operating lease agreement expiring on August 31, 2019. The minimum payments under this agreement for the next year are \$194 quarterly.

The Society has an office lease in Geraldton, Ontario which expires on December 31, 2020. The minimum payments under this agreement are \$2,411 monthly.

The Society leases an office in Marathon, Ontario which expires on December 31, 2022. The minimum payments under this agreement are \$1,602 monthly.

The Society has a building lease for Heath Park School which expires on September 1, 2021. The minimum payments made under this agreement are \$2,825 monthly.

Minimum payments over the next four years are as follows:

| | \$ |
|------|----------------|
| 2020 | 82,447 |
| 2021 | 55,051 |
| 2022 | 19,223 |
| 2023 | 14,417 |
| | 171,138 |

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2019

10. RELATED ENTITY

Children's Aid Foundation of the District of Thunder Bay (formerly Thunder Bay Children's Services Foundation)

The Society's fundraising partner is the Children's Aid Foundation of the District of Thunder Bay (the "Foundation"). The Society has three representatives on the nine-member Board of the Foundation. The Foundation is incorporated under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act. The Foundation solicits, receives, manages and distributes money and other property to support the educational, recreational, cultural and special needs that contribute to a healthy environment for vulnerable children. Net resources of the Foundation at December 31, 2018, being the fiscal year-end of the Foundation, amounted to \$1,034,071 [2018 - \$1,039,343], of which \$565,047 [2018 - \$565,047] represents contributions externally restricted by the donors. The balance is available for distribution at the discretion of the Foundation's Board of Directors.

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

Related party transactions during the year include:

- [a] The outstanding balance owing to the Society of \$15,998 [2018 - \$14,309] relates to transactions handled by the Society during the year on behalf of the Foundation for services provided to children.
- [b] During the year, the Society provided administrative services to the Foundation and charged a total of \$5,700 [2018 - \$5,700] in related administrative fees.

11. BANK INDEBTEDNESS

The Society has available an operating line of credit of \$nil incurring interest at the bank's prime lending rate less 0.25% [3.7% per annum at year-end]. The amount outstanding at March 31, 2019 is \$nil [2018 - \$nil].

12. PENSION AGREEMENTS

The Society makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer plan on behalf of the members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on length of service and rates of pay. The amount contributed to OMERS for 2019 was \$831,100 [2018 - \$798,524] for current service and is included as an expense in the Statement of Operations.

13. PUBLIC SALARY DISCLOSURE

The Society has complied with the reporting requirements under the Public Salary Disclosure Act, submitting the appropriate reports to the Ministry of Finance.

The Children's Aid Society of the District of Thunder Bay Notes to the Financial Statements

March 31, 2019

14. ECONOMIC DEPENDENCE

The Society receives the majority of its funding from the Ontario Ministry of Children and Youth Services. Continuity of its operations is therefore dependent on the continued financial support of the Ontario Ministry of Children and Youth Services.

15. CONTINGENCIES

[a] Surpluses

The Ontario Ministry of Children and Youth Services provides funding for the Child Welfare programs based on annual budget submissions. At year-end, total expenses as calculated in accordance with Ministry guidelines are compared to the approved budget and, at the discretion of the Ministry, any excess funding may be refunded to the Ministry or affect the funding available to the programs/projects in the succeeding year. Any differences between the actual Ministry settlement amounts and the balances reflected as receivable/payable in these financial statements will be recognized in the year in which a settlement is reached.

[b] Other

The Society has been named as a defendant in a lawsuit. The likelihood and amount of settlement is not determinable. The Society's settlement, if any, will be charged to operations in the year judgement is rendered. No provisions have been made in the financial statements in respect of the action.

**The Children's Aid Society of the District of Thunder Bay
Child Welfare Fund Operations** **Schedule 1**

| Year ended March 31 | 2019 | 2018 |
|--|-------------------|-------------------|
| | \$ | \$ |
| REVENUES | | |
| Administration | 45,916 | 45,915 |
| Investment income | 25,541 | 12,860 |
| Miscellaneous recoveries | 199,986 | 308,749 |
| Partial settlement of previous years' deficit | 18,750 | 297,276 |
| Province of Ontario - Program funding | 14,865,925 | 15,232,858 |
| Special allowance | 580,400 | 657,869 |
| Wards of other societies | 155,852 | 120,811 |
| | 15,892,370 | 16,676,338 |
| EXPENSES | | |
| Benefits | 2,262,621 | 2,296,364 |
| Boarding rate payments | 2,598,464 | 2,826,327 |
| Building occupancy | 453,872 | 469,709 |
| Clients' personal needs | 481,419 | 646,097 |
| Financial assistance | 58,004 | 58,393 |
| Food services | 35,020 | 46,434 |
| Health and related expenses | 170,732 | 258,530 |
| Miscellaneous | 275,212 | 229,045 |
| Office administration | 131,709 | 166,658 |
| Professional services | | |
| - client | 523,732 | 417,056 |
| - non-client | 79,526 | 126,675 |
| Program-related expenses | 15,595 | 10,865 |
| Promotion and publicity | 38,128 | 36,196 |
| Salaries | 8,311,428 | 8,419,762 |
| Technology | 232,944 | 275,660 |
| Training | 36,610 | 51,389 |
| Travel | 345,700 | 376,594 |
| | 16,050,716 | 16,711,754 |
| Deficiency of revenues over expenses for the year | (158,346) | (35,416) |
| Comprised of: | | |
| Current year operating deficit | (177,096) | (332,692) |
| Partial settlement of previous years' deficit | 18,750 | 297,276 |
| | (158,346) | (35,416) |

The Children's Aid Society of the District of Thunder Bay
Non-Statutory Fund Operations **Schedule 2**

| Year ended March 31 | 2019 | 2018 |
|--|---------------|---------------|
| | \$ | \$ |
| REVENUES | | |
| Donations | 49,689 | 47,562 |
| Interest | 912 | 501 |
| | 50,601 | 48,063 |
| EXPENSES | | |
| Program-related | 41,554 | 43,949 |
| Excess of revenues over expenses for the year | 9,047 | 4,114 |

**The Children's Aid Society of the District of Thunder Bay
Other Funds Operations**

Schedule 3

Year ended March 31

2019 2018

| | CDS \$ | Outreach Program \$ | OCBe \$ | Other \$ | Total \$ | Total \$ |
|--|----------------|---------------------------|----------------|---------------|------------------|------------------|
| REVENUES | | | | | | |
| Province of Ontario - Program funding | 873,640 | - | 234,187 | - | 1,107,827 | 990,563 |
| Other | - | 69,100 | - | 10,000 | 79,100 | 79,044 |
| | 873,640 | 69,100 | 234,187 | 10,000 | 1,186,927 | 1,069,607 |
| EXPENSES | | | | | | |
| Allocated administrative costs | 45,916 | - | - | - | 45,916 | 45,915 |
| Benefits | 70,798 | 15,305 | - | - | 86,103 | 74,589 |
| Boarding rate payments | 449,528 | - | - | - | 449,528 | 417,605 |
| Children's transportation | 4,237 | - | - | - | 4,237 | 3,008 |
| Clients' personal needs | 264 | - | - | - | 264 | 7,780 |
| Health and related expenses | 4,277 | - | - | - | 4,277 | 7,002 |
| Recreation | 1,354 | - | 234,187 | 10,000 | 245,541 | 150,775 |
| Salaries | 268,773 | 53,795 | - | - | 322,568 | 326,272 |
| Training | 125 | - | - | - | 125 | 230 |
| Travel | 28,368 | - | - | - | 28,368 | 36,431 |
| | 873,640 | 69,100 | 234,187 | 10,000 | 1,186,927 | 1,069,607 |
| Excess of revenues over expenses for the year | - | - | - | - | - | - |

The Children's Aid Society of the District of Thunder Bay
 Ministry Submission - Expenditures

Schedule 4

Year ended March 31

2019

| | Non-Residential Services \$ | Residential Services \$ | Permanency Services \$ | Legal Services \$ | Travel \$ | Infrastructure & Admin. Support \$ | Boarding Rates \$ | Technology \$ | Total \$ |
|--|-----------------------------------|-------------------------------|------------------------------|-------------------------|----------------|---|-------------------------|------------------|-------------------|
| Admission prevention | 58,004 | - | - | - | - | - | - | - | 58,004 |
| Adoption probation costs | - | - | 2,591 | - | - | - | - | - | 2,591 |
| Adoption subsidy | - | - | 101,033 | - | - | - | - | - | 101,033 |
| Benefits | 1,079,266 | 575,760 | 78,289 | 40,007 | - | 270,634 | - | 17,872 | 2,061,828 |
| Building occupancy | - | 377,814 | - | - | - | 334,616 | - | - | 377,814 |
| Clients' personal needs | - | - | - | 463,366 | - | - | - | - | 463,366 |
| External legal services | - | 170,732 | - | - | - | - | - | - | 170,732 |
| Health and related expenses | - | - | - | - | - | 275,212 | - | - | 275,212 |
| Miscellaneous | - | - | - | - | - | 125,040 | - | - | 125,040 |
| Office administration | - | 38,883 | - | - | - | - | - | - | 38,883 |
| Professional services - client | - | - | - | - | - | 79,526 | - | - | 79,526 |
| - non-client | 5,908 | 2,940 | - | - | - | - | - | - | 8,848 |
| Program-related expenses | - | - | - | - | - | 38,128 | - | - | 38,128 |
| Promotion and publicity | - | - | - | - | - | - | 138,630 | - | 138,630 |
| Purchased foster and group care | - | - | - | - | - | - | - | 69,965 | 69,965 |
| Salaries | 3,897,677 | 2,079,308 | 282,737 | 144,480 | - | 977,372 | - | - | 7,451,539 |
| Society operated foster and group care | - | - | - | - | - | - | 2,604,445 | - | 2,604,445 |
| Society foster, kinship and other care | - | - | - | - | - | - | 910,778 | - | 910,778 |
| Targeted subsidies | - | - | 279,450 | - | - | - | - | - | 279,450 |
| Technology | - | - | - | - | - | - | - | 145,107 | 145,107 |
| Training and recruitment | 15,320 | 16,968 | 1,000 | 645 | 327,283 | 1,000 | - | - | 34,933 |
| Travel - non-client | - | - | - | - | - | 1,704 | - | - | 1,704 |
| Witness fees and services | - | - | - | 2,605 | - | - | - | - | 2,605 |
| Gross expenditures | 5,056,175 | 3,262,405 | 745,100 | 651,103 | 327,283 | 2,103,232 | 3,653,853 | 232,944 | 16,032,095 |
| Revenue (CAS generated) | - | - | - | - | - | - | - | - | 1,007,696 |
| Total net expenditures | 5,056,175 | 3,262,405 | 745,100 | 651,103 | 327,283 | 2,103,232 | 3,653,853 | 232,944 | 15,024,399 |

The total revenues and expenses by object (by line) reported on this schedule have been audited.