

**CHATHAM-KENT
CHILDREN'S SERVICES**

**AUDITORS' REPORT
AND FINANCIAL STATEMENTS**

MARCH 31, 2011

Independent Auditors' Report

To the Directors of Chatham-Kent Children's Services

Report on the Financial Statements

Collins Barrow CK, LLP
62 Keil Drive South
Chatham, Ontario
N7M 3G8 Canada

T. 519.351.2024

F. 519.351.8831

email: chatham@collinsbarrow.com

We have audited the accompanying financial statements of Chatham-Kent Children's Services, which comprise the statement of financial position as at March 31, 2011 and the statement of operations, statement of changes in net assets and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Chatham-Kent Children's Services as at March 31, 2011, and its financial performance and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Collins Barrow CK LLP

Chatham, Ontario
June 6, 2011

CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

CHATHAM-KENT CHILDREN'S SERVICES

FINANCIAL STATEMENTS

MARCH 31, 2011

Statement of operations - operating	1
Statement of operations - non-operating	2
Statement of consolidated operations	3
Statement of financial position	4
Statement of changes in net assets	5
Statement of cash flows	6
Notes to financial statements	7 - 16
Operating statements of revenue and expenditures	
- Child Welfare Services	17
- Child & Family Intervention, Children's Mental Health 0-6 and Youth Criminal Justice Act	18
- SCS - Infant Development and Other; Special Needs Resourcing and Power of Youth	19
- Other programs	20
- Ontario Early Years Services	21

CHATHAM-KENT CHILDREN'S SERVICES
STATEMENT OF OPERATIONS - OPERATING
YEAR ENDED MARCH 31, 2011

	2011	2010
REVENUE		
Province of Ontario	\$25,334,150	\$25,840,623
Municipality of Chatham-Kent	2,816,539	2,999,522
Other agencies	221,661	188,540
Expenditure recoveries and other	<u>1,129,424</u>	<u>1,041,430</u>
	<u>29,501,774</u>	<u>30,070,115</u>
EXPENDITURES		
Salaries	13,058,442	13,113,210
Employee benefits	<u>2,840,925</u>	<u>2,737,194</u>
Total salaries and benefits	<u>15,899,367</u>	<u>15,850,404</u>
Travel	1,103,465	1,201,881
Training and recruitment	159,094	176,830
Building occupancy	910,137	833,446
Professional services	53,590	54,458
Program expenses	284,020	344,821
Boarding payments and client services	10,037,263	10,653,344
Promotion and publicity	18,369	26,501
Office and administration	419,046	382,948
Capital acquisitions	-	359,635
Miscellaneous	258,468	259,457
Technology	<u>358,955</u>	<u>318,171</u>
	<u>13,602,407</u>	<u>14,611,492</u>
TOTAL EXPENDITURES	<u>29,501,774</u>	<u>30,461,896</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(391,781)
PRIOR YEAR FUNDING ADJUSTMENT (note 3)	<u>49,356</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AFTER PRIOR YEAR MITIGATION	<u>\$ 49,356</u>	<u>\$ (391,781)</u>

CHATHAM-KENT CHILDREN'S SERVICES**STATEMENT OF OPERATIONS - NON-OPERATING****YEAR ENDED MARCH 31, 2011**

	2011	2010
<hr/>		
REVENUE		
Fundraising	\$ 36,518	\$ 38,103
Expenditure recoveries and other	<u>1,874</u>	<u>913</u>
	<u>38,392</u>	<u>39,016</u>
 EXPENDITURES		
Total salaries and benefits	-	-
Program expenses	<u>44,316</u>	<u>31,029</u>
 TOTAL EXPENDITURES	<u>44,316</u>	<u>31,029</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 <u>\$ (5,924)</u>	 <u>\$ 7,987</u>

CHATHAM-KENT CHILDREN'S SERVICES
STATEMENT OF CONSOLIDATED OPERATIONS

YEAR ENDED MARCH 31, 2011

	2011	2010
REVENUE		
Province of Ontario	\$25,334,150	\$25,840,623
Municipality of Chatham-Kent	2,816,539	2,999,522
Other agencies	221,661	188,540
Expenditure recoveries and other	1,131,298	1,042,343
Fundraising	<u>36,518</u>	<u>38,103</u>
	<u>29,540,166</u>	<u>30,109,131</u>
EXPENDITURES		
Salaries	13,058,442	13,113,210
Employee benefits	<u>2,840,925</u>	<u>2,737,194</u>
Total salaries and benefits	<u>15,899,367</u>	<u>15,850,404</u>
Travel	1,103,465	1,201,881
Training and recruitment	159,094	176,830
Building occupancy	910,137	833,446
Professional services	53,590	54,458
Program expenses	328,336	375,850
Boarding payments and client services	10,037,263	10,653,344
Promotion and publicity	18,369	26,501
Office administration	419,046	382,948
Capital acquisitions	-	359,635
Miscellaneous	258,468	259,457
Technology	<u>358,955</u>	<u>318,171</u>
	<u>13,646,723</u>	<u>14,642,521</u>
TOTAL EXPENDITURES	<u>29,546,090</u>	<u>30,492,925</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(5,924)	(383,794)
PRIOR YEAR FUNDING ADJUSTMENT - (note 3)	<u>49,356</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AFTER PRIOR YEAR MITIGATION	<u>\$ 43,432</u>	<u>\$ (383,794)</u>

CHATHAM-KENT CHILDREN'S SERVICES

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2011

	2011	2010
ASSETS		
CURRENT ASSETS		
Cash (note 4)	\$ 2,202,170	\$ 3,166,720
Short-term investments (note 5)	1,000,000	-
Accounts receivable - Ontario	4,932	120,000
Accounts receivable	313,855	209,975
Prepaid expenses	<u>65,271</u>	<u>78,017</u>
	3,586,228	3,574,712
CAPITAL ASSETS (note 6)	7,577,184	7,826,120
OTHER ASSETS - RESP's (note 7)	<u>383,849</u>	<u>220,446</u>
	<u>\$11,547,261</u>	<u>\$11,621,278</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued charges	\$ 2,653,881	\$ 2,631,360
Funding repayable (note 8)	36,787	6,317
Deferred revenue (note 9)	1,416,464	1,489,597
Current portion of long-term debt	<u>170,848</u>	<u>161,848</u>
	4,277,980	4,289,122
TRUST FUNDS	<u>42,081</u>	<u>53,854</u>
LONG-TERM LIABILITIES		
RESP's (note 7)	383,849	220,446
Mortgage payable (note 11)	<u>3,306,661</u>	<u>3,500,293</u>
	3,690,510	3,720,739
NET ASSETS		
- OPERATING DEFICIT (note 3)	(722,538)	(771,894)
- INTERNALLY RESTRICTED (note 12)	159,553	165,477
- INVESTED IN CAPITAL ASSETS (note 13)	<u>4,099,675</u>	<u>4,163,980</u>
	3,536,690	3,557,563
	<u>\$11,547,261</u>	<u>\$11,621,278</u>

ON BEHALF OF THE BOARD

 Director

 Director

CHATHAM-KENT CHILDREN'S SERVICES
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2011

	Investment in Capital Assets	Internal Restricted	Operating	2011	2010
Balance, beginning of year	\$ 4,163,980	\$ 165,477	\$ (771,894)	\$ 3,557,563	\$ 3,731,281
Excess (deficiency) of revenue over expenditures	-	(5,924)	49,356	43,432	(383,794)
Net investment in capital assets (note 13)	<u>(64,305)</u>	<u>-</u>	<u>-</u>	<u>(64,305)</u>	<u>210,076</u>
Balance, end of year	<u>\$ 4,099,675</u>	<u>\$ 159,553</u>	<u>\$ (722,538)</u>	<u>\$ 3,536,690</u>	<u>\$ 3,557,563</u>

CHATHAM-KENT CHILDREN'S SERVICES**STATEMENT OF CASH FLOWS****YEAR ENDED MARCH 31, 2011**

	2011	2010
CASH PROVIDED BY (USED IN)		
OPERATIONS		
Excess (deficiency) of revenue over expenditures	\$ 43,432	\$ (383,794)
Items not requiring cash:		
Amortization of capital assets	464,400	482,533
Net change in non-cash working capital items affecting operations	<u>(7,982)</u>	<u>(1,036,879)</u>
	<u>499,850</u>	<u>(938,140)</u>
INVESTING		
Additions to capital assets	(215,463)	(539,195)
Purchase short-term investments	(1,000,000)	-
Net change to capital assets (note 13)	<u>(64,305)</u>	<u>210,076</u>
	<u>(1,279,768)</u>	<u>(329,119)</u>
FINANCING		
Repayment of long-term debt	<u>(184,632)</u>	<u>(153,414)</u>
DECREASE IN CASH POSITION	(964,550)	(1,420,673)
CASH POSITION, BEGINNING	<u>3,166,720</u>	<u>4,587,393</u>
CASH POSITION, ENDING (note 4)	<u>\$ 2,202,170</u>	<u>\$ 3,166,720</u>

CHATHAM-KENT CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2011

1. ORGANIZATION

The Chatham-Kent Children's Services was incorporated under the laws of Ontario on March 6, 1998 without share capital and is a registered charity under the Income Tax Act. It provides support services to the children and youth of Chatham-Kent and their families in accordance with service and financing agreements in place with its funding partners. The Service operates under the regulations and financial policies of the Ministry of Community and Social Services and Ministry of Children and Youth Services.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for public entities.

CASH

Cash may consist of cash on hand and the balance on account any investments with maturity dates of less than three months.

CAPITAL ASSETS

The land and buildings are reported at their original cost and amortized using the straight-line method over the estimated useful life of forty (40) years for the buildings.

The equipment is reported at its original cost and is amortized using the straight-line method at the following rates:

Technology equipment	Three (3) years
Communication equipment	Five (5) years
Furniture and other equipment	Ten (10) years
Vehicles	Five (5) years

CHATHAM-KENT CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2011**

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

REVENUE RECOGNITION

Contributions from funding organizations are recognized as revenue in the year of receipt except in the following;

- 1) Contributions relating to approved expenditures not yet incurred are credited to deferred revenue to match the funding organization's fiscal year.
- 2) Unexpended funds at the end of the year from contributions to the operating fund, reduce contribution revenue and are reported as amounts repayable, unless approval has been received to use excess funds for specific upcoming expenditures. Over expenditures may not be recovered.

CONTRIBUTED SERVICES

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty in determining the fair value, contributed services are not recognized in the financial statements.

FINANCIAL INSTRUMENTS CLASSIFICATION

Cash, including any investments with maturity dates of less than three months and short-term investments are classified as held for trading. Accounts receivable have been classified as loans and receivables and are reported at amortized cost using effective interest method. Accounts payable and accrued charges, funding repayable, deferred revenue and long-term debt have been classified as other and are reported at amortized cost using the effective interest method.

USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions such as amortization of assets, that affects the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

CHATHAM-KENT CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2011****2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)****CAPITAL DISCLOSURES**

The capital management policies of the Service can be found in note 18 of the financial statements.

3. CURRENT FUNDING MITIGATION/PRIOR YEAR DEFICIENCY

Due to the mandated (legislative) nature of the Agency's Child Welfare program, the Ministry has historically provided incremental funding to mitigate Child Welfare deficits. In the year ended March 31, 2011, the Agency received incremental funding of \$49,356. This incremental funding reduces the agency's historical deficit from \$771,894 to \$722,538. Further funding is expected to cover the remaining deficiency for the years ended March 31, 2008 and March 31, 2010. This funding, if received, will be recorded in the year received.

4. CASH	2011	2010
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Cash includes the following amounts some of which are restricted.

Operating:		
General use	\$ 562,779	\$ 1,450,534
Ontario Child Benefit equivalent	417,772	353,156
Deferred revenue	998,692	1,136,441
Trust funds	42,081	53,854
Internally restricted	180,846	172,735
	\$ 2,202,170	\$ 3,166,720

CHATHAM-KENT CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2011

5. SHORT-TERM INVESTMENTS

Guaranteed Investment Certificate that bears interest at 1.2% maturing October 27, 2011.

6. CAPITAL ASSETS			2011	2010
	Cost	Accumulated Amortization	Net	Net
Land				
440 King St. West Chatham	\$ 6,240	\$ -	\$ 6,240	\$ 6,240
215 Murray St. Chatham	67,000	-	67,000	67,000
Buildings				
440 King St. West Chatham	133,946	105,777	28,169	29,012
215 Murray St. Chatham	1,404,221	237,510	1,166,711	1,200,713
495 Grand Ave. West Chatham	7,678,675	1,829,019	5,849,656	6,037,840
Equipment and furnishings	1,308,191	867,180	441,011	485,315
Vehicles	<u>100,517</u>	<u>82,120</u>	<u>18,397</u>	<u>-</u>
	<u>\$10,698,790</u>	<u>\$ 3,121,606</u>	<u>\$ 7,577,184</u>	<u>\$ 7,826,120</u>

7. OTHER ASSETS - RESP'S

The Service has received from the Ministry of Children and Youth funds equivalent to the amounts received as Universal Child Care Benefits to be used to establish Registered Education Savings Plans (RESP's) for qualifying children under the age of six in the care of the agency. These funds have been invested in accordance with the directions from the Ministry of Children and Youth.

CHATHAM-KENT CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2011

8. FUNDING REPAYABLE

The Service has a contract with the Ministry of Community and Social Services and the Ministry of Children and Youth Services. A reconciliation report summarizes, by detail code, all revenues and expenditures and identifies any resulting surplus or deficit that relates to the contract. A review of this report shows the following services to be in a surplus position as at March 31, 2011. Any surplus amounts are reflected in funding repayable.

	2011	2010
Extraducial Measures A802	\$ 54	\$ -
Psych Assessment A808	-	191
Partner Facility Renewal A710	3,714	3,714
In and Out of Home Respite A567	311	311
Mental Health - Other A852	-	2,101
SCS - Children Other 9259	54	-
Ontario Early Years Centre A462	65	-
C&FI Oper. Non Res A556	75	-
Child Welfare	<u>32,514</u>	<u>-</u>
	<u>\$ 36,787</u>	<u>\$ 6,317</u>

9. DEFERRED REVENUE

2011 2010

Deferred revenue consists of funding received but not earned at year end per Revenue Recognition (note 2). The following services show deferred revenue at March 31, 2011.

Province of Ontario:

Ontario Child Benefit equivalent	\$ 417,772	\$ 353,156
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Other Funders:

Special needs resourcing and equipment	601,509	682,660
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Best start	<u>397,183</u>	<u>453,781</u>
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	<u>\$ 1,416,464</u>	<u>\$ 1,489,597</u>
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CHATHAM-KENT CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2011

10. BANK INDEBTEDNESS

The Service has available a revolving credit limit of \$500,000 available to them. The credit limit bears interest on Canadian dollar loans which will be calculated on the basis of the provisions of the CIBC offsetting banking agreement for the Chatham-Kent Lambton Administrators Group ("CKLAG"). The balance at year end was \$Nil, (2010 - Nil). The service also has available a \$50,000 overdraft protection. The balance at year end was \$Nil, (2010 - Nil).

11. LONG-TERM DEBT

2011

2010

5.98% fixed term facility, bankers acceptance plus a 0.35% acceptance fee renewable June 2015, payable in monthly instalments of interest and principal of \$27,000, fixed portion of the interest rate and monthly payment are permanent for the term of the facility, secured by land and buildings

\$ 3,030,901 \$ 3,155,685

Variable prime minus .50% term loan payable in monthly principal instalments of \$2,904, plus interest renewing March 2013, secured by land and buildings

446,608 506,456
3,477,509 3,662,141

Current portion

170,848 161,848

\$ 3,306,661 \$ 3,500,293

CHATHAM-KENT CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2011****11. LONG-TERM DEBT (cont'd)**

The principal payments required over the next five years are as follows, subject to renewal in March 2013 and June 2015:

2012	\$ 170,848
2013	581,760
2014	154,000
2015	165,000
2016	<u>2,405,901</u>
Total	<u>\$ 3,477,509</u>

12. INTERNALLY RESTRICTED AND NON-OPERATING

Internally restricted funds represent amounts contributed or designated for special projects or specific use. Amounts received or disbursed are included in the statement of operations.

Non-operating funds represent amounts earned by the Service from fundraising activities. These amounts are available for use as directed by the board of directors. Amounts received or disbursed are included in the statement of operations.

CHATHAM-KENT CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2011

13. INVESTMENT IN CAPITAL ASSETS	2011	2010
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Investment in capital assets is calculated as follows:

Capital assets	\$ 7,577,184	\$ 7,826,120
less: long-term debt payable	<u>3,477,509</u>	<u>3,662,140</u>
	<u>\$ 4,099,675</u>	<u>\$ 4,163,980</u>

Net investment in capital assets is calculated as follows:

Net increase (decrease) of capital assets	\$ (248,936)	\$ 56,662
Repayment of long-term debt	<u>184,631</u>	<u>153,414</u>
	<u>\$ (64,305)</u>	<u>\$ 210,076</u>

14. CONTINGENT LIABILITY

The Service has been named as a defendant in one action for damages. The outcome of this action and the amount of loss, if any, are not determinable at this time and accordingly, no provision for losses has been provided in the financial statements. Due to the nature and risks associated with the Service's operations, adequate insurance coverage has been obtained.

15. COMMITMENTS

The Service leases land at 495 Grand Ave. West, Chatham; under the terms of the lease expiring December 2053, the future minimum annual lease payments are \$12,600.

CHATHAM-KENT CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2011**

16. PENSION AGREEMENTS

The Service makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), a multi-employer plan. The plan is a defined benefit plan, with contributions made by both the employee and employer. As a result \$1,881,906, (2010 - \$1,768,566) was contributed to OMERS.

17. FINANCIAL INSTRUMENTS

Cash and short-term investments are reported at fair value on the statement of financial position.

The carrying value of accounts receivable - Ontario, accounts receivable, accounts payable and accrued charges, funding repayable and deferred revenue approximates fair value due to the relatively short-term maturities of these instruments. The fair value of long-term debt is based on rates currently available to the Service for debt with similar terms and maturities and are not significantly different from their carrying values.

The Service is exposed to interest rate risk arising from fluctuations in interest rates on the portion of its long-term debt that is based on prime.

18. CAPITAL DISCLOSURES

The Service's objectives when managing capital are to safeguard the entity's ability to continue as a going concern, so that the Service can continue to provide support services to the children and youth of Chatham-Kent and their families in accordance with service and financing agreements in place with its funding partners. The Service considers its capital to be its net assets restricted and unrestricted.

The Service manages the capital structure and makes adjustments to the capital structure in the light of changes in economic conditions and the risk characteristics of the underlying assets.

CHATHAM-KENT CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2011**

19. COMPARATIVE FIGURES

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

CHATHAM-KENT CHILDREN'S SERVICES

CHILD WELFARE SERVICES STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31, 2011

	2011	2010
REVENUE		
Funding revenue	\$21,685,360	\$21,927,578
Expenditure recoveries	227,830	109,320
Other income	<u>833,754</u>	<u>887,968</u>
	<u>22,746,944</u>	<u>22,924,866</u>
EXPENDITURES		
Salaries	8,831,047	8,710,177
Employee benefits	<u>1,921,953</u>	<u>1,818,963</u>
Total salaries and benefits	<u>10,753,000</u>	<u>10,529,140</u>
Travel	931,752	1,040,307
Training and recruitment	123,160	135,450
Building occupancy	571,044	501,455
Professional services - non-client	39,298	42,499
Program expenses	44,583	25,462
Boarding rate payment	8,102,702	8,940,134
Professional services - client	509,723	494,043
Clients' personal needs	573,118	544,090
Health and related	401,038	437,341
Promotion and publicity	11,566	16,688
Office administration	263,864	236,168
Miscellaneous	187,349	178,686
Technology	<u>234,747</u>	<u>195,184</u>
	<u>11,993,944</u>	<u>12,787,507</u>
TOTAL EXPENDITURES	<u>22,746,944</u>	<u>23,316,647</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(391,781)
PRIOR YEAR FUNDING ADJUSTMENT - (note 3)	<u>49,356</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AFTER PRIOR YEAR MITIGATION	<u>\$ 49,356</u>	<u>\$ (391,781)</u>

This statement of revenue and expenditures includes:

- Child Welfare Blocks 1, 2, 3 & 4
- Block 2 revenue included in the above was \$630,408 for fiscal 2010-11

CHATHAM-KENT CHILDREN'S SERVICES

**CHILD & FAMILY INTERVENTION, CHILDREN'S MENTAL HEALTH 0-6
AND YOUTH CRIMINAL JUSTICE ACT**

STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31, 2011

	2011	2010
REVENUE		
Funding revenue	\$ 2,178,426	\$ 2,266,278
Expenditure recoveries	20,309	9,036
Other income	<u>3,225</u>	<u>2,188</u>
	<u>2,201,960</u>	<u>2,277,502</u>
EXPENDITURES		
Salaries	1,388,371	1,423,704
Employee benefits	<u>302,159</u>	<u>297,315</u>
Total salaries and benefits	<u>1,690,530</u>	<u>1,721,019</u>
Travel	30,749	28,398
Training and recruitment	12,761	13,016
Building occupancy	99,159	113,368
Professional services - non-client	4,161	3,503
Program expenses	77,668	127,656
Boarding rate payment	18,496	16,104
Professional services - client	161,534	138,155
Promotion and publicity	2,008	2,871
Office administration	45,807	40,609
Miscellaneous	20,912	23,672
Technology	<u>38,175</u>	<u>49,131</u>
	<u>511,430</u>	<u>556,483</u>
TOTAL EXPENDITURES	<u>2,201,960</u>	<u>2,277,502</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

This statement of revenue and expenditures includes the following programs:

- Ministry Program codes: A556, A559, A560, A562 A567, A771, A802, A808 & A852
- Child First Infant & Family

CHATHAM-KENT CHILDREN'S SERVICES**SCS - INFANT DEVELOPMENT AND OTHER; SPECIAL NEEDS
RESOURCING AND POWER OF YOUTH****STATEMENT OF REVENUE AND EXPENDITURES****YEAR ENDED MARCH 31, 2011**

	2011	2010
REVENUE		
Funding revenue	\$ 2,905,683	\$ 3,017,082
Expenditure recoveries	22,581	10,622
Other income	<u>5,370</u>	<u>4,876</u>
	<u>2,933,634</u>	<u>3,032,580</u>
EXPENDITURES		
Salaries	2,001,424	2,114,383
Employee benefits	<u>435,582</u>	<u>441,551</u>
Total salaries and benefits	<u>2,437,006</u>	<u>2,555,934</u>
Travel	102,505	100,121
Training and recruitment	16,598	22,845
Building occupancy	167,764	151,215
Professional services - non-client	7,149	5,823
Program expenses	12,471	35,474
Professional services - client	13,600	900
Promotion and publicity	3,382	4,779
Office administration	77,095	67,668
Miscellaneous	35,414	39,317
Technology	<u>60,650</u>	<u>48,504</u>
	<u>496,628</u>	<u>476,646</u>
TOTAL EXPENDITURES	<u>2,933,634</u>	<u>3,032,580</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

This statement of revenue and expenditures includes the following programs:

- Ministry Program Codes: A440, A476, A596 & 9259
- United Way
- Catholic School Board
- Municipality of Chatham-Kent

CHATHAM-KENT CHILDREN'S SERVICES

OTHER PROGRAMS STATEMENT OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31, 2011

	2011	2010
REVENUE		
Funding revenue	\$ 298,260	\$ 472,074
Expenditure recoveries	362	8,717
Other income	<u>342</u>	<u>95</u>
	<u>298,964</u>	<u>480,886</u>
EXPENDITURES		
Salaries	60,742	62,779
Employee benefits	<u>12,159</u>	<u>11,847</u>
Total salaries and benefits	<u>72,901</u>	<u>74,626</u>
Travel	305	321
Training and recruitment	196	181
Building occupancy	6,635	4,159
Professional services - non-client	195	165
Program expenses	5,248	6,441
Boarding rate payment	15,860	22,965
Client's personal needs	192,718	6,582
Health and related	-	1,478
Promotion and publicity	94	136
Office administration	2,142	1,883
Capital acquisitions	-	359,635
Miscellaneous	973	1,112
Technology	<u>1,697</u>	<u>1,202</u>
	<u>226,063</u>	<u>406,260</u>
TOTAL EXPENDITURES	<u>298,964</u>	<u>480,886</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

This statement of revenue and expenditures includes the following programs:

- Ministry Program Codes: A561, A346, A710, 8847 & OCBE
- Hope Housing

CHATHAM-KENT CHILDREN'S SERVICES**ONTARIO EARLY YEARS SERVICES
STATEMENT OF REVENUE AND EXPENDITURES****YEAR ENDED MARCH 31, 2011**

	2011	2010
REVENUE		
Funding revenue	\$ 1,304,621	\$ 1,345,671
Expenditure recoveries	13,170	5,579
Other income	<u>2,481</u>	<u>3,031</u>
	<u>1,320,272</u>	<u>1,354,281</u>
EXPENDITURES		
Salaries	776,859	802,167
Employee benefits	<u>169,072</u>	<u>167,518</u>
Total salaries and benefits	<u>945,931</u>	<u>969,685</u>
Travel	38,154	32,733
Training and recruitment	6,378	5,339
Building occupancy	65,535	63,249
Professional services - non-client	2,787	2,468
Program expenses	144,049	149,789
Professional services - client	48,474	51,552
Promotion and publicity	1,319	2,027
Office administration	30,138	36,620
Miscellaneous	13,821	16,670
Technology	<u>23,686</u>	<u>24,149</u>
	<u>374,341</u>	<u>384,596</u>
TOTAL EXPENDITURES	<u>1,320,272</u>	<u>1,354,281</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

This statement of revenue and expenditures includes the following programs:

- Ministry Program Codes: A462, A463 & A466
- Municipality of Chatham-Kent (Best Start)