

**Family and Children's Services
of the District of Rainy River
Financial Statements
For the year ended March 31, 2011**

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of the District of Rainy River
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For the year ended March 31, 2011**

	Contents
Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	4
Statement of Unrestricted Net Assets (Deficiency)	5
Statement of Operations	6
Statement of Cash Flows	7
Summary of Significant Accounting Policies	8
Notes to Financial Statements	11
Auditor's Comments on Supplemental Financial Information	15
Schedules of Operations	
Child Welfare	16
Child and Family Intervention	17
Infant Development	18
Community Integration	19
Community Support	20
Young Offenders	21
Youth Support Worker	22
Family Relief	23
Children's Mental Health, 0 - 6	24
Supervised Access Program	25
Community Capacity Building	26
Mobile Crisis	27
Intensive Treatment Services	28
Other Programs	29
Fundraising Activities	30
Schedule of Allocated Administration	31



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Independent Auditor's Report

To the Chairperson and Board of Directors of Family and Children's Services of the District of Rainy River

We have audited the accompanying financial statements of Family and Children's Services of the District of Rainy River, which comprise the statement of financial position as at March 31, 2011, and the statement of operations, the statement of unrestricted net assets (deficiency) and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management based on the financial accounting and reporting directives issued by the Ministry of Community, Family and Children's Services of the Province of Ontario.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial accounting and reporting directives issued by the Ministry of Community, Family and Children's Services of the Province of Ontario, 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.

Auditor's 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 auditor's judgment, 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 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 on 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 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 of Family and Children's Services of the District of Rainy River for the year ended March 31, 2011, are prepared, in all material respects, in accordance with the financial accounting and reporting directives issued by the Ministry of Community, Family and Children's Services of the Province of Ontario.

Basis of Accounting and Restrictions on Use

Without modifying our opinion, we draw attention to the summary of significant accounting policies section of the financial statements which describes the basis of accounting. The financial statements are prepared to assist Family and Children's Services of the District of Rainy River to meet the reporting requirements of the Ministry of Community, Family and Children's Services of the Province of Ontario. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Family and Children's Services of the District of Rainy River and the Ministry of Community, Family and Children's Services of the Province of Ontario and should not be used by parties other than the Directors of Family and Children's Services of the District of Rainy River or the Ministry of Community, Family and Children's Services of the Province of Ontario.

BDO Canada LLP

Chartered Accountants

Fort Frances, Ontario
June 24, 2011

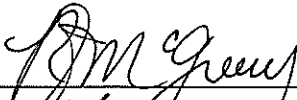
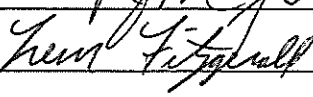
Family and Children's Services of the District of Rainy River Statement of Financial Position

March 31	2011	2010
Assets		
Current		
Cash and short-term investments (Note 1)	\$ 202,866	\$ 90,454
Accounts receivable (Note 2)	242,905	152,542
Prepaid expenses (Note 3)	5,054	61,813
	450,825	304,809
Property, plant and equipment (Note 4)	226,780	271,695
	\$ 677,605	\$ 576,504

Liabilities and Unrestricted Net Assets (Deficiency)

Current		
Accounts payable	\$ 222,213	\$ 248,796
Accrued liabilities (Note 6)	92,948	53,095
Deferred income	131,382	79,205
	446,543	381,096
Net assets (deficiency)		
Invested in property, plant and equipment	226,780	271,695
Unrestricted (deficiency)	4,282	(76,287)
	231,062	195,408
	\$ 677,605	\$ 576,504

On behalf of the Agency:

	Director
	Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Family and Children's Services of the District of Rainy River
Statement of Unrestricted Net Assets (Deficiency)**

March 31, 2011	Balance, beginning of year	Recovered in (or used to fund) current period	Current year surplus (deficit)	Balance, end of year
Adult Protective Services	\$ (9)	\$ -	\$ -	\$ (9)
Child Welfare	(110,522)	90,015	(9,446)	(29,953)
Child and Family Intervention	17,167	-	-	17,167
Infant Development	(3,631)	-	-	(3,631)
Community Integration	(1,502)	-	-	(1,502)
Community Support	(2,466)	-	-	(2,466)
Young Offenders	(35)	-	-	(35)
Youth Support Worker	338	-	-	338
Family Relief	5,245	-	-	5,245
Children's Mental Health, 0 - 6	(9,392)	-	-	(9,392)
Supervised Access Program	30	-	-	30
Other Programs	822	-	-	822
Unrestricted net assets (deficiency) non-retainable sources	(103,955)	90,015	(9,446)	(23,386)
Unrestricted net assets retainable sources	27,668	-	-	27,668
Total unrestricted net assets (deficiency)	\$ (76,287)	\$ 90,015	\$ (9,446)	\$ 4,282

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Family and Children's Services of the District of Rainy River Statement of Operations

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 5,031,151	\$ 5,385,473	\$ 5,202,658
Ministry of the Attorney General	148,465	152,204	157,865
Other government sources and miscellaneous income	48,500	212,003	302,615
	<u>5,228,116</u>	<u>5,749,680</u>	<u>5,663,138</u>
Expenditure			
Salaries and wages	2,574,089	2,452,588	2,391,617
Employee benefits	539,052	480,353	464,730
Staff travel	187,589	139,135	164,606
Staff training	65,028	51,944	55,690
Building occupancy	303,225	224,077	199,993
Professional services - non-client	66,407	26,790	55,222
Program expense	43,481	18,161	55,198
Boarding rate payments	798,037	918,340	989,916
Professional services - client	195,020	233,104	239,894
Client's personal needs	194,730	238,498	213,857
Promotion and publicity	4,163	17,374	28,446
Office administration	84,639	48,169	78,826
Miscellaneous	33,123	21,231	21,046
Technology	96,249	89,669	111,960
Allocated administration	196,813	663,891	677,400
One-time expenditures	-	154,631	26,722
	<u>5,381,645</u>	<u>5,777,955</u>	<u>5,775,123</u>
Expenditure recoveries	<u>177,120</u>	<u>18,829</u>	<u>21,407</u>
	<u>5,204,525</u>	<u>5,759,126</u>	<u>5,753,716</u>
Excess (deficiency) of revenue over expenditure	\$ 23,591	\$ (9,446)	\$ (90,578)

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Family and Children's Services of the District of Rainy River Statement of Cash Flows

For the year ended March 31	2011	2010
Cash flows from operating activities		
Deficiency of revenue over expenditure	\$ (9,446)	\$ (90,578)
Property, plant and equipment expensed in the year	<u>11,780</u>	<u>47,452</u>
	2,334	(43,126)
Changes in non-cash working capital balances		
Accounts receivable	(90,363)	(41,635)
Prepaid expenses	56,759	7,082
Accounts payable	(44,852)	43,907
Accrued liabilities	58,122	15,925
Deferred revenue	<u>52,177</u>	<u>(407)</u>
	<u>34,177</u>	<u>(18,254)</u>
Financing activity		
Ministry payment of prior year surplus/deficit	<u>90,015</u>	<u>93</u>
Investing activity		
Purchase of property, plant and equipment	<u>(11,780)</u>	<u>(47,452)</u>
Increase (decrease) in cash during the year	112,412	(65,614)
Cash and cash equivalents, beginning of year	<u>90,454</u>	<u>156,068</u>
Cash and cash equivalents, end of year	\$ 202,866	\$ 90,454

Supplementary Cash Flow Information

No significant amounts of interest were paid in this or the prior year.

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Family and Children's Services of the District of Rainy River Summary of Significant Accounting Policies

March 31, 2011

Nature of Business The Agency is incorporated as a non-profit Organization under the Ontario Child and Family Services Act. It provides social services to families and children. The Agency is a registered Charity and, as such, is exempt from income tax and may issue income tax receipts to donors.

Basis of Accounting The Ministry of Community, Family and Children's Services of the Province of Ontario which provide funding to the Agency, has special information needs which are not fulfilled by Canadian generally accepted accounting principles. These financial statements have been prepared in accordance with the financial reporting requirements of the Ministry of Community, Family and Children's Services of the Province of Ontario. The basis of accounting used in these financial statements is materially different from Canadian generally accepted accounting principles in the following respects:

- a) Use of the modified accrual basis of accounting.
- b) The accounting treatment of property, plant and equipment and contributions received for the purchase of property, plant and equipment.
- c) Prior period adjustments for additional funding received or amounts returned to the Ministry of Community, Family and Children's Services of the Province of Ontario.

Modified Accrual

Basis of Accounting The Agency utilizes the modified accrual basis of accounting. Under this method, revenues are recognized as they become available and measureable within the 30 day period subsequent to year end; expenditures are recognized as they are incurred and measureable as a result of the receipt of goods and services that create a legal obligation to pay and where that payment is actually made within 30 days of year end. Accordingly, no provision has been made herein for wage costs due to accrued vacation, sick leave, pension benefits, employee future benefits or pending wage settlements.

In addition, under this method, expenses paid once a year are expensed when actually paid without provision for prepaid expense.

Family and Children's Services of the District of Rainy River Summary of Significant Accounting Policies

March 31, 2011

Property, Plant and Equipment

The Agency has adopted the following accounting policies in respect of its property, plant and equipment.

- (i) The historical cost for property, plant and equipment is reported as property, plant and equipment and as net assets invested in property, plant and equipment on the statement of financial position.
- (ii) Property, plant and equipment and net assets invested in property, plant and equipment are amortized against one another at the following rates:
 - Furniture and fixtures - 20% declining balance basis
- (iii) Property, plant and equipment are reported as an expenditure on the schedules of operations in the year of acquisition.
- (iv) Grants received specifically for the purchase of property, plant and equipment are not deferred and amortized. Any such grants are brought into income in the year in which the related asset is purchased.

The treatment of property, plant and equipment is a deviation from Canadian generally accepted accounting principles. The expensing of property, plant and equipment as it is purchased is in accordance with the Ministry of Community, Family and Children's Services' accounting policies. Under Canadian generally accepted accounting policies, property, plant and equipment would be capitalized and amortized over the useful life of the asset.

Prior Period Adjustments

Revenue from the Ministry of Community, Family and Children's Services is based on amounts approved by the Province of Ontario. Funding received which pertains to prior periods is treated as a prior period adjustment in the year received, and net assets are adjusted accordingly. Any repayment of excess funding is also adjusted through net assets.

Revenue Recognition

The Agency uses the deferral method of accounting for contributions. Restricted contributions are recognized in the year in which the related expenses are incurred. 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.

Family and Children's Services of the District of Rainy River Summary of Significant Accounting Policies

March 31, 2011

Deferred Revenue Deferred revenue results from funding received during the year from agreements which cover more than one fiscal year, and represents the unexpended portion of that funding.

**Cash and Cash
Equivalents** Cash and cash equivalents consist of cash on hand, bank balances and guaranteed investments with maturities of twelve months or less.

Financial Instruments *Financial Instruments - Recognition and Measurement - Section 3855*

This section establishes the standards for the recognition and measurement of financial assets and financial liabilities. At inception, all financial instruments which meet the definition of a financial asset or a financial liability are to be recorded at fair value, unless fair value cannot be reliably determined. Depending on the nature of the financial instrument, revenues, expenses, gains and losses would be recognized directly in unrestricted net assets. Subsequent measurement of each financial instrument will depend on the classification elected by the Agency. The Agency has elected the following classifications with respect to its financial assets and financial liabilities:

- Cash and investments are classified as "Assets Held-For-Trading" and are measured at fair value.
- Accounts receivable are classified as "Loans and Receivable" and are measured at amortized cost, which, upon initial recognition, is considered equivalent to fair value. Subsequent measurements are recorded at amortized cost using the effective interest rate method.
- Accounts payable and accrued liabilities are classified as "Other Financial Liabilities" and are initially measured at their fair value. Subsequent measurements are recorded at amortized cost using the effective interest rate method.

Fair value is considered to be equivalent to the carrying value in most cases due to the short-term nature of these financial instruments.

Unless otherwise noted, it is management's opinion that the Agency is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Use of Estimates The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Family and Children's Services of the District of Rainy River Notes to Financial Statements

March 31, 2011

1. Cash and Short-term Investments

	2011	2010
1.00% Guaranteed Investment Certificate	\$ 27,850	\$ 27,556
Accrued interest	205	226
	28,055	27,782
Cash on hand and in bank	174,811	62,672
	\$ 202,866	\$ 90,454

Interest income on short-term investments is disclosed in the statement of operations as income from other government sources and miscellaneous income.

2. Accounts Receivable

	2011	2010
Due from other agencies and organizations	\$ 34,754	\$ 54,964
Due from the Ministry of Community, Family and Children's Services	127,704	50,000
Miscellaneous receivables	80,447	47,578
	\$ 242,905	\$ 152,542

3. Prepaid Expenses

	2011	2010
Unexpired portion of operating expenses	\$ 5,054	\$ 61,813

4. Property, Plant and Equipment

	Original Cost	Amortization Applied	Net Book Value 2011	Net Book Value 2010
Furniture and equipment	\$ 1,111,464	\$ 884,684	\$ 226,780	\$ 271,695

Amortization for the year charged directly against net assets invested in property, plant and equipment is \$56,695 (2010 - \$67,924). Property, plant and equipment purchased and expensed in the statement of cash flows to buy furniture and equipment is \$11,780 (2010 - \$47,452).

Family and Children's Services of the District of Rainy River Notes to Financial Statements

March 31, 2011

5. Bank Indebtedness

The operating line of credit is secured by a borrowing resolution authorized by the Board of Directors as well as a general security agreement covering all assets owned by the Agency. Interest is charged at bank prime rates.

6. Accrued Liabilities

	<u>2011</u>	<u>2010</u>
Accrued wages and benefits	<u>\$ 92,948</u>	<u>\$ 53,095</u>

7. Commitments

The Agency has leased building space as follows:

Fort Frances	\$ 14,643	per month to 2024
Atikokan	\$ 3,270	per month from March 1, 2011, to February 18, 2019

The Agency has entered into caretaking and janitorial contracts as follows:

To August 2011	\$ 1,950	per month
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8. Employee Benefits

Overtime Hours

Approved overtime can be used as straight time for time off or banked until used. If upon termination of employment there is an amount still owing to the employee it is calculated and paid out. At year end the overtime amounted to \$27,277 (2010 - \$29,034). No provision has been made for this liability.

Accrued Vacation Pay

Unused vacation time can accumulate to a maximum of five days which can be carried from one calendar year to the next. Employees may become entitled to a cash payment when they leave the Agency's employment. The liability for these accumulated days to the extent that they have accrued and could be taken in cash by an employee on terminating, amounted to \$89,913 (2010 - \$55,484) at year end. No provision has been made for this liability.

Family and Children's Services of the District of Rainy River Notes to Financial Statements

March 31, 2011

8. Employee Benefits (continued)

Bank Lieu Hours

Hours may be banked for on-call duty, but not paid out, and can accumulate. Employees may become entitled to a cash payment when they leave the Agency's employment. The liability for these accumulated days, to the extent that they have accrued and could be taken in cash by an employee on terminating, amounted to \$38,827 (2010 - \$57,465) at year end. No provision has been made for this liability.

Future Dental and Medical Premium Obligation

In a prior year, the Agency renewed its contract with its managers. A future benefit is included in this contract that allows managers who fall within certain specific parameters to have their medical and dental premiums covered by the Agency after they retire and before reaching 65 years of age.

Currently there are two managers who may qualify for these benefits. The total undiscounted cash that may be needed to satisfy this obligation for the two managers is approximately \$73,417 (2010 - \$73,400), based on management's estimates and certain payroll information. No actuarial report has been obtained and no provision has been made for this potential liability in the financial statements.

9. Credit Facility

The Agency has available an operating line of credit in the amount of \$450,000 and a Corporate credit card credit limit of \$9,000. As at year end, unused credit facilities were approximately \$459,000.

10. Trust

The Agency is holding funds in an account for children who were formerly in custody. The funds are part of a government program to fund a portion of the education of the children. The funds are invested under the Registered Educational Savings Plan (RESP) program. The Agency contributed \$2,400 to the RESP's during the year. The funds are not recorded in the financial statements of the Agency since the funds are not the property of the Agency.

11. Economic Dependence

Approximately 91% of the Agency's revenue is received pursuant to a funding arrangement with the Ministry of Community, Family and Children's Services. The continuation of Family and Children's Services of the District of Rainy River is dependent on this funding.

Family and Children's Services of the District of Rainy River Notes to Financial Statements

March 31, 2011

12. Subsequent Event

On April 1, 2010, the Agency submitted a proposal to the government that included a provision to amalgamate with another entity in another district. The entity is planning to merge with another agency on July 1, 2011.



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Auditor's Comments on Supplemental Financial Information

To the Chairperson and Board of Directors of
Family and Children's Services of the District of Rainy River

We have audited the financial statements of Family and Children's Services of the District of Rainy River which comprise the statement of financial position as at March 31, 2011, and the statement of operations, the statement of unrestricted net assets (deficiency) and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated June 24, 2011, which contained an unmodified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. The following schedules of operations are presented for the purpose of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

This supplementary information is prepared to assist Family and Children's Services of the District of Rainy River to meet the reporting requirements of the Ministry of Community, Family and Children's Services of the Province of Ontario. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for Family and Children's Services of the District of Rainy River, and the Ministry of Community, Family and Children's Services of the Province of Ontario and should not be distributed to or used by parties other than the Board of Directors of Family and Children's Services of the District of Rainy River, and the Ministry of Community, Family and Children's Services of the Province of Ontario.

BDO Canada LLP

Chartered Accountants

Fort Frances, Ontario
June 24, 2011

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Child Welfare**

For the year ended March 31	2011 Budget	Non- Residential	Residential	Adoption	Legal	Travel	Infrastructure	Technology	Trans- formation	2011 Actual	2010 Actual
Revenue											
Ministry of Community, Family and Children's Services	\$3,047,956	\$ -	\$ 2,777,194	\$ -	\$ -	\$ -	\$ 384,521	\$ -	\$ 60,779	\$ 3,222,494	\$ 3,246,419
Non-retainable income - Family Allowance	175,820	-	364,604	-	-	-	-	-	-	364,604	328,889
	<u>3,223,776</u>	<u>-</u>	<u>3,141,798</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>384,521</u>	<u>-</u>	<u>60,779</u>	<u>3,587,098</u>	<u>3,575,308</u>
Expenditure											
Salaries and wages	1,429,040	492,235	647,527	58,217	57,210	-	202,546	-	44,767	1,502,502	1,467,579
Employee benefits	298,221	93,074	119,587	11,891	11,685	-	47,030	-	7,250	290,517	293,285
Staff travel	134,078	-	-	-	-	92,964	6,891	-	-	99,855	127,188
Staff training	26,780	492	1,510	2,847	843	-	3,450	-	-	9,142	10,908
Building occupancy	169,008	-	-	-	-	-	194,986	-	-	194,986	179,180
Professional services - non-client	37,408	-	-	-	-	-	26,590	-	-	26,590	20,486
Program expense	19,992	1,482	691	-	-	-	-	-	-	2,173	15,635
Boarding rate payments	798,037	-	918,340	-	-	-	-	-	-	918,340	1,042,148
Professional services - client	174,220	8,084	10,066	-	187,613	-	-	-	-	205,763	163,788
Client's personal needs	136,876	690	159,334	-	-	-	-	-	8,762	168,786	140,747
Medical and related	57,804	295	67,323	-	-	-	-	-	-	67,618	70,920
Promotion and publicity	483	-	-	-	-	-	6,459	-	-	6,459	1,366
Office administration	46,980	-	-	-	-	-	45,235	-	-	45,235	64,640
Miscellaneous	17,457	300	-	-	-	-	18,687	-	-	18,987	19,660
Technology	65,421	-	-	-	-	-	-	56,003	-	56,003	62,931
	<u>3,411,805</u>	<u>596,652</u>	<u>1,924,378</u>	<u>72,955</u>	<u>257,351</u>	<u>92,964</u>	<u>551,874</u>	<u>56,003</u>	<u>60,779</u>	<u>3,612,956</u>	<u>3,680,461</u>
Expenditure recovery	<u>175,820</u>	<u>-</u>	<u>16,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,412</u>	<u>15,215</u>
	<u>3,235,985</u>	<u>596,652</u>	<u>1,907,966</u>	<u>72,955</u>	<u>257,351</u>	<u>92,964</u>	<u>551,874</u>	<u>56,003</u>	<u>60,779</u>	<u>3,596,544</u>	<u>3,665,246</u>
Current year surplus (deficit)	<u>\$ (12,209)</u>	<u>\$ (596,652)</u>	<u>\$ 1,233,832</u>	<u>\$ (72,955)</u>	<u>\$ (257,351)</u>	<u>\$ (92,964)</u>	<u>\$ (167,353)</u>	<u>\$ (56,003)</u>	<u>\$ -</u>	<u>\$ (9,446)</u>	<u>\$ (89,938)</u>

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Child and Family Intervention**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 647,612	\$ 647,612	\$ 647,612
Other income	48,500	48,500	54,720
	<u>696,112</u>	<u>696,112</u>	<u>702,332</u>
Expenditure			
Salaries and wages	377,692	378,275	399,348
Employee benefits	83,979	81,908	81,168
Staff travel	16,295	12,367	13,675
Staff training	13,309	13,096	11,846
Building occupancy	51,620	64,460	50,937
Professional services - non-client	12,926	7,296	10,965
Program expense	3,524	7,643	7,217
Professional services - client	20,800	27,485	12,200
Client's personal needs	-	430	-
Promotion and publicity	1,007	4,739	2,268
Office administration	14,349	12,332	20,401
Miscellaneous	7,733	6,819	7,391
Technology	12,809	14,758	18,207
Allocated administration	67,854	65,001	67,891
	<u>683,897</u>	<u>696,609</u>	<u>703,514</u>
Expenditure recovery	-	497	928
	<u>683,897</u>	<u>696,112</u>	<u>702,586</u>
Current year surplus (deficit)	\$ 12,215	\$ -	\$ (254)

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Infant Development**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 312,940	\$ 312,940	\$ 312,940
Expenditure			
Salaries and wages	175,447	178,685	173,589
Employee benefits	39,010	38,077	35,508
Staff travel	12,573	10,773	12,319
Staff training	2,352	12,001	7,785
Building occupancy	22,695	22,619	22,700
Professional services - non-client	5,024	3,086	2,581
Program expense	3,916	851	7,397
Clients' personal needs	-	1,664	-
Promotion and publicity	443	1,306	581
Office administration	6,309	5,288	9,174
Miscellaneous	2,423	1,849	2,194
Technology	5,632	6,704	8,718
Allocation administration	31,433	30,037	30,501
	<u>307,257</u>	<u>312,940</u>	<u>313,047</u>
Current year surplus (deficit)	\$ 5,683	\$ -	\$ (107)

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Community Integration**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 170,178	\$ 170,178	\$ 170,178
Expenditure			
Salaries and wages	98,397	103,904	96,881
Employee benefits	21,873	22,964	19,498
Staff travel	2,365	2,502	1,691
Staff training	1,318	387	1,459
Building occupancy	12,709	14,052	13,126
Professional services - non-client	2,813	1,917	1,493
Program expense	2,499	-	21
Professional services - client	-	-	9,000
Promotion and publicity	248	495	95
Office administration	3,532	3,240	4,707
Miscellaneous	1,048	918	954
Technology	3,154	3,306	4,869
Allocated administration	17,131	16,493	16,663
	<u>167,087</u>	<u>170,178</u>	<u>170,457</u>
Current year surplus (deficit)	\$ 3,091	\$ -	\$ (279)

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Community Support**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 140,761	\$ 140,761	\$ 140,761
Expenditure			
Salaries and wages	81,280	84,694	79,175
Employee benefits	18,068	18,828	16,040
Staff travel	3,798	3,289	4,824
Staff training	2,920	2,842	1,276
Building occupancy	9,078	8,792	9,882
Professional services - non-client	2,009	1,200	1,069
Program expense	1,010	2,442	2,694
Promotion and publicity	377	310	2,566
Office administration	2,524	2,152	4,146
Miscellaneous	867	760	794
Technology	2,253	2,067	4,655
Allocated administration	14,021	13,385	13,640
	<u>138,205</u>	<u>140,761</u>	<u>140,761</u>
Current year surplus	\$ 2,556	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Young Offenders**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 49,327	\$ 49,327	\$ 49,327
Expenditure			
Salaries and wages	27,114	30,187	31,108
Employee benefits	6,030	6,449	6,562
Staff travel	1,862	2,637	256
Staff training	344	57	60
Building occupancy	3,527	3,078	3,450
Professional services - non-client	781	420	392
Program expense	1,597	-	-
Promotion and publicity	69	108	25
Office administration	980	710	1,237
Miscellaneous	303	266	276
Technology	875	725	1,166
Allocated administration	4,949	4,690	4,795
	<u>48,431</u>	<u>49,327</u>	<u>49,327</u>
Current year surplus	\$ 896	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Youth Support Worker**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 89,797	\$ 89,797	\$ 89,797
Expenditure			
Salaries and wages	45,624	48,427	48,650
Employee benefits	10,154	10,315	9,855
Staff travel	4,172	2,141	2,132
Staff training	1,244	127	137
Building occupancy	6,355	10,884	7,918
Professional services - non-client	1,407	933	900
Program expense	6,188	3,308	4,577
Promotion and publicity	124	1,341	57
Office administration	1,766	1,577	3,222
Miscellaneous	552	485	504
Technology	1,577	1,608	2,955
Allocated administration	9,003	8,651	8,890
	<u>88,166</u>	<u>89,797</u>	<u>89,797</u>
Current year surplus	\$ 1,631	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Family Relief**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 212,881	\$ 212,881	\$ 212,881
Non-retainable income - Family relief subsidy	9,000	8,226	6,516
	<u>221,881</u>	<u>221,107</u>	<u>219,397</u>
Expenditure			
Salaries and wages	144,261	151,681	144,604
Employee benefits	24,890	26,143	22,157
Staff travel	3,202	1,129	1,791
Staff training	6,120	6,448	4,278
Building occupancy	9,078	9,769	9,663
Professional services - non-client	2,009	1,392	1,099
Program expense	2,669	499	7,345
Client's personal needs	50	-	-
Promotion and publicity	227	344	4,351
Office administration	2,524	2,253	3,587
Miscellaneous	1,308	1,149	1,193
Technology	2,253	2,297	4,413
Allocated administration	20,724	19,923	20,180
	<u>219,315</u>	<u>223,027</u>	<u>224,661</u>
Expenditure recovery	<u>1,300</u>	<u>1,920</u>	<u>5,264</u>
	<u>218,015</u>	<u>221,107</u>	<u>219,397</u>
Current year surplus	\$ 3,866	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Children's Mental Health, 0 - 6**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 78,328	\$ 78,328	\$ 78,328
Expenditure			
Salaries and wages	44,678	44,829	42,278
Employee benefits	9,932	10,052	8,696
Staff travel	2,213	4,789	1,048
Staff training	585	420	1,727
Building occupancy	5,719	6,154	5,776
Professional services - non-client	1,266	840	5,453
Program expense	994	153	101
Promotion and publicity	157	217	42
Office administration	1,590	1,441	2,962
Miscellaneous	480	423	439
Technology	1,419	1,447	2,162
Allocated administration	7,872	7,563	7,644
	<u>76,905</u>	<u>78,328</u>	<u>78,328</u>
Current year surplus	\$ 1,423	\$ -	\$ -

Family and Children's Services of the District of Rainy River Schedule of Operations - Supervised Access Program

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of the Attorney General	\$ 147,865	\$ 155,450	\$ 157,865
Non-retainable income	600	25	150
Previous year deferred revenue	-	-	29,424
Current year deferred revenue	-	(3,271)	-
	<u>148,465</u>	<u>152,204</u>	<u>187,439</u>
Expenditure			
Salaries and wages	91,490	103,087	91,379
Employee benefits	17,870	16,858	15,992
Staff travel	3,918	1,835	3,336
Staff training	3,050	2,296	4,885
Building occupancy	9,986	10,746	9,663
Professional services - non-client	-	-	23,732
Program expense	524	149	2,801
Promotion and publicity	961	513	16,579
Office administration	3,126	2,477	4,533
Miscellaneous	358	182	185
Technology	-	46	212
Allocated administration	14,497	14,015	14,142
	<u>145,780</u>	<u>152,204</u>	<u>187,439</u>
Current year surplus	\$ 2,685	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Community Capacity Building**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 44,051	\$ 44,051	\$ 44,051
Expenditure			
Salaries and wages	24,735	26,135	25,242
Employee benefits	5,499	6,623	5,111
Staff travel	1,378	1,103	262
Staff training	410	56	65
Building occupancy	3,450	3,752	3,742
Professional services - non-client	764	413	426
Program expense	412	-	1,747
Promotion and publicity	67	107	27
Office administration	959	698	1,465
Miscellaneous	270	237	247
Technology	856	713	1,370
Allocated administration	4,451	4,214	4,347
	<u>43,251</u>	<u>44,051</u>	<u>44,051</u>
Current year surplus	\$ 800	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Mobile Crisis**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 26,250	\$ 26,250	\$ 26,250
Expenditure			
Salaries and wages	17,891	17,730	19,855
Employee benefits	1,469	1,793	1,505
Staff travel	705	926	348
Staff training	3,107	3,161	1,116
Program expense	-	152	846
Office administration	-	-	62
Miscellaneous	162	141	147
Allocated administration	2,439	2,347	2,371
	<u>25,773</u>	<u>26,250</u>	<u>26,250</u>
Current year surplus	\$ 477	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Intensive Treatment Services**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Revenue			
Ministry of Community, Family and Children's Services	\$ 26,250	\$ 26,250	\$ 40,308
Expenditure			
Salaries and wages	16,440	13,565	8,845
Employee benefits	2,057	3,125	991
Staff travel	1,030	1,366	5,200
Staff training	3,489	4,273	12,155
Program expense	156	-	4,639
Professional services - client	-	-	4,865
Promotion and publicity	-	1,434	489
Office administration	-	-	304
Miscellaneous	162	140	147
Technology	-	-	302
Allocated administration	2,439	2,347	2,371
	<u>25,773</u>	<u>26,250</u>	<u>40,308</u>
Current year surplus	\$ 477	\$ -	\$ -

Family and Children's Services of the District of Rainy River Schedule of Operations - Other Programs

For the year ended March 31	2011	2010
Revenue		
Ministry of Community, Family and Children's Services		
Lake of the Woods Child Development Centre	\$ 34,763	\$ 12,808
Amalgamation one-time funding	89,913	-
Ontario Child Benefit Equivalent (OCBe)	46,018	8,869
OCBe transferred to deferred	<u>(20,585)</u>	<u>-</u>
	150,109	21,677
Government of Canada		
Summer Student Program	4,522	2,044
Moffat Fund	<u>-</u>	<u>3,000</u>
	<u>154,631</u>	<u>26,721</u>
Expenditure		
Lake of the Woods Child Development Centre	34,763	12,808
Ontario Child Benefit Equivalent (OCBe)	25,433	8,869
Summer Student Program	4,522	2,044
Amalgamation costs	89,913	-
Moffat Fund	<u>-</u>	<u>3,000</u>
	<u>154,631</u>	<u>26,721</u>
Current year surplus	\$ -	\$ -
Current year surplus		
Lake of the Woods Child Development Centre	\$ -	\$ -
Rainy River District School Board	-	-
Infrastructure	-	-
Summer Student Program	-	-
Moffat Fund	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>

**Family and Children's Services of the District of Rainy River
Schedule of Operations - Fundraising Activities**

For the year ended March 31	2011	2010
Revenue		
Donations	\$ 646	\$ 1,910
Donations - outdoor play area	-	650
	<u>646</u>	<u>2,560</u>
Expenditure		
Client needs	-	1,910
Program supplies	646	650
	<u>646</u>	<u>2,560</u>
Current year surplus	\$ -	\$ -

**Family and Children's Services of the District of Rainy River
Schedule of Allocated Administration**

For the year ended March 31	2011 Budget	2011 Actual	2010 Actual
Expenditure			
Salaries and wages	\$ 381,536	\$ 372,006	\$ 384,105
Employee benefits	87,044	86,378	83,720
Staff travel	5,334	5,940	10,084
Staff training	8,868	2,513	2,149
Building occupancy	129,169	135,618	124,748
Professional services - non-client	24,583	18,409	14,116
Office administration	34,129	31,274	44,735
Miscellaneous	15,107	11,753	13,743
	<u>685,770</u>	<u>663,891</u>	<u>677,400</u>
Program Allocations			
Child Welfare	493,813	475,223	483,965
Child and Family Intervention	65,925	65,001	67,891
Infant Development	31,425	30,037	30,501
Community Integration	16,707	16,493	16,663
Community Support	14,105	13,385	13,640
Young Offenders	4,950	4,690	4,795
Youth Support Worker	9,059	8,651	8,890
Family Relief	20,061	19,923	20,180
Children's Mental Health, 0 - 6	7,934	7,563	7,644
Supervised Access Program	12,127	14,015	14,142
Community Capacity Building	4,774	4,216	4,347
Other Programs			
Mobile Crisis	2,445	2,347	2,371
Intensive Treatment Services	2,445	2,347	2,371
	<u>\$ 685,770</u>	<u>\$ 663,891</u>	<u>\$ 677,400</u>