

# Kenora Association for Community Living

## Financial Statements For the year ended March 31, 2021

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## Independent Auditor's Report

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To the Board of Directors of Kenora Association for Community Living

### Qualified Opinion

We have audited the financial statements of Kenora Association for Community Living (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statement of operations, the statement of changes in unrestricted net assets and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Kenora Association for Community Living as at March 31, 2021 and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Qualified Opinion

The summary of significant accounting policies describes the Organization's policy with respect to the recording of capital assets. The note indicates that the Organization is charging to operations the cost of capital asset additions and is not recording the assets and amortizing them. In addition, restricted contributions related to capital assets are being recorded as revenue in the statement of operations in the year received, instead of being amortized to revenue over the estimated useful lives of the related capital assets. Under Canadian accounting standards for not-for-profit organizations, capital assets should be amortized over their estimated useful lives and restricted contributions relating to the capital assets should be amortized to revenue on the same basis as the underlying assets. If capital assets and deferred contributions had been recorded, capital assets and deferred contributions would have increased by the original cost of the assets less the accumulated amortization to date. Management has not maintained a capital asset ledger with the cost and acquisition date of these assets nor tracked how these assets were funded. Consequently, we were unable to quantify the effects of this departure on what the net book value of the capital assets and deferred capital contributions should be at March 31, 2021 and 2020, grant revenue, amortization expense and excess of revenue over expense for the years then ended, and net assets as at April 1 and March 31 for both the 2021 and 2020 years.

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 Entity 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 qualified audit opinion.

### Other Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 15 through 46 of the Organization's financial statements and as such, they are unaudited.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.



## 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 accounting standards for not-for-profit organizations, 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 Organization'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 Organization'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 Organization 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Kenora, Ontario  
June 29, 2021

**Kenora Association for Community Living**  
**Statement of Financial Position**

as at March 31

	2021	2020
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 1,833,020	\$ 1,725,393
Accounts receivable (Note 2)	433,938	291,140
Due from funders (Note 3)	735,303	68,607
Prepaid expenses	125,365	111,320
	\$ 3,127,626	\$ 2,196,460
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 1,394,630	\$ 970,429
Deferred revenue (Note 6)	584,663	99,292
	1,979,293	1,069,721
<b>Net assets</b>		
Internally restricted board funds (Note 12)	155,100	188,255
Unrestricted	993,233	938,484
	1,148,333	1,126,739
	\$ 3,127,626	\$ 2,196,460

Approved on behalf of the Board:

Director

Director

  


**Kenora Association for Community Living**  
**Statement of Operations**

**For the Year Ended March 31**

	2021	2020
<b>Revenue</b>		
Ministry of Children, Community, and Social Services	\$ 13,992,742	\$ 12,579,227
HANDS/Northern Community Network of Specialist Care	23,895	61,395
Ministry of Health and Long-Term Care - LHIN	1,423,342	1,258,612
Ministry of Health and Long-Term Care	63,562	63,562
Kenora District Services Board	1,407,059	1,347,831
Federal Government - Canada Emergency Wage Subsidy	632,684	-
Federal Government - Canada Summer Jobs	26,981	-
Indigenous Services Canada	-	8,272
FIREFLY	7,181	9,107
Fee for service	184,432	293,231
Kenora and LOTW Regional Community Foundation Grants	5,000	-
Lutheran Community Care Centre Grants	22,742	16,592
Bell Let's Talk Grant	15,000	-
Other Grants	36,308	-
Event fees and craft sales	-	6,147
Donations and fundraising	24,392	34,269
Childcare fees (including KDSB Fee Subsidy)	656,684	948,353
Rent	79,941	52,285
Interest income and other	15,574	14,351
Expenditure recoveries	63,116	81,388
	<b>18,680,635</b>	<b>16,774,622</b>
<b>Expenses</b>		
Salaries and benefits	14,675,482	12,983,137
Bad debt (recoveries)	15,511	(1,466)
Travel and communication	241,850	386,042
Rent, taxes and utilities	405,619	345,446
Training	140,229	195,879
Advertising and promotion	18,836	31,587
Repairs and maintenance	497,954	484,443
Purchased services	1,804,926	1,826,885
Insurance	33,311	29,269
Supplies and equipment	706,722	447,325
Rent and utility subsidies	46,514	62,634
One-time	17,047	-
Other	54,342	46,455
	<b>18,658,343</b>	<b>16,837,636</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before repayable</b>	<b>22,292</b>	<b>(63,014)</b>
Grants repayable	(698)	(929)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 21,594</b>	<b>\$ (63,943)</b>

The accompanying notes are an integral part of these financial statements

**Kenora Association for Community Living**  
**Statement of Changes in Unrestricted Net Assets**  
**For the Year Ended March 31**

	2021	2020
<b>Unrestricted net assets, beginning of year</b>	<b>\$ 938,484</b>	<b>\$ 941,645</b>
<b>Excess of revenue over expenses (expenses over revenue)</b>		
<u>Program</u>		
Board	\$ 5,979	\$ (48)
Property Management 622 - 3rd St. N.	18,918	8,392
Property Management 528 - 3rd Ave. S.	4,481	3,672
Kids' Zone Property Management	10,674	10,701
Property Management 4 -9th Ave. S.	14,697	10,218
Kids' Zone Childcare	2,635	(97,948)
Childcare Wage Enhancement	(2,635)	(148)
Supported Independent Living, Schedule 14	(35,784)	(3,300)
Other Programs	2,629	4,518
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>21,594</b>	<b>(63,943)</b>
<b>Net transfer from internally restricted board funds (Note 12)</b>	<b>33,155</b>	<b>60,782</b>
<b>Unrestricted net assets, end of year</b>	<b>\$ 993,233</b>	<b>\$ 938,484</b>

The accompanying notes are an integral part of these financial statements.

**Kenora Association for Community Living  
Statement of Cash Flows  
For the year ended March 31**

	<b>2021</b>	<b>2020</b>
<b>Operating Activities</b>		
Excess of revenue over expenses (expenses over revenue)	\$ 21,594	\$ (63,943)
Change in non-cash working capital		
Accounts receivable	(142,798)	15,798
Due from funders	(666,696)	(129,241)
Prepaid expense	(14,045)	2,360
Accounts payable and accrued liabilities	424,201	(302,629)
Deferred revenue	485,371	66,582
	107,627	(411,073)
<b>Net change in cash and cash equivalents</b>	<b>107,627</b>	<b>(411,073)</b>
<b>Cash and cash equivalents, beginning of the year</b>	<b>1,725,393</b>	<b>2,136,466</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,833,020</b>	<b>\$ 1,725,393</b>

The accompanying notes are an integral part of these financial statements.

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# Kenora Association for Community Living

## Notes to Financial Statements

March 31, 2021

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### 1. Nature of Operations and Summary of Significant Accounting Policies

#### a. Nature and Purpose of the Organization

The Kenora Association for Community Living (the Association) was incorporated in Ontario on December 27, 1963 under the Corporation Act without share capital. The Association is a registered charity under the Income Tax Act and accordingly, is exempt from taxes. The Association promotes inclusion, and the well-being of individuals with and without developmental disabilities and/or mental health illnesses.

#### b. Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

#### c. Revenue Recognition

The Association follows the deferral method of accounting for contributions whereby revenues and expenditures are recorded in the year in which they relate. All Ministry contributions are restricted to the applicable programs and all other revenues (sales, rent, and interest) are recorded on the accrual basis to the programs to which they relate. Ministry revenues are based on amounts approved by the Province of Ontario. Reconciliations of revenue to project operating expenditures are prepared annually based on settlement formulas.

Restricted contributions are recognized as revenue 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.

Parent fees and fee for service revenues are recorded on an accrual basis when services are provided and collectability is reasonably assured. Donations and fundraising are recorded upon receipt. Rent is recorded on a monthly basis. Expenditure recoveries are recorded when eligibility criteria have been met.

#### d. Capital Assets

Expenditures for the acquisition of capital assets are treated as a current expense out of revenue. Capital assets, related amortization and restricted contributions related to capital assets are not reflected in these financial statements.

#### e. Deferred Revenue and Government Grants Repayable

The Association operates a number of programs funded by various government ministries. As part of this funding process, the government, upon receipt of audited financial statements, reviews the operating results of the programs and determines a final settlement payable to or from the Association. An estimate of these final settlements is made at each year end and any amounts expected to be repayable to the government are recorded as repayable.



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## Kenora Association for Community Living Notes to Financial Statements

March 31, 2021

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**f. Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives, if any, are reported at fair value, with any unrealized gains and losses reported in net assets. In addition, all guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in net assets. Changes in fair value of financial instruments related to the reserve funds are recorded directly in the reserve funds. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and are charged to the financial instrument for those measured at amortized cost.

**g. Allocation of Central Administration Costs**

The Association operates a variety of different programs. Costs for each program include the salaries and benefits, supplies, and other expenses that are directly related to providing the program. The Association also incurs general administrative and support expenses that are common to the administration of the organization and each of its programs.

The Association allocates general and administration support expenses to each of its programs as follows:

- The allocation of general and administration support expenses for programs that are sponsored by major funders are allocated in accordance with budgeted amounts approved by the funders.
- The allocation of general and administration support expenses for programs where the main source of revenue is created internally are allocated based on internal budgets.

**h. Employee Future Benefits**

The Association has a defined contribution pension plan for employees. The Association's pension costs are charged to operations as contributions are due. Contributions are a defined amount based upon a set percentage of salary.

**i. Use of Estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 revenues and expenses during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future, including changes as a result of future decisions made by funders.

**Kenora Association for Community Living**  
**Notes to Financial Statements**

**March 31, 2021**

<b>2. Accounts Receivable</b>	<b>2021</b>	<b>2020</b>
HST receivable	\$ 171,804	\$ 155,200
Other receivables	281,134	154,940
	<u>452,938</u>	<u>310,140</u>
Less: Allowance for doubtful accounts	(19,000)	(19,000)
	<u>\$ 433,938</u>	<u>\$ 291,140</u>

<b>3. Due from (to) Funders</b>	<b>2021</b>	<b>2020</b>
Due from Ministry of Children, Community and Social Services		
- funding receivable	\$ 343,230	\$ -
- surpluses repayable	(2,700)	(2,700)
Due from Federal Government (CEWS)		
- funding receivable	87,214	-
Due from Ministry of Health and Long-Term Care/NW LHIN		
- funding receivable	10,721	-
- surpluses repayable	(3,378)	(2,680)
Due from Kenora District Services Board		
- funding receivable	339,559	75,828
- surpluses repayable	(1,841)	(1,841)
Due from HANDS		
- surpluses repayable	(37,502)	-
<b>Net due from (to) Funders</b>	<u>\$ 735,303</u>	<u>\$ 68,607</u>

<b>4. Accounts Payable and Accrued Liabilities</b>	<b>2021</b>	<b>2020</b>
Trade payables	\$ 167,018	\$ 191,804
Government remittances payable	476,134	297,303
Accrued wages and benefits payable	751,478	461,322
Other accrued liabilities	-	20,000
	<u>\$ 1,394,630</u>	<u>\$ 970,429</u>

**5. Pension Plan**

The Association makes pension contributions on behalf of current employees to a defined contribution pension plan. During the fiscal year 2021, the Association made \$454,331 (2020 - \$414,070) in contributions for current employees.

**6. Deferred Revenue**

	<b>2021</b>	<b>2020</b>
Kenora District Services Board	\$ 437,940	\$ 83,559
MCCSS Temporary PSW Wage Enhancement	144,508	-
Bell Let's Talk Grant	-	15,000
Other programs	2,215	733
	<u>\$ 584,663</u>	<u>\$ 99,292</u>

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# Kenora Association for Community Living

## Notes to Financial Statements

March 31, 2021

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### 7. Financial Instrument Risk

#### Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Credit risk arises principally from the Association's receivables for parent fees. Management reviews monthly reports summarizing parent fees and follows up on all amounts in arrears.

The Association is also exposed to credit risk arising from its accounts and contributions receivable. Credit risk is the risk that the counterparty to the transaction will not pay. The majority of the Association's receivables are from government sources and the organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding.

The Association is also exposed to credit risk arising from all of its cash being held at one financial institution and deposits are only insured up to \$100,000.

#### Liquidity Risk

Liquidity risk is the risk that the Association encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operations liquidity requirements, the Association will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities.

There have been no significant changes in the nature of these risks from the previous year.

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### 8. Endowment and Trust Funds

The Association invested an initial \$50,000 in an endowment fund with the Kenora and Lake of the Woods Regional Community Foundation. The income produced by the fund is returned to the Association to be used as the board and management determine. Additional trust funds have been set up with the Foundation whose returns are reinvested in the KACL endowment fund. Employee payroll deductions and other donations / fundraising activities have raised additional funds that have been added to the fund.

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### 9. Commitments

The Association's total obligations for the next five years, under various leases for occupied premises, exclusive of HST, realty taxes and other occupancy charges, are as follows:

Year ending March 31st:	2022	\$ 283,247
	2023	230,971
	2024	105,200
	2025	67,200
	2026	67,200

## Kenora Association for Community Living Notes to Financial Statements

**March 31, 2021**

### 10. Economic Dependence

The Association receives 84% (2020 - 83%) of its funding from provincial government sources. Should the government funding cease, the Association would have to find other sources of funding, or discontinue operations.

### 11. Allocated Central Administration

The general and administration costs allocated to various programs during the year totalled \$1,701,705 (2020 - \$1,501,471).

	2021	2020
<b>Central Administration Expenditures</b>		
Salaries	\$ 882,597	\$ 728,741
Benefits	184,738	147,418
Staff travel	79	18,519
Communication	23,946	24,951
Utilities	9,027	10,404
Training	39,251	24,342
Advertising	1,544	9,833
Repairs and maintenance	48,039	32,733
Purchased services	202,525	195,001
Purchased services - IT	153,521	214,154
Insurance	29,322	25,440
Other services	13,699	5,953
Supplies and equipment - IT	66,093	41,118
Supplies and equipment - other	47,324	22,864
	<b>\$ 1,701,705</b>	<b>\$ 1,501,471</b>
<b>Program Allocations</b>		
Kids' Zone Child Care Programs	\$ 77,069	\$ 77,876
Infant Development Program	39,148	37,646
Children's Behavior Intervention Program	26,828	25,798
Children's Respite Care Program	5,884	5,658
Children's Autism Spectrum Disorder Program	3,104	2,985
Host Family Residences Program	192,308	189,730
Supported Independent Living Program	662,177	590,617
Intensive Support Residences Program	303,713	206,651
Community Participation Services & Supports Program	144,901	126,863
Employment Supports Program	53,191	52,498
Caregiver Respite Services and Supports Program	2,112	2,031
Complex Case Management Supports Program	11,670	16,222
Adult Protective Services Program	59,579	68,423
Kenora Waterview Housing Project	22,551	-
Nature's Inn Housing Project	7,720	-
CMH Intensive Case Management Program	38,327	34,500
CMH Dual Diagnosis Program	10,601	10,245
CMH Dual Diagnosis Enhancement Program	11,883	10,500
CMH Supportive Housing Program	10,899	15,300
Other Programs	17,421	27,273
Expenditure Recoveries	619	655
	<b>\$ 1,701,705</b>	<b>\$ 1,501,471</b>

**Kenora Association for Community Living**  
**Notes to Financial Statements**

**March 31, 2021**

**12. Restricted Board Funds**

**For the year ended March 31, 2021**

	Community Development Reserve	Social Justice Reserve	Community Wellness Reserve	Education Reserve	Passport Capacity Reserve	Capital Reserve	Total
<b>Opening Balance</b>	\$ 39,631	\$ 14,377	\$ 19,745	\$ 18,314	\$ 48,381	\$ 47,807	\$ 188,255
Transfer surplus from program	-	-	1,358	-	1,271	-	2,629
Transfer (to) program	-	-	-	-	-	(35,784)	(35,784)
Net transfers to (from) reserve during year	-	-	1,358	-	1,271	(35,784)	(33,155)
<b>Closing Balance</b>	\$ 39,631	\$ 14,377	\$ 21,103	\$ 18,314	\$ 49,652	\$ 12,023	\$ 155,100

**For the year ended March 31, 2020**

	Community Development Reserve	Social Justice Reserve	Community Wellness Reserve	Education Reserve	Passport Capacity Reserve	Capital Reserve	Total
<b>Opening Balance</b>	\$ 39,631	\$ 14,377	\$ 28,438	\$ 21,614	\$ 35,170	\$ 109,807	\$ 249,037
Transfer surplus from program	-	-	-	-	13,211	-	13,211
Transfer (to) program	-	-	(8,693)	(3,300)	-	(62,000)	(73,993)
Net transfers to (from) reserve during year	-	-	(8,693)	(3,300)	13,211	(62,000)	(60,782)
<b>Closing Balance</b>	\$ 39,631	\$ 14,377	\$ 19,745	\$ 18,314	\$ 48,381	\$ 47,807	\$ 188,255

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## Kenora Association for Community Living Notes to Financial Statements

**March 31, 2021**

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### 13. Subsequent Events

On March 11, 2020 the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak to be a pandemic.

From the declaration of the pandemic to the date of approval of these financial statements, the Association implemented several initiatives, including:

- Suspension of non-essential travel;
- Staff cross-training and reassignment to ensure service continuity;
- Remote work and training arrangements to keep staff safe and productively employed;
- Training for staff in the correct use of Personal Protective Equipment (PPE);
- Remote service delivery and physical delivery ensuring distancing and the use of PPE;
- Screening measures for all staff, visitors, and individuals served;
- Enhanced infection prevention control measures including increased cleaning and use of PPE;
- Cloth mask program for staff and individuals served;
- COVID-19 Emergency hours package for staff affected by COVID-19 issues;
- KACL Pandemic Information Centre, an online information site for employees and board members;
- Pandemic Incident Team to monitor public health and government updates;
- Mental Health and Wellness Team to provide resources and supports to all staff;
- Food Security Team to ensure continued, consistent nourishment for individuals served;
- Purchase of additional supplies and equipment.

During the course of the pandemic the Association has endeavored to keep all staff safe and to avoid layoffs by offering remote work and value-added training opportunities. To the date of approval of these financial statements there have been no staff layoffs, including childcare staff during the mandatory closure period.

The Ministry of Children, Community, and Social Services, the Northwest LHIN, and the Kenora District Services Board have committed emergency funding to assist with certain COVID-19 related expenses that are in excess of existing operational funding. At the date of approval of these financial statements the amount, timing and eligibility for this funding is not known. As such, an estimate of the financial effect of this funding is not practicable at this time. The ultimate duration and magnitude of the COVID-19 pandemic's impact on the organization's operations and financial position is not known.

**Kenora Association for Community Living**  
**Summary of Operations by Program**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
<b>Revenue and Allocated Central Administration</b>		
Board, Schedule 1	\$ 36,830	\$ 29,504
Property Management - 622 3rd St N, Schedule 2	28,073	28,427
Property Management - 528 3rd Ave S, Schedule 3	10,806	13,552
Kids' Zone Property Management, Schedule 4	18,000	18,000
Property Management - 4 9th Ave S, Schedule 5	15,497	3,756
Central Office Administration, Schedule 6	1,701,705	1,482,862
Kids' Zone Childcare Programs, Schedule 7	2,213,163	1,919,447
Kids' Zone Childcare Program Wage Enhancement, Schedule 8	71,485	75,737
Infant Development Program, Schedule 9	358,750	347,566
Children's Behavior Intervention Program, Schedule 10	246,387	247,168
Children's Respite Care Program, Schedule 11	55,356	53,888
Children's Autism Spectrum Disorder Program, Schedule 12	28,425	28,425
Host Family Residences Program, Schedule 13	1,688,199	1,999,235
Supported Independent Living Program, Schedule 14	6,574,078	5,683,283
Intensive Support Residences Program, Schedule 15	2,761,665	1,527,305
Community Participation Services & Supports Program, Schedule 16	1,329,217	1,336,330
Employment Supports Program, Schedule 17	487,139	627,940
Caregiver Respite Services and Supports Program, Schedule 18	19,340	19,340
Complex Case Management Supports Program, Schedule 19	119,410	311,681
Adult Protective Services Program, Schedule 20	545,688	653,650
Kenora Waterview housing Project, Schedule 21	248,477	-
Nature's Inn Housing Project, Schedule 22	84,918	-
CMH Intensive Case Management Program, Schedule 23	919,460	863,477
CMH Dual Diagnosis Program, Schedule 24	96,533	96,522
CMH Dual Diagnosis Enhancement Program, Schedule 25	330,000	153,312
CMH Supportive Housing Program, Schedule 26	161,212	281,453
Other Programs, Schedule 27	249,596	303,098
	<b>20,399,409</b>	<b>18,104,958</b>
<b>Expenses and Allocated Central Administration</b>		
Board, Schedule 1	30,851	29,938
Property Management - 622 3rd St N, Schedule 2	9,156	10,017
Property Management - 528 3rd Ave S, Schedule 3	6,325	5,398
Kids' Zone Property Management, Schedule 4	7,326	7,025
Property Management - 4 9th Ave S, Schedule 5	800	1,856
Central Office Administration, Schedule 6	1,701,705	1,482,862
Kids' Zone Childcare Programs, Schedule 7	2,210,528	1,938,231
Kids' Zone Childcare Program Wage Enhancement, Schedule 8	74,120	79,803
Infant Development Program, Schedule 9	358,750	347,566
Children's Behavior Intervention Program, Schedule 10	247,827	247,062
Children's Respite Care Program, Schedule 11	49,175	54,004
Children's Autism Spectrum Disorder Program, Schedule 12	28,425	28,425
Host Family Residences Program, Schedule 13	1,700,793	2,056,384
Supported Independent Living Program, Schedule 14	6,595,529	5,540,717
Intensive Support Residences Program, Schedule 15	2,764,287	1,612,722
Community Participation Services & Supports Program, Schedule 16	1,322,690	1,334,343
Employment Supports Program, Schedule 17	489,890	650,534
Caregiver Respite Services and Supports Program, Schedule 18	14,487	15,383
Complex Case Management Supports Program, Schedule 19	133,277	319,329
Adult Protective Services Program, Schedule 20	544,307	629,342
Kenora Waterview housing Project, Schedule 21	248,477	-
Nature's Inn Housing Project, Schedule 22	84,918	-
CMH Intensive Case Management Program, Schedule 23	918,762	863,477
CMH Dual Diagnosis Program, Schedule 24	96,533	96,522
CMH Dual Diagnosis Enhancement Program, Schedule 25	330,000	153,312
CMH Supportive Housing Program, Schedule 26	161,212	281,453
Other Programs, Schedule 27	246,967	280,832
	<b>20,377,117</b>	<b>18,066,537</b>
Excess of revenue over expenses (expenses over revenue) for the year before transfers	22,292	38,421
Transfer (to) from internally restricted board funds (Note 12)	33,155	(22,266)
Grants repayable	(698)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 54,749</b>	<b>\$ 16,155</b>

**Kenora Association for Community Living**  
**Schedule 1 - Board**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
<b>Revenue</b>		
Donations	\$ 21,568	\$ 26,846
Event fees	-	5,750
Fundraising	-	400
Expenditure recoveries	-	173
Interest from the endowment	15,262	14,117
	<u>36,830</u>	<u>47,286</u>
<b>Expenses</b>		
Travel and conference	614	7,108
Promotion and publicity	6,760	4,860
Miscellaneous expense	1,957	4,220
Membership Fees and Dues	-	6,241
Endowment fund	17,020	19,905
Endowment trusts	4,500	5,000
	<u>30,851</u>	<u>47,334</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 5,979</b>	<b>\$ (48)</b>



**Kenora Association for Community Living**  
**Schedule 2 - Property Management**  
**622 3rd St. N.**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
<b>Revenue</b>		
Rent	<b>\$ 28,073</b>	<b>\$ 29,842</b>
<b>Expenses</b>		
Utilities	7,988	7,352
Insurance	899	865
Repairs and maintenance	269	13,233
	<b>9,156</b>	<b>21,450</b>
<b>Excess of revenue over expenses for the year</b>	<b>\$ 18,917</b>	<b>\$ 8,392</b>

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**Kenora Association for Community Living**  
**Schedule 3 - Property Management**  
**528 3rd Ave S.**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

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	2021	2020
<b>Revenue</b>		
Rent	<u>\$ 10,806</u>	<u>\$ 9,357</u>
<b>Expenses</b>		
Utilities	5,208	4,506
Insurance	458	432
Repairs and maintenance	<u>659</u>	<u>747</u>
	<u>6,325</u>	<u>5,685</u>
<b>Excess of revenue over expenses for the year</b>	<u>\$ 4,481</u>	<u>\$ 3,672</u>

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**Kenora Association for Community Living**  
**Schedule 4 - Kids' Zone Property Management**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

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	2021	2020
<b>Revenue</b>		
Rent	<u>\$ 18,000</u>	<u>\$ 18,000</u>
<b>Expenses</b>		
Insurance	1,835	1,765
Property taxes	<u>5,491</u>	<u>5,534</u>
	<u>7,326</u>	<u>7,299</u>
<b>Excess of revenue over expenses for the year</b>	<u>\$ 10,674</u>	<u>\$ 10,701</u>

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**Kenora Association for Community Living**  
**Schedule 5 - Property Management**  
**#4 - 9th Ave S.**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

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	2021		2020
<b>Revenue</b>			
Rent	<u>\$ 15,497</u>	\$	<u>10,988</u>
<b>Expenses</b>			
Insurance	<u>800</u>		<u>770</u>
<b>Excess of revenue over expenses for the year</b>	<u>\$ 14,697</u>	\$	<u>10,218</u>

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**Kenora Association for Community Living**  
**Schedule 6 - Central Administration**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
	Budget	Actual
<b>Revenue</b>		
Allocated Administration		
Children Behavior Intervention	\$ 25,798	\$ 26,828
Infant Development	37,646	39,148
Kids Zone Childcare	75,000	77,069
Children Respite Care	5,658	5,884
Autism Spectrum Disorder Supports	2,985	3,104
Host Family Residences	185,235	192,308
Supported Independent Living	636,376	662,177
Intensive Support Residences	292,632	303,713
Community Participation Services & Supports	139,341	144,901
Caregiver Respite Services	2,031	2,112
Employment Supports	51,150	53,191
Complex Case Management Supports	11,222	11,670
Adult Protective Services	57,293	59,579
Kenora Waterview Housing Project	-	22,551
Nature's Inn Housing Project	-	7,720
Intensive Case Management	34,500	38,327
Dual Diagnosis	10,245	10,601
Dual Diagnosis Enhancement	10,500	11,883
Supports Within Housing	10,500	10,899
Autism Respite	-	299
Fee for Service	-	16,810
Other Administration Fees	-	312
Expenditure Recoveries	-	619
	<b>1,588,112</b>	<b>1,701,705</b>
<b>Expenses</b>		
Salaries	798,693	882,597
Benefits	172,098	184,738
Staff travel	20,000	79
Communication	27,000	23,946
Utilities	8,000	9,027
Training	27,874	39,251
Advertising	3,000	1,544
Repairs and maintenance	33,500	48,039
Purchased services	204,064	202,525
Purchased services IT	151,156	153,521
Insurance	30,000	29,322
Other services	8,500	13,699
Supplies & Equipment IT	83,018	66,093
Supplies & Equipment Other	21,209	47,324
	<b>1,588,112</b>	<b>1,701,705</b>
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>

**Kenora Association for Community Living**  
**Schedule 7 - Kids' Zone Childcare Programs (excluding wage enhancement)**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
<b>Revenue</b>		
Kenora District Services Board:		
General Operating Grant	\$ 1,125,382	\$ 775,236
Special Needs Resourcing	129,026	181,075
Stabilization	-	137,686
One Time Funding (H&S, Start-up, HDLH)	3,264	90,299
	<u>1,257,672</u>	<u>1,184,296</u>
Childcare Fees	656,684	948,353
Federal Government - CEWS	632,684	-
Indigenous Services Canada - Jordan's Principle	-	8,272
Canada Summer Jobs	14,626	-
Other Grants	5,026	-
Expenditure recoveries	856	19,084
Deferred from prior period	59,726	31,954
Deferred to future period	(414,111)	(59,726)
	<u>2,213,163</u>	<u>2,132,233</u>
<b>Expenses</b>		
Salary	1,515,888	1,473,731
Benefits	265,648	235,984
Bad debt (recovery)	15,511	(1,466)
Staff travel	1,079	8,825
Communication	13,111	12,650
Rent	48,251	52,894
Utilities	8,894	9,895
Staff training	6,769	17,402
Advertising	1,125	599
Repairs and maintenance	95,654	203,987
Purchased services	26,136	7,180
Supplies and equipment	57,668	48,609
Food costs	76,134	80,865
Other	2,400	2,227
Allocated administration	76,260	76,799
	<u>2,210,528</u>	<u>2,230,181</u>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	<b>2,635</b>	<b>(97,948)</b>
Transfer from internally restricted board funds	-	62,000
	<u>2,635</u>	<u>(35,948)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 2,635</b>	<b>\$ (35,948)</b>

**Kenora Association for Community Living  
Schedule 8 - Kids' Zone Childcare Program Wage Enhancement  
Statement of Operations  
For the year ended March 31  
(Unaudited)**

	2021	2020
	Actual	Actual
<b>Revenue</b>		
Kenora District Services Board:		
Wage Enhancement - Wages	\$ 57,954	\$ 96,693
Wage Enhancement - Benefits	12,718	21,103
Wage Enhancement - Administration	809	1,344
Deferred from prior period	23,833	-
	<u>95,314</u>	119,140
 Deferred to future period	 (23,829)	 (23,833)
	<u>71,485</u>	95,307
<b>Expenses</b>		
Salaries	63,417	82,408
Benefits	9,894	11,972
Allocated central administration	809	1,075
	<u>74,120</u>	95,455
 <b>Excess of revenue over expenses (expenses over revenue) for the year</b>	 <b>\$ (2,635)</b>	 <b>\$ (148)</b>

**Kenora Association for Community Living  
Schedule 9 - Infant Development Program  
Statement of Operations  
For the year ended March 31  
(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services	\$ 358,530	\$ 358,530	\$ 358,530
Expenditure recoveries	-	220	612
	<b>358,530</b>	<b>358,750</b>	359,142
<b>Expenses</b>			
Salaries	238,080	245,151	233,987
Benefits	43,148	51,510	48,388
Staff Travel	10,935	243	12,982
Communication	3,240	4,210	4,379
Utilities	1,898	1,706	1,787
Staff training	9,829	524	6,219
Advertising	-	-	720
Repairs and maintenance	7,325	6,258	7,263
Purchased services	310	3,718	2,844
Other services	-	552	65
Supplies and equipment	6,119	5,730	2,862
Allocated administration	37,646	39,148	37,646
	<b>358,530</b>	<b>358,750</b>	359,142
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Kenora Association for Community Living**  
**Schedule 10 - Children's Behavior Intervention Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
	Budget	Actual
<b>Revenue</b>		Actual
Ministry of Children, Community and Social Services		
Operating Grant	\$ 245,698	\$ 245,698
Donations	-	500
Expenditure recoveries	-	189
	<b>245,698</b>	<b>246,387</b>
<b>Expenses</b>		
Salaries	155,496	168,266
Benefits	31,781	32,208
Staff travel	4,100	702
Communication	3,260	3,104
Utilities	1,278	1,038
Staff training	4,280	5,165
Advertising	500	250
Repairs and maintenance	4,933	3,847
Purchased services	6,525	2,462
Other services	-	431
Supplies and equipment	7,747	3,526
Allocated administration	25,798	26,828
	<b>245,698</b>	<b>247,827</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	(1,440)
Transfer between programs <sup>1</sup>	-	1,440
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living  
Schedule 11 - Children's Respite Care Program  
Statement of Operations  
For the year ended March 31  
(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services	\$ 53,888	\$ 53,888	\$ 53,888
Expenditure Recoveries	-	1,468	2,205
	<b>53,888</b>	<b>55,356</b>	56,093
<b>Expenses</b>			
Salaries	38,189	35,167	39,501
Benefits	9,086	7,586	9,562
Staff travel	475	-	29
Communication	480	538	552
Staff training	-	-	174
Purchased services	-	-	600
Supplies & equipment	-	-	29
Allocated administration	5,658	5,884	5,658
	<b>53,888</b>	<b>49,175</b>	56,105
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	6,181	(12)
Transfer between programs <sup>1</sup>	-	(6,181)	12
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 12 - Children's Autism Spectrum Disorder Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services	\$ 28,425	\$ 28,425	\$ 28,425
<b>Expenses</b>			
Salaries	20,048	19,533	19,972
Benefits	5,243	5,551	5,202
Staff travel	-	-	28
Communications	149	237	238
Allocated administration	2,985	3,104	2,985
	<u>28,425</u>	<u>28,425</u>	<u>28,425</u>
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Kenora Association for Community Living  
Schedule 13 - Host Family Residences Program  
Statement of Operations  
For the year ended March 31  
(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services			
Operating Grant	\$ 1,687,949	\$ 1,687,949	\$ 1,806,949
Expenditure recoveries	-	250	150
	<b>1,687,949</b>	<b>1,688,199</b>	<b>1,807,099</b>
<b>Expenses</b>			
Salaries	215,209	196,190	277,181
Benefits	50,636	47,442	61,548
Staff travel	4,015	1,323	3,404
Communication	2,585	2,777	3,039
Utilities	1,372	1,112	1,219
Staff training	1,776	300	2,812
Advertising	-	-	22
Repairs and maintenance	5,292	4,248	5,037
Purchased services	1,216,182	1,251,967	1,256,836
Supplies & equipment	5,647	3,126	1,912
Allocated administration	185,235	192,308	189,730
	<b>1,687,949</b>	<b>1,700,793</b>	<b>1,802,740</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	(12,594)	4,359
Transfer between programs <sup>1</sup>	-	12,594	(4,359)
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 14 - Supported Independent Living Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020	
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services <sup>1</sup>			
Operating Grant	\$ 5,472,148	\$ 5,472,148	\$ 5,624,920
CRRF Funding	243,230	243,230	-
Pandemic Pay Funding	224,358	224,358	-
Temporary Wage Enhancement	440,373	440,373	-
Capital Funding - Container Home	150,000	150,000	-
LSSPT	-	-	4,294
	<b>6,530,109</b>	<b>6,530,109</b>	<b>5,629,214</b>
KDSB - Homes for Good	96,000	96,000	-
Bell Let's Talk Grant	-	-	15,000
Canada Summer Jobs	-	12,355	-
LCCC - SEFT One-Time Funding	22,742	22,742	16,592
Fees and Sales	-	-	65
Rent income	-	21,589	2,098
Expenditure Recoveries	22,000	20,791	46,072
Deferred from Prior Period	15,000	15,000	-
Deferred to Future Period	-	(144,508)	(15,000)
	<b>6,685,851</b>	<b>6,574,078</b>	<b>5,694,041</b>
<b>Expenses</b>			
Salaries	4,669,574	4,268,323	3,781,708
Benefits	796,230	869,876	768,883
Staff travel	56,831	84,209	69,556
Communication	14,844	20,266	17,929
Advertising	4,000	2,336	5,610
Rent	70,358	114,294	83,587
Utilities	18,905	22,976	20,170
Staff training	40,347	59,463	58,237
Repairs and maintenance	277,314	285,754	159,862
Purchased services	58,991	63,710	60,626
Supplies and equipment	42,081	130,533	89,129
Other services	-	11,612	1,972
Allocated administration	636,376	662,178	590,617
	<b>6,685,851</b>	<b>6,595,530</b>	<b>5,707,886</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	<b>-</b>	<b>(21,452)</b>	<b>(13,845)</b>
Transfer between programs <sup>2</sup>	-	(14,332)	10,545
Transfer from internally restricted board funds	-	35,784	3,300
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> MCCSS flowed \$4,000 in 2019-2020 to correct an underpayment in 2017-2018. This amount was recorded as revenue and receivable 03/31/2018. The payment in 2019-2020 was applied to the receivable. MCCSS contract for 2019-2020 includes the amount as current year funding: \$5,629,214 + 4,000 = \$5,633,214.

<sup>2</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 15 - Intensive Support Residences Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services			
Operating Grant	\$ 2,567,934	\$ 2,667,934	\$ 1,968,101
CRRF Funding	76,295	76,295	-
Expenditure Recoveries	-	17,436	1,855
	<b>2,644,229</b>	<b>2,761,665</b>	<b>1,969,956</b>
<b>Expenses</b>			
Salaries	1,918,584	1,982,551	1,374,896
Benefits	371,605	389,685	282,673
Staff travel	6,638	2,926	6,165
Communication	4,394	6,669	4,795
Advertising	500	1,350	22
Utilities	1,275	1,038	1,137
Staff training	6,098	6,944	19,562
Repairs and maintenance	9,920	12,572	20,604
Purchased services	18,310	21,661	17,293
Supplies and equipment	14,273	33,958	29,622
Other Services	-	1,221	350
Allocated administration	292,632	303,713	206,651
	<b>2,644,229</b>	<b>2,764,288</b>	<b>1,963,770</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	<b>(2,623)</b>	6,186
Transfer between programs <sup>1</sup>	-	<b>2,623</b>	(6,186)
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 16 - Community Participation Services and Supports Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services			
Operating Grant	\$ 1,327,060	\$ 1,327,060	\$ 1,208,222
Other Grants	-	2,000	-
Fees - Hub/Grant Events	-	-	5,149
Sales - Art Hub	-	-	933
Expenditure Recoveries	-	157	213
	<b>1,327,060</b>	<b>1,329,217</b>	<b>1,214,517</b>
<b>Expenses</b>			
Salaries	857,993	876,623	813,494
Benefits	193,576	184,299	167,603
Staff travel	12,875	2,763	14,082
Communication	9,057	6,911	7,913
Rent	61,977	52,334	62,824
Utilities	2,423	1,817	2,202
Staff training	9,360	5,524	10,879
Advertising	2,000	2,232	4,225
Repairs and maintenance	6,835	8,813	8,197
Purchased services	19,806	19,820	8,210
Supplies & equipment	11,817	14,870	9,386
Other services	-	1,782	890
Allocated administration	139,341	144,902	126,863
	<b>1,327,060</b>	<b>1,322,690</b>	<b>1,236,768</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	<b>6,527</b>	<b>(22,251)</b>
Transfer between programs <sup>1</sup>	-	<b>(6,527)</b>	22,251
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 17 - Employment Supports Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services			
Operating Grant	\$ 487,139	\$ 487,139	\$ 499,977
Expenditure Recoveries	-	-	625
	<b>487,139</b>	<b>487,139</b>	<b>500,602</b>
<b>Expenses</b>			
Salaries	325,590	329,678	332,693
Benefits	67,223	67,828	78,823
Staff travel	6,641	810	5,125
Communication	2,729	2,538	2,682
Advertising	-	2,211	589
Rent	12,639	12,582	12,576
Utilities	1,941	1,896	1,716
Staff training	3,233	4,493	4,343
Repairs and maintenance	4,913	4,229	5,119
Purchased services	5,913	5,855	2,192
Supplies & equipment	5,167	4,001	1,848
Other services	-	578	375
Allocated administration	51,150	53,191	52,498
	<b>487,139</b>	<b>489,890</b>	<b>500,579</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	<b>(2,751)</b>	23
Transfer between programs <sup>1</sup>	-	<b>2,751</b>	<b>(23)</b>
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.



**Kenora Association for Community Living**  
**Schedule 18 - Caregiver Respite Services and Supports Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services Operating Grant	\$ 19,340	\$ 19,340	\$ 19,340
<b>Expenses</b>			
Salaries	-	430	5,091
Benefits	-	135	1,118
Purchased Services	17,309	11,810	8,546
Allocated Administration	2,031	2,112	2,031
	<b>19,340</b>	<b>14,487</b>	16,786
<b>Excess of revenue over expenses before transfers</b>	-	<b>4,853</b>	2,554
Transfer between programs <sup>1</sup>	-	<b>(4,853)</b>	(2,554)
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 19 - Complex Case Management Supports Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services	\$ 106,872	\$ 106,872	\$ 106,872
HANDS - Complex Case Coordination	12,500	12,500	50,000
Expenditure Recoveries	-	38	50
	<b>119,372</b>	<b>119,410</b>	156,922
<b>Expenses</b>			
Salaries	72,308	83,153	94,237
Benefits	13,891	16,100	17,998
Staff travel	1,502	1,084	4,723
Communication	4,651	3,962	4,186
Rent	7,731	8,880	10,579
Utilities	-	895	983
Staff training	1,000	150	810
Repairs and maintenance	2,295	2,993	2,414
Purchased services	3,952	2,850	3,434
Supplies and equipment	820	1,540	1,526
Allocated administration	11,222	11,670	16,222
	<b>119,372</b>	<b>133,277</b>	157,112
<b>Excess of revenue over expenses (expenses over revenue) before transfer</b>	-	<b>(13,867)</b>	<b>(190)</b>
Transfer between programs <sup>1</sup>	-	13,867	190
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 20 - Adult Protective Services Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Children, Community and Social Services	\$ 545,650	\$ 545,650	\$ 651,650
Expenditure Recoveries	-	38	1,228
	<b>545,650</b>	<b>545,688</b>	<b>652,878</b>
<b>Expenses</b>			
Salaries	341,795	364,779	412,672
Benefits	69,307	73,462	79,852
Staff travel	10,861	3,086	17,908
Communication	8,600	7,165	7,517
Advertising	1,000	125	22
Rent	31,542	20,148	20,003
Utilities	3,184	1,622	4,095
Staff training	2,350	1,054	8,206
Repairs and maintenance	6,595	5,425	4,070
Purchased services	5,713	4,351	6,629
Supplies and equipment	7,410	3,511	3,373
Other Services	-	-	225
Allocated administration	57,293	59,579	68,423
	<b>545,650</b>	<b>544,307</b>	<b>632,995</b>
<b>Excess of revenue over expenses before transfers</b>	-	<b>1,381</b>	<b>19,883</b>
Transfer between programs <sup>1</sup>	-	<b>(1,381)</b>	<b>(19,883)</b>
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> In-year funding transfer between eligible programs under MCCSS Financial Flexibility guidelines.

**Kenora Association for Community Living**  
**Schedule 21 - Kenora Waterview Housing Project**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
	Actual	Actual
<b>Revenue</b>		
Kenora District Services Board	\$ 237,527	\$ -
Grants - KLWRCF	5,000	-
Expenditure Recoveries	5,950	-
	<u>248,477</u>	<u>-</u>
<b>Expenses</b>		
Salaries	172,573	-
Benefits	18,788	-
Staff travel	250	-
Advertising	249	-
Communication	573	-
Staff training	1,852	-
Repairs and maintenance	28	-
Supplies & equipment	31,613	-
Allocated administration	22,551	-
	<u>248,477</u>	<u>-</u>
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>

**Kenora Association for Community Living**  
**Schedule 22 - Nature's Inn Housing Project**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021	2020
	Actual	Actual
<b>Revenue</b>		
Kenora District Services Board	\$ 80,342	\$ -
Rental Income	3,976	-
Expenditure recoveries	600	-
	<b>84,918</b>	<b>-</b>
<b>Expenses</b>		
Salaries	23,202	-
Benefits	3,850	-
Staff travel	1,015	-
Rent	43,615	-
Staff training	1,275	-
Repairs and maintenance	927	-
Purchased services	260	-
Supplies & equipment	3,054	-
Allocated administration	7,720	-
	<b>84,918</b>	<b>-</b>
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>

**Kenora Association for Community Living**  
**Schedule 23 - CMH Intensive Case Management Program**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Health - LHIN	\$ 875,564	\$ 875,564	\$ 855,935
One-Time Funding - Pandemic Pay	25,045	25,045	-
One-Time Funding - Wave 1 & 3 Emergency Funding	12,646	12,646	-
	<b>913,255</b>	<b>913,255</b>	855,935
Expenditure Recoveries	2,500	6,205	5,647
	<b>915,755</b>	<b>919,460</b>	861,582
<b>Expenses</b>			
Staff salaries	642,345	627,293	605,687
Staff benefits	129,787	140,341	121,792
Staff travel	23,973	22,636	23,155
Communication	10,809	11,102	10,333
Rent	26,720	31,584	27,601
Utilities	3,829	3,076	3,380
Staff training	8,000	4,171	9,781
Advertising	1,000	571	23
Repairs & maintenance	11,025	11,555	9,051
Purchased services - Client	1,000	-	1,031
Purchased services - Professional/IT	10,780	11,491	12,504
Supplies & equipment	11,987	16,615	2,744
Allocated administration	34,500	38,327	34,500
	<b>915,755</b>	<b>918,762</b>	861,582
<b>Excess of revenue over expenses before transfers</b>	-	698	-
Surplus repayable to NW LHIN <sup>1</sup>	-	(698)	-
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Surplus - Wave 3 COVID Emergency Funding

**Kenora Association for Community Living  
Schedule 24 - CMH Dual Diagnosis Program  
Statement of Operations  
For the year ended March 31  
(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Health - LHIN	\$ 84,954	\$ 84,954	\$ 84,954
HANDS - Specialized accommodation	11,395	11,395	11,395
Expenditure Recoveries	-	184	433
	<b>96,349</b>	<b>96,533</b>	96,782
<b>Expenses</b>			
Staff salaries	49,345	51,493	49,030
Staff benefits	9,987	12,402	10,143
Staff travel	5,747	1,026	3,721
Communication	400	829	827
Rent	7,593	7,342	7,336
Utilities	1,166	1,106	1,001
Staff training	1,200	1,729	4,628
Advertising	1,000	-	983
Repairs & maintenance	3,352	3,040	3,458
Purchased services - Client	3,000	208	2,229
Purchased services - IT	2,242	2,258	2,253
Supplies & equipment	1,072	4,499	928
Allocated administration	10,245	10,601	10,245
	<b>96,349</b>	<b>96,533</b>	96,782
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Kenora Association for Community Living  
Schedule 25 - CMH Dual Diagnosis Enhancement Program  
Statement of Operations  
For the year ended March 31  
(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Health - LHIN	\$ 330,000	\$ 330,000	\$ 222,590
Expenditure Recovery	-	-	50
	<b>330,000</b>	<b>330,000</b>	222,640
<b>Expenses</b>			
Staff salaries	239,638	238,068	129,426
Staff benefits	52,137	54,974	25,973
Staff travel	-	117	224
Communication	2,186	1,409	2,281
Rent	3,749	4,214	4,192
Utilities	576	632	572
Staff training	3,975	951	10,292
Advertising	-	75	3,596
Repairs & maintenance	1,655	1,924	1,976
Purchased services - Client	11,000	10,254	7,004
Purchased services - IT	60	78	675
Supplies & equipment	4,524	4,867	23,969
Other services	-	554	1,960
Allocated administration	10,500	11,883	10,500
	<b>330,000</b>	<b>330,000</b>	222,640
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Kenora Association for Community Living  
Schedule 26 - CMH Supportive Housing Program  
Statement of Operations  
For the year ended March 31  
(Unaudited)**

	2021		2020
	Budget	Actual	Actual
<b>Revenue</b>			
Ministry of Health - LHIN	\$ 95,133	\$ 95,133	\$ 95,133
Ministry of Health - Rent Supplement	63,562	63,562	63,562
KDSB - Homes for Good	-	-	96,000
Expenditure Recoveries	3,000	2,517	2,335
	<b>161,695</b>	<b>161,212</b>	<b>257,030</b>
<b>Expenses</b>			
Staff salaries	59,343	59,728	125,950
Staff benefits	14,029	16,937	31,491
Staff travel	2,574	449	1,994
Communication	1,540	645	1,244
Rent	3,845	4,221	4,192
Utilities	590	632	572
Staff training	-	-	5,357
Repair & maintenance	1,698	1,720	1,991
Purchased Services IT	2,181	2,199	3,997
Supplies & equipment	1,833	221	1,379
Rent subsidies	63,562	46,514	62,634
One-Time Housing Expense	-	17,047	-
Allocated administration	10,500	10,899	15,300
	<b>161,695</b>	<b>161,212</b>	<b>256,101</b>
<b>Excess of revenue over expenses before surplus repayable</b>	<b>-</b>	<b>-</b>	<b>929</b>
Surplus repayable to Ministry of Health and Long-Term Care	-	-	(929)
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Kenora Association for Community Living**  
**Schedule 27 - Other Programs**  
**Statement of Operations**  
**For the year ended March 31**  
**(Unaudited)**

	BPS Program	Food Security	Wellness	Autism Respite	Fee for Service	Lottery	2021	2020
<b>Revenue</b>								
Ministry of Children, Community and Social Services	\$ 2,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,361	\$ 2,361
Kenora District Services Board	-	18,418	-	-	-	-	18,418	-
FIREFLY	-	-	-	8,687	-	-	8,687	9,107
Passport funding	-	-	-	-	184,432	-	184,432	293,231
Other grants	-	29,282	-	-	-	-	29,282	-
Other donations	-	-	2,300	-	-	-	2,300	1,250
Deferred from prior period	-	-	-	-	-	733	733	756
Defer to future period	-	-	-	(1,506)	-	(709)	(2,215)	(733)
Expenditure Recoveries	-	5,598	-	-	-	-	5,598	-
	<b>2,361</b>	<b>53,298</b>	<b>2,300</b>	<b>7,181</b>	<b>184,432</b>	<b>24</b>	<b>249,596</b>	<b>305,972</b>
<b>Expenses</b>								
Salaries	2,145	-	-	-	13,194	-	15,339	86,360
Benefits	216	-	-	-	2,567	-	2,783	16,924
Staff Travel	-	30	50	-	7,983	-	8,063	80,663
Advertising	-	-	-	-	-	-	-	208
Purchased services	-	738	172	6,882	-	-	7,792	11,297
Supplies and equipment	-	52,530	720	-	142,607	24	195,881	78,963
Allocated Administration	-	-	-	299	16,810	-	17,109	27,039
	<b>2,361</b>	<b>53,298</b>	<b>942</b>	<b>7,181</b>	<b>183,161</b>	<b>24</b>	<b>246,967</b>	<b>301,454</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	-	1,358	-	1,271	-	2,629	4,518
Transfer (to) from internally restricted board funds	-	-	(1,358)	-	(1,271)	-	(2,629)	(4,518)
<b>Excess of revenue over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Kenora Association for Community Living**  
**Schedule 28 - COVID-19 Pandemic Funding and Expenses**  
**For the year ended March 31**  
**(Unaudited)**

2021                      2020

The COVID-19 Pandemic resulted in additional costs for the Association throughout the 2020-2021 year. KACL was successful in applying for available COVID-related funding to offset these costs.

The following COVID-19 funding and costs were received and incurred and are included in the Statement of Operations (page 5):

<b>Revenue</b>		
Pandemic Pay - MCCSS	\$ 224,358	\$ -
Pandemic Pay - NW LHIN	25,045	-
COVID Residential Relief Fund - MCCSS	319,525	-
COVID-19 Emergency Funding Wave 1 - NW LHIN	1,925	-
COVID-19 Emergency Funding Wave 3 - NW LHIN	10,721	-
Temporary PSW Wage Enhancement - MCCSS	440,373	-
	1,021,947	-
<b>Expenses</b>		
<b>Salaries and Benefits</b>	714,303	38,653
Compensation costs related to the cross-training of staff to work in multiple locations in anticipation of staff shortages from staff illness and/or self-isolation. Includes initial training shifts and maintenance shifts to preserve program and individual specific skills.		
<b>Personal Protective Equipment</b>	48,511	11,281
Equipment and supplies required to protect staff and individuals in service.		
<b>Accommodations</b>	41,173	-
Rental of motel rooms to provide temporary housing for high-risk, vulnerable individuals.		
<b>Technology</b>	23,730	-
Technology to support distancing and remote work, service delivery and cross-training.		
<b>Respite</b>	11,957	-
Residential respite for caregivers.		
<b>Distancing and Barriers</b>	11,372	-
Minor renovations of physical spaces and addition of barriers to ensure distancing.		
<b>Transportation</b>	9,765	-
Costs to transport supported individuals safely with distance and protective barriers.		
<b>Legal</b>	5,996	5,595
Legal costs for assistance with preparation of HR policies, interpretation of government orders, and communication and consultation with union.		
<b>Food</b>	5,966	-
Cost to provide food security to supported individuals.		
<b>Cleaning</b>	1,669	-
Cleaning and disinfecting supplies..		
<b>Training</b>	1,559	10,242
Meeting costs for pandemic planning and online training delivered to staff remotely.		
<b>Other</b>	740	-
Other pandemic-related costs not included above.		
	876,741	65,771
<b>Excess of revenue over expenses (expenses over revenue) before surplus repayable and deferrals</b>	145,206	(65,771)
Deferred to 2021-2022 - Temporary PSW Wage Enhancement	(144,508)	-
Surplus repayable to NW LHIN re: Wave 3 Emergency Funding	(698)	-
	\$ -	\$ (65,771) <sup>1</sup>

<sup>1</sup> 2019-2020 COVID costs were covered within regular operating funding.

**Kenora Association for Community Living**  
**Schedule 29 - Kid's Zone Program (including wage enhancement)**  
**Statement of Operations**  
**For the calendar year ended December 31**  
**(Unaudited)**

	2020	2019
<b>Revenue</b>		
Kenora District Services Board		
General Operating Grant	\$ 701,535	\$ 741,424
Special Needs Resourcing	129,024	172,034
Stabilization	-	137,686
Pay Equity	4,509	6,008
One-time Health & Safety	-	65,299
Capacity Building	-	7,442
Wage Enhancement - Wages	61,488	81,612
Wage Enhancement - Benefits	9,188	12,620
Wage Enhancement - Administration	809	1,075
One-time Start up Funding - Family Age	-	25,000
One-time CBCP Funding - Family Age Renovations	3,264	-
COVID - Closure	24,658	-
COVID - Emergency Child Care	309,543	-
COVID - Safe Restart	47,118	-
Parent Fees	616,990	982,092
Federal CEWS Funding	599,946	-
Other Revenue	14,625	8,272
Expenditure Recoveries	12,094	7,935
Deferred from prior period	60,464	46,954
Deferred to future period	(423,956)	(60,464)
	<b>2,171,299</b>	<b>2,234,989</b>
<b>Expenses</b>		
Salaries	1,513,087	1,582,819
Benefits	255,301	241,689
Bad debt expense (recovery)	(2,494)	1,342
Staff travel	1,475	9,127
Staff training and education	7,091	28,604
Communication	12,954	12,711
Supplies	49,625	37,729
Food costs	69,975	87,618
Rent	46,784	56,065
Utilities and taxes	9,760	9,270
Repairs and maintenance	112,824	187,015
Furnishings and equipment	2,121	17,930
Advertising	150	1,880
Other expenses	20,138	16,009
Allocated administration	72,508	77,875
	<b>2,171,299</b>	<b>2,367,683</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	-	(132,694)
Transfer (to) from internally restricted board funds	-	62,000
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ (70,694)</b>

**Kenora Association for Community Living**  
**Schedule 30 - Kid's Zone Childcare Program (excluding wage enhancement)**  
**Statement of Operations**  
**For the calendar year ended December 31**  
**(Unaudited)**

	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Kenora District Services Board		
General Operating Grant	\$ 701,535	\$ 741,424
Special Needs Resourcing	129,024	172,034
Stabilization	-	137,686
Pay Equity	4,509	6,008
One-time Health & Safety	-	65,299
Capacity Building	-	7,442
One-time Start up Funding - Family Age	-	25,000
One-time CBCP Funding - Family Age Renovations	3,264	-
COVID - Closure	24,658	-
COVID - Emergency Child Care	309,543	-
COVID - Safe Restart	47,118	-
Parent fees	616,990	982,092
Federal CEWS Funding	599,946	-
Other revenue	14,625	8,272
Expenditure recoveries	12,094	7,935
Deferred from prior period	60,464	46,954
Deferred to future period	(423,956)	(60,464)
	<b>2,099,814</b>	<b>2,139,682</b>
<b>Expenses</b>		
Salaries	1,449,670	1,500,411
Benefits	245,932	229,717
Bad debt expense (recovery)	(2,494)	1,342
Staff travel	1,475	9,127
Staff training and education	7,091	28,604
Communication	12,954	12,711
Supplies	49,625	37,729
Food costs	69,975	87,618
Rent	46,784	56,065
Utilities and taxes	9,760	9,270
Repairs and maintenance	112,824	187,015
Furnishings and equipment	2,121	17,930
Advertising	150	1,880
Other expenses	20,138	16,009
Allocated administration	71,699	76,800
	<b>2,097,704</b>	<b>2,272,228</b>
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>	<b>2,110</b>	<b>(132,546)</b>
Transfer from internally restricted board funds	-	62,000
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 2,110</b>	<b>\$ (70,546)</b>

**Kenora Association for Community Living  
Schedule 31 - Kid's Zone Program Wage Enhancement  
Statement of Operations  
For the calendar year ended December 31  
(Unaudited)**

	2020	2019
<b>Revenue</b>		
Kenora District Services Board		
Wage Enhancement Grant - Wages	\$ 57,972	\$ 81,612
Wage Enhancement Grant - Benefits	12,704	12,620
Wage Enhancement Grant - Administration	809	1,075
	71,485	95,307
<b>Expenses</b>		
Salaries	63,417	82,408
Benefits	9,369	11,972
Allocated central administration	809	1,075
	73,595	95,455
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (2,110)</b>	<b>\$ (148)</b>