

**GENERAL CHILD AND FAMILY
SERVICES AUTHORITY**

FINANCIAL STATEMENTS

MARCH 31, 2021

Management's Responsibility for Financial Reporting

The accompanying financial statements are the responsibility of management of the General Child and Family Services Authority and have been prepared in accordance with Canadian Public Sector Accounting Standards. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgments regarding all necessary estimates and all other data available as at the date of the audit report.

Management maintains internal controls to properly safeguard the assets of the General Child and Family Services Authority and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions and that established policies and procedures are followed.

The financial statements of the General Child and Family Services Authority have been audited by Magnus LLP, Chartered Professional Accountants, independent external auditors. The responsibility of the auditor is to express an independent opinion on whether the financial statements of the General Child and Family Services Authority are fairly presented, in all material respects, in accordance with Canadian Public Sector Accounting Standards. The Independent Auditor's Report outlines the scope of the audit examination and provides the audit opinion on the financial statements.

Philip Goodman
Board Chair

Jay Rodgers
Chief Executive Officer

On behalf of Management of the General Child and Family Services Authority

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Original Document Signed

Jay Rodgers
Chief Executive Officer

Louis Nault
Chief Financial Officer

301 – 180 King Street
Winnipeg, Manitoba
R3B 3G8
Canada

Phone: (204) 984-9360
Toll Free: 1-866-803-2814
Fax: (204) 984-9366
www.generalauthority.ca

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
General Child and Family Services Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the General Child and Family Services Authority (the "Authority"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to the Supplementary Schedules of Training Revenue and Expenses and Wendy's Wonderful Kids Program Revenue and Expenses included in these financial statements. The supplementary financial information included in these schedules is unaudited.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority'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 Authority or to cease operations, or has no realistic alternative but to do so.

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

June 16, 2021
Winnipeg, Canada



Chartered Professional Accountants

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Financial Position

March 31, 2021

	2021 Actual	2020 Actual
Financial assets		
Cash and cash equivalents	\$ 2,815,826	\$ 1,844,832
Accounts receivable (Note 4)	453,100	201,934
Advances receivable (Note 5)	-	116,600
	<u>3,268,926</u>	<u>2,163,366</u>
Liabilities		
Accounts payable and accrued liabilities (Note 6)	142,026	163,634
Deferred revenue (Note 7)	136,533	97,000
Working capital advances payable (Note 5)	-	116,600
	<u>278,559</u>	<u>377,234</u>
Net financial assets	<u>2,990,367</u>	<u>1,786,132</u>
Non-financial assets		
Tangible capital assets (Note 8)	15,922	36,588
Prepaid expenses	46,345	28,937
	<u>62,267</u>	<u>65,525</u>
Accumulated surplus	<u>\$ 3,052,634</u>	<u>\$ 1,851,657</u>

Designated assets (Note 9)

Commitments (Note 13)

See accompanying notes to financial statements.

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS:

Original Document Signed Director

Original Document Signed Director

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Operations

Year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Revenue:			
Province of Manitoba transfers/grants:			
Single-envelope funding (Note 10)	\$ 21,479,096	\$ 21,589,666	\$ 20,373,741
Other (Note 10)	329,165	737,228	225,104
Restricted revenue:			
David Thomas Foundation	85,000	64,577	85,000
Children's Aid Foundation	108,398	29,078	77,923
Other revenue and recoveries	50,000	87,006	246,657
Investment income	26,500	5,982	21,769
	22,078,159	22,513,537	21,030,194
Expenses:			
Agency allocations (Note 11)	18,971,356	18,749,674	17,521,358
Agency support	71,674	12,955	8,872
Amortization	38,717	20,666	26,755
Board meetings and expenses	20,000	10,959	20,826
Grants and programs (Note 12)	239,938	239,607	173,438
Insurance	5,000	3,002	5,685
Interest and bank charges	1,000	1,261	1,030
Legal and audit	43,663	34,655	24,229
Mileage and parking	30,000	11,979	24,096
Office and supplies	63,590	74,606	70,566
Professional services	40,833	22,875	12,900
Rent	150,768	137,862	137,523
Telephone	14,000	17,963	14,038
Training and development	265,194	138,601	185,293
Travel	10,000	10	23,556
Utilities	4,000	3,987	4,438
Wages and benefits	2,108,426	1,831,898	1,919,633
Total expenses	22,078,159	21,312,560	20,174,236
Net operating surplus for the year	-	1,200,977	855,958
Accumulated surplus, beginning of year	-	1,851,657	995,699
Accumulated surplus, end of year	\$ -	\$ 3,052,634	\$ 1,851,657

See accompanying notes to financial statements.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Change in Net Financial Assets

Year ended March 31, 2021

	2021 Budget	2021 Actual	2020 Actual
Net operating surplus for the year	\$ -	\$ 1,200,977	\$ 855,958
Tangible capital assets:			
Acquisition of tangible capital assets	-	-	(14,949)
Amortization of tangible capital assets	38,717	20,666	26,755
Net acquisition of tangible capital assets	38,717	20,666	11,806
Other non-financial assets:			
(Increase) decrease in prepaid expenses	-	(17,408)	25,673
Net acquisition of other non-financial assets	-	(17,408)	25,673
Increase in net financial assets	38,717	1,204,235	893,437
Net financial assets, beginning of year	-	1,786,132	892,695
Net financial assets, end of year	\$ -	\$ 2,990,367	\$ 1,786,132

See accompanying notes to financial statements.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Statement of Cash Flows

Year ended March 31, 2021

	2021 Actual	2020 Actual
Cash provided by (applied to)		
Operating activities:		
Net operating surplus for the year	\$ 1,200,977	\$ 855,958
Adjustment for:		
Amortization	20,666	26,755
	1,221,643	882,713
Changes in the following:		
Accounts receivable	(251,166)	(121,213)
Accounts payable and accrued liabilities	(21,608)	(82,245)
Deferred revenue	39,533	(12,913)
Prepaid expenses	(17,408)	25,674
Cash provided by (applied to) operating activities	970,994	692,016
Capital activities:		
Acquisition of tangible capital assets	-	(14,949)
Change in cash and cash equivalents	970,994	677,067
Cash and cash equivalents, beginning of year	1,844,832	1,167,765
Cash and cash equivalents, end of year	\$ 2,815,826	\$ 1,844,832

See accompanying notes to financial statements.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

1. Nature of organization

The General Child and Family Services Authority (the "Authority") was established on November 24, 2003 pursuant to *The Child and Family Services Authorities Act*. The Authority is a Government not-for-profit organization within the Department of Families responsible for the administration and provision of child and family services by the agencies under its jurisdiction, being Child and Family Services of Western Manitoba, Child and Family Services of Central Manitoba, Jewish Child and Family Service, and Winnipeg, Rural and Northern Child and Family Services (Winnipeg Child and Family Services Branch and Rural and Northern Child and Family Services Branch).

2. Basis of accounting and change in accounting policies

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards which are Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board.

3. Summary of significant accounting policies

(a) Revenue

Government transfers

Government transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to a liability.

Restricted revenue

Externally restricted revenue is recognized in the period in which the resources are used for the purpose or purposes specified. Externally restricted amounts received prior to being used are recorded as a liability until the resources are used for the purpose or purposes specified.

Other revenue

Other revenue and recoveries are recognized on the accrual basis.

Investment income

Investment income is recognized on the accrual basis.

(b) Expenses

All expenses incurred for goods and services are recorded on the accrual basis when the related goods or services are received.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

3. Summary of significant accounting policies (continued)

(c) Financial assets

Cash and cash equivalents

Cash and cash equivalents include cash on hand and short term deposits and investments with original maturities of three months or less.

Accounts receivable

Accounts receivable are recorded at the lower of cost and net realizable value. An allowance for doubtful accounts is recorded when there is uncertainty whether the amounts will be collected.

(d) Liabilities

Liabilities are present obligations as a result of transactions and events occurring at or prior to the end of the fiscal year the settlement of which will result in the future transfer or use of assets or other form of settlement. Liabilities are recognized when there is an appropriate basis of measurement and a reasonable estimate can be made of the amount involved.

(e) Non-financial assets

Non-financial assets do not normally provide resources to discharge existing liabilities of the Authority. These assets are normally employed to provide future services.

Tangible capital assets

Tangible capital assets are recognized at cost. Cost includes the purchase price as well as other acquisition costs. The costs of tangible capital assets, less any residual value, are amortized over their estimated useful lives as follows:

	<u>Method</u>	<u>Rate</u>
Computer equipment	Straight-line	3 years
Furniture and fixtures	Straight-line	5 years
Leasehold improvements	Straight-line	5 years

Prepaid expenses

Prepaid expenses are payments for goods or services which will provide economic benefits in future periods. The prepaid amount is recognized as an expense in the period the goods or services are consumed.

(f) Financial instruments - measurement

Financial instruments are classified into one of two measurement categories: (a) fair value; or (b) cost or amortized cost. The Authority records its financial assets at cost, which include cash and cash equivalents, accounts receivable and advances receivable. The Authority also records its financial liabilities at cost, which include accounts payable and accrued liabilities, working capital advances payable and due to agencies.

Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs. Gains and losses on financial instruments measured at fair value, if any, are recorded in accumulated surplus as remeasurement gains and losses until realized; upon disposition of the financial instruments, the cumulative remeasurement gains and losses are reclassified to the statement of operations.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

3. Summary of significant accounting policies (continued)

(g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingencies at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically and adjustments are recognized in the period they become known. Actual results may differ from these estimates.

4. Accounts receivable

	2021	2020
Province of Manitoba - expense recoveries	\$ 152,884	\$ 199,361
Province of Manitoba - other	292,783	-
Other receivables	7,433	2,573
	<u>\$ 453,100</u>	<u>\$ 201,934</u>

5. Advances receivable and working capital advances payable

Working capital advances are provided to the Authority's agencies via the Province of Manitoba. These advances are non-interest bearing and are repayable at the time the agency is no longer providing services on behalf of the Department. Total working capital advances to agencies as at March 31, 2021 are \$nil (2020 - \$116,600). These amounts receivable from the agencies and repayable to the Province of Manitoba were repaid during the year ended March 31, 2021.

6. Accounts payable and accrued liabilities

	2021	2020
Trade payables and accrued liabilities	\$ 107,024	\$ 43,903
Due to agencies	35,002	-
Due to the Province of Manitoba	-	119,731
	<u>\$ 142,026</u>	<u>\$ 163,634</u>

Amounts due to the Province of Manitoba are non-interest bearing with no specified terms of repayment.

7. Deferred revenue

As at March 31, 2021, deferred revenue of \$136,533 (2020 - \$97,000) relates to externally restricted amounts of \$116,110 (2020 - \$97,000) from the Children's Aid Foundation and \$20,423 (2020 - \$nil) from the David Thomas Foundation. Amounts from the Children's Aid Foundation are for Foster Care Transition and Comfort kits, Ignite the Spark and Stay in School programs and the CIBC Miracle Fund. Amounts from the David Thomas Foundation are for the Wendy's Wonderful Kids program. Changes in deferred revenue during the year are due to additional restricted amounts received during the year less amounts recognized as revenue.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

8. Tangible capital assets

	2021			
	Opening Balance	Additions	Disposals	Closing Balance
Cost				
Computer equipment	\$ 107,912	\$ -	\$ -	\$ 107,912
Furniture and fixtures	131,495	-	-	131,495
Leasehold improvements	286,305	-	-	286,305
	\$ 525,712	\$ -	\$ -	\$ 525,712
Accumulated Amortization				
Computer equipment	\$ (92,542)	\$ (11,358)	\$ -	\$ (103,900)
Furniture and fixtures	(116,995)	(4,308)	-	(121,303)
Leasehold improvements	(279,587)	(5,000)	-	(284,587)
	\$ (489,124)	\$ (20,666)	\$ -	\$ (509,790)
Net book value	\$ 36,588	\$ (20,666)	\$ -	\$ 15,922

	2020			
	Opening Balance	Additions	Disposals	Closing Balance
Cost				
Computer equipment	\$ 107,912	\$ -	\$ -	\$ 107,912
Furniture and fixtures	116,546	14,949	-	131,495
Leasehold improvements	286,305	-	-	286,305
	\$ 510,763	\$ 14,949	\$ -	\$ 525,712
Accumulated Amortization				
Computer equipment	\$ (76,174)	\$ (16,368)	\$ -	\$ (92,542)
Furniture and fixtures	(113,268)	(3,727)	-	(116,995)
Leasehold improvements	(272,927)	(6,660)	-	(279,587)
	\$ (462,369)	\$ (26,755)	\$ -	\$ (489,124)
Net book value	\$ 48,394	\$ (11,806)	\$ -	\$ 36,588

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

9. Designated assets

As at March 31, 2021, included in cash and cash equivalents is a total of \$1,078,363 (2020 - \$339,877) which is designated by the Authority to be used as a contingency fund as required by the single envelope funding (SEF) model. The intent of the contingency fund is to provide financial stabilization in the face of variable and uncontrollable factors and ensure the most efficient use of government resources under SEF.

A summary of the contingency fund balance included in cash and cash equivalents at year end is as follows:

	2021	2020
Contingency fund, beginning of year	\$ 339,877	\$ -
Allocations during the year:		
Allocation from current year funding	322,345	339,877
Additional allocation approved by the Board	416,141	-
Contingency funds used during the year	-	-
Contingency fund, end of year	\$ 1,078,363	\$ 339,877

10. Province of Manitoba - funding reconciliation

A reconciliation of the funding received and/or receivable from the Province of Manitoba during the year to the amounts recognized as revenue is as follows:

		Funding Withheld for Salaries	Current Year Revenue
Funding received/receivable:			
Total 2020/21 amounts per Province of Manitoba confirmation	\$ 20,782,471		
Less: Salary and other expense recoveries	(55,577)		
Total current year funding	\$ 20,726,894		
Funding applied to:			
Single-envelope funding	\$ 19,989,666	\$ 1,600,000	\$ 21,589,666
Other	737,228	-	737,228
	\$ 20,726,894	\$ 1,600,000	\$ 22,326,894

11. Agency funding allocations

Total agency allocations expensed during the year are as follows:

	2021	2020
Child and Family Services of Western Manitoba	\$10,591,579	\$10,011,189
Child and Family Services of Central Manitoba	7,278,421	6,716,869
Jewish Child and Family Service	879,674	793,300
Total	\$18,749,674	\$17,521,358

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

12. Grants and program expenses

	2021	2020
Children's Aid Foundation - CIBC Miracle Fund	\$ 11,676	\$ 16,574
Children's Aid Foundation - FC Transition & Comfort Kits	15,988	36,370
Children's Aid Foundation - Scotia Capital Stay in School Fund	4,195	19,233
Children's Aid Foundation - Ignite the Spark	10,309	5,746
Stepping out on Saturdays program	57,500	57,500
Vision Catchers	11,703	28,132
Resource Assistance for Youth Inc.	127,636	-
Youth Engagement	600	9,883
	\$ 239,607	\$ 173,438

13. Commitments

The Authority has signed a lease renewal agreement for space on the third and sixth floors at 180 King Street. The agreement pertaining to the space on the third floor is for a ten year term expiring on November 30, 2022. The agreement pertaining to the space on the sixth floor is for a five year term expiring on November 30, 2022 with a five year renewal option. Occupancy charges for the year ending March 31, 2022 are estimated to be \$137,860 (2021 actual - \$137,862).

14. Financial instruments and financial risk management

The Authority does not have any significant financial instruments subsequently measured at fair value or denominated in a foreign currency therefore the Authority did not incur any remeasurement gains or losses during the year (2020 - \$nil).

Financial risk management – overview

The Authority has exposure to the following risks from its use of financial instruments: credit risk; liquidity risk; market risk; interest risk; and foreign currency risk.

Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Authority to credit risk are cash and cash equivalents, accounts receivable and advances receivable.

The maximum exposure of the Authority to credit risk at March 31 is:

	2021	2020
Cash and cash equivalents	\$ 2,815,826	\$ 1,844,832
Accounts receivable	453,100	201,934
Advances receivable	-	116,600
	\$ 3,268,926	\$ 2,163,366

Cash and cash equivalents: The Authority is not exposed to significant credit risk as these amounts are held by a reputable Canadian financial institution.

Accounts receivable: The Authority is not exposed to significant credit risk as the balance is primarily due from the Province of Manitoba resulting in minimal exposure to credit risk. The Authority manages this credit risk through close monitoring of any overdue accounts.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

14. Financial instruments and financial risk management (continued)

The Authority establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's best estimates and assumptions regarding current market conditions and historical payment trends. These factors are considered when determining whether past due accounts are allowed for or written off.

The balance in the allowance for doubtful accounts as at March 31, 2021 is \$nil (2020 - \$nil).

As at March 31, 2021, the aging of accounts receivable is \$433,250 current, \$19,613 aged 30-60 days, \$nil aged 60-90 days and \$237 greater than 90 days. As at March 31, 2020, the aging of accounts receivable was \$167,963 current, \$25,339 aged 30-60 days, \$1,712 aged 60-90 days and \$6,920 greater than 90 days.

Liquidity risk

Liquidity risk is the risk that the Authority will not be able to meet its financial obligations as they come due.

The Authority manages liquidity risk by maintaining adequate cash balances and by review from the Province of Manitoba to ensure adequate funding will be received to meet its obligations.

Market risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect the Authority's net income (loss) or the fair values of its financial instruments.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash and cash equivalents.

The interest rate risk on cash and cash equivalents is considered to be low because of the short-term nature.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Authority is not exposed to significant foreign currency risk as it does not have any significant financial instruments denominated in a foreign currency.

15. COVID-19 implications

During March of 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Authority's operations is unknown. Management is of the opinion that financial implications, if any, will be temporary and will not have a significant long-term impact on the Authority's operations as at the date of approval of these financial statements.

16. Comparative information

Certain of the amounts from the year ended March 31, 2020 have been reclassified to conform to the financial statement presentation adopted for the current year.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Supplementary Schedule of Training Revenue and Expenses

Schedule 1

Year ended March 31, 2021

(Unaudited)

Revenue:		
Province of Manitoba - operating grant allocation	\$	402,396
Other revenue - recoveries		19,598
		<hr/> 421,994
Expenses:		
Training program registration fees		123,615
Training program support		8,966
Training support - salaries and benefits		126,678
Training venues		52,649
		<hr/> 311,908
		<hr/>
Surplus for the year	\$	110,086

GENERAL CHILD AND FAMILY SERVICES AUTHORITY

Supplementary Schedule of Wendy's Wonderful Kids Program Revenue and Expenses

Schedule 2

Year ended March 31, 2021

(Unaudited)

Revenue:		
David Thomas Foundation	\$	64,577
Expenses:		
Meeting costs		110
Miscellaneous		1,154
Telephone		113
Travel		1,454
Wendy's Wonderful Kids Recruiter - salary and benefits		61,746
		<hr/>
		64,577
		<hr/>
Surplus (deficiency) for the year	\$	-
