

Financial Statements of

**MANITOULIN FAMILY
RESOURCES INC.**

And Independent Auditors' Report thereon

Year ended March 31, 2021

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Manitoulin Family Resources Inc.

Qualified Opinion

We have audited the financial statements of Manitoulin Family Resources Inc. (the Entity), which comprise:

- the statement of financial position as at March 31, 2021
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies
- the schedules to the financial statements

(Hereinafter referred to as the "financial statements")

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Manitoulin Family Resources Inc. as at March 31, 2021, and its results of operations and its cash flows for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' 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 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 opinion.

In common with many charitable organizations, Manitoulin Family Resources Inc. derives revenue from donations and fundraising the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of Manitoulin Family Resources Inc. and we were not able to determine whether, as at and for the year then ended March 31, 2021, any adjustments might be necessary to donation and fundraising revenue and excess of revenues over expenses reported in the statement of operations and current assets and fund balances reported in the statement of financial position.

Responsibility 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 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 Entity'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 Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' 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 auditors' 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 the 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 risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Entity'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 the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity's 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.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
June 22, 2021

MANITOULIN FAMILY RESOURCES INC.

Statement of Financial Position

March 31, 2021, with comparative information for 2020

	Operating	Capital	Restricted	2021 Total	2020 Total
Assets					
Current assets:					
Cash	\$ 102,946	\$ -	\$ -	\$ 102,946	\$ 93,227
Investments (note 2)	1,241,429	-	294,712	1,536,141	778,080
Accounts receivable (note 3)	77,303	-	-	77,303	49,682
Prepaid expenses	27,797	-	-	27,797	24,458
	1,449,475	-	294,712	1,744,187	945,447
Capital assets (note 4)	-	389,485	-	389,485	341,563
	\$ 1,449,475	\$ 389,485	\$ 294,712	\$ 2,133,672	\$ 1,287,010
Liabilities, Contributions and Fund Balances					
Current liabilities:					
Accounts payable and accrued liabilities (note 5)	\$ 299,002	\$ -	\$ -	\$ 299,002	\$ 255,707
Deferred contributions (note 6)	817,251	-	-	817,251	433,153
	1,116,253	-	-	1,116,253	688,860
Deferred capital contributions (note 7)	-	194,341	-	194,341	136,815
Fund balances:					
Operations	126,989	-	-	126,989	76,099
Food Bank and Thrift Store	206,233	-	-	206,233	155,488
Capital replacement reserves (note 8)	-	-	294,712	294,712	25,000
Equity in capital assets (note 9)	-	195,144	-	195,144	204,748
	333,222	195,144	294,712	823,078	461,335
Commitment (note 10)					
Subsequent events (note 13)					
	\$ 1,449,475	\$ 389,485	\$ 294,712	\$ 2,133,672	\$ 1,287,010

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

MANITOULIN FAMILY RESOURCES INC.

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2021, with comparative information for 2020

	Operations	Equity in Capital Assets	Capital Replacement	Total 2021	Total 2020
	(Schedule)				
Revenue:					
Provincial subsidies:					
Ministry of Children, Community and Social Services	\$ 915,766	\$ -	\$ -	\$ 915,766	\$ 784,552
Ministry of Health	129,704	-	-	129,704	110,019
Manitoulin-Sudbury District Services Board	1,201,718	-	-	1,201,718	1,213,849
Canada Emergency Wage Subsidy	419,868	-	-	419,868	-
United Way	75,000	-	-	75,000	-
Other grants and contributions	108,509	-	-	108,509	131,199
Donations	175,320	-	-	175,320	104,911
User fees	121,791	-	-	121,791	191,930
Interest	2,906	-	-	2,906	3,335
Other revenue	2,701	-	-	2,701	6,413
Amortization of deferred capital contributions	-	40,552	-	40,552	39,766
	3,153,283	40,552	-	3,193,835	2,585,974
Expenses:					
Salaries and benefits	1,790,984	-	-	1,790,984	1,718,132
Provider payments	44,611	-	-	44,611	59,079
Occupancy and rent	154,094	-	-	154,094	55,996
Utilities	16,156	-	-	16,156	20,281
Office and communication	91,377	-	-	91,377	55,928
Staff travel	14,885	-	-	14,885	29,223
Training and development	34,137	-	-	34,137	47,410
Board	3,081	-	-	3,081	3,414
Advertising and public education	60,044	-	-	60,044	46,924
Resource materials	70,953	-	-	70,953	67,138
Food	173,478	-	-	173,478	160,469
Client transport	4,015	-	-	4,015	2,710
Client needs and supports	14,315	-	-	14,315	9,545
Homelessness and Emergency Assistance	157	-	-	157	2,041
Purchased services	89,239	-	-	89,239	79,898
Insurance	25,282	-	-	25,282	22,897
Repairs and maintenance	107,271	-	-	107,271	83,283
New furniture and equipment	81,602	-	-	81,602	44,192
Bad debts (recovered)	(1,320)	-	-	(1,320)	62
Bank charges	1,995	-	-	1,995	1,775
Other	5,580	-	-	5,580	1,500
Loss on disposal of assets	-	-	-	-	532
Amortization of capital assets	-	50,156	-	50,156	54,449
	2,781,936	50,156	-	2,832,092	2,566,878
Excess (deficiency) of revenue over expenses before undernoted items					
	371,347	(9,604)	-	361,743	19,096
Transfer to equity in capital assets					
	-	-	-	-	8,315
Transfers to capital replacement reserves					
	(269,712)	-	269,712	-	-
Excess of revenue over expenses					
	101,635	(9,604)	269,712	361,743	27,411
Fund balances, beginning of year					
	231,587	204,748	25,000	461,335	433,924
Fund balances, end of year					
	\$ 333,222	\$ 195,144	\$ 294,712	\$ 823,078	\$ 461,335

See accompanying notes to financial statements.

MANITOULIN FAMILY RESOURCES INC.

Statement of Cash Flows

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 361,743	\$ 27,411
Adjustments for:		
Amortization of capital assets	50,156	54,449
Loss on disposal of assets	-	532
Amortization of deferred capital contributions	(40,552)	(39,766)
	371,347	42,626
Change in non-cash operating working capital:		
Decrease (increase) in accounts receivable	(27,621)	38,143
Decrease (increase) in prepaid expenses	(3,339)	477
Increase in accounts payable and accrued liabilities	43,295	2,662
Increase in deferred contributions	384,098	148,907
	767,780	232,815
Cash flows from investing activities:		
Increase in short-term investments	(758,061)	(327,035)
Capital assets purchased	(98,078)	(16,254)
Deferred capital contributions received	98,078	7,939
	(758,061)	(335,350)
Net increase (decrease) in cash	9,719	(102,535)
Cash, beginning of year	93,227	195,762
Cash, end of year	\$ 102,946	\$ 93,227

See accompanying notes to financial statements.

MANITOULIN FAMILY RESOURCES INC.

Notes to Financial Statements

Year ended March 31, 2021

Manitoulin Family Resources Inc. (the "Entity") is incorporated without share capital, under the laws of the Province of Ontario. With a mission to support individuals and families by providing resources, advocacy and education, the Entity has three principal mandates:

Violence Against Women Prevention assists women and children who have been victims of abuse. The Entity provides a wide range of services within its catchment area of Manitoulin Island, Espanola and the North Shore, including counselling, advocacy and support services, a 10 bed emergency residence and transitional support to assist women in need of alternative housing.

Children's Services initiatives include private home and centre-based child care, parenting education, a child and family resource centre with EarlyON community outreach capability.

The Food Bank and Thrift Store provide affordable access to household goods, food and clothing for needy individuals and families in the catchment area.

1. Significant accounting policies:

(a) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Entity has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

(b) Revenue recognition:

The Entity accounts for contributions under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis at rates corresponding to the amortization rates of the related capital assets.

MANITOULIN FAMILY RESOURCES INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(c) Capital assets:

Capital assets are recorded at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Asset	Estimated life/years
Buildings	20 - 30 years
Leasehold improvements	5 - 10 years
Furniture and equipment	5 years
Vehicles	5 years
Computers	3 years

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Items subject to such estimates and assumptions include the carrying value of capital assets, Canada Emergency Wage Subsidy funding and valuation allowances for accounts receivable. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Investments:

Investments consist of short-term and guaranteed investment certificates issued by a Canadian chartered bank for terms ranging from April 30, 2021 to May 19, 2022 with interest rates from 0.05% to 1.10%.

Maturity of the investments is as follows:

	2021	2020
Current	\$ 1,386,141	\$ 778,080
Beyond one year	150,000	–
	\$ 1,536,141	\$ 778,080

MANITOULIN FAMILY RESOURCES INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

2. Investments (continued):

The allocation of the investments is as follows:

	2021	2020
Agency operations	\$ 1,241,429	\$ 753,080
Capital replacement reserve	294,712	25,000
	<u>\$ 1,536,141</u>	<u>\$ 778,080</u>

3. Accounts receivable:

	2021	2020
Parent fees receivable	\$ 20,207	\$ 17,383
HST	49,764	27,204
Other	7,332	5,155
Less allowance for doubtful accounts	—	(60)
	<u>\$ 77,303</u>	<u>\$ 49,682</u>

4. Capital assets:

2021	Cost	Accumulated Amortization	Net Book Value
Buildings	\$ 293,734	\$ 94,352	\$ 199,382
Leasehold improvements	725,019	596,491	128,528
Furniture and equipment	201,351	156,158	45,193
Vehicles	69,806	53,424	16,382
Computers	29,667	29,667	—
	<u>\$ 1,319,577</u>	<u>\$ 930,092</u>	<u>\$ 389,485</u>

2020	Cost	Accumulated Amortization	Net Book Value
Buildings	\$ 293,734	\$ 85,683	\$ 208,051
Leasehold improvements	664,742	579,849	84,893
Furniture and equipment	163,550	139,505	24,045
Vehicles	69,806	45,232	24,574
Computers	29,667	29,667	—
	<u>\$ 1,221,499</u>	<u>\$ 879,936</u>	<u>\$ 341,563</u>

MANITOULIN FAMILY RESOURCES INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

5. Accounts payable and accrued liabilities:

Details of the accounts payable and accrued liabilities are as follows:

	2021	2020
Trade payables and accrued liabilities	\$ 155,765	\$ 126,999
Accrued salaries and benefits	118,444	109,616
Government remittances	24,793	19,092
	<u>\$ 299,002</u>	<u>\$ 255,707</u>

6. Deferred contributions:

Details of the contributions are as follows:

	2021	2020
Manitoulin-Sudbury District Services Board	\$ 798,522	\$ 430,414
Other sources	18,729	2,739
	<u>\$ 817,251</u>	<u>\$ 433,153</u>

7. Deferred capital contributions:

Deferred capital contributions represent the unamortized balance of grants received for capital asset acquisitions. The amortization is consistent with the period over which the asset is being amortized. Details of the continuity of these funds are as follows:

	2021	2020
Balance, beginning of year	\$ 136,815	\$ 168,642
Capital contributions received	98,078	7,939
Amounts amortized to revenue	(40,552)	(39,766)
Balance, end of year	<u>\$ 194,341</u>	<u>\$ 136,815</u>

MANITOULIN FAMILY RESOURCES INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

8. Capital Replacement Reserves:

The Entity has established restricted capital replacement reserves for the purpose of segregating funds as follows:

	2021	2020
Significant repairs or replacement of the Food Bank and Help Centre	\$ 30,000	\$ 25,000
Future capital needs	264,712	–
	<u>\$ 294,712</u>	<u>\$ 25,000</u>

9. Equity in capital assets:

The equity in capital assets is calculated as follows:

	2021	2020
Capital assets	\$ 389,485	\$ 341,563
Less deferred capital contributions	(194,341)	(136,815)
	<u>\$ 195,144</u>	<u>\$ 204,748</u>

10. Commitment:

The Entity is committed to leasing premises in a variety of locations until termination as late as December 30, 2030. Lease payments are subject to varying annual increases. Accordingly, the Entity's obligations are projected as follows:

2022	\$ 39,789
2023	17,371
2024	10,795
2025	4,606
2026	1,591
2027	1,639
2028	1,688
2029	1,739
2030	1,791
2031	1,373

MANITOULIN FAMILY RESOURCES INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

11. Financial risks and concentration of credit risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Entity will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Entity manages its liquidity risk by monitoring its operating requirements. The Entity prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2020.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Entity is exposed to credit risk with respect to the accounts receivable. The Entity assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

(c) Other risk:

The Entity's main sources of revenue are donations, operating grants and government assistance. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Entity has undertaken measures to ensure that it will continue to operate in accordance with public health recommendations.

- The Emergency Shelter was declared essential and operated in accordance with the Provincial Emergency Order.
- MCCSS and Ontario Health VAW staff were redeployed as needed.
- Virtual service delivery was established for VAW Outreach staff.
- An Emergency Child Care program was opened during June, 2020 and reopened in January 2021.
- Children's Services' EarlyON staff were equipped to provide virtual service delivery.
- The Food Bank was declared an essential service and operated with a limit of four individuals in the building at any one point in time.
- The Thrift Store remains closed since March of 2020.
- Emergency Community Support Funding issued by the United Way allowed for the hire of an additional staff member who provided outreach thrift store and food bank service to individuals in community, thereby providing mental health support and reducing isolation.
- The annual Christmas basket program was prepared and delivered over an extended period of time in several venues, using fewer volunteers, all of whom were supplied with required PPE.
- Shelter services for homeless individuals was identified as an emerging need, two sites funded by the M-S DSB were operated from May through June and one reopened in November, 2020.
- A Memorandum of Understanding was developed with Public Health Sudbury and District (PHSD) late January/February 2021, establishing MFR to be a linkage for contact tracers for the Manitoulin District.
- A supportive isolation centre funded by the M-S DSB was approved by PHSD in March 2021 for COVID-19 positive community individuals.

MANITOULIN FAMILY RESOURCES INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

11. Financial risks and concentration of credit risk (continued):

(c) Other risk (continued):

The pandemic has had an adverse effect on certain on certain revenue streams, most notably in Child Care and in operation of the Thrift Store. In addition, it has brought about significant changes in methods, procedures and the working environment of staff. The Entity has been able to access additional funding from its core funding agencies and been successful in finding new short term revenue streams to support this transition. The Entity applied for assistance under the Canada Emergency Wage Subsidy program to offset reductions in Child Care revenues and to prepare to address emerging capital needs in support of continued service delivery. Community support in the form of donations offset much of the decline in Thrift Store proceeds.

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Entity is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

12. Government assistance:

As part of the federal response to the COVID-19 pandemic, announcements were made for certain subsidy programs to support businesses by providing financing. Included in the March 31, 2021 financial statements is \$419,868 of revenues and \$Nil of receivables related to the Canada Emergency Wage Subsidy ("CEWS"). The amount is subject to audit by the Canada Revenue Agency and if any amounts are deemed to be repayable they will be recorded in the period the audit is complete.

13. Subsequent events:

Subsequent to the year end, the Entity commenced construction of an expanded Food Bank and Thrift Store in order to better meet the needs of clientele in the catchment area. During the year, the Entity developed a funding agreement with the M-S DSB, pursuant to the provisions of its Community Homelessness Prevention Initiative Guidelines. The funding will provide a total of \$973,047 for two projects: the new Food Bank and Thrift Store (\$796,947) and retrofitting and expansion of existing facilities to better accommodate the service capabilities of VAW services (\$176,100). The Entity currently projects costs of the retrofit and expansion at \$300,127 and will apply a portion (\$124,027) of existing reserves to fund the difference.

14. Comparative information:

Certain of the comparative information has been reclassified to conform with current year presentation.

MANITOULIN FAMILY RESOURCES INC.

Schedule of Operations

Year ended March 31, 2021, with comparative information for 2020

	Board	Violence Against Women Prevention Programs (Schedule)	Children's Services Programs (Schedule)	Food Security Programs (Schedule)	2021 Total	2020 Total
Revenue:						
Provincial subsidies:						
Ministry of Children, Community and Social Services						
- Core	\$ -	\$ 707,732	\$ -	\$ -	\$ 707,732	\$ 707,731
- Other	-	208,034	-	-	208,034	76,821
Ministry of Health						
- Core	-	129,019	-	-	129,019	110,019
- Other	-	685	-	-	685	-
Manitoulin-Sudbury District Services Board						
- Core	-	-	452,562	-	452,562	777,789
- Child Care Subsidy	-	-	88,283	-	88,283	111,053
- Wage subsidy	-	-	35,712	-	35,712	63,061
- Other	-	11,013	349,433	196,507	556,953	233,052
- One-time funding	-	-	68,208	-	68,208	28,894
Canada Emergency Wage subsidy	264,712	-	155,156	-	419,868	-
United Way	-	-	-	75,000	75,000	-
Other grants and contributions	-	86,124	-	22,385	108,509	82,893
Donations	49,640	-	-	125,680	175,320	90,520
User fees	-	-	121,678	113	121,791	254,627
Interest	1,250	-	-	1,656	2,906	3,335
Other	-	1,213	867	621	2,701	6,413
	315,602	1,143,820	1,271,899	421,962	3,153,283	2,546,208
Expenses:						
Salaries and benefits	-	710,985	951,607	86,628	1,749,220	1,718,132
COVID-19 related salaries and benefits	-	36,502	3,046	2,216	41,764	-
Provider payments	-	-	44,611	-	44,611	59,079
Occupancy and rent	-	64,604	21,445	68,045	154,094	55,996
Utilities	-	10,723	951	4,482	16,156	20,281
Office and communication	-	45,103	36,842	9,432	91,377	55,928
Staff travel	-	2,310	5,796	6,779	14,885	29,223
Training and development	-	29,101	5,027	9	34,137	47,410
Board	-	1,301	1,708	72	3,081	3,414
Advertising and public education	-	37,094	16,165	6,785	60,044	46,924
Resource materials	-	13,003	13,754	22,131	48,888	59,406
COVID-19 PPE and related materials	-	5,692	15,820	553	22,065	7,732
Food	-	15,563	39,670	118,245	173,478	160,469
Client transport	-	3,881	-	134	4,015	2,710
Client needs and supports	-	7,053	-	7,262	14,315	9,545
Homelessness and Emergency Assistance	-	157	-	-	157	2,041
Purchased services	-	46,172	35,419	7,648	89,239	79,898
Insurance	-	8,326	14,632	2,324	25,282	22,897
Repairs and maintenance	-	66,500	38,250	2,521	107,271	83,283
New furniture and equipment	-	38,344	23,891	19,367	81,602	44,192
Bad debts (recovered)	-	-	(1,320)	-	(1,320)	62
Bank charges	-	826	1,085	84	1,995	1,775
Other	-	580	3,500	1,500	5,580	1,500
	-	1,143,820	1,271,899	366,217	2,781,936	2,511,897
Excess of revenue over expenses before undernoted items	315,602	-	-	55,745	371,347	34,311
Transfer of capital contributions	-	60,277	16,750	21,051	98,078	7,939
Transfer of capital acquisitions	-	(60,277)	(16,750)	(21,051)	(98,078)	(7,939)
Transfers to capital replacement reserves	(264,712)	-	-	(5,000)	(269,712)	(5,000)
Excess of revenue over expenses	\$ 50,890	\$ -	\$ -	\$ 50,745	\$ 101,635	\$ 29,311

MANITOULIN FAMILY RESOURCES INC.

Schedule of Violence Against Women Prevention Programs

Year ended March 31, 2021, with comparative information for 2020

	Allocated Central Admin.	Women's Shelters Canada	SSRF 2 Emergency Residence Retrofit	Internet Upgrade	Emergency Residence	Outreach Counselling	Child Witness Counselling	Transitional Housing Support	Domestic Violence Community Coordination	Sexual Assault Counselling	Additions Counselling	2021 Total	2020 Total
Revenue:													
Provincial Subsidies:													
Ministry of Children, Community and Social Services													
- Core	\$ -	\$ -	\$ -	\$ -	\$ 433,086	\$ 180,348	\$ 15,180	\$ 50,664	\$ 28,454	\$ -	\$ -	\$ 707,732	\$ 707,731
- Other	-	-	-	46,773	134,952	12,149	3,780	10,780	-	-	-	208,034	76,821
Ministry of Health													
- Core	-	-	-	-	-	-	-	-	-	100,987	28,032	129,019	110,019
- Other	-	-	-	-	-	-	-	-	-	395	290	685	-
Manitoulin-Sudbury District Services Board													
- Other	-	-	-	-	11,013	-	-	-	-	-	-	11,013	13,039
Other grants and contributions	-	57,947	-	-	16,542	8,000	3,635	-	-	-	-	86,124	21,337
User fees	-	-	-	-	-	-	-	-	-	-	-	-	511
Other	633	-	-	-	580	-	-	-	-	-	-	1,213	2,608
	633	57,947	-	46,773	595,773	200,497	22,595	61,444	28,454	101,382	28,322	1,143,820	932,066
Expenses:													
Salaries and benefits	41,102	40,043	-	-	349,219	129,698	3,652	40,629	-	83,221	23,421	710,885	618,122
COVID-19 related salaries and benefits	2,318	15,923	-	-	17,477	99	-	-	-	395	290	36,502	11,745
Occupancy and rent	1,239	-	-	-	62,365	-	-	-	-	1,000	-	64,604	11,972
Utilities	701	-	-	-	9,932	54	6	18	-	-	12	10,723	23,015
Office and communication	7,104	-	-	-	19,778	6,941	5,172	1,164	12	3,394	1,538	45,103	20,280
Staff travel	242	-	-	-	284	549	159	325	27	724	-	2,310	27,690
Training and development	161	-	-	-	8,874	6,541	2,878	-	4,989	-	-	29,101	436
Board	1,301	-	-	-	-	-	-	-	-	-	-	1,301	37,094
Advertising and public education	4,958	-	-	-	5,808	5,392	609	46	20,189	46	46	37,094	29,854
Resource materials	1,370	1,150	-	-	3,788	5,397	991	-	197	197	110	13,003	6,829
COVID-19 PPE and related materials	-	-	-	-	4,957	669	-	-	-	33	33	5,692	7,732
Food	-	-	-	-	15,449	114	-	-	-	-	-	15,563	16,486
Client transport	-	-	-	-	3,881	-	-	-	-	-	-	3,881	2,201
Client needs and supports	-	-	-	-	7,053	-	-	-	-	-	-	7,053	9,545
Homelessness and Emergency Assistance	-	-	-	-	157	-	-	-	-	-	-	157	2,041
Purchased services	4,060	-	-	-	10,593	20,452	290	1,533	663	5,924	2,657	46,172	43,539
Insurance	480	-	-	-	4,888	1,351	144	458	-	790	215	8,326	6,428
Repairs and maintenance	201	831	-	46,773	18,605	80	-	10	-	-	-	66,500	70,371
New furniture and equipment	1,894	-	-	-	33,649	2,409	392	-	-	-	-	38,344	18,866
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	1,926
Bank charges	826	-	-	-	-	-	-	-	-	-	-	826	719
Other	-	-	-	-	580	-	-	-	-	-	-	580	-
	67,957	57,947	-	46,773	577,337	179,746	14,293	44,183	25,880	101,382	28,322	1,143,820	929,797
Excess (deficiency) of revenue over expenses before undemoted items	(67,324)	-	-	-	18,436	20,751	8,302	17,261	2,574	-	-	-	2,269
Allocation of central administration	67,324	-	-	-	(42,224)	(17,585)	-	(4,941)	(2,574)	-	-	-	-
Transfer of capital contributions to equity in capital assets	-	7,776	52,501	-	-	-	-	-	-	-	-	60,277	-
Transfer of capital acquisitions to equity in capital assets	-	(7,776)	(52,501)	-	-	-	-	-	-	-	-	(60,277)	(2,269)
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ (23,788)	\$ 3,166	\$ 8,302	\$ 12,320	\$ -	\$ -	\$ -	\$ -	\$ -

MANITOULIN FAMILY RESOURCES INC.

Schedule of Food Security Programs

Year ended March 31, 2021, with comparative information for 2020

	Allocated Central Admin.	Food Banks Canada	Housing Support	Supportive Isolation	Emergency Community Support	Food Bank and Thrift Store	2021 Total	2020 Total
Revenue:								
Manitoulin-Sudbury District Services Board:								
- Other	\$ -	\$ -	\$ 72,986	\$ 10,003	\$ -	\$ 113,518	\$ 196,507	\$ 35,000
Food Banks Canada	-	7,152	-	-	-	-	7,152	-
United Way	-	-	-	-	75,000	-	75,000	-
Feed Ontario	-	-	-	-	-	15,233	15,233	5,000
Donations	-	-	-	-	-	125,680	125,680	90,520
Sales	-	-	-	-	-	113	113	62,697
Interest	-	-	-	-	-	1,656	1,656	2,162
Other	-	-	-	-	-	621	621	6,367
	-	7,152	72,986	10,003	75,000	256,821	421,962	201,746
Expenses:								
Salaries and benefits	2,268	6,456	7,937	-	20,759	49,208	86,628	55,289
COVID-19 related salaries and benefits	127	-	548	-	-	1,541	2,216	-
Occupancy and rent	68	-	55,075	9,658	-	3,244	68,045	6,902
Utilities	39	-	-	-	-	4,443	4,482	4,665
Office and communication	392	-	150	-	6,224	2,666	9,432	3,057
Staff travel	13	-	3,215	-	1,624	1,927	6,779	469
Training and development	9	-	-	-	-	-	9	457
Board	72	-	-	-	-	-	72	-
Advertising and public education	274	-	234	-	2,020	4,257	6,785	1,923
Resource materials	76	-	-	-	16,406	5,649	22,131	1,744
COVID-19 PPE and related materials	-	-	-	345	-	208	553	-
Food	-	-	2,562	-	2,165	113,518	118,245	93,328
Client transport	-	-	134	-	-	-	134	-
Client needs and supports	-	-	3,108	-	4,154	-	7,262	-
Purchased services	224	-	-	-	-	7,424	7,648	4,703
Insurance	26	-	-	-	-	2,298	2,324	2,163
Repairs and maintenance	11	-	-	-	-	2,510	2,521	2,845
New furniture and equipment	105	696	23	-	17,898	645	19,367	4,294
Bank charges	46	-	-	-	-	38	84	192
Other	-	-	-	-	-	1,500	1,500	-
	3,750	7,152	72,986	10,003	71,250	201,076	366,217	182,031
Excess (deficiency) of revenue over expenses before undemoted items	(3,750)	-	-	-	3,750	55,745	55,745	19,715
Allocation of central administration	3,750	-	-	-	(3,750)	-	-	(1,500)
Transfer of capital contributions to equity in capital assets	-	21,051	-	-	-	-	21,051	-
Transfer of capital acquisitions to equity in capital assets	-	(21,051)	-	-	-	-	(21,051)	-
Transfer to capital replacement reserves	-	-	-	-	-	(5,000)	(5,000)	(5,000)
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,745	\$ 50,745	\$ 13,215