



**FAMILY SERVICE TORONTO**

For People. For Change.

**REQUEST FOR PROPOSAL FOR EXTERNAL AUDIT SERVICES**

**FAMILY SERVICE TORONTO**

---

Issue date: **January 14, 2022**

Closing date: **February 25, 2022, 5:00 PM**

Delivery method:

**Proponents are requested to send their proposals in electronic format to [AuditRFP@familyservicetoronto.org](mailto:AuditRFP@familyservicetoronto.org) with a subject line “Proposal – External Audit Services”.**

**The name and address of the Proponent must be clearly indicated on the face of the proposal document.**

**Proposals sent through other means of communication (fax, courier, etc.) will not be accepted.**

# Contents

Overview.....	3
Nature of Audit Assignment.....	4
Support to be Provided by Family Service Toronto Staff.....	5
Reporting.....	5
Term.....	5
Audit Fees and Other Fees Requirements.....	5
Submission Deadline.....	6
Proposal Submission, Withdrawal and Modification.....	6
Proposal Content, Selection and Evaluation Process.....	7
Assessment Criteria Weight.....	8
Timelines.....	8
Confidentiality.....	8
Proprietary Information.....	9
Proprietary Rights.....	9
Proposal Costs.....	9
Indemnification.....	9
Proponents' Statement of Understanding.....	10
Conflict of Interest: No Use or Inclusion of Restricted Parties.....	10
Schedule 1: Content & Assessment Criteria.....	11

## Overview

Family Service Toronto is a not-for-profit registered charitable organization established in 1914 and operating with the direction of a volunteer Board of Directors. The organization helps people who face a variety of life challenges by providing assistance through counselling, community development, advocacy and public education programs in the city of Toronto.

FST's Board of Directors is comprised of up to 12 members who serve voluntarily, generally for two three-year terms. The Board may appoint two ex-officio members to one-year terms. There are two standing committees of the Board that include Governance and Financial Affairs Committee that meet at least six times a year or as required. The Board may also establish working groups to provide support for its work or advice on specific issues.

Family Service Toronto receives its funding from all three levels of government, United Way and other foundations and agencies.

In F20-21, total revenue from all sources, including Client Purchase of Services, was **\$338,627,014**. Top five funders in F20-21 were:

Ontario Ministry of Children, Community and Social Services	<b>\$331,559,269</b>
United Way	<b>\$3,341,439</b>
Toronto Central Local Health Integrated Network	<b>\$689,192</b>
Ontario Ministry of Attorney General	<b>\$395,251</b>
Immigration, Refugee and Citizenship Canada	<b>\$246,333</b>

Family Service Toronto's total expenses in F20-21, including Client Purchase of Services, were **\$338,781,068**. Most of the spending during the year was in organization's four areas: Changing Lives and Family Violence, Building Inclusive Communities, PassportOne and Operations.

Changing Lives and Family Violence programs provide counselling supports, group work and educational workshops to a range of client groups across Toronto. Community engagement programming, focused in specific newcomer communities, is also offered in this area.

Building Inclusive Communities Programs provide case management services and group facilitation to support adults and children with developmental disabilities. Passport and PassportOne programs provide financial reimbursements for MCCSS approved services and supports to adults with intellectual disabilities and their caregivers.

Operations support all FST's program areas by providing IT, HR, Finance, and other services to the organization.

FST currently employs around 200 full and part-time staff in its three office locations across Toronto. Payroll is performed in-house using payroll module, which is fully integrated with MS Dynamics GP, FST's general ledger system.

A copy of Family Service Toronto F20-21 audited financial statements is attached. More information about the organization could be found at [www.familyserVICEToronto.org](http://www.familyserVICEToronto.org)

## Nature of Audit Assignment

1. Perform an examination of FST's records and annual financial statements in accordance with Canadian Generally Acceptable Auditing Standards to express an audit opinion on FST's financial statements and provide an auditor's report for the same, for approval by the Board at the regular board meeting (held at the end of June) prior to the Annual General Meeting.

Certain elements of the financial statements of particular interest to various users include:

- A separate Statement of Revenues and Expenses (Annual Reconciliation Report) for Ontario Ministry of Health. A copy of F20-21 report attached.
  - A separate Statement of Revenue and Expenses (Annual Reconciliation Report) for Ontario Ministry of Health – AIDS Bureau. A copy of F20-21 report attached.
2. Prepare a draft management letter of audit findings during the course of the engagement and provide management with an opportunity to discuss the issues before final content of the letter is determined.
  3. Ensure FST is advised on any changes in legislation and Canadian Generally Acceptable Auditing Standards that may affect required accounting and/or reporting practices.
  4. Be available for consultation on accounting issues as they arise.
  5. Attend two scheduled meetings of Financial Affairs Committee of the Board, including pre-audit meeting to present annual audit plan and post-audit meeting to present Audited Financial Statements and Audit Findings Report.

## Support to be Provided by Family Service Toronto Staff

1. FST's finance staff will prepare financial statements and all related notes to the statements.
2. All schedules and reconciliations required by the MCCSS, MAG and Ministry of Health will be completed by FST.
3. FST's finance team will prepare all schedules together with all supporting documentation and make them available to the auditors for their files.
4. FST's staff will be available to respond to questions and complete any additional schedules and reconciliations required by the auditors during the course of the engagement, as agreed to before the commencement of the audit.
5. If required, space within FST's premises will be provided for the audit firm's staff for the duration of all required field work.

## Reporting

The successful audit firm will report to FST's Board of Directors through its Financial Affairs Committee.

## Term

The Audit Proposal should cover the audit firm fees for five fiscal years.

F22-23

F23-24

F24-25

F25-26

F26-27

The first term commences July 1, 2022 for the first fiscal year ending March 31, 2023.

## Audit Fees and Other Fees Requirements

The audit fees are to be specified by fiscal year and should specify the pricing for special audit reports described in Nature of Audit Assignment above.

Rates for any additional services available are to be provided in the quotation.

All price bids shall include applicable taxes, insurance and all other charges of every kind attributable to work. This is intended to be a fixed price contract with no extras unless specifically provided for otherwise in this RFP. All work required or desired under the terms of this RFP is to be included in the price and the price is not subject to adjustments, including due to unknown or undisclosed conditions, increases in costs and taxes, cost of labour, unavailability of labour materials, increases in cost of materials other than the changes in HST.

### Submission Deadline

Proposals must be received by Family Service Toronto, not later than Friday, **February 25, 2022 by 5:00 PM**. FST will not accept submission of any Proposals after the Closing Time on the Closing Date. FST is not responsible for delays caused by any delivery service, including Canada Post.

### Proposal Submission, Withdrawal and Modification

Each Proponent is required to submit its Proposal in electronic format before the Submission Deadline and in accordance with the requirements set out in this RFP.

Each Proponent must submit an electronic copy of the complete Proposal on or before Submission Deadline to the following e-mail address: [AuditRFP@familyservicetoronto.org](mailto:AuditRFP@familyservicetoronto.org)

FST will not accept responsibility for the delivery of any Proposal that is delivered other than by electronic submission through e-mail, and will not accept, acknowledge, or return hard copy or facsimile Proposals.

FST reserves the right to revise this RFP up to the Proposal Submission Deadline and will forward any amendments to all Proponents as soon as practicable. No statement, whether oral or written, made by FST, shall be deemed or construed to add to, subtract from, or otherwise amend the Proposal documents unless issued as an Addendum in accordance with this item.

A Proponent may withdraw its Proposal at any time during the RFP process by giving written notice that is signed by an authorized representative of the Proponent. The written notice shall be sent electronically to the following e-mail address:

[AuditRFP@familyservicetoronto.org](mailto:AuditRFP@familyservicetoronto.org)

Proponents may not make modifications to their Proposals after Submission Deadline except as may be allowed by FST.

FST will not be obligated in any way by the Proponent's Proposal. FST will not return any of the Proponent's Proposal or supporting documentation.

Proposals that do not comply with the terms and conditions hereof may be declared informal and/or disqualified. Proposals that are incomplete, conditional, or obscure will be rejected. Submissions not meeting mandatory requirements will be disqualified.

The signed Proposal submission shall be taken as a statement of understanding the requirements and agreement to comply with the requirements and any supplementary terms and conditions, or addenda stated in Proposal documents. The signed Proposal submission confirms pricing and by signing the Proposal submission forms, agreement is made to no omission of any items from the Proposal.

### Proposal Content, Selection and Evaluation Process

In order to facilitate the evaluation process, the following general format is preferred for the RFP submission:

- Executive Summary
- Understanding of Scope and Objectives
- Approach and Timelines
- Experience and Qualifications of firm and proposed audit team (including references)
- Cost of audit engagement – per each year

FST will base any decision to award a contract on the Proposals submitted. Proponents should include all requirements, terms and conditions it may have in their Proposals, and should not assume that any opportunity will exist to add such matters after the Proposal is submitted.

FST reserves the right, at its sole discretion, to negotiate with any Proponent as it sees fit, singularly or concurrently.

FST reserves the right to:

- Seek clarification deemed necessary to evaluate the responses received; and
- Conduct reference checks submitted with each Proponent's Proposal.

FST will evaluate the submitted Proposals based on a combination of qualifications and price. Proposals will be evaluated based on all information provided by the Proponent at the time of submission as well as any additional clarification information requested. Each

Proposal will be reviewed to determine if the Proposal is responsive to the submission requirements outlined in the RFP.

Following the evaluation, FST reserves the right to accept or reject any and all Proposals.

Final selection is subject to FST's Board of Directors approval. It is expected that approval from the Board will occur no later than **May 20, 2022**.

Unsuccessful Proponents will be notified in writing by **May 31, 2022**

### Assessment Criteria Weight

Overall submission, quality and completeness	5%
Audit approach and scheduling	30%
Relevant firm experience and references	15%
Capability and experience of the audit team	15%
Cost of the audit	35%
Total	100%

### Timelines

Although every attempt will be made to meet all dates, FST reserves the right to modify or alter any or all dates at its sole discretion. All Registered Proponents will be notified in writing, by facsimile or e-mail, to the address provided by the Proponent any dates subjected to change.

### Confidentiality

The contents of this RFP, information divulged by FST during the performance of the services and any resulting deliverables are strictly confidential and may not be divulged or disclosed to anyone without the prior written consent of FST. The Proponent shall not issue any publicity or news release pertaining to this RFP, or any selection or contract, without obtaining the prior written approval of FST.



## Proprietary Information

Materials submitted in response to this competitive procurement shall become the property of FST. Any information in the Proposal that the Proponent desires to claim as proprietary and exempt from disclosure under the provisions of applicable law shall be clearly designated.

Each page claimed to be exempt from disclosure must be clearly identified by the word "Confidential" printed on it. Marking the entire Proposal exempt from disclosure will not be honored.

## Proprietary Rights

Except as required in the performance of the work or as authorized in writing by the owner, or as required by applicable law (including the Freedom of Information and Protection of Privacy Act (Ontario) and the Personal Information Protection and Electronic Documents Act (Canada)), each party will keep confidential all proprietary information of the other, including, without limitation, all unpublished business and technical information, papers, or records, however produced.

## Proposal Costs

The Proponent has the sole responsibility for any costs associated with preparing its Proposal in response to this Request for Proposals. In no event will FST be liable for the costs of preparation or submission of any Proposal, whether accepted or rejected.

## Indemnification

The successful Proponent agrees to indemnify and hold harmless FST, its members, Directors, Officers, Employees and Agents from and against all suits, judgments, claims, demands, expenses, actions, causes of action and losses for any and all liability for damages to property and injury to persons (including death), and for any incidental, indirect, special or consequential damages or any loss of use, revenue or profit as a result of or arising out of or in relation to the performance by the Proponent Audit firm under or any breach of the terms of the Agreement by the Proponent or arising from or relating to the RFP including

the Proponent's own default, negligence or misconduct, or those of its employees, agents and contractors.

### Proponents' Statement of Understanding

It is understood that the Proponent has carefully examined the RFP and all of the Proposal documents. The Proponent also understands and accepts the said RFP and Proposal documents, and for the prices set forth in the Proposal, hereby offers to furnish all tools, apparatus and other means of implementation, and materials to complete the terms and conditions and requirements in strict accordance with the RFP.

There is no representation, express or implied, made as to the accuracy or completeness of any information supplied by FST or any others to any of the Proponents including whether the information is suitable for the purposes of any Proponent and FST expressly disclaims any and all liability for any errors or omissions in such information or which may be contained in any oral or written communication transmitted or made available to any Proponent and all risk with respect to unknown, undisclosed conditions shall rest with and remain with the Proponent. The contract shall be governed and interpreted in accordance with the laws of the Province of Ontario and Government Procurement Directives.

### Conflict of Interest: No Use or Inclusion of Restricted Parties

Restricted Parties are not eligible to advise any Proponent in the RFP selection process and must not participate as an employer, advisor, Audit firm, investor, member or any other capacity whatsoever with any Proponent. FST may, in its sole and absolute discretion, disqualify a Proponent who uses any matter including in its Proposal or preparation thereof a Restricted Party. The onus is on the Proponent to ensure it does not use or include any Restricted Party.

Restricted Parties include any person who would be defined to be in conflict of interest under the provisions of the Ontario Municipal Act and any parties, because of their direct, recent or current involvement in the selection process or with any of the parties to the selection process, including the RFP evaluation team, FST, its employees, its officers and directors.

Proposals may be disqualified at the sole and absolute discretion of FST if: a) the Restricted Party is acting as an advisor or member of the Proponent's team; b) the Proponent makes contact with any person who the Proponent is prohibited by the RFP from contacting; c) they include a false or misleading statement, claim, warranty or representation.

## Schedule 1: Content & Assessment Criteria

Recommended details of interest to FST in the assessment process:

### Overall Quality of Submission (5%)

### Audit Approach and Scheduling (30%)

- Description of audit approach, i.e. organization of audit team, use of computer audit specialists
- Availability and timely response to discuss complex accounting, tax, and reporting issues
- Approach to post-audit/management letters
- Approach to resolution of accounting and disclosure issues
- Ability to meet our deadlines
- Availability to attend Financial Affairs Committee meetings as required
- Scope, timing and nature and percentage of work you plan to perform on an interim basis
- Special services that may differentiate your firm from your competitors

### Firm and Audit Team Capability and Experience (30%)

- Information as to the location of the office which would be responsible for the audit, the names of the partner(s), and senior staff who will be assigned
- Ability to meet independence requirements
- Capacity to staff for the size and scheduling requirements of this engagement
- Industry experience
- Experience with similar not-for-profit organizations, include references
- Experience with organizations operating in the Broader Public Sector
- Provides specific examples of audits performed within the public sector of similar scope and complexity completed within the last two years, including references

- Details of team skills or experience i.e. with fund accounting which are directly relevant to the team's capacity to conduct the audit
- Experience and continuity of audit personnel
- Availability of local computer assurance specialists
- Capacity to provide assistance in other areas e.g. commodity tax, human resources, payroll issues, etc.

#### **Audit Cost (35%)**

- A firm quotation for fees as specified under Fees and Pricing Requirement
- The firm's "Out of Pocket Expense" policy (i.e. Actual expenses incurred based on receipts, a flat fee, percentage, other)
- An estimate of hours and rates per hour broken down between various staff required to carry out the audit
- Periodically, it may be necessary for Management to discuss accounting and reporting matters with the successful proponent, please provide policy on billing for routine telephone consultations and inquiries.
- A schedule of hourly rates by position level for advisory work outside the scope of the audit.
- Information regarding any advisory services that may be available to the organization free of charge on routine matters. These services may include staff assistance, seminars, and/or publications relating to tax, employee remuneration and benefits, accounting changes, etc.
- A focus on reducing overall cost of external audit services to FST while at the same time maintaining/enhancing value

**FST reserves the right to meet with Proponents to discuss the Proposal**

---

# Financial statements of Family Service Toronto

March 31, 2021

---

---

Independent Auditor's Report	1-2
Statement of financial position	3
Statement of operations	4
Statement of changes in fund balances	5
Statement of cash flows	6
Notes to the financial statements	7-21

---

## Independent Auditor's Report

To the Board of Directors of  
Family Service Toronto

### Opinion

We have audited the financial statements of Family Service Toronto ("FST"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of FST as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 FST 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 audit opinion.

### 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 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 FST'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 FST or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing FST'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 GAAS 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 GAAS, 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 FST'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 FST'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 FST 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.

*Deloitte LLP*

Chartered Professional Accountants  
Licensed Public Accountants  
June 22, 2021




**Family Service Toronto**  
**Statement of financial position**  
As at March 31, 2021

	Notes	General fund	Capital and learning fund	Endowment funds	2021 Total	General fund	Capital and learning fund	Endowment funds	2020 Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Assets</b>									
Current assets									
Cash and cash equivalents		19,782,405	—	—	19,782,405	29,859,866	—	—	29,859,866
Grants and accounts receivable	5	57,264,823	37,384	—	57,302,207	25,863,693	13,982	—	25,877,675
Prepaid expenses		1,362,437	—	—	1,362,437	2,196,109	—	—	2,196,109
		<b>78,409,665</b>	<b>37,384</b>	<b>—</b>	<b>78,447,049</b>	57,919,668	13,982	—	57,933,650
Investments									
Investments	3	—	—	1,314,536	1,314,536	—	—	1,049,978	1,049,978
Net investment in joint venture	4	—	1,711,275	—	1,711,275	—	1,865,830	—	1,865,830
Capital assets	6	—	14,534,819	—	14,534,819	—	14,503,978	—	14,503,978
		<b>78,409,665</b>	<b>16,283,478</b>	<b>1,314,536</b>	<b>96,007,679</b>	57,919,668	16,383,790	1,049,978	75,353,436
<b>Liabilities</b>									
Current liabilities									
Accounts payable and accrued liabilities	7	77,406,012	—	—	77,406,012	57,471,130	—	—	57,471,130
Deferred lease inducements	13	—	46,780	—	46,780	—	39,674	—	39,674
Inter-fund balances		(485,939)	449,452	36,487	—	(573,162)	535,464	37,698	—
Deferred contributions	8a	476,147	—	398,245	874,392	285,028	—	365,569	650,597
		<b>77,396,220</b>	<b>496,232</b>	<b>434,732</b>	<b>78,327,184</b>	57,182,996	575,138	403,267	58,161,401
Long-term									
Deferred lease inducements	13	231,770	167,628	—	399,398	250,458	221,514	—	471,972
Deferred capital contributions	8b	—	2,299,573	—	2,299,573	—	1,817,578	—	1,817,578
		<b>77,627,990</b>	<b>2,963,433</b>	<b>434,732</b>	<b>81,026,155</b>	57,433,454	2,614,230	403,267	60,450,951
Commitments and contingencies									
<b>Fund balances</b>									
Invested in capital assets	10b	—	12,020,838	—	12,020,838	—	12,425,212	—	12,425,212
Externally restricted	9	—	—	879,804	879,804	—	—	646,711	646,711
Internally restricted	10a	—	1,299,207	—	1,299,207	—	1,344,348	—	1,344,348
Unrestricted		781,675	—	—	781,675	486,214	—	—	486,214
		<b>781,675</b>	<b>13,320,045</b>	<b>879,804</b>	<b>14,981,524</b>	486,214	13,769,560	646,711	14,902,485
		<b>78,409,665</b>	<b>16,283,478</b>	<b>1,314,536</b>	<b>96,007,679</b>	57,919,668	16,383,790	1,049,978	75,353,436

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

Approved by the Board of Directors

  
\_\_\_\_\_, Director

  
\_\_\_\_\_, Director

**Family Service Toronto**  
**Statement of operations**  
Year ended March 31, 2021

		2021			2020				
		General Fund	Capital and	Total	General Fund	Capital and	Total		
	Notes	Community programs	Client purchase of service (1)	Learning Fund	Community programs	Client purchase of service (1)	Learning Fund		
		\$	\$	\$	\$	\$	\$		
<b>Revenue</b>									
Government	11	13,768,885	319,746,503	—	333,515,388	12,463,404	346,289,886	—	358,753,290
United Way									
Base allocation		3,338,604	—	55,617	3,394,221	3,406,526	—	53,628	3,460,154
Other		2,835	—	—	2,835	4,226	—	—	4,226
Foundations and other agencies		117,848	289,828	—	407,676	215,784	491,307	—	707,091
Fees		62,868	—	—	62,868	138,745	—	—	138,745
Membership, donations and bequests		78,215	—	—	78,215	99,558	—	—	99,558
Investment income		56,721	—	—	56,721	277,563	—	—	277,563
Amortization of deferred capital contributions	8b	—	—	855,034	855,034	—	—	733,508	733,508
Amortization of deferred lease inducements	13	—	—	46,780	46,780	—	—	53,780	53,780
Other		204,739	2,537	—	207,276	71,558	—	—	71,558
		<b>17,630,715</b>	<b>320,038,868</b>	<b>957,431</b>	<b>338,627,014</b>	<b>16,677,364</b>	<b>346,781,193</b>	<b>840,916</b>	<b>364,299,473</b>
<b>Expenses</b>									
Salaries		9,733,740	—	—	9,733,740	7,991,945	—	—	7,991,945
Employee benefits	12	1,852,455	—	—	1,852,455	1,454,411	—	—	1,454,411
Client purchase of service		456,718	320,038,868	—	320,495,586	520,938	346,781,193	—	347,302,131
Contracted services		3,452,694	—	—	3,452,694	4,132,620	—	—	4,132,620
Building occupancy		1,066,656	—	—	1,066,656	751,584	—	—	751,584
Office and supplies		691,198	—	—	691,198	963,983	—	—	963,983
Transportation		4,033	—	—	4,033	103,462	—	—	103,462
Promotion		30,870	—	—	30,870	10,464	—	—	10,464
Education and conferences		41,233	—	—	41,233	30,984	—	—	30,984
Amortization		—	—	1,352,736	1,352,736	—	—	1,233,303	1,233,303
Share of loss of joint venture	4	—	—	17,537	17,537	—	—	42,067	42,067
Other		42,330	—	—	42,330	98,125	—	—	98,125
		<b>17,371,927</b>	<b>320,038,868</b>	<b>1,370,273</b>	<b>338,781,068</b>	<b>16,058,516</b>	<b>346,781,193</b>	<b>1,275,370</b>	<b>364,115,079</b>
<b>Excess (deficiency) of revenue over expenses</b>		<b>258,788</b>	<b>—</b>	<b>(412,842)</b>	<b>(154,054)</b>	<b>618,848</b>	<b>—</b>	<b>(434,454)</b>	<b>184,394</b>

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

(1) FST administers these funds for clients on behalf of the Government of Ontario and Partner Agencies.

**Family Service Toronto**  
**Statement of changes in fund balances**  
Year ended March 31, 2021

	General Fund		Capital and Learning Fund			Endowment Funds	2021 Total	General Fund		Capital and Learning Fund		Endowment Funds	2020 Total
	Unrestricted	Invested in capital assets (Note 10b)	Internally restricted (Note 10a)	Capital Reserve Fund (Note 10a)	Externally restricted	Unrestricted		Invested in capital assets (Note 10b)	Internally restricted (Note 10a)	Externally restricted			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Fund balances, beginning of year</b>	<b>486,214</b>	<b>12,425,212</b>	<b>1,344,348</b>	—	<b>646,711</b>	<b>14,902,485</b>	(429,407)	13,043,185	1,457,602	717,009	14,788,389		
Excess (deficiency) of revenue over expenses	<b>258,788</b>	<b>(395,305)</b>	<b>(17,537)</b>	—	—	<b>(154,054)</b>	618,848	(392,387)	(42,067)	—	184,394		
Purchase of capital assets	<b>(1,383,577)</b>	<b>1,383,577</b>	—	—	—	—	(251,214)	251,214	—	—	—		
Deferred capital contributions	<b>1,337,029</b>	<b>(1,337,029)</b>	—	—	—	—	423,172	(423,172)	—	—	—		
Inter-fund transfers	<b>83,221</b>	<b>(55,617)</b>	<b>(113,617)</b>	<b>86,013</b>	—	—	124,815	(53,628)	(71,187)	—	—		
Change in unrealized gains (losses) in the endowment funds	—	—	—	—	<b>233,093</b>	<b>233,093</b>	—	—	—	(70,298)	(70,298)		
<b>Fund balances, end of year</b>	<b>781,675</b>	<b>12,020,838</b>	<b>1,213,194</b>	<b>86,013</b>	<b>879,804</b>	<b>14,981,524</b>	486,214	12,425,212	1,344,348	646,711	14,902,485		

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

**Family Service Toronto**  
**Statement of cash flows**  
Year ended March 31, 2021

	2021 \$	2020 \$
<b>Operating activities</b>		
(Deficiency) excess of revenue over expenses	<b>(154,054)</b>	184,394
Items not affecting cash		
Amortization of deferred lease inducements		
Capital and Learning Fund	<b>(46,780)</b>	(53,780)
General fund	<b>(18,688)</b>	(11,141)
Amortization of capital assets	<b>1,352,736</b>	1,233,303
Amortization of deferred capital contributions	<b>(855,034)</b>	(733,508)
Share of loss of joint venture	<b>17,537</b>	42,067
	<b>295,717</b>	661,335
Changes in operating working capital items		
Grants and accounts receivable		
General fund	<b>(31,401,130)</b>	1,104,757
Capital and Learning Fund	<b>(23,402)</b>	—
Prepaid expenses	<b>833,672</b>	(1,234,412)
Accounts payable and accrued liabilities		
General fund	<b>19,934,882</b>	14,204,679
Capital and Learning Fund	—	(812)
Increase in deferred contributions		
General Fund	<b>191,119</b>	110,232
Endowment Fund	<b>32,676</b>	29,739
	<b>(10,136,466)</b>	14,875,518
<b>Financing activity</b>		
Deferred capital contributions received	<b>1,337,029</b>	423,172
<b>Investing activities</b>		
Purchase of capital assets	<b>(1,383,577)</b>	(251,214)
Distributions from joint venture	<b>137,018</b>	85,982
Net purchase of investments	<b>(31,465)</b>	(28,616)
	<b>(1,278,024)</b>	(193,848)
(Decrease) increase in cash and cash equivalents	<b>(10,077,461)</b>	15,104,842
Cash and cash equivalents, beginning of year	<b>29,859,866</b>	14,755,024
<b>Cash and cash equivalents, end of year</b>	<b>19,782,405</b>	29,859,866
<b>Cash and cash equivalents is comprised of:</b>		
Cash	<b>17,442,989</b>	21,575,240
Short-term investments	<b>2,339,416</b>	8,284,626
	<b>19,782,405</b>	29,859,866

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

## **1. Purpose of the Organization**

For more than 100 years, Family Service Toronto ("FST") has been welcoming residents into a caring community that supports families and individuals to overcome adversity and to thrive. Today, FST is one of Canada's largest social service agencies that works with and for the City of Toronto's residents. FST staff provide services to people with mental health needs, persons impacted by family violence and people with developmental disabilities. FST's mission is shaped by its understanding of poverty and the pernicious effects of marginalization and discrimination. FST is incorporated under the *Ontario Corporations Act* as a not-for-profit organization and is a registered charity under the *Income Tax Act (Canada)*.

Since May 2018, FST administers invoice processing and reimbursements for provincial clients of the Passport program on behalf of the Government of Ontario and Partner Agencies through PassportONE. Clients are mostly individuals with a developmental disability, or their families, and they use the funds to purchase services to live independently and improve their quality of life. Clients also include seniors living in supportive housing and who experience a range of mental health and physical challenges.

## **2. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations using the deferral method of reporting contributions.

### *Financial instruments*

Financial assets and financial liabilities are initially recognized at fair value when FST becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost, except for investments traded in an active market which are measured at fair value. Fair value is determined directly from published price quotations in an active market. Transaction costs are expensed when incurred.

Financial assets measured at amortized cost are assessed at each reporting date for indication of impairment. If such impairment exists, the asset is written down and the resulting impairment loss is recognized in the Statement of operations.

### *Fund accounting*

#### General Fund:

Assets, liabilities, revenues and expenses related to program delivery and administrative activities are reported in the General Fund.

#### Capital and Learning Fund:

Assets, liabilities, revenues and expenses relating to FST's current and future capital and special purpose requirements, as approved by the Board, are reflected in the Capital and Learning Fund. The purpose of the Capital and Learning Fund is to support initiatives with breakthrough thinking in responding creatively and effectively to emerging community needs and to provide sufficient funds for required capital additions and significant repairs to FST's capital assets. The Board of Directors may approve other uses on an exceptional basis.

#### Endowment Funds:

Endowment contributions are reported in the Endowment Funds. All investment income earned on resources of the Endowment Funds have restrictions imposed by the contributors of the funds, and are reported as deferred contributions in the Endowment Fund.

## **2. Significant accounting policies (continued)**

### *Revenue recognition*

Restricted contributions and donations are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Endowment contributions are recognized as direct increases in the Endowment Fund Balance. Investment income earned on endowed funds is restricted and reported as deferred contributions in the Endowment Funds.

Restricted investment income is recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue in the General Fund when earned.

### *Capital assets and deferred capital contributions*

Purchased capital assets are recorded in the Capital and Learning Fund at cost. Contributed capital assets are recorded in the Capital and Learning Fund at fair value at the date of contribution. Amortization is provided on the straight-line basis over the assets' estimated useful lives, which for buildings is 40 years, for computers is three years, for furniture and equipment is five years, for leasehold improvements is the term of the lease and for computer software is four years. Amortization is calculated once the capital asset is operational. Amortization expense is reported in the Capital and Learning Fund. When grants are received to pay for specific asset purchases, the grants are recorded as deferred capital contributions and are recognized in the Capital and Learning Fund as revenue over the estimated useful life of the asset.

### *Cash and cash equivalents*

Cash and cash equivalents are comprised of cash and short-term investments with maturities of three months or less from the date of acquisition.

### *Contributed services*

During the year, volunteers contributed 2,325 (2,597 in 2020) hours to assist FST in carrying out its activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

### *Investment in joint venture*

FST has elected to record its investment in a joint venture using the equity method.

Under the equity method, the investment is initially recorded at cost and the carrying value is adjusted thereafter to include FST's pro rata share of post-acquisition income or loss. The amount of the pro rata share of income or loss is included in the determination of the excess (deficiency) of revenue over expenses by FST, and the investment account of the joint venture is increased or decreased. The investment account of the joint venture is also increased or decreased to reflect its share of capital transactions and the effect of any changes in accounting policies.

## **2. Significant accounting policies (continued)**

### *Investment in joint venture (continued)*

FST recognizes an impairment loss, if any, in the excess (deficiency) of revenue over expenses when it determines that there is an indicator of impairment and a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the joint venture. The impairment loss is measured as the excess of the carrying amount of the investment over the higher of the present value of future cash flows expected to be generated by holding the investment, and the amount that could be realized by selling the asset at the Statement of financial position date. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed in the excess (deficiency) of revenue over expenses in the period the reversal occurs.

### *Deferred lease inducements*

Deferred lease inducements which consist of free rent and reimbursement of leasehold improvements, are amortized on the straight-line basis over the term of the lease.

### *Use of estimates*

The preparation of financial statements in conformity 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 and the disclosure of contingent assets and liabilities at the statement of financial position date and the reported amounts of revenues and expenses for the year then ended. Future actual results may differ from such estimates. Balances which require some degree of estimation and assumptions are valuation of investments, accrued liabilities, deferred contributions, deferred capital contributions and amortization of capital assets.

## **3. Investments and financial risk management**

FST's financial instruments are subject to a number of risks which are managed using a number of tools and techniques. Details of these risks are provided below:

### *Interest rate risk*

Interest rate risk refers to the consequences of interest rate changes on the value of FST's investments. Interest changes directly impact the fair value of fixed income investments held by FST. Interest rate changes will also have an indirect impact on the remaining assets of FST. Due to the nature of the operations of FST and related cash flows, asset mix decisions include consideration of differences in the interest rate sensitivity to FST's assets and liabilities.

### *Credit risk*

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. FST's Statement of Investment Policy, which is reviewed biennially, defines permitted investments and provides guidelines and restrictions on acceptable investments, which minimize credit risk.

The maximum credit exposure of FST is represented by the fair value of the investments as presented on the Statement of financial position.

### 3. Investments and financial risk management (continued)

*Market risk*

Market risk is the risk that the value of an investment will fluctuate as a result of changes in market conditions, whether those changes are specific to an individual investment or factors affecting all securities traded in the market.

To mitigate the impact of market risk, FST invests in a diversified portfolio of investments, based on Board approved policies.

The table below summarizes the market value and the cost of the investments:

	<b>Cost</b>	<b>2021 Fair value</b>	Cost	2020 Fair value
	\$	\$	\$	\$
Mutual Funds				
Cash	<b>1,351</b>	<b>1,351</b>	9	9
Bond Fund	<b>552,256</b>	<b>571,659</b>	483,713	483,592
Equity Fund	<b>502,604</b>	<b>703,949</b>	542,197	530,767
Pension Trust	<b>37,526</b>	<b>37,577</b>	36,353	35,610
	<b>1,093,737</b>	<b>1,314,536</b>	1,062,272	1,049,978

Total investment income earned on endowment funds, net of the investment management fees, for the year was \$21,557 (\$15,540 in 2020) which was recognized as a deferred contribution in the Endowment Fund (Note 8a).

### 4. Net investment in joint venture

During 2016, FST entered into a joint venture for a 15% interest in a property located at 128 Sterling Road, Toronto, Ontario.

The net investment in the joint venture consists of:

	<b>2021</b>	2020
	\$	\$
Opening balance	<b>1,865,830</b>	1,993,879
Less		
Distributions from joint venture	<b>(137,018)</b>	(85,982)
Share of loss of the joint venture for the year	<b>(17,537)</b>	(42,067)
	<b>1,711,275</b>	1,865,830

The difference between the \$1,711,275 above (\$1,865,830 in 2020) and Co-owners' equity amount of \$1,542,457 (\$1,659,629 in 2020) is related to lease inducements provided by the Vendor.

The distribution from joint venture of \$137,018 (\$85,982 in 2020) noted above includes an accrual of \$37,383 (\$nil in 2020) related to a distribution received subsequent to the year-end.



**4. Net investment in joint venture (continued)**

FST accounts for its interest in the joint venture using the equity method. Summarized financial information of the joint venture is set out below:

*Financial position*

	<b>2021</b>	2020
	<b>\$</b>	\$
Total assets	<b>3,047,833</b>	3,219,084
Total liabilities	<b>1,505,376</b>	1,559,455
Co-owners' equity	<b>1,542,457</b>	1,659,629
	<b>3,047,833</b>	3,219,084

*Results of operations*

	<b>2021</b>	2020
	<b>\$</b>	\$
Total revenue	<b>398,163</b>	398,998
Total expenses	<b>415,700</b>	441,065
Net loss for the year	<b>(17,537)</b>	(42,067)

*Cash flows*

	<b>2021</b>	2020
	<b>\$</b>	\$
Cash provided by operating activities	<b>174,293</b>	184,600
Cash used by financing activities	<b>(43,954)</b>	(42,129)
Cash used in investing activities	<b>(109,113)</b>	(99,798)
Increase in cash	<b>21,226</b>	42,673

*Related party transactions*

During the year, an amount of \$672,574 (\$475,841 in 2020) for rent was paid by FST to the joint venture.

**Family Service Toronto**  
**Notes to the financial statements**  
March 31, 2021

**5. Grants and accounts receivable – General Fund**

	<b>2021</b>	2020
	\$	\$
Ministry of Children, Community and Social Services (PassportONE unclaimed amounts) (Note 7)	<b>56,502,173</b>	25,201,895
Canada Revenue Agency (Harmonized Sales Tax receivable)	<b>630,842</b>	288,574
Lumenus Community Services	<b>71,172</b>	72,212
Government of Canada (Immigration, Refugee and Citizenship Canada and Public Health Agency of Canada)	<b>27,106</b>	142,662
Family Services of Peel	<b>11,120</b>	4,160
Respite Services	<b>5,509</b>	—
Province of Ontario	<b>3,065</b>	9,073
Central Local Health Integration Network	<b>3,000</b>	—
City of Toronto	—	67,022
York Support Services Network	—	35,000
Skylark Children, Youth and families	—	34,462
Other	<b>10,836</b>	8,633
	<b>57,264,823</b>	25,863,693

The above grant receivable from the Ministry of Children, Community and Social Services is related to the PassportONE program (see Note 7).

**6. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2021 Net book value</b>	2020 Net book value
	\$	\$	\$	\$
Building	<b>12,535,941</b>	<b>757,212</b>	<b>11,778,729</b>	12,090,044
Computers	<b>571,475</b>	<b>327,551</b>	<b>243,924</b>	194,251
Furniture and equipment	<b>997,820</b>	<b>595,654</b>	<b>402,166</b>	454,891
Leasehold improvements	<b>1,229,435</b>	<b>704,140</b>	<b>525,295</b>	574,175
Computer software	<b>5,598,488</b>	<b>4,013,783</b>	<b>1,584,705</b>	1,190,617
	<b>20,933,159</b>	<b>6,398,340</b>	<b>14,534,819</b>	14,503,978

In fiscal 2021, capital assets with the cost of \$140,437 and accumulated depreciation of \$140,437 were retired (nil in 2020).

**7. Accounts payable and accrued liabilities**

Accounts payable and accrued liabilities include \$361,639 (\$2,001,486 in 2020) of unpaid claims for the PassportONE program that have been submitted by clients. In addition, \$75,829,621 (\$56,141,044 in 2020) has been accrued as at the year-end for unclaimed amounts. Of this total, \$56,502,173 (\$25,201,895 in 2020) is included in accounts receivable.

Accounts payable and accrued liabilities also include an amount outstanding with respect to government remittances as at March 31, 2021 of \$119,368 (\$125,970 in 2020).

**8. Deferred contributions and deferred capital contributions**

(a) *Deferred contributions*

*General Fund*

Deferred contributions reported in the General Fund relate to restricted operating funding received in the current and prior years that will be recognized once eligible expenses are incurred. For example, grants received for work to be completed in the next fiscal year and unspent contributions which have externally imposed restrictions are included in this category.

The breakdown by source of revenue is as follows:

	<b>2021</b>	2020
	\$	\$
Province of Ontario	<b>88,520</b>	58,539
Special purpose contributions	<b>56,767</b>	56,767
City of Toronto	<b>42,783</b>	47,673
Government of Canada	—	24,046
Other agencies	<b>188,160</b>	98,003
Foundations	<b>37,466</b>	—
United Way	<b>62,451</b>	—
	<b>476,147</b>	285,028

*Endowment Funds*

Deferred contributions reported in the Endowment Fund represent unspent restricted investment income earned on the various endowment funds, net of investment management fees.

	<b>2021</b>	2020
	\$	\$
Beginning balance	<b>365,569</b>	335,830
Investment income earned for the year, net (Note 3)	<b>21,557</b>	15,540
Realized gain on sale of investments	<b>11,119</b>	14,199
Ending balance	<b>398,245</b>	365,569

**8. Deferred contributions and deferred capital contributions (continued)**

*(b) Deferred capital contributions*

*Capital and Learning Fund*

Deferred capital contributions reported in the Capital and Learning Fund consist of the restricted contributions with which some of FST's leasehold improvements, computers, computer software and furniture and equipment were originally purchased.

The changes for the year in the deferred capital contributions balance reported in the Capital and Learning Fund are as follows:

	<b>2021</b>	2020
	\$	\$
Beginning balance	<b>1,817,578</b>	2,127,914
Additions		
Grants received	<b>1,337,029</b>	423,172
Less		
Amounts amortized to revenue	<b>(855,034)</b>	(733,508)
Ending balance	<b>2,299,573</b>	1,817,578

**9. Externally restricted fund balances**

Major categories of externally imposed restrictions on the Endowment Funds are as follows:

	<b>2021</b>	2020
	\$	\$
Hindmarsh Endowment Fund	<b>500,100</b>	500,100
Other endowment funds	<b>158,905</b>	158,905
Accumulated unrealized investment gains (losses)	<b>220,799</b>	(12,294)
	<b>879,804</b>	646,711

The Hindmarsh Endowment Fund was provided in 1984 by the Atkinson Charitable Foundation (the "Foundation") to provide income for utilities, repairs and maintenance costs of the Family Life Centre located in Bolton, Ontario, a program which FST no longer operates. By agreement with the Foundation, there has been no impairment to the capital portion of the Endowment Fund, and the purpose of the interest of the Endowment Fund has been varied. The Endowment Fund investment income, together with an operating grant from the Foundation, are externally restricted to be used towards Social Reform activities.

All of the endowment funds have external restrictions on the use of the investment income earned by the capital in the fund. The investment income earned but not yet spent to March 31, 2020 is reported as deferred contributions in the Endowment Funds (Note 8a).

**10. Internally restricted and invested in capital assets fund balances**

- (a) The Internally restricted fund consists of the following:
- i) The Board of Directors has internally restricted \$1,213,194 (\$1,344,348 in 2020) to be used for capital and learning requirements
  - ii) During the year, the Board of Directors approved the creation of a Capital reserve fund for the maintenance of the 355 Church Street property with \$86,013 segregated from previous amounts designated for capital and learning requirements, as stated above.
- (b) The Invested in capital assets fund consist of the following:

	<b>2021</b>	2020
	<b>\$</b>	\$
Net book value of capital assets (Note 6)	<b>14,534,819</b>	14,503,978
Less:		
Deferred capital contributions (Note 8b)	<b>(2,299,573)</b>	(1,817,578)
Deferred lease inducement (Note 13)	<b>(214,408)</b>	(261,188)
	<b>12,020,838</b>	12,425,212

The balance of \$12,020,838 (\$12,425,212 in 2020) represents the net book value of the 355 Church Street property and unfunded leasehold improvements at the 128 Sterling Road property that will be recovered from future program funding.

**11. Revenue - government**

*General Fund*

	<b>2021</b>	2020
	<b>\$</b>	\$
Federal		
Immigration, Refugees and Citizenship Canada	<b>246,333</b>	262,529
Employment and Social Development Canada	<b>121,092</b>	20,558
Public Health Agency of Canada	<b>110,546</b>	110,546
Provincial		
Ministry of Community and Social Services	<b>331,559,269</b>	356,540,660
Toronto Central Local Health Integration Network	<b>689,192</b>	942,524
Ministry of Attorney General	<b>395,251</b>	394,485
Ministry of Health - AIDS Bureau	<b>143,870</b>	144,295
Ministry of Senior Affairs	<b>97,146</b>	104,739
Ontario Trillium Foundation	<b>2,873</b>	—
Ministry of Status of Women	—	60,453
Municipal		
City of Toronto - Community Service Partnership	<b>113,204</b>	108,532
City of Toronto - Investing in Neighbourhoods	—	63,969
City of Toronto - Toronto Urban Health Fund	<b>32,862</b>	—
City of Toronto - TO Supports COVID 19 Emergency Relief Funding	<b>3,750</b>	—
	<b>333,515,388</b>	358,753,290

**12. Pension plan**

The employer pension expense for the defined contributions plan amounted to \$76,589 (\$63,034 in 2020).

**13. Deferred lease inducements**

*General Fund*

Total rent payable is calculated over the term of the lease and straight-lined, resulting in a long-term liability. The total long-term liability of \$231,770 (\$250,458 in 2020) includes free rent.

*Capital and Learning Fund*

During the prior year to fiscal year 2025-2026, FST was reimbursed by the landlord for leasehold improvements made to the leased space. The changes in deferred lease inducements are as follows:

	<b>2021</b>	2020
	\$	\$
Balance, beginning of the year	<b>261,188</b>	314,969
Amortization	<b>(46,780)</b>	(53,780)
Balance, end of year	<b>214,408</b>	261,188
Current portion	<b>46,780</b>	39,674
Long-term portion	<b>167,628</b>	221,514
	<b>214,408</b>	261,188

**14. Line of credit**

FST has an available line of credit of \$200,000 with a Canadian chartered financial institution of which \$nil has been drawn as at March 31, 2021 and 2020. Interest is payable at the bank's prime rate plus 2.45%.

**15. Significant event – COVID-19**

On March 11, 2020 the World Health Organization characterized the outbreak of a strain of the novel corona virus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put into place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the severity and length of these developments will have on the financial results and condition of FST in future periods.

**16. Contracts with Ministry of the Attorney General**

The Partner Assault Response ("PAR") program was funded by the Ministry of the Attorney General ("MAG"). Revenues and expenses for this contract are combined with revenues and expenses of all other programs of FST in the Statement of operations. In accordance with the agreement with the MAG, the funding and expenses related to the PAR program contract are as follows:

	<b>2021</b>	2020
	\$	\$
Funding*		
MAG allocation	<b>369,776</b>	368,761
MAG funding carried forward	<b>56,836</b>	47,054
Client fees	<b>21,555</b>	47,516
Other Revenues	<b>500</b>	33,568
	<b>448,667</b>	496,899
Expenses		
Salaries	<b>338,920</b>	354,960
Benefits	<b>61,463</b>	68,123
Rent	<b>2,796</b>	2,796
Office supplies	<b>1,644</b>	4,846
Telecommunications	<b>1,920</b>	7,770
Office equipment (to include equipment maintenance)	—	—
Community workshops/meetings/events	—	—
Staff expenses (recruitment, travel, development)	—	620
Audit	<b>950</b>	948
	<b>407,693</b>	440,063
Excess of revenue over expenses	<b>40,974</b>	56,836
Less:		
Revenue deferred to 2020/2021 to complete "groups in process" - approved by MAG	—	(56,836)
Less:		
Revenue deferred to 2021/2022 to complete "groups in process" - approved by MAG	<b>(40,974)</b>	—
Excess of revenue over expenses	—	—

\*\$9,613 (\$35,506 in 2020) Language Interpreter Services expenses and reimbursements from MAG were excluded.



**17. Contract with Public Health Agency of Canada**

The Growing Up Healthy Downtown (“GUHD”) project is partially funded by Public Health Agency of Canada (“PHAC”) along other funders. Revenues and expenses for this contract are combined with revenues and expenses of all other programs of FST in the Statement of operations. In accordance with the agreement with the PHAC, the revenues and expenses related to the GUHD contract are as follows:

	<b>2021</b>	2020
	\$	\$
Revenue	<b>520,200</b>	520,200
Expenses		
The 519 Church Street Community Centre	<b>58,522</b>	58,522
Davenport-Perth Neighbourhood Community Health Centre	<b>58,522</b>	58,522
Dixon Hall	<b>58,522</b>	58,522
Family Service Toronto	<b>110,546</b>	110,546
Waterfront Community Centre	<b>58,522</b>	58,522
West Neighbourhood House	<b>58,522</b>	58,522
University Settlement	<b>55,589</b>	58,522
WoodGreen Community Services	<b>58,522</b>	58,522
	<b>517,267</b>	520,200
Excess of revenue over expenses	<b>2,933</b>	—

**18. Contract with Ministry of Health - AIDS Bureau**

The HIV/AIDS Community Counseling program of David Kelley Services is funded by the Ministry of Health - AIDS Bureau. Revenues and expenses for this contract are combined with revenues and expenses of all other programs of FST in the Statement of operations. In accordance with the agreement with the Ministry of Health, the funding and expenses related to the program contract are as follows:

	<b>2021</b>	2020
	<b>\$</b>	\$
Revenue		
Ministry of Health - AIDS Bureau Funding Program	<b>145,520</b>	145,520
	<b>145,520</b>	145,520
Expenses		
Salaries	<b>111,474</b>	111,474
Benefits	<b>21,181</b>	20,956
Rent and utilities	<b>6,720</b>	6,720
Supplies and other expenses	<b>3,645</b>	3,645
Protected allocations	<b>850</b>	1,500
	<b>143,870</b>	144,295
Excess of revenue over expenses	<b>1,650</b>	1,225

**19. Additional disclosures**

FST is covered under the Broader Public Sector Accountability Act and Public Sector Salary Disclosure Act. Salaries of affected personnel are reported to the Ontario Government.

**20. Commitments**

*Leases*

FST has operating lease commitments for premises and equipment up to 2027. The minimum annual payments are as follows:

	\$
2022	869,461
2023	893,086
2024	758,491
2025	611,747
2026	360,305
Thereafter	29,555
	<u>3,522,645</u>

## **21. Contingencies and guarantees**

In the normal course of business, FST enters into agreements that meet the definition of a guarantee. FST's primary guarantees are as follows:

- (a) Indemnity has been provided to all directors and officers of FST for various items including, but not limited to, all costs to settle suits or actions due to their involvement with FST, subject to certain restriction. FST has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a director or officer of FST. The maximum amount of any potential future payment cannot be reasonably estimated.
- (b) In the normal course of business, FST has entered into agreements that include indemnities in favor of third parties, such as purchase and sale agreements, confidentiality agreements, engagement letters with advisors and consultants, outsourcing agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require FST to compensate counterparties for losses incurred by the counterparties as a result of breaches in representation and regulations or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction

The terms of these indemnities are not explicitly defined and the maximum amount of any potential reimbursement cannot be reasonably estimated.

The nature of these indemnification agreements prevents FST from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, FST has not made any significant payments under such or similar indemnification agreements and therefore no amount has been accrued in the balance sheet with respect to these agreements.

FST has a grievance that is in abeyance as of March 31, 2021. Since the amount and the outcome of this grievance is not determinable at this time, no provision has been made in the financial statements. Any settlement will be recognized in the period when then amount is known.

## **23. Comparative amounts**

Certain of the prior year comparative amounts have been reclassified to conform to the current year's financial statement presentation, including the presentation of the Statement of changes in fund balances.

## Independent Auditor's Report

To the Ministry of Health

### Opinion

We have audited the financial information in schedules ARRFin1 and ARRFin2 of the Account Reconciliation Report of Family Service Toronto ("FST") for the year ended March 31, 2021 (the "Financial Information"). The Financial Information has been prepared by Management based on the financial reporting provisions in the Community Financial Policy, the Financial Guidelines for the AIDS Program, and the Annual Reconciliation Report instructions issued by the Ministry of Health (collectively the "Guidelines").

In our opinion, the Financial Information is prepared, in all material respects, in accordance with the Guidelines.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Information* section of our report. We are independent of FST in accordance with the ethical requirements that are relevant to our audit of the Financial Information 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 - Basis of Accounting

We draw attention to the fact that the Financial Information is prepared to assist FST to comply with the Guidelines. As a result, the Financial Information may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of Management and Those Charged with Governance for the Financial Information

Management is responsible for the preparation of the Financial Information in accordance with the financial reporting provisions in the Guidelines, and for such internal control as management determines is necessary to enable the preparation of the Financial Information that is free from material misstatement, whether due to fraud or error.

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

## **Auditor's Responsibilities for the Audit of the Financial Information**

Our objectives are to obtain reasonable assurance about whether the Financial Information is 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 GAAS 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 this Financial Information.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Information, 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 FST's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

The signature "Deloitte LLP" is written in a cursive, handwritten style.

Chartered Professional Accountants  
Licensed Public Accountants  
June 22, 2021

IFIS / Recipient #		53201
SRI Organization Code	4082	
Report Name	<b>2020-21 Account Reconciliation Report</b>	
LHIN Name	Toronto Central	
Service Provider Name	Family Service Toronto	
Service Provider Legal Name	Family Service Toronto	

Service Provider Address

Address 1	128 Sterling Road	
Address 2		0
City	TORONTO	
Postal Code	M6R 2B7	

HSP Contact Name		0
HSP Contact Position		0
HSP Contact Phone Number	-	
HSP Contact E-mail Address		0

# TOTAL AGENCY

Form ARRFin 1- Total LHIN & Ministry Managed- Financial  
Family Service Toronto

		TOTAL HSP
<b>TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)</b>		<b>Line #</b>
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	<b>117</b>	<b>-</b>
Total Revenue Fund Type 2 (Above)	118	<b>759,524</b>
Total Expenses Fund Type 2 (Above)	119	<b>759,524</b>
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	<b>120</b>	<b>- 0</b>
Total Revenue Fund Type 3	121	<b>336,910,059</b>
Total Expenses Fund Type 3	122	<b>336,651,271</b>
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	<b>123</b>	<b>258,789</b>
<b>Total Revenue for the Provider</b>	<b>124</b>	<b>337,669,583</b>
<b>Total Expenses for the Provider</b>	<b>125</b>	<b>337,410,795</b>
<b>Net Surplus/Deficit</b>	<b>126</b>	<b>258,788</b>

Form ARRFin2 - LHIN Managed Programs  
Family Service Toronto

Table B		LHIN - CSS	
		2020-21 Final	Comments (Max 255 Characters)
<b>Funding Initiative</b>		Select Funding Initiative (where applicable)	
<b>LHIN Cash Flow:</b>			
Funding - Local Health Integration Network (LHIN)	1	310,480	
Funding - Provincial MOHLTC	2	-	
Funding - LHIN One-Time	3	-	
Funding - Provincial MOHLTC One-Time	4	-	
Sessional fee funding - LHIN	5	-	
Sessional fee funding - MOHLTC	6	-	
<b>Total LHIN/MOHLTC funding as per cash flow</b>	<b>7</b>	<b>310,480</b>	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	1,325	
Other Funding Sources and Other Revenue	11	94,007	
Other revenue adjustments (detailed comments required)	12	-	
<b>Total revenue adjustments</b>	<b>13</b>	<b>95,332</b>	
<b>Total FUND TYPE 2 funding for settlement purposes</b>	<b>14</b>	<b>405,812</b>	
Deferred LHIN/MMP funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-	
Amortization of donation revenue and LHIN funding in the current fiscal year	16	-	
Other Adjustments including LHIN/MOHLTC recovery (detailed comments required)	18	-	
<b>Total Revenue FUND TYPE 2</b>	<b>19</b>	<b>405,812</b>	
<b>EXPENSES- Fund Type 2</b>			
<b>Compensation</b>			
Salaries and Wages (Worked + Benefit + Purchased)	20	311,606	
Benefit Contributions	21	59,908	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	-	
Medical Staff Remuneration	24	-	
Sessional Fees	25	-	
<b>Service Costs</b>			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	14,588	
Community One Time Expense	28	-	
Equipment Expenses	29	-	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	-	
Buildings and Grounds Expenses	32	19,710	
Building Amortization	33	-	
<b>TOTAL EXPENSES Fund Type 2</b>	<b>34</b>	<b>405,813</b>	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	-	
Total Capitalized Purchases and Services in current year	36	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-	
(CHC & Home Care purposes only) Less: Other adjustments	38	-	
<b>Total Expenses for Settlement Purposes</b>	<b>39</b>	<b>405,813</b>	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
<b>Less one time expenses as per listing below (Negative sum of lin</b>	<b>42</b>	<b>-</b>	
<b>Total operating expenses for settlement purposes</b>	<b>43</b>	<b>405,813</b>	
<b>Operating Recovery</b>	<b>44</b>	<b>-</b>	
<b>Sessional Fee Recovery</b>	<b>45</b>	<b>-</b>	
<b>One Time Recovery</b>	<b>46</b>	<b>-</b>	
<b>Total Settlement Recovery</b>	<b>47</b>	<b>-</b>	



Form ARRFin2 - LHIN Managed Programs  
Family Service Toronto

		LHIN - CSS	
TABLE C: One-Time Expenses	Line #	2020-21 Final	Comments (Max 255 Characters)
<b>Capitalized purchases from One Time funding Section C-1</b>			
	48	-	
	49	-	
	50	-	
	51	-	
	52	-	
	53	-	
	54	-	
	55	-	
	56	-	
	57	-	
	58	-	
	59	-	
	60	-	
	61	-	
	62	-	
<b>Total One-time capitalized purchases from One-time funding</b>		<b>63</b>	<b>-</b>
<b>Operating expenses from One Time Funding Section C-2</b>			
	64	-	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
<b>Total One-time operating expenses from One-time funding</b>		<b>79</b>	<b>-</b>
TABLE D: Operating Expenses	Line #	2020-21 Final	Comments (Max 255 Characters)
<b>Capitalized expenses Sourced from Operating Funding (Section D-1) ( All capitalized items regardless of amount)</b>			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
<b>Total Capitalized expenses from Operating Funding</b>		<b>95</b>	<b>-</b>

**Form ARRfin2 - LHIN Managed Programs  
Family Service Toronto**

		LHIN - CSS	
<b>Non-capitalized one-time expenses &gt; \$5,000 Sourced from Operating Funding (Section D-2)</b>			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
109	-		
110	-		
<b>Total Non-Capitalized One-time expenses &gt;\$5,000 from Operating Funding</b>	111	-	
<b>Total One Time Expenses</b>	112	-	
<b>TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)</b>			
# of Sessions Delivered (From Sessional Fees)	113	0	
<b>Calculated Cost Per Session</b>	114	<b>0.00</b>	

**Form ARRFIn2 - LHIN Managed Programs  
Family Service Toronto**

Table B		LHIN - SH	
		2020-21 Final	Comments (Max 255 Characters)
<b>Funding Initiative</b>		<b>Select Funding Initiative (where applicable)</b>	
<b>LHIN Cash Flow:</b>			
Funding - Local Health Integration Network (LHIN)	1	353,712	
Funding - Provincial MOHLTC	2	-	
Funding - LHIN One-Time	3	-	
Funding - Provincial MOHLTC One-Time	4	-	
<b>Sessional fee funding - LHIN</b>	5	-	
<b>Sessional fee funding - MOHLTC</b>	6	-	
<b>Total LHIN/MOHLTC funding as per cash flow</b>	7	353,712	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	-	
Other Funding Sources and Other Revenue	11	-	
Other revenue adjustments (detailed comments required)	12	-	
<b>Total revenue adjustments</b>	13	-	
<b>Total FUND TYPE 2 funding for settlement purposes</b>	14	353,712	
Deferred LHIN/MMP funding used to purchase capitalized items in the current year <b>(Enter as Negative Amount)</b>	15	-	
Amortization of donation revenue and LHIN funding in the current fiscal year	16	-	
Other Adjustments including LHIN/MOHLTC recovery (detailed comments required)	18	-	
<b>Total Revenue FUND TYPE 2</b>	19	353,712	
<b>EXPENSES- Fund Type 2</b>			
<b>Compensation</b>			
Salaries and Wages (Worked + Benefit + Purchased)	20	38,711	
Benefit Contributions	21	7,355	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	-	
Medical Staff Remuneration	24	-	
Sessional Fees	25	-	
<b>Service Costs</b>			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	29,663	
Community One Time Expense	28	-	
Equipment Expenses	29	-	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	265,983	
Buildings and Grounds Expenses	32	12,000	
Building Amortization	33	-	
<b>TOTAL EXPENSES Fund Type 2</b>	34	353,712	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	-	
Total Capitalized Purchases and Services in current year	36	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-	
(CHC & Home Care purposes only) Less: Other adjustments	38	-	
<b>Total Expenses for Settlement Purposes</b>	39	353,712	
Less sessional fee expenses <b>(Enter as Negative Amount)</b>	40	-	
<b>Less one time expenses as per listing below</b> (Negative sum of lin	42	-	
<b>Total operating expenses for settlement purposes</b>	43	353,712	
<b>Operating Recovery</b>	44	0	
<b>Sessional Fee Recovery</b>	45	-	
<b>One Time Recovery</b>	46	-	
<b>Total Settlement Recovery</b>	47	0	

Form ARRFin2 - LHIN Managed Programs  
Family Service Toronto



		LHIN - SH	
TABLE C: One-Time Expenses	Line #	2020-21 Final	Comments (Max 255 Characters)
<b>Capitalized purchases from One Time funding Section C-1</b>			
	48	-	
	49	-	
	50	-	
	51	-	
	52	-	
	53	-	
	54	-	
	55	-	
	56	-	
	57	-	
	58	-	
	59	-	
	60	-	
	61	-	
	62	-	
<b>Total One-time capitalized purchases from One-time funding</b>	<b>63</b>	<b>-</b>	
<b>Operating expenses from One Time Funding Section C-2</b>			
	64	-	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
<b>Total One-time operating expenses from One-time funding</b>	<b>79</b>	<b>-</b>	
TABLE D: Operating Expenses	Line #	2020-21 Final	Comments (Max 255 Characters)
<b>Capitalized expenses Sourced from Operating Funding (Section D-1) ( All capitalized items regardless of amount)</b>			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
<b>Total Capitalized expenses from Operating Funding</b>	<b>95</b>	<b>-</b>	

**Form ARRFin2 - LHIN Managed Programs  
Family Service Toronto**

		LHIN - SH	
<b>Non- capitalized one-time expenses &gt; \$5,000 Sourced from Operating Funding (Section D-2)</b>			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
109	-		
110	-		
<b>Total Non-Capitalized One-time expenses &gt;\$5,000 from Operating Funding</b>	111	-	
<b>Total One Time Expenses</b>	112	-	
<b>TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)</b>			
# of Sessions Delivered (From Sessional Fees)	113	0	
<b>Calculated Cost Per Session</b>	114	<b>0.00</b>	

## Certification by Provider Fiscal 2020-21

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFIn1, ARRFIn2 and ARRFIn3 are complete and accurate

Family Service Toronto	
N/A Terrie Tucker	June 30, 2021
Name of Signing Officer	Date
Signing Officer*** 	
N/A President, Board of Directors	
Title	
N/A Kevin Forrest on behalf of Chris Brillinger	June 30, 2021
Name of Signing Officer	Date
Signing Officer*** 	
N/A	
Title Director	

\*\*\*I have the authority to bind the Health Service Provider

## Accountant's Report

### In connection with Family Service Toronto

To the Ministry of Health

As requested by Family Service Toronto ("FST") on January 24, 2017, we have performed the following procedures on the Annual Reconciliation Report (the "reconciliation report") in connection with the AIDS Bureau Funding Program (the "Program") for the year ended March 31, 2021:

1. We have verified that the attached reconciliation report agrees to the audited financial statements as well as to the general ledger of FST for the year ended March 31, 2021.
2. We have reviewed the correspondence during the year between the Ministry of Health (the "Ministry") and FST that is likely to have a direct bearing on its financial position or accounting system.
3. We have reviewed the authorized budget in so far as it pertains to financial and accounting matters, and in so far as it relates to FST, the financial statements of which we have reported on.
4. We have reviewed all the Board of Directors minutes of FST up to the date of this report, and have satisfied ourselves that approvals have been obtained for all transactions, and that proper recognition has been given to all items recorded therein which affect the results of the Program.
5. We have verified that any surplus funds in excess of operating requirements earned interest for the whole period during which the surplus was in existence and that revenue earned on these funds has been reported in the attached reconciliation report.
6. We have reported to FST, in writing, any deficiencies in the internal controls which came to our attention during the course of the audit and which might expose FST to a material loss of funds or other assets.
7. FST has complied with the previous audit recommendations, in all material aspects.
8. The Ministry's settlements for the preceding year have been properly reflected in the accounts.
9. We have verified that FST obtained prior approval or funding from the Ministry before expending money on capital items, or on large repair and maintenance costs.

As a result of applying the above procedures, we found no exceptions. However, these procedures do not constitute an audit with the objective of expressing a separate opinion regarding the subject reconciliation report and, accordingly, we do not express an opinion on such reconciliation report. Further, our procedures may not necessarily reveal all material facts with respect to the subject reconciliation report.

This report is intended solely for your use in connection with the funding agreement between FST and the Ministry referred to in our Master Services Agreement for Professional Services dated January 24, 2017 and the subsequent Letters of Confirmation of Changes to the Master Services Agreement dated January 24, 2019, and January 7, 2021, and is not to be referred to or distributed to parties other than the Ministry or FST.

*Deloitte LLP*

Chartered Professional Accountants  
Licensed Public Accountants  
June 22, 2021



**Ministry of Health  
Hospitals and Capital Division  
Annual Reconciliation Report**

**AIDS Bureau Funding Program**

<b>Agency/Program Name:</b>	Family Service Toronto		
<b>Program Number (TPAS#):</b>		<b>Finance Contact Name:</b>	Dorothy Yu
<b>Telephone:</b>	416-595-9230 x316	<b>Email:</b>	lisama@familyservicetoronto.org

Report Revenue & Expenditures in the unshaded cells. This form automatically populates the shaded cells that are protected.  
Report only Revenue & Expenditures specific to funding provided by the Ministry of Health (MOH) AIDS Bureau Funding Program.  
Complete a separate ARR for each funded program/initiative that has a separate budget tab in your approved budget.

A	B	C	D	E	F = D-E	G
2020-21 Fiscal Year	Approved Budget	Ministry Approved Reallocations <small>provide copy(ies)</small>	Revised Budget	Actual Revenue & Expenditures	Variance	Comments
<b>Revenue</b>						
MOH - AIDS Bureau Funding Program						
Base	\$ 145,520		\$ 145,520	\$ 143,870	(\$ 1,650)	
Non-Recurring (one-time only)						
<b>Sub-Total MOH - AIDS Bureau Funding Program</b>	<b>\$ 145,520</b>		<b>\$ 145,520</b>	<b>\$ 143,870</b>		
Other Revenue						
Interest						
Other Income (specify)						
<b>Sub-total Other Revenue</b>						
<b>Total Revenue</b>	<b>\$ 145,520</b>		<b>\$ 145,520</b>	<b>\$ 143,870</b>		
<b>Expenditures</b>						
Salaries and Benefits						
Salaries, Wages: <b>Complete Salaries &amp; Protected Tab First</b>	\$ 111,474		\$ 111,474	\$ 111,474		
Benefits: <b>Complete Salaries &amp; Protected Tab First</b>	\$ 21,181		\$ 21,181	\$ 21,181		
<b>Sub-total Salaries and Benefits</b>	<b>\$ 132,655</b>		<b>\$ 132,655</b>	<b>\$ 132,655</b>		
Operating Expenditures						
Rent and Utilities	\$ 6,720		\$ 6,720	\$ 6,720		
Supplies and other expenses	\$ 3,645		\$ 3,645	\$ 3,645		
Protected allocations: <b>Complete Salaries &amp; Protected Tab First</b>	\$ 2,500		\$ 2,500	\$ 850	\$ 1,650	
Other/Special items						
<b>Sub-total Operating</b>	<b>\$ 12,865</b>		<b>\$ 12,865</b>	<b>\$ 11,215</b>		
Non-Recurring (one-time only)						
Other (specify)						
Other (specify)						
<b>Sub-total Non-recurring (one-time only)</b>						
<b>Total Expenditures</b>	<b>\$ 145,520</b>		<b>\$ 145,520</b>	<b>\$ 143,870</b>		

1. This Report calculates variances between "Revised Budget" (column D) and "Actual Revenue and Expenditures" (column E). These variances do not represent amounts recoverable by the ministry. The final recoverable amount will be determined in the settlement letter issued after the ministry's review of the Annual Reconciliation Report package.



**2. Ministry-approved Reallocations:**

If applicable, include all ministry-approved reallocations from the fiscal year in question in the corresponding budget line(s). Include a copy of the approved reallocation(s) with your ARR submission. As a reminder, these reallocations refer to circumstances where prior written approval was received during the fiscal year.

**3. Changes to Budget Lines:**

According to the [Financial Guidelines for Transfer Payment Recipients, AIDS and Hepatitis C Programs](#) (p. 12), you may move funds up to 5% or \$10,000 (whichever is less) of your total budget without prior approval. Please note these changes for the applicable budget lines in the corresponding "Comments" cell (column G) (i.e., change as per ministry Financial Guidelines of up to lesser amount of 5% or \$10,000).

**We certify that the Annual Reconciliation Report above is a true and accurate statement of revenue, expenditures and surplus attributable to the AIDS Bureau Funding Program.**

 <small>insert electronic signature.</small>	 <small>signature</small>
--	--

<b>Authorized Signature (has legal signing authority)</b>	<b>Authorized Signature (has legal signing authority)</b>
---	---

<b>Name:</b> <small>(Please type)</small> Terrie Tucker	<b>Name:</b> <small>(Please type)</small> Kevin Forrest on behalf of Chris Brillinger
<b>Position:</b> President, Board of Directors	<b>Position:</b> Director
<b>Date:</b> June 30, 2021	<b>Date:</b> June 30, 2021

<p><b>Step 1:</b> EMAIL or MAIL the submission to: Financial Management Branch AIDS Bureau Funding Program Ministry of Health 5700 Yonge Street, 12th Floor Toronto ON M2M 4K5</p>	<p><b>Step 2:</b> Email copies of the submission to: <a href="mailto:AIDSHEPCPrograms@ontario.ca">AIDSHEPCPrograms@ontario.ca</a> <b>Deadline: July 31</b></p>
--	--

