

DUFFERIN CHILD AND FAMILY SERVICES
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

DUFFERIN CHILD AND FAMILY SERVICES

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of: Dufferin Child and Family Services

Opinion

We have audited the accompanying financial statements of Dufferin Child and Family Services, which comprise the statement of financial position as at March 31, 2022 and the statements of changes in remeasurement gains and losses, changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Dufferin Child and Family Services as at March 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

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

Predecessor auditor

The financial statements of the organization for the year ended March 31, 2021 were audited by the predecessor auditor who expressed an unmodified opinion on those financial statements on June 3, 2021.

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

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

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Guelph, Ontario
May 25, 2022

Chartered Professional Accountants
Licensed Public Accountants

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2022

	2022	2021 (note 11)
ASSETS		
CURRENT		
Cash	\$ 1,552,941	\$ 2,565,681
Short term investments	2,005,000	703,092
Accounts receivable (note 5)	190,740	467,825
Due from Province	232,831	271,465
Prepaid expenses	<u>30,229</u>	<u>38,965</u>
	4,011,741	4,047,028
CAPITAL ASSETS (note 4)	<u>3,639,023</u>	<u>3,737,041</u>
	<u>\$ 7,650,764</u>	<u>\$ 7,784,069</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 1,377,390	\$ 1,422,476
Client trust funds	192,723	153,452
Deferred revenue (note 13)	1,022,710	1,415,723
Due to related party (note 5)	3,696	0
Current portion of long term debt (note 8)	<u>200,368</u>	<u>195,373</u>
	2,796,887	3,187,024
LONG TERM DEBT (note 8)	<u>1,716,431</u>	<u>1,916,799</u>
	<u>4,513,318</u>	<u>5,103,823</u>
NET ASSETS		
INTERNALLY RESTRICTED	884,244	900,847
UNRESTRICTED	<u>2,253,202</u>	<u>1,615,581</u>
	3,137,446	2,516,428
ACCUMULATED REMEASUREMENT GAINS	<u>0</u>	<u>163,818</u>
	<u>3,137,446</u>	<u>2,680,246</u>
	<u>\$ 7,650,764</u>	<u>\$ 7,784,069</u>

APPROVED ON BEHALF OF THE BOARD:

 Director

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF CHANGES IN REMEASUREMENT GAINS AND LOSSES
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
ACCUMULATED REMEASUREMENT GAINS, beginning of year	\$ 163,818	\$ 19,866
Unrealized gains on investments	0	143,952
Restructuring transaction (note 15)	<u>(163,818)</u>	<u>0</u>
ACCUMULATED REMEASUREMENT GAINS, end of year	<u>\$ 0</u>	<u>\$ 163,818</u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2022

	Unrestricted Fund	Internally Restricted Reserve	Dufferin Children's Fund	2022	2021
NET ASSETS, beginning of year	\$ 1,615,581	\$ 312,958	\$ 587,889	\$ 2,516,428	\$ 1,965,377
Net revenues over expenses	1,529,612	0	(908,594)	621,018	551,051
Transfers (note 16)	<u>(891,991)</u>	<u>571,286</u>	<u>320,705</u>	<u>0</u>	<u>0</u>
NET ASSETS, end of year	<u>\$ 2,253,202</u>	<u>\$ 884,244</u>	<u>\$ 0</u>	<u>\$ 3,137,446</u>	<u>\$ 2,516,428</u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUES		
Subsidies - Province of Ontario	\$12,006,097	\$11,362,333
- Other	2,414,648	1,580,030
Other (note 5)	1,221,655	1,118,077
Recoveries	152,410	126,196
Interest income	4,973	15
Donations	0	16,487
	<u>15,799,783</u>	<u>14,203,138</u>
EXPENSES		
Salaries	7,013,687	6,816,327
Program	2,509,051	2,144,733
Benefits	1,685,288	1,650,696
Boarding rate payments	1,276,724	1,559,194
Occupancy costs (note 5)	417,000	365,914
Technology	256,400	155,131
Client personal needs	252,530	264,613
Amortization	245,682	307,630
Medical and related services	234,053	63,981
Administration	141,946	150,776
Miscellaneous	106,257	73,710
Travel	50,291	50,963
Training	47,360	87,598
Professional service - non-client	27,048	67,290
Professional service - client	15,315	21,680
Financial assistance	9,683	18,560
Promotion and publicity	4,120	1,707
Summer camp	1,000	1,871
	<u>14,293,435</u>	<u>13,802,374</u>
SURPLUS BEFORE OTHER INCOME (EXPENSES)	<u>1,506,348</u>	<u>400,764</u>
OTHER INCOME (EXPENSES)		
Gain on disposal of capital assets	22,347	4,500
Prior year subsidy repayment	0	(33,678)
Balanced budget fund recovery	0	179,465
Restructuring transaction (note 15)	(907,677)	0
	<u>(885,330)</u>	<u>150,287</u>
NET REVENUES OVER EXPENSES for the year	<u>\$ 621,018</u>	<u>\$ 551,051</u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Net revenues over expenses for the year	\$ 621,018	\$ 551,051
Items not requiring an outlay of cash		
Amortization	245,682	307,630
Restructuring transaction	(163,818)	0
Gain on disposal of capital assets	(22,347)	(4,500)
Gain on disposal of investments	<u>0</u>	<u>(569)</u>
	680,535	853,612
Changes in non-cash working capital		
Accounts receivable	277,085	(157,898)
Due from Province	38,634	(260,868)
Prepaid expenses	8,736	(3,857)
Accounts payable and accrued liabilities	(45,086)	280,483
Client trust funds	39,271	37,375
Due to related party	3,696	0
Deferred revenue	<u>(393,013)</u>	<u>(100,650)</u>
	<u>609,858</u>	<u>648,197</u>
CASH (USED IN) FINANCING ACTIVITIES		
Long term debt	<u>(195,373)</u>	<u>(175,473)</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Additions to capital assets	(147,664)	(213,951)
Proceeds on sale of capital assets	22,347	4,500
Proceeds on sale of investments	0	1,820
Purchase of investments	<u>(1,301,908)</u>	<u>(15,680)</u>
	<u>(1,427,225)</u>	<u>(223,311)</u>
NET (DECREASE) INCREASE IN CASH	(1,012,740)	249,413
NET CASH, BEGINNING OF YEAR	<u>2,565,681</u>	<u>2,316,268</u>
NET CASH, END OF YEAR	<u>\$ 1,552,941</u>	<u>\$ 2,565,681</u>

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

1. NATURE OF OPERATIONS

Dufferin Child and Family Services (legally named The Children's Aid Society of the County of Dufferin) is a not for profit organization incorporated under the laws of Ontario without share capital and is a registered charity under the Income Tax Act. Dufferin Child and Family Services is exempt from income tax. Its purpose is to advocate for and provide coordinated and quality services for children, families and individuals. The primary service focus is on children most in need of counselling, support and protection from abuse and neglect, while supporting families in their central role of caring for and nurturing children.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

(a) **ACKNOWLEDGEMENT OF RESPONSIBILITY**

Dufferin Child and Family Services acknowledges its responsibility for the creation and compilation of the following significant accounting policy decisions and the related policy notes.

(b) **CAPITAL ASSETS**

Capital assets are recorded at cost and amortized on the basis of their estimated useful life using the following methods and rates:

Buildings	- 40	years straight line basis
Vehicles	- 5	years straight line basis
Office furniture and equipment	- 5	years straight line basis
Computer hardware and software	- 3	years straight line basis
Parking lot	- 10	years straight line basis

(c) **USE OF ESTIMATES**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant estimates during the year include accrued liabilities and the estimated useful life of capital assets. Actual results could differ from those estimates.

(d) **FINANCIAL INSTRUMENTS**

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for cash and short term investments, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenses.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses, and recognized in the statement of operations and changes in net assets. Interest and dividends attributable to financial instruments are reported in the statement of operations and changes in net assets.

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) FINANCIAL INSTRUMENTS (continued)

Impairment

Financial assets measured at cost or amortized cost are tested for impairment annually. If an impairment has occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. The amount of the write-down is recognized in excess of revenue over expenses. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenue over expenses.

Transaction costs

The organization recognizes its transaction costs in excess of revenue over expenses in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Fair value

Cash and short term investments are the only financial instrument classified in the fair value category. Financial instruments that are measured subsequent to initial recognition at fair value are grouped into Level 1 to 3 based on the degree to which the fair value is observable. Cash and short term investments are reported in Level 1, being fair value measurements derived from quoted prices (unadjusted) in active markets for identical assets or liabilities using the last bid price. There are no transfers between levels in 2022 or 2021.

(e) CONTRIBUTED SERVICES

During the year, a number of volunteers contribute a significant amount of their time. Because of the difficulty in determining the fair value, contributed services are not recorded in the financial statements.

(f) REVENUE RECOGNITION

The organization follows the restricted fund method of accounting for contributions in which externally restricted contributions are recognized upon receipt in the appropriate fund corresponding to the purpose for which they were contributed. Externally restricted contributions of the general operating fund are recognized as revenue when the related expenditure occurs. Unrestricted contributions are recognized in the general operating fund when received or receivable and collection is reasonably assured.

Prior year grant recoveries are recognized when approved.

Other revenue is recognized when earned.

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

3. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from its financial instruments.

The extent of the organization's exposure to these risks did not change in 2022 compared to the previous period.

Transacting in financial instruments exposes the organization to certain financial risks and uncertainties. These risks include:

Credit risk

Credit risk is the risk that one party to a financial asset will cause a financial loss for the organization by failing to discharge an obligation. The majority of the organization's receivables are from government entities, which minimizes the risk of non-collection. The organization also ensures it meets all of eligible criteria for government subsidies or grants to ensure they will collect the amounts outstanding. The organization measures impairment based on how long the amounts have been outstanding. For amounts greater than 91 days, an impairment allowable is set up. Amounts greater than 91 days are \$1,798 (2021 - \$660).

Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization has a planning and budgeting process in place to help determine the funds required to support the organization's normal operating requirements on an ongoing basis. The organization ensures that there are sufficient funds to meet its short term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and short term investments. To achieve this aim, it seeks to maintain cash balances to meet, at a minimum, expected requirements for a period of at least 90 days. The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial liabilities:

	Current	31-90 days	91-365 days	1-5 years
Accounts payable and accrued liabilities	\$ 1,377,390	\$ 0	\$ 0	\$ 0
Client trust funds	192,723	0	0	0
Current portion of long term debt	16,429	33,095	150,844	0
Long term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,716,431</u>
	<u>\$ 1,586,542</u>	<u>\$ 33,095</u>	<u>\$ 150,844</u>	<u>\$ 1,716,431</u>

Market risk

Market risk is the risk that the fair value or future cash flows of the organization's financial instruments will fluctuate because of changes in market prices. Some of the organization's financial instruments expose it to this risk, which comprises currency risk, interest rate risk and other price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk as a result of its guaranteed income certificates within short term investments. The organization manages its interest rate risk by diversifying of investments, utilizing the services of an experienced investment advisor, and oversight by management, the finance committee and the board.

**DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2022	Net 2021
Land	\$ 100,000	\$ 0	\$ 100,000	\$ 100,000
Buildings	4,497,162	1,237,234	3,259,928	3,338,404
Vehicles	184,225	115,921	68,304	8,068
Office furniture and equipment	1,722,606	1,683,516	39,090	94,986
Computer hardware and software	885,113	774,022	111,091	119,348
Parking lot	<u>156,246</u>	<u>95,636</u>	<u>60,610</u>	<u>76,235</u>
	<u>\$ 7,545,352</u>	<u>\$ 3,906,329</u>	<u>\$ 3,639,023</u>	<u>\$ 3,737,041</u>

5. RELATED PARTY TRANSACTIONS

During the year, the organization had the following transactions with the Dufferin Child and Family Foundation:

	2022
50% split of solar revenue	\$ 10,994
50% split of solar expenses	157
Administration fees charged	19,845

Included within accounts receivable is \$6,220 due from the Dufferin Child and Family Foundation. The amounts due to and from the Dufferin Child and Family Foundation balance are non-interest bearing, unsecured and have no specified repayment terms.

6. PENSION AGREEMENTS

The organization makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer plan on behalf of employees. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employee based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The amount contributed to OMERS for 2022 was \$625,764 (2021 - \$644,624). The contribution rate for 2022 was 9.0% to 15.8% depending on income level (2021 - 9.0% to 15.8%).

OMERS is a multi-employer pension plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the organization does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2021. At that time, the plan reported a \$3.1 billion actuarial deficit (2020 - \$3.2 billion), based on actuarial liabilities of \$119.3 billion (2020 - \$111.8 billion) and actuarial assets of \$120.9 billion (2020 - \$105.6 billion). Ongoing adequacy of the current contribution rates will need to be monitored by OMERS as fluctuations in financial markets may lead to increased future funding requirements.

7. OPERATING LOAN

The organization has utilized \$0 (2021 - \$0) of an authorized operating loan with a limit up to a maximum of \$1,400,000. The loan credit bears interest at prime less 0.25%.

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

8. LONG TERM DEBT

	2022	2021
TD mortgage payable, interest at 2.527%, repayable in monthly installments of \$20,543, maturing November 1, 2030	\$ 1,916,799	\$ 2,112,172
Less current portion:		
Cash repayments required within 12 months	<u>200,368</u>	<u>195,373</u>
	<u>\$ 1,716,431</u>	<u>\$ 1,916,799</u>

The mortgage is secured by a general security agreement representing a first charge on all assets of the organization, first charge on real property located at 655 Riddell Road, Orangeville, Ontario in the amount of \$4,000,000 and assignment of fire insurance covering the property at 655 Riddell Road. Interest on long term debt paid during the year was \$51,140 (2021 - \$87,681).

Future minimum payments on long term obligations are as follows:

2023	\$ 200,368
2024	205,384
2025	210,741
2026	216,128
2027	221,654
Thereafter	<u>862,524</u>
	<u>\$ 1,916,799</u>

9. CONTRACTUAL OBLIGATIONS

The organization has a lease for premises commencing August 1, 2020 with a term expiring July 31, 2025. Future minimum lease payments, excluding HST, are as follows:

2023	\$ 141,480
2024	141,480
2025	<u>47,160</u>
	<u>\$ 330,120</u>

10. CONTINGENCIES

A lawsuit has been filed against the organization for incidents which arose in the ordinary course of business. In the opinion of management and legal counsel, the outcome of the lawsuit, now pending, will either be covered by insurance, or, if not so covered, will involve an amount that would not have a material adverse affect on the position of the organization. However, should any loss result from the resolution of these claims, such loss would be accounted for as a prior period adjustment.

11. COMPARATIVE FIGURES

Certain figures presented for comparative purposes have been reclassified to conform to the current year's presentation.

12. ECONOMIC DEPENDENCE

The organization receives approximately 83% (2021 - 95%) of its operating funding from the Ontario provincial government and its various ministries, either directly or indirectly.

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

13. DEFERRED REVENUE

Deferred revenue consists of prepayments for future services, resources received during the year for events, funding received in advance of the event date or related expense, and externally restricted subsidies used in accordance with funding agreements. Changes in deferred revenue are as follows:

	2022	2021
Balance, beginning of the year	\$ 1,415,723	\$ 1,404,373
Less amount recognized as revenue in the year	(431,154)	(259,031)
Plus amount received related to the following year	<u>38,141</u>	<u>270,381</u>
Balance, end of year	<u>\$ 1,022,710</u>	<u>\$ 1,415,723</u>

14. MATERIAL UNCERTAINTY DUE TO THE NOVEL CORONAVIRUS (COVID-19)

During the year and subsequent to year end, the Novel Coronavirus (COVID-19) significantly impacted the economy in Canada and globally. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time. This may impact the timing and amounts realized on the organization's assets and its future ability to deliver all services.

In response to the emergency declaration in Ontario related to COVID-19, additional funding was obtained and additional costs were incurred by the organization. The funding and additional costs are included in the statement of operations and changes in net assets.

	2022	2021
Funding:		
CMHA - joint ventures	\$ 112,000	\$ 190,350
MAG - COVID initiatives	16,000	11,502
MCCSS - various	0	80,434
MOHLTC - pandemic pay	<u>0</u>	<u>212</u>
	<u>\$ 128,000</u>	<u>\$ 282,498</u>
Expenses:		
Salaries	67,594	127,472
Benefits	18,199	30,492
Training	14,249	16,528
Overhead	11,200	0
Connectivity	9,471	36,201
Travel	8,108	9,028
Boarding rate payments	6,600	0
Health and safety	6,548	17,875
Building - fans/heaters/foggers	1,489	18,544
Program	1,006	0
Child related costs	<u>270</u>	<u>40,942</u>
	<u>\$ 144,734</u>	<u>\$ 297,082</u>

**DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

15. RESTRUCTURING TRANSACTION

On September 10, 2019, the organization incorporated the Dufferin Child and Family Foundation (DCAFF) as an incorporated not for profit organization. Charitable status was granted in 2021 and effective August 5, 2020. In June 2021, all assets of the Dufferin Children's Fund were transferred from Dufferin Child and Family Services into this newly incorporated not for profit entity. The organization is considered to have significant influence over DCAFF due to representation on the board of directors, the existence of an economic interest and interchange of managerial personnel. The following assets were transferred for no compensation:

Cash	\$ 368,403
Short term investments	<u>703,082</u>
	1,071,485
Elimination of rereasurement gains	<u>(163,818)</u>
	<u>\$ 907,667</u>

16. TRANSFERS

On June 2, 2021, the board approved the transfer of \$320,705 from the operating fund to the Dufferin Children's fund.

Subsequent to year end, the board approved a March 31, 2022 transfer of \$571,286 from the operating fund to the internally restricted reserve for Autism programs.

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - CHILD PROTECTION SERVICE

SCHEDULE 1

FOR THE YEAR ENDED MARCH 31, 2022

	Non-Residential (1000-1010 -1020)	Residential (1030-1040)	Permanency (1050)	Targeted Subsidy Agreements	Boarding Rates	Client Related Travel	Legal Services (1090)	Infrastructure and IT Support (1080-1100)	TOTAL (A760)
REVENUE									
Province of Ontario	\$ 2,143,000	\$ 720,000	\$ 183,000	\$ 199,000	\$ 1,530,000	\$ 41,000	\$ 207,000	\$ 1,306,767	\$ 6,329,767
Recoveries	0	236,124	0	0	0	0	0	30,487	266,611
Other	0	0	0	0	0	0	0	4,973	4,973
	<u>2,143,000</u>	<u>956,124</u>	<u>183,000</u>	<u>199,000</u>	<u>1,530,000</u>	<u>41,000</u>	<u>207,000</u>	<u>1,342,227</u>	<u>6,601,351</u>
EXPENSES									
Salaries	1,764,391	552,514	92,652	0	0	0	153,013	455,213	3,017,783
Benefits	420,800	131,372	21,643	0	0	0	31,220	131,354	736,389
Travel	0	0	0	0	0	41,427	0	5,587	47,014
Training	1,130	1,095	0	0	0	0	592	19,073	21,890
Program	5,599	265	0	0	0	0	0	0	5,864
Professional services	300	6,352	0	0	0	0	8,662	0	15,314
Clients' personal needs	2,152	39,944	0	0	0	0	0	0	42,096
Financial assistance	200	0	0	0	0	0	0	0	200
Admission prevention	9,683	0	0	0	0	0	0	0	9,683
Client health and related	0	233,853	0	0	0	0	0	0	233,853
Purchased foster and group care	0	0	0	0	1,294,371	0	0	0	1,294,371
Adoption probation	0	0	10,660	0	0	0	0	0	10,660
Adoption subsidy	0	0	0	46,254	0	0	0	0	46,254
Targeted subsidies adoptions	0	0	0	165,600	0	0	0	0	165,600
External professional services	0	0	0	0	0	0	0	28,310	28,310
Occupancy	0	0	0	0	0	0	0	384,147	384,147
Promotion and publicity	0	0	0	0	0	0	0	1,310	1,310
Administration	0	0	0	0	0	0	0	49,595	49,595
Liability insurance and memberships	0	0	0	0	0	0	0	81,700	81,700
Technology	0	0	0	0	0	0	0	258,103	258,103
	<u>2,204,255</u>	<u>965,395</u>	<u>124,955</u>	<u>211,854</u>	<u>1,294,371</u>	<u>41,427</u>	<u>193,487</u>	<u>1,414,392</u>	<u>6,450,136</u>
GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0	0	0	22,338	22,338
NET REVENUES OVER EXPENSES	<u>(61,255)</u>	<u>(9,271)</u>	<u>58,045</u>	<u>(12,854)</u>	<u>235,629</u>	<u>(427)</u>	<u>13,513</u>	<u>(49,827)</u>	<u>173,553</u>

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - CHILDREN'S MENTAL HEALTH PROGRAMS SCHEDULE 2

FOR THE YEAR ENDED MARCH 31, 2022

	Brief Services (A348)	Counselling/ Therapy Services (A349)	Crisis Services (A350)	Family/ Caregiver Skill Building & Support (A351)	Access Intake Service Planning (A352)	Intensive Treatment Services (A353)	SUB-TOTAL MOHLTC
REVENUE							
Province of Ontario	\$ 299,868	\$ 336,991	\$ 218,125	\$ 155,709	\$ 127,707	\$ 174,335	\$ 1,312,735
Recoveries	0	5,150	0	0	0	0	5,150
	<u>299,868</u>	<u>342,141</u>	<u>218,125</u>	<u>155,709</u>	<u>127,707</u>	<u>174,335</u>	<u>1,317,885</u>
EXPENSES							
Salaries	212,570	247,654	164,377	114,263	87,217	142,697	968,778
Benefits	48,405	47,209	37,541	21,467	17,851	34,405	206,878
Travel	0	24	405	0	0	0	429
Training	543	3,297	433	0	0	40	4,313
Program	2,729	26,359	456	793	451	722	31,510
Administration	43,483	19,016	15,870	14,273	11,707	15,981	120,330
	<u>307,730</u>	<u>343,559</u>	<u>219,082</u>	<u>150,796</u>	<u>117,226</u>	<u>193,845</u>	<u>1,332,238</u>
NET REVENUES OVER EXPENSES	(7,862)	(1,418)	(957)	4,913	10,481	(19,510)	(14,353)
FUND BALANCE, beginning of year	<u>(19,938)</u>	<u>(38,544)</u>	<u>44,685</u>	<u>(265)</u>	<u>(2,676)</u>	<u>52,986</u>	<u>36,248</u>
FUND BALANCE, end of year	<u>\$ (27,800)</u>	<u>\$ (39,962)</u>	<u>\$ 43,728</u>	<u>\$ 4,648</u>	<u>\$ 7,805</u>	<u>\$ 33,476</u>	<u>\$ 21,895</u>

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - CHILDREN'S MENTAL HEALTH PROGRAMS

SCHEDULE 2 (continued)

FOR THE YEAR ENDED MARCH 31, 2022

	Service Coordination (A354)	Specialized Consultation /Services (A355)	Targeted Prevention & LGBTQ (A356/357/702)	Systems Navigation (A358)	TOTAL MOHLTC
REVENUE					
Province of Ontario	\$ 118,502	\$ 47,500	\$ 55,557	\$ 76,700	\$ 1,610,994
Recoveries	<u>0</u>	<u>0</u>	<u>27,033</u>	<u>0</u>	<u>32,183</u>
	<u>118,502</u>	<u>47,500</u>	<u>82,590</u>	<u>76,700</u>	<u>1,643,177</u>
EXPENSES					
Salaries	86,060	3,638	36,601	54,898	1,149,975
Benefits	17,919	933	8,264	14,132	248,126
Travel	0	0	0	0	429
Training	0	75	0	0	4,388
Program	7,778	36,035	32,785	0	108,108
Administration	<u>10,863</u>	<u>4,354</u>	<u>5,093</u>	<u>7,670</u>	<u>148,310</u>
	<u>122,620</u>	<u>45,035</u>	<u>82,743</u>	<u>76,700</u>	<u>1,659,336</u>
NET REVENUES OVER EXPENSES	(4,118)	2,465	(153)	0	(16,159)
FUND BALANCE, beginning of year	<u>(7,368)</u>	<u>1,606</u>	<u>22,180</u>	<u>0</u>	<u>52,666</u>
FUND BALANCE, end of year	<u>\$ (11,486)</u>	<u>\$ 4,071</u>	<u>\$ 22,027</u>	<u>\$ 0</u>	<u>\$ 36,507</u>

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - DEVELOPMENTAL SUPPORT SERVICES

SCHEDULE 3

FOR THE YEAR ENDED MARCH 31, 2022

	Infant and Child Development (A134/A476)	MFTD Day Respite (A235/A510)	Special Needs/ Community Enhancement (A241/A546)	Coordinated Service Planning (A260/0630)	Fetal Alcohol Spectrum Disorder (A261/A514)	Professional and Specialized Services (E1705/9252)	SUB-TOTAL
REVENUE							
Province of Ontario	\$ 250,775	\$ 36,191	\$ 78,012	\$ 301,200	\$ 180,000	\$ 152,880	\$ 999,058
Recoveries	0	0	0	0	18,400	0	18,400
	<u>250,775</u>	<u>36,191</u>	<u>78,012</u>	<u>301,200</u>	<u>198,400</u>	<u>152,880</u>	<u>1,017,458</u>
EXPENSES							
Salaries	171,888	15,632	75,593	212,333	133,770	106,423	715,639
Benefits	42,079	3,735	17,546	52,337	33,103	26,434	175,234
Travel	0	0	0	1,045	589	0	1,634
Training	220	0	40	330	418	0	1,008
Program	988	6,400	239	3,139	15,296	230	26,292
Administration	22,988	3,759	4,801	27,610	16,500	14,014	89,672
	<u>238,163</u>	<u>29,526</u>	<u>98,219</u>	<u>296,794</u>	<u>199,676</u>	<u>147,101</u>	<u>1,009,479</u>
NET REVENUES OVER EXPENSES	12,612	6,665	(20,207)	4,406	(1,276)	5,779	7,979
FUND BALANCE, beginning of year	<u>(34,263)</u>	<u>22,901</u>	<u>(26,228)</u>	<u>0</u>	<u>24,276</u>	<u>0</u>	<u>(13,314)</u>
FUND BALANCE, end of year	<u>\$ (21,651)</u>	<u>\$ 29,566</u>	<u>\$ (46,435)</u>	<u>\$ 4,406</u>	<u>\$ 23,000</u>	<u>\$ 5,779</u>	<u>\$ (5,335)</u>

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - DEVELOPMENTAL
SUPPORT SERVICES

SCHEDULE 3 (continued)

FOR THE YEAR ENDED MARCH 31, 2022

	Adult Protective Services Worker (E706)	Service Coordination Children (E715/9252)	Behavioural Intervention (E716/9253)	Respite Out of Home (E718/9255)	Special Needs Admin (E1723/9261)	C&FI Non Res-Duck (E750/A556)	TOTAL
REVENUE							
Province of Ontario	\$ 4,200	\$ 161,317	\$ 8,604	\$ 30,000	\$ 55,000	\$ 8,000	\$ 1,266,179
Recoveries	0	0	0	3,349	7,204	0	28,953
	<u>4,200</u>	<u>161,317</u>	<u>8,604</u>	<u>33,349</u>	<u>62,204</u>	<u>8,000</u>	<u>1,295,132</u>
EXPENSES							
Salaries	3,340	116,498	6,862	12,569	42,645	2,520	900,073
Benefits	860	28,754	1,474	2,671	9,811	800	219,604
Travel	0	0	0	0	0	0	1,634
Training	0	230	0	40	0	0	1,278
Program	0	0	0	29,633	0	3,880	59,805
Administration	0	14,787	789	2,750	5,041	800	113,839
	<u>4,200</u>	<u>160,269</u>	<u>9,125</u>	<u>47,663</u>	<u>57,497</u>	<u>8,000</u>	<u>1,296,233</u>
NET REVENUES OVER EXPENSES	0	1,048	(521)	(14,314)	4,707	0	(1,101)
FUND BALANCE, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,811</u>	<u>1,497</u>
FUND BALANCE, end of year	<u>\$ 0</u>	<u>\$ 1,048</u>	<u>\$ (521)</u>	<u>\$ (14,314)</u>	<u>\$ 4,707</u>	<u>\$ 14,811</u>	<u>\$ 396</u>

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - DIRECT CLIENT FUNDING (DSS)

SCHEDULE 4

FOR THE YEAR ENDED MARCH 31, 2022

	CSN Individual Placements (E240/A545)	Adult Professional and Specialized Services (0705/9132)	Special Services at Home (0723/9261)	SSAH for MFTD (E234/0509)	TOTAL MCCSS
REVENUE					
Province of Ontario	\$ 782,494	\$ 1,096,622	\$ 515,038	\$ 22,174	\$ 2,416,328
Other	<u>0</u>	<u>2,757</u>	<u>0</u>	<u>0</u>	<u>2,757</u>
	<u>782,494</u>	<u>1,099,379</u>	<u>515,038</u>	<u>22,174</u>	<u>2,419,085</u>
EXPENSES					
Program	<u>588,757</u>	<u>1,007,357</u>	<u>449,103</u>	<u>18,416</u>	<u>2,063,633</u>
NET REVENUES OVER EXPENSES	193,737	92,022	65,935	3,758	355,452
FUND BALANCE, beginning of year	<u>16,105</u>	<u>95,958</u>	<u>24,664</u>	<u>4,291</u>	<u>141,018</u>
FUND BALANCE, end of year	<u>\$ 209,842</u>	<u>\$ 187,980</u>	<u>\$ 90,599</u>	<u>\$ 8,049</u>	<u>\$ 496,470</u>

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - AUTISM PROGRAMS

SCHEDULE 5

FOR THE YEAR ENDED MARCH 31, 2022

	Ontario Autism Program (0600)	Autism Facilities (0601)	Foundational Family Services (0603)	Caregiver Mediated Intervention (0604)	OASIS (0606)	Autism Fee for Service (0625)	SUB-TOTAL NON-MINISTRY
REVENUE							
Erin Oaks Centre for Kids	\$ 1,259,904	\$ 238,224	\$ 111,200	\$ 144,690	\$ 0	\$ 0	\$ 1,754,018
Recoveries	<u>9,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>210,130</u>	<u>219,475</u>
	<u>1,269,249</u>	<u>238,224</u>	<u>111,200</u>	<u>144,690</u>	<u>0</u>	<u>210,130</u>	<u>1,973,493</u>
EXPENSES							
Salaries	611,773	8,226	74,022	100,183	65,609	0	859,813
Benefits	149,471	1,496	18,938	24,220	16,126	0	210,251
Travel	148	0	0	38	0	1,778	1,964
Training	415	0	40	0	0	36	491
Program	22,152	0	7,565	191	0	3,527	33,435
Other	3,324	228,502	0	0	0	0	231,826
Administration	<u>38,845</u>	<u>0</u>	<u>11,113</u>	<u>14,469</u>	<u>0</u>	<u>0</u>	<u>64,427</u>
	<u>826,128</u>	<u>238,224</u>	<u>111,678</u>	<u>139,101</u>	<u>81,735</u>	<u>5,341</u>	<u>1,402,207</u>
NET REVENUES OVER EXPENSES	443,121	0	(478)	5,589	(81,735)	204,789	571,286
FUND BALANCE, beginning of year	0	0	0	0	0	0	0
TRANSFER TO RESERVE	<u>(443,121)</u>	<u>0</u>	<u>478</u>	<u>(5,589)</u>	<u>81,735</u>	<u>(204,789)</u>	<u>(571,286)</u>
FUND BALANCE, end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - AUTISM PROGRAMS

SCHEDULE 5 (continued)

FOR THE YEAR ENDED MARCH 31, 2022

	Entry to School (0608)	Urgent Response (0609)	Workforce Capacity (0610)	Transition Funding (0607)	TOTAL NON-MINISTRY AND MINISTRY FUNDED
REVENUE					
Erin Oaks Centre for Kids Recoveries	\$ 79,333	\$ 352,636	\$ 55,059	\$ 288,600	\$ 2,529,646
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>219,475</u>
	<u>79,333</u>	<u>352,636</u>	<u>55,059</u>	<u>288,600</u>	<u>2,749,121</u>
EXPENSES					
Salaries	9,167	21,182	10,526	114,251	1,014,939
Benefits	1,792	4,561	1,462	23,823	241,889
Travel	355	0	0	0	2,319
Training	0	414	0	0	905
Program	8,478	8,129	4,742	121,591	176,375
Other	0	0	0	0	231,826
Administration	<u>7,932</u>	<u>35,263</u>	<u>5,505</u>	<u>28,860</u>	<u>141,987</u>
	<u>27,724</u>	<u>69,549</u>	<u>22,235</u>	<u>288,525</u>	<u>1,810,240</u>
NET REVENUES OVER EXPENSES	51,609	283,087	32,824	75	938,881
FUND BALANCE, beginning of year	0	0	0	0	0
TRANSFER TO RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(571,286)</u>
FUND BALANCE, end of year	<u>\$ 51,609</u>	<u>\$ 283,087</u>	<u>\$ 32,824</u>	<u>\$ 75</u>	<u>\$ 367,595</u>

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 6

**ONTARIO CHILD BENEFIT EQUIVALENT/OCBEe (1500) funded by Canada Revenue Agency
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
REVENUE	\$ <u>16,669</u>	\$ <u>18,943</u>
EXPENSES		
Program	<u>13,954</u>	<u>18,673</u>
NET REVENUE OVER EXPENSES for the year	2,715	270
FUND BALANCE, beginning of year	<u>0</u>	<u>(270)</u>
FUND BALANCE, end of year	<u><u>\$ 2,715</u></u>	<u><u>\$ 0</u></u>

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 7

**DUFFERIN COALITION FOR KIDS (DuCK - 0557) funded by Dufferin County
FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
REVENUE		
Other	\$ <u>46,614</u>	\$ <u>25,000</u>
EXPENSES		
Program	<u>9,632</u>	<u>16,036</u>
NET REVENUE OVER EXPENSES for the year	36,982	8,964
FUND BALANCE, beginning of year	<u>30,803</u>	<u>21,839</u>
FUND BALANCE, end of year	<u>\$ 67,785</u>	<u>\$ 30,803</u>

The Dufferin Coalition for Kids program is funded by Dufferin County on a calendar year basis.

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 8

EDUCATION LIAISON (E721/0763) funded by MCCSS

FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
Province of Ontario	\$ <u>83,971</u>	\$ <u>83,971</u>
EXPENSES		
Salaries	68,698	65,082
Program	0	79
Benefits	14,727	12,025
Administration	<u>5,691</u>	<u>6,785</u>
	<u>89,116</u>	<u>83,971</u>
NET REVENUE OVER EXPENSES for the year	(5,145)	0
FUND BALANCE, beginning of year	<u>112</u>	<u>112</u>
FUND BALANCE, end of year	<u><u>\$ (5,033)</u></u>	<u><u>\$ 112</u></u>

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 9

SEXUAL ASSAULT COUNSELLING (0800) funded by the Headwaters Health Care Centre

FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
Subsidies	\$ <u>74,840</u>	\$ <u>74,840</u>
EXPENSES		
Salaries	55,118	55,308
Program	195	433
Benefits	12,043	12,353
Administration	<u>7,484</u>	<u>6,860</u>
	<u>74,840</u>	<u>74,954</u>
NET REVENUE OVER EXPENSES for the year	0	(114)
FUND BALANCE, beginning of year	<u>56,398</u>	<u>56,512</u>
FUND BALANCE, end of year	<u><u>\$ 56,398</u></u>	<u><u>\$ 56,398</u></u>

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 10

(iCAN) INCLUSION FOR CHILDREN WITH ADDITIONAL NEEDS (0450) funded by Dufferin County

FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
Other	\$ <u>442,728</u>	\$ <u>408,422</u>
EXPENSES		
Salaries	307,777	265,524
Program	533	357
Benefits	75,713	71,251
Administration	44,273	37,153
Training	559	677
	<u>428,855</u>	<u>374,962</u>
NET REVENUE OVER EXPENSES for the year	13,873	33,460
FUND BALANCE, beginning of year	<u>17,278</u>	<u>(16,182)</u>
FUND BALANCE, end of year	\$ <u><u>31,151</u></u>	\$ <u><u>17,278</u></u>

The Inclusion for Children with Additional Needs program is funded by Dufferin County on a calendar year basis.

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 11

PASSPORT FUNDING (0650) funded by MCCSS through Family Service Toronto

FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
Other	\$ <u>54,132</u>	\$ <u>43,299</u>
EXPENSES		
Program	52,280	37,516
Administration	<u>4,937</u>	<u>3,387</u>
	<u>57,217</u>	<u>40,903</u>
NET REVENUE OVER EXPENSES for the year	(3,085)	2,396
FUND BALANCE, beginning of year	<u>11,369</u>	<u>8,973</u>
FUND BALANCE, end of year	<u>\$ 8,284</u>	<u>\$ 11,369</u>

DUFFERIN CHILD AND FAMILY SERVICES**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES****SCHEDULE 12****HEADWATERS FAMILY VISIT CENTRE (0500) funded by the Ministry of the Attorney General****FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
REVENUE		
Ministry of the Attorney General	\$ 178,057	\$ 137,559
Recoveries	<u>840</u>	<u>450</u>
	<u>178,897</u>	<u>138,009</u>
EXPENSES		
Salaries	109,783	75,905
Program	2,686	260
Benefits	20,983	12,981
Occupancy costs	45,183	48,466
Training	<u>0</u>	<u>397</u>
	<u>178,635</u>	<u>138,009</u>
NET REVENUE OVER EXPENSES for the year	262	0
FUND BALANCE, beginning of year	<u>0</u>	<u>0</u>
FUND BALANCE, end of year	<u>\$ 262</u>	<u>\$ 0</u>

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 13

COMMUNITY CAPACITY (a753/771) funded by MCCSS

FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
MCCSS	\$ <u>49,073</u>	\$ <u>49,073</u>
EXPENSES		
Salaries	36,611	35,531
Program	172	134
Benefits	8,926	8,910
Administration	<u>4,498</u>	<u>4,498</u>
	<u>50,207</u>	<u>49,073</u>
NET REVENUE OVER EXPENSES for the year	(1,134)	0
FUND BALANCE, beginning of year	<u>(8,319)</u>	<u>(8,319)</u>
FUND BALANCE, end of year	<u><u>\$ (9,453)</u></u>	<u><u>\$ (8,319)</u></u>

DUFFERIN CHILD AND FAMILY SERVICES

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES**

SCHEDULE 14

BSOCIAL PROGRAM (1400)

FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE	\$ <u>0</u>	\$ <u>0</u>
EXPENSES		
Program	<u>0</u>	<u>36,000</u>
NET REVENUE OVER EXPENSES for the year	0	(36,000)
FUND BALANCE, beginning of year	<u>(36,000)</u>	<u>0</u>
FUND BALANCE, end of year	<u><u>\$ (36,000)</u></u>	<u><u>\$ (36,000)</u></u>