

DUFFERIN CHILD AND FAMILY SERVICES
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

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, 2023 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, 2023 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.

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 31, 2023

Chartered Professional Accountants
Licensed Public Accountants

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 985,027	\$ 1,552,941
Short term investments	2,011,907	2,005,000
Accounts receivable (note 5)	264,502	190,740
Due from Province	76,813	232,831
Prepaid expenses	<u>42,257</u>	<u>30,229</u>
	3,380,506	4,011,741
CAPITAL ASSETS (note 4)	<u>3,624,855</u>	<u>3,639,023</u>
	<u>\$ 7,005,361</u>	<u>\$ 7,650,764</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 1,024,078	\$ 1,377,390
Client trust funds	141,764	192,723
Deferred revenue (note 13)	691,572	1,022,710
Due to related party (note 5)	21,599	3,696
Current portion of long term debt (note 8)	<u>205,384</u>	<u>200,368</u>
	2,084,397	2,796,887
LONG TERM DEBT (note 8)	<u>1,511,048</u>	<u>1,716,431</u>
	<u>3,595,445</u>	<u>4,513,318</u>
NET ASSETS		
INTERNALLY RESTRICTED AUTISM RESERVE	884,244	884,244
UNRESTRICTED	<u>2,525,672</u>	<u>2,253,202</u>
	<u>3,409,916</u>	<u>3,137,446</u>
	<u>\$ 7,005,361</u>	<u>\$ 7,650,764</u>

Approved on behalf of the Board



Elizabeth Scott, Board Chair

DUFFERIN CHILD AND FAMILY SERVICES

STATEMENT OF CHANGES IN REMEASUREMENT GAINS AND LOSSES

FOR THE YEAR ENDED MARCH 31, 2023

	2023	2022
ACCUMULATED REMEASUREMENT GAINS, beginning of year	\$ 0	\$ 163,818
Restructuring transaction (note 15)	<u>0</u>	<u>(163,818)</u>
ACCUMULATED REMEASUREMENT GAINS, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2023

	Unrestricted Fund	Internally Restricted Autism Reserve	2023	2022
NET ASSETS, beginning of year	\$ 2,253,202	\$ 884,244	\$ 3,137,446	\$ 2,516,428
Net revenues over expenses	<u>272,470</u>	<u>0</u>	<u>272,470</u>	<u>621,018</u>
NET ASSETS, end of year	<u><u>\$ 2,525,672</u></u>	<u><u>\$ 884,244</u></u>	<u><u>\$ 3,409,916</u></u>	<u><u>\$ 3,137,446</u></u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2023

	2023	2022
REVENUES		
Subsidies - Province of Ontario	\$12,355,817	\$ 12,006,097
- Other	2,822,959	2,414,648
Other (note 5)	1,359,251	1,221,655
Federal government	189,626	152,410
Interest income	86,470	4,973
	<u>16,814,123</u>	<u>15,799,783</u>
EXPENSES		
Salaries	8,068,888	7,013,687
Program	2,997,144	2,509,051
Benefits	1,966,116	1,685,288
Boarding rate payments	1,590,560	1,276,724
Occupancy costs (notes 5 & 8)	530,782	417,000
Amortization	236,806	245,682
Client personal needs	244,225	252,530
Miscellaneous	133,030	106,257
Professional service - client	124,477	15,315
Administration	116,557	141,946
Technology	111,175	256,400
Medical and related services	67,927	234,053
Training	55,122	47,360
Professional service - non-client	44,170	27,048
Travel	38,710	50,291
Financial assistance	13,249	9,683
Promotion and publicity	6,813	4,120
Summer camp	0	1,000
	<u>16,345,751</u>	<u>14,293,435</u>
SURPLUS BEFORE OTHER INCOME (EXPENSES)	<u>468,372</u>	<u>1,506,348</u>
OTHER INCOME (EXPENSES)		
Gain on disposal of capital assets	0	22,347
Prior year subsidy repayment	(195,902)	0
Restructuring transaction (note 15)	0	(907,677)
	<u>(195,902)</u>	<u>(885,330)</u>
NET REVENUES OVER EXPENSES for the year	<u>\$ 272,470</u>	<u>\$ 621,018</u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2023

	2023	2022
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Net revenues over expenses for the year	\$ 272,470	\$ 621,018
Items not requiring an outlay of cash		
Amortization	236,806	245,682
Restructuring transaction	0	(163,818)
Gain on disposal of capital assets	<u>0</u>	<u>(22,347)</u>
	509,276	680,535
Changes in non-cash working capital		
Accounts receivable	(73,762)	277,085
Due from Province	156,018	38,634
Prepaid expenses	(12,028)	8,736
Accounts payable and accrued liabilities	(353,312)	(45,086)
Client trust funds	(50,959)	39,271
Due to related party	17,903	3,696
Deferred revenue	<u>(331,138)</u>	<u>(393,013)</u>
	<u>(138,002)</u>	<u>609,858</u>
CASH (USED IN) FINANCING ACTIVITIES		
Long term debt	<u>(200,367)</u>	<u>(195,373)</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Additions to capital assets	(222,638)	(147,664)
Proceeds on sale of capital assets	0	22,347
Purchase of investments	<u>(6,907)</u>	<u>(1,301,908)</u>
	<u>(229,545)</u>	<u>(1,427,225)</u>
NET DECREASE IN CASH	(567,914)	(1,012,740)
NET CASH, BEGINNING OF YEAR	<u>1,552,941</u>	<u>2,565,681</u>
NET CASH, END OF YEAR	<u>\$ 985,027</u>	<u>\$ 1,552,941</u>

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

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
Leasehold improvements	- 5	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) CHANGE IN ACCOUNTING POLICY

Effective April 1, 2022, the Public Sector Accounting Board (PSAB) issued new accounting standards. As a result, the organization has adopted the following applicable standards:

PS 1201 - Financial Statement Presentation
PS 3041 - Portfolio Investment
PS 3450 - Financial Instruments

The organization adjusts fair value for financial instruments and portfolio investments as remeasurement gains and losses to the Statement of Changes in Remeasurement Gains and Losses, as disclosed in Note 2(e).

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) 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.

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 2023 or 2022.

(f) 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.

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) FUND ACCOUNTING

General operating fund

The general operating fund reports resources available for the organization's program delivery and administration activities. This fund reports unrestricted resources, internally restricted resources and restricted operating grants for which there is not a corresponding fund.

Autism Reserve

The autism reserve reports restricted resources that are to be used for the Autism program delivery. This fund is internally restricted.

(h) 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.

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 2023 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 \$4,285 (2022 - \$1,798).

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

3. FINANCIAL INSTRUMENTS (continued)

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	\$ 1,024,078	\$ 0	\$ 0	\$ 0
Client trust funds	141,764	0	0	0
Current portion of long term debt	16,859	33,944	154,581	0
Long term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,511,048</u>
	<u><u>\$ 1,182,701</u></u>	<u><u>\$ 33,944</u></u>	<u><u>\$ 154,581</u></u>	<u><u>\$ 1,511,048</u></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 and the variable interest rate on the operating loan. 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.

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2023	Net 2022
Land	\$ 100,000	\$ 0	\$ 100,000	\$ 100,000
Buildings	4,600,634	1,350,424	3,250,210	3,259,928
Vehicles	184,225	139,580	44,645	68,304
Office furniture and equipment	1,753,336	1,712,788	40,548	39,090
Computer hardware and software	931,606	823,623	107,983	111,091
Leasehold improvements	41,942	5,459	36,483	0
Parking lot	<u>156,246</u>	<u>111,260</u>	<u>44,986</u>	<u>60,610</u>
	<u><u>\$ 7,767,989</u></u>	<u><u>\$ 4,143,134</u></u>	<u><u>\$ 3,624,855</u></u>	<u><u>\$ 3,639,023</u></u>

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

5. RELATED PARTY TRANSACTIONS

The organization is related to Dufferin Child and Family Foundation ("DCAFF") by virtue of common board members, their integrated purposes and the organization's economic interest in the DCAFF. During the year, the organization had the following transactions with the DCAFF:

	2023	2022
50% split of solar revenue	\$ 16,656	\$ 10,994
50% split of solar expenses	830	157
Administration fees charged	14,414	19,845

There is no amount within accounts receivable due from the Dufferin Child and Family Foundation (2022 - \$6,220). 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 2023 was \$719,018 (2022 - \$625,764). The contribution rate for 2023 was 9.0% to 15.8% depending on income level (2022 - 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, 2022. At that time, the plan reported a \$6.7 billion actuarial deficit (2021 - \$3.1 billion), based on actuarial liabilities of \$128.8 billion (2021 - \$119.3 billion) and actuarial assets of \$124.4 billion (2021 - \$120.9 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 (2022 - \$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%. This line of credit is not secured.

8. LONG TERM DEBT

	2023	2022
TD mortgage payable, interest at 2.527%, repayable in monthly installments of \$20,543, maturing November 1, 2030	\$ 1,716,432	\$ 1,916,799
Less current portion:		
Cash repayments required within 12 months	<u>205,384</u>	<u>200,368</u>
	<u>\$ 1,511,048</u>	<u>\$ 1,716,431</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 (carrying value of land and buildings is \$3,350,209) and assignment of fire insurance covering the property at 655 Riddell Road. Interest on long term debt paid during the year was \$46,145 (2022 - \$51,140).

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

8. LONG TERM DEBT (continued)

Future minimum payments on long term obligations are as follows:

2024	\$ 205,384
2025	210,741
2026	216,128
2027	221,654
2028	227,275
Thereafter	<u>635,250</u>
	<u>\$ 1,716,432</u>

9. CONTRACTUAL OBLIGATIONS

The organization has leases for two premises. The first commencing August 1, 2020 with a term expiring July 31, 2025 and the second commencing June 1, 2022 with a term expiring July 31, 2030. The organization also has a cleaning contract with a term expiring September 30, 2023. Future minimum lease payments, excluding HST, are as follows:

2024	\$ 241,714
2025	108,657
2026	61,497
2027	61,497
2028	61,497
Thereafter	<u>143,492</u>
	<u>\$ 678,354</u>

10. CONTINGENCIES

Two lawsuits have 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 first 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. The exposure of the second lawsuit cannot be determined at this time as it is not known if this claim will confirm that a liability has been incurred. However, should any loss result from the resolution of these claims, such loss would be accounted for as a prior period adjustment.

11. RESP FUNDS IN TRUST

The organization receives funds from the Canada Revenue Agency for children in care and establishes individual Registered Education Savings Plans ("RESPs") according the Policy Directive from the Ministry. These funds are held until eligibility conditions are met and are not recorded in the financial statements of the organization. The balance of these funds is \$388,724 at year end.

12. ECONOMIC DEPENDENCE

The organization receives approximately 92% (2022 - 92%) 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, 2023

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:

	2023	2022
Balance, beginning of the year	\$ 1,022,710	\$ 1,415,723
Less amount recognized as revenue in the year	(615,876)	(431,154)
Plus amount received related to the following year	<u>284,738</u>	<u>38,141</u>
Balance, end of year	<u><u>\$ 691,572</u></u>	<u><u>\$ 1,022,710</u></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.

	2023	2022
Funding:		
CMHA - joint ventures	\$ 0	\$ 112,000
MAG - COVID initiatives	<u>0</u>	<u>16,000</u>
	<u><u>\$ 0</u></u>	<u><u>\$ 128,000</u></u>
Expenses:		
Program	\$ 15,674	\$ 1,006
Salaries	5,000	67,594
Connectivity	238	9,471
Benefits	0	18,199
Training	0	14,249
Overhead	0	11,200
Travel	0	8,108
Boarding rate payments	0	6,600
Health and safety	0	6,548
Building - fans/heaters/foggers	0	1,489
Child related costs	<u>0</u>	<u>270</u>
	<u><u>\$ 20,912</u></u>	<u><u>\$ 144,734</u></u>

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

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 remeasurement gains	<u>(163,818)</u>
	<u>\$ 907,667</u>

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, 2023

	Non-Residential (1000-1010 -1020)	Residential (1030-1040)	Permanency and Kin (1050-1060)	Targeted Subsidy Agreements	Boarding Rates	Client Related Travel	Legal Services (1090)	Infrastructure and IT Support (1080-1100)	TOTAL (A760)
REVENUE									
Province of Ontario	\$ 2,211,000	\$ 865,000	\$ 270,000	\$ 200,000	\$ 1,330,000	\$ 45,000	\$ 205,000	\$ 1,226,225	\$ 6,352,225
Recoveries	0	191,824	0	0	0	0	0	134,331	326,155
	<u>2,211,000</u>	<u>1,056,824</u>	<u>270,000</u>	<u>200,000</u>	<u>1,330,000</u>	<u>45,000</u>	<u>205,000</u>	<u>1,360,556</u>	<u>6,678,380</u>
EXPENSES									
Salaries	1,650,707	594,874	87,389	0	0	0	190,092	574,256	3,097,318
Benefits	397,842	159,056	21,438	0	0	0	46,452	138,070	762,858
Travel	0	0	0	0	0	23,244	0	6,020	29,264
Training	5,557	2,796	0	0	0	0	38	12,912	21,303
Program	12,434	3,400	0	0	0	0	0	0	15,834
Professional services	0	9,878	0	0	0	0	114,598	0	124,476
Clients' personal needs	0	21,332	0	0	0	0	0	0	21,332
Financial assistance	0	0	499	0	0	0	0	0	499
Admission prevention	13,249	0	0	0	0	0	0	0	13,249
Client health and related	0	67,927	0	0	0	0	0	0	67,927
Society foster, kinship and other	0	0	0	0	59,761	0	0	0	59,761
Purchased foster and group care	0	0	0	0	1,534,752	0	0	0	1,534,752
Adoption subsidy expenses	0	15,967	0	0	0	0	0	0	15,967
Targeted subsidies adoptions	0	0	0	207,801	0	0	0	0	207,801
External professional services	0	0	0	0	0	0	0	69,065	69,065
Occupancy	0	0	0	0	0	0	0	412,020	412,020
Promotion and publicity	0	0	0	0	0	0	0	4,553	4,553
Administration	0	0	0	0	0	0	0	24,065	24,065
Liability insurance and memberships	0	0	0	0	0	0	0	89,609	89,609
Technology	0	0	0	0	0	0	0	182,845	182,845
	<u>2,079,789</u>	<u>875,230</u>	<u>109,326</u>	<u>207,801</u>	<u>1,594,513</u>	<u>23,244</u>	<u>351,180</u>	<u>1,513,415</u>	<u>6,754,498</u>
NET REVENUES OVER EXPENSES	<u>\$ 131,211</u>	<u>\$ 181,594</u>	<u>\$ 160,674</u>	<u>\$ (7,801)</u>	<u>\$ (264,513)</u>	<u>\$ 21,756</u>	<u>\$ (146,180)</u>	<u>\$ (152,859)</u>	<u>\$ (76,118)</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, 2023

	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	3,800	0	0	5,000	0	8,800
	<u>299,868</u>	<u>340,791</u>	<u>218,125</u>	<u>155,709</u>	<u>132,707</u>	<u>174,335</u>	<u>1,321,535</u>
EXPENSES							
Salaries	215,124	230,019	155,578	110,460	99,583	128,114	938,878
Benefits	51,388	59,784	39,761	28,070	19,983	28,369	227,355
Travel	6	12	225	0	0	0	243
Training	0	4,153	0	1,475	0	75	5,703
Program	3,362	13,499	748	133	370	343	18,455
Administration	29,988	33,324	21,813	15,571	12,771	17,434	130,901
	<u>299,868</u>	<u>340,791</u>	<u>218,125</u>	<u>155,709</u>	<u>132,707</u>	<u>174,335</u>	<u>1,321,535</u>
NET REVENUES OVER EXPENSES	<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 - CHILDREN'S MENTAL
HEALTH PROGRAMS**

SCHEDULE 2 (continued)

FOR THE YEAR ENDED MARCH 31, 2023

	Service Coordination (A354)	Specialized Consultation /Services (A355)	Targeted Prevention & LGBTQ (A356)	Systems Navigation (A358)	Infrastructure Funding (one-time) (A370)	TOTAL MOHLTC
REVENUE						
Province of Ontario	\$ 118,510	\$ 47,500	\$ 55,549	\$ 76,700	\$ 85,490	\$ 1,696,484
Recoveries	0	0	13,690	0	0	22,490
	<u>118,510</u>	<u>47,500</u>	<u>69,239</u>	<u>76,700</u>	<u>85,490</u>	<u>1,718,974</u>
EXPENSES						
Salaries	85,353	11,593	40,248	55,370	5,400	1,136,842
Benefits	20,881	3,263	10,704	13,660	0	275,863
Travel	0	0	0	0	0	243
Training	0	0	4,228	0	0	9,931
Program	426	27,894	8,504	0	80,112	135,391
Administration	11,850	4,750	5,555	7,670	0	160,726
	<u>118,510</u>	<u>47,500</u>	<u>69,239</u>	<u>76,700</u>	<u>85,512</u>	<u>1,718,996</u>
NET REVENUES OVER EXPENSES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (22)</u>	<u>\$ (22)</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, 2023

	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	\$ 36,200	\$ 78,012	\$ 301,200	\$ 180,000	\$ 152,840	\$ 999,027
Recoveries	0	0	0	0	13,920	0	13,920
	<u>250,775</u>	<u>36,200</u>	<u>78,012</u>	<u>301,200</u>	<u>193,920</u>	<u>152,840</u>	<u>1,012,947</u>
EXPENSES							
Salaries	181,987	835	56,242	214,699	125,564	110,158	689,485
Benefits	43,214	215	13,754	50,266	31,329	27,193	165,971
Travel	14	0	0	46	350	0	410
Training	0	0	215	3,170	735	0	4,120
Program	482	7,000	0	2,899	17,942	205	28,528
Administration	25,078	3,620	7,801	30,120	18,000	15,284	99,903
	<u>250,775</u>	<u>11,670</u>	<u>78,012</u>	<u>301,200</u>	<u>193,920</u>	<u>152,840</u>	<u>988,417</u>
NET REVENUES OVER EXPENSES	<u>\$ 0</u>	<u>\$ 24,530</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 24,530</u>

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, 2023

	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	\$ 18,176	\$ 161,321	\$ 8,600	\$ 30,000	\$ 55,000	\$ 8,000	\$ 1,280,124
Recoveries	<u>0</u>	<u>0</u>	<u>0</u>	<u>693</u>	<u>0</u>	<u>0</u>	<u>14,613</u>
	<u>18,176</u>	<u>161,321</u>	<u>8,600</u>	<u>30,693</u>	<u>55,000</u>	<u>8,000</u>	<u>1,294,737</u>
EXPENSES							
Salaries	13,174	111,570	6,236	4,643	39,691	0	864,799
Benefits	3,184	27,715	1,504	875	9,809	0	209,058
Travel	0	0	0	0	0	0	410
Training	0	80	0	0	0	0	4,200
Program	0	5,824	0	22,175	0	3,597	60,124
Administration	<u>1,818</u>	<u>16,132</u>	<u>860</u>	<u>3,000</u>	<u>5,500</u>	<u>802</u>	<u>128,015</u>
	<u>18,176</u>	<u>161,321</u>	<u>8,600</u>	<u>30,693</u>	<u>55,000</u>	<u>4,399</u>	<u>1,266,606</u>
NET REVENUES OVER EXPENSES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,601</u>	<u>\$ 28,131</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, 2023

	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	\$ <u>923,488</u>	\$ <u>1,109,684</u>	\$ <u>511,556</u>	\$ <u>20,428</u>	\$ <u>2,565,156</u>
EXPENSES					
Program	<u>926,873</u>	<u>1,053,560</u>	<u>475,727</u>	<u>17,825</u>	<u>2,473,985</u>
NET REVENUES OVER EXPENSES	\$ <u><u>(3,385)</u></u>	\$ <u><u>56,124</u></u>	\$ <u><u>35,829</u></u>	\$ <u><u>2,603</u></u>	\$ <u><u>91,171</u></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, 2023

	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	\$ 395,145	\$ 111,200	\$ 88,011	\$ 0	\$ 0	\$ 1,854,260
Recoveries	29,881	0	0	0	0	200,985	230,866
	<u>1,289,785</u>	<u>395,145</u>	<u>111,200</u>	<u>88,011</u>	<u>0</u>	<u>200,985</u>	<u>2,085,126</u>
EXPENSES							
Salaries	497,114	8,430	79,921	62,379	60,855	295,178	1,003,877
Benefits	119,856	2,070	19,602	16,836	14,761	69,692	242,817
Travel	229	0	0	0	0	73	302
Training	2,085	0	0	0	0	3,919	6,004
Program	49,117	0	555	0	0	46,169	95,841
Other	8,601	352,538	0	0	0	9,837	370,976
Administration	123,254	36,304	11,120	8,801	0	18,845	198,324
	<u>800,256</u>	<u>399,342</u>	<u>111,198</u>	<u>88,016</u>	<u>75,616</u>	<u>443,713</u>	<u>1,918,141</u>
NET REVENUES OVER EXPENSES	<u>\$ 489,529</u>	<u>\$ (4,197)</u>	<u>\$ 2</u>	<u>\$ (5)</u>	<u>\$ (75,616)</u>	<u>\$ (242,728)</u>	<u>\$ 166,985</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, 2023

	Entry to School	Urgent Response	Workforce Capacity	TOTAL NON-MINISTRY AND MINISTRY FUNDED
	(0608)	(0609)	(0610)	
REVENUE				
Erin Oaks Centre for Kids	\$ 269,500	\$ 910,555	\$ 144,741	\$ 3,179,056
Recoveries	0	0	0	230,866
	<u>269,500</u>	<u>910,555</u>	<u>144,741</u>	<u>3,409,922</u>
EXPENSES				
Salaries	189,131	477,517	105,125	1,775,650
Benefits	47,275	103,241	25,138	418,471
Travel	0	0	0	302
Training	0	0	0	6,004
Program	6,138	184,893	0	286,872
Other	0	2,689	0	373,665
Administration	<u>26,950</u>	<u>91,055</u>	<u>14,474</u>	<u>330,803</u>
	<u>269,494</u>	<u>859,395</u>	<u>144,737</u>	<u>3,191,767</u>
NET REVENUES OVER EXPENSES	<u>\$ 6</u>	<u>\$ 51,160</u>	<u>\$ 4</u>	<u>\$ 218,155</u>

DUFFERIN CHILD AND FAMILY SERVICES**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES****SCHEDULE 6****ONTARIO CHILD BENEFIT EQUIVALENT/OCBe (1500) funded by Canada Revenue Agency****FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
REVENUE	\$ <u>12,484</u>	\$ <u>16,669</u>
EXPENSES		
Program	<u>9,767</u>	<u>13,954</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>2,717</u></u>	\$ <u><u>2,715</u></u>
 OCBe savings on account for 21 clients (2022 - 22 clients)	 \$ <u><u>36,303</u></u>	 \$ <u><u>29,724</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, 2023**

	2023	2022
REVENUE		
Other	\$ <u>27,083</u>	\$ <u>46,614</u>
EXPENSES		
Program	<u>2,982</u>	<u>9,632</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>24,101</u></u>	\$ <u><u>36,982</u></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, 2023**

	2023	2022
REVENUE		
Recoveries	\$ <u>83,971</u>	\$ <u>83,971</u>
EXPENSES		
Salaries	60,960	68,698
Benefits	14,614	14,727
Administration	<u>8,397</u>	<u>5,691</u>
	<u>83,971</u>	<u>89,116</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>0</u></u>	\$ <u><u>(5,145)</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, 2023**

	2023	2022
REVENUE		
Subsidies	\$ <u>74,840</u>	\$ <u>74,840</u>
EXPENSES		
Salaries	56,453	55,118
Program	160	195
Benefits	10,405	12,043
Administration	<u>7,822</u>	<u>7,484</u>
	<u>74,840</u>	<u>74,840</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>0</u></u>	\$ <u><u>0</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, 2023**

	2023	2022
REVENUE		
Other	\$ <u>609,947</u>	\$ <u>442,728</u>
EXPENSES		
Salaries	438,181	307,777
Program	2,655	533
Benefits	111,498	75,713
Administration	60,995	44,273
Training	<u>1,140</u>	<u>559</u>
	<u>614,469</u>	<u>428,855</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>(4,522)</u></u>	\$ <u><u>13,873</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, 2023**

	2023	2022
REVENUE		
Other	\$ <u>51,547</u>	\$ <u>54,132</u>
EXPENSES		
Program	46,946	52,280
Administration	<u>4,803</u>	<u>4,937</u>
	<u>51,749</u>	<u>57,217</u>
NET REVENUE OVER EXPENSES for the year	\$ <u>(202)</u>	\$ <u>(3,085)</u>

DUFFERIN CHILD AND FAMILY SERVICES**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM
BALANCES****SCHEDULE 12****HEADWATERS FAMILY VISIT CENTRE (0500) funded by MCCSS****FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
REVENUE		
MCCSS / MAG	\$ 144,057	\$ 178,057
Federal government	27,502	0
Recoveries	<u>2,020</u>	<u>840</u>
	<u>173,579</u>	<u>178,897</u>
EXPENSES		
Salaries	132,477	109,783
Program	1,698	2,686
Benefits	31,877	20,983
Occupancy costs	6,898	45,183
Boarding rate payments	479	0
Technology	<u>150</u>	<u>0</u>
	<u>173,579</u>	<u>178,635</u>
NET REVENUE OVER EXPENSES for the year	<u>\$ 0</u>	<u>\$ 262</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, 2023**

	2023	2022
REVENUE		
MCCSS	\$ <u>49,073</u>	\$ <u>49,073</u>
EXPENSES		
Salaries	38,017	36,611
Program	141	172
Benefits	6,009	8,926
Administration	<u>4,906</u>	<u>4,498</u>
	<u>49,073</u>	<u>50,207</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>0</u></u>	\$ <u><u>(1,134)</u></u>

DUFFERIN CHILD AND FAMILY SERVICES

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

SCHEDULE 14

**GLOW AND RACIALIZED-TRAUMA MENTAL HEALTH SUPPORT PROGRAMS, funded by United
Way Guelph Wellington Dufferin**

FOR THE YEAR ENDED MARCH 31, 2023

	GLOW	Racialized- Trauma Mental Health Support	Total 2023
	(A702)	(A704)	
REVENUE			
Federal government	\$ <u>30,000</u>	\$ <u>20,002</u>	\$ <u>50,002</u>
EXPENSES			
Salaries	15,585	12,955	28,540
Program	6,872	0	6,872
Benefits	4,548	5,045	9,593
Technology	269	0	269
Administration	<u>2,726</u>	<u>2,000</u>	<u>4,726</u>
	<u>30,000</u>	<u>20,000</u>	<u>50,000</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>0</u></u>	\$ <u><u>2</u></u>	\$ <u><u>2</u></u>

DUFFERIN CHILD AND FAMILY SERVICES

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

SCHEDULE 15

PEER SUPPORT AND SEXUAL ASSAULT, funded by Family Transition Place (701)

FOR THE YEAR ENDED MARCH 31, 2023

	2023
REVENUE	
Other	\$ <u>2,900</u>
EXPENSES	
Salaries	1,159
Benefits	287
Administration	<u>991</u>
	<u>2,437</u>
NET REVENUE OVER EXPENSES for the year	\$ <u><u>463</u></u>