

DUFFERIN CHILD AND FAMILY SERVICES
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

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, 2024 and the statements of 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, 2024 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 29, 2024



Chartered Professional Accountants
Licensed Public Accountants



Elizabeth Scott, Board Chair

Reviewed and Approved by the
Board of Directors at the AGM on
June 12, 2024.

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 571,714	\$ 985,027
Investments	1,006,164	2,011,907
Accounts receivable (note 5)	495,652	264,502
Due from Province	80,600	76,813
Prepaid expenses	<u>73,432</u>	<u>42,257</u>
	2,227,562	3,380,506
TANGIBLE CAPITAL ASSETS (note 4)	<u>3,515,881</u>	<u>3,624,855</u>
	<u>\$ 5,743,443</u>	<u>\$ 7,005,361</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 1,428,756	\$ 1,024,078
Client trust funds	130,434	141,764
Deferred revenue (note 13)	461,039	691,572
Due to related party (note 5)	9,740	21,599
Current portion of long term debt (note 8)	<u>210,741</u>	<u>205,384</u>
	2,240,710	2,084,397
LONG TERM DEBT (note 8)	<u>1,300,306</u>	<u>1,511,048</u>
	<u>3,541,016</u>	<u>3,595,445</u>
NET ASSETS		
INTERNALLY RESTRICTED RESERVE FOR AUTISM (note 14)	1,109,731	884,244
UNRESTRICTED GENERAL OPERATING FUND	<u>1,092,696</u>	<u>2,525,672</u>
	<u>2,202,427</u>	<u>3,409,916</u>
	<u>\$ 5,743,443</u>	<u>\$ 7,005,361</u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2024

	Unrestricted General Operating Fund	Internally Restricted Reserve for Autism	2024	2023
NET ASSETS, beginning of year	\$ 2,525,672	\$ 884,244	\$ 3,409,916	\$ 3,137,446
(Deficiency) excess of revenues over expenses	(1,207,489)	0	(1,207,489)	272,470
Transfers (note 14)	<u>(225,487)</u>	<u>225,487</u>	<u>0</u>	<u>0</u>
NET ASSETS, end of year	<u>\$ 1,092,696</u>	<u>\$ 1,109,731</u>	<u>\$ 2,202,427</u>	<u>\$ 3,409,916</u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
REVENUES		
Subsidies - Province of Ontario	\$ 13,181,150	\$ 12,355,817
- Other	3,329,284	2,822,959
Other (note 5)	1,909,401	1,548,877
Interest income	<u>106,146</u>	<u>86,470</u>
	<u>18,525,981</u>	<u>16,814,123</u>
EXPENSES		
Salaries	9,145,662	8,068,888
Program	3,558,577	2,997,144
Boarding rate payments	2,773,807	1,590,560
Benefits	2,240,926	1,966,116
Occupancy costs (notes 5, 8 & 9)	567,874	530,782
Client personal needs	230,956	244,225
Amortization	212,122	236,806
Technology	163,018	111,175
Miscellaneous	165,056	133,030
Administration	119,566	116,557
Professional service - non-client	75,703	44,170
Training	48,309	55,122
Travel	45,266	38,710
Medical and related services	40,002	67,927
Professional service - client	21,976	124,477
Financial assistance	14,365	13,249
Promotion and publicity	<u>2,688</u>	<u>6,813</u>
	<u>19,425,873</u>	<u>16,345,751</u>
(DEFICIT) SURPLUS BEFORE OTHER INCOME (EXPENSES)	<u>(899,892)</u>	<u>468,372</u>
OTHER INCOME (EXPENSES)		
Gain on disposal of capital assets	13,000	0
Prior year subsidy repayment	<u>(320,597)</u>	<u>(195,902)</u>
	<u>(307,597)</u>	<u>(195,902)</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES for the year	<u>\$ (1,207,489)</u>	<u>\$ 272,470</u>

DUFFERIN CHILD AND FAMILY SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
(Deficiency) excess of revenues over expenses for the year	\$(1,207,489)	\$ 272,470
Items not requiring an outlay of cash		
Amortization	212,122	236,806
Gain on disposal of capital assets	<u>(13,000)</u>	<u>0</u>
	(1,008,367)	509,276
Changes in non-cash working capital		
Accounts receivable	(231,150)	(73,762)
Due from Province	(3,787)	156,018
Prepaid expenses	(31,175)	(12,028)
Accounts payable and accrued liabilities	404,678	(353,312)
Client trust funds	(11,330)	(50,959)
Due to related party	(11,859)	17,903
Deferred revenue	<u>(230,533)</u>	<u>(331,138)</u>
	<u>(1,123,523)</u>	<u>(138,002)</u>
CASH USED IN FINANCING ACTIVITIES		
Long term debt	<u>(205,385)</u>	<u>(200,367)</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Additions to tangible capital assets	(103,148)	(222,638)
Proceeds on sale of tangible capital assets	13,000	0
Redemption (purchase) of investments	<u>1,005,743</u>	<u>(6,907)</u>
	<u>915,595</u>	<u>(229,545)</u>
NET DECREASE IN CASH	(413,313)	(567,914)
NET CASH, BEGINNING OF YEAR	<u>985,027</u>	<u>1,552,941</u>
NET CASH, END OF YEAR	<u>\$ 571,714</u>	<u>\$ 985,027</u>

**DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

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) **TANGIBLE CAPITAL ASSETS**

Tangible 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, 2023, the Public Sector Accounting Board (PSAB) issued new accounting standards. As a result, the organization has adopted the following applicable standards:

PS 3400 - Revenue

The organization recognizes revenue as disclosed in Note 2(h).

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

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 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 2024 or 2023.

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) 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.

Internally Restricted Reserve for Autism

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

(g) REVENUE RECOGNITION

The organization follows the restricted fund method of accounting for contributions, comprised of subsidies and United Way funding, 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 subsidy recoveries or repayments 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 2024 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 \$14,551 (2023 - \$4,285).

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

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	\$ 1,428,756	\$ 0	\$ 0	\$ 0
Client trust funds	130,434	0	0	0
Current portion of long term debt	17,300	34,814	158,627	0
Long term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,300,306</u>
	<u>\$ 1,576,490</u>	<u>\$ 34,814</u>	<u>\$ 158,627</u>	<u>\$ 1,300,306</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. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2024	Net 2023
Land	\$ 100,000	\$ 0	\$ 100,000	\$ 100,000
Buildings	4,611,911	1,465,487	3,146,424	3,250,210
Vehicles	195,049	125,523	69,526	44,645
Office furniture and equipment	1,757,078	1,727,160	29,918	40,548
Computer hardware and software	960,822	853,502	107,320	107,983
Leasehold improvements	41,942	13,847	28,095	36,483
Parking lot	<u>161,807</u>	<u>127,209</u>	<u>34,598</u>	<u>44,986</u>
	<u>\$ 7,828,609</u>	<u>\$ 4,312,728</u>	<u>\$ 3,515,881</u>	<u>\$ 3,624,855</u>

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

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:

	2024	2023
50% split of solar revenue	\$ 15,921	\$ 16,656
50% split of solar expenses	314	830
Administration fees charged	10,639	14,414

There is no amount within accounts receivable due from the Dufferin Child and Family Foundation (2023 - \$0). 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 2024 was \$850,330 (2023 - \$719,018). The contribution rate for 2024 was 9.0% to 15.8% depending on income level (2023 - 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, 2023. At that time, the plan reported a \$4.2 billion actuarial deficit (2022 - \$6.7 billion), based on actuarial liabilities of \$134.6 billion (2022 - \$128.8 billion) and actuarial assets of \$128.8 billion (2022 - \$124.4 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 (2023 - \$0) of an authorized operating loan with a limit up to a maximum of \$1,000,000. The loan credit bears interest at prime less 0.25%. This line of credit is not secured.

8. LONG TERM DEBT

	2024	2023
TD mortgage payable, interest at 2.527%, repayable in monthly installments of \$20,543, maturing November 1, 2030	\$ 1,511,047	\$ 1,716,432
Less current portion: Cash repayments required within 12 months	<u>210,741</u>	<u>205,384</u>
	<u>\$ 1,300,306</u>	<u>\$ 1,511,048</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 \$3,246,424) and assignment of fire insurance covering the property at 655 Riddell Road. Interest on long term debt paid during the year was \$41,129 (2023 - \$46,145).

DUFFERIN CHILD AND FAMILY SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

8. LONG TERM DEBT (continued)

Future minimum payments on long term obligations are as follows:

2025	\$ 210,741
2026	216,128
2027	221,654
2028	227,275
2029	233,130
Thereafter	<u>402,119</u>
	<u>\$ 1,511,047</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, 2028 and a landscaping contract with a term expiring November 15, 2026. Future minimum lease payments, excluding HST, are as follows:

2025	\$ 210,022
2026	164,074
2027	134,237
2028	122,577
2029	92,037
Thereafter	<u>81,996</u>
	<u>\$ 804,943</u>

10. CONTINGENCIES

Three 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 two of the lawsuits, 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 third 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 \$293,502 at December 31, 2023 (March 31, 2023 - \$388,724).

12. ECONOMIC DEPENDENCE

The organization receives approximately 90% (2023 - 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, 2024

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:

	2024	2023
Balance, beginning of the year	\$ 691,572	\$ 1,022,710
Less amount recognized as revenue in the year	(388,386)	(615,876)
Plus amount received related to the following year	<u>157,853</u>	<u>284,738</u>
Balance, end of year	<u>\$ 461,039</u>	<u>\$ 691,572</u>

14. INTERNALLY RESTRICTED RESERVE FOR AUTISM

In 2019, the board approved the transfer of Autism program surplus funds, totaling \$216,109, to a Reserve for Autism Programs. Transfers of surplus funds from this program into this reserve have been as follows:

2019 surplus	\$ 216,109
2021 surplus	96,849
2022 surplus	571,286
2023 surplus	218,155
2024 surplus	<u>7,332</u>
	<u>\$ 1,109,731</u>

The 2023 and 2024 surpluses were transferred in the current year, totaling \$225,487.

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, 2024

	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)	Recoveries	TOTAL
REVENUE										
Province of Ontario	\$ 2,204,627	\$ 698,508	\$ 189,350	\$ 211,140	\$ 1,553,960	\$ 44,000	\$ 248,000	\$ 1,693,374	\$ (305,000)	\$ 6,537,959
Recoveries	0	0	0	0	0	0	0	0	262,660	262,660
	<u>2,204,627</u>	<u>698,508</u>	<u>189,350</u>	<u>211,140</u>	<u>1,553,960</u>	<u>44,000</u>	<u>248,000</u>	<u>1,693,374</u>	<u>(42,340)</u>	<u>6,800,619</u>
EXPENSES										
Salaries	1,694,310	451,506	140,662	0	0	0	194,190	636,891	0	3,117,559
Benefits	427,154	116,176	38,738	0	0	0	48,043	134,587	0	764,698
Travel	0	0	0	0	0	33,515	5	6,286	0	39,806
Training	11,047	4,635	1,227	0	0	0	0	13,802	0	30,711
Program	15,208	2,523	151	0	0	0	0	0	0	17,882
Kinship Start Up & Episodic	12,285	0	0	0	0	0	0	0	0	12,285
Professional services	0	11,287	0	0	0	0	10,689	38,269	0	60,245
Clients' personal needs	0	25,039	0	0	0	0	0	0	0	25,039
Financial assistance	200	0	0	0	0	0	0	0	0	200
Admission prevention	14,365	0	0	0	0	0	0	0	0	14,365
Client health and related	0	39,802	0	0	0	0	0	0	0	39,802
Purchased foster and group care	0	0	0	0	2,756,728	0	0	0	0	2,756,728
Adoption subsidy expenses	0	9,375	0	0	0	0	0	0	0	9,375
Targeted subsidies adoptions	0	0	0	199,755	0	0	0	0	0	199,755
Occupancy	0	0	0	0	0	0	0	456,541	0	456,541
Promotion and publicity	0	0	0	0	0	0	0	2,711	0	2,711
Administration	0	0	0	0	0	0	0	35,157	0	35,157
Liability insurance and memberships	0	0	0	0	0	0	0	111,060	0	111,060
Technology	0	0	0	0	0	0	0	173,898	0	173,898
	<u>2,174,569</u>	<u>660,343</u>	<u>180,778</u>	<u>199,755</u>	<u>2,756,728</u>	<u>33,515</u>	<u>252,927</u>	<u>1,609,202</u>	<u>0</u>	<u>7,867,817</u>
GAIN ON SALE OF CAPITAL ASSETS										
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,000</u>	<u>13,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES										
	<u>\$ 30,058</u>	<u>\$ 38,165</u>	<u>\$ 8,572</u>	<u>\$ 11,385</u>	<u>\$ (1,202,768)</u>	<u>\$ 10,485</u>	<u>\$ (4,927)</u>	<u>\$ 84,172</u>	<u>\$ (29,340)</u>	<u>\$ (1,054,198)</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, 2024

	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	\$ 316,668	\$ 355,291	\$ 231,425	\$ 162,309	\$ 133,107	\$ 181,735	\$ 1,380,535
Other income	0	0	0	0	0	0	0
Recoveries	0	0	0	0	3,500	0	3,500
	<u>316,668</u>	<u>355,291</u>	<u>231,425</u>	<u>162,309</u>	<u>136,607</u>	<u>181,735</u>	<u>1,384,035</u>
EXPENSES							
Salaries	228,738	242,530	168,105	123,384	102,711	126,983	992,451
Benefits	53,613	55,436	39,662	22,695	20,586	36,054	228,046
Travel	487	812	327	0	0	0	1,626
Training	0	7,379	175	0	0	525	8,079
Program	2,150	13,605	0	0	0	0	15,755
Administration	31,667	35,529	23,142	16,230	13,310	18,173	138,051
	<u>316,655</u>	<u>355,291</u>	<u>231,411</u>	<u>162,309</u>	<u>136,607</u>	<u>181,735</u>	<u>1,384,008</u>
EXCESS OF REVENUES OVER EXPENSES	\$ <u>13</u>	\$ <u>0</u>	\$ <u>14</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>27</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, 2024

	Service Coordination (A354)	Specialized Consultation /Services (A355)	Targeted Prevention & LGBTQ (A356/357)	Systems Navigation (A358)	TOTAL MOHLTC
REVENUE					
Province of Ontario	\$ 129,885	\$ 49,500	\$ 57,949	\$ 73,725	\$ 1,691,594
Other income	0	0	34,175	0	34,175
Recoveries	0	0	11,900	0	15,400
	<u>129,885</u>	<u>49,500</u>	<u>104,024</u>	<u>73,725</u>	<u>1,741,169</u>
EXPENSES					
Salaries	98,105	21,337	38,466	53,261	1,203,620
Benefits	18,442	5,509	13,360	13,092	278,449
Travel	0	0	638	0	2,264
Training	350	0	0	0	8,429
Program	0	17,704	40,033	0	73,492
Administration	12,988	4,950	5,794	7,372	169,155
	<u>129,885</u>	<u>49,500</u>	<u>98,291</u>	<u>73,725</u>	<u>1,735,409</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,733</u>	<u>\$ 0</u>	<u>\$ 5,760</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, 2024

	Infant and Child Development (A134)	MFTD Day Respite (A235)	Special Needs/ Community Enhancement (A241)	Coordinated Service Planning (A260)	Fetal Alcohol Spectrum Disorder (A261)	Professional and Specialized Services (E1705)	SUB-TOTAL
REVENUE							
Province of Ontario	\$ 250,775	\$ 37,206	\$ 78,000	\$ 301,200	\$ 180,000	\$ 152,840	\$ 1,000,021
Recoveries	500	0	0	0	14,682	0	15,182
	<u>251,275</u>	<u>37,206</u>	<u>78,000</u>	<u>301,200</u>	<u>194,682</u>	<u>152,840</u>	<u>1,015,203</u>
EXPENSES							
Salaries	183,935	12,161	56,088	216,385	121,998	109,829	700,396
Benefits	41,698	4,396	14,153	52,106	32,490	27,077	171,920
Travel	31	278	0	11	4,383	0	4,703
Training	0	0	175	275	1,160	875	2,485
Program	1,113	16,690	0	2,988	17,193	205	38,189
Administration	25,078	3,720	7,800	30,120	18,000	15,284	100,002
	<u>251,855</u>	<u>37,245</u>	<u>78,216</u>	<u>301,885</u>	<u>195,224</u>	<u>153,270</u>	<u>1,017,695</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (580)</u>	<u>\$ (39)</u>	<u>\$ (216)</u>	<u>\$ (685)</u>	<u>\$ (542)</u>	<u>\$ (430)</u>	<u>\$ (2,492)</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, 2024

	Adult Protective Services Worker (E706)	Service Coordination Children (E715)	Behavioural Intervention (E716)	Respite Out of Home (E718)	Special Needs Admin (E1723)	C&FI Non Res-Duck (E750)	Community Capacity (E753)	TOTAL
REVENUE								
Province of Ontario	\$ 31,937	\$ 161,320	\$ 8,600	\$ 30,000	\$ 40,020	\$ 8,000	\$ 49,073	\$ 1,328,971
Recoveries	0	0	0	10,000	61	0	0	25,243
	<u>31,937</u>	<u>161,320</u>	<u>8,600</u>	<u>40,000</u>	<u>40,081</u>	<u>8,000</u>	<u>49,073</u>	<u>1,354,214</u>
EXPENSES								
Salaries	25,164	116,790	5,854	1,080	30,573	0	38,840	918,697
Benefits	3,633	28,098	1,914	173	5,587	0	9,014	220,339
Travel	0	0	0	0	0	0	0	4,703
Training	0	0	0	0	0	0	0	2,485
Program	0	795	0	34,947	0	1,927	0	75,858
Administration	3,194	16,132	860	3,000	4,002	800	4,907	132,897
	<u>31,991</u>	<u>161,815</u>	<u>8,628</u>	<u>39,200</u>	<u>40,162</u>	<u>2,727</u>	<u>52,761</u>	<u>1,354,979</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	<u>\$ (54)</u>	<u>\$ (495)</u>	<u>\$ (28)</u>	<u>\$ 800</u>	<u>\$ (81)</u>	<u>\$ 5,273</u>	<u>\$ (3,688)</u>	<u>\$ (765)</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, 2024

	CSN Individual Placements (0240)	Adult Professional and Specialized Services (0705)	Special Services at Home (0723)	SSAH for MFTD (0509)	TOTAL MCCSS
REVENUE					
Province of Ontario	\$ <u>982,713</u>	\$ <u>1,550,052</u>	\$ <u>525,061</u>	\$ <u>23,362</u>	\$ <u>3,081,188</u>
EXPENSES					
Program	<u>846,586</u>	<u>1,745,827</u>	<u>465,309</u>	<u>19,619</u>	<u>3,077,341</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ <u><u>136,127</u></u>	\$ <u><u>(195,775)</u></u>	\$ <u><u>59,752</u></u>	\$ <u><u>3,743</u></u>	\$ <u><u>3,847</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, 2024

	Ontario Autism Program (0600/0606)	School Support Program (0611)	Autism Facilities (0601)	Foundational Family Services (0603)	Caregiver Mediated Intervention (0604)	Entry to School (0608)	Urgent Response (0609)	SUB-TOTAL NON-MINISTRY
REVENUE								
Erin Oaks Centre for Kids	\$ 629,952	\$ 47,500	\$ 355,778	\$ 111,200	\$ 88,011	\$ 420,086	\$ 1,152,848	\$ 2,805,375
MCCSS	0	0	0	0	0	0	0	0
Fee for service	0	0	0	0	0	0	0	0
Recoveries	19,499	0	0	0	0	0	0	19,499
	<u>649,451</u>	<u>47,500</u>	<u>355,778</u>	<u>111,200</u>	<u>88,011</u>	<u>420,086</u>	<u>1,152,848</u>	<u>2,824,874</u>
EXPENSES								
Salaries	461,197	42,750	8,394	79,919	62,076	343,238	708,370	1,705,944
Benefits	112,566	0	2,070	20,263	18,292	33,431	191,230	377,852
Travel	4,457	0	0	0	0	0	0	4,457
Training	0	0	0	0	0	0	1,108	1,108
Program	8,183	0	0	187	0	1,621	139,477	149,468
Other	20	0	313,001	0	0	0	0	313,021
Administration	62,995	4,750	32,343	11,120	8,801	42,008	115,285	277,302
	<u>649,418</u>	<u>47,500</u>	<u>355,808</u>	<u>111,489</u>	<u>89,169</u>	<u>420,298</u>	<u>1,155,470</u>	<u>2,829,152</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 33</u>	<u>\$ 0</u>	<u>\$ (30)</u>	<u>\$ (289)</u>	<u>\$ (1,158)</u>	<u>\$ (212)</u>	<u>\$ (2,622)</u>	<u>\$ (4,278)</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, 2024

	Transition Funding	Workforce Capacity	STARS	Respite	Autism Fee for Service	Art Therapy	Music Therapy	TOTAL NON-MINISTRY AND MINISTRY FUNDED
	(0607)	(0610)	(0614)	(0640)	(0625)	(0612)	(0613)	
REVENUE								
Erin Oaks Centre for Kids	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,805,375
MCCSS	650,000	198,600	48,000	28,000	0	0	0	924,600
Fee for service	0	0	76,572	62,376	482,459	33,370	6,269	661,046
Recoveries	0	0	0	0	0	0	0	19,499
	<u>650,000</u>	<u>198,600</u>	<u>124,572</u>	<u>90,376</u>	<u>482,459</u>	<u>33,370</u>	<u>6,269</u>	<u>4,410,520</u>
EXPENSES								
Salaries	482,602	146,699	72,720	72,808	319,517	158	96	2,800,544
Benefits	136,338	32,085	18,210	8,314	135,472	30	19	708,320
Travel	0	0	0	86	274	0	0	4,817
Training	0	0	0	0	1,569	0	0	2,677
Program	0	0	216	1,299	10,452	1,373	0	162,808
Other	31,060	0	0	0	3,686	0	0	347,767
Administration	0	19,860	18,324	9,037	47,725	3,337	626	376,211
	<u>650,000</u>	<u>198,644</u>	<u>109,470</u>	<u>91,544</u>	<u>518,695</u>	<u>4,898</u>	<u>741</u>	<u>4,403,144</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 0</u>	<u>\$ (44)</u>	<u>\$ 15,102</u>	<u>\$ (1,168)</u>	<u>\$ (36,236)</u>	<u>\$ 28,472</u>	<u>\$ 5,528</u>	<u>\$ 7,376</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/OCBe (1500) funded by Canada Revenue Agency
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
REVENUE	\$ <u>19,265</u>	\$ <u>12,484</u>
EXPENSES		
Program	<u>19,265</u>	<u>9,767</u>
EXCESS OF REVENUES OVER EXPENSES for the year	\$ <u><u>0</u></u>	\$ <u><u>2,717</u></u>
 OCBe savings on account for 21 clients (2023 - 21 clients)	 \$ <u><u>36,719</u></u>	 \$ <u><u>36,303</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, 2024**

	2024	2023
REVENUE		
Other	\$ <u>25,000</u>	\$ <u>27,083</u>
EXPENSES		
Program	<u>3,616</u>	<u>2,982</u>
EXCESS OF REVENUES OVER EXPENSES for the year	<u>\$ 21,384</u>	<u>\$ 24,101</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 and Canada Family Justice Fund

FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
REVENUE		
Subsidies - Province of Ontario	\$ <u>85,971</u>	\$ <u>83,971</u>
EXPENSES		
Salaries	62,838	60,960
Benefits	15,458	14,614
Administration	<u>8,597</u>	<u>8,397</u>
	<u>86,893</u>	<u>83,971</u>
DEFICIENCY OF REVENUES OVER EXPENSES for the year	\$ <u><u>(922)</u></u>	\$ <u><u>0</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, 2024

	2024	2023
REVENUE		
Other	\$ <u>74,840</u>	\$ <u>74,840</u>
EXPENSES		
Salaries	55,706	56,453
Program	0	160
Benefits	13,727	10,405
Administration	<u>7,484</u>	<u>7,822</u>
	<u>76,917</u>	<u>74,840</u>
DEFICIENCY OF REVENUES OVER EXPENSES for the year	<u>\$ (2,077)</u>	<u>\$ 0</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, 2024**

	2024	2023
REVENUE		
Other	\$ <u>582,716</u>	\$ <u>609,947</u>
EXPENSES		
Salaries	343,806	438,181
Program	280	2,655
Benefits	86,421	111,498
Administration	60,271	60,995
Training	<u>270</u>	<u>1,140</u>
	<u>491,048</u>	<u>614,469</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES for the year	<u>\$ 91,668</u>	<u>\$ (4,522)</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, 2024**

	2024	2023
REVENUE		
Other	\$ <u>49,470</u>	\$ <u>51,547</u>
EXPENSES		
Program	46,767	46,946
Administration	<u>4,947</u>	<u>4,803</u>
	<u>51,714</u>	<u>51,749</u>
DEFICIENCY OF REVENUES OVER EXPENSES for the year	\$ <u><u>(2,244)</u></u>	\$ <u><u>(202)</u></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, 2024**

	2024	2023
REVENUE		
MCCSS / MAG	\$ 144,057	\$ 144,057
United Way	20,650	27,502
Subsidies - Province of Ontario	<u>3,610</u>	<u>2,020</u>
	<u>168,317</u>	<u>173,579</u>
EXPENSES		
Salaries	125,271	132,477
Program	328	1,698
Benefits	29,553	31,877
Occupancy costs	14,406	6,898
Boarding rate payments	0	479
Training	<u>677</u>	<u>150</u>
	<u>170,235</u>	<u>173,579</u>
DEFICIENCY OF REVENUES OVER EXPENSES for the year	<u>\$ (1,918)</u>	<u>\$ 0</u>

DUFFERIN CHILD AND FAMILY SERVICES

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

SCHEDULE 13

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

FOR THE YEAR ENDED MARCH 31, 2024

	GLOW	Racialized- Trauma Mental Health Support	Total 2024
	(A702)	(A704)	
REVENUE			
United Way	\$ 30,000	\$ 20,000	\$ 50,000
Subsidies - Province of Ontario	<u>4,371</u>	<u>0</u>	<u>4,371</u>
	<u>34,371</u>	<u>20,000</u>	<u>54,371</u>
EXPENSES			
Salaries	18,167	13,768	31,935
Program	9,600	0	9,600
Benefits	3,996	4,420	8,416
Administration	<u>3,000</u>	<u>2,000</u>	<u>5,000</u>
	<u>34,763</u>	<u>20,188</u>	<u>54,951</u>
DEFICIENCY OF REVENUE OVER EXPENSES for the year	<u>\$ (392)</u>	<u>\$ (188)</u>	<u>\$ (580)</u>

DUFFERIN CHILD AND FAMILY SERVICES

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

SCHEDULE 14

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

FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
REVENUE		
Other	\$ <u>10,876</u>	\$ <u>2,900</u>
EXPENSES		
Salaries	7,652	1,159
Benefits	2,707	287
Administration	<u>1,087</u>	<u>991</u>
	<u>11,446</u>	<u>2,437</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES for the year	\$ <u><u>(570)</u></u>	\$ <u><u>463</u></u>