DUFFERIN CHILD AND FAMILY SERVICES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2026

DUFFERIN CHILD AND FAMILY SERVICES

INDEX TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2026

Chartered
Professional
Accountants

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, 2026 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, 2026 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.

GUELPH OFFICE 103-197 HANLON CREEK BLVD, GUELPH, ON • TEL: 519-822-9933 • FAX: 519-822-9212 • RLB.CA

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.

RLB LLP

Guelph, Ontario
June 2, 2026

Chartered Professional Accountants
Licensed Public Accountants

R Staniscia

Rebecca Staniscia, Board Chair
Dufferin Child and Family Services

DUFFERIN CHILD AND FAMILY SERVICES

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	2026	2025
A S S E T S		
CURRENT		
Cash	$ 1,274,468	$ 1,054,599
Short term investments	1,874,140	1,531,569
Accounts receivable	1,027,394	550,559
Due from Province	10,000	16,895
Prepaid expenses	54,469	56,424
Due from related party (note 5)	19,431	9,597
	4,259,902	3,219,643
TANGIBLE CAPITAL ASSETS (note 4)	3,127,627	3,298,986
	$ 7,387,529	$ 6,518,629
L I A B I L I T I E S		
CURRENT		
Accounts payable and accrued liabilities	$ 1,387,558	$ 1,343,676
Client trust funds	148,190	142,998
Deferred revenue (note 13)	2,090,281	1,620,160
Current portion of long term debt (note 8)	221,654	216,128
	3,847,683	3,322,962
LONG TERM DEBT (note 8)	862,524	1,084,178
	4,710,207	4,407,140
N E T A S S E T S		
INTERNALLY RESTRICTED RESERVE FOR AUTISM (note 14)	1,109,731	1,109,731
UNRESTRICTED GENERAL OPERATING FUND	1,567,591	1,001,758
	2,677,322	2,111,489
	$ 7,387,529	$ 6,518,629

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2026

	Unrestricted General Operating Fund	**Internally Restricted Reserve for Autism**	**2026**	**2025**
NET ASSETS, beginning of year	$ 1,001,758	$ 1,109,731	$ 2,111,489	$ 2,202,427
Excess (deficiency) of revenues over expenses	565,833	0	565,833	(90,938)
NET ASSETS, end of year	$ 1,567,591	$ 1,109,731	$ 2,677,322	$ 2,111,489

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
REVENUES		
Subsidies - Province of Ontario	$15,975,503	$16,262,190
- Other	2,210,791	2,103,300
Other (note 5)	2,900,308	2,570,851
Interest income	71,518	51,811
	21,158,120	20,988,152
EXPENSES		
Salaries	9,666,604	9,196,647
Program	6,009,082	4,343,971
Boarding rate payments	2,493,484	3,220,979
Benefits (note 6)	2,436,005	2,363,825
Occupancy costs (notes 5, 8 & 9)	568,625	566,271
Technology	235,718	171,689
Client personal needs	182,812	200,785
Amortization	171,859	216,895
Miscellaneous	160,508	163,007
Administration	136,935	143,372
Travel	52,905	47,664
Professional service - non-client	51,834	142,556
Medical and related services	30,436	38,084
Financial assistance	21,782	33,204
Training	19,376	33,816
Professional service - client	10,747	7,828
Promotion and publicity	3,100	3,416
	22,251,812	20,894,009
(DEFICIT) SURPLUS BEFORE OTHER REVENUES (EXPENSES)	(1,093,692)	94,143
OTHER REVENUES (EXPENSES)		
Gain on disposal of tangible capital assets	0	1,354
Prior year subsidy repayment	(233,684)	(186,435)
Emergency funding allocated towards prior year deficit	1,893,209	0
	1,659,525	(185,081)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES for the year	$ 565,833	$ (90,938)

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses for the year	$ 565,833	$ (90,938)
Items not requiring an outlay of cash		
Amortization	171,859	216,895
Gain on disposal of tangible capital assets	0	(1,354)
	737,692	124,603
Changes in non-cash working capital		
Accounts receivable	(476,835)	(54,907)
Due from Province	6,895	63,705
Prepaid expenses	1,955	17,008
Due to/from related party	(9,834)	(19,337)
Accounts payable and accrued liabilities	43,882	(85,080)
Client trust funds	5,192	12,564
Deferred revenue	470,121	1,159,121
	779,068	1,217,677
CASH USED IN FINANCING ACTIVITIES		
Repayment of long term debt	(216,128)	(210,741)
CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		
Additions to tangible capital assets	(500)	0
Proceeds on sale of tangible capital assets	0	1,354
(Purchase) redemption of investments, net	(342,571)	(525,405)
	(343,071)	(524,051)
NET INCREASE IN CASH	219,869	482,885
NET CASH, BEGINNING OF YEAR	1,054,599	571,714
NET CASH, END OF YEAR	$ 1,274,468	$ 1,054,599

See notes to the financial statements

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	- 3	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 tangible 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 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. Interest and dividends attributable to financial instruments are reported in the statement of operations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) FINANCIAL INSTRUMENTS (continued)

Impairment
At the end of each reporting period, the organization assesses whether there are any indications that a financial asset measured at cost or amortized cost may be impaired. If there are indicators of impairment, and the organization determines there has been a significant adverse change in the expected amount or timing of future cash flows, an impairment is recognized. If circumstances change, a previously recognized impairment may be reversed.

Transaction costs
The organization recognizes its transaction costs in excess of revenue over expenses in the year 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
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 2026 or 2025.

(e) FUND ACCOUNTING

Unrestricted 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.

(f) 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 expense 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 2026 compared to the previous year.

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 $423,328 (2025 - $187,258).

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	$ 1,387,558	$ 0	$ 0	$ 0
Client trust funds	148,190	0	0	0
Current portion of long term debt	18,216	36,623	166,815	0
Long term debt	0	0	0	862,524
	$ 1,553,964	$ 36,623	$ 166,815	$ 862,524

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. The company is primarily exposed to interest rate 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 2026	Net 2025
Land	$ 100,000	$ 0	$ 100,000	$ 100,000
Buildings	4,611,911	1,696,082	2,915,829	3,031,126
Vehicles	195,549	164,277	31,272	39,656
Office furniture and equipment	1,757,078	1,747,317	9,761	19,363
Computer hardware and software	960,822	908,960	51,862	70,160
Leasehold improvements	41,942	30,624	11,318	19,707
Parking lot	161,807	154,222	7,585	18,974
	$ 7,829,109	$ 4,701,482	$ 3,127,627	$ 3,298,986

5. DUE FROM RELATED PARTY AND 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:

	2026	2025
50% split of solar revenue	$ 16,030	$ 15,293
50% split of solar expenses	1,341	757
Administration fees charged	19,938	18,699

The amount due from the Dufferin Child and Family Foundation 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 2026 was $928,633 (2025 - $870,519). The contribution rate for 2026 was 9.0% to 15.8% depending on income level (2025 - 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, 2025. At that time, the plan reported a $1.3 billion actuarial deficit (2024 - $2.9 billion), based on actuarial liabilities of $149.6 billion (2024 - $140.8 billion) and actuarial assets of $145.5 billion (2024 - $138.4 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 (2025 - $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 secured. See Note 8.

8. LONG TERM DEBT

	2026	2025
TD mortgage payable, interest at 2.527%, repayable in blended monthly installments of $20,543, maturing November 1, 2030, secured as described below	$ 1,084,178	$ 1,300,306
Less current portion:		
Cash repayments required within 12 months	221,654	216,128
	$ 862,524	$ 1,084,178

The mortgage and operating loan are 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 $3,015,829) and assignment of fire insurance covering the property at 655 Riddell Road. Interest on long term debt paid during the year was $30,385 (2025 - $35,772) and is recorded in occupancy costs.

Future minimum payments on long term debt are as follows:

2027	$ 221,654
2028	227,275
2029	233,130
2030	239,100
2031	163,019
	$ 1,084,178

9. CONTRACTUAL OBLIGATIONS

The organization has one lease for the premises 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:

2027	$ 134,237
2028	122,577
2029	92,037
2030	61,497
2031	20,499
	$ 430,847

10. CONTINGENCIES

Various lawsuits have been filed against the organization for incidents which arose in the ordinary course of business. In the opinion of management, the outcome of these 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. 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 $242,190 at March 31, 2026 (March 31, 2025 - $285,800).

12. ECONOMIC DEPENDENCE

The organization receives approximately 88% (2025 - 89%) of its operating funding from the Ontario provincial government and its various ministries, either directly or indirectly.

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:

	2026	2025
Balance, beginning of the year	$ 1,620,160	$ 461,039
Less amount recognized as revenue in the year	(2,809,948)	(492,704)
Plus amount received related to the following year	3,280,069	1,651,825
Balance, end of year	$ 2,090,281	$ 1,620,160

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	7,332
	$ 1,109,731

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, 2026

	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**
REVENUES										
Province of Ontario	$ 2,101,000	$ 700,000	$ 170,000	$ 326,791	$ 1,148,000	$ 40,000	$ 267,000	$ 1,739,000	$ (154,791)	$ 6,337,000
Recoveries	0	0	0	0	0	0	0	0	193,269	193,269
PCE	0	0	0	0	40,428	0	0	0	0	40,428
	2,101,000	700,000	170,000	326,791	1,188,428	40,000	267,000	1,739,000	38,478	6,570,697
EXPENSES										
Salaries	1,650,851	463,502	93,070	115,755	0	0	209,812	745,166	0	3,278,156
Benefits	419,210	118,556	24,042	28,965	0	0	53,533	178,291	0	822,597
Travel	1,354	4,460	76	0	0	19,690	38	5,628	0	31,246
Training	853	1,453	0	0	0	0	2,162	1,348	0	5,816
Program	2,903	19,777	0	0	0	0	4,444	0	0	27,123
Professional services	0	0	0	0	0	0	0	37,175	0	37,175
Clients' personal needs	0	33,974	0	0	0	0	0	0	0	33,974
Admission prevention	21,782	0	0	0	0	0	0	0	0	21,782
Purchased foster and group care	0	0	0	0	2,314,096	0	0	0	0	2,314,096
PCE - Expenses	0	0	0	0	30,920	0	0	0	0	30,920
Adoption subsidy expenses	0	11,700	0	0	0	0	0	0	0	11,700
Targeted subsidies adoptions	0	0	0	342,822	0	0	0	0	0	342,822
Occupancy	0	0	0	0	0	0	0	435,203	0	435,203
Promotion and publicity	0	0	0	0	0	0	0	1,764	0	1,764
Administration	0	0	0	0	0	0	0	27,834	0	27,834
Liability insurance and memberships	0	0	0	0	0	0	0	100,826	0	100,826
Technology	0	0	0	0	0	0	0	139,309	0	139,309
	2,096,953	653,422	117,188	487,542	2,345,016	19,690	269,989	1,672,544	0	7,662,344
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	$ 4,047	$ 46,578	$ 52,812	$ (160,751)	$ (1,156,588)	$ 20,310	$ (2,989)	$ 66,456	$ 38,478	$ (1,091,647)

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, 2026

	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
REVENUES							
Province of Ontario	$ 316,668	$ 355,291	$ 231,425	$ 162,309	$ 143,107	$ 181,735	$ 1,390,535
Recoveries	3,000	0	0	0	0	0	3,000
	319,668	355,291	231,425	162,309	143,107	181,735	1,393,535
EXPENSES							
Salaries	260,196	227,813	190,718	115,417	90,296	123,455	1,007,895
Benefits	65,559	57,624	48,393	29,820	23,004	32,934	257,334
Travel	0	23	371	0	0	0	394
Training	0	3,898	0	0	0	0	3,898
Program	1,141	7,534	0	0	2,000	2,056	12,731
Administration	31,667	35,529	23,143	16,231	14,311	18,174	139,055
	358,563	332,421	262,625	161,468	129,611	176,619	1,421,307
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (38,895)	$ 22,870	$ (31,200)	$ 841	$ 13,496	$ 5,116	$ (27,772)

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, 2026

	YWHO Youth Wellness Hub Ontario (A359)	Service Coordination (A354)	Specialized Consultation /Services (A355)	Targeted Prevention & LGBTQ (A356/357)	Systems Navigation (A358)	Mobile Mental Health Clinic (0371)	TOTAL MOHLTC
REVENUES							
Province of Ontario	$ 488,899	$ 123,610	$ 49,500	$ 57,949	$ 80,000	$ 0	$ 2,190,493
Recoveries	0	0	0	16,609	0	0	19,609
	488,899	123,610	49,500	74,558	80,000	0	2,210,102
EXPENSES							
Salaries	204,818	96,689	0	33,453	44,741	0	1,387,596
Benefits	51,534	24,735	0	8,451	11,561	0	353,615
Travel	822	0	0	0	0	0	1,216
Training	2,361	0	0	0	0	0	6,259
Program	22,215	0	33,987	16,625	0	30,000	115,558
Administration	48,890	12,361	4,950	5,795	8,000	0	219,051
	330,641	133,785	38,937	64,324	64,302	30,000	2,083,296
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ 158,258	$ (10,175)	$ 10,563	$ 10,234	$ 15,698	$ (30,000)	$ 126,806

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**

FOR THE YEAR ENDED MARCH 31, 2026

	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**
REVENUES							
Province of Ontario	$ 261,665	$ 43,200	$ 85,100	$ 312,893	$ 208,596	$ 173,000	$ 1,084,454
Recoveries	0	0	0	0	10,246	0	10,246
	261,665	43,200	85,100	312,893	218,842	173,000	1,094,700
EXPENSES							
Salaries	185,449	35,175	60,624	223,527	151,795	121,650	778,220
Benefits	47,319	3,705	15,490	57,072	38,615	31,115	193,316
Travel	0	0	0	134	303	0	437
Training	0	0	475	727	0	0	1,202
Program	165	0	0	143	7,270	0	7,578
Administration	26,167	4,320	8,511	31,290	20,860	17,300	108,448
	259,100	43,200	85,100	312,893	218,843	170,065	1,089,201
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	$ 2,565	$ 0	$ 0	$ 0	$ (1)	$ 2,935	$ 5,499

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, 2026

	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
REVENUES								
Province of Ontario	$ 26,000	$ 167,241	$ 9,000	$ 30,000	$ 48,811	$ 8,190	$ 50,133	$ 1,423,829
Recoveries	0	0	0	12,353	0	0	0	22,599
	26,000	167,241	9,000	42,353	48,811	8,190	50,133	1,446,428
EXPENSES								
Salaries	18,396	119,635	2,915	0	35,014	5,315	31,502	990,997
Benefits	4,724	30,560	743	0	8,915	1,358	8,026	247,642
Travel	0	0	0	0	0	0	0	437
Training	0	0	0	0	0	0	0	1,202
Program	0	3,103	0	38,166	0	1,388	0	50,235
Administration	2,600	16,724	900	3,000	4,882	819	5,013	142,386
	25,720	170,022	4,558	41,166	48,811	8,880	44,541	1,432,899
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	$ 280	$ (2,781)	$ 4,442	$ 1,187	$ 0	$ (690)	$ 5,592	$ 13,529

See notes to the financial statements

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, 2026

	CSN Individual Placements (0240)	Adult Professional and Specialized Services (0705)	Special Services at Home (0723)	SSAH for MFTD (0509)	TOTAL MCCSS
REVENUES					
Province of Ontario	$ 3,301,509	$ 1,634,660	$ 439,297	$ 69,005	$ 5,444,471
EXPENSES					
Program	3,302,022	1,641,821	438,365	67,206	5,449,414
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	$ (513)	$ (7,161)	$ 932	$ 1,799	$ (4,943)

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - AUTISM PROGRAMS **SCHEDULE 5**

FOR THE YEAR ENDED MARCH 31, 2026

	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
REVENUES							
Erin Oaks Centre for Kids	$ 95,000	$ 169,225	$ 111,200	$ 88,011	$ 420,060	$ 1,214,275	$ 2,097,771
MCCSS	0	0	0	0	0	0	0
Fee for service	0	64,000	0	0	0	0	64,000
	95,000	233,225	111,200	88,011	420,060	1,214,275	2,161,771
EXPENSES							
Salaries	67,973	0	84,367	77,581	306,910	711,919	1,248,750
Benefits	17,527	0	21,535	19,776	77,329	181,968	318,135
Travel	0	0	0	0	0	1,221	1,221
Training	0	0	0	0	0	1,178	1,178
Program	0	0	0	0	450	152,564	153,014
Other	0	341,888	0	0	13,459	0	355,347
Administration	9,500	34,187	11,120	8,801	42,006	121,428	227,042
	95,000	376,075	117,022	106,158	440,154	1,170,278	2,304,687
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	$ 0	$ (142,850)	$ (5,822)	$ (18,147)	$ (20,094)	$ 43,997	$ (142,916)

See notes to the financial statements

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, 2026

	Workforce Capacity (0610)	STARS (0614)	Respite (0640)	Autism Fee for Service (0625)	Art Therapy (0612)	Music Therapy (0613)	TOTAL NON-MINISTRY AND MINISTRY FUNDED
REVENUES							
Erin Oaks Centre for Kids	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,097,771
MCCSS	200,000	0	0	0	0	0	200,000
Fee for service	0	25,866	336,531	1,104,457	48,440	7,127	1,586,421
	200,000	25,866	336,531	1,104,457	48,440	7,127	3,884,192
EXPENSES							
Salaries	144,742	17,451	217,675	936,228	32,993	0	2,597,839
Benefits	36,682	5,000	44,313	237,817	8,437	0	650,384
Travel	0	0	1,454	2,707	177	177	5,736
Training	0	751	250	2,034	250	0	4,463
Program	0	77	15,789	14,232	649	216	183,977
Other	0	0	0	47,013	1,090	0	403,450
Administration	20,000	2,587	33,653	110,446	4,844	713	399,285
	201,424	25,866	313,134	1,350,477	48,440	1,106	4,245,134
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (1,424)	$ 0	$ 23,397	$ (246,020)	$ 0	$ 6,021	$ (360,942)

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, 2026

	2026	2025
REVENUES	$ 26,097	$ 25,130
EXPENSES		
Program	26,097	15,920
EXCESS OF REVENUES OVER EXPENSES for the year	$ 0	$ 9,210
OCBe savings on account for 8 clients (2025 - 12 clients)	$ 17,022	$ 22,472

See notes to the financial statements

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, 2026

	2026	2025
REVENUES		
Other	$ 25,000	$ 25,000
EXPENSES		
Program	4,421	9,393
EXCESS OF REVENUES OVER EXPENSES for the year	$ 20,579	$ 15,607

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, 2026

	2026	2025
REVENUES		
Subsidies - Province of Ontario	$ 85,951	$ 85,951
EXPENSES		
Salaries	61,662	60,191
Benefits	15,694	16,552
Administration	8,595	8,595
	85,951	85,338
EXCESS OF REVENUES OVER EXPENSES for the year	$ 0	$ 613

See notes to the financial statements

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, 2026

	2026	2025
REVENUES		
Other	$ 74,840	$ 74,840
EXPENSES		
Salaries	55,719	46,246
Benefits	14,234	14,051
Administration	7,485	7,485
	77,438	67,782
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES for the year	$ (2,598)	$ 7,058

See notes to the financial statements

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, 2026

	2026	2025
REVENUES		
Other	$ 723,750	$ 705,700
EXPENSES		
Salaries	452,398	505,043
Program	57,937	644
Benefits	116,039	123,346
Administration	72,375	70,570
Training	500	1,950
	699,249	701,553
EXCESS OF REVENUES OVER EXPENSES for the year	$ 24,501	$ 4,147

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, 2026

	2026	2025
REVENUES		
Other	$ 101,061	$ 49,729
EXPENSES		
Program	80,718	55,990
Administration	10,106	4,973
	90,824	60,963
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES for the year	$ 10,237	$ (11,234)

See notes to the financial statements

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, 2026

	2026	2025
REVENUES		
MCCSS / MAG	$ 148,847	$ 148,847
United Way	20,000	20,000
Subsidies - Province of Ontario	5,617	3,865
	174,464	172,712
EXPENSES		
Salaries	128,319	126,541
Program	100	141
Benefits	31,159	31,025
Occupancy costs	14,886	14,885
Training	0	120
	174,464	172,712
EXCESS OF REVENUES OVER EXPENSES for the year	$ 0	$ 0

See notes to the financial statements

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, 2026

	GLOW (A702)	Racialized-Trauma Mental Health Support (A704)	Total 2026
REVENUES			
United Way	$ 41,398	$ 28,000	$ 69,398
EXPENSES			
Salaries	21,389	25,422	46,811
Program	4,173	0	4,173
Benefits	5,450	6,345	11,795
Administration	3,250	2,800	6,050
Travel	3,270	0	3,270
Training	250	0	250
	37,782	34,567	72,349
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES for the year	$ 3,616	$ (6,567)	$ (2,951)

See notes to the financial statements

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES **SCHEDULE 14**

HOMELESS AND ADDICTION RECOVERY TREATMENT (HART) HUB, funded by Services and Housing in the Province (0558)

FOR THE YEAR ENDED MARCH 31, 2026

	2026
REVENUES	
Other	$ 58,387
EXPENSES	
Salaries	11,395
Program	5,000
Benefits	3,246
Administration	9,225
	28,866
EXCES OF REVENUES OVER EXPENSES for the year	$ 29,521

See notes to the financial statements