

Financial Statements of

**CHILD AND FAMILY
SERVICES OF
GRAND ERIE**

And Independent Auditor's Report thereon

Year ended March 31, 2024



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INDEPENDENT AUDITORS' REPORT

To the Directors of Child and Family Services of Grand Erie

Opinion

We have audited the financial statements of Child and Family Services of Grand Erie (the Entity), which comprise:

- the statement of financial position as at March 31, 2024
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2024 and its results of operations, its changes in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- 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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, slanted font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

June 27, 2024

CHILD AND FAMILY SERVICES OF GRAND ERIE

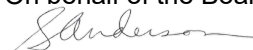
Statement of Financial Position

March 31, 2024, with comparative information for 2023

	2024	2023
Assets		
Current assets:		
Cash	\$ 393,603	\$ 95,093
Restricted cash (note 3)	758,729	707,345
Accounts receivable	59,264	207,198
Accounts receivable – Province	81,386	974,616
Accounts receivable – Other	34,461	–
HST receivable	451,214	799,030
Prepaid and deposits	279,814	420,833
	<u>2,058,471</u>	<u>3,204,115</u>
Capital assets (note 4)	2,527,920	2,744,010
Funds held in trust (note 6)	84,883	73,744
Investments (note 7)	597,164	580,561
	<u>\$ 5,268,438</u>	<u>\$ 6,602,430</u>
Liabilities and Net Assets		
Current liabilities:		
Bank indebtedness (note 8)	\$ –	\$ 993,608
Accounts payable and accrued liabilities	2,990,396	2,926,718
Ontario child benefit equivalent (note 9)	657,294	592,553
Canada child benefit (note 9)	492,840	619,108
Deferred revenue (note 10)	381,318	373,344
Due to related company (note 17)	183,154	261,013
	<u>4,705,002</u>	<u>5,766,344</u>
Employee sick leave plan (note 11)	1,049,346	492,452
Funds held in trust (note 6)	84,883	73,744
Deferred capital contributions (note 12)	459,092	499,762
	<u>6,298,323</u>	<u>6,832,302</u>
Net assets:		
Invested in capital assets	2,068,828	2,244,248
Internally restricted (note 13)	430,668	430,668
Endowment (note 14)	132,819	132,819
Unrestricted	(3,662,200)	(3,037,607)
	<u>(1,029,885)</u>	<u>(229,872)</u>
Commitments (note 15)		
Contingencies (note 18)		
	<u>\$ 5,268,438</u>	<u>\$ 6,602,430</u>

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

CHILD AND FAMILY SERVICES OF GRAND ERIE

Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Province of Ontario	\$ 45,321,758	\$ 43,985,672
Municipal	1,082,073	1,043,217
Donation income and other recoveries	873,942	1,012,453
Child tax benefit	1,197,516	1,498,468
Interest income	101,005	37,149
Administrative fees recovered	31,853	35,742
	<u>48,608,147</u>	<u>47,612,701</u>
Expenses:		
Salaries	23,485,600	21,674,833
Benefits	6,342,600	5,991,738
Boarding payments	10,852,100	9,939,096
Targeted subsidies	2,335,510	2,260,915
Professional services – client	782,479	2,089,640
Client personal needs	1,213,423	1,463,634
Liability Insurance	847,878	964,629
Building Occupancy	697,572	848,875
Travel	690,719	726,785
Heath and related	477,380	594,006
Professional services – non client	431,490	386,069
Technology	298,666	314,187
Office administration	210,859	220,258
Memberships	132,137	137,216
Program expenses	218,309	122,227
Promotion and publicity	65,034	98,286
Training	90,703	49,484
Miscellaneous expense	31,853	35,792
	<u>49,204,312</u>	<u>47,917,670</u>
Deficiency of revenue over expenses before the undernoted items	(596,165)	(304,969)
Other expenses (income):		
Amortization of capital assets	244,518	258,278
Amortization of deferred capital contributions	(40,670)	(40,670)
	<u>203,848</u>	<u>217,608</u>
Deficiency of revenue over expenses	<u>\$ (800,013)</u>	<u>\$ (522,577)</u>

See accompanying notes to financial statements

CHILD AND FAMILY SERVICES OF GRAND ERIE

Statement of Changes in Net Assets

Year ended March 31, 2024, with comparative information for 2023

	Invested in capital assets	Internally Restricted	Endowment	Unrestricted	2024	2023
Net assets, beginning of year	\$ 2,244,248	\$ 430,668	\$ 132,819	\$(3,037,607)	\$(229,872)	\$ 292,705
Excess (deficiency) of revenues over expenses	(203,848)	–	1,398	(597,563)	(800,013)	(522,577)
Purchase of capital assets	28,428	–	–	(28,428)	–	–
Transfers	–	–	(1,398)	1,398	–	–
Net assets, end of year	\$ 2,068,828	\$ 430,668	\$ 132,819	\$(3,662,200)	\$(1,029,885)	\$(229,872)

See accompanying notes to financial statements.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Statement of Cash Flows

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Deficiency of revenue over expenses	\$ (800,013)	\$ (522,577)
Items not involving cash:		
Amortization of capital assets	244,518	258,278
Amortization of deferred capital contributions	(40,670)	(40,670)
Employee sick leave plan	556,894	–
	(39,271)	(304,969)
Changes in non-cash operating working capital:		
Accounts receivable	147,934	331,410
Accounts receivable - other	(34,461)	–
HST receivable	347,816	(363,912)
Due from province of Ontario	893,230	(290,055)
Prepaid expenses	141,019	120,629
Deferred revenue	7,974	90,466
Child tax benefit	(61,527)	(20,070)
Accounts payable and accrued liabilities	(493,216)	(93,765)
Due to related company	(77,859)	261,013
Employee sick leave plan	556,894	–
	1,388,533	(269,253)
Investing:		
Purchase of investments, net	(16,603)	(21,087)
Increase Restricted cash	(51,384)	(512,425)
Purchase of capital assets	(28,428)	(124,971)
	(96,415)	(658,483)
Increase (decrease) in cash	1,292,118	(927,736)
Cash, beginning of year	(898,515)	29,221
Cash, end of year	\$ 393,603	\$ (898,515)
Represented by:		
Cash	\$ 393,603	\$ 95,093
Bank indebtedness	–	(993,608)
Cash, end of year	\$ 393,603	\$ (898,515)

See accompanying notes to financial statements.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements

Year ended March 31, 2024

On April 1, 2022 The Children's Aid Society of Brant and The Children's Aid Society of Haldimand and Norfolk, previously independent organizations, amalgamated to form one legal entity known as The Child and Family Services of Grand Erie (the "Agency"). The amalgamation was a result of a voluntary merger of the two predecessor organizations.

Articles of amalgamation were approved by the Ministry of Government Services on February 1, 2022.

The Agency was incorporated as a non-profit corporation without share capital, is mandated by the Province of Ontario through the Child, Youth and Family Services Act (2017) to ensure the protection of children from abuse and neglect and is a registered charity under the Income Tax Act.

1. Significant accounting policies:

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards inclusive of PS 4200 through 4270, which apply to government not-for-profit organizations.

(a) Revenue recognition:

The Agency follows the deferral method of accounting for contributions. Contributions are recognized as revenue in the year in which the related expenses are incurred. All other revenue is recorded when earned and collection is likely.

(b) Capital assets:

Capital assets are stated at cost, less accumulated amortization. Amortization is provided using the straight-line method and following annual rates:

Asset	Rate
Buildings	2 - 2.5%
Automotive equipment	15%
Leasehold improvements	10%
Computer equipment	20%
Office furniture and equipment	8 - 10%
Computer software	33%

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

1. Significant accounting policies (continued):

(c) Allocation of expenses:

The Agency operates various programs. The costs of each program includes the costs of personnel, premises and other expenses that are directly related to providing the program. The Agency also incurs a number of general support expenses that are common to the administration of the organization and each of its programs.

The Agency allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year.

(d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Agency has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method (or effective interest rate method).

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, The Agency determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount The Agency expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(e) Asset retirement obligations:

The Agency recognizes the fair value of an asset retirement obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The Agency has not recognized an assets retirement obligation.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

1. Significant accounting policies (continued):

(f) Use of estimates:

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amounts of property, plant and equipment; provisions for impairment of trade accounts receivable; and obligations related to employee future benefits. Actual results could differ from those estimates.

2. Change in accounting policy:

On April 1, 2023, the Organization adopted Public Accounting Standard PS 3400 – Revenue. This standard was adopted prospectively from the date of adoption. This new standard provides requirements for the recognition, presentation, and disclosure of revenue transaction. The implementation of this standard did not require The Agency to reflect any adjustment in the financial statements.

3. Restricted cash:

Restricted cash consists of cash held in savings accounts for youth for the OCBE Savings program and for the OCBE program and RESP.

4. Capital assets:

			2024	2023
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 394,162	\$ –	\$ 394,162	\$ 394,162
Buildings	4,900,645	3,039,250	1,861,395	1,980,971
Automotive equipment	56,218	56,218	–	–
Leasehold improvements	755,578	753,923	1,655	3,311
Computer equipment	2,192,749	1,968,222	224,527	298,710
Office furniture and equipment	2,646,415	2,600,234	46,181	66,856
Computer software	338,203	338,203	–	–
	\$11,283,970	\$ 8,756,050	\$ 2,527,920	\$ 2,744,010

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

5. Equipment under capital lease:

			2024	2023
	Cost	Accumulated amortization	Net book value	Net book value
Equipment under capital lease	\$ 114,587	\$ 114,587	\$ —	\$ —

The obligation of the capital lease was repaid in full in 2022.

6. Funds held in trust:

The Agency holds funds in trust and administers funds on behalf of specific wards of The Agency.

7. Investments:

Investments consisting of GIC's with effective interest rates ranging from 1.65% to 5.37% per annum and maturity dates ranging to June 2028. The investments have a cost of \$584,344 and an amortized costs of \$596,899. Investments include endowment funds of \$134,218 (2023 - \$134,275).

8. Bank indebtedness:

The Agency has a line of credit which bears interest at the bank's prime rate. The maximum authorized credit limit is \$2,500,000. The credit facility is secured by a General Security Agreement granting a security interest in the undertaking and all personal property owned by the Agency.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

9. Child benefits:

The Ontario child benefit equivalent and Canada child benefit represents the surplus (deficit) for the year ended March 31, 2024 of special programs administered by The Agency undertaken during the year. The programs are as follows:

	Ontario benefit equivalent	Canada child benefit
Balance April 1, 2022	\$ 670,477	\$ 655,480
Receipts	373,003	408,719
Disbursements/transfers	(450,927)	(445,091)
Balance March 31, 2023	592,553	619,108
Receipts	305,244	238,497
Disbursements/transfers	(240,503)	(364,765)
Balance March 31, 2024	\$ 657,294	\$ 492,840

The funds ending balance in Ontario Child Benefit funds will need to be spent on children in care.

The Agency receives Canada Child Benefits ("CCB") of \$60 to \$160 per month for certain children in care. These funds were received for children under six years of age. Beginning July 2015, Canada Child Tax Benefit ("CCTB") funds were received for all children under 18 years of age. The Agency holds these funds as directed by the Ministry of Children, Community and Social Services (the "Ministry") until a Registered Education Savings Plan ("RESP") is established for each qualifying child. The Ministry requires that all funds be invested into RESPs for the benefit of qualifying children. The Agency is responsible for the management and distribution of the RESPs and does not have access to the funds. If a child cannot be found upon collapsing of the fund, earned funds are to be distributed to the remaining active RESP accounts. The RESPs are invested with RBC.

During the year \$364,765 (2023 - \$301,864) was transferred into RESPs. At March 31, 2024, The Agency is the sponsor for 520 RESPs (2023 - 532), with \$4,237,988 (2023 - \$3,852,427) being held in RESPs. This amount represents the contributions of The Agency and does not include additional government grants directed into the RESPs. These funds are not shown in the financial statements of The Agency.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

10. Deferred revenues:

Balance April 1, 2022	\$ 282,878
Receipts	171,855
Disbursements/transfers	(81,389)
Balance March 31, 2023	373,344
Receipts	90,559
Disbursements/transfers	(82,585)
Balance March 31, 2024	\$ 381,318

11. Employee sick leave plan:

Effective October 16, 2023, all the employees of The Agency are eligible to accumulate sick leave days, previously only the former employees of The Children's Aid Society of Brant were eligible. The maximum sick leave credit is 90 days per employee. The plan allows for employees upon resignation with over 20 years employment or retirement to receive 50% of their sick leave credit, up to a maximum of 40 of the unused days. The actual retirement gratuities paid in 2024 amounted to \$56,217 (2023 - \$31,229). The Agency has estimated the amount expected to be paid in future years based on assumptions regarding the vesting of the benefit for employees. The Agency has an accrual of \$1,049,346 (2023 - \$492,452) for these obligations.

12. Deferred capital contributions:

Deferred grants related to capital assets represent grants received from the Province and other non-related parties to fund purchases of capital assets. The grants are amortized on a basis consistent with the related assets purchased by The Agency. The changes in the deferred grants balance for the year are as follows:

	2024	2023
Grant balance	\$ 2,867,729	\$ 2,867,729
Less: accumulated amortization	(2,408,637)	(2,367,967)
Balance, net of accumulated amortization	\$ 459,092	\$ 499,762

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

13. Internally restricted net assets:

The Agency has internally restricted net assets in the amount of \$430,668 relating to amounts previously donated to The Children's Aid Society of Haldimand and Norfolk prior to amalgamation.

14. Endowment:

The Agency has an endowment from the Webster Estate in the amount of \$132,819. The principal amount of the funds will not be spent as per the conditions of the will.

15. Commitments:

(a) Pension agreements:

The Agency makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

Commencing January 1, 2013, contribution rates ranged from 9.0% to 14.6% depending on the level of earnings. Expenses for 2024 include \$2,278,956 for contributions to March 31, 2024 (2023 - \$2,147,625) which are included in the statement of operations. The Agency does not recognize any share of the Plan's pension surplus or deficit as insufficient information is available to identify the Society's share of the underlying pension assets and liabilities. The most recent actuarial valuation filed with pension regulators as at December 31, 2023 indicated an actuarial deficit of \$4.202 billion for the overall plan.

(b) Lease commitments:

The Society has entered into leasing agreements for various items of facilities and office equipment with expiry dates to 2027. The minimum annual lease payments are:

2025	\$ 109,377
2026	55,832
2027	21,794

On December 15, 2023, The Agency entered into a new facility lease agreement for 20 years, the occupancy date is currently estimated to be in June 2025. The lease has an annual rent of \$462,500 increasing every 5 years by approximately 5%.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

16. Financial instruments and risk management:

(a) Fair value:

The carrying value of cash, bank indebtedness, investments, receivables, payables and accruals, and child benefits approximates their fair value because of the relatively short period to maturity of the instruments.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Agency deals with creditworthy counterparties to mitigate the risk of financial loss from defaults. The Agency monitors the credit risk of customers through credit rating reviews.

(c) Liquidity risk:

Liquidity risk is the risk that The Agency will not be able to meet all cash outflow obligations as they come due. Liquidity risk arises from accounts payable, and other liabilities. The Agency also experienced negative working capital for 2024. The Agency also mitigates liquidity risk by monitoring cash activities through detailed budgeting analysis.

17. Related party transactions:

The Agency holds an economic interest in Child and Family Services of Grand Erie Foundation ("the Foundation"). All resources of the Foundation are to be used for capital acquisitions and specific programs of The Agency not funded by the province and for educational programs for the benefit of previous wards of The Agency.

During the year The Agency rented property from the Foundation in the amount of \$97,118 (2023 - \$130,718).

The Foundation provided to support to The Agency in the amount of \$102,100 during the year (2023 - \$69,050).

The Agency has an amount due to the Foundation in the amount of \$183,154 (2023 - \$261,013). The amounts are unsecured and have no repayment terms.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Notes to Financial Statements (continued)

Year ended March 31, 2024

18. Contingent liability:

(a) Claims and litigation:

Certain claims exist against The Agency. The Agency utilizes insurance where possible to mitigate the risk of material uncertainty for claims. With respect to claims at March 31, 2024, management believes The Agency has valid defenses and appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on The Agency's financial position.

(b) Employment matters:

During the normal course of business, the Agency is involved in certain employment related negotiations and has recorded accruals based on management's estimate of potential settlement amounts where these amounts are reasonably determinable.

19. Ministry of Children, Community and Social Services:

The Agency has service contracts with the Ministry of Children, Community and Social Services. One requirement of the contracts is the preparation of an annual report, which shows a summary by service of all revenues and expenses and any resulting surplus or deficit that relates to the contract, prepared in accordance with Ministry guidelines. The surplus (deficit) for Ministry reporting will differ from The Agency's surplus (deficit) position due to differences in reporting requirements, resulting in timing differences.

There is currently no commitment by the Ministry to fund deficits incurred by The Agency. Therefore, to the extent that deficits are incurred and not funded, future operations may be affected. The Ministry provides operating funding including base funding which is expected to be received on an annual basis, and special funding, which is non-recurring in nature, and consequently is unconfirmed for future years.

20. Comparative information:

Certain comparative information has been reclassified in order to conform with the presentation adopted in the current year.

CHILD AND FAMILY SERVICES OF GRAND ERIE

Schedule – Supplementary information

Year ended March 31, 2024, with comparative information for 2023

Alternate Dispute Resolution	2024	2023
Revenue:		
Province of Ontario	\$ 93,921	\$ 86,750
Expenses:		
Salaries and employee benefits	93,921	86,750
Excess of revenue over expenses	\$ –	\$ –

Education Liaison	2024	2023
Revenue:		
Province of Ontario	\$ 105,808	\$ 105,808
Expenses:		
Salaries and employee benefits	99,116	95,227
Purchase services - professional	–	–
Administration	6,692	10,581
Client personal needs	–	–
Travel	–	–
Office administration	–	–
	105,808	105,808
Excess of revenue over expenses	\$ –	\$ –

CHILD AND FAMILY SERVICES OF GRAND ERIE

Schedule – Supplementary information

Year ended March 31, 2024, with comparative information for 2023

Community Programs – Child and Family Intervention – Non-Residential	2024	2023
Revenue:		
Province of Ontario	\$ 228,677	\$ 228,677
Expenses:		
Salaries and employee benefits	228,677	219,386
Program expense	–	5,911
Travel	–	3,380
Building occupancy	–	–
Office administration	–	–
Administration	–	–
	228,677	228,677
Excess of revenue over expenses	\$ –	\$ –
Partnership Facility Renewal	2024	2023
Revenue:		
Province of Ontario	\$ –	\$ 44,900
Expenses:		
Building occupancy	–	44,900
Excess of revenue over expenses	\$ –	\$ –

CHILD AND FAMILY SERVICES OF GRAND ERIE

Schedule – Supplementary information

Year ended March 31, 2024, with comparative information for 2023

BPS - Other - Children's Services	2024	2023
Revenue:		
Province of Ontario	\$ 26,469	\$ 26,469
Expenses:		
Salaries and employee benefits	26,469	26,469
Excess of revenue over expenses	\$ –	\$ –

Adults Community Accommodation	2024	2023
Revenue:		
Province of Ontario	\$ 465,185	\$ 179,722
Donation Income and Other Recoveries	–	8,697
	465,185	188,419
Expenses:		
Boarding payments	463,779	184,201
Client personal needs	1,406	4,218
	465,185	188,419
Excess of revenue over expenses	\$ –	\$ –