Financial Statements of

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Year ended March 31, 2023

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Children's Aid Society of the United Counties of Stormont, Dundas and Glengarry

Opinion

We have audited the financial statements of The Children's Aid Society of the United Counties of Stormont, Dundas and Glengarry (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2023
- 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, 2023, and its results of operations, its remeasurement gains and losses 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 "***Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's 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.

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 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.
- 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 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 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

June 9, 2023

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Statement of Financial Position

March 31, 2023, with comparative information for 2022

		2023 Total		2022 Total
Assets				
Current assets:				
Cash	$	506	$	862
Restricted cash (notes 6 and 7)		854,040		1,021,338
Accounts receivable (note 2)		696,356		1,000,717
Prepaid expenses		163,735		148,110
		1,714,637		2,171,027
Capital assets (note 3)		3,071,384		3,189,111
	$	4,786,021	$	5,360,138
Liabilities and Net Assets				
Current liabilities:				
Bank indebtedness (note 5)	$	202,333	$	402,424
Line of credit (note 5)		–		315,000
Accounts payable and accrued liabilities (note 4)		1,287,093		1,111,111
Agency obligations (note 7(a) and 7(b))		531,605		605,522
Agency funds held in trust (note 7(c))		50,055		97,268
Deferred revenue (note 6)		231,651		315,827
		2,302,737		2,847,152
Deferred capital contributions (note 9)		1,416,747		1,485,666
Net assets:				
Invested in capital assets (note 8)		1,654,636		1,703,445
Internally restricted		41,939		2,721
Unrestricted deficiency		(630,038)		(678,846)
		1,066,537		1,027,320
Economic dependence (note 10)				
Contingent liability (note 13)				
	$	4,786,021	$	5,360,138

See accompanying notes to financial statements.

Approved by the Board:

Jeanette Despatie Director

Ian Murphy Director

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	2023 Total	2022 Total
Revenue:		
Operating grants	$ 19,841,468	$ 20,307,777
Child welfare recoveries	218,808	282,030
Interest income	23,797	3,629
Amortization of deferred contributions	68,919	74,554
Other income	896,450	1,024,689
	21,049,442	21,692,679
Expenses (Schedule B and C)	21,010,225	21,675,120
Excess of revenue over expenses	$ 39,217	$ 17,559

See accompanying notes to financial statements.

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Statement of Changes in Net Assets

Year ended March 31, 2023, with comparative information for 2022

	Unrestricted	Internally Restricted	Invested in Capital Assets	2023 Total	2022 Total
Net assets, beginning of year	$ (678,846)	$ 2,721	$ 1,703,445	$ 1,027,320	$ 1,009,761
Excess of revenue over expenses	88,026	–	(48,809)	39,217	17,559
Investment in capital assets	–	–	–	–	–
Interfund transfers	(39,218)	39,218	–	–	–
Balance (deficiency), end of year	$ (630,038)	$ 41,939	$ 1,654,636	$ 1,066,537	$ 1,027,320

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses from current year operations	$ 39,217	$ 17,559
Items not involving cash:		
Amortization of deferred contributions	(68,919)	(74,554)
Amortization of capital assets	117,727	123,780
Changes in non-cash operating working capital:		
Accounts receivable	304,362	(438,534)
Prepaid expenses	(15,625)	11,442
Accounts payable and accrued liabilities	175,981	(1,176,922)
Agency obligations	(73,917)	55,180
Agency funds held in trust	(47,213)	11,763
Deferred revenue	(84,176)	(36)
	347,437	(1,470,322)
Decrease (increase) in cash	347,437	(1,470,322)
Cash, beginning of year	304,776	1,775,098
Cash, end of year	$ 652,213	$ 304,776
Cash comprised of:		
Cash	$ 506	$ 862
Bank indebtedness and line of credit	(202,333)	(717,424)
Restricted cash	854,040	1,021,338
	$ 652,213	$ 304,776

See accompanying notes to financial statements.

The Children's Aid Society of the United Counties of Stormont, Dundas and Glengarry (the "Society") is incorporated without share capital under the laws of Ontario and its operations are governed by the Child and Family Services Act (R.S.O. 2006). The Society is a registered charity under the Income Tax Act and as such, is exempt from income tax.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

(a) Revenue recognition:

The Society is funded primarily by the Ministry of Children, Community and Social Services (MCCSS). Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued.

The Society follows the deferral method of accounting for contributions, which include donations and government grants.

Grant revenue, which is 100% provincially funded, is recognized on the basis of the lower of:

(i) actual expenses eligible for operating grant; and

(ii) approval of fiscal allocation by the area office of the MCCSS.

These financial statements reflect agreed arrangements approved by the MCCSS with respect to the year ended March 31, 2023.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenditures are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Other revenue is recorded as earned and when services are performed.

1. Significant accounting policies (continued):

(b) Capital assets:

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Assets acquired under capital leases are amortized over the estimated life of the assets or over the lease term, as appropriate. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the Society's ability to provide services, its carrying amount is written down to its residual value.

Amortization is provided using the following methods and annual rates:

	Basis	Rate
Buildings and shed	Declining balance	4%
Furniture, fixtures and equipment	Declining balance	20% and 30%
Computer equipment	Declining balance	30%
Computer software	Straight-line	25%

(c) Contributed services:

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

(d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Society has not elected to subsequently carry any such financial instruments at fair value.

Financial instruments are adjusted by transaction cost incurred on acquisition and financing costs, which are amortized using the straight-line 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 Society determines of 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 Society expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

1. Significant accounting policies (continued):

(e) Employee future benefits:

The Society makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Society has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles.

(f) Use of estimates:

The preparation of the financial statements 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 amount of capital assets. Actual results could differ from those estimates.

2. Accounts receivable:

	2023	2022
Due from other Societies	$ 44,138	$ 66,660
HST rebates recoverable	97,030	129,974
General	194,158	197,657
Province of Ontario	361,030	606,426
	$ 696,356	$ 1,000,717

3. Capital assets:

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Shed	$ 147,787	$ 57,237	$ 90,551	$ 94,324
Land	225,000	–	225,000	225,000
Buildings	5,065,263	2,333,836	2,731,427	2,839,279
Generator	315,695	291,289	24,406	30,508
Furniture, fixtures and equipment	383,424	383,424	–	–
Computer equipment	522,756	522,756	–	–
	$ 6,659,925	$ 3,588,542	$ 3,071,384	$ 3,189,111

Cost and accumulated amortization at March 31, 2022 amounted to $6,842,467 and $3,529,576, respectively.

Amortization for the year amounted to $117,727 (2022 - $123,780).

4. Accounts payable and accrued liabilities:

	2023	2022
Trade payables and accrued liabilities	$ 1,287,093	$ 1,116,643
Government remittances receivable	–	(5,532)
	$ 1,287,093	$ 1,111,111

5. Bank credit facility:

The line of credit is secured by a general security agreement and specific charge on equipment, land and buildings. The interest rate on the operating line of credit is prime less 0.25%. The authorized limit of the line of credit is $1,250,000 of which $$Nil was drawn against at March 31, 2023 (2022 - $315,000).

The bank indebtedness is created from the reporting of restricted cash for agency obligations, agency funds held in trust and deferred revenue.

6. Deferred revenue:

This reserve consists of donations and other receipts received by the Society from individuals and other organizations for special activities. The receipts and disbursements in this account are summarized as follows:

	2023	2022
Balance, beginning of year	$ 315,827	$ 315,863
Revenue:		
Donations	14,641	31,691
Interest earned	2,890	1,147
	17,531	32,838
Expenses - special activities	101,707	32,874
Excess of expenses over revenue	(84,176)	(36)
Balance, end of year	$ 231,651	$ 315,827

7. Agency obligations:

(a) The Society acts as an agent, which holds resources and makes disbursements on behalf of various unrelated individuals or groups. The Society has no discretion over such agency transactions.

Resources received in connection with such agency transactions are reported as liabilities not revenue and subsequent distributions are reported as decreases to this liability.

At March 31, these obligations consisted of:

		2023		2022
Registered educational savings program (RESP):				
Balance, beginning of year	$	166,787	$	180,856
Universal childcare benefit funds received		101,102		53,320
Transfer to individual RESP account		(109,609)		(68,271)
Bank fees		9,035		882
Balance, end of year		167,315		166,787
Ontario child tax benefit equivalent (OCBE):				
Balance, beginning of year		280,685		274,608
Grants received		24,989		25,467
Disbursements		(116,089)		(19,390)
Balance, end of year		189,585		280,685
Agency obligations	$	356,900	$	447,472

Once accounts are open, RESP's are removed from the Society's "Statement of Financial Position" and are no longer reflected in the Society's assets and liabilities. The value of individual RESP's accounts opened is as follows and does not include associated grant and bonds:

		2023		2022
Total contributions in open RESP's held with Royal Bank, end of year	$	312,322	$	308,320

7. Agency obligations (continued):

(b) The Society holds resources and makes disbursements at its discretion for the registered disability savings program. The Society also establishes a separate ledger account to hold and pool all OCBE activity fund payments as per the ministry policy directive.

Resources received in connection with such agency transactions are reported as liabilities, not revenue, and subsequent distributions are reported as decreases to this liability.

As per ministry Policy Directive, CW 001-14, the OCBE activities fund is to provide all children and youth in care and in formal Customary Care, ages 0 to 17 with access to recreational, educational, cultural and social opportunities that support their achievement of higher educational outcomes, a higher degree of resiliency, social skills and relationship development, and a smoother transition to adulthood (Activities Program).

Each CAS shall establish a separate general ledger account to hold and pool all OCBE payments.

The Society sets aside amounts received on behalf of the youth for the Child Disability Benefit from Revenue Canada. These funds are then set up into a Registered Disability Savings Plan.

At March 31, these obligations consisted of:

	2023	2022
Registered disability savings program (RDSP):		
Balance, beginning of year	$ 44,772	$ 50,135
Universal childcare benefit funds received	40,738	19,890
Contributions made to individual RDSP accounts	(18,963)	(25,253)
Balance, end of year	$ 66,547	$ 44,772

	2023	2022
Ontario child tax benefit equivalent (OCBE):		
Balance, beginning of year	$ 113,278	$ 44,743
Grants received	36,794	52,733
Disbursement/adjustments in year	(41,914)	15,802
Balance, end of year	$ 108,158	$ 113,278
	$ 174,705	$ 158,050

7. Agency obligations (continued):

(c) Agency funds held in trust:

The Society acts as a host agency, which receives funds in trust and makes disbursements on behalf of the following programs.

The Roger Giroux, gifted by the estate, is to assist youth who were adopted through CAS of SDG who are pursuing post-secondary education.

The Crown Ward Education Championship Teams (CWECT) in partnerships with children's aid societies, school boards, colleges, universities, and employment services, helps Crown wards complete high school and pursue postsecondary education, training and employment. CWECT's are expected to work towards the strategic goal of enabling better education, training and employment opportunities for all youth with Crown wardship status through funds provided by the Ministry of Colleges and Universities. The program recently changed its name to Ontario Education Championship Team (OECT).

Each of these programs represent provincial and federal activities that are not specific to this Society or its municipal boundaries. The Society has no recourse to the funds or obligation to settle any debts incurred by these programs. As a result, program revenue and expenses are not reported on the "Statement of Operations" of the Society. Net unspent (unfunded) funds at year end are reported as assets or liabilities on the "Statement of Financial Position".

	2023	2022
Roger Giroux trust		
Funds held in trust as cash, beginning of year	$ 40,000	$ 40,000
Funds received during the year	–	–
Funds disbursed during the year	(3,000)	–
Balance at end of year	37,000	40,000
CWECT		
Funds held in trust as cash, beginning of year	57,268	45,505
Funds received during the year	71,879	51,363
Funds disbursed during the year	(116,092)	(39,600)
Balance at end of year	13,055	57,268
Funds held in trust as cash, end of year	$ 50,055	$ 97,268

8. Investment in capital assets:

Investment in capital assets is calculated as follows:

	2023	2022
Capital assets	$ 3,071,384	$ 3,189,111
Amounts financed by:		
Deferred contributions - capital	(1,416,748)	(1,485,666)
	$ 1,654,636	$ 1,703,445

Change in net assets invested in capital assets is calculated as follows:

	2023	2022
Amortization of capital assets	$ (117,727)	$ (123,780)
Amortization of deferred contributions	68,918	74,554
	(48,809)	(49,226)
	$ (48,809)	$ (49,226)

9. Deferred contributions:

The balance of unamortized capital contributions, in the form of grants and donations, related to capital assets consists of the following:

	2023	2022
Balance, beginning of year	$ 1,485,666	$ 1,560,220
Less: amounts recognized as revenue	(68,919)	(74,554)
Balance, end of year	$ 1,416,747	$ 1,485,666

10. Economic dependence:

The Society is economically dependent on the Ministry of Children, Community and Social Services to provide sufficient funds to continue operations, replace essential equipment and complete its capital projects.

11. Partner facility renewal fund:

Infrastructure funding supports directly operated facilities and transfer payment agencies for the acquisition, construction, renovation and renewal of capital assets to support the effective delivery of ministry programs.

Amounts received and invested in capital assets are recorded as deferred contributions and the expenditures are set up as capitals assets. These amounts are then written down based on the approved amortization rates.

As at March 31, 2023, the balance in this fund amounts to $Nil (2022 - $Nil).

12. Pension plan:

The Society makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of its employees. The plan is a defined benefit pension 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. The OMERS Board of Trustees representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 1,000 employers and 450,000 plan members.

Each year an independent actuary determines the funding status of the OMERS pension plan (the Plan) by comparing the actuarial value of the invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2022. The results of this valuation reported an actuarial deficit of $6.7 billion (2021 - $3.1 billion actuarial deficit). Because OMERS is a multi- employer plan, any pension plan surpluses or deficits are a joint responsibility of employers and plan members participating in the Plan. The Society has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. As a result, the Society does not recognize any share of the OMERS pension deficit.

The amount contributed to OMERS by the Society was $1,078,408 (2022 - $1,092,623), for current service and is included as an employee benefits expense in the operating fund, on the “Statement of Operations”.

13. Contingent liability:

The nature of the Society’s activities is such that there may be litigation pending or in prospect at any time. With the respect to claims at March 31, 2023, management believes that the Society has valid defenses and appropriate insurance coverage in place. In the event any claims are unsuccessful, management believes that such claims are not expected to have a material effect on the Society’s financial position.

14. Financial risk and concentration of risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Society will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Society manages its liquidity risk by monitoring its operating requirements. The Society prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposure from 2022.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Society is exposed to credit risk with respect to accounts receivable. The Society assesses, on a continuous basis, accounts receivable and provides for any amounts that are not considered collectible in an allowance for doubtful accounts. The Society’s allowance for doubtful accounts as at March 31, 2023 is $Nil (2022 - $Nil). There has been no change to the risk exposure from 2022.

15. Change in accounting policies:

(a) PS 4210 – Contributions – Revenue Recognition:

On April 1, 2022, the Society changed its accounting policy to account for contributions under the deferral method of accounting. The impact of this change in accounting policy did not result in any adjustments to the financial statements as at April 1, 2022 or April 1, 2021.

(b) PS 3280 – Asset Retirement Obligations:

On April 1, 2022, the Society adopted Public Accounting Standard PS 3280 - *Asset Retirement Obligations*. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities.

The adoption of this standard did not result in an accounting policy change for the Society, and did not result in any adjustments to the financial statements as at April 1, 2022.

16. Comparative information:

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

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Schedule A
Statement of Financial Position - Program Funds

March 31, 2023, with comparative information for 2022

	C & FI Independence Preparation	Education Liaison	Consolidation Funding	Operating Funds	2023 Total	2022 Total
Assets						
Current assets:						
Cash	$ 3	$ 30,726	$ 10,000	$ 1,210	$ 41,939	$ 2,721
Fund Balances						
Internally restricted	$ 3	$ 30,726	$ 10,000	$ 1,210	$ 41,939	$ 2,721

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Schedule B
Statement of Operations and Changes in Internally Restricted Balances

Year ended March 31, 2023, with comparative information for 2022

	C & FI Independence Preparation	Education Liaison	Mental Health	Operating Funds	2023 Total	2022 Total
Revenue:						
Operating grants	$ 107,761	$ 92,823	$ 10,000	$ –	$ 210,584	$ 204,812
Expenses:						
Program delivery	30,840	1,841	–	(1,210)	31,471	77,662
Salaries	76,920	62,975	–	–	139,895	125,206
	107,760	64,816	–	(1,210)	171,366	202,868
Excess of revenue over expenses	1	28,007	10,000	1,210	39,218	1,944
Internally restricted balances, beginning of year	2	2,719	–	–	2,721	777
Internally restricted balances, end of year	$ 3	$ 30,726	$ 10,000	$ 1,210	$ 41,939	$ 2,721

THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

Schedule C
Expenses

Year ended March 31, 2023, with comparative information for 2022

	Operating Fund	Program Funds (Schedule B)	2023 Total	2022 Total
Adoption subsidies	$ 60,057	$ –	$ 60,057	$ 38,526
Boarding rate payments	2,680,199	–	2,680,199	2,939,782
Building occupancy	471,177	–	471,177	510,322
Client personal needs	482,916	–	482,916	589,524
Employee benefits	3,353,727	–	3,353,727	3,404,993
Health and related - client	162,243	–	162,243	155,303
Internal/external legal costs	11,841	–	11,841	19,895
Miscellaneous	225,620	–	225,620	176,907
Office administration	168,231	–	168,231	200,827
Permanency assistance	113,206	–	113,206	150,353
Professional services - client	153,637	–	153,637	140,366
Professional services - non-client	92,583	–	92,583	154,560
Program delivery	–	31,471	31,471	–
Promotion and publicity	59,855	–	59,855	111,201
Salaries	11,198,441	139,895	11,338,336	11,503,802
Special programs	33,687	–	33,687	11,391
Targeted adoption subsidies	591,035	–	591,035	487,485
Technology	384,946	–	384,946	396,510
Training and recruitment	157,672	–	157,672	266,533
Travel	437,786	–	437,786	416,840
	$ 20,838,859	$ 171,366	$ 21,010,225	$ 21,675,120