

**Algonquin Child and Family
Services (o/a Hands
TheFamilyHelpNetwork.ca)
Financial Statements
For the year ended March 31, 2023**

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Independent Auditor's Report

To the Board of Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)

Opinion

We have audited the financial statements of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca), which comprise the statement of financial position as at March 31, 2023, the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the audit financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) as at March 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with the reporting provisions established by the Ministry of Children, Community and Social Services (MCCSS) as described in Note 1.

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 report. We are independent of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) 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.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) to comply with the reporting provisions established by the Ministry of Children, Community and Social Services (MCCSS) referred to above. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) and the MCCSS should not be used by parties other than the Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) and the MCCSS.

Other Information

Management is responsible for the other information. The other information comprises of the unaudited schedules of program specific revenues and expenses. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge of information obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Unaudited Supplementary Financial Information prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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 the reporting provisions established by the MCCSS, 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 Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'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 Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'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 Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'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 Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'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 Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario
June 22, 2023

**Algonquin Child and Family Services (o/a
Hands TheFamilyHelpNetwork.ca)
Statement of Financial Position**

March 31 **2023** **2022**

Assets

Current

Cash and cash equivalents	\$ 5,280,186	\$ 5,741,878
Short-term investments (Note 3)	270,782	271,153
Accounts receivable (Note 4)	802,741	482,658

6,353,709 **6,495,689**

Property acquisition costs (Note 5)

1,984,857 **2,083,349**

\$ 8,338,566 **\$ 8,579,038**

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities (Note 6)	1,767,167	2,331,751
Due to funding Ministries (Note 7)	3,563,332	3,735,429
Current portion of long-term debt (Note 8)	74,009	71,800
Deferred revenue (Note 9)	220,092	327,347

5,624,600 **6,466,327**

Long-term debt (Note 8)

782,442 **883,143**

6,407,042 **7,349,470**

Net Assets

Internally restricted - Invested in Capital Assets	246,000	246,000
Unrestricted	1,685,524	983,568

1,931,524 **1,229,568**

\$ 8,338,566 **\$ 8,579,038**

Commitments (Note 10)

On behalf of the Board:

DocuSigned by:

Tonia Blenkarn

FEC3CF0E3B11483

Director

DocuSigned by:

Dawn Lagsten

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Director

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Statement of Operations**

For the year ended March 31	2023 Budget	2023 Actual	2022 Actual
Revenues			
MCCSS - operating revenue	\$ 14,833,960	\$ 14,737,833	\$ 14,143,651
MCCSS - one time	974,798	3,678,055	3,626,710
MOH - operating revenue	6,597,773	6,616,473	6,597,773
MOH - one-time	70,000	301,500	70,000
Ministry of the Attorney General	75,000	75,000	262,362
Health Canada	234,160	234,160	234,160
Department of Justice Canada	110,000	110,000	158,000
Client fees and other revenue	611,800	1,426,611	866,068
Net charitable donations and fundraising	-	53,692	92,635
Deferred revenue, beginning of year (Note 9)	-	327,347	247,289
Deferred revenue, end of year (Note 9)	-	(220,092)	(327,347)
	23,507,491	27,340,579	25,971,301
Expenses			
Salaries	14,391,681	12,854,185	12,340,143
Benefits	2,877,449	2,221,237	2,055,525
Transportation	299,263	249,288	129,612
Communication	283,835	334,229	365,647
Staff training	215,442	242,939	318,391
Advertising and promotion	101,767	89,627	76,766
Professional/Contracted-out services	1,202,580	3,239,408	2,144,482
Purchased client services	902,895	1,464,206	1,141,463
Insurance	47,756	60,631	58,760
Other services	91,241	127,244	276,285
Supplies and equipment	737,925	747,712	1,251,971
Transfer payments to clients/agencies	1,354,604	3,143,272	2,925,867
One-time expenses	-	231,500	119,157
Pandemic expenses	-	197,866	1,191,466
Other programs	5,000	5,000	5,000
Building occupancy	1,062,775	1,140,648	1,096,114
HST	(66,722)	(294,630)	(279,019)
	23,507,491	26,054,362	25,217,630
Excess of revenues over expenses before item below	-	1,286,217	753,671
Due to funding Ministries	-	(584,261)	(476,735)
Excess of revenues over expenses for the year	\$ -	\$ 701,956	\$ 276,936

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Statement of Changes in Net Assets**

For the year ended March 31	2023	2022
Unrestricted Net Assets, beginning of year	\$ 983,568	\$ 706,632
Excess of revenues over expenses	<u>701,956</u>	<u>276,936</u>
Unrestricted Net Assets, end of year	\$ 1,685,524	\$ 983,568
Invested in Capital Assets, beginning of year	\$ 246,000	\$ 246,000
Change during the year	<u>-</u>	<u>-</u>
Invested in Capital Assets, end of year	\$ 246,000	\$ 246,000

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Statement of Cash Flows**

For the year ended March 31	2023	2022
Cash provided by (used in)		
Operating activities		
Excess of revenues over expenses for the year	\$ 701,956	\$ 276,936
Items not involving cash		
Amortization of property acquisition costs	98,492	100,239
Changes in non-cash working capital balances		
Short-term investments	371	(170)
Accounts receivable	(320,083)	92,277
Accounts payable and accrued liabilities	(564,584)	(233,562)
Due to funding Ministries	(172,097)	476,735
Deferred revenue	(107,255)	80,058
	<u>(363,200)</u>	<u>792,513</u>
Investing and Financing activities		
Repayment of long-term debt	<u>(98,492)</u>	<u>(100,239)</u>
(Decrease) increase in cash and cash equivalents during the year	(461,692)	692,274
Cash and cash equivalents, beginning of year	<u>5,741,878</u>	<u>5,049,604</u>
Cash and cash equivalents, end of year	<u>\$ 5,280,186</u>	<u>\$ 5,741,878</u>

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

1. Summary of Significant Accounting Policies

**Nature and Purpose
of Organization**

The organization is a non-profit organization created by Letters Patent on July 21, 2000 in the jurisdiction of the Province of Ontario. The organization began operating under funding contracts with the Ministry of Children, Community and Social Services (MCCSS) on April 1, 2001 replacing the former organizations Nipissing Children's Mental Health Services and the District of Parry Sound Child and Family Centre. Its principal activities consist of providing multidisciplinary services to children, adolescents and developmentally challenged individuals and their families in the Districts of Nipissing, Muskoka and Parry Sound.

The organization is a registered charity under the Income Tax Act and as such is not subject to Canadian Income Taxes.

Basis of Accounting

These financial statements have been prepared by the organization in accordance with accounting principles prescribed by the MCCSS and are considered appropriate for not-for-profit entities of this nature. These principles are consistent with those used in prior years. The basis of accounting used in these financial statements may materially differ from Canadian accounting standards for not-for-profit organizations as described in the following:

i) Modified Accrual

The organization utilizes the modified accrual basis of accounting. This method provides for short-term accruals (within 30 days of year end) of revenue and expenses. Expenses paid once a year are expensed in the period paid, without provision for prepaid expenses. Accordingly, no provision has been made herein for prepaid expenses, wage costs due to accrued vacation pay, sick leave or pending wage settlements.

Expenses for vacations earned but not yet taken are not accrued in the accounts. The unrecorded vacation pay liability at March 31, 2023 is \$547,840 (2022 - \$474,101).

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

1. Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

ii) Capital Assets Items of a capital nature, with the exception of land and buildings that are financed, are recorded as expenses in the year of acquisition. The costs of certain capital assets that are purchased with external debt (capital loans or mortgage financing) are expensed in the fiscal year the capital loans or mortgage payments are repaid with Ministry approval.

iii) Revenue Recognition Contributions received for the acquisition of items of a capital nature are recorded as revenue in the year the related asset is acquired.

Except as noted above, the organization's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), which is one of the financial reporting frameworks in Canadian generally accepted accounting principles.

Pension Plan The organization maintains a defined contribution pension plan for its employees with more than one year of service.

Revenue Recognition Revenue is based on amounts approved by the MCCSS. Funding received which pertains to prior periods as well as any repayment of excess funding is adjusted through net assets or through an accrual to the Ministry of Children, Community and Social Services.

Deferred Revenue Deferred revenue results from funding received during the year from agreements which cover more than one fiscal year and represents the unexpended portion of that funding.

Financial Instruments Financial instruments are recorded at fair value when acquired or issued. The organization's financial assets consist of cash and cash equivalents, short-term investments and accounts receivable. In subsequent periods they are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

1. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of the financial statements in conformity with the reporting provisions established by the Ministry of Children, Community, and Social Services 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 revenues and expenses during the reporting periods. Estimates are used when determining year-end accruals. Actual results could differ those estimated.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

2. Financial Instruments

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic conditions. The organization's financial instruments that are exposed to concentrations of credit risk relate primarily to cash and cash equivalents and accounts receivable. The organization's cash and cash equivalents are all held at a single major financial institution. The organization maintains cash and cash equivalents in excess of federally insured limits and is therefore exposed to credit risk from this concentration of cash and cash equivalents.

Liquidity Risk

Liquidity risk is the risk that the organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and long-term debt.

Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect future term loan repayments.

There have been no significant changes to the organization's financial instrument risk exposure from the prior year.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

3. Short-term Investments

	2023	2022
Cash and guaranteed investment certificate (i)	\$ 250,000	\$ 250,000
Mutual funds (ii)	20,782	21,153
	\$ 270,782	\$ 271,153

(i) Guaranteed investment certificate yields an interest rate of 1.75% and matures February 2024.

(ii) The organization's investments are made up of mutual funds recorded at fair value.

4. Accounts Receivable

	2023	2022
Province of Ontario	\$ 193,325	\$ -
Sales tax recoverable	374,324	328,012
Federal government	11,000	27,500
Employee computer/education plan	60,963	40,722
Client fees	163,129	86,424
	\$ 802,741	\$ 482,658

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

5. Property Acquisition Costs

North Bay Residential Treatment Centre

To date, the organization has spent \$1,944,283 on its Residential Treatment Centre on John Street in North Bay. The net book value of the premises is \$741,569 (2022 - \$796,733).

Sturgeon Falls

To date, the organization spent \$400,000 to acquire a site at 125 Lisgar Street, Sturgeon Falls. The net book value of the premises is \$216,072 (2022 - \$259,400).

North Bay Clinical Building

To date, the organization spent \$1,911,585 (2022 - \$1,911,585) on its clinical building at 391 Oak Street East, North Bay. The net book value of the premises is \$1,027,216 (2022 - \$1,027,216).

The organization has in place a loan facility agreement with its lender for borrowing up to \$2,500,000 related to the above project which will be used to finance the clinical building. Borrowings as at March 31, 2023 were \$Nil (2022 - \$Nil).

6. Accounts Payable and Accrued Liabilities

	<u>2023</u>	<u>2022</u>
Accounts payable and trade accruals	\$ 883,414	\$ 1,586,616
Accrued payroll	883,753	745,135
	<u>\$ 1,767,167</u>	<u>\$ 2,331,751</u>

Included in the above are government remittances payable of \$Nil (2022 - \$Nil).

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

7. Due to Funding Ministries

As the result of past Ministry settlements and current program surpluses the following amounts, by program, have been set up as due to funding ministry:

	2023	2022
MCCSS/MOH		
Opening balance	\$ 3,711,535	\$ 3,234,800
Less: Recovered in year	(754,901)	-
Add: Surplus repayable in year	584,261	476,735
	3,540,895	3,711,535
MAG		
Opening balance	22,578	22,578
Less: Recovered in year	-	-
Add: Surplus repayable in year	-	-
	22,578	22,578
Health Canada		
Opening balance	1,316	1,316
Less: Recovered in year	(1,457)	-
Add: Surplus repayable in year)	-	-
	(141)	1,316
	\$ 3,563,332	\$ 3,735,429

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

8. Long-term Debt

	2023	2022
Non-revolving term loan bearing interest at 2.99% and repayable in monthly blended payments of \$1,826, maturing May 2023 and secured by property.	\$ 186,538	\$ 202,607
Non-revolving term loan bearing interest at 2.99% and repayable in monthly blended payments of \$4,442, maturing May 2023 and secured by property.	453,841	492,936
Non-revolving term loan, bearing interest at 3.25%, repayable in monthly blended payments of \$2,269, maturing March 2025 and secured by property.	216,072	259,400
	856,451	954,943
Less amounts due within one year	74,009	71,800
	\$ 782,442	\$ 883,143

Principal repayments over the next five years and thereafter are as follows:

2024	\$	74,009
2025		76,373
2026		78,757
2027		81,200
2028		83,707
Thereafter		462,405
	\$	856,451

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

9. Deferred Revenue

	2023	2022
Other		
Student Support Leadership Initiative	\$ 35,341	\$ 35,341
DNSSAB	77,825	77,825
Great Beginnings CAPC	8,209	8,209
Partner Facility Renewal	-	107,689
Ministry of Health One-time COVID-19 Funding	-	98,283
Trillium Grant Funding	59,779	-
Mental Health Research	22,807	-
Cochrane Temiskaming Resource Centre	10,405	-
Restitution	5,726	-
	\$ 220,092	\$ 327,347

10. Commitments

The organization guarantees the liability of corporate credit cards in the names of organization's staff up to a maximum of \$50,000 in total. These credit cards are used for organization purposes. It is organization's policy to pay the balances of these cards when due.

The organization has entered into four lease agreements for premises throughout the geographical region that services are provided. Commitments over the next four years are as follows:

2024	\$	180,108
2025		116,491
2026		119,403
2027		60,438

11. Economic Dependence

The organization receives the 92.7% (2022 - 94%) of its revenue from the MCCSS and MOH and is dependent on those Ministries for funding.

**Algonquin Child and Family Services
(o/a Hands TheFamilyHelpNetwork.ca)
Notes to Financial Statements**

March 31, 2023

12. Pension Plan

The organization has a defined contribution pension plan for its eligible employees. Employer contributions to the plan in the 2023 fiscal year were \$561,605 (2022 - \$527,299).

13. Comparative Figures

Certain comparative figures have been reclassified to conform with current year presentation.

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 1 - Core Services Summary
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS One-Time	\$ -	\$ -	\$ 155,658
MOH Operating Revenue	6,271,473	6,271,473	6,271,473
Deferrred Revenue	-	98,283	-
Other Revenue	111,800	25,605	33,234
	6,383,273	6,395,361	6,460,366
Expenses			
Salaries	4,129,402	3,601,852	3,651,438
Benefits	825,880	606,111	566,089
Transportation	65,302	34,515	21,105
Communication	71,948	71,948	80,741
Staff Training	74,462	80,923	156,365
Advertising and Promotion	13,743	9,530	10,403
Professional/Contracted-out Services	37,022	235,647	423,400
Professional/Contracted-out IT Services	13,561	13,561	13,294
Purchased Client Services	12,813	502,207	184,230
Insurance	14,193	22,284	13,915
Other Services	31,505	31,921	156,537
Supplies and Equipment	138,335	146,402	126,851
HST rebate	(17,805)	(31,593)	(42,028)
Building Occupancy	314,409	354,815	352,683
COVID-19	-	-	63,043
Transfer payments to clients/agencies	-	56,736	23,795
Allocated central admin	658,505	658,504	658,505
	6,383,273	6,395,361	6,460,365
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 2 - CYMH Brief Services
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 756,821	\$ 756,821	\$ 587,478
Expenses			
Salaries	496,604	440,698	348,950
Benefits	99,321	78,668	59,082
Transportation	8,782	4,587	1,620
Communication	10,687	10,578	9,979
Staff Training	3,340	12,366	17,301
Advertising and Promotion	2,017	1,335	1,034
Professional/Contracted-out Services	4,604	16,559	40,792
Professional/Contracted-out IT Services	2,103	2,082	1,635
Purchased Client Services	2,012	53,822	9,128
Insurance	2,032	2,011	1,576
Other Services	2,222	5,179	19,234
Supplies and Equipment	16,654	1,290	13,313
HST rebate	(1,712)	(3,120)	(3,330)
Building Occupancy	28,690	21,906	24,511
COVID-19	-	-	7,849
Transfer payments to clients/agencies	-	9,770	-
Allocated central admin	79,466	79,466	64,804
	756,821	737,198	617,479
Excess of revenues over expenses before items below	-	19,623	(30,000)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ 19,623	\$ (30,000)

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 3 - CYMH Counselling/Therapy Services
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 1,988,386	\$ 1,988,386	\$ 2,351,378
Deferred Revenue	-	98,283	-
	1,988,386	2,086,669	2,351,378
Expenses			
Salaries	1,291,003	1,175,170	1,398,174
Benefits	258,201	209,778	236,730
Transportation	24,847	12,231	6,491
Communication	30,239	28,208	39,982
Staff Training	9,450	32,975	69,323
Advertising and Promotion	5,706	3,560	4,143
Professional/Contracted-out Services	13,027	44,157	163,447
Professional/Contracted-out IT Services	5,950	5,551	6,550
Purchased Client Services	5,693	241,804	36,575
Insurance	5,750	5,363	6,316
Other Services	6,288	13,811	77,068
Supplies and Equipment	47,120	3,440	53,342
HST rebate	(4,845)	(8,319)	(13,343)
Building Occupancy	81,177	58,414	105,648
COVID-19	-	-	31,451
Transfer payments to clients/agencies	-	26,052	-
Allocated central admin	208,780	208,780	259,657
	1,988,386	2,060,978	2,481,553
Excess of revenues over expenses before items below	-	25,691	(130,174)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	-	\$ 25,691	\$ (130,174)

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 4 - CYMH Crisis Support Services
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 299,597	\$ 299,597	\$ 287,460
Expenses			
Salaries	204,947	234,214	135,045
Benefits	40,989	34,010	22,865
Transportation	-	1,915	627
Communication	542	1,076	3,862
Staff Training	1,768	1,762	6,696
Advertising and Promotion	125	397	400
Professional/Contracted-out Services	-	38,581	15,787
Professional/Contracted-out IT Services	23	47	633
Purchased Client Services	-	5,357	3,533
Insurance	178	2,592	610
Other Services	693	510	7,444
Supplies and Equipment	1,493	21,858	5,152
HST rebate	(961)	(3,684)	(1,289)
Building Occupancy	18,342	44,751	9,794
COVID-19	-	-	3,038
Transfer payments to clients/agencies	-	-	21,520
Allocated central admin	31,458	31,458	25,079
	299,597	414,842	260,795
Excess of revenues over expenses before items below	-	(115,245)	26,664
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	-	(115,245)	\$ 26,664

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 5 - CYMH Family Capacity Building and Support
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 251,997	\$ 251,997	\$ 187,653
Expenses			
Salaries	135,660	149,551	73,454
Benefits	27,132	26,696	12,437
Transportation	2,399	1,557	341
Communication	2,920	3,590	2,101
Staff Training	41,412	6,937	13,209
Advertising and Promotion	551	453	218
Professional/Contracted-out Services	1,258	5,619	8,587
Professional/Contracted-out IT Services	575	706	344
Purchased Client Services	550	18,264	1,921
Insurance	555	683	332
Other Services	607	1,758	4,049
Supplies and Equipment	4,549	438	2,802
HST rebate	(468)	(1,059)	(701)
Building Occupancy	7,837	7,434	9,660
COVID-19	-	-	1,652
Transfer payments to clients/agencies	-	3,315	-
Allocated central admin	26,460	26,460	13,641
	251,997	252,401	144,047
Excess of revenues over expenses before items below	-	(404)	43,606
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ (404)	\$ 43,606

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 6 - CYMH Coordinated Access and Intake
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 388,203	\$ 388,203	\$ 141,624
Expenses			
Salaries	254,727	267,156	83,760
Benefits	50,945	47,689	14,182
Transportation	4,505	2,781	389
Communication	5,482	6,413	2,395
Staff Training	1,713	7,496	4,153
Advertising and Promotion	1,034	809	248
Professional/Contracted-out Services	2,362	10,038	9,792
Professional/Contracted-out IT Services	1,079	1,262	392
Purchased Client Services	1,032	32,627	2,191
Insurance	1,042	1,219	378
Other Services	1,140	3,140	4,617
Supplies and Equipment	8,542	782	3,196
HST rebate	(878)	(1,891)	(799)
Building Occupancy	14,716	13,280	4,933
COVID-19	-	-	1,884
Transfer payments to clients/agencies	-	5,923	-
Allocated central admin	40,761	40,761	15,555
	388,203	439,485	147,265
Excess of revenues over expenses before items below	-	(51,282)	(5,641)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ (51,282)	\$ (5,641)

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 7 - CYMH Intensive Treatment Services
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS One-Time	\$ -	\$ -	\$ 155,658
MOH Operating Revenue	1,728,402	1,728,402	1,991,972
Other Revenue	-	25,605	33,234
	1,728,402	1,754,007	2,180,864
Expenses			
Salaries	1,110,764	867,506	1,238,606
Benefits	222,153	134,459	157,564
Transportation	14,321	7,661	9,903
Communication	9,363	8,934	11,744
Staff Training	12,805	11,763	27,168
Advertising and Promotion	1,910	1,812	3,253
Professional/Contracted-out Services	2,591	110,481	141,340
Professional/Contracted-out IT Services	1,329	1,326	1,991
Purchased Client Services	1,132	45,148	121,113
Insurance	2,245	7,942	3,016
Other Services	5,533	4,330	23,540
Supplies and Equipment	40,163	57,911	34,798
HST rebate	(6,904)	(11,441)	(19,002)
Building Occupancy	129,513	177,735	185,922
COVID-19	-	-	8,767
Transfer payments to clients/agencies	-	5,652	2,275
Allocated central admin	181,483	181,482	210,413
	1,728,402	1,612,701	2,162,411
Excess of revenues over expenses before items below	-	141,306	18,453
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ 141,306	\$ 18,453

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 8 - CYMH Case Management and Service Coordination
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 357,411	\$ 357,411	\$ 241,129
Expenses			
Salaries	234,523	231,379	114,658
Benefits	46,905	41,303	19,413
Transportation	4,147	2,408	532
Communication	5,047	5,554	3,279
Staff Training	1,577	6,492	5,685
Advertising and Promotion	952	701	340
Professional/Contracted-out Services	2,174	8,694	13,403
Professional/Contracted-out IT Services	993	1,093	537
Purchased Client Services	950	28,258	2,999
Insurance	960	1,056	518
Other Services	1,049	2,719	6,320
Supplies and Equipment	7,865	677	4,374
HST rebate	(809)	(1,638)	(1,094)
Building Occupancy	13,549	11,501	9,750
COVID-19	-	-	2,579
Transfer payments to clients/agencies	-	5,129	-
Allocated central admin	37,528	37,528	21,293
	357,411	382,856	204,586
Excess of revenues over expenses before items below	-	(25,445)	36,543
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ (25,445)	\$ 36,543

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 9 - CYMH Specialized Consultation Assessment Services
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 426,956	\$ 426,956	\$ 426,956
Other Revenue	111,800	-	-
	538,756	426,956	426,956
Expenses			
Salaries	352,815	195,840	223,853
Benefits	70,563	26,306	37,901
Transportation	5,445	956	1,039
Communication	6,627	6,627	6,401
Staff Training	2,071	-	11,099
Advertising and Promotion	1,251	340	663
Professional/Contracted-out Services	10,558	-	26,168
Professional/Contracted-out IT Services	1,304	1,304	1,049
Purchased Client Services	1,248	72,000	5,856
Insurance	1,233	1,233	1,011
Other Services	13,757	-	12,339
Supplies and Equipment	10,327	59,887	8,540
HST rebate	(1,062)	(157)	(2,136)
Building Occupancy	17,790	17,790	490
COVID-19	-	-	5,035
Allocated central admin	44,830	44,830	41,572
	538,756	426,956	380,882
Excess of revenues over expenses before items below	-	-	46,074
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ 46,074

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 10 - CYMH Targeted Prevention
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 73,700	\$ 73,700	\$ 55,823
Expenses			
Salaries	48,360	40,339	34,938
Benefits	9,672	7,201	5,916
Transportation	855	420	162
Communication	1,041	968	999
Staff Training	325	1,132	1,732
Advertising and Promotion	196	122	104
Professional/Contracted-out Services	448	1,516	4,084
Professional/Contracted-out IT Services	205	191	164
Purchased Client Services	196	4,926	914
Insurance	198	184	158
Other Services	216	474	1,926
Supplies and Equipment	1,622	118	1,333
HST rebate	(167)	(286)	(333)
Building Occupancy	2,794	2,005	1,976
COVID-19	-	-	786
Transfer payments to clients/agencies	-	894	-
Allocated central admin	7,738	7,738	6,488
	73,700	67,943	61,347
Excess of revenues over expenses before items below	-	5,757	(5,524)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ 5,757	\$ (5,524)

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 11 - CYMH System Management
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 200,000	\$ 200,000	\$ 200,000
MOH One-Time	70,000	70,000	70,000
	270,000	270,000	270,000
Expenses			
Salaries	114,190	95,010	190,813
Benefits	22,838	17,334	32,313
Transportation	4,257	4,257	-
Communication	2,271	2,271	2,227
Staff Training	-	9,238	8,385
Advertising and Promotion	3,572	-	-
Professional/Contracted-out Services	-	92,730	10,721
Professional/Contracted-out IT Services	85,000	-	-
Other Services	-	5,000	52
Supplies and Equipment	3,158	11,979	7,605
HST rebate	1,640	(894)	(18,014)
Building Occupancy	-	4,724.04	7,548
COVID-19	4,724	-	-
Allocated central admin	28,350	28,350	28,350
	270,000	270,000	270,000
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
 Statement of Revenues and Expenses
 Schedule 12 - Child and Youth Tele-Mental Health Service Coordinating Agency
 (Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 106,300	\$ 125,000	\$ 106,300
Expenses			
Salaries	69,405	69,832	67,800
Benefits	13,881	11,690	10,529
Transportation	2,375	-	-
Communication	1,199	1,199	1,175
Advertising and Promotion	600	12,594	-
Services related to Repairs and Maintenance	880	-	-
Professional/Contracted-out Services	-	38	149
Supplies and Equipment	535	11,935	11,312
HST rebate	686	(992)	(12)
Building Occupancy	-	5,579	4,186
COVID-19	5,579	-	-
Allocated central admin	11,162	13,125	11,162
	106,300	125,000	106,300
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 13 - Child and Youth Tele-Mental Health Access Sites
(Unaudited)

	Budget	2023	2022
Revenues			
MOH Operating Revenue	\$ 20,000	\$ 20,000	\$ 20,000
Expenses			
Salaries	13,182	12,737	13,181
Benefits	2,636	3,081	3,009
Communication	379	379	-
Building Occupancy	-	1,703	1,710
COVID-19	1,703	-	-
Allocated central admin	2,100	2,100	2,100
	20,000	20,000	20,000
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 14 - Child Welfare - Community and Prevention Supports
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 75,000	\$ 75,000	\$ 75,000
Expenses			
Salaries	-	-	9,060
Benefits	-	-	1,812
Transfer payments to clients/agencies	75,000	70,213	-
One-time expenses	-	-	56,253
Allocated central admin	-	4,787	7,875
	75,000	75,000	75,000
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 15 - Mental Health/Specialized Programming
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 260,399	\$ 260,399	\$ 260,399
Expenses			
Salaries	170,317	171,999	177,039
Benefits	34,063	30,520	27,718
Transportation	2,268	2,743	2,587
Communication	3,849	10,502	3,774
Staff Training	1,972	-	105
Advertising and Promotion	3,230	466	1,032
Professional/Contracted-out Services	490	67	-
Professional/Contracted-out IT Services	104	265	102
Insurance	224	62	61
Other Services	339	72	-
Supplies and Equipment	5,342	5,182	3,349
HST rebate	(473)	(150)	(146)
Building Occupancy	11,330	11,330	17,436
Allocated central admin	27,342	27,342	27,342
	260,399	260,399	260,399
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 16 - Early Intervention
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 354,960	\$ 354,960	\$ 354,960
Expenses			
Salaries	233,808	217,151	205,559
Benefits	46,762	40,319	34,502
Transportation	8,407	8,407	7,685
Communication	5,456	5,456	5,349
Staff Training	1,600	253	559
Advertising and Promotion	381	67	188
Professional/Contracted-out Services	-	2,218	9,889
Professional/Contracted-out IT Services	140	140	138
Insurance	980	980	961
Other Services	582	1,479	958
Supplies and Equipment	7,285	27,588	10,640
HST rebate	(1,515)	(174)	(15)
Building Occupancy	13,804	13,804	19,939
COVID-19	-	-	21,337
Allocated central admin	37,271	37,271	37,271
	354,960	354,960	354,960
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 17 - Autism
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 8,145,442	\$ 8,021,684	\$ 7,282,869
Other Revenue	500,000	1,000	289,327
	8,645,442	8,022,684	7,572,196
Expenses			
Salaries	4,179,057	2,677,052	2,617,533
Benefits	835,811	497,279	485,769
Transportation	76,541	112,347	41,635
Communication	60,346	60,345	133,226
Staff Training	82,637	84,264	67,051
Advertising and Promotion	68,803	33,038	16,903
Professional/Contracted-out Services	909,514	2,493,175	1,306,693
Professional/Contracted-out IT Services	2,014	2,014	1,974
Purchased Client Services	253,663	6,000	106,626
Insurance	4,103	4,104	4,345
Other Services	36,156	48,792	57,193
Supplies and Equipment	343,752	229,873	840,162
HST rebate	(12,720)	(162,649)	(147,587)
Building Occupancy	476,949	431,306	424,574
COVID-19	-	187,138	611,372
Transfer payments to clients/agencies	416,046	364,447	140,411
Other	5,000	5,000	5,000
Allocated central admin	907,771	813,272	764,702
	8,645,442	7,886,798	7,477,582
Excess of revenues over expenses before items below	-	135,886	94,615
Due (to) / from Ministry	-	(135,886)	(94,615)
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 18 - Complex Special Needs
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 261,188	\$ 261,188	\$ 261,188
MCCSS One-Time	-	3,184,388	2,820,207
	261,188	3,445,576	3,081,395
Expenses			
Salaries	157,305	159,426	165,010
Benefits	31,461	28,581	28,906
Transportation	2,026	2,090	-
Communication	3,337	11,468	3,271
Staff Training	1,532	-	-
Advertising and Promotion	293	235	1,078
Professional/Contracted-out Services	-	725	-
Professional/Contracted-out IT Services	40	1,430	39
Insurance	91	91	89
Other Services	613	-	-
Supplies and Equipment	3,282	3,914	3,452
HST rebate	(220)	(26)	(13)
Building Occupancy	9,005	9,005	9,431
Transfer payments to clients/agencies	25,000	2,921,967	2,692,352
Allocated central admin	27,425	44,925	39,925
	261,188	3,183,831	2,943,540
Excess of revenues over expenses before items below	-	261,745	137,855
Due (to) / from Ministry	-	(261,745)	(137,855)
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 19 - DSRS Adult's Community Accomodation
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 828,760	\$ 853,233	\$ 828,760
Expenses			
Salaries	10,985	66,987	-
Benefits	2,197	13,013	-
Professional/Contracted-out Services	-	752	-
HST rebate	-	(60)	-
Transfer payments to clients/agencies	728,558	604,011	747,920
Allocated central admin	87,020	89,590	80,840
	828,760	774,292	828,760
Excess of revenues over expenses before items below	-	78,941	-
Due (to) / from Ministry	-	(78,941)	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 20 - Adult DS Community Support Services
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 3,832,429	\$ 3,836,189	\$ 3,937,300
MCCSS One-Time	246,557	72,000	85,100
MCCSS IPAC	-	93,808	45,381
Other Revenue	-	22,080	-
	4,078,986	4,024,077	4,067,781
Expenses			
Salaries	2,191,910	2,049,616	1,983,665
Benefits	438,382	355,150	333,376
Transportation	70,776	23,506	7,265
Communication	84,880	84,880	87,067
Staff Training	22,661	31,054	6,330
Advertising and Promotion	5,385	776	1,610
Professional/Contracted-out Services	2,649	14,790	68,726
Professional/Contracted-out IT Services	3,273	3,273	3,209
Purchased Client Services	614,215	837,033	814,248
Insurance	7,447	5,809	7,300
Other Services	15,835	5,268	28,348
Supplies and Equipment	95,458	88,880	101,465
HST rebate	(12,565)	(6,553)	(7,201)
Building Occupancy	110,386	110,386	128,489
COVID-19	-	-	81,532
Allocated central admin	428,294	420,210	422,352
	4,078,986	4,024,077	4,067,781
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 21 - Children's DS Community Support Services
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 431,322	\$ 431,322	\$ 431,322
MCCSS One-Time	-	-	277,365
	431,322	431,322	708,687
Expenses			
Salaries	270,517	252,098	209,134
Benefits	54,103	47,608	39,547
Transportation	8,425	8,425	7,713
Communication	5,493	5,493	4,828
Staff Training	3,103	3,585	-
Advertising and Promotion	599	200	352
Professional/Contracted-out Services	396	6,000	21,812
Professional/Contracted-out IT Services	63	63	62
Purchased Client Services	22,204	-	-
Insurance	962	962	1,154
Other Services	2,316	-	-
Supplies and Equipment	9,421	52,648	20,997
HST rebate	(929)	(408)	(60)
Building Occupancy	9,358	9,358	24,940
COVID-19	-	-	55,553
Transfer payments to clients/agencies	-	-	250,345
Allocated central admin	45,289	45,289	45,289
Total	431,322	431,322	681,667
Excess of revenues over expenses before items below	-	-	27,020
Due (to) / from Ministry	-	-	(27,020)
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 22 - DS Self-Managed Support - Direct
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 457,098	\$ 428,865	\$ 494,608
MCCSS One-Time	145,200	327,859	-
	602,298	756,724	494,608
Expenses			
Salaries	334,973	430,965	303,921
Benefits	66,995	77,488	59,810
Transportation	3,339	-	4,131
Communication	7,047	7,047	6,908
Staff Training	1,153	-	175
Advertising and Promotion	-	767	220
Professional/Contracted-out Services	76,275	116,008	37,278
Professional/Contracted-out IT Services	121	121	118
Insurance	91	91	89
Other Services	306	-	629
Supplies and Equipment	11,966	13,697	14,956
HST rebate	(648)	(8,405)	(3,257)
Building Occupancy	39,488	39,488	12,696
COVID-19	-	-	5,001
Allocated central admin	61,195	79,456	51,934
Total	602,298	756,724	494,608
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 23- Great Beginnings Children's Prenatal Nutrition Program (CPNP)
(Unaudited)

	Budget	2023	2022
Revenues			
Health Canada	\$ 70,360	\$ 70,360	\$ 70,360
	70,360	70,360	70,360
Expenses			
Salaries	40,347	46,679	42,443
Benefits	7,684	5,221	4,231
Transportation	3,419	982	419
Advertising and Promotion	-	-	139
Purchased Client Services	-	-	1,357
Insurance	585	585	597
Supplies and Equipment	8,889	8,777	11,542
HST rebate	-	(319)	(163)
Building Occupancy	2,400	1,400	2,400
COVID-19	-	-	359
Allocated central admin	7,036	7,036	7,036
	70,360	70,360	70,360
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
 Statement of Revenues and Expenses
 Schedule 24 - Great Beginnings Canada's Action Plan for Children (CAPC)
 (Unaudited)

	Budget	2023	2022
Revenues			
Health Canada	\$ 163,800	\$ 163,800	\$ 163,800
	163,800	163,800	163,800
Expenses			
Salaries	94,834	106,741	96,862
Benefits	18,265	11,608	10,725
Transportation	9,937	1,992	892
Staff Training	-	135	-
Advertising and Promotion	-	237	20
Professional/Contracted-out Services	-	15	-
Purchased Client Services	-	3,620	7,501
Insurance	1,083	1,372	1,105
Other Services	-	-	266
Supplies and Equipment	17,801	17,357	24,817
HST rebate	-	(357)	(268)
Building Occupancy	5,500	4,700	5,500
Allocated central admin	16,380	16,380	16,380
	163,800	163,800	163,800
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 25 - Alternatives to Custody and Community Interventions
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 42,625	\$ 42,625	\$ 42,625
Expenses			
Salaries	22,048	23,651	25,971
Benefits	4,410	4,595	4,989
Transportation	1,362	1,050	-
Communication	1,274	1,274	1,250
Staff Training	300	86	-
Advertising and Promotion	1,436	112	242
Professional/Contracted-out Services	551	694	541
Insurance	441	441	432
Supplies and Equipment	2,122	1,997	1,737
HST rebate	-	(167)	(13)
Building Occupancy	4,418	4,418	3,000
Allocated central admin	4,262	4,476	4,476
	42,625	42,625	42,625
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 26 - Direct Accountability - Attorney General
(Unaudited)

	Budget	2023	2022
Revenues			
Ministry of the Attorney General	\$ 75,000	\$ 75,000	\$ 75,000
	75,000	75,000	75,000
Expenses			
Salaries	46,747	47,578	46,320
Benefits	9,693	9,355	10,138
Transportation	2,600	2,076	2,000
Communication	810	810	791
Staff Training	-	-	20
Advertising and Promotion	-	55	-
Professional/Contracted-out Services	900	1,427	900
Insurance	750	750	755
Other Services	-	-	284
Supplies and Equipment	2,000	1,500	2,319
HST rebate	-	(51)	(27)
Building Occupancy	4,000	4,000	4,000
Allocated central admin	7,500	7,500	7,500
	75,000	75,000	75,000
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 27 - Supervised Access Program
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS Operating Revenue	\$ 144,737	\$ 172,368	\$ -
Ministry of the Attorney General	-	-	144,737
Deferred Revenue	-	-	27,631
Other Revenue	-	250	425
	144,737	172,618	172,793
Expenses			
Salaries	93,433	102,819	96,115
Benefits	18,544	13,946	16,828
Transportation	1,359	2,315	2,261
Communication	2,461	12,461	2,412
Staff Training	1,000	311	1,420
Advertising and Promotion	312	-	95
Professional/Contracted-out Services	574	574	563
Insurance	574	574	563
Other Services	710	1,689	498
Supplies and Equipment	5,324	4,388	4,913
HST rebate	-	(154)	(229)
Building Occupancy	5,250	5,250	5,250
COVID-19	-	10,320	27,631
Allocated central admin	15,197	18,125	14,474
	144,737	172,618	172,793
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 28 - Community Homes
(Unaudited)

	Budget	2023	2022
Revenues			
MCCSS One-Time	\$ 583,041	\$ 984,102	\$ 931,298
Other Revenue	-	-	79,530
	583,041	984,102	1,010,828
Expenses			
Salaries	378,793	616,120	701,137
Benefits	75,759	64,164	92,337
Transportation	6,732	9,639	6,189
Communication	823	826	-
Staff Training	6,000	-	160
Advertising and Promotion	-	513	285
Professional/Contracted-out Services	2,197	2,810	-
Purchased Client Services	-	115,347	27,500
Insurance	-	1,121	-
Other Services	-	-	93
Supplies and Equipment	31,811	21,668	30,638
HST rebate	-	(13,639)	(3,551)
Building Occupancy	19,707	61,796	49,904
COVID-19	-	407	-
Allocated central admin	61,219	103,331	106,137
	583,042	984,102	1,010,828
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 29 - Child and Youth Advocacy Centre (CYAC)
(Unaudited)

	Budget	2023	2022
Revenues			
Department of Justice Canada	\$ 110,000	\$ 110,000	\$ 158,000
Expenses			
Transfer payments to clients/agencies	110,000	110,000	158,000
Excess of revenues over expenses before items below	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
Excess of revenues over expenses for the year	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 30 - Other Programs
(Unaudited)

	Budget	2023	2022
Revenues			
Ontario Centre of Excellence CHEO Grant	\$ -	\$ -	\$ 8,000
Client fees	-	1,203,738	403,358
Charitable Donations, Fundraising	-	53,692	92,635
Mental Health Research	-	-	52,193
MCCSS Partner Facilities Renewal	-	-	118,400
MCCSS COVID-19 Wage Enhancement	-	-	497,501
MOH Minor Capital	-	231,500	-
Ontario Trillium Foundation	-	135,000	-
Deferred Revenue	-	107,689	-
	-	1,731,619	1,172,087
Expenses			
Ontario Centre of Excellence CHEO Grant	-	-	8,000
Charitable Donations, Fundraising and Other Income	-	555,474	219,055
Mental Health Research	-	-	52,193
MCCSS Partner Facilities Renewal	-	-	10,711
MCCSS COVID-19 Wage Enhancement	-	-	280,257
MOH Minor Capital	-	231,500	-
Ontario Trillium Foundation	-	75,221	-
	-	862,195	570,216
Excess of revenues over expenses before items below	-	869,424	601,871
Due (to) / from Ministry	-	(107,689)	(217,245)
Deferred revenue	-	(59,779)	(107,689)
Excess of revenues over expenses for the year	\$ -	\$ 701,956	\$ 276,937

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
Statement of Revenues and Expenses
Schedule 31 - Allocated Central Administration
(Unaudited)

	Budget	2023	2022
Expenses			
Salaries	1,771,511	1,756,697	1,613,497
Benefits	354,302	314,342	260,099
Transportation	30,526	34,945	25,731
Communication	32,308	57,870	32,627
Staff Training	14,850	33,089	77,821
Advertising and Promotion	6,704	31,039	44,197
Professional/Contracted-out Services	124,633	188,897	216,099
Professional/Contracted-out IT Services	28,062	26,672	28,777
Insurance	16,231	21,405	17,331
Other Services	2,880	29,121	20,196
Supplies and Equipment	49,213	58,186	21,064
HST rebate	(19,847)	(65,208)	(56,436)
Building Occupancy	21,943	21,943	32,646
Allocated central admin	(2,433,317)	(2,508,998)	(2,333,648)
		-	-

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)
 Statement of Revenues and Expenses
 Schedule 31 - Allocated Central Administration (continued)
 (Unaudited)

	Budget	2023	2022
Program Allocations			
Schedule 2 - CYMH Brief Services	79,466	\$ 79,466	\$ 64,804
Schedule 3 - CYMH Counselling/Therapy Services	208,780	208,780	259,657
Schedule 4 - CYMH Crisis Support Services	31,458	31,458	25,079
Schedule 5 - CYMH Family Capacity Building and Support	26,460	26,460	13,641
Schedule 6 - CYMH Coordinated Access and Intake	40,761	40,761	15,555
Schedule 7 - CYMH Intensive Treatment Services	181,483	181,482	210,413
Schedule 8 - CYMH Case Management and Service Coordination	37,528	37,528	21,293
Schedule 9 - CYMH Specialized Consultation Assessment Services	44,830	44,830	41,572
Schedule 10 - CYMH Targeted Prevention	7,738	7,738	6,488
Schedule 11 - CYMH System Management	28,350	28,350	28,350
Schedule 12 - Child and Youth Tele-Mental Health Service Coordinating Agency	11,162	13,125	11,162
Schedule 13 - Child and Youth Tele-Mental Health Access Sites	2,100	2,100	2,100
Schedule 14 - Child Welfare - Community and Prevention Supports	-	4,787	7,875
Schedule 15 - Mental Health/Specialized Programming	27,342	27,342	27,342
Schedule 16 - Early Intervention	37,271	37,271	37,271
Schedule 17 - Autism	907,771	813,272	764,702
Schedule 18 - Complex Special Needs	27,425	44,925	39,925
Schedule 19 - DSRS Adult's Community Accomodation	87,020	89,590	80,840
Schedule 20 - Adult DS Community Support Services	428,294	420,210	422,352
Schedule 21 - Children's DS Community Support Services	45,289	45,289	45,289
Schedule 22 - DS Self-Managed Support - Direct	61,195	79,456	51,934
Schedule 23- Great Beginnings Children's Prenatal Nutrition Program (CPNP)	7,036	7,036	7,036
Schedule 24 - Great Beginnings Canada's Action Plan for Children (CAPC)	16,380	16,380	16,380
Schedule 25 - Alternatives to Custody and Community Interventions	4,262	4,476	4,476
Schedule 26 - Direct Accountability - Attorney General	7,500	7,500	7,500
Schedule 27 - Supervised Access Program	15,197	18,125	14,474
Schedule 28 - Community Homes	61,219	103,331	106,137
Schedule 30 - Other Programs	-	87,931	-
	2,433,317	2,508,998	2,333,648

