

York Hills Centre for Children, Youth and Families

Financial Statements

March 31, 2024

INDEPENDENT AUDITORS' REPORT

To the Directors of York Hills Centre for Children, Youth and Families

Opinion

We have audited the financial statements of York Hills Centre for Children, Youth and Families ("York Hills"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the 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 York Hills Centre for Children, Youth and Families as at March 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 report. We are independent of York Hills 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 York Hills' 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 York Hills or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing York Hills' 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITORS' REPORT - continued

Auditors' Responsibilities for the Audit of the Financial Statements - continued

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 York Hills' 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 York Hills' 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 York Hills 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.

Williams & Partners

Chartered Professional Accountants LLP
Licensed Public Accountants

Markham, Ontario
June 19, 2024

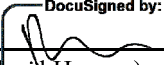
York Hills Centre for Children, Youth and Families

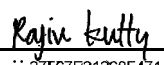
Statement of Financial Position

March 31, 2024

	<i>2024</i>	<i>2023</i>
	\$	\$
Assets		
Current		
Cash and cash equivalents (note 4)	1,116,057	1,316,754
Short-term investments (note 5)	750,000	747,185
Accounts receivable	330,320	133,173
Sales tax recoverable	76,618	76,700
Prepaid expenditures	363,735	362,421
	<u>2,636,730</u>	<u>2,636,233</u>
Investments	-	77,822
Capital assets (note 6)	<u>3,047,715</u>	<u>3,319,578</u>
	<u>5,684,445</u>	<u>6,033,633</u>
Liabilities		
Current		
Accounts payable and accrued liabilities	196,536	365,332
Accrued wages payable	1,202,029	1,169,822
Due to Ministries (note 7)	309,248	151,101
Current portion of mortgage payable (note 8)	92,875	72,899
Deferred grant revenue (note 9)	499,531	540,087
	<u>2,300,219</u>	<u>2,299,241</u>
Deferred capital contributions (note 10)	1,317,707	1,458,661
Mortgage payable (note 8)	<u>681,199</u>	<u>798,245</u>
	<u>4,299,125</u>	<u>4,556,147</u>
<i>Commitments (note 17)</i>		
Net Assets		
Capital asset fund (note 11)	898,313	927,360
General fund	487,007	550,126
	<u>1,385,320</u>	<u>1,477,486</u>
	<u>5,684,445</u>	<u>6,033,633</u>

On behalf of the Board

DocuSigned by:

 Chair (Richard Housen)
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Signed by:

 Treasurer (Rajiv Kuttu)
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York Hills Centre for Children, Youth and Families

Statement of Operations

year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
	\$	\$
Revenues		
MOHLTC funding (note 18)	14,999,036	13,665,744
MCCSS funding (note 18)	968,167	1,024,900
Grants (note 12)	129,833	188,289
MAG funding (note 14)	278,723	272,485
Sales tax recoveries	252,530	242,230
Program recoveries	1,119,072	615,788
Program recoveries - user fees (MAG) (note 14)	50,654	43,696
Offsetting recoveries	86,850	88,700
Investment and other income	66,051	77,507
	<u>17,950,916</u>	<u>16,219,339</u>
Expenses		
Salaries	9,474,556	8,543,294
Benefits	1,814,965	1,580,465
Purchased services - clinical	3,926,272	3,317,771
Building occupancy	879,808	843,492
Office and general	208,017	231,524
Computer and information systems	259,364	256,709
Purchased services - non clinical	350,949	247,547
Program supplies	270,724	219,365
Staff training and conference fees	176,356	255,145
Travel	82,541	58,213
Insurance	121,259	93,590
Food costs	89,207	70,468
Memberships	41,505	31,704
	<u>17,695,523</u>	<u>15,749,287</u>
Excess of revenues over expenses before undernoted	<u>255,393</u>	<u>470,052</u>
Amortization	(330,366)	(292,834)
Amortization of deferred capital contributions	140,954	145,466
	<u>(189,412)</u>	<u>(147,368)</u>
Excess of revenues over expenses before funding repayable	65,981	322,684
Current year's surplus repayable (notes 7 and 18)	<u>158,147</u>	<u>84,428</u>
Net excess (deficiency) of revenues over expenses	<u>(92,166)</u>	<u>238,256</u>

York Hills Centre for Children, Youth and Families

Statement of Changes in Net Assets

year ended March 31, 2024

	<i>Capital Asset Fund</i>	<i>General Fund</i>	<i>Total</i>
	\$	\$	\$
Year ended March 31, 2023			
Balance, beginning of year	627,444	611,786	1,239,230
Net excess (deficiency) of revenues over expenses	(142,574)	380,830	238,256
	484,870	992,616	1,477,486
Interfund transfers	442,490	(442,490)	-
Balance, end of year	927,360	550,126	1,477,486

	<i>Capital Asset Fund</i>	<i>General Fund</i>	<i>Total</i>
	\$	\$	\$
Year ended March 31, 2024			
Balance, beginning of year	927,360	550,126	1,477,486
Net excess (deficiency) of revenues over expenses	(184,618)	92,452	(92,166)
	742,742	642,578	1,385,320
Interfund transfers (note 15)	155,571	(155,571)	-
Balance, end of year	898,313	487,007	1,385,320

York Hills Centre for Children, Youth and Families

Statement of Cash Flows

year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
	\$	\$
Cash flows from operating activities		
Net excess (deficiency) of revenues over expenses	(92,166)	238,256
Items not affecting cash:		
Amortization of capital assets	330,366	292,834
Amortization of deferred capital contributions	(140,954)	(145,466)
	<u>189,412</u>	<u>147,368</u>
Changes in non-cash working capital items		
Accounts receivable	(197,147)	187,986
Sales tax recoverable	82	(10,678)
Prepaid expenditures	(1,314)	(196,280)
Accounts payable and accrued liabilities	(168,798)	(97,643)
Accrued wages payable	32,207	347,894
Due to Ministries	158,147	84,428
Deferred grant revenue	(40,556)	246,864
	<u>(217,379)</u>	<u>562,571</u>
Net cash provided by operating activities	<u>(120,133)</u>	<u>948,195</u>
Cash flows from investing activity		
Investments	<u>75,007</u>	<u>(825,007)</u>
Cash flows from financing activities		
Mortgage payable	(97,071)	(368,477)
Acquisition of capital assets	(58,500)	(74,013)
	<u>(155,571)</u>	<u>(442,490)</u>
Increase (decrease) in cash and cash equivalents	(200,697)	(319,302)
Cash and cash equivalents, beginning	<u>1,316,754</u>	<u>1,636,056</u>
Cash and cash equivalents, ending	<u>1,116,057</u>	<u>1,316,754</u>
Cash and cash equivalents consist of the following:		
Cash	1,037,166	1,316,754
Interest-bearing deposit account (note 4)	<u>78,891</u>	<u>-</u>
	<u>1,116,057</u>	<u>1,316,754</u>

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

1. PURPOSE OF THE ORGANIZATION

York Hills Centre for Children, Youth and Families ("York Hills") is a not-for-profit organization incorporated under the laws of the Province of Ontario as a corporation without share capital. York Hills is a registered charity and is exempt from income tax under the Income Tax Act of Canada.

York Hills was established to address the mental health needs of children, youth and families of York Region, and provides a range of preventative, therapeutic and educational interventions developed in partnership with families and community resources.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, are in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

Fund accounting

As a not-for-profit organization, York Hills uses the fund accounting system. In this system, each fund is a self-balancing set of accounts which are segregated for specific purposes in accordance with the objectives and by-laws. York Hills has the following funds: (i) the Capital Asset Fund which accounts for the Organization's capital assets; (ii) the General Fund which include contributions from Ontario Ministry of Health and Long-Term Care ("MOHLTC") and Ontario Ministry of Children, Community and Social Services ("MCCSS") that are used to deliver programs that are contracted by the Ministry, charitable donations and grants for related program activities, and general funds for general operations and administration.

Revenue recognition

York Hills follows the deferral method of accounting for revenue. Unrestricted donations and contributions are recorded as revenue when received or when receipt is reasonably assured. Donations and contributions restricted for a specific purpose that have not been spent at the end of the period are recorded as deferred revenue on the statement of financial position. Such donations are recognized as revenue when expended. Grant revenue reported in these financial statements represents funds received from a variety of sources and is recognized when earned. Pledged donations are recognized when ultimate collection is reasonably assured, over the term specified by the donor. Capital grants are treated as deferred capital contributions and amortized on a straight line basis between 10 to 25 years, being the amortization period of the capital assets that were acquired with these funds. Fundraising and interest income is recognized as earned.

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES - continued

Cash and cash equivalents

Cash and cash equivalents is defined as cash on hand, net of cheques issued and outstanding at the reporting date, cash on deposit and deposits with maturity dates of less than 90 days.

Short-term investment

Short-term investment includes deposits held for the purpose of meeting short-term cash commitments.

Capital assets

Purchased capital assets are stated at acquisition cost and are amortized over their estimated useful lives. Amortization is provided as follows:

Building	Straight line over 25 years
Building improvements	Straight line over 15 years
Leasehold improvements	Straight line over 10 years
Playground	Straight line over 10 years
Land improvements	Straight line over 10 years
Furniture and fixtures	Straight line over 5 years
Vehicles	Straight line over 3 years

Capital assets subject to amortization are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from their use and eventual disposition. The impairment loss is measured by the amount by which the carrying amount of the long-lived asset exceeds their fair value.

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES - continued

Basis of charging expenses to programs

York Hills charges expenditures to programs funded by MOHLTC and MCCSS (see note 18) based on specific expenditures where they can be so identified (e.g. the cost of staff members exclusively devoted to particular programs). Central administrative expenditures are allocated based on management estimates.

Donated materials and services

York Hills records as revenues and expenditures donated goods and services when the fair market value of such materials and services can be reasonably estimated. Services provided by volunteers that are not normally purchased are not recognized due to the difficulty in determining their fair market value.

Use of estimates

The preparation of 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 the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed periodically, and as adjustments become necessary, they are reported as revenue or expenses in the statement of operations in the year in which they become known. Significant estimates are comprised of accruals for liabilities.

Financial instruments

York Hills initially measures its financial assets and financial liabilities at fair value. York Hills subsequently measures its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents, investments and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, accrued wages payable, due to Ministries and mortgage payable.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down is recognized as a charge to excess of revenues over expenses.

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

3. FINANCIAL INSTRUMENTS RISK EXPOSURES

York Hills is exposed to various risks through its financial instruments. The following analysis provides a measure of York Hills' risk exposures and concentrations at the balance sheet date:

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

York Hills is exposed to liquidity risk on its accounts payable, accrued liabilities and mortgage payable. York Hills expects to meet these obligations as they come due to generating sufficient cash flow from operations.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

York Hills is exposed to interest rate price risk on certain investments and debts bearing interest at a fixed rate as described in notes 4, 5 and 8.

York Hills manages its exposure to interest rate risk by restricting the types of investments it holds, currently primarily an interest-bearing deposit account and term deposit. These are fully-cashable, penalty-free basis investments bearing a guaranteed rate of interest.

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.

York Hills has a deposit account and term deposit with major Canadian financial institutions, thereby mitigating the risk of creditworthiness. York Hills' main credit risks relate to accounts receivable, and there have been no issues collecting funds in the past. The accounts receivable are primarily due from government organizations that have a long-standing relationship with York Hills. Accounts receivable risk is also mitigated by the pre-approval process in place before any costs are incurred in the related programs and activities.

Changes in risk

During the year, York Hills had an increase in accounts receivable from \$133,173 in the prior year to \$330,320 in the current year. This has resulted in an increase in York Hills' credit risk exposure. There have been no other significant changes to York Hills' risk exposures from the prior year.

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

4. CASH AND CASH EQUIVALENTS

- (a) Cash and cash equivalents include interest-bearing deposit accounts with major Canadian financial institutions with a balance of \$78,891 (2023 - \$NIL). These accounts are fully cashable without penalty.
- (b) Included in cash and cash equivalents is \$17,686 (2023 - \$17,686) restricted for the Capital Asset Fund.

5. INVESTMENTS

Investments include guaranteed investment certificates ("GIC") bearing interest at rates ranging from 5.06% to 5.69% and maturing between October 2024 and November 2024, and various mutual funds.

	<i>2024</i>	<i>2023</i>
	<u>\$</u>	<u>\$</u>
Short-term investments		
GICs	162,190	151,663
Mutual funds	587,810	595,522
	<u>750,000</u>	<u>747,185</u>
Long-term investments		
GICs	-	77,822
	<u>750,000</u>	<u>825,007</u>

6. CAPITAL ASSETS

			<i>2024</i>	<i>2023</i>
			<u>\$</u>	<u>\$</u>
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	5,806,423	3,307,730	2,498,693	2,722,122
Building improvement	85,387	36,527	48,860	54,553
Leasehold improvements	124,352	124,352	-	24,546
Playground	161,676	104,151	57,525	62,318
Land	323,970	-	323,970	323,970
Land improvements	191,837	161,744	30,093	37,214
Furniture and fixtures	342,548	334,764	7,784	20,842
Motor vehicles	155,175	74,385	80,790	74,013
	<u>7,543,500</u>	<u>4,495,785</u>	<u>3,047,715</u>	<u>3,319,578</u>

There were no impairment indicators affecting capital assets noted for the year ended March 31, 2024.

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

7. DUE TO MINISTRIES

	<i>2024</i>	<i>2023</i>
	<u>\$</u>	<u>\$</u>
Excess (deficiency) of revenues over expenses before items below:	65,981	322,684
Less: amortization of deferred capital contributions	(140,954)	(145,466)
surplus from other contracts and programs (note 18)	(176)	(17,148)
mortgage principal payments on MCCSS		
shared property as described below	(97,071)	(368,476)
Add: amortization	<u>330,366</u>	<u>292,834</u>
Net increase in amounts due to Ministries	158,147	84,428
Due to MOHLTC, beginning	<u>151,101</u>	<u>66,673</u>
Due to Ministries (MOHLTC & MCCSS), ending	<u>309,248</u>	<u>151,101</u>

York Hills has real estate property as described in note 13, which is shared with the MCCSS with a corresponding shared mortgage funding agreement. The agreement provides for the sharing of mortgage principal payments. As a result, mortgage principal payments of \$97,071 (2023 - \$368,476) have been included in building occupancy expenses of \$976,878 (2023 - \$1,211,969) for MOHLTC funding purposes as described in note 18. As a result, the surplus for program funding purposes as described in note 18 of \$158,147 (2023 - \$84,428) is presented net of mortgage principal payments of \$97,071 (2023 - \$368,476).

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

8. MORTGAGE PAYABLE

The TD bank has provided a mortgage, bearing interest at 3.90% per annum, monthly payments of \$10,118 and is due August 27, 2031. The mortgage is subject to a debt service coverage ratio which York Hills complied with at March 31, 2024. Future repayments are as follows:

	<i>Total</i>	<i>Interest</i>	<i>Principal</i>
	<i>\$</i>	<i>\$</i>	<i>\$</i>
2025	121,416	28,541	92,875
2026	121,416	24,853	96,563
2027	121,416	21,019	100,397
2028	121,416	17,033	104,383
Thereafter	405,763	25,907	379,856
	<u>891,427</u>	<u>117,353</u>	<u>774,074</u>

In addition, the TD Bank has provided a \$400,000 operating loan facility, repayable on demand, bearing interest at the bank's prime rate plus 1% per annum. This operating loan facility was not drawn as at March 31, 2024.

The credit facilities, as detailed above, are secured by the following:

- General Security Agreement representing a first charge on all present and after acquired personal property;
- Continuing collateral mortgage, representing a first charge, on real property located at 11225 Leslie St., Richmond Hill, Ontario, in the principal amount of \$1,780,000 with the property having a net book value of \$2,582,174 (2023 - \$2,793,420);
- Postponement agreement; and
- Assignment of fire insurance in the amount of \$1,780,000.

9. DEFERRED GRANT REVENUE

	<i>2024</i>	<i>2023</i>
	<i>\$</i>	<i>\$</i>
Deferred grant revenue, beginning of year	540,087	293,223
Add: amounts received during the year	3,330	436,952
Less: amounts recognized as revenue during the year	(43,886)	(190,088)
Deferred grant revenue, end of year	<u>499,531</u>	<u>540,087</u>

10. DEFERRED CAPITAL CONTRIBUTION

	<i>2024</i>	<i>2023</i>
	<i>\$</i>	<i>\$</i>
Deferred capital contributions, beginning of year	1,458,661	1,604,127
Less: amounts amortized	(140,954)	(145,466)
Deferred capital contribution, end of year	<u>1,317,707</u>	<u>1,458,661</u>

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

11. CAPITAL ASSET FUND BALANCE

The Capital Asset Fund, a restricted fund, is comprised of the following:

	<i>2024</i>	<i>2023</i>
	<u>\$</u>	<u>\$</u>
Cash and cash equivalents	17,686	17,686
Capital assets	3,047,715	3,319,578
Current portion of mortgage payable	(92,875)	(72,899)
Long-term portion - mortgage payable	(681,199)	(798,245)
Deferred capital contributions	(1,317,707)	(1,458,661)
Deferred grant revenue	(75,307)	(80,099)
	<u>898,313</u>	<u>927,360</u>

12. GRANTS

	<i>2024</i>	<i>2023</i>
	<u>\$</u>	<u>\$</u>
United Way	120,000	135,408
RBC Foundation	-	42,581
Breakfast Club	5,039	5,506
Playground	4,794	4,794
	<u>129,833</u>	<u>188,289</u>

13. MCCSS MORTGAGE FUNDING AGREEMENT

On May 6, 2008, The York Centre (a predecessor Organization to "York Hills") entered into a mortgage funding agreement with MCCSS. Under the agreement, MCCSS agreed to provide certain funding towards the cost of the renovation of York Hills' building on Leslie Street ("building") and ongoing mortgage payments. An initial payment of \$1,500,000 was received by York Hills that was used to offset a portion of the cost of the building renovation. In addition, an amount of \$95,000 is scheduled to be received from MCCSS each year to apply to mortgage interest and principal payments, adjusted for interest rate changes arising from each five year mortgage renewal; if the MCCSS share of interest and principal repayments is less than \$95,000 per year, York Hills may retain the balance in MCCSS base operational fund towards the costs of the building repairs and maintenance. In the current year, \$70,655 (2023 - \$40,584) was retained in MCCSS fund towards the costs of the building occupancy. York Hills is responsible for the remaining share of the mortgage payments.

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

13. MCCSS MORTGAGE FUNDING AGREEMENT - continued

The agreement provides that MCCSS can at any time direct York Hills to transfer the building to a designated party or to sell the building, in which case York Hills will be compensated for its proportionate interest in the market value of the property (44.4%). If the service contract with York Hills is terminated; or the building becomes unsuitable for the program; or York Hills wishes to sell the building, MCCSS has the option to: a) determine the use of the building for whatever purpose it determines; or b) transfer the building to a designated party; or c) cause the building to be sold and have the right to prior approval of the purchaser's offer. If any of these conditions occur, York Hills will be compensated based on its proportionate interest in the building (44.4%) with the MCCSS interest being 55.6%.

14. PROVINCE OF ONTARIO - MINISTRY OF ATTORNEY GENERAL

The Ministry of the Attorney General ("MAG") contracts with York Hills to provide comprehensive family mediation and information services at the Family Court in Newmarket and in its area of jurisdiction. York Hills provides MAG, on a monthly basis, detailed information on service expenditures and delivery in the form of a fee-for-service invoice. The current contract is in the final two one-year contracts which has expired on March 31, 2024 with an option for renewal of an additional year at MAG's discretion. York Hills has decided not to renew the contract. The details of the services provided are summarized below:

	<i>2024</i>	<i>2023</i>
	<u>\$</u>	<u>\$</u>
Mediation intake	20,300	17,800
Mediation	42,900	39,450
Onsite Mediation Services	121,380	128,817
Information and Referral Coordinator	87,543	79,218
Mandatory Information Program	6,600	7,200
Total invoiced	<u>278,723</u>	<u>272,485</u>
Promotion	-	38,046
Mediators & IRC Training	75,227	10,500
Bi-Annual Meetings	400	280
Service Enhancement (Software/laptop)	5,678	11,216
Available for re-investment into the program	<u>(30,651)</u>	<u>(16,346)</u>
Total user fees collected	<u>50,654</u>	<u>43,696</u>

These user fees have been recorded as revenues and expenses in the year incurred.

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

15. INTERFUND TRANSFERS

During the year, approval was granted for the General Fund to transfer funds to the Capital Asset Fund for the purposes of mortgage payments and acquisition of capital assets.

16. ECONOMIC DEPENDENCE

York Hills generates the majority of its revenues from MOHLTC and MCCSS.

17. COMMITMENTS

York Hills entered into operating leases for equipment and services through to November 2024. Minimum annual payment for the next year is as follows:

	<u>\$</u>
2025	<u>58,810</u>

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

18. PROGRAM FUNDING

	<i>Central Administration</i>	<i>Small Water Works</i>	<i>Specialized Consultation</i>	<i>Access Intake Main</i>	<i>Brief Services</i>	<i>Counselling/ Therapy</i>	<i>Intensive Services</i>	<i>Family capacity Building</i>
	<i>ACA</i>	<i>A516</i>	<i>A355</i>	<i>A352</i>	<i>A348</i>	<i>A349</i>	<i>A353</i>	<i>A351</i>
	\$	\$	\$	\$	\$	\$	\$	\$
MOHLTC funding	1,336,614	34,811	1,468,755	352,103	563,983	2,203,976	7,691,917	215,826
MCCSS funding	-	-	-	-	-	-	-	-
MAG funding	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Sales tax recoveries	252,530	-	-	-	-	-	-	-
Program recoveries	96,817	-	-	-	-	-	1,081,072	-
Offsetting revenues	-	-	-	-	-	-	-	60,000
Investment and other income	51,961	-	-	-	-	-	-	14,090
	<u>1,737,922</u>	<u>34,811</u>	<u>1,468,755</u>	<u>352,103</u>	<u>563,983</u>	<u>2,203,976</u>	<u>8,772,989</u>	<u>289,916</u>
Salaries	964,604	-	747,934	214,914	380,399	1,426,971	4,339,978	153,072
Benefits	261,638	-	141,525	52,979	95,664	334,400	591,157	98,072
Travel	4,603	-	2,655	-	438	3,406	68,621	-
Staff training and conference fees	54,358	-	11,386	-	2,016	66,846	24,516	-
Building occupancy (note 7)	17,102	34,811	155,938	48,000	40,256	151,408	403,803	20,000
Purchased services- non clinical	262,955	-	-	7,500	7,500	34,229	51	3,714
Program supplies	3,499	-	9,331	2,708	4,017	14,223	183,276	-
Purchased services- clinical	-	-	183,112	-	2,875	97,123	2,911,367	-
Food costs	13,614	-	-	-	-	-	69,167	6,426
Office and general	32,782	-	25,000	7,440	30,818	41,564	11,813	8,632
Computer and information systems	14,809	-	160,874	18,562	-	10,000	11,093	-
Memberships	41,505	-	-	-	-	-	-	-
Insurance	66,453	-	31,000	-	-	23,806	-	-
	<u>1,737,922</u>	<u>34,811</u>	<u>1,468,755</u>	<u>352,103</u>	<u>563,983</u>	<u>2,203,976</u>	<u>8,614,842</u>	<u>289,916</u>
Surplus	-	-	-	-	-	-	158,147	-

York Hills Centre for Children, Youth and Families

Notes to Financial Statements

March 31, 2024

18. PROGRAM FUNDING - continued

	<i>Targeted Prevention</i>	<i>Case Mgt/ Service Coordination</i>	<i>Alternative Dispute Resolution</i>	<i>Community Capacity Bridging</i>	<i>Total Ministry Funding</i>	<i>Total Contracts and Other Programs</i>	<i>Total Agency</i>
	<i>A356</i>	<i>A354</i>	<i>E754</i>	<i>E753</i>			
	\$	\$	\$	\$	\$	\$	\$
MOHLTC funding	361,573	769,482	-	-	14,999,036	-	14,999,036
MCCSS funding	-	-	897,867	70,300	968,167	-	968,167
MAG funding	-	-	-	-	-	278,723	278,723
Grants	-	-	-	-	-	129,833	129,833
Sales tax recoveries	-	-	-	-	252,530	-	252,530
Program recoveries	-	-	(89,787)	(7,030)	1,081,072	88,654	1,169,726
Offsetting revenues	-	-	-	-	60,000	26,850	86,850
Investment and other income	-	-	-	-	66,051	-	66,051
	<u>361,573</u>	<u>769,482</u>	<u>808,080</u>	<u>63,270</u>	<u>17,426,856</u>	<u>524,060</u>	<u>17,950,916</u>
Salaries	277,864	467,060	143,774	51,001	9,167,572	306,984	9,474,556
Benefits	55,046	93,420	35,943	11,704	1,771,546	43,418	1,814,965
Travel	20	713	-	-	80,456	2,086	82,541
Staff training and conference fees	2,000	14,122	-	-	175,244	1,111	176,356
Building occupancy (note 7)	-	90,000	15,560	-	976,878	-	976,878
Purchased services- non clinical	-	35,000	-	-	350,949	-	350,949
Program supplies	-	17,394	4,298	-	238,745	31,979	270,724
Purchased services- clinical	-	-	599,634	-	3,794,110	132,162	3,926,272
Food costs	-	-	-	-	89,207	-	89,207
Office and general	26,643	17,939	-	565	203,195	4,822	208,017
Computer and information systems	-	33,834	8,871	-	258,042	1,322	259,364
Memberships	-	-	-	-	41,505	-	41,505
Insurance	-	-	-	-	121,259	-	121,259
	<u>361,573</u>	<u>769,482</u>	<u>808,080</u>	<u>63,270</u>	<u>17,268,708</u>	<u>523,884</u>	<u>17,792,593</u>
Surplus	-	-	-	-	158,147	176	158,323