

**REGINA TRANSITION HOUSE INC.**

**Financial Statements**

**Year Ended March 31, 2023**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Regina Transition House Inc. have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Regina Transition House Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Board of Directors approve the financial statements and considers the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.



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Executive Director



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Chairperson

Regina, SK  
June 22, 2023



Chartered Professional  
Accountants LLP

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## INDEPENDENT AUDITOR'S REPORT

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**To the Members of Regina Transition House Inc.**

### **Qualified Opinion**

We have audited the financial statements of Regina Transition House Inc. (the Corporation), which comprise the statement of financial position as at March 31, 2023, 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 the Corporation as at March 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### **Basis for Qualified Opinion**

In common with many charitable organizations, the Corporation was unable to economically implement controls that will offer assurance on the completeness of revenues from donations. We were not able to satisfy ourselves using other procedures, and accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Corporation and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues (expenses), and cash flows from operations for the years ended March 31, 2023, and 2022, current assets, and net assets as at March 31, 2023, and 2022.

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 the corporation in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

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

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*An asset to our clients, not an expense*

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### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation 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.



Chartered Professional Accountants

Regina, Saskatchewan  
June 22, 2023

# REGINA TRANSITION HOUSE INC.

## Statement of Financial Position



March 31, 2023

	Operating	Restricted	2023	2022
<b>ASSETS</b>				
<b>CURRENT</b>				
Cash	\$ 588,168	\$ -	\$ 588,168	\$ 690,908
Accounts receivable	-	-	-	512
Prepaid expenses	32,670	-	32,670	26,922
Goods and services tax rebate	3,111	-	3,111	1,735
	623,949	-	623,949	720,077
<b>CAPITAL ASSETS (Note 4)</b>	1,016,646	-	1,016,646	1,085,346
<b>INVESTMENTS (Note 5)</b>	422,117	465,000	887,117	697,115
	<u>\$ 2,062,712</u>	<u>\$ 465,000</u>	<u>\$ 2,527,712</u>	<u>\$ 2,502,538</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT</b>				
Accounts payable	\$ 17,043	\$ -	\$ 17,043	\$ 16,198
Wages payable	52,938	-	52,938	41,336
Deferred revenue (Note 6)	116,884	-	116,884	104,372
Employee education and wellness	6,165	-	6,165	5,309
	<u>193,030</u>	<u>-</u>	<u>193,030</u>	<u>167,215</u>
<b>NET ASSETS</b>				
Unrestricted	853,036	-	853,036	784,977
Invested capital assets	1,016,646	-	1,016,646	1,085,346
Future costs	-	300,000	300,000	300,000
Building fund	-	165,000	165,000	165,000
	<u>1,869,682</u>	<u>465,000</u>	<u>2,334,682</u>	<u>2,335,323</u>
	<u>\$ 2,062,712</u>	<u>\$ 465,000</u>	<u>\$ 2,527,712</u>	<u>\$ 2,502,538</u>

**LEASE COMMITMENTS (Note 8)**

**CONTINGENT FUNDING (Note 9)**

**ON BEHALF OF THE BOARD**

 \_\_\_\_\_ Director  
 \_\_\_\_\_ Director

See notes to financial statements

# REGINA TRANSITION HOUSE INC.

## Statement of Operations Year Ended March 31, 2023

	Budget	2023	2022
<b>REVENUES</b>			
<u>Grant funding</u>			
Ministry of Justice	\$ 864,045	\$ 881,326	\$ 882,863
Women and Gender Equality Canada	75,000	138,125	50,166
Other grants	84,000	96,697	71,095
Community Initiatives Fund	24,000	52,270	36,852
United Way Regina	38,000	43,000	53,485
City of Regina	27,000	27,000	27,000
<u>Restricted Fund</u>			
CMHC - capital improvement grant	50,000	40,052	-
<u>Other sources</u>			
Donations	80,000	142,480	85,306
Investment income	9,000	17,501	25,668
Fundraising	700	4,996	2,102
Memberships	200	345	225
	1,251,945	1,443,792	1,234,762
<b>EXPENSES</b>			
Administrative (Schedule 1)	40,380	50,516	36,109
Building Occupancy (Schedule 2)	253,380	208,848	175,078
Client Supplies and Services (Schedule 3)	92,560	114,959	91,632
Personnel (Schedule 4)	920,250	975,387	865,066
Pet Friendly Shelter (Schedule 5)	-	94,722	-
	1,306,570	1,444,432	1,167,885
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ (54,625)</b>	<b>\$ (640)</b>	<b>\$ 66,877</b>

See notes to financial statements

# REGINA TRANSITION HOUSE INC.

## Statement of Changes in Net Assets

Year Ended March 31, 2023

	2022 Balance	Excess of revenues (expenses)	Interfund transfers (Note 7)	2023 Balance
<u>Operating</u>				
Unrestricted	\$ 784,976	\$ 35,744	\$ 32,316	\$ 853,036
Invested in capital assets	1,085,346	(76,436)	7,736	1,016,646
	1,870,322	(40,692)	40,052	1,869,682
<u>Restricted</u>				
Future costs	300,000	-	-	300,000
Building fund	165,000	40,052	(40,052)	165,000
	465,000	40,052	(40,052)	465,000
	\$ 2,335,322	\$ (640)	\$ -	\$ 2,334,682
	2021 Balance	Excess of revenues (expenses)	Interfund transfers	2022 Balance
<u>Operating</u>				
Unrestricted	\$ 634,881	\$ 158,786	\$ (8,691)	\$ 784,976
Invested in capital assets	1,168,564	(91,909)	8,691	1,085,346
	1,803,445	66,877	-	1,870,322
<u>Restricted</u>				
Future costs	300,000	-	-	300,000
Building fund	165,000	-	-	165,000
	465,000	-	-	465,000
	\$ 2,268,445	\$ 66,877	\$ -	\$ 2,335,322

See notes to financial statements

# REGINA TRANSITION HOUSE INC.

## Statement of Cash Flows Year Ended March 31, 2023

	2023	2022
<b>OPERATING ACTIVITIES</b>		
Excess of revenues (expenses)	\$ (640)	\$ 66,877
Item not affecting cash:		
Amortization	76,436	91,909
	75,796	158,786
Changes in non-cash working capital:		
Accounts receivable	510	4,488
Accounts payable	846	(1,195)
Deferred revenue	12,512	32,334
Prepaid expenses	(5,748)	(4,564)
Goods and services tax rebate	(1,376)	812
Wages payable	11,602	1,975
Employee education and wellness	856	390
	19,202	34,240
Cash flow from operating activities	94,998	193,026
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(7,736)	(6,827)
Reinvested earnings and purchase of investments	(190,002)	(25,143)
Cash flow used by investing activities	(197,738)	(31,970)
<b>FINANCING ACTIVITY</b>		
Repayment of long term debt	-	(1,864)
Cash flow from (used by) financing activity	-	(1,864)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(102,740)</b>	<b>159,192</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>690,908</b>	<b>531,716</b>
<b>CASH - END OF YEAR</b>	<b>\$ 588,168</b>	<b>\$ 690,908</b>

See notes to financial statements



# REGINA TRANSITION HOUSE INC.

## Notes to Financial Statements

Year Ended March 31, 2023

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### 1. NATURE OF THE ORGANIZATION

The Regina Transition House Inc. (the "Corporation" or "RTH") was created under the provisions of the Non-Profit Corporation Act and is a registered charity and as such, is exempt from income taxes.

The Corporation serves the needs of women and children through the provision of safe temporary shelter and support services. They also provide education and offer a voice to address family violence.

### 2. ECONOMIC DEPENDENCE

The Corporation is dependent on continued grant funding from its core funding agent, the Minister of Justice (the Ministry). In the absence of this funding, the Corporation would be required to replace the funding with other sources or generate other revenues to continue operations in the current manner.

The Corporation has a three year funding agreement with the Ministry that commenced April 1, 2021 and expires March 31, 2024.

### 3. SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### Fund accounting

The Corporation uses fund accounting to report its operations and restrictions on net assets as set out by the Board of Directors. Temporary payments between funds are recorded as inter-fund balances and permanent transfers are reported in the statement of net assets.

- a) Unrestricted Operating Fund - reports the primary operations of the Corporation including self-generated revenues and funding from various sources including the Ministry of Justice and Attorney General.
- b) Invested in Capital Assets - reports the net value of capital assets less related debt.
- c) Future Costs Fund - internally restricted fund which reports the future costs fund has been earmarked as an emergency fund to contain up to three months operating costs.
- d) Building Fund - internally restricted fund for the acquisition of new property and maintenance of the existing property.

#### Revenue recognition

The Corporation follows the restricted fund method of accounting for contributions. Contributions include donations, grants, subsidies, sponsorships, and fundraising.

Contributions to an established Restricted Fund are recognized in the year received, or receivable, if the amounts can be estimated and collection is reasonably assured.

Contributions, not designated to a restricted fund, are recognized in the Operating Fund in the year received, or receivable. Any restricted contributions to the Operating Fund are recognized in revenue in the year the activity pertaining to the restricted contribution is undertaken.

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# REGINA TRANSITION HOUSE INC.

## Notes to Financial Statements

Year Ended March 31, 2023

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment income is recognized in the period earned. Membership revenue is recognized when received.

#### Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized on a straight-line basis over their estimated useful lives. A full year of amortization is taken in the year of addition. Donated capital assets are recorded at their fair value at the date of contribution (if fair value can be reasonably determined).

Land		non-depreciable
Buildings	25 years	straight-line method
Household equipment & security system	10 years	straight-line method
Playground equipment	10 years	straight-line method
Automotive	3 years	straight-line method
Computer equipment	3 years	straight-line method

#### Financial instruments policy

Financial instruments are classified at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Financial assets including cash and accounts receivable are reported at amortized cost. Investments are reported at fair value.

Financial liabilities including accounts payable and accrued liabilities are measured at amortized cost.

### 4. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Land	\$ 31,737	\$ -	\$ 31,737	\$ 31,737
Buildings	1,708,675	744,400	964,275	1,032,622
Household equipment & security system	116,477	98,557	17,920	15,947
Playground equipment	9,587	9,587	-	-
Automotive	33,621	33,621	-	-
Computer equipment	27,436	24,722	2,714	5,040
	<u>\$ 1,927,533</u>	<u>\$ 910,887</u>	<u>\$ 1,016,646</u>	<u>\$ 1,085,346</u>

# REGINA TRANSITION HOUSE INC.

## Notes to Financial Statements

Year Ended March 31, 2023

### 5. INVESTMENTS

Guaranteed investment certificates bear interest between 3.00% and 3.75% and mature between October 2023 and February 2024 (2022 - bear interest between 0.50% and 2.60% and mature between July 2022 and February 2023).

	<u>2023</u>	<u>2022</u>
Guaranteed investment certificates	\$ 875,117	\$ 684,961
Bank of Montreal shares	3,611	4,419
Cash surrender value of life insurance	<u>8,389</u>	<u>7,735</u>
	<u>\$ 887,117</u>	<u>\$ 697,115</u>
Invested on behalf of the following funds:		
Operating fund investments	\$ 422,117	\$ 232,115
Restricted fund investments	<u>465,000</u>	<u>465,000</u>
	<u>\$ 887,117</u>	<u>\$ 697,115</u>

### 6. DEFERRED REVENUE

	<u>2023</u>	<u>2022</u>
<u>Grants</u>		
Women's Shelter Canada: Covid-19 response & Recovery	\$ 24,199	\$ 67,576
Women's Shelter Canada: Pet Friendly Shelter	40,252	-
Community Initiative Fund	10,644	16,914
Lorne and Evelyn Johnson Foundation	19,409	8,610
FCC Spirit Fund	-	3,244
South Saskatchewan Community Foundation	-	4,773
United Way	-	1,384
	<u>94,504</u>	<u>102,501</u>
<u>Other</u>		
City of Regina - bus passes	2,157	1,871
Fundraising - Safe Paws	<u>20,223</u>	<u>-</u>
	<u>\$ 116,884</u>	<u>\$ 104,372</u>

During the year, the RTH, in conjunction with Sofia House Inc., hosted an event (Safe Paws) to raise funds for the Pet Friendly Shelter program which brings awareness to the importance of pet-friendly shelter space and to support the pets of families within our shelters. The proceeds from the event, in excess of any costs, were shared equally between the two organizations. The unused portion of funds raised have been deferred and are recognized as revenue as program expenditures are incurred.

# REGINA TRANSITION HOUSE INC.

## Notes to Financial Statements

Year Ended March 31, 2023

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### 7. INTERFUND TRANSFERS

Net Interfund transfer to the Unrestricted Fund of \$32,316 includes a transfer from the Unrestricted Fund to the Invested in Capital Asset Fund for the acquisition of capital assets of \$7,736 and \$40,052 from the Building Fund for restricted funding received relating to renovations and replacements to the Corporation's property expensed during the year in the Unrestricted Fund.

### 8. LEASE COMMITMENTS

The Corporation has a lease for premises rented which are on a month-to-month basis with no long-term commitment.

### 9. CONTINGENT FUNDING

The Corporation receives funding from various agencies which have agreements that require the Corporation to submit annual financial reports for review by the funder. Subsequent to the funder's review, the Corporation may be required to settle any disallowed amounts either through repayment or alteration of subsequent funding. No provision is made in the financial statements and any settlement required by the funding agency is recorded in the year it is made known to Corporation.

In addition, the Corporation has contingent funding received from Saskatchewan Housing Corporation (SHC) in 2015. The funding is forgiven at \$12,491 per year commencing September 1, 2015 and if the Corporation ceases to provide the services for which the funding was provided the unforgiven balance becomes a demand loan, payable at the remaining balance plus interest at 6.75%.

	<u>2023</u>	<u>2022</u>
SHC forgivable funding	<u>\$ 67,658</u>	<u>\$ 80,148</u>

### 10. FINANCIAL INSTRUMENTS

The Corporation is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the Corporation's risk exposure and concentration as of March 31, 2023.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Corporation is exposed to this risk mainly in respect of its receipt of funds from its funders and other related sources, contributions to the pension plan, and accounts payable.

# REGINA TRANSITION HOUSE INC.

## Notes to Financial Statements

Year Ended March 31, 2023

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### 11. COLLECTIVE BARGAINING AGREEMENT

The Corporation employs members of the Saskatchewan Government and General Employees Union (SGEU) under a Collective Bargaining Agreement (CBA) that expired on March 31, 2021. A new agreement has not been signed as of the audit report date.

On December 6, 2022 the parties agreed to a Memorandum of Agreement (MOA), effective to March 31, 2023. Until an agreement is reached, or another MOA is entered into, employees are continuing to be compensated within the terms of the December 2022 MOA.

No provision for settlement, or retroactive pay, relating to a new CBA has been accrued in the financial statements as the amount cannot be reasonably estimated. The settlement of the CBA will be recorded in the year it is made known to the Corporation.

### 12. BUDGET

Budgeted figures are presented for information purposes and are not subject to audit.

# REGINA TRANSITION HOUSE INC.

## Administrative

(Schedule 1)

Year Ended March 31, 2023

	Budget	2023	2022
Service contracts	\$ 11,200	\$ 12,847	\$ 10,044
Telephone and fax	8,550	10,226	8,170
Supplies	6,000	7,826	3,604
Audit and legal fees	7,300	7,285	7,053
Fundraising	2,000	4,835	276
Promotion and publicity	3,000	3,612	4,227
AGM and Board	1,000	2,256	1,961
Staff expense	1,030	1,133	381
Bank service charges	300	496	393
	<u>\$ 40,380</u>	<u>\$ 50,516</u>	<u>\$ 36,109</u>

## Building Occupancy

(Schedule 2)

Year Ended March 31, 2023

	Budget	2023	2022
Maintenance	\$ 92,400	\$ 82,109	\$ 43,919
Amortization	77,080	76,436	91,909
Utilities	20,000	20,478	19,544
Insurance	18,900	16,717	13,021
Rental expense	45,000	13,108	6,684
Interest expense	-	-	1
	<u>\$ 253,380</u>	<u>\$ 208,848</u>	<u>\$ 175,078</u>

## Client Supplies and Services

(Schedule 3)

Year Ended March 31, 2023

	Budget	2023	2022
Food and household supplies	\$ 47,500	\$ 62,486	\$ 45,256
Programming	18,500	24,096	16,000
Transportation	21,000	20,371	19,642
Client personal/medical supplies	2,060	7,010	3,269
Personal protective equipment	3,500	996	7,465
	<u>\$ 92,560</u>	<u>\$ 114,959</u>	<u>\$ 91,632</u>

See notes to financial statements

# REGINA TRANSITION HOUSE INC.

Personnel  
Year Ended March 31, 2023

(Schedule 4)

	Budget	2023	2022
Salaries	\$ 788,600	\$ 841,299	\$ 743,013
Employee benefits	125,850	126,448	114,580
Training and professional development	5,800	7,640	7,473
	<u>\$ 920,250</u>	<u>\$ 975,387</u>	<u>\$ 865,066</u>

See notes to financial statements

# REGINA TRANSITION HOUSE INC.

Pet Friendly Shelter

(Schedule 5)

Year Ended March 31, 2023

	Budget	2023	2022
Salaries	\$ -	\$ 38,110	\$ -
Rent	-	30,850	-
Administration	-	8,508	-
Food and household supplies	-	6,561	-
Employee benefits	-	4,890	-
Maintenance	-	4,187	-
Telephone and fax	-	1,396	-
Transportation	-	220	-
	<u>\$ -</u>	<u>\$ 94,722</u>	<u>\$ -</u>

See notes to financial statements



# REGINA TRANSITION HOUSE INC.

Ministry of Justice Schedule  
Year Ended March 31, 2023

(Schedule 6)

	Budget 2023	Total 2023	Total 2022
<b>REVENUES</b>			
Ministry of Justice	\$ 881,326	\$ 881,326	\$ 882,863
<b>EXPENSES</b>			
<u>Administrative</u>			
Supplies	3,000	7,797	3,603
Telephone	6,000	8,620	7,246
Computer service costs	6,923	12,528	9,803
Bank charges	505	496	393
Audit and accounting	7,681	7,285	7,053
AGM and board expenses	-	4,506	1,961
	24,109	41,232	30,059
<u>Building Occupancy</u>			
Utilities	12,201	20,478	19,545
Interest	-	-	1
Insurance and property taxes	15,706	16,483	12,787
Repairs and maintenance	5,050	32,850	30,901
	32,957	69,811	63,234
<u>Client Supplies and Services</u>			
Promotion/publicity	505	3,612	4,227
Transportation	10,585	17,877	16,742
Medical supplies	2,020	7,010	2,306
Program costs	1,010	11,079	556
Food and household supplies	54,791	62,130	41,552
	68,911	101,708	65,383
<u>Personnel</u>			
Salaries	655,394	739,060	663,011
Employee benefits	95,955	119,846	109,333
Recruitment/education/training	4,000	2,090	4,725
	755,349	860,996	777,069
	881,326	1,073,747	935,745
<b>EXCESS OF REVENUES (EXPENSES) FROM MINISTRY OF JUSTICE FUNDING</b>	<b>\$ -</b>	<b>\$ (192,421)</b>	<b>\$ (52,882)</b>

The Budget for the Ministry of Justice funding was amended on April 1, 2022 for additional funding for the Interpersonal Violence and Abuse Program. No amendments were made to the Corporation's overall budget.

See notes to financial statements