FINANCIAL STATEMENTS

For The Year Ended March 31, 2019

### FINANCIAL STATEMENTS

For The Year Ended March 31, 2019

### Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	1-3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8-12
Supplementary Financial Information (Unaudited)	13-14



### INDEPENDENT AUDITOR'S REPORT

### To the Board of Directors of Family Services Windsor-Essex:

### Qualified Opinion

We have audited the financial statements of **FAMILY SERVICES WINDSOR-ESSEX**, ("the Entity") which comprise the statement of financial position as at March 31, 2019, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Qualified Opinion

In common with many not-for-profit organizations, the Entity derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of this revenue was limited to the amounts recorded in the records of the Entity. Therefore, we were not able to determine whether any adjustments might be necessary to this revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, assets as at March 31, 2019 and 2018, and net assets as at April 1, and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

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



### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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 the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud of 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

300-3100 Temple Drive Windsor, ON N8W 5J6 Tel: (519) 977-6410 Fax: (519) 977-7083

Website: www.rothmosey.com

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Roth mosey & Partners us

ROTH MOSEY & PARTNERS LLP LICENSED PUBLIC ACCOUNTANTS

Windsor, Ontario July 16, 2019

plante moran ALLIANCE

### STATEMENT OF FINANCIAL POSITION

March 31, 2019 (with comparative figures for 2018)

		General Fund		Capital Fund		Total 2019	Total 2018
ASSETS (Note 6)			,				
Current assets							
Cash	\$	345,997	\$	20,439	\$	366,436	\$ 240,372
Accounts receivable		405,491		-		405,491	345,348
Government remittances receivable		27,531		-		27,531	20,354
Prepaid expenses and deposits		8,818		-		8,818	7,92
		787,837		20,439		808,276	613,99
Property and equipment (Note 3)		-		1,333,924		1,333,924	1,309,43
	\$	787,837	\$	1,354,363	\$	2,142,200	\$ 1,923,43
LIABILITIES AND NET ASSETS					,		
Current liabilities							
Accounts payable and accrued liabilities	\$	425,949	\$	-	\$	425,949	\$ 354,52
Government remittances payable		43,356		-		43,356	27,43
Deferred revenue		71,357		-		71,357	72,93
Current portion of long-term debt (Note 6)		540,662		586,726 <b>586,726</b>		586,726 1,127,388	25,51 480,40
Deferred contributions (Note 4)		•		124,854		124,854	130,05
Long-term debt, net of current portion (Note 6)				100,000		100,000	686,72
		540,662		811,580		1,352,242	1,297,18
Net assets	16.5	247,175		542,783		789,958	626,24
	\$	787,837	\$	1,354,363	\$	2,142,200	\$ 1,923,43

Approved by:

See accompanying notes

### STATEMENT OF OPERATIONS

For The Year Ended March 31, 2019 (with comparative figures for 2018)

	General Fund	Capital Fund		Total 2019		Total 2018
Revenue	Tunu	runu		2017		2010
Counselling services	\$ 960,190	\$	\$	960,190	\$	940,982
Local Health Integration Network	248,965		*	248,965	4	205,884
Miscellaneous (Note 5)	382,852			382,852		272,53
Municipal funding	1,590,600			1,590,600		1,390,00
Province of Ontario - MCSS/MCYS/MAG	1,824,908			1,824,908		1,651,07
Sessional fees	18,361			18,361		10,48
Third party contracts	1,428,555			1,428,555		1,290,66
United Way	576,636			576,636		625,66
Rental income	106,587			106,587		108,34
Amortization of deferred contributions (Note 4)		5,202		5,202		5,41
The state of the s	7,137,654	5,202		7,142,856		6,501,06
Operating expenses	1,101,001	2,202		7,142,050		0,501,00
Advertising and promotion	13,339			13,339		28,01
Amortization		61,696		61,696		58,46
Bad debts		-		-		1,51
Bank and credit card charges	10,374			10,374		6,98
Computer	35,907			35,907		53,27
Conferences and training	97,835			97,835		83,63
Dues	25,455			25,455		26,13
Employee benefits	437,870			437,870		347,27
Individualized funding	739,145			739,145		649,91
Insurance	23,102			23,102		22,23
Interest on long-term debt (Note 6)	-	25,826		25,826		26,90
Office and miscellaneous	107,503	25,020		107,503		86,12
Professional fees	53,661			53,661		29,17
Program	60,972			60,972		88,27
Property taxes	16,117			16,117		16,81
Purchased services	1,235,135			1,235,135		1,221,46
Rent	8,690			8,690		9,21
Repairs and maintenance	91,396			91,396		65,14
Salaries	2,397,785			2,397,785		2,135,32
Telephone	19,677			19,677		18,19
Third party contracts	1,428,555			1,428,555		1,290,66
Travel	61,007			61,007		56,03
Utilities	28,093			28,093		27,08
Offitties	6,891,618	87,522		6,979,140		6,347,84
Excess (deficiency) of revenue over expenses	\$ 246,036	\$ (82,320)	\$	163,716	\$	153,21

### STATEMENT OF CHANGES IN NET ASSETS

For The Year Ended March 31, 2019 (with comparative figures for 2018)

	General Fund	Capital Fund	Total 2019	Total 2018
Net assets, beginning of year Excess (deficiency) of revenue	\$ 124,047 \$	502,195 \$	626,242 \$	473,030
over expenses	246,036	(82,320)	163,716	153,212
Interfund transfers (Note 8)	(122,908)	122,908		-
Net assets, end of year	\$ 247,175 \$	542,783 \$	789,958 \$	626,242

See accompanying notes

### STATEMENT OF CASH FLOWS

For The Year Ended March 31, 2019 (with comparative figures for 2018)

	2019	2018
Operating activities		
Excess of revenue over expenses	\$ 163,716	\$ 153,212
Adjustments to reconcile to cash flow from operations		
Amortization of property and equipment	61,696	58,466
Amortization of deferred contributions	(5,202)	(5,419
Cash flow from operations	220,210	206,259
Change in:		
Accounts receivable	(60,143)	7,963
Government remittances receivable	(7,177)	2,414
Prepaid expenses and deposits	(894)	2,447
Accounts payable and accrued liabilities	71,420	(86,763
Government remittances payable	15,926	1,495
Deferred revenue	(1,573)	6,267
Cash provided by operating activities	237,769	140,082
Financing activities		
Repayment of long-term debt	(25,517)	(24,445
Cash used in financing activities	(25,517)	(24,445
Investing activities		
Acquisition of property and equipment	(86,188)	(32,770)
Cash used in investing activities	(86,188)	(32,770)
Net increase in cash for the year	126,064	82,867
Cash, beginning of year	240,372	157,505
Cash, end of year	\$ 366,436	\$ 240,372

See accompanying notes

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2019

### 1 NATURE OF ORGANIZATION

The organization is an amalgamated corporation of Family Service Windsor-Essex County and Citizen Advocacy Windsor-Essex. The organization was amalgamated under the laws of the Province of Ontario as a not-for-profit corporation without share capital on March 31, 2012. The corporation is registered as a charitable organization and as such is not subject to income tax. The purpose of the corporation as expressed in the mission statement is to support communities and families and strengthen people. This mandate is achieved by offering a number of services and supports that assist individuals including those with a disability and seniors.

### 2 | SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

### Fund Accounting

Revenue and expenses related to program delivery and administrative activities are reported in the General Fund. This fund reports unrestricted and restricted resources available for immediate purposes.

The Capital Fund reports the assets, liabilities, revenue and expenses relating to property and equipment.

### Revenue Recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All other revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2019

### 2 | SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Property and Equipment

Property and equipment is recorded at acquisition cost. Amortization of these assets is recorded in the Capital Fund on a declining balance basis at the following annual rates:

Building	4%
Fence	10%
Furniture and fixtures	20%
Parking lot	8%
Sign	20%

One-half the above rate is recorded in the year in which property and equipment is acquired and none in the year of disposal.

### Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates and assumptions include the determination of the useful life of property and equipment and the amortization period of deferred contributions. Accordingly, actual amounts could differ from those estimates.

### 3 | PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

		Cost	cumulated nortization	Net Book Value 2019	Net Book Value 2018
Land	\$	125,000	\$ _	\$ 125,000	\$ 125,000
Building		1,214,299	199,996	1,014,303	1,040,273
Fence		7,910	1,147	6,763	7,515
Furniture and fixtures		65,789	20,276	45,513	28,417
Parking lot		163,758	23,714	140,044	105,351
Sign	2	6,242	3,941	2,301	2,876
	\$	1,582,998	\$ 249,074	\$ 1,333,924	\$ 1,309,432

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2019

### 4 DEFERRED CONTRIBUTIONS

Deferred contributions represent restricted funding which was received to assist in the purchase of the building and is amortized into revenue on a declining balance basis at an annual rate of 4%.

The activity for the year in the deferred contribution balance reported in the Capital Fund is as follows:

	<u>2019</u>	<u>2018</u>
Beginning balance Less amount recognized as revenue in the year	\$ 130,056 (5,202)	135,475 (5,419)
Ending balance	\$ 124,854	\$ 130,056

### MISCELLANEOUS REVENUE

Miscellaneous revenue consists of the following:

	\$ 382,852	\$ 272,537
Other	 39,095	 23,197
Service fees - TAY	27,664	35,000
Presentations and seminars	300	1,200
Grants and subsidies	76,352	24,735
Financial management and administrative services	160,634	107,525
Donations	11,860	22,458
Building partner expense recoveries	60,658	52,042
Bank interest	\$ 6,289	\$ 6,380
	<u>2019</u>	<u>2018</u>

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2019

### 6 | LONG-TERM DEBT

Long-term debt consists of the following:

			2019		2018
at 4.3%, repayable in m due December 2019, agreement, assignment of	oronto-Dominion Bank with interest onthly blended payments of \$4,279, secured by a general security of insurance and rents and leases and by Sexual Assault Crisis Centre of	\$	586,726	\$	612,243
Promissory note payable	e to Sexual Assault Crisis Centre of				
Essex County Inc., non-	interest bearing, due October 2024,				
unsecured.			100,000		100,000
		<del></del>	686,726		712,243
Less current portion due	within one year		586,726		25,517
Long-term portion		\$	100,000	\$	686,726
Principal repayments rec	quired to meet the retirement provisions	of the	long-term de	ebt are	as follows:
Year ending March 31,	2020	\$	586,726		
I car chang water 31,					
Teal chang water 31,	Thereafter	_	100,000		

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2019

### 7 TRUST FUNDS

At March 31, 2019 trust funds held by the organization for clients and third parties amounting to \$632,235 (2018 - \$659,850) are not included in these financial statements.

### 8 INTERFUND TRANSFERS

During the year, \$122,908 (2018 - \$119,177) was transferred from the General Fund to the Capital Fund to assist in funding the acquisition of property and equipment and in making the required long-term debt repayments.

### 9 FINANCIAL INSTRUMENTS

Financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities and long-term debt. The significant financial risks to which the organization is exposed are interest rate risk and liquidity 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. Changes in the bank's prime lending rate can cause fluctuations in the fair value of the long-term debt. The company does not use derivative financial instruments to alter the effects of this risk.

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to liquidity risk arising primarily from the long-term debt. The organization's ability to meet obligations depends on cash flow from operations.

## SUPPLEMENTARY FINANCIAL INFORMATION - ALL PROGRAMS (UNAUDITED)

For The Year Ended March 31, 2019

MAG         Way         Windsor         FR           -         -         -         -           -         -         1,590,600         -           249,806         -         -         1,590,600           249,806         -         -         -           -         -         -         -           18,361         -         -         -           -         -         -         -           -         -         -         -           268,167         576,636         1,590,600         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -<	163,716	(82,320) \$	286,968 \$	(31,460) \$		(201) \$	(6,206) S	S (3,065) S	Excess (deficiency) of revenues over expenses
MCSS	6,979,140	87,522	2,591,216	1,622,060	576,636	268,368	1,581,308	252,030	
MCSS    United   City of   Exemeliar   Capting   Figure		ı	(158,482)	80,960		r	77,522		Central administration
NCSS    NCSS    NAG   Way   Window   Programs   ENW General	28,093		17,243	10,000		850	,	i	Utilities
NCSS   MAG   Way   Window   Programs   FNW General	61,007	ì	2,165	29,820	8,716	820	11,560	7,926	Travel
MCSS   MAG   Way   Window   Programs   ENW General	1,428,555		1,428,555	1	,	1	î	1	Third party contracts
NCSS    United   City of   ENWE General	19,677	1	10,738	3,066	1,298	600	3,285	690	Telephone
	2,397,785	1	469,060	888,050	135,310	224,625	493,906	186,834	Salaries
NICSS    NICSS    NICSS    NIAG    NICSS    NIAG    NICSS    NIAG    NICSS    NIAG	91,396	1	34,036	7,500	ı	4,600	42,860	2,400	Repairs and maintenance
	8,690	Ĭ.	1,800	ť	4,890	2,000	ř	i	Rent
MCSS   United   City of   ENWE General	1,235,135	ı	523,209	350,209	349,990	1,400	4,700	5,627	Purchased Services
MCSS	16,117	î	16,117	ï	,	1			Property taxes
MCSS/   Lilin   MCSS   MAG   Way   Windsor   Frograms   Capital   To   Capital	60,972	1	6,660	23,640	30,372	300	ı	•	Program
MCSS   MAG   Way   Windsor   Programs   Capital   Transferred   City of   Accounselling   City of   Accounselling   City of   Accounselling   City of   Accounselling   City of   Accounted   City of   Acco	53,661	1	16,275	14,913	3,175	1	19,298	ī	Professional fees
MCSS   MAG   Way   Windsor   Programs   Capital   Transferred   City of   Accounselling   City of   Accounted   City	107,503	ı	23,337	7,831	9,218	2,087	56,971	8,059	Office and miscellaneous
MCSS	25,826	25,826		1	•	1			Interest on long-term debt
MCSS    United   City of   K-SWE General   FSWE G	23,102	ı	19,602	3,000		500	ı		Insurance
EHIN   MCSS   MAG   Way   Windsor   Programs   Capital   Toutsor   Capital   Programs   Capital   Toutsor   Capital   Cap	739,145	ı	•	1	ı	ı	739,145		Individualized funding
ESS LHIN MCYS MAG United City of & Counselling Way Windsor Programs Capital To spration Network  248,965  - 1,575,102 249,806 - 18,361 - 18,361 - 1,590,600 - 14,28,555 - 1,575,102 249,806 - 1,575,102 249,806 - 1,575,102 249,806 - 1,590,600 - 1,590,600 - 1,590,600 - 1,590,600 - 1,590,600 - 1,590,600 - 1,590,600 - 1,590,600 - 1,590,600 - 1,590,600 - 1,428,555 - 1,402  cts  - 1,428,555 - 1,428,555 - 1,402  cts - 1,590,600 2,878,184 5,202 7,1 comotion - 2,878,184 - 1,590,600 - 1,878,184 - 1,408 - 1,408 - 1,590,600 - 1,878,184 - 1,408 - 1,40	437,870	ı	86,685	161,901	26,646	29,486	93,030	40,122	Employee benefits
MCSS/   United   City of   & Counselling   Capital   Touts   Touts   City of   & Counselling   Capital   Touts   Capital   Touts   Capital   Capit	25,455	í	23,400		•	ť	2,055		Dues
ESS  LHIN  MCSS  LHIN  MCYS  MAG  Way  Windsor  Programs  Capital  To  gration Network  248,965  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,575,102  249,806  - 1,590,600  2,878,184  3,002  7,1  rd charges  - 350  2,578  - 32,979  - 1,480  - 350  2,578  - 32,979  - 1	97,835	í	32,274	41,170	15	ı	24,046	330	Conferences and training
NCSS   United   City of   & Counselling   Tou	35,907	ı	32,979	ı	2,578	350			Computer
MCSS    United   City of & Counselling   Towns   Capital	10,374	1	1,480	ì		1	8,894		Bank and credit card charges
Capital   MCSS   MAG   Way   Windsor   FSWE General   FSWE Gener	61,696	61,696	•	1	•	1		r	Amortization
MCSS    MCSS    MAG   Way   Windsor   Programs   Capital   Too	13,339		4,083	1	4,428	750	4,036	42	Advertising and promotion
MCSS   MAG   United   City of   & Counselling   Total   Total   Total   Illing services	1,12,000	Jan Olas	2,070,107	1,000,000	570,050	200,107	Apologada	# 109,000	Operating expenses
MCSS   United   City of   & Counselling   FSWE General       FSWE General     FSWE General     FSWE General     FSWE Genera	7 142 856	5,202	2 878 184	1 500 600	576 636	768 167	1 575 100	248 965	Annoi uzation of defetted confidentions
MCSS   Mag   United   City of   & Counselling   T	106,587		106,587	í		ı			Rental income
MCSS/   United   City of & Counselling   TSWE General   Think   MCYS   MAG   Way   Windsor   Programs   Capital   Think   Capital   Thin	576,636	ī		Î	576,636	i	,	•	United Way
MCSS/   MCSS/   United   City of   & Counselling   TSWE General	1,428,555	,	1,428,555	ī		ı		,	Third party contracts
MCSS/   United   City of & Counselling   TSWE General     City of & Counselling   Capital   T     City of   Counselling   Capital   T     City of   Capital   T     Capital   T     Capital   T     Capital   T     Capital   Capital   T     Capital   Capital   T     Capital	18,361	ì	,	ı	,	18,361	•	•	Sessional fees
HEALTH Integration Network  LHIN  MCSS/  LHIN  MCSS/  MCYS  MAG  MCSS/  MAG  United  City of & Counselling  Way  Windsor  Programs  Capital  The counseling of the counselling  Capital  The counseling of the counselling  And the counselling  And the city of & Counselling  And the counselling  And	1,824,908	,		ı	·	249,806	1,575,102	•	Province of Ontario - MCSS/MCYS/MAG
LHIN MCSS/ United City of & Counselling  LHIN MCYS MAG Way Windsor Programs Capital T  Health Integration Network 248,965	1,590,600	1		1,590,600		,		•	Municipal funding
Health Integration Network  LHIN MCSS/ LHIN MCSS/ LHIN MCSS/ MAG Way Windsor Programs Capital T  Way Windsor Programs Capital T  960,190 960,190	382,852	ı	382,852	1	1		•	·	Miscellaneous
HIN MCSS/ United City of & Counselling  LHIN MCYS MAG Way Windsor Programs Capital T	248,965	1		1	1	1		248,965	Local Health Integration Network
HIN MCSS/ United City of & Counselling  LHIN MCYS MAG Way Windsor Programs Capital	960,190	ľ	960,190	1	ı	ľ		ı	Counselling services
MCSS/ United City of & Counselling MCVS MAG Way Windoor Programs Capital		Cupieni		Transca .	Carr	in a			Revenue
	Total	Capital			United		MCSS/	H	

# SUPPLEMENTARY FINANCIAL INFORMATION - CORPORATION OF THE CITY OF WINDSOR (UNAUDITED)

For The Year Ended March 31, 2019

ip         Outreach OW         Trusteship Other         Other           -         \$	163,716	(82,320) \$	277,496 S	SA	- s	(14,596) \$	(286) S	(359) \$	<b>S</b> (16,219) <b>S</b>	Excess (deficiency) of revenue over expenses
WEILC   HEC   CHPI	6,979,1	87,522	5,269,558	173,833	66,322	239,111	79,289	73,559	989,946	
WEILC   IEC   Ontreach   Transcrating   Ontreach   CHPI   CHPI   ONV   ONV   Programs   Ontreach   CHPI   CHPI   ONV   ONV   Programs   Capital   Transcrating   Ontreach   CHPI   ONV   ONV   ONV   Programs   Capital   Transcrating   Ontreach   CHPI   ONV   ONV   Programs   Capital   Transcrating   Ontreach   CHPI   ONV   ONV   Programs   Capital   Transcrating   Ontreach   CHPI   ONV   ONV   Programs   Capital   Transcrating   Ontreach   Ontreac		1	(80,960)		6,110	ı	6,110		68,740	Central administration
WEHC   IEC   Ontrack   Transcalip   Transcalip   Ontrack   Transcalip   Transcalip   Transcalip   Ontrack   Transcalip   Transcalip   O	28,0	1	18,093			10,000	1	1		Utilities
WEHIC         LIEC         Outreach CHPI         Traventerally CHPI         Outreach CHPI         Traventeral CHPI         Outreach CHPI         Traventeral CHPI         Outreach CHPI         Outreach CHPI         Outreach CHPI         Traventeral CHPI         Outreach CHP	61,0	ı	31,187	9,133	1,098	,	1,168	3,051	15,370	Travel
WEBIC   IEC   Outreath CHP    CHP    Outreath CHP    Outreat	1,428,5	ı	1,428,555			1	1	1		Third party contracts
CERN         VEBIC CHPI         IEC         Outreath CHPI         Trousing CHPI         Outreath CHPI         Trousing CHPI         Outreath CHPI         Training CHPI         Outreath CHPI <th< td=""><td>19,6</td><td>ı</td><td>16,611</td><td>852</td><td>219</td><td>1</td><td>134</td><td>•</td><td>1,861</td><td>Telephone</td></th<>	19,6	ı	16,611	852	219	1	134	•	1,861	Telephone
WEHC   IEC   Outreach   Transtechip   Outrea	2,397,7		1,509,735	134,818	52,423	169,230	59,160	30,061	442,358	Salaries
CCEP         CLIPY         CHPI         Outreach CHPI         Treateship CHPI         Outreach CHPI         Treateship CHPI         Outreach CHPI         Treateship CHPI         Outreach CHPI         Treateship CHPI         OW         Town         Town         Capital         Temprams         Capi	91,3	I.	83,896	Ĭ.	ï	i		•	7,500	Repairs and maintenance
CCBP         CHPY         CHPY <th< td=""><td>8,6</td><td>ì</td><td>8,690</td><td>ı</td><td>•</td><td></td><td></td><td>1</td><td>1</td><td>Rent</td></th<>	8,6	ì	8,690	ı	•			1	1	Rent
WEHC   IEC   Outreach   Trusteeship   Outreach   CHPI   CHPI   OW   OW   Programs   Capital   Trusteeship   Outreach	1,235,1	1	884,926		í	í	ı	į	350,209	Purchased Services
CCSIPY         CHPY         CHPY         CHPY         CHPY         CHPY         CHPY         Outreach CHPY         Trusteeship Outreach Trusteeship OW         Programs         Capital	16,1	1	16,117	1	1	í	ı	ı		Property taxes
CCHPI         CHPI         CHPI         CHPI         CHPI         CHPI         CHPI         Outreach CHPI         Trusteship Other OW         Programs         Capital         Trusteship Other         Capital         Trusteship Other         Capital         Capital         Trusteship Other         Programs         Capital         Trusteship Other         Programs         Capital         Trusteship Other         Programs         Capital         Trusteship Other         Programs         Progra	60,9	1	37,332	•	ı	18,686	294	1	4,660	Program
CCHPI         CHPI         OW         OW         Programs         Capital         T           ccs         \$         973,727         73,200         79,003         224,515         66,322         173,833         1,824,998         -         -         -           ccs         -	53.6	1	38,748	ì	•	3,000	1	11,913	ı	Professional fees
WEHC   IEC   Outreach   Trusteehin   Trusteehin   Outreach   Trusteehin   Outreach   Trusteehin   Tusteehin   Tus	107,503	ı	99,672	1,261	126	1,200	221	324	4,699	Office and miscellaneous
WEHC   IEC   Outreach   Trastechip   Trastechip   Outreach   Trastechip   Trastech	25,826	25,826		ı				1		Interest on long-term debt
WEHC   IEC   Outreach   Trusteeship   Outreach   Outreach   Sedal	23,1		20,102			3,000	1	•		Insurance
CCS         S         S         CHPI         CHPI         CHPI         CHPI         CHPI         CHPI         CHPI         CHPI         Outreach CHPI         Trusteeship Ow         Ow         Programs         Capital         T           ccs         \$ <td< td=""><td>739,1</td><td>ľ</td><td>739,145</td><td>ı</td><td></td><td></td><td>1</td><td>•</td><td>1</td><td>Individualized funding</td></td<>	739,1	ľ	739,145	ı			1	•	1	Individualized funding
WEHC   IEC   Outreach   Tristeeship   Outreach   Trusteeship   Other   CHPI   OW   Programs   Capital   Trusteeship   Other   State	437,8	ı	275,969	27,759	6,346	33,995	11,702	2,025	80,074	Employee benefits
WEHC   IEC   Outreach   Tristential   Other   Overlands   Other   Other   Overlands   Other   Other   Overlands   Other   Other   Overlands   Other   Ot	25,4	r	25,455	1				ì	1	Dues
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   Other   CHPI   OW   OW   OW   Programs   Capital   Trusteeship   Other   CHPI   OW   OW   Programs   Capital   Trusteeship   Other   Secretary	97,8	ı	56,665	10	E		500	26,185	14,475	Conferences and training
WEHC   IEC   Outreach   Trusteeship   Outreach   Outre	35,9	1	35,907	ſ	t	r	•	ï	,	Computer
WEHC CHPI         IEC CHPI         Outreach CHPI         Trusteeship CHPI         Outreach OW         Trusteeship Programs         Other         Tomotion           ccs         \$         \$         \$         \$         \$         \$         960,190         \$         \$         \$         \$         \$         \$         960,190         \$         \$         \$         \$         \$         \$         960,190         \$         \$         \$         \$         \$         \$         960,190         \$         \$         \$         \$         \$         \$         960,190         \$         \$         \$         \$         \$         \$         960,190         \$         \$         \$         \$         \$         \$         960,190         \$         <	10,3	ı	10,374	1	1	ı	ı			Bank and credit card charges
CCES         S         -	61,6	61,696	1	1			ľ	í		Amortization
CES         \$         -         -         -         -         -	13,3	ì	13,339	•			ı	ï	i	Advertising and promotion
WEHC   IEC   Outreach   Trusteeship   Outreach   Spool, 190, 190   S	,									Operating expenses
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   Outreach   Trusteeship   Other   Ow   Programs   Capital   Trusteeship   Trusteeship   Ow   Programs   Capital   Trusteeship   Ow   Programs   Capital   Trusteeship   Ow   Programs   Capital   Trusteeship   Trusteeship   Ow   Programs   Capital   Trusteeship   Trusteeship   Ow   Programs   Capital   Trusteeship   Ow   Programs   Capital   Trusteeship   Ow   Programs   Capital   Trusteeship   Ow   Programs   Capital   Trusteeship   Ow   Programs   Ca	7,142,8	5,202	5,547,054	173,833	66,322	224,515	79,003	73,200	973,727	
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   Other	5 2	5 202					ı	1		Amortization of deferred contributions
WEHC         IEC         Outreach         Trusteeship         Outreach         Trusteeship         Outreach         Trusteeship         Other         Capital         To           elling services         \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	106.5	ï	106,587	ı	,		1	ı	1	Rental income
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   Other	576.6	ı	576,636	ı	ı	r	ı	1	1	United Way
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   Ow   Ow   Programs   Capital   Tealth   Integration Network   S	1,428,5		1,428,555	1		ı	ı	1		Third party contracts
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   Other	18,3	1	18,361	1	r	·	Ĭ.			Sessional fees
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   Other	1,824,9	1	1,824,908	1	ı			,	1	Province of Ontario - MCSS/MCYS/MAG
WEHC   IEC   Outreach   Trusteeship   Outreach   Trusteeship   OW   OW   Programs   Capital   Trusteeship   Ow   OW   OW   OW   OW   OW   OW   OW	1,590,6	ı	1	173,833	66,322	224,515	79,003	73,200	973,727	Municipal funding
WEHC IEC Outreach Trusteeship Outreach Trusteeship Other CHPI CHPI CHPI CHPI OW OW Programs Capital Tealth Integration Network  WEHC IEC Outreach Trusteeship Outreach Trusteeship Other CHPI CHPI OW OW Programs Capital Tealth Integration Network  S - \$ - \$ - \$ 960,190 \$ - \$	382,8	ı	382,852		•	•	ı	ı	1	Miscellaneous
WEHC IEC Outreach Trusteeship Outreach Trusteeship Other CHPI CHPI CHPI CHPI OW OW Programs Capital To services  \$ - \$ - \$ - \$ - \$ - \$ 960,190 \$ - \$	248,9	ı	248,965	ı	,	•	ı	r	ī	Local Health Integration Network
WEHC IEC Outreach Trusteeship Outreach Trusteeship Other CHPI CHPI CHPI OW OW Programs Capital	960,1	- \$	960,190		· <del>55</del>	· \$	ı <del>50</del>		<del>59</del>	Counselling services
IEC Outreach Trusteeship Outreach Trusteeship Other CHPI CHPI CHPI OW OW Programs Capital										Revenue
	Total	Capital	Other Programs	rusteeship OW		Trusteeship CHPI		CHPI	WEHC CHPI	