

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2020***



# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2020***

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## ***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, 2020, and the statement 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, 2020, 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, 2020 and 2019, assets as at March 31, 2020 and 2019, and net assets as at April 1, and March 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended March 31, 2019 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 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

***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 LLP*

**ROTH MOSEY & PARTNERS LLP  
LICENSED PUBLIC ACCOUNTANTS**

**Windsor, Ontario  
July 15, 2020**

An Independent Member of the  
**plante moran  
ALLIANCE**

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF FINANCIAL POSITION

March 31, 2020 (with comparative figures for 2019)

	General Fund	Capital Fund	Total 2020	Total 2019
<b>ASSETS (Note 6)</b>				
<i>Current assets</i>				
Cash (Note 13)	\$ 376,030	\$ 106,832	\$ 482,862	\$ 366,436
Term deposit (Note 10)	50,212	-	50,212	-
Accounts receivable (Note 13)	396,516	-	396,516	405,491
Government remittances receivable	38,517	-	38,517	27,531
Prepaid expenses and deposits	21,132	82,710	103,842	8,818
	<b>882,407</b>	<b>189,542</b>	<b>1,071,949</b>	<b>808,276</b>
<i>Property and equipment (Note 3)</i>	-	<b>1,421,950</b>	<b>1,421,950</b>	<b>1,333,924</b>
	<b>\$ 882,407</b>	<b>\$ 1,611,492</b>	<b>\$ 2,493,899</b>	<b>\$ 2,142,200</b>
<b>LIABILITIES AND NET ASSETS</b>				
<i>Current liabilities</i>				
Accounts payable and accrued liabilities (Note 13)	\$ 458,194	\$ -	\$ 458,194	\$ 425,949
Government remittances payable	51,420	-	51,420	43,356
Deferred revenue	136,045	-	136,045	71,357
Current portion of long-term debt (Note 6)	-	27,808	27,808	586,726
	<b>645,659</b>	<b>27,808</b>	<b>673,467</b>	<b>1,127,388</b>
<i>Deferred contributions (Note 4)</i>	-	<b>119,860</b>	<b>119,860</b>	<b>124,854</b>
<i>Long-term debt, net of current portion (Note 6)</i>	-	<b>610,924</b>	<b>610,924</b>	<b>100,000</b>
	<b>645,659</b>	<b>758,592</b>	<b>1,404,251</b>	<b>1,352,242</b>
<i>Net assets</i>	<b>236,748</b>	<b>852,900</b>	<b>1,089,648</b>	<b>789,958</b>
	<b>\$ 882,407</b>	<b>\$ 1,611,492</b>	<b>\$ 2,493,899</b>	<b>\$ 2,142,200</b>

Approved by:

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See accompanying notes



# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF OPERATIONS

For The Year Ended March 31, 2020 (with comparative figures for 2019)

	General Fund	Capital Fund	Total 2020	Total 2019
<b>Revenue</b>				
Counselling services	\$ 1,072,901	\$ -	\$ 1,072,901	\$ 960,190
Debt management program services	212,975	-	212,975	-
Local Health Integration Network	206,159	-	206,159	248,965
Miscellaneous (Note 5)	314,409	-	314,409	382,852
Municipal funding	1,700,646	-	1,700,646	1,590,600
Province of Ontario - MCSS/MCYS/MAG	1,812,715	-	1,812,715	1,824,908
Sessional fees	17,930	-	17,930	18,361
Third party contracts	1,339,992	-	1,339,992	1,428,555
United Way	554,064	-	554,064	576,636
Rental income	86,828	-	86,828	106,587
Amortization of deferred contributions (Note 4)	-	4,994	4,994	5,202
	<b>7,318,619</b>	<b>4,994</b>	<b>7,323,613</b>	<b>7,142,856</b>
<b>Operating expenses</b>				
Advertising and promotion	22,773	-	22,773	13,339
Amortization	-	62,576	62,576	61,696
Bank and credit card charges	7,060	-	7,060	10,374
Computer	26,765	-	26,765	35,907
Conferences and training	49,403	-	49,403	97,835
Debt management program processing fees	25,523	-	25,523	-
Dues	53,730	-	53,730	25,455
Employee benefits	489,826	-	489,826	437,870
Individualized funding	696,004	-	696,004	739,145
Insurance	29,218	-	29,218	23,102
Interest on long-term debt (Note 6)	-	23,173	23,173	25,826
Office and miscellaneous (Note 15)	121,024	-	121,024	107,503
Professional fees	44,529	-	44,529	53,661
Program	35,070	-	35,070	60,972
Property taxes	16,051	-	16,051	16,117
Purchased services	1,153,128	-	1,153,128	1,235,135
Rent	22,184	-	22,184	8,690
Repairs and maintenance	69,829	-	69,829	91,396
Salaries (Note 15)	2,690,078	-	2,690,078	2,397,785
Telephone	23,253	-	23,253	19,677
Third party contracts	1,339,992	-	1,339,992	1,428,555
Travel	59,519	-	59,519	61,007
Utilities	25,223	-	25,223	28,093
	<b>7,000,182</b>	<b>85,749</b>	<b>7,085,931</b>	<b>6,979,140</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 318,437</b>	<b>\$ (80,755)</b>	<b>\$ 237,682</b>	<b>\$ 163,716</b>
<i>See accompanying notes</i>				

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CHANGES IN NET ASSETS

For The Year Ended March 31, 2020 (with comparative figures for 2019)

	General Fund	Capital Fund	Total 2020	Total 2019
Net assets, beginning of year	\$ 247,175	\$ 542,783	\$ 789,958	\$ 626,242
Net assets assumed on integration (Note 13)	62,008	-	62,008	-
Excess (deficiency) of revenue over expenses	318,437	(80,755)	237,682	163,716
Interfund transfers (Note 8)	(390,872)	390,872	-	-
<b>Net assets, end of year</b>	<b>\$ 236,748</b>	<b>\$ 852,900</b>	<b>\$ 1,089,648</b>	<b>\$ 789,958</b>

See accompanying notes

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CASH FLOWS

For The Year Ended March 31, 2020 (with comparative figures for 2019)

	<u>2020</u>	<u>2019</u>
<b><i>Operating activities</i></b>		
Excess of revenue over expenses	\$ 237,682	\$ 163,716
Adjustments to reconcile to cash flow from operations		
Amortization of property and equipment	62,576	61,696
Amortization of deferred contributions	(4,994)	(5,202)
<b><i>Cash flow from operations</i></b>	<b>295,264</b>	<b>220,210</b>
Change in:		
Accounts receivable	8,975	(60,143)
Government remittances receivable	(10,986)	(7,177)
Prepaid expenses and deposits	(95,024)	(894)
Accounts payable and accrued liabilities	32,245	71,420
Government remittances payable	8,064	15,926
Deferred revenue	64,688	(1,573)
<b><i>Cash provided by operating activities</i></b>	<b>303,226</b>	<b>237,769</b>
<b><i>Financing activities</i></b>		
Repayment of long-term debt	(47,994)	(25,517)
<b><i>Cash used in financing activities</i></b>	<b>(47,994)</b>	<b>(25,517)</b>
<b><i>Investing activities</i></b>		
Acquisition of term deposit	(50,212)	-
Net assets assumed on integration (Note 13)	62,008	-
Acquisition of property and equipment	(150,602)	(86,188)
<b><i>Cash used in investing activities</i></b>	<b>(138,806)</b>	<b>(86,188)</b>
<b><i>Net increase in cash for the year</i></b>	<b>116,426</b>	<b>126,064</b>
Cash, beginning of year	366,436	240,372
<b><i>Cash, end of year</i></b>	<b>\$ 482,862</b>	<b>\$ 366,436</b>

See accompanying notes

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2020*

### **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.

#### ***Term Deposit***

The term deposit is recorded at cost plus accrued interest which equals fair market value.

#### ***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.

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2020

### 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:

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value 2020</b>	<b>Net Book Value 2019</b>
Land	\$ 261,568	\$ -	\$ 261,568	\$ 125,000
Building	1,214,299	240,568	973,731	1,014,303
Fence	7,910	1,823	6,087	6,763
Furniture and fixtures	65,789	29,379	36,410	45,513
Parking lot	177,792	35,479	142,313	140,044
Sign	6,242	4,401	1,841	2,301
	<b>\$ 1,733,600</b>	<b>\$ 311,650</b>	<b>\$ 1,421,950</b>	<b>\$ 1,333,924</b>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2020*

### 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>2020</u>	<u>2019</u>
Beginning balance	\$ 124,854	\$ 130,056
Less amount recognized as revenue in the year	(4,994)	(5,202)
Ending balance	<u>\$ 119,860</u>	<u>\$ 124,854</u>

### 5 MISCELLANEOUS REVENUE

Miscellaneous revenue consists of the following:

	<u>2020</u>	<u>2019</u>
Bank interest	\$ 16,369	\$ 6,289
Building partner expense recoveries	46,251	60,658
Donations	6,375	11,860
Financial management and administrative services	167,806	160,634
Grants and subsidies	19,372	76,352
Presentations and seminars	4,500	300
Service fees - TAY	27,000	27,664
Other	26,736	39,095
	<u>\$ 314,409</u>	<u>\$ 382,852</u>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2020

### 6 LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2020</u>	<u>2019</u>
Mortgage payable to Toronto-Dominion Bank with interest at 4.18%, repayable in monthly blended payments of \$4,220, due December 2024, secured by a general security agreement, assignment of insurance and rents and leases and an unlimited guarantee by Sexual Assault Crisis Centre of Essex County Inc.	\$ 558,732	\$ 586,726
Promissory note payable to Sexual Assault Crisis Centre of Essex County Inc. ("SACC"), non-interest bearing, due on or before October 2024, unsecured. SACC has agreed not to demand repayment prior to April 1, 2021, accordingly the amount has been classified as long-term.	80,000	100,000
	<u>638,732</u>	<u>686,726</u>
Less current portion due within one year	<u>27,808</u>	<u>586,726</u>
Long-term portion	<u>\$ 610,924</u>	<u>\$ 100,000</u>

Principal repayments required to meet the retirement provisions of the long-term debt are as follows:

Year ending March 31, 2021	\$ 27,808
2022	28,993
2023	30,228
2024	31,465
2025	<u>520,238</u>
	<u>\$ 638,732</u>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2020*

### **7 TRUST FUNDS**

At March 31, 2020 trust funds held by the organization for clients and third parties amounting to \$494,083 (2019 - \$632,235) are not included in these financial statements.

### **8 INTERFUND TRANSFERS**

During the year, \$390,872 (2019 - \$122,908) 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, term deposit, 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.

### **10 TERM DEPOSIT**

The term deposit earns interest at 1.75% and matures August 2020.



# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2020*

### **11 COMMITMENT AND CONTINGENCY**

During the year, the organization committed to the acquisition and construction of affordable housing units of approximately \$782,000 plus HST, to be completed during the year ending March 31, 2021.

During the year, the organization obtained a letter of credit to a maximum amount of \$50,000 from TD Bank which was issued to The Corporation of the City of Windsor as part of its funding efforts to acquire property, expiring August 2020.

### **12 SUBSEQUENT EVENT**

As of the report date of these financial statements, management has assessed of the potential impacts of the COVID-19 pandemic on its current operations. A potential area of risk would include a decline in counselling services and United Way revenues. At this time, a reasonable estimate of the financial effects of these potential impacts cannot be made. Management plans to take necessary actions to mitigate the possible financial impacts of this event.

### **13 INTEGRATION AGREEMENT**

During the year, the organization assumed the operations and programs of Credit Counselling Services of Southwestern Ontario Inc. (operating as "Financial Fitness") under an integration agreement effective July 15, 2019.

The increase in net assets assumed on integration consisted of the following:

Cash	\$ 63,887
Accounts receivable	9,373
Accounts payable and accrued liabilities	<u>(11,252)</u>
	<b><u>\$ 62,008</u></b>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2020*

### 14 LEASE COMMITMENT

During the year, the organization entered into a lease agreement to occupy the premises at 109 Durand Street, Sarnia, Ontario which expires March 2022.

Minimum annual lease payments required under the lease are as follows:

Year ending March 31, 2021	\$	3,194
2022		<u>3,194</u>
	\$	<u><b>6,388</b></u>

### 15 COVID-19 PANDEMIC RELATED SPENDING

During the year, the organization incurred expenses related to the COVID-19 pandemic. The amounts incurred are included in the statement of operations as follows:

Office and miscellaneous	\$	10,949
Salaries		<u>30,415</u>
	\$	<u><b>41,364</b></u>

### 16 CONTRIBUTION AGREEMENT

During the year, the organization entered into a contribution agreement with The Corporation of the City of Windsor which will provide funding towards an affordable housing construction program (Note 11) up to a maximum of \$840,000. These funds will be advanced by way of a loan that will be fully forgiven after 20 years provided that the organization has fulfilled all of the program requirements outlined in the contribution agreement. Prior to receiving this funding, the organization must first advance \$327,625 towards this project.

## FAMILY SERVICES WINDSOR-ESSEX

### SUPPLEMENTARY FINANCIAL INFORMATION - ALL PROGRAMS (UNAUDITED)

For The Year Ended March 31, 2020

	LHIN	MCCSS	MAG	United Way Windsor-Essex	City of Windsor	FSWE General & Counselling Programs	Capital	Total
<b>Revenue</b>								
Counselling services	-	-	-	-	-	1,072,901	-	1,072,901
Debt management program services	-	-	-	-	-	212,975	-	212,975
Local Health Integration Network	206,159	-	-	-	-	-	-	206,159
Miscellaneous	-	-	-	-	-	314,409	-	314,409
Municipal funding	-	-	-	-	1,700,646	-	-	1,700,646
Province of Ontario - MCCSS/MCYS/MAG	-	1,562,909	249,806	-	-	-	-	1,812,715
Sessional fees	-	-	17,930	-	-	-	-	17,930
Third party contracts	-	-	-	-	-	1,339,991	-	1,339,991
United Way	-	-	-	537,398	-	16,667	-	554,065
Rental income	-	-	-	-	-	86,828	-	86,828
Amortization of deferred contributions	-	-	-	-	-	-	4,994	4,994
	<b>206,159</b>	<b>1,562,909</b>	<b>267,736</b>	<b>537,398</b>	<b>1,700,646</b>	<b>3,043,771</b>	<b>4,994</b>	<b>7,323,613</b>
<b>Operating expenses</b>								
Advertising and promotion	440	5,000	750	-	1,121	15,461	-	22,772
Amortization	-	-	-	-	-	-	62,576	62,576
Bank and credit card charges	-	6,996	-	-	-	64	-	7,060
Computer	8,238	5,963	350	2,578	4,257	5,379	-	26,765
Conferences and training	-	12,445	49	419	2,175	34,315	-	49,403
Debt management program processing fees	-	-	-	-	-	25,523	-	25,523
Dues	-	3,805	-	-	100	49,825	-	53,730
Employee benefits	39,317	89,798	30,358	28,214	173,176	128,964	-	489,827
Individualized funding	-	696,004	-	-	-	-	-	696,004
Insurance	-	-	500	-	3,000	25,718	-	29,218
Interest on long-term debt	-	-	-	-	-	-	23,173	23,173
Office and miscellaneous	8,916	66,823	2,229	9,621	26,856	6,579	-	121,024
Professional fees	-	1,000	1,400	10,560	10,500	21,069	-	44,529
Program	-	-	300	22,177	14,286	(1,693)	-	35,070
Property taxes	-	-	-	-	-	16,051	-	16,051
Purchased Services	33	1,024	-	301,019	332,367	518,685	-	1,153,128
Rent	-	-	2,060	6,105	-	14,019	-	22,184
Repairs and maintenance	2,400	42,860	4,600	-	7,500	12,469	-	69,829
Salaries	166,781	541,522	223,932	155,110	997,785	604,947	-	2,690,077
Telephone	925	3,914	600	415	6,857	10,542	-	23,253
Third party contracts	-	-	-	-	-	1,339,992	-	1,339,992
Travel	7,109	11,770	652	1,180	33,582	5,227	-	59,520
Utilities	-	-	850	-	10,001	14,372	-	25,223
Central Administration	-	81,917	-	-	91,820	(173,737)	-	-
	<b>234,159</b>	<b>1,570,841</b>	<b>268,630</b>	<b>537,398</b>	<b>1,715,383</b>	<b>2,673,771</b>	<b>85,749</b>	<b>7,085,931</b>
<i>Excess (deficiency) of revenues over expenses</i>	<b>\$ (28,000)</b>	<b>\$ (7,932)</b>	<b>\$ (894)</b>	<b>\$ -</b>	<b>\$ (14,737)</b>	<b>\$ 370,000</b>	<b>\$ (80,755)</b>	<b>\$ 237,682</b>

**FAMILY SERVICES WINDSOR-ESSEX**

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

*For The Year Ended March 31, 2020*

	WEHC CHPI	Outreach CHPI	Youth Trusteeship CHPI	Outreach OW	Youth Trusteeship OW	OPHI	Other Programs	Capital	Total
<b>Revenue</b>									
Counselling services	-	-	-	-	-	-	1,072,901	-	1,072,901
Debt management program services	-	-	-	-	-	-	212,975	-	212,975
Local Health Integration Network	-	-	-	-	-	-	206,159	-	206,159
Miscellaneous	-	-	-	-	-	-	314,409	-	314,409
Municipal funding	987,429	209,238	224,515	65,493	166,222	47,749	-	-	1,700,646
Province of Ontario - MCSS/MCYS/MAG	-	-	-	-	-	-	1,812,715	-	1,812,715
Sessional fees collected	-	-	-	-	-	-	17,930	-	17,930
Third party contracts	-	-	-	-	-	-	1,339,992	-	1,339,992
United Way	-	-	-	-	-	-	554,064	-	554,064
Rental income	-	-	-	-	-	-	86,828	-	86,828
Amortization of deferred contributions	-	-	-	-	-	-	-	4,994	4,994
	<b>987,429</b>	<b>209,238</b>	<b>224,515</b>	<b>65,493</b>	<b>166,222</b>	<b>47,749</b>	<b>5,617,973</b>	<b>4,994</b>	<b>7,323,613</b>
<b>Operating expenses</b>									
Advertising and promotion	621	500	-	-	-	-	21,652	-	22,773
Amortization	-	-	-	-	-	-	-	62,576	62,576
Bank and credit card charges	-	-	-	-	-	-	7,060	-	7,060
Computer	-	4,257	-	-	-	-	22,508	-	26,765
Conferences and training	-	2,155	20	-	-	-	47,228	-	49,403
Debt management program processing fees	-	-	-	-	-	-	25,523	-	25,523
Dues	100	-	-	-	-	-	53,630	-	53,730
Employee benefits	84,689	23,624	31,396	7,446	21,969	4,051	316,651	-	489,826
Individualized funding	-	-	-	-	-	-	696,004	-	696,004
Insurance	-	-	3,000	-	-	-	26,218	-	29,218
Interest on long-term debt	-	-	-	-	-	-	-	23,173	23,173
Office and miscellaneous	5,246	7,331	11,554	179	1,631	915	94,168	-	121,024
Professional fees	7,500	-	3,000	-	-	-	34,029	-	44,529
Program	-	5,600	8,686	-	-	-	20,784	-	35,070
Property taxes	-	-	-	-	-	-	16,051	-	16,051
Purchased Services	331,876	-	491	-	-	-	820,761	-	1,153,128
Rent	-	-	-	-	-	-	22,184	-	22,184
Repairs and maintenance	7,500	-	-	-	-	-	62,329	-	69,829
Salaries	469,368	146,347	154,489	52,589	133,285	41,707	1,692,293	-	2,690,078
Telephone	3,481	768	1,614	239	584	170	16,397	-	23,253
Third party contracts	-	-	-	-	-	-	1,339,992	-	1,339,992
Travel	15,230	2,392	1,934	1,120	11,805	1,101	25,937	-	59,519
Utilities	-	-	10,001	-	-	-	15,222	-	25,223
Central Administration	68,740	16,970	-	6,110	-	-	(91,820)	-	-
	<b>994,351</b>	<b>209,944</b>	<b>226,185</b>	<b>67,683</b>	<b>169,274</b>	<b>47,944</b>	<b>5,284,801</b>	<b>85,749</b>	<b>7,085,931</b>
<i>Excess (deficiency) of revenues over expenses</i>	<b>\$ (6,922)</b>	<b>\$ (706)</b>	<b>\$ (1,670)</b>	<b>\$ (2,190)</b>	<b>\$ (3,052)</b>	<b>\$ (195)</b>	<b>\$ 333,172</b>	<b>\$ (80,755)</b>	<b>237,682</b>