

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2021***

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2021***

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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, 2021, 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, 2021, 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, 2021 and 2020, assets as at March 31, 2021 and 2020, and net assets as at April 1, and March 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2020 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  
June 29, 2021**

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF FINANCIAL POSITION

March 31, 2021 (with comparative figures for 2020)

	General Fund	Capital Fund	Total 2021	Total 2020
<b>ASSETS (Note 6)</b>				
<i>Current assets</i>				
Cash	\$ 1,303,752	\$ 717,427	\$ 2,021,179	\$ 482,862
Term deposit	-	-	-	50,212
Accounts receivable	580,330	-	580,330	396,516
Government remittances receivable	63,688	-	63,688	38,517
Prepaid expenses and deposits	73,364	-	73,364	103,842
	<b>2,021,134</b>	<b>717,427</b>	<b>2,738,561</b>	<b>1,071,949</b>
<i>Property and equipment (Note 3)</i>	-	<b>1,953,845</b>	<b>1,953,845</b>	<b>1,421,950</b>
	<b>\$ 2,021,134</b>	<b>\$ 2,671,272</b>	<b>\$ 4,692,406</b>	<b>\$ 2,493,899</b>
<b>LIABILITIES AND NET ASSETS</b>				
<i>Current liabilities</i>				
Accounts payable and accrued liabilities	\$ 960,812	\$ -	\$ 960,812	\$ 458,194
Government remittances payable	43,726	-	43,726	51,420
Current portion of deferred contributions (Note 4)	1,083,073	-	1,083,073	136,045
Current portion of long-term debt (Note 6)	-	30,316	30,316	27,808
	<b>2,087,611</b>	<b>30,316</b>	<b>2,117,927</b>	<b>673,467</b>
<i>Deferred contributions (Note 4)</i>	-	<b>535,066</b>	<b>535,066</b>	<b>119,860</b>
<i>Long-term debt, net of current portion (Note 6)</i>	-	<b>593,633</b>	<b>593,633</b>	<b>610,924</b>
	<b>2,087,611</b>	<b>1,159,015</b>	<b>3,246,626</b>	<b>1,404,251</b>
<i>Net assets</i>	<b>(66,477)</b>	<b>1,512,257</b>	<b>1,445,780</b>	<b>1,089,648</b>
	<b>\$ 2,021,134</b>	<b>\$ 2,671,272</b>	<b>\$ 4,692,406</b>	<b>\$ 2,493,899</b>
Approved by:				
_____				
_____				
<i>See accompanying notes</i>				

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF OPERATIONS

For The Year Ended March 31, 2021 (with comparative figures for 2020)

	General Fund	Capital Fund	Total 2021	Total 2020
<b>Revenue</b>				
Counselling services	\$ 1,014,347	\$ -	\$ 1,014,347	\$ 1,072,901
Debt management program services	134,499	-	134,499	212,975
Ontario Health (West)	277,351	-	277,351	206,159
Miscellaneous (Note 5)	274,411	-	274,411	308,409
Municipal funding	2,178,033	-	2,178,033	1,700,646
Province of Ontario - MCSS/MCYS/MAG	2,203,606	-	2,203,606	1,812,715
Sessional fees	6,313	-	6,313	17,930
Third party contracts	1,334,975	-	1,334,975	1,339,992
United Way	475,032	-	475,032	515,968
Rental income	80,250	-	80,250	86,828
Amortization of deferred contributions (Note 4)	12,454	4,794	17,248	49,090
	<b>7,991,271</b>	<b>4,794</b>	<b>7,996,065</b>	<b>7,323,613</b>
<b>Operating expenses</b>				
Advertising and promotion	78,432	-	78,432	22,773
Amortization	-	58,988	58,988	62,576
Bad debts	30,151	-	30,151	-
Bank and credit card charges	10,298	-	10,298	7,060
Computer	70,888	-	70,888	26,765
Conferences and training	28,680	-	28,680	49,403
Debt management program processing fees	14,657	-	14,657	25,523
Dues	27,638	-	27,638	53,730
Employee benefits	488,393	-	488,393	489,826
Individualized funding	598,477	-	598,477	696,004
Insurance	29,489	-	29,489	29,218
Interest on long-term debt (Note 6)	-	22,878	22,878	23,173
Office and miscellaneous (Note 11)	176,993	-	176,993	121,024
Professional fees	28,628	-	28,628	44,529
Program	197,759	-	197,759	35,070
Property taxes	15,796	-	15,796	16,051
Purchased services (Note 11)	1,483,915	-	1,483,915	1,153,128
Rent	4,169	-	4,169	22,184
Repairs and maintenance	43,783	-	43,783	69,829
Salaries (Note 11)	2,808,119	-	2,808,119	2,690,078
Telephone	24,062	-	24,062	23,253
Third party contracts	1,334,975	-	1,334,975	1,339,992
Travel	39,527	-	39,527	59,519
Utilities	23,238	-	23,238	25,223
	<b>7,558,067</b>	<b>81,866</b>	<b>7,639,933</b>	<b>7,085,931</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 433,204</b>	<b>\$ (77,072)</b>	<b>\$ 356,132</b>	<b>\$ 237,682</b>
<i>See accompanying notes</i>				

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CHANGES IN NET ASSETS

For The Year Ended March 31, 2021 (with comparative figures for 2020)

	<b>General Fund</b>	<b>Capital Fund</b>	<b>Total 2021</b>	<b>Total 2020</b>
Net assets, beginning of year	\$ 236,748	\$ 852,900	\$ 1,089,648	\$ 789,958
Net assets assumed on integration	-	-	-	62,008
Excess (deficiency) of revenue over expenses	433,204	(77,072)	356,132	237,682
Interfund transfers (Note 8)	(736,429)	736,429	-	-
<b>Net assets, end of year</b>	<b>\$ (66,477)</b>	<b>\$ 1,512,257</b>	<b>\$ 1,445,780</b>	<b>\$ 1,089,648</b>

See accompanying notes



# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CASH FLOWS

For The Year Ended March 31, 2021 (with comparative figures for 2020)

	<u>2021</u>	<u>2020</u>
<b><i>Operating activities</i></b>		
Excess of revenue over expenses	\$ 356,132	\$ 237,682
Adjustments to reconcile to cash flow from operations		
Amortization of property and equipment	58,988	62,576
Amortization of deferred contributions	(17,248)	(49,090)
Deferred contributions received - general fund	959,482	108,784
<b><i>Cash flow from operations</i></b>	<b>1,357,354</b>	<b>359,952</b>
Change in:		
Accounts receivable	(183,814)	8,975
Government remittances receivable	(25,171)	(10,986)
Prepaid expenses and deposits	30,478	(95,024)
Accounts payable and accrued liabilities	502,618	32,245
Government remittances payable	(7,694)	8,064
<b><i>Cash provided by operating activities</i></b>	<b>1,673,771</b>	<b>303,226</b>
<b><i>Financing activities</i></b>		
Repayment of long-term debt	(14,783)	(47,994)
<b><i>Cash used in financing activities</i></b>	<b>(14,783)</b>	<b>(47,994)</b>
<b><i>Investing activities</i></b>		
Redemption (acquisition) of term deposit	50,212	(50,212)
Net assets assumed on integration	-	62,008
Acquisition of property and equipment	(590,883)	(150,602)
Deferred contributions received - capital fund	420,000	-
<b><i>Cash used in investing activities</i></b>	<b>(120,671)</b>	<b>(138,806)</b>
<b><i>Net increase in cash for the year</i></b>	<b>1,538,317</b>	<b>116,426</b>
Cash, beginning of year	482,862	366,436
<b><i>Cash, end of year</i></b>	<b>\$ 2,021,179</b>	<b>\$ 482,862</b>

See accompanying notes

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2021*

### **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, 2021

### 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	Accumulated Amortization	Net Book Value 2021	Net Book Value 2020
Land	\$ 261,568	\$ -	\$ 261,568	\$ 261,568
Housing units under construction	571,140	-	571,140	-
Building	1,234,042	279,912	954,130	973,731
Fence	7,910	2,432	5,478	6,087
Furniture and fixtures	65,789	36,661	29,128	36,410
Parking lot	177,792	46,864	130,928	142,313
Sign	6,242	4,769	1,473	1,841
	<b>\$ 2,324,483</b>	<b>\$ 370,638</b>	<b>\$ 1,953,845</b>	<b>\$ 1,421,950</b>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2021

### 4 DEFERRED CONTRIBUTIONS

Deferred contributions in the Capital Fund represent restricted funding which was received to assist in the acquisition of buildings and affordable housing units and is amortized into revenue on a declining balance basis at an annual rate of 4%.

The organization has entered into a contribution agreement with The Corporation of the City of Windsor, providing funding towards the construction of affordable housing units up to a maximum of \$840,000. During the year, \$420,000 has been received, and the remaining \$420,000 is expected to be received in the year ending March 31, 2022. Contributions under this agreement are structured as a loan which will be fully forgiven after 20 years, with 5% of the original principal loan amount being forgiven each year. To date the organization has met all contractual requirements and there is no reason to believe the funds will be required to be repaid. As a result, the funds received to date are included in deferred contributions.

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

	<u>2021</u>	<u>2020</u>
Beginning balance	\$ 119,860	\$ 124,854
Deferred contributions received during the year	420,000	-
Less amount recognized as revenue in the year	(4,794)	(4,994)
Ending balance	<u>\$ 535,066</u>	<u>\$ 119,860</u>

Deferred contributions in the General Fund represent restricted funding which was received to assist in general operations and programs provided by the Organization.

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

	<u>2021</u>	<u>2020</u>
Beginning balance	\$ 136,045	\$ 71,357
Deferred contributions received during the year	959,482	108,784
Less amount recognized as revenue in the year	(12,454)	(44,096)
Ending balance	<u>\$ 1,083,073</u>	<u>\$ 136,045</u>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2021*

### 4 DEFERRED CONTRIBUTIONS (CONTINUED)

Deferred contributions received during the year were from Canadian Mental Health in the amount of \$80,000 (2020 - \$NIL) for therapist salaries, The Corporation of the City of Windsor in the amount of \$61,100 (2020 - \$NIL) to fund expenditures towards the homelessness project, The Ministry of Community and Social Services in the amount of \$651,003 (2020 - \$NIL) to fund specific program costs, and from various other organizations totalling \$167,379 (2020 - \$108,784) for various program costs.

### 5 MISCELLANEOUS REVENUE

Miscellaneous revenue consists of the following:

	<u>2021</u>	<u>2020</u>
Bank interest	\$ 18,330	\$ 16,369
Building partner expense recoveries	22,248	46,251
Donations	8,376	6,375
Financial management and administrative services	84,782	167,806
Grants and subsidies	17,719	19,372
Presentations and seminars	1,125	4,500
Reaching home affordable housing	46,589	-
Service fees - TAY	27,000	27,000
Other	48,242	20,736
	<u>\$ 274,411</u>	<u>\$ 308,409</u>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2021

### 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 \$4,331, 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.	\$ 543,949	\$ 558,732
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, 2022, accordingly the amount has been classified as long-term.	80,000	80,000
	<hr/> 623,949	<hr/> 638,732
Less current portion due within one year	<hr/> 30,316	<hr/> 27,808
Long-term portion	<hr/> <b>\$ 593,633</b>	<hr/> <b>\$ 610,924</b>

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

Year ending March 31,	2022	\$ 30,316
	2023	31,064
	2024	32,388
	2025	<hr/> 530,181
		<hr/> <b>\$ 623,949</b>

### 7 TRUST FUNDS

At March 31, 2021 trust funds held by the organization for clients and third parties amounting to \$494,381 (2020 - \$494,083) are not included in these financial statements.

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2021*

### **8** *INTERFUND TRANSFERS*

During the year, \$736,429 (2020 - \$390,872) 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 organization 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** *COMMITMENTS*

The organization entered into a lease agreement to occupy the premises at 109 Durand Street, Sarnia, Ontario expiring March 2022, of which minimum lease payments of \$3,194 are required.

During the prior year, the organization committed to the acquisition and construction of affordable housing units of approximately \$782,000 plus HST. As of March 31, 2021, \$391,000 has been incurred related to this commitment, with the remaining \$391,000 expected to be completed during the year ended March 31, 2022.

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2021*

### **11 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:

	<u>2021</u>	<u>2020</u>
Office and miscellaneous	\$ 79,183	\$ 10,949
Purchased services	494,000	-
Salaries	-	30,415
	<u>\$ 573,183</u>	<u>\$ 41,364</u>

### **12 COMPARATIVE FIGURES**

Certain of the comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.



**FAMILY SERVICES WINDSOR-ESSEX**

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

*For The Year Ended March 31, 2021*

	OHW	MCCSS	MAG	United Way Windsor-Essex	City of Windsor	FSWE General & Counselling Programs	Capital	Total
<b>Revenue</b>								
Counselling services	-	-	-	-	-	1,014,347	-	1,014,347
Debt management program services	-	-	-	-	-	134,499	-	134,499
Ontario Health (West)	277,351	-	-	-	-	-	-	277,351
Miscellaneous	-	-	-	-	-	274,411	-	274,411
Municipal funding	-	-	-	-	2,178,033	-	-	2,178,033
Province of Ontario - MCSS/MCYS/MAG	-	1,950,801	252,805	-	-	-	-	2,203,606
Sessional fees	-	-	6,313	-	-	-	-	6,313
Third party contracts	-	-	-	-	-	1,334,975	-	1,334,975
United Way	-	-	-	465,032	-	10,000	-	475,032
Rental income	-	-	-	-	-	80,250	-	80,250
Amortization of deferred contributions	-	-	-	-	-	12,454	4,794	17,248
	<b>277,351</b>	<b>1,950,801</b>	<b>259,118</b>	<b>465,032</b>	<b>2,178,033</b>	<b>2,860,936</b>	<b>4,794</b>	<b>7,996,065</b>
<b>Operating expenses</b>								
Advertising and promotion	-	9,000	750	403	500	67,779	-	78,432
Amortization	-	-	-	-	-	-	58,988	58,988
Bad debts	-	-	-	-	-	30,151	-	30,151
Bank and credit card charges	-	10,159	-	-	-	139	-	10,298
Computer	9,586	-	-	7,566	2,023	51,713	-	70,888
Conferences and training	-	1,073	-	4,500	95	23,012	-	28,680
Debt management program processing fees	-	-	-	-	-	14,657	-	14,657
Dues	-	55	-	-	-	27,583	-	27,638
Employee benefits	32,049	85,003	32,437	54,987	222,002	61,915	-	488,393
Individualized funding	-	594,152	-	-	-	4,325	-	598,477
Insurance	-	-	500	-	3,000	25,989	-	29,489
Interest on long-term debt	-	-	-	-	-	-	22,878	22,878
Office and miscellaneous	10,358	81,891	5,473	29,529	50,686	(944)	-	176,993
Professional fees	-	1,000	400	7,800	3,175	16,253	-	28,628
Program	14,720	1,125	100	-	135,430	46,384	-	197,759
Property taxes	-	-	-	-	-	15,796	-	15,796
Purchased services	64,754	494,165	2,001	58,860	330,251	533,884	-	1,483,915
Rent	-	-	-	-	-	4,169	-	4,169
Repairs and maintenance	2,400	33,360	4,600	-	10,000	(6,577)	-	43,783
Salaries	144,071	546,870	217,618	300,581	1,267,380	331,599	-	2,808,119
Telephone	560	1,430	-	584	9,318	12,170	-	24,062
Third party contracts	-	-	-	-	-	1,334,975	-	1,334,975
Travel	3,693	10,322	-	222	24,592	698	-	39,527
Utilities	-	9,500	850	-	10,001	2,887	-	23,238
Central administration	-	81,917	-	-	146,675	(228,592)	-	-
	<b>282,191</b>	<b>1,961,022</b>	<b>264,729</b>	<b>465,032</b>	<b>2,215,128</b>	<b>2,369,965</b>	<b>81,866</b>	<b>7,639,933</b>
<i>Excess (deficiency) of revenues over expenses</i>	<b>\$ (4,840)</b>	<b>\$ (10,221)</b>	<b>\$ (5,611)</b>	<b>\$ -</b>	<b>\$ (37,095)</b>	<b>\$ 490,971</b>	<b>\$ (77,072)</b>	<b>\$ 356,132</b>

**FAMILY SERVICES WINDSOR-ESSEX**

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

*For The Year Ended March 31, 2021*

	WEHC CHPI	Street Outreach	Youth Trusteeship CHPI	Outreach OW	Youth Trusteeship OW	OPHI	Other Programs	Capital	Total
<b>Revenue</b>									
Counselling services	-	-	-	-	-	-	1,014,347	-	1,014,347
Debt management program services	-	-	-	-	-	-	134,499	-	134,499
Ontario Health (West)	-	-	-	-	-	-	277,351	-	277,351
Miscellaneous	-	-	-	-	-	-	274,411	-	274,411
Municipal funding	1,353,462	128,012	282,724	66,815	206,260	140,760	-	-	2,178,033
Province of Ontario - MCSS/MCYS/MAG	-	-	-	-	-	-	2,203,606	-	2,203,606
Sessional fees	-	-	-	-	-	-	6,313	-	6,313
Third party contracts	-	-	-	-	-	-	1,334,975	-	1,334,975
United Way	-	-	-	-	-	-	475,032	-	475,032
Rental income	-	-	-	-	-	-	80,250	-	80,250
Amortization of deferred contributions	-	-	-	-	-	-	12,454	4,794	17,248
	<b>1,353,462</b>	<b>128,012</b>	<b>282,724</b>	<b>66,815</b>	<b>206,260</b>	<b>140,760</b>	<b>5,813,238</b>	<b>4,794</b>	<b>7,996,065</b>
<b>Operating expenses</b>									
Advertising and promotion	500	-	-	-	-	-	77,932	-	78,432
Amortization	-	-	-	-	-	-	-	58,988	58,988
Bad debts	-	-	-	-	-	-	30,151	-	30,151
Bank and credit card charges	-	-	-	-	-	-	10,298	-	10,298
Computer	-	-	2,022	-	-	-	68,866	-	70,888
Conferences and training	-	-	-	-	95	-	28,585	-	28,680
Debt management program processing fees	-	-	-	-	-	-	14,657	-	14,657
Dues	-	-	-	-	-	-	27,638	-	27,638
Employee benefits	113,315	19,310	41,358	7,944	28,021	12,053	266,391	-	488,393
Individualized funding	-	-	-	-	-	-	598,477	-	598,477
Insurance	-	-	3,000	-	-	-	26,489	-	29,489
Interest on long-term debt	-	-	-	-	-	-	-	22,878	22,878
Office and miscellaneous	28,717	3,181	15,182	163	875	2,569	126,306	-	176,993
Professional fees	-	-	3,175	-	-	-	25,453	-	28,628
Program	124,414	611	-	-	-	10,406	62,329	-	197,759
Property taxes	-	-	-	-	-	-	15,796	-	15,796
Purchased services	330,251	-	-	-	-	-	1,153,664	-	1,483,915
Rent	-	-	-	-	-	-	4,169	-	4,169
Repairs and maintenance	7,500	-	-	-	-	2,500	33,783	-	43,783
Salaries	643,416	98,899	205,095	52,187	164,379	103,404	1,540,739	-	2,808,119
Telephone	1,728	292	5,728	292	718	560	14,744	-	24,062
Third party contracts	-	-	-	-	-	-	1,334,975	-	1,334,975
Travel	12,673	1,384	1,426	913	5,862	2,333	14,936	-	39,527
Utilities	-	-	10,001	-	-	-	13,237	-	23,238
Central administration	112,975	13,848	-	6,110	6,704	7,038	(146,675)	-	-
	<b>1,375,489</b>	<b>137,525</b>	<b>286,987</b>	<b>67,609</b>	<b>206,654</b>	<b>140,863</b>	<b>5,342,940</b>	<b>81,866</b>	<b>7,639,933</b>
<i>Excess (deficiency) of revenues over expenses</i>	<b>\$ (22,027)</b>	<b>\$ (9,513)</b>	<b>\$ (4,263)</b>	<b>\$ (794)</b>	<b>\$ (394)</b>	<b>\$ (103)</b>	<b>\$ 470,298</b>	<b>\$ (77,072)</b>	<b>\$ 356,132</b>