

FAMILY SERVICES WINDSOR-ESSEX

FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

FAMILY SERVICES WINDSOR-ESSEX

FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

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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, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, 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, 2024, 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, 2024 and 2023, assets as at March 31, 2024 and 2023, and net assets as at April 1, and March 31 for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended March 31, 2023 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.

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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 18, 2024**

FAMILY SERVICES WINDSOR-ESSEX

STATEMENT OF FINANCIAL POSITION

March 31, 2024 (with comparative figures for 2023)

	General Fund	Capital Fund	Total 2024	Total 2023
ASSETS (Note 6)				
<i>Current assets</i>				
Cash	\$ 473,547	\$ 5,000	\$ 478,547	\$ 473,776
Accounts receivable	1,441,712	-	1,441,712	2,105,351
Government remittances receivable	48,750	-	48,750	92,500
Prepaid expenses and deposits	44,758	-	44,758	67,170
	2,008,767	5,000	2,013,767	2,738,797
<i>Property and equipment (Note 3)</i>	-	2,608,928	2,608,928	2,662,755
	\$ 2,008,767	\$ 2,613,928	\$ 4,622,695	\$ 5,401,552
LIABILITIES AND NET ASSETS				
<i>Current liabilities</i>				
Accounts payable and accrued liabilities	\$ 645,441	\$ -	\$ 645,441	\$ 779,755
Government remittances payable	37,954	-	37,954	178,051
Current portion of deferred contributions (Note 4)	68,239	66,105	134,344	504,122
Current portion of long-term debt (Note 6)	-	449,121	449,121	112,904
	751,634	515,226	1,266,860	1,574,832
<i>Deferred contributions, net of current portion (Note 4)</i>	-	946,980	946,980	993,877
<i>Long-term debt, net of current portion (Note 6)</i>	-	-	-	449,121
	751,634	1,462,206	2,213,840	3,017,830
<i>Net assets</i>	1,257,133	1,151,722	2,408,855	2,383,722
	\$ 2,008,767	\$ 2,613,928	\$ 4,622,695	\$ 5,401,552

Approved by:

See accompanying notes

FAMILY SERVICES WINDSOR-ESSEX

STATEMENT OF OPERATIONS

For The Year Ended March 31, 2024 (with comparative figures for 2023)

	General Fund	Capital Fund	Total 2024	Total 2023
Revenues				
Counselling services	\$ 3,023,192	\$ -	\$ 3,023,192	\$ 2,148,201
County of Essex funding	325,309	-	325,309	149,961
City of Windsor funding	2,594,985	-	2,594,985	3,152,029
Ontario Health (West)	584,208	-	584,208	274,983
Miscellaneous (Note 5)	207,088	-	207,088	529,014
Province of Ontario - MCCSS/MAG	2,042,163	-	2,042,163	2,234,077
Sessional fees	17,470	-	17,470	11,870
Third party contracts	1,798,621	-	1,798,621	1,823,815
United Way	79,176	-	79,176	411,231
Canada Mortgage & Housing Corporation	190,181	-	190,181	1,547,079
Rental income	115,747	-	115,747	86,889
Amortization of deferred contributions (Note 4)	279,689	56,659	336,348	445,643
	11,257,829	56,659	11,314,488	12,814,792
Operating expenses				
Advertising and promotion	47,539	-	47,539	40,516
Amortization	-	148,446	148,446	99,945
Bad debts	67,567	-	67,567	17,212
Bank and credit card charges	10,612	-	10,612	10,526
Computer (Note 10)	283,797	-	283,797	372,517
Conferences and training	54,556	-	54,556	88,748
Dues	39,342	-	39,342	33,475
Employee benefits	737,816	-	737,816	826,058
Individualized funding	484,999	-	484,999	602,528
Insurance	61,370	-	61,370	30,891
Interest on long-term debt (Note 6)	-	19,070	19,070	20,370
Office and miscellaneous	155,810	-	155,810	279,001
Professional fees	85,308	-	85,308	30,262
Program	40,128	-	40,128	193,062
Property taxes	24,071	-	24,071	19,498
Purchased services	1,770,859	-	1,770,859	1,996,374
Rent	28,665	-	28,665	28,500
Repairs and maintenance	108,841	-	108,841	87,497
Salaries	5,112,377	-	5,112,377	5,344,385
Telephone	46,374	-	46,374	41,536
Third party contracts	1,798,621	-	1,798,621	1,823,815
Travel	121,941	-	121,941	91,018
Utilities	41,246	-	41,246	30,416
	11,121,839	167,516	11,289,355	12,108,150
Excess (deficiency) of revenues over expenses	\$ 135,990	\$ (110,857)	\$ 25,133	\$ 706,642

See accompanying notes

FAMILY SERVICES WINDSOR-ESSEX

STATEMENT OF CHANGES IN NET ASSETS

For The Year Ended March 31, 2024 (with comparative figures for 2023)

	General Fund	Capital Fund	Total 2024	Total 2023
Net assets, beginning of year	\$ 1,018,351	\$ 1,365,371	\$ 2,383,722	\$ 1,677,080
Excess (deficiency) of revenues over expenses	135,990	(110,857)	25,133	706,642
Interfund transfers (<i>Note 8</i>)	102,792	(102,792)	-	-
<i>Net assets, end of year</i>	\$ 1,257,133	\$ 1,151,722	\$ 2,408,855	\$ 2,383,722

See accompanying notes

FAMILY SERVICES WINDSOR-ESSEX

STATEMENT OF CASH FLOWS

For The Year Ended March 31, 2024 (with comparative figures for 2023)

	<u>2024</u>	<u>2023</u>
<i>Operating activities</i>		
Excess of revenues over expenses	\$ 25,133	\$ 706,642
Adjustments to reconcile to cash flow from (used in) operations		
Amortization of property and equipment	148,446	99,945
Amortization of deferred contributions	(336,348)	(445,643)
Deferred contributions received - general fund	26,035	457,080
<i>Cash flow from (used in) operations</i>	(136,734)	818,024
Change in:		
Accounts receivable	663,639	(1,546,536)
Government remittances receivable	43,750	(22,172)
Prepaid expenses and deposits	22,412	(14,310)
Accounts payable and accrued liabilities	(134,314)	(308,224)
Government remittances payable	(140,097)	105,958
<i>Cash provided by (used in) operating activities</i>	318,656	(967,260)
<i>Financing activities</i>		
Repayment of long-term debt	(112,904)	(31,608)
<i>Cash used in financing activities</i>	(112,904)	(31,608)
<i>Investing activities</i>		
Acquisition of property and equipment	(94,619)	(222,928)
Deferred contributions received - capital fund	84,000	46,882
Deferred contributions transferred to Resimate Inc.	(190,362)	-
<i>Cash used in investing activities</i>	(200,981)	(176,046)
<i>Net increase (decrease) in cash for the year</i>	4,771	(1,174,914)
Cash, beginning of year	473,776	1,648,690
<i>Cash, end of year</i>	\$ 478,547	\$ 473,776

See accompanying notes

FAMILY SERVICES WINDSOR-ESSEX

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

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 Entity 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.

Internally Generated Intangible Assets

The Entity accounts for expenditures on internally generated intangible assets during the development phase, as expenses as incurred.

FAMILY SERVICES WINDSOR-ESSEX

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

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 using the following methods and annual rates:

Building	4% declining balance
Housing units	20 years straight-line
Computer hardware	3 years straight-line
Fence	10% declining balance
Furniture and fixtures	20% declining balance
Parking lot	8% declining balance
Sign	20% declining balance

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 allowance for doubtful accounts, 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 2024	Net Book Value 2023
Land	\$ 350,629	\$ -	\$ 350,629	\$ 350,629
Building	1,279,700	393,245	886,455	915,849
Housing units	1,172,981	86,995	1,085,986	1,126,327
Computer hardware	104,149	36,941	67,208	48,958
Fence	7,910	3,917	3,993	4,437
Furniture and fixtures	130,768	68,389	62,379	50,913
Parking lot	233,920	82,396	151,524	164,700
Sign	6,242	5,488	754	942
	\$ 3,286,299	\$ 677,371	\$ 2,608,928	\$ 2,662,755

FAMILY SERVICES WINDSOR-ESSEX

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

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 the same basis as the related property and equipment.

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

	<u>2024</u>	<u>2023</u>
Beginning balance	\$ 1,040,919	\$ 966,463
Deferred contributions received during the year	84,000	46,882
Transferred from general fund	-	53,393
Transferred to general fund	(55,175)	-
Less amount recognized as revenue in the year	(56,659)	(25,819)
	<u>1,013,085</u>	<u>1,040,919</u>
Less current portion	66,105	47,042
	<u>\$ 946,980</u>	<u>\$ 993,877</u>
Long-term portion, ending balance		

The deferred contributions received during the year were from the Ontario Trillium Foundation.

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>2024</u>	<u>2023</u>
Beginning balance	\$ 457,080	\$ 473,217
Deferred contributions received during the year	26,035	457,080
Transferred to Resimate Inc.	(190,362)	-
Transferred from capital fund	55,175	-
Transferred to capital fund	-	(53,393)
Less amount recognized as revenue in the year	(279,689)	(419,824)
	<u>\$ 68,239</u>	<u>\$ 457,080</u>
Ending balance		

FAMILY SERVICES WINDSOR-ESSEX

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

4 DEFERRED CONTRIBUTIONS (CONTINUED)

The deferred contributions received during the year were from the Windsor-Essex Ontario Health Team for support for local health planning table.

5 MISCELLANEOUS REVENUE

Miscellaneous revenue consists of the following:

	<u>2024</u>	<u>2023</u>
Bank interest	\$ 19,909	\$ 54,920
Building partner expense recoveries	38,681	61,017
Donations	70,159	12,648
Financial management and administrative services	-	55,860
Francophone affairs	-	8,080
Grants and subsidies	3,476	51,823
Presentations and seminars	6,495	3,188
Reaching home affordable housing	-	46,200
Service fees - TAY	27,000	27,000
Ontario Trillium Foundation	-	30,300
Other	41,368	177,978
	<u>\$ 207,088</u>	<u>\$ 529,014</u>

FAMILY SERVICES WINDSOR-ESSEX

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

6 LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2024</u>	<u>2023</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 and assignment of insurance and rents and leases.	\$ 449,121	\$ 482,025
Promissory note payable to Sexual Assault Crisis Centre of Essex County Inc. ("SACC") repaid during the year.	-	80,000
	<u>449,121</u>	<u>562,025</u>
Less current portion due within one year	449,121	112,904
Long-term portion	<u>\$ -</u>	<u>\$ 449,121</u>

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

Year ending March 31, 2025	\$ 449,121
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7 TRUST FUNDS

At March 31, 2024 trust funds held by the organization for clients and third parties amounting to \$580,533 (2023 - \$556,708) are not included in these financial statements.

FAMILY SERVICES WINDSOR-ESSEX

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

8 | *INTERFUND TRANSFERS*

During the year, \$102,792 (2023 - \$107,304) was transferred from the Capital Fund to the General Fund representing excess capital contributions received.

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 has commitments for computer support services in the amount of \$137,860 for services up to March 31, 2025.

FAMILY SERVICES WINDSOR-ESSEX

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

For The Year Ended March 31, 2024

	Housing First Supports & Services HPP	Homelessness Street Outreach HPP	Voluntary Trusteeship Program HPP	Outreach OW	Youth Trusteeship OW	Supported Housing – Chateau Masson HPP	ECH2 Winter Warming Centre RH	Pathway to Potential	Ontario Priorities Housing Initiative	Other Programs	Capital	Total
Revenue												
Counselling services	-	-	-	-	-	-	-	-	-	3,023,192	-	3,023,192
County of Essex funding	-	-	-	-	-	-	-	-	-	325,309	-	325,309
City of Windsor funding	925,051	366,792	279,957	199,374	291,159	262,132	76,465	48,836	145,219	-	-	2,594,985
Ontario Health (West)	-	-	-	-	-	-	-	-	-	584,208	-	584,208
Miscellaneous	-	-	-	-	-	-	-	-	-	207,088	-	207,088
Province of Ontario - MCCSS/MAG	-	-	-	-	-	-	-	-	-	2,042,163	-	2,042,163
Sessional fees	-	-	-	-	-	-	-	-	-	17,470	-	17,470
Third party contracts	-	-	-	-	-	-	-	-	-	1,798,621	-	1,798,621
United Way	-	-	-	-	-	-	-	-	-	79,176	-	79,176
Canada Mortgage & Housing Corporation	-	-	-	-	-	-	-	-	-	190,181	-	190,181
Rental income	-	-	-	-	-	-	-	-	-	115,747	-	115,747
Amortization of deferred contributions	-	-	-	-	-	-	-	-	-	279,689	56,659	336,348
	925,051	366,792	279,957	199,374	291,159	262,132	76,465	48,836	145,219	8,662,844	56,659	11,314,488
Operating expenses												
Advertising and promotion	-	1,197	-	-	-	-	-	-	-	46,342	-	47,539
Amortization	-	-	-	-	-	-	-	-	-	-	148,446	148,446
Bad debt expense	-	-	-	-	-	-	-	-	-	67,567	-	67,567
Bank and credit card charges	-	-	-	-	-	-	-	-	-	10,612	-	10,612
Computer	15,000	-	-	-	-	-	-	470	-	268,327	-	283,797
Conferences and training	2,063	350	-	-	-	463	-	-	-	51,680	-	54,556
Dues	-	-	-	-	-	-	-	-	-	39,342	-	39,342
Employee benefits	121,142	42,841	31,775	25,221	38,702	33,466	4,736	8,450	16,248	415,235	-	737,816
Individualized funding	-	-	-	-	-	-	-	-	-	484,999	-	484,999
Insurance	-	-	-	-	-	-	-	-	-	61,370	-	61,370
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-	19,070	19,070
Office and miscellaneous	4,847	970	432	456	802	246	3,956	5	309	143,787	-	155,810
Professional fees	-	-	-	-	-	-	-	-	-	85,308	-	85,308
Program	1,899	2,658	-	-	-	-	-	-	-	35,571	-	40,128
Property taxes	-	-	-	-	-	-	-	-	-	24,071	-	24,071
Purchased services	-	-	-	-	-	-	18,094	-	-	1,752,765	-	1,770,859
Rent	167	-	-	-	-	-	-	(500)	-	28,998	-	28,665
Repairs and maintenance	-	-	-	-	-	-	-	-	-	108,841	-	108,841
Salaries	693,873	294,710	223,024	148,986	226,792	214,618	42,134	50,367	115,886	3,101,987	-	5,112,377
Telephone	5,550	1,935	1,342	1,122	1,539	-	-	49	839	33,998	-	46,374
Third party contracts	-	-	-	-	-	-	-	-	-	1,798,621	-	1,798,621
Travel	23,219	15,720	9,921	9,855	10,300	1,473	-	81	6,187	45,185	-	121,941
Utilities	-	-	-	-	-	-	-	-	-	41,246	-	41,246
Central admin	85,747	17,436	13,463	18,125	25,324	11,866	7,545	-	5,750	(185,256)	-	-
	953,507	377,817	279,957	203,765	303,459	262,132	76,465	58,922	145,219	8,460,596	167,516	11,289,355
Excess (deficiency) of revenues over expenses	\$ (28,456)	\$ (11,025)	\$ 0	\$ (4,391)	\$ (12,300)	\$ 0	\$ 0	\$ (10,086)	\$ 0	\$ 202,248	\$ (110,857)	\$ 25,133

FAMILY SERVICES WINDSOR-ESSEX

SUPPLEMENTARY FINANCIAL INFORMATION - ALL PROGRAMS (UNAUDITED)

For The Year Ended March 31, 2024

	Ontario Health (West)	Ministry of Children, Community and Social Services	Ministry of the Attorney General	United Way Windsor-Essex	City of Windsor	FSWE General & Counselling Programs	Capital	Total
Revenue								
Counselling services	-	-	-	-	-	3,023,192	-	3,023,192
County of Essex funding	-	-	-	-	-	325,309	-	325,309
City of Windsor funding	-	-	-	-	2,594,986	1.00	-	2,594,985
Ontario Health (West)	584,208	-	-	-	-	-	-	584,208
Miscellaneous	-	-	-	-	-	207,088	-	207,088
Province of Ontario - MCCSS/MAG	-	1,737,897	304,266	-	-	-	-	2,042,163
Sessional fees	-	-	17,470	-	-	-	-	17,470
Third party contracts	-	-	-	-	-	1,798,621	-	1,798,621
United Way	-	-	-	79,176	-	-	-	79,176
Canada Mortgage & Housing Corporation	-	-	-	-	-	190,181	-	190,181
Rental income	-	-	-	-	-	115,747	-	115,747
Amortization of deferred contributions	-	-	-	-	-	279,689	56,659	336,348
	584,208	1,737,897	321,736	79,176	2,594,986	5,939,826	56,659	11,314,488
Operating expenses								
Advertising and promotion	-	4,000	750	-	1,197	41,592	-	47,539
Amortization	-	-	-	-	-	-	148,446	148,446
Bad debt expense	-	-	-	-	-	67,567	-	67,567
Bank and credit card charges	-	7,070	-	-	-	3,542	-	10,612
Computer	-	1,334	-	-	15,470	266,993	-	283,797
Conferences and training	2,119	1,525	2,499	-	2,877	45,536	-	54,556
Dues	400	-	-	-	-	38,942	-	39,342
Employee benefits	53,449	134,797	32,363	8,618	322,580	186,009	-	737,816
Individualized funding	-	484,387	-	-	-	612	-	484,999
Insurance	-	-	500	-	-	60,870	-	61,370
Interest on long-term debt	-	-	-	-	-	-	19,070	19,070
Office and miscellaneous	8,442	44,571	3,501	1,843	12,023	85,430	-	155,810
Professional fees	-	1,200	-	-	-	84,108	-	85,308
Program	-	-	300	6,998	4,557	28,273	-	40,128
Property taxes	-	-	-	-	-	24,071	-	24,071
Purchased services	195,419	35,316	85,899	577	18,094	1,435,554	-	1,770,859
Rent	-	-	4,400	1,000	(333)	23,598	-	28,665
Repairs and maintenance	1,236	33,360	4,159	4,594	-	65,492	-	108,841
Salaries	338,806	789,091	179,924	55,065	2,010,391	1,739,100	-	5,112,377
Telephone	284	1,985	8,821	2,042	12,376	20,866	-	46,374
Third party contracts	-	103,868	-	-	-	1,694,753	-	1,798,621
Travel	6,825	25,926	17	258	76,755	12,160	-	121,941
Utilities	-	6,000	-	-	-	35,246	-	41,246
Central admin	-	70,986	-	-	185,255	(256,241)	-	-
	606,980	1,745,416	323,133	80,995	2,661,242	5,704,073	167,516	11,289,355
<i>Excess (deficiency) of revenues over expenses</i>	\$ (22,772)	\$ (7,519)	\$ (1,397)	\$ (1,819)	\$ (66,256)	\$ 235,753	\$ (110,857)	\$ 25,133