

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2025***

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2025***

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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, 2025, 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, 2025, 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, 2025 and 2024, assets as at March 31, 2025 and 2024, and net assets as at April 1, and March 31 for both the 2025 and 2024 years. Our audit opinion on the financial statements for the year ended March 31, 2024 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, 2025


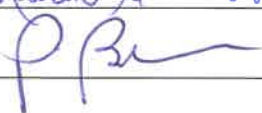
# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF FINANCIAL POSITION

March 31, 2025 (with comparative figures for 2024)

	General Fund	Capital Fund	Total 2025	Total 2024
<b>ASSETS</b> (Note 6)				
<i>Current assets</i>				
Cash	\$ 591,458	\$ 220,660	\$ 812,118	\$ 478,547
Accounts receivable	1,165,293	-	1,165,293	1,441,712
Government remittances receivable	76,320	-	76,320	48,750
Prepaid expenses and deposits	54,580	-	54,580	44,758
	<b>1,887,651</b>	<b>220,660</b>	<b>2,108,311</b>	<b>2,013,767</b>
<i>Property and equipment</i> (Note 3)	-	<b>2,455,151</b>	<b>2,455,151</b>	<b>2,608,928</b>
	<b>\$ 1,887,651</b>	<b>\$ 2,675,811</b>	<b>\$ 4,563,462</b>	<b>\$ 4,622,695</b>
<b>LIABILITIES AND NET ASSETS</b>				
<i>Current liabilities</i>				
Accounts payable and accrued liabilities	\$ 656,356	\$ -	\$ 656,356	\$ 645,441
Government remittances payable	-	-	-	37,954
Current portion of deferred contributions (Note 4)	100,778	53,762	154,540	134,344
Current portion of long-term debt (Note 6)	-	32,844	32,844	449,121
	<b>757,134</b>	<b>86,606</b>	<b>843,740</b>	<b>1,266,860</b>
<i>Deferred contributions, net of current portion</i> (Note 4)	-	<b>900,182</b>	<b>900,182</b>	<b>946,980</b>
<i>Long-term debt, net of current portion</i> (Note 6)	-	<b>381,567</b>	<b>381,567</b>	-
	<b>757,134</b>	<b>1,368,355</b>	<b>2,125,489</b>	<b>2,213,840</b>
<i>Net assets</i>	<b>1,130,517</b>	<b>1,307,456</b>	<b>2,437,973</b>	<b>2,408,855</b>
	<b>\$ 1,887,651</b>	<b>\$ 2,675,811</b>	<b>\$ 4,563,462</b>	<b>\$ 4,622,695</b>

Approved by:

See accompanying notes

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF OPERATIONS

For The Year Ended March 31, 2025 (with comparative figures for 2024)

	General Fund	Capital Fund	Total 2025	Total 2024
<b>Revenues</b>				
Counselling services	\$ 2,624,030	\$ -	\$ 2,624,030	\$ 3,023,192
County of Essex funding	503,033	-	503,033	325,309
City of Windsor funding	2,316,098	-	2,316,098	2,594,985
Ontario Health (West)	776,530	-	776,530	584,208
Miscellaneous (Note 5)	424,856	-	424,856	397,269
Province of Ontario - MCCSS/MAG	2,167,206	-	2,167,206	2,042,163
Sessional fees	15,570	-	15,570	17,470
Third party contracts	1,877,565	-	1,877,565	1,798,621
United Way	-	-	-	79,176
Rental income	132,830	-	132,830	115,747
Amortization of deferred contributions (Note 4)	25,964	60,636	86,600	336,348
	<b>10,863,682</b>	<b>60,636</b>	<b>10,924,318</b>	<b>11,314,488</b>
<b>Operating expenses</b>				
Advertising and promotion	20,870	-	20,870	47,539
Amortization	-	153,777	153,777	148,446
Bad debts	29,956	-	29,956	67,567
Bank and credit card charges	10,519	-	10,519	10,612
Computer (Note 10)	191,191	-	191,191	283,797
Conferences and training	18,874	-	18,874	54,556
Dues	52,422	-	52,422	39,342
Employee benefits	784,367	-	784,367	737,816
Individualized funding	554,838	-	554,838	484,999
Insurance	55,250	-	55,250	61,370
Interest on long-term debt (Note 6)	-	18,218	18,218	19,070
Office and miscellaneous	125,667	-	125,667	155,810
Professional fees	34,192	-	34,192	85,308
Program	146,659	-	146,659	40,128
Property taxes	24,667	-	24,667	24,071
Purchased services	1,563,953	-	1,563,953	1,770,859
Rent	36,680	-	36,680	28,665
Repairs and maintenance	133,965	-	133,965	108,841
Salaries	4,871,118	-	4,871,118	5,112,377
Telephone	42,783	-	42,783	46,374
Third party contracts	1,877,565	-	1,877,565	1,798,621
Travel	108,002	-	108,002	121,941
Utilities	39,667	-	39,667	41,246
	<b>10,723,205</b>	<b>171,995</b>	<b>10,895,200</b>	<b>11,289,355</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 140,477</b>	<b>\$ (111,359)</b>	<b>\$ 29,118</b>	<b>\$ 25,133</b>

See accompanying notes

# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CHANGES IN NET ASSETS

*For The Year Ended March 31, 2025 (with comparative figures for 2024)*

	General Fund	Capital Fund	Total 2025	Total 2024
Net assets, beginning of year	\$ 1,257,133	\$ 1,151,722	\$ 2,408,855	\$ 2,383,722
Excess (deficiency) of revenues over expenses	140,477	(111,359)	29,118	25,133
Interfund transfers (Note 8)	(267,093)	267,093	-	-
<b>Net assets, end of year</b>	<b>\$ 1,130,517</b>	<b>\$ 1,307,456</b>	<b>\$ 2,437,973</b>	<b>\$ 2,408,855</b>

*See accompanying notes*



# FAMILY SERVICES WINDSOR-ESSEX

## STATEMENT OF CASH FLOWS

*For The Year Ended March 31, 2025 (with comparative figures for 2024)*

	<u>2025</u>	<u>2024</u>
<b><i>Operating activities</i></b>		
Excess of revenues over expenses	\$ 29,118	\$ 25,133
Adjustments to reconcile to cash flow from (used in) operations		
Amortization of property and equipment	153,777	148,446
Amortization of deferred contributions	(86,600)	(336,348)
Deferred contributions received - general fund	58,503	26,035
<b><i>Cash flow from (used in) operations</i></b>	<b>154,798</b>	<b>(136,734)</b>
Change in:		
Accounts receivable	276,419	663,639
Government remittances receivable	(27,570)	43,750
Prepaid expenses and deposits	(9,822)	22,412
Accounts payable and accrued liabilities	10,915	(134,314)
Government remittances payable	(37,954)	(140,097)
<b><i>Cash provided by operating activities</i></b>	<b>366,786</b>	<b>318,656</b>
<b><i>Financing activities</i></b>		
Repayment of long-term debt	(34,710)	(112,904)
<b><i>Cash used in financing activities</i></b>	<b>(34,710)</b>	<b>(112,904)</b>
<b><i>Investing activities</i></b>		
Acquisition of property and equipment	-	(94,619)
Deferred contributions received - capital fund	1,495	84,000
Deferred contributions transferred to Resimate Inc.	-	(190,362)
<b><i>Cash provided by (used in) investing activities</i></b>	<b>1,495</b>	<b>(200,981)</b>
<b><i>Net increase in cash for the year</i></b>	<b>333,571</b>	<b>4,771</b>
Cash, beginning of year	478,547	473,776
<b><i>Cash, end of year</i></b>	<b>\$ 812,118</b>	<b>\$ 478,547</b>

*See accompanying notes*

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***NOTES TO FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2025***

### ***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.

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2025*

### 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 2025	Net Book Value 2024
Land	\$ 350,629	\$ -	\$ 350,629	\$ 350,629
Building	1,279,700	428,704	850,996	886,455
Housing units	1,172,981	145,453	1,027,528	1,085,986
Computer hardware	104,149	71,657	32,492	67,208
Fence	7,910	4,317	3,593	3,993
Furniture and fixtures	130,768	80,861	49,907	62,379
Parking lot	233,920	94,516	139,404	151,524
Sign	6,242	5,640	602	754
	<b>\$ 3,286,299</b>	<b>\$ 831,148</b>	<b>\$ 2,455,151</b>	<b>\$ 2,608,928</b>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2025*

### 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>2025</u>	<u>2024</u>
Beginning balance	\$ 1,013,085	\$ 1,040,919
Deferred contributions received during the year	1,495	84,000
Transferred to general fund	-	(55,175)
Less amount recognized as revenue in the year	(60,636)	(56,659)
	<u>953,944</u>	<u>1,013,085</u>
Less current portion	53,762	66,105
Long-term portion, ending balance	<u>\$ 900,182</u>	<u>\$ 946,980</u>

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>2025</u>	<u>2024</u>
Beginning balance	\$ 68,239	\$ 457,080
Deferred contributions received during the year	58,503	26,035
Transferred to Resimate Inc.	-	(190,362)
Transferred from capital fund	-	55,175
Less amount recognized as revenue in the year	(25,964)	(279,689)
Ending balance	<u>\$ 100,778</u>	<u>\$ 68,239</u>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2025*

### 4 DEFERRED CONTRIBUTIONS (CONTINUED)

The deferred contributions received during the year were from the County of Essex for Homelessness Hub funding and the Windsor Family Health Organization for support for counselling.

### 5 MISCELLANEOUS REVENUE

Miscellaneous revenue consists of the following:

	<u>2025</u>	<u>2024</u>
Bank interest	\$ 28,815	\$ 19,909
Building partner expense recoveries	-	38,681
Donations	35,879	70,159
Grants and subsidies	133,895	57,034
Presentations and seminars	-	6,495
Seconded services reimbursement	37,663	-
Service fees - TAY	27,000	27,000
Other	161,604	177,991
	<u>\$ 424,856</u>	<u>\$ 397,269</u>

# FAMILY SERVICES WINDSOR-ESSEX

## NOTES TO FINANCIAL STATEMENTS

*For The Year Ended March 31, 2025*

### 6 **LONG-TERM DEBT**

Long-term debt consists of the following:

	<u>2025</u>	<u>2024</u>
Mortgage payable to Toronto-Dominion Bank with interest at 5.74%, repayable in monthly blended payments of \$4,649, due December 2029, secured by a general security agreement and assignment of insurance and rents and leases.	\$ 414,411	\$ 449,121
Less current portion due within one year	32,844	449,121
Long-term portion	<u>\$ 381,567</u>	<u>\$ -</u>

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

Year ending March 31,	2026	\$ 32,844
	2027	34,780
	2028	36,780
	2029	38,997
	2030	271,010
		<u>\$ 414,411</u>

### 7 **TRUST FUNDS**

At March 31, 2025 trust funds held by the organization for clients and third parties amounting to \$632,630 (2024 - \$580,533) are not included in these financial statements.

# **FAMILY SERVICES WINDSOR-ESSEX**

## ***NOTES TO FINANCIAL STATEMENTS***

***For The Year Ended March 31, 2025***

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

During the year, \$267,093 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. In the prior year, \$102,792 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 \$151,188 for services up to March 31, 2026.

### **11 *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, 2025*

	Ontario Health West	Ministry of Children, Community and Social Services	Ministry of the Attorney General	City of Windsor	FSWE General & Counselling Programs	Capital	Total
<b>Revenue</b>							
Counselling services	-	-	-	-	2,624,030	-	2,624,030
County of Essex funding	-	-	-	-	503,033	-	503,033
City of Windsor funding	-	-	-	2,297,600	18,498	-	2,316,098
Ontario Health (West)	776,530	-	-	-	-	-	776,530
Miscellaneous	-	-	-	-	424,856	-	424,856
Province of Ontario - MCCSS/MAG	-	1,791,567	375,639	-	-	-	2,167,206
Sessional fees	-	-	15,570	-	-	-	15,570
Third party contracts	-	-	-	-	1,877,565	-	1,877,565
Rental income	-	-	-	-	132,830	-	132,830
Amortization of deferred contributions	-	-	-	-	25,964	60,636	86,600
	<b>776,530</b>	<b>1,791,567</b>	<b>391,209</b>	<b>2,297,600</b>	<b>5,606,776</b>	<b>60,636</b>	<b>10,924,318</b>
<b>Operating expenses</b>							
Advertising and promotion	-	94	750	281	19,745	-	20,870
Amortization	-	-	-	-	-	153,777	153,777
Bad debts	-	-	909	19,671	9,376	-	29,956
Bank and credit card charges	-	2,718	-	424	7,377	-	10,519
Computer	-	4,235	-	19,001	167,955	-	191,191
Conferences and training	554	5,991	1,346	515	10,468	-	18,874
Dues	400	400	-	-	51,622	-	52,422
Employee benefits	80,622	145,357	38,946	288,172	231,270	-	784,367
Individualized funding	-	554,838	-	-	-	-	554,838
Insurance	-	-	500	-	54,750	-	55,250
Interest on long-term debt	-	-	-	-	-	18,218	18,218
Office and miscellaneous	6,040	17,265	6,966	7,332	88,064	-	125,667
Professional fees	-	-	400	4,930	28,862	-	34,192
Program	-	-	300	50,243	96,116	-	146,659
Property taxes	-	-	-	-	24,667	-	24,667
Purchased services	305,377	-	84,000	1,973	1,172,603	-	1,563,953
Rent	-	-	3,600	-	33,080	-	36,680
Repairs and maintenance	1,236	44,560	-	1,637	86,532	-	133,965
Salaries	380,934	827,488	242,979	1,699,025	1,720,692	-	4,871,118
Telephone	505	3,443	5,113	11,567	22,155	-	42,783
Third party contracts	-	93,508	-	-	1,784,057	-	1,877,565
Travel	6,143	29,057	-	56,399	16,403	-	108,002
Utilities	-	-	5,400	-	34,267	-	39,667
Central admin	-	62,613	-	138,324	(200,937)	-	-
	<b>781,811</b>	<b>1,791,567</b>	<b>391,209</b>	<b>2,299,494</b>	<b>5,459,124</b>	<b>171,995</b>	<b>10,895,200</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (5,281)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,894)</b>	<b>\$ 147,652</b>	<b>\$ (111,359)</b>	<b>\$ 29,118</b>



# FAMILY SERVICES WINDSOR-ESSEX

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

For The Year Ended March 31, 2025

	Housing First Supports & Services HPP	Homelessness Street Outreach HPP	Voluntary Trusteeship Program HPP	Outreach OW	Youth Trusteeship OW	ECH2 Winter Warming Centre RH	Other Programs	Capital	Total
<b>Revenue</b>									
Counselling services	-	-	-	-	-	-	2,624,030	-	2,624,030
County of Essex funding	-	-	-	-	-	-	503,033	-	503,033
City of Windsor funding	1,026,920	379,384	278,882	224,750	275,830	111,834	18,498	-	2,316,098
Ontario Health (West)	-	-	-	-	-	-	776,530	-	776,530
Miscellaneous	-	-	-	-	-	-	424,856	-	424,856
Province of Ontario - MCCSS/MAG	-	-	-	-	-	-	2,167,206	-	2,167,206
Sessional fees	-	-	-	-	-	-	15,570	-	15,570
Third party contracts	-	-	-	-	-	-	1,877,565	-	1,877,565
Rental income	-	-	-	-	-	-	132,830	-	132,830
Amortization of deferred contributions	-	-	-	-	-	-	25,964	60,636	86,600
	1,026,920	379,384	278,882	224,750	275,830	111,834	8,566,082	60,636	10,924,318
<b>Operating expenses</b>									
Advertising and promotion	-	281	-	-	-	-	20,589	-	20,870
Amortization	-	-	-	-	-	-	-	153,777	153,777
Bad debts	17,671	-	-	-	2,000	-	10,285	-	29,956
Bank and credit card charges	-	-	424	-	-	-	10,095	-	10,519
Computer	18,650	-	-	-	351	-	172,190	-	191,191
Conferences and training	385	-	-	-	130	-	18,359	-	18,874
Dues	-	-	-	-	-	-	52,422	-	52,422
Employee benefits	138,024	47,958	34,694	29,506	32,922	5,068	496,195	-	784,367
Individualized funding	-	-	-	-	-	-	554,838	-	554,838
Insurance	-	-	-	-	-	-	55,250	-	55,250
Interest on long-term debt	-	-	-	-	-	-	-	18,218	18,218
Office and miscellaneous	2,621	223	236	1,644	2,608	-	118,335	-	125,667
Professional fees	4,930	-	-	-	-	-	29,262	-	34,192
Program	11,208	1,100	-	-	-	37,935	96,416	-	146,659
Property taxes	-	-	-	-	-	-	24,667	-	24,667
Purchased services	229	-	-	-	1,313	431	1,561,980	-	1,563,953
Rent	-	-	-	-	-	-	36,680	-	36,680
Repairs and maintenance	1,637	-	-	-	-	-	132,328	-	133,965
Salaries	757,265	293,970	222,990	165,552	201,588	57,660	3,172,093	-	4,871,118
Telephone	5,484	2,428	1,247	927	1,481	-	31,216	-	42,783
Third party contracts	-	-	-	-	-	-	1,877,565	-	1,877,565
Travel	19,830	15,442	7,151	6,518	7,458	-	51,603	-	108,002
Utilities	-	-	-	-	-	-	39,667	-	39,667
Central admin	49,603	18,078	13,321	20,603	25,979	10,740	(138,324)	-	-
	1,027,537	379,480	280,063	224,750	275,830	111,834	8,423,711	171,995	10,895,200
	\$ (617)	\$ (96)	\$ (1,181)	\$ -	\$ -	\$ -	\$ 142,371	\$ (111,359)	\$ 29,118

Excess (deficiency) of revenues over expenses