



Financial Statements of

**CHILDREN FIRST IN ESSEX  
COUNTY**

And Independent Auditor's Report thereon

Year ended March 31, 2023



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Children First in Essex County

### ***Qualified Opinion***

We have audited the financial statements of Children First in Essex County (the Organization), which comprise:

- the statement of financial position as at March 31, 2023
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the "***Basis for Qualified Opinion***" section of our auditor's report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2023 and its results of 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 Organization derives revenue from fundraising and donation activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization.

Therefore, we were not able to determine whether any adjustments might be necessary to:

- the current assets reported in the statement of financial position as at end of March 31, 2023 and March 31, 2022



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- the fundraising and donation revenues and excess of revenues over expenses reported in the statement of operations and changes in fund balances for the years ended March 31, 2023 and March 31, 2022
- the fund balances, at the beginning and end of the year, reported for the years ended March 31, 2023 and March 31, 2022
- the excess of revenues over expenses reported in the statement of cash flows for the years ended March 31, 2023 and March 31, 2022.

Our opinion on the financial statements for year ended March 31, 2022 was also qualified 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 auditors' report.

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 opinion.

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

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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 auditors' 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 the 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 than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 Organization'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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.



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- 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.
- 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.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

June 20, 2023

# CHILDREN FIRST IN ESSEX COUNTY

## Statement of Financial Position

March 31, 2023, with comparative information for 2022

	Revenue Fund		Capital Fund		Total	
	2023	2022	2023	2022	2023	2022
<b>Assets</b>						
<b>Current assets:</b>						
Cash - unrestricted	\$ 690,394	\$ 692,060	\$ -	\$ -	\$ 690,394	\$ 692,060
Accounts receivable	113,193	103,620	-	-	113,193	103,620
Due from operating fund	-	-	-	208,393	-	208,393
Prepaid expenses	2,963	2,751	-	-	2,963	2,751
	<u>806,550</u>	<u>798,431</u>	<u>-</u>	<u>208,393</u>	<u>806,550</u>	<u>1,006,824</u>
Cash - restricted (note 4)	53,910	53,910	-	-	53,910	53,910
Capital assets (note 3)	-	-	679,623	654,970	679,623	654,970
	<u>\$ 860,460</u>	<u>\$ 852,341</u>	<u>\$ 679,623</u>	<u>\$ 863,363</u>	<u>\$ 1,540,083</u>	<u>\$ 1,715,704</u>
<b>Liabilities and Fund Balance</b>						
<b>Current liabilities:</b>						
Accounts payable and accrued liabilities	\$ 157,705	\$ 96,594	\$ -	\$ -	\$ 157,705	\$ 96,594
Due to capital reserve fund	-	208,393	-	-	-	208,393
	<u>157,705</u>	<u>304,987</u>	<u>-</u>	<u>-</u>	<u>157,705</u>	<u>304,987</u>
<b>Fund balance:</b>						
Externally restricted (note 4)	53,910	53,910	-	-	53,910	53,910
Unrestricted	648,845	493,444	679,623	863,363	1,328,468	1,356,807
	<u>702,755</u>	<u>547,354</u>	<u>679,623</u>	<u>863,363</u>	<u>1,382,378</u>	<u>1,410,717</u>
Commitments (note 5)						
Contractual obligations (note 6)						
Contingencies (note 7)						
	<u>\$ 860,460</u>	<u>\$ 852,341</u>	<u>\$ 679,623</u>	<u>\$ 863,363</u>	<u>\$ 1,540,083</u>	<u>\$ 1,715,704</u>

See accompanying notes to financial statements.

On behalf of the Board:

 Director

# CHILDREN FIRST IN ESSEX COUNTY

## Statement of Operations and Changes in Fund Balances

Year ended March 31, 2023, with comparative information for 2022

	Revenue Fund		Capital Fund		Total	
	2023	2022	2023	2022	2023	2022
<b>Revenue:</b>						
Grant revenues	\$ 7,255,001	\$ 6,565,328	\$ -	\$ -	\$ 7,255,001	\$ 6,565,328
Fundraising and donations	6,076	4,714	-	-	6,076	4,714
Other	53,486	141,930	-	-	53,486	141,930
	<u>7,314,563</u>	<u>6,711,972</u>	<u>-</u>	<u>-</u>	<u>7,314,563</u>	<u>6,711,972</u>
<b>Expenses - program:</b>						
Salaries and benefits	5,449,128	4,937,419	-	-	5,449,128	4,937,419
Program supplies and services	498,442	334,615	-	-	498,442	334,615
Transportation and travel	94,205	40,798	-	-	94,205	40,798
Training	80,699	59,601	-	-	80,699	59,601
Building occupancy	362,203	364,296	-	-	362,203	364,296
Amortization	-	-	142,513	137,821	142,513	137,821
	<u>6,484,677</u>	<u>5,736,729</u>	<u>142,513</u>	<u>137,821</u>	<u>6,627,190</u>	<u>5,874,550</u>
<b>Expenses - administration:</b>						
Salaries and benefits	339,139	365,776	-	-	339,139	365,776
Administration	376,573	508,183	-	-	376,573	508,183
	<u>715,712</u>	<u>873,959</u>	<u>-</u>	<u>-</u>	<u>715,712</u>	<u>873,959</u>
<b>Total expenses</b>	<b>7,200,389</b>	<b>6,610,688</b>	<b>142,513</b>	<b>137,821</b>	<b>7,342,902</b>	<b>6,748,509</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>114,174</b>	<b>101,284</b>	<b>(142,513)</b>	<b>(137,821)</b>	<b>(28,339)</b>	<b>(36,537)</b>
<b>Fund balance, beginning of year</b>	<b>547,354</b>	<b>580,497</b>	<b>863,363</b>	<b>866,757</b>	<b>1,410,717</b>	<b>1,447,254</b>
<b>Interfund transfers</b>	<b>41,227</b>	<b>(134,427)</b>	<b>(41,227)</b>	<b>134,427</b>	<b>-</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 702,755</b>	<b>\$ 547,354</b>	<b>\$ 679,623</b>	<b>\$ 863,363</b>	<b>\$ 1,382,378</b>	<b>\$ 1,410,717</b>

See accompanying notes to financial statements.

# CHILDREN FIRST IN ESSEX COUNTY

## Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023		2022
Cash provided by (used in):			
Operating activities:			
Deficiency of revenue over expenses	\$ (28,339)	\$	(36,537)
Item not involving cash:			
Amortization	142,513		137,821
Interfund transfer	(208,393)		-
Changes in non-cash items:			
Accounts receivable	(9,573)		55,810
Prepaid expenses	(212)		185,040
Accounts payable and accrued liabilities	61,111		(141,672)
	<u>(42,893)</u>		<u>200,462</u>
Investing activities:			
Additions to property and equipment	41,227		(134,427)
Increase (decrease) in cash	(1,666)		66,035
Cash, beginning of year	745,970		679,935
Cash, end of year	<u>\$ 744,304</u>	<u>\$</u>	<u>745,970</u>
Cash is comprised of:			
Cash - unrestricted	\$ 690,394	\$	692,060
Cash - restricted	53,910		53,910
	<u>\$ 744,304</u>	<u>\$</u>	<u>745,970</u>

See accompanying notes to financial statements.



# CHILDREN FIRST IN ESSEX COUNTY

## Notes to Financial Statements

Year ended March 31, 2023

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Children First in Essex County (the "Organization") was incorporated under the Ontario Corporations Act with the objectives of providing service to families with children up to six years of age who have special needs. These needs could include both developmental and mental health challenges. The Organization is a registered charity under the Income Tax Act (Canada), and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Handbook.

### 1. Significant accounting policies:

#### (a) Fund accounting:

In order to ensure observance of the limitations and restrictions placed on the uses of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with directives issued by the Board of Directors.

The Revenue Fund accounts reflect the day-to-day operations of the Organization. The Capital Fund reflects the investment that the Organization has made in capital assets.

#### (b) Revenue recognition:

The Organization follows the deferral method of accounting for contributions. Externally 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 assured.

Donations and grants received for the purpose of funding capital assets are deferred and amortized on the same basis as the related asset.

Fundraising and lottery revenues are recorded on a cash basis.

# CHILDREN FIRST IN ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 1. Significant accounting policies (continued):

### (c) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and short term deposits which are highly liquid with original maturities of less than three months.

### (d) Capital assets and related contributions:

Purchased capital assets are recorded at cost. Repair and maintenance costs are charged to expense. Betterments which extend the life of an asset are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services its carrying amount is written down to its residual value. Capital assets are amortized using the following method and annual rates:

Assets	Basis	Rate
Furniture and fixtures	Straight-line	8%
Computer equipment	Straight-line	20%
Office equipment	Straight-line	10%
Leasehold improvements	Straight-line	10 years

Capital contributions received for the purpose of funding capital acquisitions are deferred and amortized on the same basis as the related capital assets.

### (e) Allocated expenses:

The Organization incurs expenditures related to administration that are not directly attributable to one aspect of the Organization's operations. These expenditures are allocated to each program based on the program's total funding and other related expenditures.

# CHILDREN FIRST IN ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 1. Significant accounting policies (continued):

### (f) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (g) Use of estimates:

The preparation of the financial statements in conformity with accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets and valuation allowances for accounts receivable. Actual results could differ from those estimates.

# CHILDREN FIRST IN ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 1. Significant accounting policies (continued):

### (h) Contributed services:

Volunteer work is provided annually to assist the Organization in carrying out its fundraising activities. The fair market value of these services is not readily determinable and, as such, it is not reflected in these statements.

## 2. Fund balance – revenue fund:

	2023	2022
Special Needs Resourcing	\$ 63,991	\$ 154,599
Family/Caregiver Skills Building and Support	985	985
Fundraising	498,458	278,101
Lottery Fund – externally restricted	53,910	53,910
Autism Spectrum Disorder Hub Program	69,272	43,311
Lead Agency	1,036	–
Ontario Autism Program– Caregiver Mediated Early Years Program	–	15,463
Work Force Strategy City Funding	15,103	–
Windsor Essex Community Foundation	–	985
	<b>\$ 702,755</b>	<b>\$ 547,354</b>

Under contracts with the Ministry of Children, Community, and Social Services, management is required to produce Transfer Payment Annual Reconciliation (TPAR) reports for the Ministry programs which show a summary by service of all revenue and expenses and any resulting surplus or deficit that relates to the contracts.

The Ontario Ministry of Children, Community, and Social Services may require repayment of any Revenue Fund surplus generated by Infant Development, Access Intake Service Planning, Service Coordination Process, Counselling and Therapy, Specialized Consultation/Assessment Services, Targeted Prevention, Family/Caregiver Skills Building and Support and Brief Services.

The Corporation of the City of Windsor may require repayment of any Revenue Fund surplus generated by Special Needs Resourcing as monitored on a calendar year basis.

# CHILDREN FIRST IN ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 3. Capital assets:

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Furniture and fixtures	\$ 637,407	\$ 267,635	\$ 369,772	\$ 271,381
Computer equipment	750,179	599,031	151,148	202,246
Office equipment	73,604	72,315	1,289	1,610
Leasehold improvements	223,188	65,774	157,414	179,733
	<u>\$ 1,684,378</u>	<u>\$ 1,004,755</u>	<u>\$ 679,623</u>	<u>\$ 654,970</u>

## 4. Externally restricted fund balance:

The restricted cash and externally restricted fund balance represents unspent lottery proceeds.

## 5. Commitments:

The Organization is committed to a ten-year premises lease to May 30, 2030. The total annual rental payments is approximately \$332,000 per year.

## 6. Contractual obligations:

The Organization receives funding for various programs as indicated in the financial statements pursuant to agreements with the Ministry of Children, Community, and Social Services, the Ministry of Health, the Corporation of the City of Windsor, and Connections Early Years Family Centre. These agreements remain in force until they are superseded by a subsequent agreement or terminated by either party after providing written notice of sixty days. Each agreement states that in the event of termination of the agreement, the Service Provider will refund forthwith to the funder any monies advanced and not expended in accordance with the approved budget.

## 7. Contingencies:

Due to the nature of its operations, the Organization is periodically subject to lawsuits in which they are defendants. In the opinion of management, the ultimate resolution of any lawsuit would not have a material effect on the financial position or results of operations of the Organization.

# CHILDREN FIRST IN ESSEX COUNTY

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 8. Financial risks:

### (a) Credit risk:

The Organization is not exposed to a significant amount of credit risk.

### (b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements.

### (c) Interest rate risk:

The Organization is not exposed to a significant amount of interest rate risk.

### (d) Currency risk:

The Organization is not exposed to a significant amount of currency risk.

**CHILDREN FIRST IN ESSEX COUNTY**  
**Schedule of Operations - Infant Development**

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Ministry of Children, Community and Social Services	\$ 1,113,940	1,113,940	\$ 1,109,564
BPS Other Children's Services	4,192	4,192	4,192
Other revenues	4,293	6,846	4,865
	<u>1,122,425</u>	<u>1,124,978</u>	<u>1,118,621</u>
<b>Expenses - Program:</b>			
Salaries and benefits	899,202	834,760	881,566
Salaries and Benefits - Other children's services	4,192	4,192	4,192
Program supplies and services	21,362	53,092	38,920
Transportation and travel	23,736	15,499	7,078
Training	565	8,341	2,752
Building occupancy	57,462	65,644	65,496
	<u>1,006,519</u>	<u>981,528</u>	<u>1,000,004</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	60,533	57,540	65,294
Administration	50,373	55,839	49,256
	<u>110,906</u>	<u>113,379</u>	<u>114,550</u>
	<u>1,117,425</u>	<u>1,094,907</u>	<u>1,114,554</u>
<b>Excess of revenue over expenses</b>	<b>5,000</b>	<b>30,071</b>	<b>4,067</b>
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	(5,000)	(30,071)	(4,067)
<b>Fund balance, end of year (note 2)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Ontario Autism Program: Caregiver Mediated Early Years Program

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Connections Early Years Family Centre	\$ 77,939	\$ 62,475	\$ 80,468
Other revenues	-	403	4
	<u>77,939</u>	<u>62,878</u>	<u>80,472</u>
<b>Expenses - Program:</b>			
Salaries and benefits	65,595	69,806	48,807
Program supplies and services	1,127	1,479	3,545
Transportation and travel	3,400	-	876
Training	-	829	7,535
Building occupancy	-	-	47
	<u>70,122</u>	<u>72,114</u>	<u>60,810</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	-	3,084	546
Administration	7,817	3,143	600
	<u>7,817</u>	<u>6,227</u>	<u>1,146</u>
	<u>77,939</u>	<u>78,341</u>	<u>61,956</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>-</b>	<b>(15,463)</b>	<b>18,516</b>
Fund balance, beginning of year	15,463	15,463	-
Transfer to Capital Fund	-	-	(3,053)
<b>Fund balance, end of year (note 2)</b>	<b>\$ 15,463</b>	<b>\$ -</b>	<b>\$ 15,463</b>



# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Access Intake Service Planning

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Ministry of Health	\$ 129,144	\$ 129,144	\$ 128,857
Other revenues	597	805	541
	<u>129,741</u>	<u>129,949</u>	<u>129,398</u>
<b>Expenses - Program:</b>			
Salaries and benefits	76,365	77,695	101,771
Program supplies and services	4,227	4,279	1,853
Transportation and travel	1,250	-	-
Training	2,051	2,909	-
Building occupancy	7,694	8,496	7,283
	<u>91,587</u>	<u>93,379</u>	<u>110,907</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	-	6,770	7,314
Administration	12,330	6,331	7,797
	<u>12,330</u>	<u>13,101</u>	<u>15,111</u>
	<u>103,917</u>	<u>106,480</u>	<u>126,018</u>
<b>Excess of revenue over expenses</b>	<b>25,824</b>	<b>23,469</b>	<b>3,380</b>
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	(16,000)	(12,453)	(2,000)
Transfer to Targeted Prevention	-	-	(1,380)
Transfer to Family Caregiver	-	(11,016)	-
<b>Fund balance, end of year (note 2)</b>	<b>\$ 9,824</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Service Coordination Process

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Ministry of Health	\$ 366,294	\$ 366,294	\$ 361,163
Other revenues	1,642	2,214	1,419
	<u>367,936</u>	<u>368,508</u>	<u>362,582</u>
<b>Expenses - Program:</b>			
Salaries and benefits	286,838	254,514	260,107
Program supplies and services	9,885	22,093	30,906
Transportation and travel	8,547	3,900	2,859
Training	1,181	1,348	3,569
Building occupancy	17,948	17,626	19,105
	<u>324,399</u>	<u>299,481</u>	<u>316,546</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	19,929	18,479	19,067
Administration	12,668	16,444	16,392
	<u>32,597</u>	<u>34,923</u>	<u>35,459</u>
	<u>356,996</u>	<u>334,404</u>	<u>352,005</u>
Excess of revenue over expenses	-	34,104	10,577
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	-	(14,103)	(10,577)
Transfer to Family/Caregiver Skills Building and Support	-	(3,409)	-
Transfer to Assessment Consultation	-	(16,592)	-
<b>Fund balance, end of year (note 2)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Counselling and Therapy

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Ministry of Health	\$ 181,240	\$ 181,240	\$ 175,284
Other revenues	807	1,088	745
	<u>182,047</u>	<u>182,328</u>	<u>176,029</u>
<b>Expenses - Program:</b>			
Salaries and benefits	147,486	144,560	136,704
Program supplies and services	2,031	3,041	4,789
Transportation and travel	2,500	-	108
Training	2,469	2,604	2,513
Building occupancy	10,336	11,096	10,025
	<u>164,822</u>	<u>161,301</u>	<u>154,139</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	-	9,221	10,195
Administration	19,686	10,278	8,404
	<u>19,686</u>	<u>19,499</u>	<u>18,599</u>
	<u>184,508</u>	<u>180,800</u>	<u>172,738</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(2,461)</b>	<b>1,528</b>	<b>3,291</b>
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	-	-	(3,291)
Transfer to Family/Caregiver Skills Building and Support	-	(1,528)	-
<b>Fund balance, end of year (note 2)</b>	<b>\$ (2,461)</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Specialized Consultation/Assessment Services

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Ministry of Health	\$ 262,922	\$ 262,922	\$ 262,922
Other revenues	5,685	6,092	6,445
	<u>268,607</u>	<u>269,014</u>	<u>269,367</u>
<b>Expenses - Program:</b>			
Salaries and benefits	218,930	242,004	212,518
Program supplies and services	8,724	11,354	14,694
Transportation and travel	100	391	-
Training	1,575	667	92
Building occupancy	15,439	17,343	14,565
	<u>244,768</u>	<u>271,759</u>	<u>241,869</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	-	13,321	14,633
Administration	26,431	14,487	11,982
	<u>26,431</u>	<u>27,808</u>	<u>26,615</u>
	<u>271,199</u>	<u>299,567</u>	<u>268,484</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(2,592)</b>	<b>(30,553)</b>	<b>883</b>
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	-	(9,505)	(3,308)
Transfer from Service Coordinator	-	16,592	-
Transfer from Brief Services	-	23,466	2,425
<b>Fund balance, end of year (note 2)</b>	<b>\$ (2,592)</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Work Force Strategy City Funding

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
City of Windsor	\$ 213,986	\$ 262,797	\$ -
	213,986	262,797	-
<b>Expenses - Program:</b>			
Salaries and benefits			
Transportation and travel	98,754	36,099	-
Mileage, travel & accommodation	-	85	-
Training	-	29,163	-
<u>Program Supplies</u>	77,172	144,582	-
	175,926	209,929	-
<b>Expenses - Administration:</b>			
<u>Administration</u>	21,560	24,665	-
	197,486	234,594	-
<b>Excess of revenue over expenses</b>	<b>16,500</b>	<b>28,203</b>	<b>-</b>
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	(16,500)	(13,100)	-
<b>Fund balance, end of year (note 2)</b>	<b>\$ -</b>	<b>\$ 15,103</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Targeted Prevention

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
Revenue:			
Ministry of Health	\$ 3,151	\$ 3,151	\$ 3,151
Expenses - Program:			
Salaries and benefits	3,151	2,053	4,531
Program	-	-	-
	<u>3,151</u>	<u>2,053</u>	<u>4,531</u>
Excess (deficiency) of revenue over expenses	-	1,098	(1,380)
Fund balance, beginning of year	-	-	-
Transfer from Access Intake Service Planning	-	-	1,380
Transfer to Family Caregiver	-	(1,098)	-
Fund balance, end of year (note 2)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Ontario Autism Program - School Entry Program

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
John McGivney Children's Centre	\$ 104,316	\$ 81,352	\$ 8,890
<b>Expenses - Program:</b>			
Salaries and benefits	96,040	73,139	8,890
Transportation and travel	100	-	-
Training	511	-	-
Program	1,829	1,794	-
	<u>98,480</u>	<u>74,933</u>	<u>8,890</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	-	670	-
Administration	5,836	5,749	-
	<u>5,836</u>	<u>6,419</u>	<u>-</u>
	<u>104,316</u>	<u>81,352</u>	<u>8,890</u>
<b>Excess of revenue over expenses</b>	-	-	-
<b>Fund balance, beginning of year</b>	-	-	-
<b>Fund balance, end of year (note 2)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Windsor Essex Community Foundation

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Windsor Essex Community Foundation grant	\$ -	\$ -	\$ 5,000
<b>Expenses - Program:</b>			
Salaries and benefits	-	-	-
Program	985	985	4,015
	985	985	4,015
<b>Expenses - Administration:</b>			
Salaries and benefits	-	-	-
Administration	-	-	-
	-	-	-
	985	985	4,015
Excess (deficiency) of revenue over expenses	(985)	(985)	985
Fund balance, beginning of year	985	985	-
<b>Fund balance, end of year (note 2)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 985</b>



# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Family/Caregiver Skills Building and Support

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Ministry of Health	\$ 526,106	\$ 526,106	\$ 526,106
Other revenues	2,354	3,420	2,299
	<u>528,460</u>	<u>529,526</u>	<u>528,405</u>
<b>Expenses - Program:</b>			
Salaries and benefits	431,485	394,244	383,768
Program supplies and services	34,208	35,411	19,509
Transportation and travel	14,978	14,654	3,831
Training	3,116	4,906	1,677
Building occupancy	29,676	32,369	30,951
	<u>513,463</u>	<u>481,584</u>	<u>439,736</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	-	26,155	31,095
Administration	51,567	27,664	47,410
	<u>51,567</u>	<u>53,819</u>	<u>78,505</u>
	<u>565,030</u>	<u>535,403</u>	<u>518,241</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(36,570)</b>	<b>(5,877)</b>	<b>10,164</b>
Fund balance, beginning of year	985	985	985
Transfer to Capital Fund	-	(11,174)	(10,164)
Transfer from Counselling and Therapy	-	1,528	-
Transfer from Service Coordination	-	3,409	-
Transfer from Intake	-	11,016	-
Transfer from Targeted Prevention	-	1,098	-
<b>Fund balance, end of year (note 2)</b>	<b>\$ (35,585)</b>	<b>\$ 985</b>	<b>\$ 985</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Brief Services

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Ministry of Health	\$ 145,170	\$ 145,170	\$ 144,883
Other revenues	655	884	406
	<u>145,825</u>	<u>146,054</u>	<u>145,289</u>
<b>Expenses - Program:</b>			
Salaries and benefits	100,661	89,165	102,994
Program supplies and services	1,099	1,032	14,859
Transportation and travel	1,063	62	635
Training	400	1,241	3,570
Building occupancy	6,661	6,666	5,462
	<u>109,884</u>	<u>98,166</u>	<u>127,520</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	-	7,254	5,487
Administration	13,242	6,774	3,817
	<u>13,242</u>	<u>14,028</u>	<u>9,304</u>
	<u>123,126</u>	<u>112,194</u>	<u>136,824</u>
<b>Excess of revenue over expenses</b>	<b>22,699</b>	<b>33,860</b>	<b>8,465</b>
Fund balance, beginning of year	-	-	-
Transfer to capital	-	(10,394)	(6,040)
Transfer to Specialized Consultation/Assessment Services	-	(23,466)	(2,425)
<b>Fund balance, end of year (note 2)</b>	<b>\$ 22,699</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Lead Agency

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Hotel Dieu Grace Healthcare	\$ 60,799	\$ 60,799	-
Other revenues	-	-	-
	<u>60,799</u>	<u>60,799</u>	<u>-</u>
<b>Expenses - Program:</b>			
Salaries and benefits	55,160	55,160	-
Program supplies and services	182	182	-
Transportation and travel	3,952	3,952	-
Training	469	469	-
	<u>59,763</u>	<u>59,763</u>	<u>-</u>
<b>Excess of revenue over expenses</b>	<b>1,036</b>	<b>1,036</b>	<b>-</b>
Fund balance, beginning of year	-	-	-
Transfer to capital	-	-	-
<b>Fund balance, end of year (note 2)</b>	<b>\$ 1,036</b>	<b>\$ 1,036</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Covid Emergency Funding

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Hotel Dieu Grace Healthcare	\$ -	\$ -	40,410
<b>Expenses - Program:</b>			
Salaries and benefits	-	-	43,363
Training	-	-	579
Building occupancy	-	-	-
Program supplies and services	-	-	1,393
	-	-	45,335
<b>Expenses - Administration:</b>			
Salaries and benefits	-	-	-
Administration	-	-	322
	-	-	322
	-	-	45,657
<b>Excess (deficiency) of revenue over expenses</b>	-	-	(5,247)
<b>Fund balance, beginning of year</b>	-	-	5,247
<b>Transfer to capital</b>	-	-	-
<b>Fund balance, end of year (note 2)</b>	\$ -	\$ -	-

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Preschool Speech and Language Services

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
Connections Early Years Family Centre	\$ 307,282	\$ 307,282	\$ 276,965
Other revenue	-	1,268	19
	<u>307,282</u>	<u>308,550</u>	<u>276,984</u>
<b>Expenses - Program:</b>			
Salaries and benefits	277,697	273,299	241,172
Program supplies	6,254	3,266	13,472
Building occupancy	-	-	233
Training	500	1,097	200
Transportation and travel	5,000	10,320	2,938
	<u>289,451</u>	<u>287,982</u>	<u>258,015</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	10,705	10,705	2,730
Administration	7,126	9,863	6,886
	<u>17,831</u>	<u>20,568</u>	<u>9,616</u>
	<u>307,282</u>	<u>308,550</u>	<u>267,631</u>
<b>Excess of revenue over expenses</b>	<b>-</b>	<b>-</b>	<b>9,353</b>
<b>Fund balance, beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer to capital</b>	<b>-</b>	<b>-</b>	<b>(9,353)</b>
<b>Fund balance, end of year (note 2)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Special Needs Resourcing

Year ended March 31, 2023, with comparative information for 2022

	2023 (Budget - unaudited)	2023 (Actual)	2022 (Actual)
<b>Revenue:</b>			
City of Windsor Special Needs Resourcing	\$ 3,590,290	\$ 3,590,290	\$ 3,379,625
Program support	27,287	27,287	27,287
Other revenues	-	22,505	15,668
	<u>3,617,577</u>	<u>3,640,082</u>	<u>3,422,580</u>
<b>Expenses - Program:</b>			
Salaries and benefits	2,855,420	2,865,960	2,467,059
Salaries and benefits - program support	27,287	27,287	27,287
Program supplies and services	117,671	115,155	79,700
Transportation and travel	12,000	45,341	22,473
Training	27,000	27,126	37,114
Building occupancy	201,870	202,963	211,129
	<u>3,241,248</u>	<u>3,283,832</u>	<u>2,844,762</u>
<b>Expenses - Administration:</b>			
Salaries and benefits	195,831	185,285	209,415
Administration	180,498	195,207	355,317
	<u>376,329</u>	<u>380,492</u>	<u>564,732</u>
	<u>3,617,577</u>	<u>3,664,324</u>	<u>3,409,494</u>
Excess (deficiency) of revenue over expenses	-	(24,242)	13,086
Fund balance, beginning of year	154,599	154,599	224,087
Transfer to Capital Fund	(1,000)	(66,366)	(82,574)
<b>Fund balance, end of year (note 2)</b>	<b>\$ 153,599</b>	<b>\$ 63,991</b>	<b>\$ 154,599</b>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Lottery Fund

Year ended March 31, 2023, with comparative information for 2022

	2023 (Actual)	2022 (Actual)
Revenue:		
Lottery	\$ -	\$ -
Expenses - Program:		
<u>Bank charges</u>	<u>-</u>	<u>-</u>
Excess of revenue over expenses	-	-
Fund balance, beginning of year	53,910	53,910
<u>Fund balance, end of year (note 2)</u>	<u>\$ 53,910</u>	<u>\$ 53,910</u>

# CHILDREN FIRST IN ESSEX COUNTY

## Schedule of Operations - Fundraising

Year ended March 31, 2023, with comparative information for 2022

	2023 (Actual)	2022 (Actual)
Revenue:		
Fundraising	\$ -	\$ -
Donations and miscellaneous	6,076	4,714
Interest revenue	7,961	1,846
	<u>14,037</u>	<u>6,560</u>
Expenses:		
Program	1,171	700
Event expenses	800	-
	<u>1,971</u>	<u>700</u>
Expenses - Administration:		
Administration	102	-
	<u>14,139</u>	<u>7,260</u>
Excess of revenue over expenses	11,964	5,860
Fund balance, beginning of year	278,101	272,241
Interfund transfer	208,393	-
Fund balance, end of year (note 2)	<u>\$ 498,458</u>	<u>\$ 278,101</u>