

Financial Statements of

**CHILDREN FIRST IN ESSEX
COUNTY**

And Independent Auditor's Report thereon

Year ended March 31, 2024



KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, ON N8W 5K8
Canada
Telephone 519 251 3500
Fax 519 251 3530

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, 2024
- 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, 2024 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, 2024 and March 31, 2023
- 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, 2024 and March 31, 2023



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- the fund balances, at the beginning and end of the year, reported for the years ended March 31, 2024 and March 31, 2023
- the excess of revenues over expenses reported in the statement of cash flows for the years ended March 31, 2024 and March 31, 2023.

Our opinion on the financial statements for year ended March 31, 2023 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.



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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.
- 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.



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- 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 18, 2024

CHILDREN FIRST IN ESSEX COUNTY


Statement of Financial Position

March 31, 2024, with comparative information for 2023

	Revenue Fund		Capital Fund		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current assets:						
Cash - unrestricted	\$ 691,357	\$ 690,394	\$ -	\$ -	\$ 691,357	\$ 690,394
Accounts receivable	120,501	113,193	-	-	120,501	113,193
Prepaid expenses	3,298	2,963	-	-	3,298	2,963
	<u>815,156</u>	<u>806,550</u>	<u>-</u>	<u>-</u>	<u>815,156</u>	<u>806,550</u>
Cash - restricted (note 4)	53,910	53,910	-	-	53,910	53,910
Capital assets (note 3)	-	-	591,611	679,623	591,611	679,623
	<u>\$ 869,066</u>	<u>\$ 860,460</u>	<u>\$ 591,611</u>	<u>\$ 679,623</u>	<u>\$ 1,460,677</u>	<u>\$ 1,540,083</u>
Liabilities and Fund Balance						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 104,397	\$ 157,705	\$ -	\$ -	\$ 104,397	\$ 157,705
	<u>104,397</u>	<u>157,705</u>	<u>-</u>	<u>-</u>	<u>104,397</u>	<u>157,705</u>
Fund balance:						
Externally restricted (note 4)	53,910	53,910	-	-	53,910	53,910
Unrestricted	710,759	648,845	591,611	679,623	1,302,370	1,328,468
	<u>764,669</u>	<u>702,755</u>	<u>591,611</u>	<u>679,623</u>	<u>1,356,280</u>	<u>1,382,378</u>
Commitments (note 5)						
Contractual obligations (note 6)						
Contingencies (note 7)						
	<u>\$ 869,066</u>	<u>\$ 860,460</u>	<u>\$ 591,611</u>	<u>\$ 679,623</u>	<u>\$ 1,460,677</u>	<u>\$ 1,540,083</u>

See accompanying notes to financial statements.

On behalf of the Board:

 Director

 Director

CHILDREN FIRST IN ESSEX COUNTY

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2024, with comparative information for 2023

	Revenue Fund		Capital Fund		Total	
	2024	2023	2024	2023	2024	2023
Revenue:						
Grant revenues	\$ 7,074,291	\$ 7,255,001	\$ -	\$ -	\$ 7,074,291	\$ 7,255,001
Fundraising and donations	1,884	6,076	-	-	1,884	6,076
Other	67,482	53,486	-	-	67,482	53,486
	7,143,657	7,314,563	-	-	7,143,657	7,314,563
Expenses - program:						
Salaries and benefits	5,408,550	5,449,128	-	-	5,408,550	5,449,128
Program supplies	97,524	203,883	-	-	97,524	203,883
Travel and communication	242,351	190,201	-	-	242,351	190,201
Purchased services	100,964	197,763	-	-	100,964	197,763
Training	118,158	80,699	-	-	118,158	80,699
Building occupancy	366,810	362,203	-	-	366,810	362,203
Events	104	800	-	-	104	800
Amortization	-	-	140,752	142,513	140,752	142,513
	6,334,461	6,484,677	140,752	142,513	6,475,213	6,627,190
Expenses - administration:						
Salaries and benefits	332,367	339,139	-	-	332,367	339,139
Administration	362,175	376,573	-	-	362,175	376,573
	694,542	715,712	-	-	694,542	715,712
Total expenses	7,029,003	7,200,389	140,752	142,513	7,169,755	7,342,902
Excess (deficiency) of revenue over expenses	114,654	114,174	(140,752)	(142,513)	(26,098)	(28,339)
Fund balance, beginning of year	702,755	547,354	679,623	863,363	1,382,378	1,410,717
Interfund transfers	(52,740)	41,227	52,740	(41,227)	-	-
Fund balance, end of year	\$ 764,669	\$ 702,755	\$ 591,611	\$ 679,623	\$ 1,356,280	\$ 1,382,378

See accompanying notes to financial statements.

CHILDREN FIRST IN ESSEX COUNTY

Statement of Cash Flows

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Deficiency of revenue over expenses	\$ (26,098)	\$ (28,339)
Item not involving cash:		
Amortization	140,752	142,513
Interfund transfer	-	(208,393)
Changes in non-cash items:		
Accounts receivable	(7,308)	(9,573)
Prepaid expenses	(335)	(212)
Accounts payable and accrued liabilities	(53,308)	61,111
	<u>53,703</u>	<u>(42,893)</u>
Investing activities:		
Additions to property and equipment	(52,740)	41,227
Increase (decrease) in cash	963	(1,666)
Cash, beginning of year	744,304	745,970
Cash, end of year	<u>\$ 745,267</u>	<u>\$ 744,304</u>
Cash is comprised of:		
Cash - unrestricted	\$ 691,357	\$ 690,394
Cash - restricted	53,910	53,910
	<u>\$ 745,267</u>	<u>\$ 744,304</u>

See accompanying notes to financial statements.

CHILDREN FIRST IN ESSEX COUNTY

Notes to Financial Statements

Year ended March 31, 2024

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, 2024

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, 2024

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, 2024

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:

	2024	2023
Special Needs Resourcing	\$ 100,211	\$ 63,991
Family/Caregiver Skills Building and Support	985	985
Fundraising	519,235	498,458
Lottery Fund - externally restricted	53,910	53,910
Autism Spectrum Disorder Hub Program	65,014	69,272
Lead Agency	4,786	1,036
Work Force Strategy and other City Funding	20,528	15,103
	<u>\$ 764,669</u>	<u>\$ 702,755</u>

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, 2024

3. Capital assets:

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Furniture and fixtures	\$ 650,099	\$ 307,030	\$ 343,069	\$ 369,772
Computer equipment	790,228	677,747	112,481	151,148
Office equipment	73,604	72,638	966	1,289
Leasehold improvements	223,188	88,093	135,095	157,414
	<u>\$ 1,737,119</u>	<u>\$ 1,145,508</u>	<u>\$ 591,611</u>	<u>\$ 679,623</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, 2024

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.

9. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Infant Development

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Children, Community and Social Services \$	1,113,940	\$ 1,113,940	\$ 1,113,940
BPS Other Children's Services	4,192	4,192	4,192
Other operating revenue	4,697	4,650	4,319
Interest	-	4,046	2,527
	<u>1,122,829</u>	<u>1,126,828</u>	<u>1,124,978</u>
Expenses - Program:			
Salaries and benefits	904,091	863,916	838,952
Travel and communication	28,507	45,563	43,588
Training	2,675	11,615	8,341
Building occupancy	63,578	62,239	65,644
Purchased services	12,021	12,678	11,712
Program supplies	702	2,997	12,541
Program record costs	757	738	750
	<u>1,012,331</u>	<u>999,746</u>	<u>981,528</u>
Expenses - Administration:			
Salaries and benefits	56,502	56,503	57,540
Administration	53,996	57,427	55,839
	<u>110,498</u>	<u>113,930</u>	<u>113,379</u>
	<u>1,122,829</u>	<u>1,113,676</u>	<u>1,094,907</u>
Excess of revenue over expenses	-	13,152	30,071
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	-	(13,152)	(30,071)
Fund balance, end of year (note 2)	\$ -	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

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

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Connections Early Years Family Centre	\$ 47,543	\$ 53,043	\$ 62,475
Other operating revenue	-	-	255
Interest	-	22	148
	<u>47,543</u>	<u>53,065</u>	<u>62,878</u>
Expenses - Program:			
Salaries and benefits	41,904	45,757	69,806
Travel and communication	885	872	-
Training	-	-	829
Purchased services	-	1,844	1,479
	<u>42,789</u>	<u>48,473</u>	<u>72,114</u>
Expenses - Administration:			
Salaries and benefits	2,377	2,345	3,084
Administration	2,377	2,247	3,143
	<u>4,754</u>	<u>4,592</u>	<u>6,227</u>
	<u>47,543</u>	<u>53,065</u>	<u>78,341</u>
Excess (deficiency) of revenue over expenses	-	-	(15,463)
Fund balance, beginning of year	-	-	15,463
Fund balance, end of year (note 2)	\$ -	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Access Intake Service Planning

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Health	\$ 129,144	\$ 129,144	\$ 129,144
Other operating revenue	517	517	508
Interest	252	452	297
	<u>129,913</u>	<u>130,113</u>	<u>129,949</u>
Expenses - Program:			
Salaries and benefits	94,731	84,180	77,695
Travel and communication	13,228	11,080	1,852
Training	2,957	1,969	2,909
Building occupancy	8,411	9,971	8,497
Purchased services	2,154	1,642	1,456
Program supplies	76	149	882
Program record costs	89	87	88
	<u>121,646</u>	<u>109,078</u>	<u>93,379</u>
Expenses - Administration:			
Salaries and benefits	6,652	6,647	6,770
Administration	6,651	6,568	6,331
	<u>13,303</u>	<u>13,215</u>	<u>13,101</u>
	<u>134,949</u>	<u>122,293</u>	<u>106,480</u>
Excess of revenue over expenses	(5,036)	7,820	23,469
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	(3,440)	(7,820)	(12,453)
Transfer to Family Caregiver	-	-	(11,016)
Fund balance, end of year (note 2)	\$ (8,476)	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Service Coordination Process

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Health	\$ 398,594	\$ 398,594	\$ 366,294
Other operating revenue	1,421	1,421	1,397
Interest	694	1,243	817
	<u>400,709</u>	<u>401,258</u>	<u>368,508</u>
Expenses - Program:			
Salaries and benefits	299,035	300,266	254,514
Travel and communication	6,706	38,487	13,280
Training	1,861	3,221	1,348
Building occupancy	17,659	17,659	17,626
Purchased services	-	515	11,082
Program supplies	75	75	1,410
Program record costs	231	217	221
	<u>325,567</u>	<u>360,440</u>	<u>299,481</u>
Expenses - Administration:			
Salaries and benefits	17,135	18,280	18,479
Administration	19,563	22,140	16,444
	<u>36,698</u>	<u>40,420</u>	<u>34,923</u>
	<u>362,265</u>	<u>400,860</u>	<u>334,404</u>
Excess of revenue over expenses	<u>38,444</u>	<u>398</u>	<u>34,104</u>
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	-	(398)	(14,103)
Transfer to Family/Caregiver Skills Building and Support	-	-	(3,409)
Transfer to Assessment Consultation	-	-	(16,592)
Fund balance, end of year (note 2)	<u>\$ 38,444</u>	<u>\$ -</u>	<u>\$ -</u>

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Counselling and Therapy

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Health	\$ 181,240	\$ 181,240	\$ 181,240
Other operating revenue	697	697	686
Interest	342	611	402
	<u>182,279</u>	<u>182,548</u>	<u>182,328</u>
Expenses - Program:			
Salaries and benefits	134,705	146,612	144,560
Travel and communication	7,477	1,444	1,358
Training	2,188	1,906	2,604
Building occupancy	14,302	10,945	11,096
Purchased services	2,667	3,990	1,413
Program supplies	2,215	63	137
Program record costs	135	130	133
	<u>163,689</u>	<u>165,090</u>	<u>161,301</u>
Expenses - Administration:			
Salaries and benefits	9,295	8,974	9,221
Administration	9,295	8,484	10,278
	<u>18,590</u>	<u>17,458</u>	<u>19,499</u>
	<u>182,279</u>	<u>182,548</u>	<u>180,800</u>
Excess of revenue over expenses	-	-	1,528
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	-	-	-
Transfer to Family/Caregiver Skills Building and Support	-	-	(1,528)
Fund balance, end of year (note 2)	\$ -	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Specialized Consultation/Assessment Services

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Health	\$ 262,922	\$ 262,922	\$ 262,922
Other operating revenue	1,015	1,015	5,508
Interest	497	889	584
	<u>264,434</u>	<u>264,826</u>	<u>269,014</u>
Expenses - Program:			
Salaries and benefits	118,096	136,600	242,004
Travel and communication	4,576	2,381	2,555
Training	1,701	2,186	667
Building occupancy	14,301	15,149	17,343
Purchased services	6,003	94	974
Program supplies	4,714	5,834	8,040
Program record costs	184	174	176
	<u>149,575</u>	<u>162,418</u>	<u>271,759</u>
Expenses - Administration:			
Salaries and benefits	13,029	13,062	13,321
Administration	13,029	13,057	14,487
	<u>26,058</u>	<u>26,119</u>	<u>27,808</u>
	<u>175,633</u>	<u>188,537</u>	<u>299,567</u>
Excess (deficiency) of revenue over expenses	88,801	76,289	(30,553)
Fund balance, beginning of year	-	-	-
Transfer to Capital Fund	(3,825)	(3,824)	(9,505)
Transfer from Service Coordinator	-	-	16,592
Transfer (to) from Brief Services	-	(3,350)	23,466
Transfer to Family/Caregiver Skills	-	(69,115)	-
Fund balance, end of year (note 2)	\$ 84,976	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Work Force Strategy and other City Funding

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
City of Windsor	\$ 55,000	\$ 56,182	\$ 262,797
	<u>55,000</u>	<u>56,182</u>	<u>262,797</u>
Expenses - Program:			
Salaries and benefits	25,000	20,562	36,099
Travel and communication	-	398	3,051
Training	-	-	29,164
Building occupancy	-	-	-
Purchased services	-	-	16,388
Program supplies	30,000	29,797	125,227
	<u>55,000</u>	<u>50,757</u>	<u>209,929</u>
Expenses - Administration:			
Administration	-	-	24,665
	<u>-</u>	<u>-</u>	<u>24,665</u>
	<u>55,000</u>	<u>50,757</u>	<u>234,594</u>
Excess of revenue over expenses	-	5,425	28,203
Fund balance, beginning of year	-	15,103	-
Transfer to Capital Fund	-	-	(13,100)
Fund balance, end of year (note 2)	\$ -	\$ 20,528	\$ 15,103

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Targeted Prevention

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Health	\$ 3,151	\$ 3,151	\$ 3,151
Expenses - Program:			
Salaries and benefits	3,151	2,053	2,053
	3,151	2,053	2,053
Excess of revenue over expenses	-	1,098	1,098
Fund balance, beginning of year	-	-	-
Transfer to Family Caregiver	-	(1,098)	(1,098)
Fund balance, end of year (note 2)	\$ -	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Family/Caregiver Skills Building and Support

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Health	\$ 574,606	\$ 574,606	\$ 526,106
Other operating revenue	2,033	2,033	2,249
Interest	994	1,779	1,171
	<u>577,633</u>	<u>578,418</u>	<u>529,526</u>
Expenses - Program:			
Salaries and benefits	468,333	417,500	394,244
Travel and communication	37,237	45,942	26,754
Training	8,771	49,803	4,906
Building occupancy	30,285	42,240	32,369
Purchased services	5,577	9,227	5,570
Program supplies	5,248	10,518	17,388
Program record costs	298	346	353
	<u>555,749</u>	<u>575,576</u>	<u>481,584</u>
Expenses - Administration:			
Salaries and benefits	25,981	26,157	26,155
Administration	30,909	37,304	27,664
	<u>56,890</u>	<u>63,461</u>	<u>53,819</u>
	<u>612,639</u>	<u>639,037</u>	<u>535,403</u>
Deficiency of revenue over expenses	(35,006)	(60,619)	(5,877)
Fund balance, beginning of year	985	985	985
Transfer from (to) Capital Fund	3,439	(9,594)	(11,174)
Transfer from Counselling and Therapy	-	-	1,528
Transfer from Service Coordination	-	-	3,409
Transfer from Intake	-	-	11,016
Transfer from Targeted Prevention	-	1,098	1,098
Transfer from Specialized Consultation/Assessment Services	-	69,115	-
Fund balance, end of year (note 2)	<u>\$ (30,582)</u>	<u>\$ 985</u>	<u>\$ 985</u>

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Brief Services

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Ministry of Health	\$ 145,170	\$ 145,170	\$ 145,170
Other operating revenue	568	568	559
Interest	278	498	325
	<u>146,016</u>	<u>146,236</u>	<u>146,054</u>
Expenses - Program:			
Salaries and benefits	193,427	125,106	89,165
Travel and communication	2,438	1,708	904
Training	2,540	1,540	1,241
Building occupancy	6,737	6,740	6,667
Purchased services	3,104	104	11
Program supplies	439	75	92
Program record costs	162	88	86
	<u>208,847</u>	<u>135,361</u>	<u>98,166</u>
Expenses - Administration:			
Salaries and benefits	7,000	7,312	7,254
Administration	6,669	6,913	6,774
	<u>13,669</u>	<u>14,225</u>	<u>14,028</u>
	<u>222,516</u>	<u>149,586</u>	<u>112,194</u>
Excess (deficiency) of revenue over expenses	(76,500)	(3,350)	33,860
Fund balance, beginning of year	-	-	-
Transfer to capital	-	-	(10,394)
Transfer from/(to) Specialized Consultation/Assessment Services	-	3,350	(23,466)
Fund balance, end of year (note 2)	\$ (76,500)	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Lead Agency

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Hotel-Dieu Grace Healthcare	\$ 79,280	\$ 79,280	\$ 60,799
	<u>79,280</u>	<u>79,280</u>	<u>60,799</u>
Expenses - Program:			
Salaries and benefits	71,250	71,250	55,159
Travel and communication	2,283	2,283	3,952
Program supplies	-	-	182
	<u>73,533</u>	<u>73,533</u>	<u>59,293</u>
Expenses - Administration:			
Administration	1,997	1,997	470
	<u>1,997</u>	<u>1,997</u>	<u>470</u>
	<u>75,530</u>	<u>75,530</u>	<u>59,763</u>
Excess (deficiency) of revenue over expenses	3,750	3,750	1,036
Fund balance, beginning of year	1,037	1,036	-
Transfer to capital	-	-	-
Fund balance, end of year (note 2)	\$ 4,787	\$ 4,786	\$ 1,036

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Autism Spectrum Disorder Hub Program

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Hamilton Health Sciences	\$ 130,560	\$ 147,968	\$ 130,560
	130,560	147,968	130,560
Expenses - Program:			
Salaries and benefits	130,056	123,755	5,190
Travel and communication	504	448	26
Purchased services	-	27,910	98,700
Program supplies	-	113	-
	130,560	152,226	103,916
Expenses - Administration:			
Salaries and benefits	-	-	655
Other Administration expenses	-	-	28
	-	-	683
	130,560	152,226	104,599
Excess (deficiency) of revenue over expenses	-	(4,258)	25,961
Fund balance, beginning of year	-	69,272	43,311
Fund balance, end of year (note 2)	\$ -	\$ 65,014	\$ 69,272

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Preschool Speech and Language Services

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
Connections Early Years Family Centre	\$ 307,282	\$ 307,282	\$ 307,282
Other operating revenue	-	775	817
Interest	-	678	451
	<u>307,282</u>	<u>308,735</u>	<u>308,550</u>
Expenses - Program:			
Salaries and benefits	277,697	258,129	273,299
Travel and communication	7,019	14,254	12,776
Training	500	322	1,097
Purchased services	2,400	16,486	675
Program supplies	1,705	22	-
Program record costs	130	130	135
	<u>289,451</u>	<u>289,343</u>	<u>287,982</u>
Expenses - Administration:			
Salaries and benefits	10,000	9,971	10,705
Administration	7,831	9,421	9,863
	<u>17,831</u>	<u>19,392</u>	<u>20,568</u>
	<u>307,282</u>	<u>308,735</u>	<u>308,550</u>
Excess of revenue over expenses	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year (note 2)	\$ -	\$ -	\$ -

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Special Needs Resourcing

Year ended March 31, 2024, with comparative information for 2023

	2024 (Budget - unaudited)	2024 (Actual)	2023 (Actual)
Revenue:			
City of Windsor Special Needs Resourcing	\$ 3,590,290	\$ 3,590,290	\$ 3,590,290
Program support	27,287	27,287	27,287
Other operating revenue	10,000	14,155	14,363
Interest	-	12,387	8,142
	<u>3,627,577</u>	<u>3,644,119</u>	<u>3,640,082</u>
Expenses - Program:			
Salaries and benefits	2,980,686	2,785,577	2,865,960
Salaries and benefits - program support	27,287	27,287	27,287
Travel and communication	55,174	77,491	79,003
Training	-	45,596	27,126
Building occupancy	200,172	201,867	202,963
Purchased services	-	26,474	47,701
Program supplies	-	43,490	31,325
Program record costs	2,352	2,430	2,467
	<u>3,265,671</u>	<u>3,210,212</u>	<u>3,283,832</u>
Expenses - Administration:			
Salaries and benefits	185,000	183,116	185,285
Administration	176,906	196,620	195,207
	<u>361,906</u>	<u>379,736</u>	<u>380,492</u>
	<u>3,627,577</u>	<u>3,589,948</u>	<u>3,664,324</u>
Excess (deficiency) of revenue over expenses	-	54,171	(24,242)
Fund balance, beginning of year	-	63,991	154,599
Transfer to Capital Fund	-	(17,951)	(66,366)
Fund balance, end of year (note 2)	\$ -	\$ 100,211	\$ 63,991

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Fundraising

Year ended March 31, 2024, with comparative information for 2023

	2024 (Actual)	2023 (Actual)
Revenue:		
Fundraising	\$ 1,425	\$ -
Donations and miscellaneous	459	6,076
Interest	19,047	7,961
	<u>20,931</u>	<u>14,037</u>
Expenses:		
Program supplies	50	1,171
Event expenses	104	902
	<u>154</u>	<u>2,073</u>
Expenses - Administration:		
Administration	-	-
	<u>154</u>	<u>2,073</u>
Excess of revenue over expenses	20,777	11,964
Fund balance, beginning of year	498,458	278,101
Interfund transfer	-	208,393
Fund balance, end of year (note 2)	<u>\$ 519,235</u>	<u>\$ 498,458</u>

CHILDREN FIRST IN ESSEX COUNTY

Schedule of Operations - Lottery Fund

Year ended March 31, 2024, with comparative information for 2023

	2024 (Actual)		2023 (Actual)	
Revenue:				
Lottery	\$	-	\$	-
Expenses - Program:				
Bank charges		-		-
Excess of revenue over expenses		-		-
Fund balance, beginning of year		53,910		53,910
Fund balance, end of year (note 2)	\$	53,910	\$	53,910