

**ASSISTED LIVING SOUTHWESTERN  
ONTARIO**

**AUDITORS' REPORT AND FINANCIAL  
STATEMENTS**

**MARCH 31, 2022**

**Baker Tilly Windsor LLP**  
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## **INDEPENDENT AUDITORS' REPORT**

To the members of Assisted Living Southwestern Ontario

### **Report on the Financial Statements**

#### **Qualified Opinion**

We have audited the financial statements of Assisted Living Southwestern Ontario, which comprise the statement of financial position as at March 31, 2022 and the statements of revenue and expenditures, 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 organization as at March 31, 2022 and its financial performance 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 charitable organizations, the organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of donation revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to donation revenues, revenue over expenses, fund balances and cash flows. This issue also resulted in a qualification of the financial statements for the year ended March 31, 2021.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our 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 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 opinion.

## **INDEPENDENT AUDITORS' 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 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.

### **Auditors' Responsibility for the Audit**

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 these financial statements.

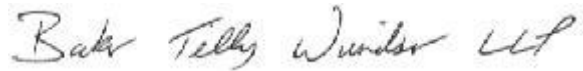
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 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.

## INDEPENDENT AUDITORS' REPORT - continued

- 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.

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.

A handwritten signature in dark ink that reads "Baker Tilly Windsor LLP".

Chartered Professional Accountants  
Licensed Public Accountants

June 28, 2022

**ASSISTED LIVING SOUTHWESTERN ONTARIO**

**FINANCIAL STATEMENTS**

**MARCH 31, 2022**

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**ASSISTED LIVING SOUTHWESTERN ONTARIO****STATEMENT OF REVENUE AND EXPENDITURES****YEAR ENDED MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<hr/>		
<b>REVENUES</b>		
LHIN	\$11,824,250	\$11,627,150
MOHLTC - One time	2,186,509	1,989,152
Fees and miscellaneous	1,160,779	1,211,124
MCSS	605,666	605,666
City of Windsor	374,602	302,345
Amortization of deferred contributions	6,351	232,687
MOHLTC - Rent Supplement	233,782	211,482
Donations	<u>189,271</u>	<u>30,603</u>
	16,581,210	16,210,209
<b>EXPENDITURE RECOVERY</b>	<u>468,705</u>	<u>178,093</u>
	<u>17,049,915</u>	<u>16,388,302</u>
<b>EXPENDITURES</b>		
Administration cost (note 8)	1,411,810	1,451,703
Amortization	7,092	49,864
Building occupancy	369,576	416,914
Contracted out services	374,932	539,318
Equipment expense	70,628	42,128
Interest	-	11,533
Office and sundry supplies (note 9)	1,506,111	1,829,739
Rent supplement	608,384	513,876
Salaries and benefits	12,412,840	11,684,029
Staff travel and training	<u>272,959</u>	<u>292,004</u>
	<u>17,034,332</u>	<u>16,831,108</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ 15,583</u>	<u>\$ (442,806)</u>

See Accompanying Notes

**ASSISTED LIVING SOUTHWESTERN ONTARIO****STATEMENT OF NET ASSETS****YEAR ENDED MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<hr/>		
<b>NET ASSETS (DEFICIT), BEGINNING</b>	\$ (187,472)	\$ 255,334
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>15,583</u>	<u>(442,806)</u>
<b>DEFICIT, ENDING</b>	<u><u>\$ (171,889)</u></u>	<u><u>\$ (187,472)</u></u>

**See Accompanying Notes**

**ASSISTED LIVING SOUTHWESTERN ONTARIO****STATEMENT OF FINANCIAL POSITION****MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<hr/>		
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 377,435	\$ 915,877
Accounts receivable	1,428,067	173,582
Prepaid expenses	<u>258,373</u>	<u>131,168</u>
	2,063,875	1,220,627
<b>PROPERTY, PLANT AND EQUIPMENT</b> (note 3)	<u>194,834</u>	<u>201,926</u>
	<u><u>\$ 2,258,709</u></u>	<u><u>\$ 1,422,553</u></u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities (note 7)	\$ 1,796,801	\$ 1,328,543
Deferred contributions (note 5)	86,316	104,402
Due to Foundation (note 9)	<u>376,752</u>	<u>-</u>
	2,259,869	1,432,945
<b>DEFERRED CONTRIBUTIONS RELATED TO PROPERTY, PLANT AND EQUIPMENT</b> (note 6)	<u>170,729</u>	<u>177,080</u>
	<u>2,430,598</u>	<u>1,610,025</u>
<b>NET ASSETS</b>		
<b>DEFICIT</b>	<u>(171,889)</u>	<u>(187,472)</u>
	<u><u>\$ 2,258,709</u></u>	<u><u>\$ 1,422,553</u></u>
<b>CONTINGENCY</b> (note 10)		
<b>ON BEHALF OF THE BOARD</b>		
<hr/>	<hr/>	<hr/>
Director	Director	

**See Accompanying Notes**



**ASSISTED LIVING SOUTHWESTERN ONTARIO****STATEMENT OF CASH FLOWS****YEAR ENDED MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<hr/>		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from funding agencies and donations	\$15,770,992	\$15,644,549
Cash paid to suppliers and employees	(16,686,186)	(16,623,814)
Interest paid	<u>-</u>	<u>(11,533)</u>
	<u>(915,194)</u>	<u>(990,798)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property, plant and equipment (note 9)	-	1,475,000
Purchase of property, plant and equipment	<u>-</u>	<u>(201,986)</u>
	<u>-</u>	<u>1,273,014</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of mortgage principal	-	(380,527)
Advances from related party	<u>376,752</u>	<u>-</u>
 <b>DECREASE IN CASH POSITION</b>	<u>(538,442)</u>	<u>(98,311)</u>
<b>CASH POSITION, BEGINNING</b>	<u>915,877</u>	<u>1,014,188</u>
 <b>CASH POSITION, ENDING</b>	<u><u>\$ 377,435</u></u>	<u><u>\$ 915,877</u></u>

See Accompanying Notes

**ASSISTED LIVING SOUTHWESTERN ONTARIO****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2022**

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**1. NATURE OF ACTIVITIES**

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Assisted Living Southwestern Ontario (the "organization"), incorporated without share capital under the laws of Ontario, is a registered charity exempt from income tax under paragraph 149(1)(f) of the Income Tax Act. The organization's main mission is to provide persons with physical disabilities with services to enhance their independence and opportunities in an environment to promote dignity and personal development.

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**2. SIGNIFICANT ACCOUNTING POLICIES**

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**BASIS OF PRESENTATION**

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

**PROPERTY AND EQUIPMENT**

Purchased property, plant and equipment are recorded at cost. Contributed property, plant and equipment are recorded at fair value at the date of contribution. Amortization is provided on a straight-line basis over the assets' useful lives which for buildings is 40 years, for computer equipment is 3 years, for furniture and fixtures is 5 years and for vehicles is 8 years. Restricted contributions for the purchase of property, plant and equipment that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired property, plant and equipment. Restricted contributions for the purchase of property, plant and equipment that will not be amortized are recognized as direct increases in net assets.

**ASSISTED LIVING SOUTHWESTERN ONTARIO****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2022**

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**2. SIGNIFICANT ACCOUNTING POLICIES - continued**

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**REVENUE RECOGNITION**

The organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**CONTRIBUTED SERVICES**

The organization has individuals that provide volunteer hours. Because of the difficulty of determining their fair value, contributed volunteer services are not recognized in the financial statements.

**USE OF ACCOUNTING ESTIMATES**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Specifically, the useful lives of property, plant and equipment and deferred contributions. Actual results could differ from these estimates.

**ASSISTED LIVING SOUTHWESTERN ONTARIO****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2022**

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**2. SIGNIFICANT ACCOUNTING POLICIES - continued**

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**FINANCIAL INSTRUMENTS****Measurement of financial instruments**

Financial instruments are financial assets or liabilities of the organization where, in general, the organization has the right to receive cash or another financial asset from another party or the organization has the obligation to pay another party cash or other financial assets.

The organization initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the organization is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the company in the transaction.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

**Impairment**

Financial assets measured at cost or amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- The present value of the cash flows expected to be generated by the asset or group of assets;
- The amount that could be realized by selling the asset or asset group; or
- The net realizable value of any collateral held to secure repayment of the asset or group of assets.

When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized up to the amount of the previously recognized impairment.

**ASSISTED LIVING SOUTHWESTERN ONTARIO****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2022****2. SIGNIFICANT ACCOUNTING POLICIES - continued****Transaction costs**

Transaction costs and financing fees are expensed as incurred for financial instruments measured at fair value and capitalized and amortized over the expected life of the instrument using the straight line method for financial instruments that are subsequently measured at cost or amortized cost.

<b>3. PROPERTY, PLANT AND EQUIPMENT</b>	<b>2022</b>	<b>2021</b>
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	Cost	Accumulated Amortization	Net	Net
Buildings	\$ 201,986	\$ 7,155	\$ 194,831	\$ 199,881
Computer equipment	19,733	19,733	-	-
Furniture and fixtures	53,504	53,504	-	-
Vehicles	<u>91,521</u>	<u>91,518</u>	<u>3</u>	<u>2,045</u>
	<u><u>\$ 366,744</u></u>	<u><u>\$ 171,910</u></u>	<u><u>\$ 194,834</u></u>	<u><u>\$ 201,926</u></u>

**4. LINE OF CREDIT**

The organization has an available line of credit of \$100,000 bearing interest at prime plus 1% (2020, prime plus 1%), of which \$nil (2020, \$nil) was outstanding at year end. The organization has provided a general security agreement as security for the line of credit.

## ASSISTED LIVING SOUTHWESTERN ONTARIO

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

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**5. DEFERRED CONTRIBUTIONS**
**2022****2021**


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Deferred contributions reported relate to various funding received in the current period that is related to the subsequent period. Changes in the deferred contribution balance reported are as follows:

Balance, beginning	\$ 104,402	\$ 254,552
Less amounts recognized as revenue in the year	(104,402)	(254,552)
Plus amounts received related to subsequent years	<u>86,316</u>	<u>104,402</u>
Balance, ending	<u>\$ 86,316</u>	<u>\$ 104,402</u>

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**6. DEFERRED CONTRIBUTIONS RELATED TO  
PROPERTY, PLANT AND EQUIPMENT**
**2022****2021**


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Deferred contributions related to property, plant and equipment include the unamortized portions of property, plant and equipment and restricted contributions with which property, plant and equipment were purchased. Changes in the deferred contributions related to property, plant and equipment balance reported are as follows:

Balance, beginning	\$ 177,080	\$ 245,471
Less amounts recognized as revenue in the year	(6,351)	(232,687)
Plus amounts received relating to subsequent years	<u>-</u>	<u>164,296</u>
Balance, ending	<u>\$ 170,729</u>	<u>\$ 177,080</u>

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**7. GOVERNMENT REMITTANCES PAYABLE**
**2022****2021**


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The accounts payable and accrued liabilities include the following government remittances owing:

Payroll taxes	\$ 101,832	\$ 94,712
WSIB	<u>67,117</u>	<u>49,653</u>
	<u>\$ 168,949</u>	<u>\$ 144,365</u>

## ASSISTED LIVING SOUTHWESTERN ONTARIO

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

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8. ADMINISTRATION COST	2022	2021
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Salaries and benefits	\$ 994,339	\$ 1,073,680
Office and sundry supplies	169,992	180,865
Equipment expense	202,573	171,000
Building occupancy	<u>44,906</u>	<u>26,157</u>
	<u>\$ 1,411,810</u>	<u>\$ 1,451,702</u>

## ASSISTED LIVING SOUTHWESTERN ONTARIO

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

**9. DUE TO FOUNDATION****2022****2021**

The organization is related to Association for Persons with Physical Disabilities of Windsor and Essex County - Foundation by reason of a common Executive Board of Directors. The Foundation is incorporated under the Ontario Corporation Act and is a registered charity under the Income Tax Act. The Foundation has not been consolidated in the organization's financial statements.

**Operating results of Association for Persons with Physical Disabilities of Windsor and Essex County - Foundation:****2022****2021****Financial Position:**

Total assets	\$ 4,977,739	\$ 2,558,767
Total liabilities	\$ 3,930,664	\$ 1,475,000
Net assets	\$ 1,047,075	\$ 1,083,767

**Revenue and Expenditures:**

Total revenue	\$ -	\$ 1,121,515
Total expenditures	<u>36,692</u>	<u>37,748</u>
Excess of revenue over (under) expenditures	<u>\$ (36,692)</u>	<u>\$ 1,083,767</u>

**Cash Flows:**

Excess of revenue over expenditures	\$ (36,692)	\$ 1,083,767
Cash provided from operating and investing activities	<u>257,820</u>	<u>2,827</u>
Increase in cash	<u>\$ 221,128</u>	<u>\$ 1,086,594</u>

The following related party transactions have occurred between the organization and the Foundation:

**2022****2021**

Donation (included in office and sundry)	\$ (15,725)	\$ 1,121,516
Sale of property, plant and equipment	\$ -	\$ 1,475,000
Building renovations expense (include in office and sundry)	\$ 263,752	\$ -

The above transactions have been recorded at the exchange amount which is the amount of consideration established and agreed to by the related parties.

Amounts due to the Foundation are non-interest bearing with no specific terms of repayment



**ASSISTED LIVING SOUTHWESTERN ONTARIO****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2022**

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**10. CONTINGENCY**

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Legal action has been commenced against the organization by a former manager with a statement of claim alleging constructive wrongful dismissal and is claiming damages of \$350,000. Management does not believe the claim has merit. Any amount required to be paid as a result of this claim will be charged to operations in the year incurred.

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**11. PENSION PLAN**

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The organization maintains a defined contribution pension plan for 124 (2021, 124) of its staff. Contributions made to the plan during the year amounted to \$172,825 (2021, \$155,104).

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**12. COMMITMENTS**

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The organization has entered into various operating leases for facilities and office equipment totaling \$2,935,799, which expire at varying times between 2022 and 2032. Minimum lease payments before HST for the next five years are as follows:

	<u><b>Facilities</b></u>	<u><b>Copiers</b></u>
2022	\$ 463,691	\$ 38,979
2023	\$ 608,611	\$ 40,808
2024	\$ 604,568	\$ 40,632
2025	\$ 584,742	\$ 4,224
2026	\$ 584,300	\$ 4,224

Lease costs are included in premises rent and equipment rental, respectively. Office leases are subject to property tax and other escalations.

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**13. ALLOCATED EXPENSES**

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The organization allocates a certain amount of its fundraising and general support expenses based on the budget. These financial statements do not segregate items by department and consequently all allocations net to zero. Allocated fundraising and general support expenses include administration cost, staff salaries and benefits, staff training and travel, office supplies, purchased services, and rent - premises and tenants.

**ASSISTED LIVING SOUTHWESTERN ONTARIO****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2022**

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**14. ECONOMIC DEPENDENCE**

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The organization receives a majority of its funding from the Ministry of Health and Long Term Care (MOHLTC) and the Erie St. Clair Local Health Integration Network (LHIN), a transfer agent of MOHLTC representing 88% of total revenue (2021, 91%).

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**15. FINANCIAL INSTRUMENTS**

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The main risks the organization's financial instruments are exposed to are credit risk, interest rate risk and liquidity risk.

**Credit risk**

The financial instruments that potentially subject the organization to a significant concentration of credit risk consist primarily of cash and accounts receivable. The organization mitigates its exposure to credit loss by placing its cash with major financial institutions. The organization believes there is minimal risk associated with accounts receivable due to the diversity of its customers and there are no significant concentrations of accounts receivable with any group of customers that are related to each other.

**Interest rate risk**

The line of credit when in use bears interest at a floating rate based on the bank prime rate, and as such, is subject to interest rate cash flow risk resulting from market fluctuations in interest rates. The organization does not use derivative financial instruments to alter the effects of the risk.

**Liquidity risk**

Liquidity risk relates to the risk the organization will encounter difficulty in meeting its obligations associated with financial liabilities. The financial liabilities on its balance sheet consist of accounts payable and accrued liabilities. Management closely monitors cash flow requirements to ensure that it has sufficient cash on demand to meet operational and financial obligations.

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**16. COMPARATIVE FIGURES**

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The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

**ASSISTED LIVING SOUTHWESTERN ONTARIO****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2022**

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**17. COVID-19 PANDEMIC**

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On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. This has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused material disruption to businesses globally resulting in an economic slowdown. The duration and impact of the COVID-19 outbreak is unknown at this time, nor is the efficacy of the government and central bank monetary and fiscal interventions designed to stabilize economic conditions. As a result, it is not possible to estimate the length and severity of these developments.

In so far as the organization is concerned, the COVID-19 crisis had no impact on the financial statements presented for the year ended March 31, 2022. As of June 17, 2022, management is aware of the changes in the organization's activities as a result of the COVID-19 crisis, such as the use of telephone and other technological tools to keep in touch with day program consumers, donors, funding partners and researchers. Day programs and Client Intervention programs have shifted to mainly digital activities. Any in person supports required are being managed via physical distancing. No programs have been cancelled and no staff have been laid off by the organization. Management is confident that its financial position will remain stable and that it will meet the organization's financial obligations. The Organization is continually monitoring and assessing new information and recommendations from health and government authorities as it becomes available, and will continue to respond accordingly.

## ASSISTED LIVING SOUTHWESTERN ONTARIO

SUPPLEMENTARY FINANCIAL INFORMATION  
SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

YEAR ENDED MARCH 31, 2022

	ALSO	VOCATIONAL	ATTENDANT SERVICES	TOTAL 2022	TOTAL 2021
<b>REVENUES</b>					
LHIN	\$ -	\$ -	\$11,824,250	\$11,824,250	\$11,627,150
MOHLTC - one time	-	-	2,186,509	2,186,509	1,989,152
Fees and miscellaneous	788,792	-	371,987	1,160,779	1,211,124
MCSS	-	605,666	-	605,666	605,666
City of Windsor	374,602	-	-	374,602	302,345
Amortization of deferred contributions	6,351	-	-	6,351	232,687
MOHLTC - Rent Supplement	-	-	233,782	233,782	211,482
Donations	<u>189,271</u>	<u>-</u>	<u>-</u>	<u>189,271</u>	<u>30,603</u>
	1,359,016	605,666	14,616,528	16,581,210	16,210,209
<b>EXPENDITURE RECOVERY</b>	<u>202,489</u>	<u>-</u>	<u>266,216</u>	<u>468,705</u>	<u>178,093</u>
	<u>1,561,505</u>	<u>605,666</u>	<u>14,882,744</u>	<u>17,049,915</u>	<u>16,388,302</u>
<b>EXPENDITURES</b>					
Administration costs	-	66,663	1,345,147	1,411,810	1,451,703
Amortization	7,092	-	-	7,092	49,864
Building occupancy	132,531	57,726	179,319	369,576	416,914
Contracted out services	-	6,730	368,202	374,932	539,318
Equipment expense	-	23,670	46,958	70,628	42,128
Interest	-	-	-	-	11,533
Office and sundry	646,205	156,750	703,156	1,506,111	1,829,739
Rent supplement	374,602	-	233,782	608,384	513,876
Salaries and benefits	285,146	285,622	11,842,072	12,412,840	11,684,029
Staff travel and training	<u>8,419</u>	<u>8,503</u>	<u>256,037</u>	<u>272,959</u>	<u>292,004</u>
	<u>1,453,995</u>	<u>605,664</u>	<u>14,974,673</u>	<u>17,034,332</u>	<u>16,831,108</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ 107,510</u>	<u>\$ 2</u>	<u>\$ (91,929)</u>	<u>\$ 15,583</u>	<u>\$ (442,806)</u>