

Community Partnership Fund Application

The Town of Essex Community Partnership Fund is now open for applications.

To be eligible, organizations must:

- be based in the Town of Essex;
- be a registered charitable organization, registered not-for-profit organization or established volunteer group;
- not have received funding from any other programs through the Town of Essex for the fiscal year relating to this grant (eg. Council Discretionary, Tourism)

Submissions will be accepted until November 30, 2024.

Do you meet the above requirements? *

Yes

No

Organization and Contact Information

Organization Name *

Youth Diversion - Essex County Diversion Program

Organization Address *

1015 Highland Ave, Windsor, ON N9A 1R6

Organization Phone Number *

(519) 253-3340

Organization Email Address

Website

<https://ecyouthdiversion.ca/>

Contact Name *

Aaron Csele

Position *

Youth Outreach Coordinator

Contact Email *

acsele@essexcountydiversion.com

Contact Phone *

(519) 253-3340

Organization Type *

NFP

Registration Number (if applicable)

What is the Organization's Mission and Vision? *

Vision

An accessible community leader positively impacting all youth.

Mission

To provide preventative services that are guided by the strengths and needs of youth.

Number of Paid Employees *

5

Number of Volunteers *

20+

Grant Information

Explain the initiative for this grant application *

Rebound JR is a social skills program designed to enhance children's social competence, focusing on key areas such as effective communication, emotional regulation, conflict resolution, empathy, and teamwork. After a successful pilot in summer 2024 in Essex, we aim to expand the program with the support of the Essex Community Partner Grants Fund.

Program Objectives:

1. Effective Communication: Train children to express themselves clearly and listen actively.
2. Emotional Regulation: Help children understand and manage their emotions constructively.
3. Conflict Resolution: Teach problem-solving techniques to handle conflicts peacefully.
4. Empathy and Understanding: Encourage children to appreciate diverse perspectives and show compassion.
5. Teamwork and Collaboration: Foster a spirit of cooperation and collaboration among children.

Program Structure:

We plan to offer three variations of Rebound JR in Essex:

1. PA Day Rebound JR: 3 sessions on selected PA days for school boards.
2. Rebound JR Day Camp: 2 weeks of day camp in July/August.
3. After School Rebound JR: 2-hour sessions, once a week for 1 month.

Each variation is designed to fit the time constraints and needs of the attending group.

Program Capacity:

We aim to have 15 new children for each round of Rebound JR, with a total of:

- 45 children for PA Day Rebound JR (3 sessions x 15 children)
- 30 children for Rebound JR Day Camp (2 weeks x 15 children)
- 15 children for After School Rebound JR (1 month x 15 children)

Funding Request:

We are seeking funding from the Essex Community Partner Grants Fund to support the expansion of Rebound JR in Essex. With your support, we can continue to provide this valuable program to children in our community, enhancing their social skills and promoting positive relationships

Focus of your initiative *

- Youth and Senior
- Historical and Cultural Events
- Beautification and Environment
- Social and Community Services
- Fundraisers for Municipal Projects

Youth and Senior - Please Explain *

This initiative focuses entirely on supporting the health development of children aged 6-11.

The desired outcome of the Rebound JR initiative and this grant application is to achieve the following goals:

Develop Interpersonal Skills:

Improve children's ability to interact positively and communicate effectively in diverse situations, including:

- + Building and maintaining healthy relationships with peers and adults
- + Resolving conflicts and managing disagreements
- + Engaging in active listening and empathy

Enhance children's social skills, including:

- + Cooperation and teamwork
- + Problem-solving and decision-making
- + Leadership and initiative-taking

Enhance Emotional Intelligence:

Equip children with the ability to identify, understand, and manage emotions in themselves and others, including:

- + Recognizing and labelling emotions
- + Understanding the causes and consequences of emotions
- + Developing strategies for managing and regulating emotions

Foster a growth mindset and self-awareness, including:

- + Developing a sense of self and identity
- + Building self-confidence and self-esteem
- + Cultivating a growth mindset and resilience

Prepare for the Future:

Provide children with skills essential for success in higher life, education, and the workplace, including:

- + Time management and organization
- + Goal-setting and planning
- + Self-advocacy and assertiveness

Prepare children for the challenges and opportunities of the 21st century, including:

- + Developing critical thinking and problem-solving skills
- + Building creativity and innovation
- + Fostering global citizenship and cultural competence

Social and Community Services - Please Explain *

The Rebound JR program is designed to benefit multiple groups within the community, each gaining unique advantages from the initiative.

Primary Beneficiaries: Children Registered for the Program

Direct Impact: The children who participate in the Rebound JR program are the primary beneficiaries. They will gain essential social skills, emotional intelligence, and interpersonal abilities that are crucial for their personal development and future success.

Access: Children can access the program through registration, which is facilitated by our outreach and promotional efforts. We ensure that the program is inclusive and accessible to all children in the community, regardless of their background or circumstances.

Secondary Beneficiaries: Parents and Guardians

Indirect Impact: Parents and guardians of the participating children will experience the benefits of the program through the positive changes they observe in their children. These may include improved communication, better emotional regulation, and enhanced social interactions, leading to a more harmonious family environment.

Access: Parents and guardians are informed about the program through various channels, including community events, online platforms, and direct outreach. This ensures they are aware of the opportunities available for their children and can support their participation.

Tertiary Beneficiary: Town of Essex

Community Impact: The Town of Essex benefits from the program as it contributes to the development of a healthier, more socially adept youth population. As children improve their social skills, the community as a whole experiences reduced social tensions, increased civic engagement, and a more supportive environment.

Access: The Town's involvement and support are facilitated through collaboration with local organizations and community leaders. By investing in youth development, the Town demonstrates its commitment to fostering a thriving community.

Promotion and Recruitment Strategies:

To ensure that the intended beneficiaries have access to the program, we employ a variety of promotion and recruitment strategies:

Community Centers: We advertise the program at local community centers, where families frequently visit and engage with community resources.

Online Platforms: Our program is promoted through social media, websites, and online community boards, reaching a broad audience and making information easily accessible.

Targeted Outreach: We conduct targeted outreach to schools, youth organizations, and community groups to identify and engage families who may benefit from the program. This includes direct communication with educators and community leaders to spread awareness.

Through these strategies, we aim to reach as many potential beneficiaries as possible, ensuring that the Rebound JR program is accessible and impactful for the children, families, and community of Essex.

How will the initiative benefit the Town of Essex community? *

Essex Focus:

We have a strong commitment to serving the Essex community, and a significant proportion of our clients already come from this area. With the Rebound JR program, we are dedicated to expanding our services to meet the specific needs of Essex's youth and families.

Local Impact:

Our Rebound JR program is designed to have a positive impact on the Essex community, and we are eager to work closely with local stakeholders to ensure that our services are tailored to meet the unique needs of this community. We believe that our program will not only benefit the youth and families we serve but also contribute to the overall well-being and vitality of the Town of Essex.

The Rebound JR program will provide both direct and indirect benefits to Essex residents, contributing to the overall well-being and prosperity of the community.

Direct Benefits:

The program's proactive approach to youth wellness will have a direct impact on the children of Essex, encouraging them to improve themselves and develop essential social skills. This, in turn, will benefit the town as a whole by:

Reducing Social, Economic, and Physical Damage: By teaching children social skills, we can reduce the likelihood of them causing harm to themselves or others, which can have long-term consequences for the community.

Increasing Happiness and Reducing Tension within Families: The program has been shown to have a positive impact on family dynamics, leading to increased happiness and reduced tension within family units.

Indirect Benefits:

The program will also have indirect benefits for Essex residents, including:

Demonstrating Town Care and Investment: By funding this program, the Town of Essex is demonstrating its commitment to protecting and supporting its children, which can foster a sense of community and social responsibility.

Long-term Community Benefits: By investing in the social skills development of its youth, Essex can reap long-term benefits, such as reduced crime rates, improved mental health, and increased economic productivity.

Positive Role Modeling: The program will provide positive role models for children, demonstrating the importance of social skills, empathy, and self-awareness, which can have a ripple effect throughout the community.

Community-Wide Impact:

The Rebound JR program has the potential to make a significant impact on the community of Essex, contributing to a safer, healthier, and more prosperous environment for all residents. By supporting this program, the Town is investing in the well-being of its children and families, which will have far-reaching benefits for the community as a whole.

Explain the expected level of participation of Town of Essex residents for this initiative *

The participants of this initiative would be the children of families in the Town of Essex. We would promote through many mediums to ensure a wide variety are aware of this initiative and register their children for the program that fits their needs.

Volunteers play a crucial role in the successful implementation of the Rebound JR program, bringing energy, enthusiasm, and additional support to our activities.

Volunteers are integral to facilitating the various activities within the program. They assist program staff in organizing and conducting sessions, engaging with the children, and providing mentorship and guidance. Their involvement enhances the overall experience for participants by offering diverse perspectives and additional support.

In our summer program, we successfully collaborated with two local high school students who volunteered their time and skills. Their contributions were invaluable in creating a dynamic and supportive environment for the children.

For the Rebound JR program, we aim to provide as many volunteer opportunities as possible. We welcome individuals from the community, including students, professionals, and retirees, who are passionate about supporting youth development.

We actively recruit volunteers through local schools, community organizations, and online platforms. Once recruited, volunteers undergo training to ensure they are well-prepared to contribute effectively to the program. This training covers essential topics such as child safety, communication skills, and activity facilitation.

Involving volunteers fosters a sense of community engagement and ownership. Volunteers gain valuable experience and skills while contributing to a meaningful cause, and their involvement strengthens community ties.

By participating in the program, volunteers provide additional support and mentorship to the children, helping them develop social skills and confidence. This interaction enriches the children's learning experience and contributes to their personal growth.

Through the active involvement of volunteers, the Rebound JR program not only enhances its capacity to deliver impactful programming but also builds a stronger, more connected community dedicated to the well-being of its youth.

Funding Type Requested *

Cash

In-Kind

Waiving of Fees

Cash Amount *

\$11,500

Reason for Funding (check all that apply) *

- Operations
- Event
- Project
- Program

Operations - Please Explain *

We have broken down the forecast for the 2025/26 year into Room Rentals for programming, Program Materials, Office/General Administration, Meals for children, and Travel for children and staff.

Room Rentals (Summer Camp, PA Day, and After-School) - \$5850

Program Materials - \$600

Office/General Administration - \$945

Meals - \$1500

Travel - \$2455

We would be happy to support this forecast with documentation and further specifics into monthly predictions and more specific allocations within each category.

Program - Please Explain *

The grant funding will be specifically used to support our social skills program for children ages 6-11, which is designed to promote healthy relationships, self-esteem, and emotional intelligence. The program, called Rebound JR, will provide a safe and supportive environment for children to develop essential social skills, such as communication, empathy, and conflict resolution.

The grant funding will cover the following program components:

Program Delivery: The funding will support the delivery of the Rebound JR program, including the costs of program staff mileage, materials, and activities.

Meals and Snacks: We will provide meals and snacks for program participants, ensuring that they have access to nutritious food and can focus on their social skills development.

Transportation: The grant funding will also cover transportation costs for program participants who face transportation barriers, ensuring that all children can access the program regardless of their geographical location or socioeconomic status.

Grant Information Continued

What are the implications if a grant is not received and how will this impact the community? *

While the grant funding is crucial for expanding the Rebound JR program in Essex, we have contingency plans in place to ensure the program can still operate effectively, even if the full budget is not achieved.

If the grant is not received, the program will continue to run, albeit with reduced availability. This means that we may need to limit the number of sessions or the duration of the program to align with the available resources. Our priority will be to maintain the quality of the program while adjusting its scale.

In the absence of full funding, we may need to increase the program fees for participating families. While we strive to keep the program accessible to all, this adjustment would help cover some of the operational costs. We will ensure that any fee increases are communicated transparently and are kept as minimal as possible to avoid placing undue financial strain on families.

Provide a list of other funding sources for your organization (example: membership fees, fundraisers etc). *

Our organization is funded through different streams, dependent on the program and scope. We utilize private donations, fundraising events, sponsorship, government partners and other such methods to facilitate our impactful youth work across the Windsor-Essex Region.

Has the organization reached out to other sources for funding? (For example, other municipalities, government organizations, community groups etc.) If yes, please explain the amount requested and the result.

*

No.

Has the organization looked at fundraising to access the funds requested for this initiative? Please explain. *

We will actively seek partnerships with local businesses, community organizations, and philanthropic individuals who may be interested in supporting the program. These partnerships can provide additional funding or in-kind contributions, such as materials or volunteer support.

Our organization will explore various fundraising initiatives, such as community events, online crowdfunding campaigns, and donation drives, to generate additional revenue. These efforts will engage the community and raise awareness about the program's impact and needs.


By implementing these strategies, we aim to bridge any budget gaps and continue delivering valuable programming to the children and families of Essex, even in the face of financial challenges.

Has the organization received funding from the Town of Essex Community Partnership fund in prior years? If yes, when and what amount was given? *


No.

Supporting Documentation


Current Year Projected Budget *

File Name
 Essex Grant Proposal 2024.xlsx 120.0 KB

Most Recent Prepared Financial Statements - Audited if Applicable *

File Name
 March 31, 2024 - Essex County Diversion Financial Statement.pdf 765.0 KB

List of Board of Directors *

File Name
 Board of Directors.pdf 111.2 KB

If applying for an operating grant for a second or third time, please attach a business plan for a minimum period of 3 years.

Any other supporting information you deem necessary for your application (eg. quotes, permits for waivers)

Do you consent to the Town of Essex publishing your name should you be approved for the Community Partnership Fund? *

Yes

Declaration

I declare that I have read, understood, and agree to the [Town of Essex Municipal Grant Policy](#), including, but not limited to the sustainability and accountability declarations.

I agree with the above statement (required for the application) *

Yes

Disclaimer

Personal information that you provide on this form is collected pursuant to the Municipal Freedom of Information and Protection of Privacy Act and will be used for the purpose of processing to your application. Please note that this form will appear in the published Finance Committee Agenda and may be included in the Finance Committee minutes, both of which become part of the public record and are posted on our municipal website.

Signatures

By inserting eSignature(s) below or by signing my name, I certify that the information I have provided in this application is true and correct.

[For incorporated organizations, authorizing signatures must be provided by person(s) having the authority to bind the organization.]

Name of Authorizing Official 1 *

Joanna Conrad

Position of Authorizing Official 1 *

Executive Director

Date *

11/21/2024



Signature of Authorizing Official 1 *



Name of Authorizing Official 2

Position of Authorizing Official 2

Date

[Empty date input field with a calendar icon on the right]

Signature of Authorizing Official 2

[Large empty rectangular box for signature]

Thank You

Thank you for submitting an application to the Town of Essex Community Partnership Fund. Your application will be reviewed and assessed for eligibility. If you have any questions, please contact Finance and Business Services at 519-776-7336 ext. 1137 or email mtulett@essex.ca



Expenses		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Room Rental	<i>Monthly totals:</i>	\$350	\$0	\$0	\$350	\$300	\$300	\$1,800	\$1,800	\$0	\$350	\$300	\$300	\$5,850
	PA Day Room Rental	\$350			\$350						\$350			\$1,050
	After School Room Rental					\$300	\$300					\$300	\$300	\$1,200
	Summer Camp Room Rental							\$1,800	\$1,800					\$3,600
Program Materials	<i>Monthly totals:</i>	\$50	\$0	\$0	\$50	\$50	\$50	\$150	\$150	\$0	\$0	\$50	\$50	\$600
	Program supplies	\$50			\$50	\$50	\$50	\$150	\$150			\$50	\$50	\$600
Office/General Administrative	<i>Monthly totals:</i>	\$80	\$0	\$0	\$80	\$80	\$80	\$200	\$200	\$0	\$75	\$75	\$75	\$945
	Stationary and Printing	\$50			\$50	\$50	\$50	\$150	\$150		\$50	\$50	\$50	\$650
	Other General & Admin Expens	\$30			\$30	\$30	\$30	\$50	\$50		\$25	\$25	\$25	\$295
Meals	<i>Monthly totals:</i>	\$100	\$0	\$0	\$100	\$100	\$100	\$400	\$400	\$0	\$100	\$100	\$100	\$1,500
	Meals (lunch and snacks)	\$100			\$100	\$100	\$100	\$400	\$400		\$100	\$100	\$100	\$1,500
Travel	<i>Monthly totals:</i>	\$115	\$0	\$0	\$115	\$115	\$115	\$825	\$825	\$0	\$115	\$115	\$115	\$2,455
	Mileage (\$0.61/km)	\$65			\$65	\$65	\$65	\$325	\$325		\$65	\$65	\$65	\$1,105
	Transportation for Participants	\$50			\$50	\$50	\$50	\$500	\$500		\$50	\$50	\$50	\$1,350

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF FINANCIAL POSITION

March 31, 2024 (with comparative figures for 2023)

	General Program Fund	Youth Justice Program Fund	Donation and Grant Fund	Building Safer Communities Fund	Total 2024	Total 2023
ASSETS						
<i>Current assets</i>						
Cash	\$ 5,472	\$ -	\$ 10,131	\$ -	\$ 15,603	\$ 33,721
Accounts receivable	2,012	-	12,716	23,208	37,936	8,288
Term deposit (Note 3)	-	-	5,316	-	5,316	5,316
Government remittances receivable	692	6	213	1,890	2,801	860
Prepaid expenses	4,101	335	335	-	4,771	4,771
	\$ 12,277	\$ 341	\$ 28,711	\$ 25,098	\$ 66,427	\$ 52,956
LIABILITIES AND FUND BALANCES						
<i>Current liabilities</i>						
Accounts payable and accrued expenses	\$ 8,940	\$ -	\$ 6,744	\$ 15,777	\$ 31,461	\$ 11,720
Government remittances payable	2,025	1,332	-	2,969	6,326	7,490
	10,965	1,332	6,744	18,746	37,787	19,210
<i>Fund balances</i>	1,312	(991)	21,967	6,352	28,640	33,746
	\$ 12,277	\$ 341	\$ 28,711	\$ 25,098	\$ 66,427	\$ 52,956

Approved by the Board:

DocuSigned by:



Director

Director

See accompanying notes

Essex County Diversion Program Inc.

June 18, 2024

Roth Mosey & Partners LLP
3100 Temple Drive, Suite 300
Windsor, ON N8W 5J6

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of Essex County Diversion Program Inc. for the year ended March 31, 2024 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

1. Financial Statements


We have fulfilled our responsibilities as set out in the terms of the audit engagement letter for:

- a) Preparing and fairly presenting the financial statements in accordance with Canadian Accounting Standards for Not-For-Profit Organizations;
- b) Providing you all relevant information, such as:
 - i) Accounting records, supporting data and other relevant documentation,
 - ii) Minutes of meetings (such as board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - iii) Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
- c) Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d) Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

2. Fraud and Non-Compliance

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i) Management;
 - ii) Employees who have significant roles in internal control; or
 - iii) Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;

- 
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
 - d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
 - e) The results of our risk assessments regarding possible fraud or error in the financial statements.

3. Related Parties

We have disclosed to you the identity of any of the entity's related-party relationships and transactions of which we are aware. Any related-party relationships and transactions have been appropriately accounted for and disclosed.

4. Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We believe that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. Subsequent Events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been adjusted or disclosed.

6. Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

7. Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

8. Misstatements

We believe the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements, if any, is attached to this letter.

Yours truly,



Joanna Conrad, Executive Director

Client: **6915 - Essex County Diversion Program Inc.**
 Engagement: **6915 - Essex County Diversion Program**
 Period Ending: **3/31/2024**
 Workpaper: **162 - Unrecorded - Proposed Journal Entries**

Account	Description	W/P Ref	Debit	Credit
Proposed JE # 3		CC-4		
To adjust wage accrual to actual				
5010-D	Wages & Salaries		690.44	
5010-G	Wages & Salaries		277.89	
2130-D	Accrued Wages Payable			690.44
2130-G	Accrued Wages Payable			277.89
Total			<u>968.33</u>	<u>968.33</u>

[REDACTED]

Yours very truly,

ROTH MOSEY & PARTNERS LLP

[REDACTED]

Christina D. Przytocki, CPA
Senior Manager

ACKNOWLEDGED:

ESSEX COUNTY DIVERSION PROGRAM

[REDACTED]

Joanna Conrad, Executive Director

6/24/2024

Date

June 24, 2024

CONFIDENTIAL

Essex County Diversion Program
1015 Highland Avenue
Windsor ON N9A 1R6
Canada

Joanna Conrad,


Instructions relating to the filing of information returns and forms

T3010 – REGISTERED CHARITY INFORMATION RETURN

Enclosed are two copies of your 2024 T3010 return. The second copy is for your records. We are also enclosing the documents you provided to us to complete your T3010 return.

Please review the T3010 return carefully to ensure that it is accurate and complete.

Signature

 Form T3010, *Registered Charity Information Return*, should be completed and signed.

Attached forms and documents

- A copy of the charity's financial statements, including notes to the financial statements
- T1235, *Directors/Trustees and Like Officials Worksheet*

Mailing

Once signed, the *Registered Charity Information Return* (T3010) must be mailed to the following address: Charities Directorate, Canada Revenue Agency, 105-275 Pope Road, Summerside PE C1N 6E8.

Once signed, the enclosed forms and documents must be mailed to the following address: Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5.

By filing or causing to be filed the enclosed tax return, including if you have already or if you do provide us with your consent to have us file it on your behalf, you agree that (a) you are responsible for the accuracy and completeness of the representations in the tax

return; and (b) the liability of our firm and its partners, agents or employees is limited to the fees charged for our services in any action, claim, loss or damage arising out of the services that we provided to you with respect to the enclosed tax return.

Contact us if you have questions with regards to the returns or forms.

Sincerely,



Canada Revenue Agency / Agence du revenu du Canada

Directors/Trustees and Like Officials Worksheet

Protected B when completed

You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

Total number of directors/trustees and like officials:

Charity name:

Business number:

Return for fiscal period ending (YYYY/MM/DD):

15

Essex County Diversion Program

2024-03-31

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Public information

Last name: Cosgrove First name: Kevin Initial:

Term Start date (Y/M/D): 2020-10-01 End date (Y/M/D): 2023-06-30

Position: Acting Secretary At arm's length with other Directors? Yes No

Last name: Essery First name: Kyle Initial:

Term Start date (Y/M/D): 2020-10-01 End date (Y/M/D):

Position: Director At arm's length with other Directors? Yes No

Last name: Pottie First name: Brandon Initial:

Term Start date (Y/M/D): 2020-10-01 End date (Y/M/D): 2023-06-30

Position: Acting Treasurer At arm's length with other Directors? Yes No

Last name: Wilson First name: Spencer Initial:

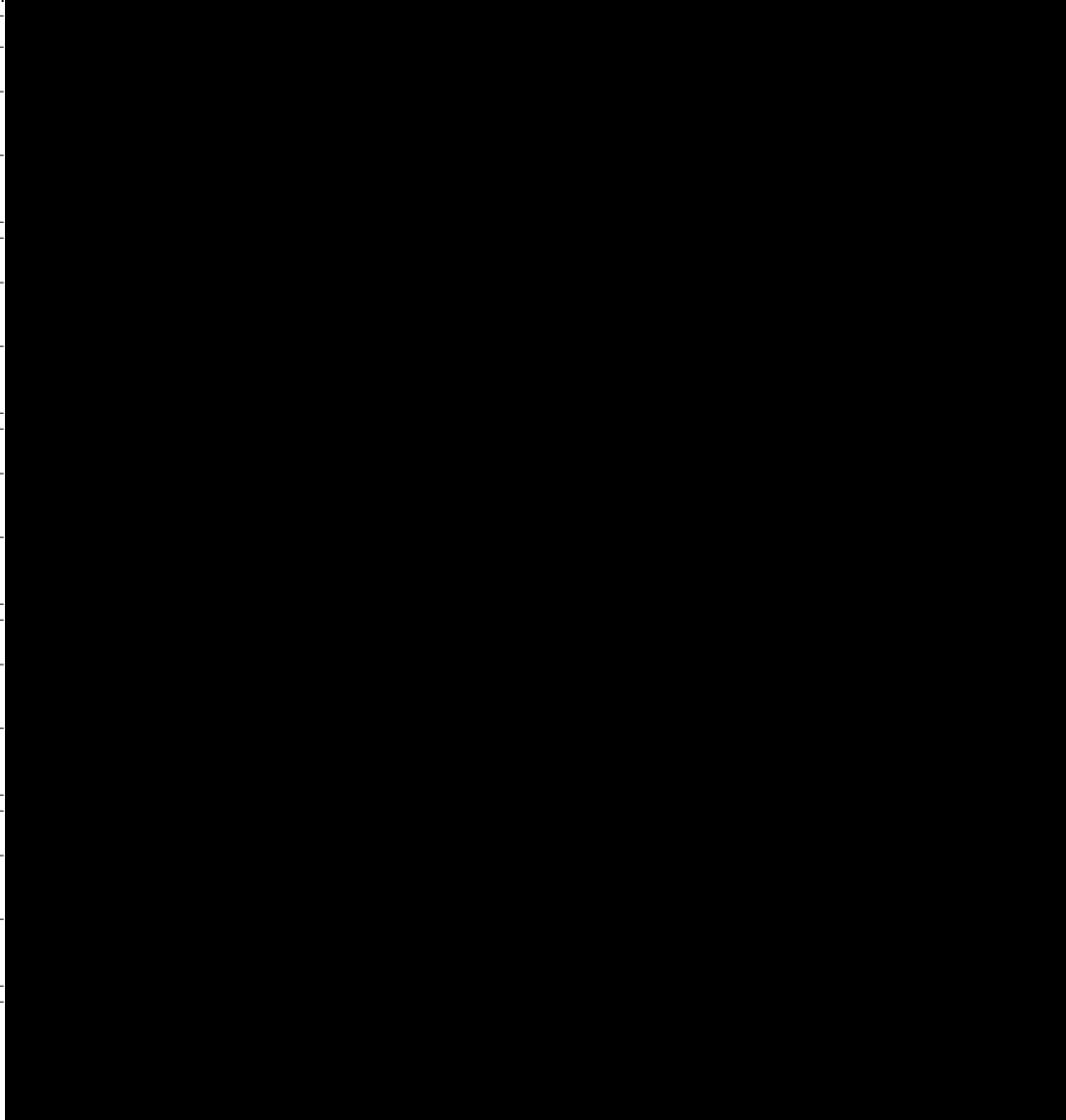
Term Start date (Y/M/D): 2020-10-01 End date (Y/M/D): 2023-10-31

Position: Director At arm's length with other Directors? Yes No

Last name: McEachrane First name: Neil Initial:

Term Start date (Y/M/D): 2022-01-04 End date (Y/M/D):

Position: Director At arm's length with other Directors? Yes No



Public information	Confidential data
Last name: Bellaire First name: Jason Initial:	
Term ▶ Start date (Y/M/D): 2022-01-04 End date (Y/M/D): 2023-07-31	
Position: Director At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Campbell First name: Shannon Initial:	
Term ▶ Start date (Y/M/D): 2023-03-26 End date (Y/M/D): 2023-06-30	
Position: President At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Cosgrove First name: Kevin Initial:	
Term ▶ Start date (Y/M/D): 2023-06-30 End date (Y/M/D):	
Position: President At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Pottie First name: Brandon Initial:	
Term ▶ Start date (Y/M/D): 2023-06-30 End date (Y/M/D):	
Position: Vice Chair At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Iljoski First name: Aleksandar Initial:	
Term ▶ Start date (Y/M/D): 2023-09-19 End date (Y/M/D): 2024-02-20	
Position: Director At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Huggins First name: Meeta Initial:	
Term ▶ Start date (Y/M/D): 2023-09-19 End date (Y/M/D):	
Position: Director At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Jackson First name: Bianca Initial:	
Term ▶ Start date (Y/M/D): 2023-09-19 End date (Y/M/D):	
Position: Director At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Public information

Confidential data

Last name: DeGraaf	First name: Karel	Initial:
Term ▶ Start date (Y/M/D): 2023-09-19	End date (Y/M/D):	
Position: Director	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Lorway	First name: Charles	Initial:
Term ▶ Start date (Y/M/D): 2023-09-19	End date (Y/M/D):	
Position: Director	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Last name: Ilijoski	First name: Aleksandar	Initial:
Term ▶ Start date (Y/M/D): 2024-02-20	End date (Y/M/D):	
Position: Secretary	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



Registered Charity Information Return

Section A: Identification

To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

Complete the following:

1. Charity name:

Essex County Diversion Program

2. Return for fiscal period ending:

Year Month Day

2024-03-31

3. BN/registration number:

[Redacted]

4. Web address (if applicable):

[Redacted]

A1 Was the charity in a subordinate position to a head body? **1510** Yes No

If yes, give the name and BN/registration number of the organization.

Name	BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)
------	--

A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No

A3 Is the charity designated as a public foundation or private foundation? **1600** Yes No

If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to canada.ca/charities-list and refer to the charity's detail page.

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public.

For charities subject to the Ontario Corporations Act.

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit ontario.ca/businessregistry.

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

BN/registration number [redacted]

Fiscal period end 2024-03-31

Section C: Programs and general information

C1 Was the charity active during the fiscal period? **1800** Yes No

If no, explain why in the "Ongoing programs" space below at C2.

C2 Describe all **ongoing** and **new** charitable programs during this fiscal period that furthered the charity's purpose(s) (as defined in its governing documents). "Programs" includes:

- (1) charitable activities that the charity carries out on its own through employees, volunteers, or intermediaries, and
- (2) qualifying disbursements that the charity makes through gifts to qualified donees or grants to non-qualified donees (grantees).

Charities making qualifying disbursements should describe the types of organizations they support. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours.

Do not include the names of employees or volunteers.

Do not describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

<p>Ongoing programs</p> <p>Provide services to youth ages 12 - 17 years old who are in conflict with the law or exhibiting at risk behaviours.</p>
--

<p>New programs</p>

BN/registration number _____ Fiscal period end 2024-03-31

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations, excluding grants to non-qualified donees? **2000** Yes No
Important: If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (excluding qualifying disbursements) for any activity/program/project outside Canada? **2100** Yes No
Important: If **yes**, you **must** complete Schedule 2, Activities outside Canada.

C5 Public policy dialogue and development activities
This question has been removed.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- | | | |
|---|---|---|
| 2500 <input checked="" type="checkbox"/> Advertisements/print/radio/TV commercials | 2570 <input type="checkbox"/> Sales | 2620 <input type="checkbox"/> Telephone/TV solicitations |
| 2510 <input type="checkbox"/> Auctions | 2575 <input type="checkbox"/> Internet | 2630 <input type="checkbox"/> Tournament/sporting events |
| 2530 <input type="checkbox"/> Collection plate/boxes | 2580 <input type="checkbox"/> Mail campaigns | 2640 <input type="checkbox"/> Cause-related marketing |
| 2540 <input type="checkbox"/> Door-to-door solicitation | 2590 <input type="checkbox"/> Planned-giving programs | 2650 <input checked="" type="checkbox"/> Other |
| 2550 <input type="checkbox"/> Draws/lotteries | 2600 <input checked="" type="checkbox"/> Targeted corporate donations/sponsorships | 2660 Specify: Other fundraising |
| 2560 <input type="checkbox"/> Fundraising dinners/galas/concerts | 2610 <input type="checkbox"/> Targeted contacts | |

C7 Did the charity pay external fundraisers? **2700** Yes No
If yes, you **must** complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$

(b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$

(c) Select the method of payment to the fundraiser:

- | | | |
|--|---|--|
| 2730 <input type="checkbox"/> Commissions | 2750 <input type="checkbox"/> Finder's fee | 2770 <input type="checkbox"/> Honoraria |
| 2740 <input type="checkbox"/> Bonuses | 2760 <input type="checkbox"/> Set fee for services | 2780 <input type="checkbox"/> Other |
| 2790 Specify: _____ | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** Yes No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No
Important: If **yes**, you **must** complete Schedule 3, Compensation.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: **3900** Yes No
• a Canadian citizen, nor
• employed in Canada, nor
• carrying on a business in Canada, nor
• a person having disposed of taxable Canadian property?
Important: If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

C11 Did the charity receive any non-cash gifts for which it issued tax receipts? **4000** Yes No
Important: If **yes**, you **must** complete Schedule 5, Non-cash gifts.

C12 Did the charity acquire a non-qualifying security? **5800** Yes No

C13 Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** Yes No

C14 Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** Yes No

C15 Did the charity have direct partnership holdings at any time during the fiscal period? **5830** Yes No

BN/registration number _____ Fiscal period end 2024-03-31

Registered charities may make grants to non-qualified donees (grantees) as described in the Income Tax Act.

C16 Did the charity make qualifying disbursements by way of grants to non-qualified donees (grantees) in the fiscal period? **5840** Yes No
If **yes**, you **must** complete lines 5841, 5842 and 5843.

Did the charity make grants to any grantees totalling more than \$5,000 in the fiscal period? **5841** Yes No
If **yes**, you **must** complete Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees).

Enter the number of grantees that received grants totalling \$5,000 or less in the fiscal period **5842** _____

Enter the total amount paid to grantees that received grants totalling \$5,000 or less in the fiscal period **5843** \$ _____

C17 In the 24 months before the beginning of the fiscal period, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:

(a) exceed \$100,000, if the charity is designated as a charitable organization; or
(b) exceed \$25,000, if the charity is designated as a public or private foundation? **5850** Yes No

If **yes**, you **must** complete Schedule 8 – Disbursement quota

C18 Did the charity hold any donor advised funds (DAF) during the fiscal period? **5860** Yes No

If **yes**, provide the following:

(a) Total number of accounts held at the end of the fiscal period **5861** _____

(b) Total value of all accounts held at the end of the fiscal period **5862** \$ _____

(c) Total value of donations to DAF accounts received during the fiscal period **5863** \$ _____

(d) Total value of qualifying disbursements from DAFs during the fiscal period **5864** \$ _____

BN/registration number

Fiscal period end 2024-03-31

Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
(b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
(c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? 4020 [] Accrual [] Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? 4050 [] Yes [] No

Total assets (including land and buildings) 4200 \$

Total liabilities 4350 \$

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? 4400 [] Yes [] No

D3 Revenue:

Did the charity issue tax receipts for gifts? 4490 [] Yes [] No

If yes, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts 4500 \$

Total amount received from other registered charities 4510 \$

Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630) 4530 \$

Did the charity receive any revenue from any level of government in Canada? 4565 [] Yes [] No

If yes, total amount received 4570 \$

Total tax-receipted revenue from all sources outside of Canada (government and non-government) 4571 \$

Total non tax-receipted revenue from all sources outside of Canada (government and non-government) 4575 \$

Total non tax-receipted revenue from fundraising 4630 \$

Total revenue from sale of goods and services (except to any level of government in Canada) 4640 \$

Other revenue not already included in the amounts above 4650 \$

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) 4700 \$

D4 Expenditures:

Professional and consulting fees 4860 \$

Travel and vehicle expenses 4810 \$

All other expenditures not already included in the amounts above (excluding qualifying disbursements) 4920 \$

Total expenditures (excluding qualifying disbursements) (add lines 4860, 4810, and 4920) 4950 \$

Of the amount at line 4950:

(a) Total expenditures on charitable activities 5000 \$

(b) Total expenditures on management and administration 5010 \$

Total amount of grants made to all non-qualified donees (grantees) 5045 \$

Total amount of gifts made to all qualified donees 5050 \$

Total expenditures (add lines 4950, 5045, and 5050) 5100 \$

BN/registration number _____ Fiscal period end 2024-03-31

Section E: Certification

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) Conrad, Joanna		Signature
Position in charity Executive Director	Date 2024-06-24	Phone number (519) 253-3340

Section F: Confidential data

Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)
- Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees) (if applicable)

If financial statements are not included, the charity's **registration may be revoked.**

BN/registration number

Fiscal period end 2024-03-31

Foundations

Schedule 1

- 1 Did the foundation acquire control of a corporation? 100 Yes No
- 2 Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? 110 Yes No
- 3 (a) What was the total value of all restricted funds held at the end of the fiscal period? 111 \$
- (b) Of that amount, what amount was the foundation not permitted to spend due to a funder's written trust or direction? 112 \$

For private foundations only:

- 4 Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? 120 Yes No
- 5 Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? 130 Yes No

If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

Activities outside Canada

Schedule 2

Important: If you complete this section, you must answer yes to question C4.

For more information, go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada.

- 1 Total expenditures on activities/programs/projects carried on outside Canada, excluding qualifying disbursements 200 \$
- 2 Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding qualifying disbursements)? 210 Yes No

If yes, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

Important: If you entered information in the table above, you must answer yes in line 210.

- 3 Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.

- 4 Were any projects undertaken outside Canada funded by Global Affairs Canada? 220 Yes No
- If yes, what was the total amount the charity spent under this arrangement? 230 \$
- 5 Were any of the charity's activities outside of Canada carried out by employees of the charity? 240 Yes No
- 6 Were any of the charity's activities outside of Canada carried out by volunteers of the charity? 250 Yes No
- 7 Did the charity export goods as part of its charitable activities? 260 Yes No

If yes, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

BN/registration number [redacted]

Fiscal period end 2024-03-31

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

BN/registration number

Fiscal period end 2024-03-31

Compensation

Schedule 3

Important: If you complete this section, you must answer yes to question C9.

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

305 <input type="text" value="4"/> \$1 – \$39,999	310 <input type="text" value="1"/> \$40,000 – \$79,999	315 <input type="text" value="1"/> \$80,000 – \$119,999
320 <input type="text"/> \$120,000 – \$159,999	325 <input type="text"/> \$160,000 – \$199,999	330 <input type="text"/> \$200,000 – \$249,999
335 <input type="text"/> \$250,000 – \$299,999	340 <input type="text"/> \$300,000 – \$349,999	345 <input type="text"/> \$350,000 and over

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**

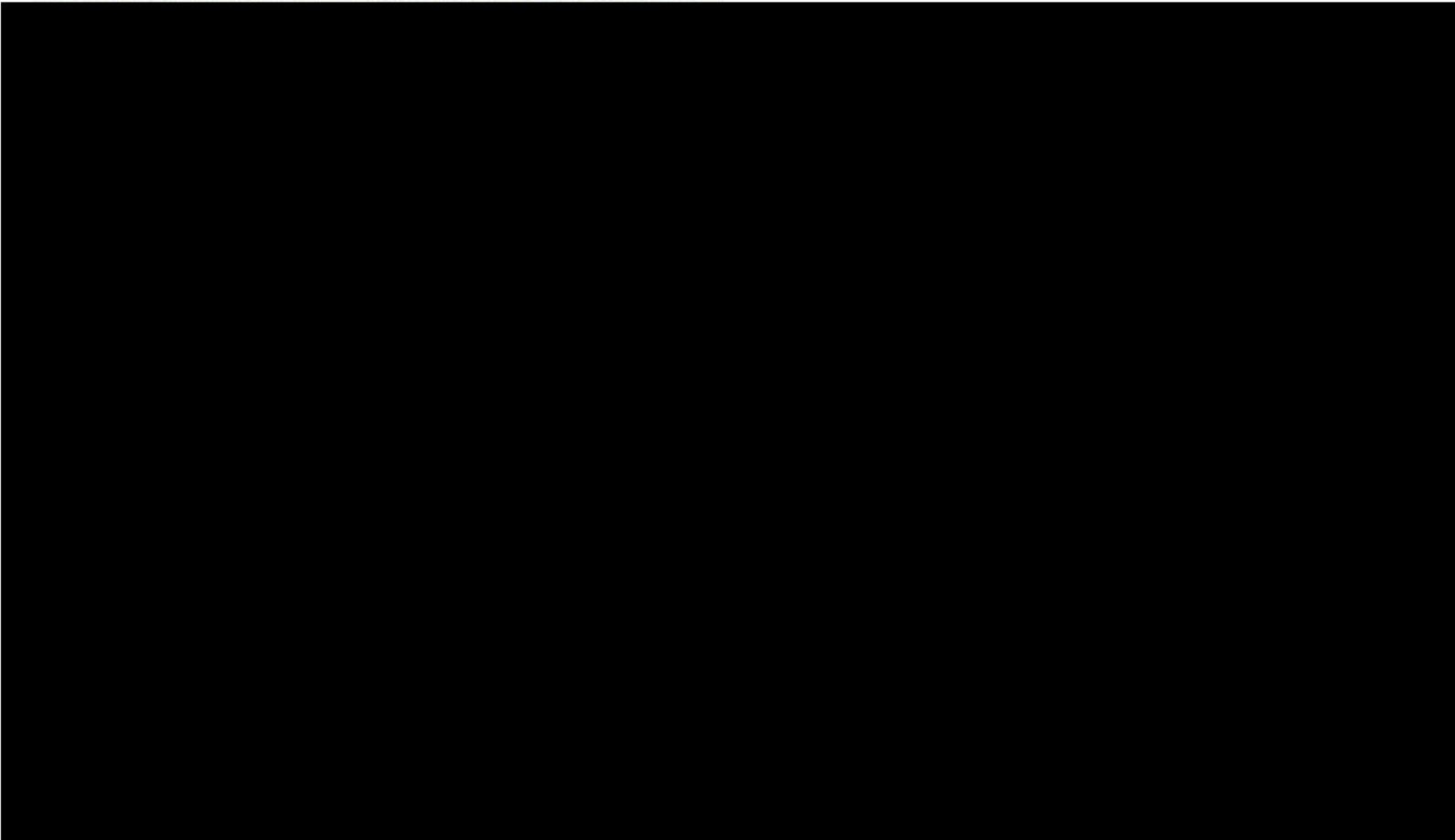
(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$

3 Total expenditure on all compensation in the fiscal period. **390** \$

Confidential data

Schedule 4

Important: If you complete this section, you must answer yes to question C10.



Non-cash gifts

Schedule 5

Important: If you complete this section, you must answer yes to question C11.

1 Select all types of non-cash gifts received for which a tax receipt was issued:

500 <input type="checkbox"/> Artwork/wine/jewellery	525 <input type="checkbox"/> Ecological properties	550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds
505 <input type="checkbox"/> Building materials	530 <input type="checkbox"/> Life insurance policies	555 <input type="checkbox"/> Books
510 <input type="checkbox"/> Clothing/furniture/food	535 <input type="checkbox"/> Medical equipment/supplies	560 <input type="checkbox"/> Other
515 <input type="checkbox"/> Vehicles	540 <input type="checkbox"/> Privately-held securities	565 Specify: _____
520 <input type="checkbox"/> Cultural properties	545 <input type="checkbox"/> Machinery/equipment/ computers/software	

2 Enter the total amount of tax-receipted non-cash gifts **580** \$

BN/registration number

Fiscal period end 2024-03-31

Detailed financial information

Schedule 6

Fill out this schedule if any of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
(b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
(c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? 4020 [X] Accrual [] Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Table with columns for Assets and Liabilities. Assets include Cash, bank accounts, investments, etc. Liabilities include Accounts payable, deferred revenue, etc. Total assets: 4200 \$ 66,427

Statement of operations

Table for Statement of operations. Revenue section includes Total eligible amount of all gifts, total revenue received from various sources, and gross/net proceeds. Total revenue: 4700 \$ 396,099

Protected B when completed

BN/registration number [redacted] Fiscal period end 2024-03-31

Expenditures:

Advertising and promotion	4800	\$	9,878
Travel and vehicle expenses	4810	\$	7,544
Interest and bank charges	4820	\$	
Licences, memberships, and dues	4830	\$	
Office supplies and expenses	4840	\$	36,877
Occupancy costs	4850	\$	14,840
Professional and consulting fees	4860	\$	38,655
Education and training for staff and volunteers	4870	\$	3,295
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$	257,559
Fair market value of all donated goods used in charity's own activities	4890	\$	
Purchased supplies and assets	4891	\$	
Amortization of capitalized assets	4900	\$	
Research grants and scholarships as part of charity's own activities	4910	\$	
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920	\$	32,557
Specify type(s) of expenditures included in the amount reported at 4920	4930		
Total expenditures before qualifying disbursements (add lines 4800 to 4920)	4950	\$	401,205

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	132,799
(b) Total expenditures on management and administration	5010	\$	257,559
(c) Total expenditures on fundraising	5020	\$	9,878
(d) Total other expenditures included in line 4950	5040	\$	
Total amount of grants made to all non-qualified donees (grantees)	5045	\$	
Total amount of gifts made to all qualified donees	5050	\$	
Total expenditures (add lines 4950, 5045 and 5050)	5100	\$	401,205

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds **5500** \$
- Enter the amount disbursed for the fiscal period for the specified purpose **5510** \$

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period **5750** \$

Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period **5900** \$ 5,269
- The 24 months before the **end** of the fiscal period **5910** \$ 5,316

NE/numéro d'enregistrement

Fin de l'exercice fiscal

2024-03-31

Disbursement quota

Schedule 8

Important: If you complete this section, you must answer yes to question C17.

For more information, go to Canada.ca/charities-disbursement-quota.

Step 1. Calculating the disbursement quota requirement for the current fiscal period

Average value of property not used in charitable activities or administration (line 5900 from your return)	805	\$
If permission to accumulate property has been granted, enter the total amount accumulated less all disbursements made for the specified purpose (add all amounts from lines 5500 minus all amounts at lines 5510 from all returns to date covered by the permission to accumulate property period)	810	\$
Line 805 minus line 810 (if negative, enter 0)	815	\$

If line 815 is \$1,000,000 or less

Multiply line 815 by 3.5% 820 \$

If line 815 is over \$1,000,000

Line 815 minus \$1,000,000	825	\$
Line 825 multiplied by 5%	830	\$
Line 830 plus \$35,000	835	\$

Enter the amount from line 820 or line 835. This is your charity's disbursement quota requirement for the current fiscal period	840	\$
Total expenditures on charitable activities (line 5000 of your return)	845	\$
Total amount of grants made to non-qualified donees (line 5045 of your return)	850	\$
Total amount of gifts made to qualified donees (line 5050 of your return)	855	\$
Add lines 845 to line 855	860	\$
Line 860 minus line 840. This is your charity's disbursement quota excess or shortfall for the current fiscal period	865	\$

If a shortfall exists (line 865 is negative), your charity can draw on disbursement excesses from the five previous fiscal periods to help it meet its shortfall. If no excesses are available to draw on, your charity can try to spend enough the following year to create an excess that it can carry back to cover the shortfall.

Step 2. Estimating the disbursement quota requirement for the next fiscal period

Average value of property not used in charitable activities or administration prior to the next fiscal period (line 5910 from your return)	870	\$
--	-----	----

If line 870 is \$1,000,000 or less

Multiply line 870 by 3.5% 875 \$

If line 870 is over \$1,000,000

Line 870 minus \$1,000,000	880	\$
Line 880 multiplied by 5%	885	\$
Line 885 plus \$35,000	890	\$

The amount shown at line 875 or line 890 is your charity's estimated disbursement quota requirement for the next fiscal period.



ESSEX COUNTY DIVERSION PROGRAM INC.

FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

ESSEX COUNTY DIVERSION PROGRAM INC.

FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Essex County Diversion Program Inc.:

Qualified Opinion

We have audited the financial statement of **ESSEX COUNTY DIVERSION PROGRAM INC. ("the Entity")**, which comprise the statements of financial position as at March 31, 2024 and the statements of operations and fund balance for the General Program Fund, the Youth Justice Program Fund, the Donation and Grant Fund and the Building Safer Communities Fund and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for profit organizations, the Entity derives revenue from donations, events and fundraising, 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 Entity. Therefore, we were not able to determine whether any adjustments might be necessary to this revenue, excess (deficiency) of revenue over expenses, and cash flows from operations for the years ended March 31, 2024 and 2023, assets as at March 31, 2024 and 2023, and fund balances as at April 1 and March 31 for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**ROTH MOSEY & PARTNERS LLP
LICENSED PUBLIC ACCOUNTANTS**

**Windsor, Ontario
June 18, 2024**

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF FINANCIAL POSITION

March 31, 2024 (with comparative figures for 2023)

	General Program Fund	Youth Justice Program Fund	Donation and Grant Fund	Building Safer Communities Fund	Total 2024	Total 2023
ASSETS						
<i>Current assets</i>						
Cash	\$ 5,472	\$ -	\$ 10,131	\$ -	\$ 15,603	\$ 33,721
Accounts receivable	2,012	-	12,716	23,208	37,936	8,288
Term deposit (Note 3)	-	-	5,316	-	5,316	5,316
Government remittances receivable	692	6	213	1,890	2,801	860
Prepaid expenses	4,101	335	335	-	4,771	4,771
	\$ 12,277	\$ 341	\$ 28,711	\$ 25,098	\$ 66,427	\$ 52,956
LIABILITIES AND FUND BALANCES						
<i>Current liabilities</i>						
Accounts payable and accrued expenses	\$ 8,940	\$ -	\$ 6,744	\$ 15,777	\$ 31,461	\$ 11,720
Government remittances payable	2,025	1,332	-	2,969	6,326	7,490
	10,965	1,332	6,744	18,746	37,787	19,210
<i>Fund balances</i>	1,312	(991)	21,967	6,352	28,640	33,746
	\$ 12,277	\$ 341	\$ 28,711	\$ 25,098	\$ 66,427	\$ 52,956
Approved by the Board:						
_____	Director					
_____	Director					
See accompanying notes						

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF OPERATIONS AND FUND BALANCE - GENERAL PROGRAM FUND

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

	<u>2024</u>	<u>2023</u>
Revenue		
Province of Ontario (Note 4)	\$ 159,166	\$ 159,166
Interest	20	44
	159,186	159,210
Operating expenses		
Insurance	3,575	4,777
Office	3,610	13,982
Professional development	919	266
Professional fees	10,668	8,345
Program expenses	260	2,327
Promotion and advertising	1,166	3,304
Rent (Note 5)	9,780	10,961
Repairs and maintenance	-	27
Salaries and benefits	127,360	114,986
Telephone	2,126	1,487
Travel	2,487	1,000
Utilities (recovery)	-	(123)
Volunteer	-	539
	161,951	161,878
Deficiency of revenue over expenses		
Fund balance, beginning of year	(2,765)	(2,668)
Interfund transfers (Note 7)	5,383	68,603
	(1,306)	(60,552)
Fund balance, end of year	\$ 1,312	\$ 5,383

See accompanying notes

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF OPERATIONS AND FUND BALANCE - YOUTH JUSTICE PROGRAM FUND

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

	<u>2024</u>	<u>2023</u>
Revenue		
Province of Ontario (Note 4)	\$ 36,000	\$ 36,000
Operating expenses		
Insurance	683	683
Office	967	1,636
Professional fees	1,498	1,498
Program expenses	33	-
Rent (Note 5)	1,345	1,345
Salaries and benefits	30,748	30,748
Telephone	228	228
Travel	453	-
Volunteer	45	-
	36,000	36,138
Deficiency of revenue over expenses	-	(138)
Fund balance, beginning of year	(1,550)	(1,434)
Interfund transfers (Note 7)	559	22
Fund balance, end of year	\$ (991)	\$ (1,550)

See accompanying notes

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF OPERATIONS AND FUND BALANCE - DONATION AND GRANT FUND

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

	<u>2024</u>	<u>2023</u>
Revenue		
Donations, events and fundraising	\$ 81,704	\$ 56,675
Interest	322	198
	82,026	56,873
Operating expenses		
Administration and consulting	11,146	-
Insurance	696	2,048
Office	5,643	4,056
Professional development	728	-
Professional fees	2,313	3,795
Program expenses	2,975	997
Promotion and advertising	1,863	112
Rent (Note 5)	-	8,298
Salaries and benefits	26,618	65,664
Telephone	405	1,117
Travel	2,513	3,410
Volunteer	384	-
	55,284	89,497
Excess (deficiency) of revenue over expenses	26,742	(32,624)
Fund balance, beginning of year	29,913	2,007
Interfund transfers (Note 7)	(34,688)	60,530
Fund balance, end of year	\$ 21,967	\$ 29,913

See accompanying notes

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF OPERATIONS AND FUND BALANCE - BUILDING SAFER COMMUNITIES FUND

For The Year Ended March 31, 2024

Revenue

The Corporation of the City of Windsor

\$ 118,887

Operating expenses

Administration and consulting

12,115

Insurance

13,826

Office

26,657

Professional development

1,219

Professional fees

915

Program expenses

3,000

Promotion and advertising

6,849

Rent (Note 5)

3,715

Repairs and maintenance

4,000

Salaries and benefits

72,833

Telephone

750

Travel

2,091

147,970

Deficiency of revenue over expenses

(29,083)

Fund balance, beginning of year

-

Interfund transfers (Note 7)

35,435

Fund balance, end of year

\$ 6,352

See accompanying notes

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF CASH FLOWS

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

	<u>2024</u>	<u>2023</u>
<i>Operating activities</i>		
Deficiency of revenue over expenses	\$ (5,106)	\$ (35,430)
Change in:		
Accounts receivable	(29,648)	(8,288)
Government remittances receivable	(1,941)	3,136
Prepaid expenses	-	(2,033)
Accounts payable and accrued expenses	19,741	(1,162)
Government remittances payable	(1,164)	2,523
<i>Cash used in operating activities</i>	(18,118)	(41,254)
<i>Investing activities</i>		
Acquisition of term deposit	-	(72)
<i>Cash used in investing activities</i>	-	(72)
<i>Net decrease in cash for the year</i>	(18,118)	(41,326)
Cash, beginning of year	33,721	75,047
<i>Cash, end of year</i>	\$ 15,603	\$ 33,721
<i>Cash, end of year consists of:</i>		
Cash - General Program Fund	\$ 5,472	\$ 12,260
Cash - Donation and Grant Fund	10,131	21,461
	\$ 15,603	\$ 33,721

See accompanying notes

ESSEX COUNTY DIVERSION PROGRAM INC.

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

1 | NATURE OF ORGANIZATION

Essex County Diversion Program Inc. was incorporated without share capital under The Corporations Act (Ontario) on September 8, 1980. The primary objectives of the organization are to meet the needs of at risk youth as governed by the rules and regulations of the Child & Family Services Act and the Youth Criminal Justice Act. The corporation is classified as a charitable organization under the Income Tax Act of Canada and as such is not subject to income tax.

General Program Fund

The General Program Fund activities are summarized as follows:

a) Project Intervention/Extrajudicial Measures

To provide service to young persons between the ages of 12 and 17 years at a pre-charge preventative level, as referred by the Police Services.

b) Extrajudicial Sanctions

To provide service to young persons between the ages of 12 and 17 years who have been charged and referred to the Program for implementation of extrajudicial sanctions, as referred by the Crown Attorney. Extrajudicial sanctions are sanctions other than judicial proceedings under the Youth Criminal Justice Act used to deal with a young person alleged to have committed an offence.

Youth Justice Program Fund

The Youth Justice Program Fund is for young persons between the ages of 12 and 17 who are alleged to have committed specific summary offences. The general intent is to deal with such young persons, by way of consultations and advice of committees of citizens, on the appropriate extrajudicial measures and sanctions to be used, ensuring the use of community support, services and supervision and supporting any victim of the alleged offence through their involvement.

Donation and Grant Fund

The Donation and Grant fund was established to increase the capacity of the Youth Diversion Program, hire a Youth Outreach worker, and deliver preventative programming which allows for community and/or self-referrals to prevent delinquency and recidivism for youth in conflict with the law.

Building Safer Communities Fund

The Building Safer Communities Fund was established to increase self-esteem and resiliency, improve relationships, and encourage pro-social skills for youth to make decisions pertaining to situational and personal challenges. The services under this Fund educate at-risk and high-risk youth between the ages of 6 and 26 years in the community on effective decision-making strategies and skills.

ESSEX COUNTY DIVERSION PROGRAM INC.

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

2 | **SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting standards.

Fund Accounting

The General Program Fund reports revenue and expenses which are restricted to the delivery of services under the terms of the contract with the Ministry of Children, Community and Social Services.

The Youth Justice Program Fund reports resources which are restricted to the delivery of services under the terms of the contract with the Ministry of Children, Community and Social Services.

The Donation and Grant Fund reports resources which are contributed by various donors and earned from fundraising events.

The Building Safer Communities Fund reports resources which are restricted to the delivery of services under the terms of the contract with The Corporation of the City of Windsor.

Equipment

As is common in organizations of this size and nature, outlays for equipment are expensed as incurred. Equipment expensed during the year, which is included in office expenses, amounted to \$4,204 (2023 - \$2,000).

Revenue Recognition

The organization follows the restricted fund method of accounting for revenue. Revenue is recognized in the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donations, events and fundraising revenue are recognized in the Donation and Grant Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donated Services

The organization regularly receives services from volunteers. Since these services are not normally purchased by the organization and due to the difficulty of determining their fair value, donated services are not recognized in these financial statements.

ESSEX COUNTY DIVERSION PROGRAM INC.

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual amounts could differ from those estimates.

Term deposits

Term deposits are recorded at fair value.

3 TERM DEPOSIT

The term deposit consists of a redeemable short-term deposit held with WFCU Credit Union which earns 5.4% interest annually. The term deposit matures in July 2025.

4 GOVERNMENT FUNDING

Revenue from the Province of Ontario included in the General Program Fund and the Youth Justice Program Fund was provided by the Ministry of Children, Community and Social Services.

5 LEASE COMMITMENT

The organization leases its premises at 1015 Highland Avenue, Windsor, Ontario, requiring monthly payments of \$1,083, expiring December 2027. The minimum lease payments required under the remaining term of the lease are as follows:

Year ending March 31, 2025	\$	13,000
2026		13,000
2027		13,000
2028		9,750
		<hr/>
	\$	48,750

6 FINANCIAL INSTRUMENTS

Financial instruments consist of cash, accounts receivable, term deposit and accounts payable and accrued expenses. It is management's opinion that the organization is not exposed to significant risks arising from its financial instruments.

ESSEX COUNTY DIVERSION PROGRAM INC.

NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

7 INTERFUND TRANSFERS

During the year \$559 (2023 - \$22) was transferred to the Youth Justice Program Fund and \$35,435 was transferred to the Building Safer Communities Fund from the General Program Fund and Donation and Grant Fund to fund program delivery.

In the prior year \$60,530 was transferred to the Donation and Grant Fund from the General Program Fund to fund events and fundraising activities.

8 ECONOMIC DEPENDENCE

The organization derives approximately 49% (2023 - 77%) of its revenue from the Ministry of Children, Community, and Social Services.

9 ALLOCATION OF EXPENSES

The organization allocates to each program the costs incurred that are directly related to providing the program and indirect costs incurred by identifying an appropriate basis of allocating each component expense. Salaries and benefits for employees are allocated to each program on the basis of time incurred directly on the program. General and administrative costs are allocated to each program based on the revenues for the program and the criteria for the program.

ESSEX COUNTY DIVERSION PROGRAM INC.

STATEMENT OF OPERATIONS FOR ALL FUNDS

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

	General Program Fund	Youth Justice Program Fund	Donation and Grant Fund	Building Safer Communities Fund	Total 2024	Total 2023
Revenue						
Province of Ontario (Note 4)	\$ 159,166	\$ 36,000	\$ -	\$ -	\$ 195,166	\$ 195,166
The Corporation of the City of Windsor	-	-	-	118,887	118,887	-
Donations, events and fundraising	-	-	81,704	-	81,704	56,675
Interest	20	-	322	-	342	242
	159,186	36,000	82,026	118,887	396,099	252,083
Operating expenses						
Administration and consulting	-	-	11,146	12,115	23,261	-
Insurance	3,575	683	696	13,826	18,780	7,508
Office	3,610	967	5,643	26,657	36,877	19,674
Professional development	919	-	728	1,219	2,866	266
Professional fees	10,668	1,498	2,313	915	15,394	13,638
Program expenses	260	33	2,975	3,000	6,268	3,324
Promotion and advertising	1,166	-	1,863	6,849	9,878	3,416
Rent (Note 5)	9,780	1,345	-	3,715	14,840	20,604
Repairs and maintenance	-	-	-	4,000	4,000	27
Salaries and benefits	127,360	30,748	26,618	72,833	257,559	211,398
Telephone	2,126	228	405	750	3,509	2,832
Travel	2,487	453	2,513	2,091	7,544	4,410
Utilities (recovery)	-	-	-	-	-	(123)
Volunteer	-	45	384	-	429	539
	161,951	36,000	55,284	147,970	401,205	287,513
Excess (deficiency) of revenue over expenses	\$ (2,765)	\$ -	\$ 26,742	\$ (29,083)	\$ (5,106)	\$ (35,430)

See accompanying notes

Client: 6915 - Essex County Diversion Program Inc.
Engagement: 6915 - Essex County Diversion Program
Period Ending: 3/31/2024
Trial Balance: 150 - Trial Balance
Worksheet: 151 - Trial Balance Combined Detail LS

Account	Description	UNADJ 3/31/2024	FINAL 3/31/2024	< WPRef	1st PP-FINAL 3/31/2023	%Var30002
Group : [A]	Cash and cash equivalents					
Subgroup : [A.2]	Cash - General					
1001-G	WFCU Bank General	5,072.09	5,072.09	A-1	11,859.75	(57.23%)
1010-G	Petty Cash	300.00	300.00	NM	300.00	0.00%
1015-G	Petty Cash - Rebound	100.00	100.00	NM	100.00	0.00%
Subtotal [A.2]	Cash - General	<u>5,472.09</u>	<u>5,472.09</u>		<u>12,259.75</u>	<u>(55.37%)</u>
Subgroup : [A.3]	Cash - Donation					
1005-D	WFCU Donation Account	10,131.01	10,131.01	A-3	21,461.36	(52.79%)
Subtotal [A.3]	Cash - Donation	<u>10,131.01</u>	<u>10,131.01</u>		<u>21,461.36</u>	<u>(52.79%)</u>
Total [A]	Cash and cash equivalents	<u>15,603.10</u>	<u>15,603.10</u>		<u>33,721.11</u>	<u>(53.73%)</u>
Group : [B]	Term deposits					
Subgroup : [B.1]	Term deposits - Donation					
1050-D	Term Deposit	5,315.89	5,315.89	B-1	5,315.89	0.00%
Subtotal [B.1]	Term deposits - Donation	<u>5,315.89</u>	<u>5,315.89</u>		<u>5,315.89</u>	<u>0.00%</u>
Total [B]	Term deposits	<u>5,315.89</u>	<u>5,315.89</u>		<u>5,315.89</u>	<u>0.00%</u>
Group : [C]	Accounts receivable					
Subgroup : [C.1]	Accounts receivable - YJ					
2310-Y	GST/HST Payable	6.52	6.52	C	0.00	0.00%
Subtotal [C.1]	Accounts receivable - YJ	<u>6.52</u>	<u>6.52</u>		<u>0.00</u>	<u>0.00%</u>
Subgroup : [C.2]	Accounts Receivable - General					
1200-G	Accounts Receivable (A/R)	0.00	2,012.13	C-1	0.00	0.00%
2310-G	GST/HST Payable	692.29	692.29	C	859.93	(19.49%)
Subtotal [C.2]	Accounts Receivable - General	<u>692.29</u>	<u>2,704.42</u>		<u>859.93</u>	<u>214.49%</u>
Subgroup : [C.3]	Accounts Receivable - Donation					
1200-D	Accounts Receivable (A/R)	12,715.60	12,715.60	C-1	8,288.49	53.41%
2310-D	GST/HST Payable	213.37	213.37	C	0.00	0.00%
Subtotal [C.3]	Accounts Receivable - Donation	<u>12,928.97</u>	<u>12,928.97</u>		<u>8,288.49</u>	<u>55.99%</u>
Subgroup : [C.4]	Accounts Receivable - BSCF					
1200-BSCF	Accounts receivable	19,471.92	23,208.73	C-1	0.00	0.00%
2310-BSCF	GST/HST Payable	1,889.50	1,889.50	C	0.00	0.00%
Subtotal [C.4]	Accounts Receivable - BSCF	<u>21,361.42</u>	<u>25,098.23</u>		<u>0.00</u>	<u>0.00%</u>
Total [C]	Accounts receivable	<u>34,989.20</u>	<u>40,738.14</u>		<u>9,148.42</u>	<u>345.30%</u>
Group : [L]	Prepaid expenses and deposits					
Subgroup : [L.1]	Prepaid expenses - Y					
1220-Y	Prepaid Expenses	334.93	334.93	L-1	334.93	0.00%
Subtotal [L.1]	Prepaid expenses - Y	<u>334.93</u>	<u>334.93</u>		<u>334.93</u>	<u>0.00%</u>
Subgroup : [L.2]	Prepaid expenses - G					
1220-G	Prepaid Expenses	4,100.95	4,100.95	L-1	4,100.95	0.00%
Subtotal [L.2]	Prepaid expenses - G	<u>4,100.95</u>	<u>4,100.95</u>		<u>4,100.95</u>	<u>0.00%</u>
Subgroup : [L.3]	Prepaid expenses - D					
1220-D	Prepaid Expenses	334.93	334.93	L-1	334.93	0.00%
Subtotal [L.3]	Prepaid expenses - D	<u>334.93</u>	<u>334.93</u>		<u>334.93</u>	<u>0.00%</u>
Total [L]	Prepaid expenses and deposits	<u>4,770.81</u>	<u>4,770.81</u>		<u>4,770.81</u>	<u>0.00%</u>
Group : [CC]	Accounts payable and accrued expenses					
Subgroup : [CC.1]	A/P - YJ					
2100-Y	Payroll Liabilities	(1,332.20)	(1,332.20)	CC	(1,884.96)	(29.32%)
Subtotal [CC.1]	A/P - YJ	<u>(1,332.20)</u>	<u>(1,332.20)</u>		<u>(1,884.96)</u>	<u>(29.32%)</u>
Subgroup : [CC.2]	A/P - General					
2050-G	Accounts Payable (A/P)	(2,707.71)	(150.36)	CC-1	(87.47)	71.90%
2055-G	Joanna Conrad	(805.06)	(805.06)	CC-6	(442.93)	81.76%
2057-G	Elyse Vujanovic	0.00	0.00	NM	(261.90)	(100.00%)
2100-G	Payroll Liabilities	(2,025.08)	(2,025.08)	CC	(3,061.68)	(33.86%)
2125-G	Accrued Professional Fees	(6,800.00)	(6,800.00)	CC-2	(6,800.00)	0.00%
2130-G	Accrued Wages Payable	(1,184.59)	(1,184.59)	CC-4	(1,184.59)	0.00%
Subtotal [CC.2]	A/P - General	<u>(13,522.44)</u>	<u>(10,965.09)</u>		<u>(11,838.57)</u>	<u>(7.38%)</u>
Subgroup : [CC.3]	A/P - Donation					
2100-D	Payroll Liabilities	0.00	0.00	CC	(2,543.06)	(100.00%)
2120-D	Accrued Liabilities	(3,800.00)	(3,800.00)	CC-2	0.00	0.00%
2130-D	Accrued Wages Payable	(2,943.24)	(2,943.24)	CC-4	(2,943.24)	0.00%
Subtotal [CC.3]	A/P - Donation	<u>(6,743.24)</u>	<u>(6,743.24)</u>		<u>(5,486.30)</u>	<u>22.91%</u>

Subgroup : [CC.4] A/P - BSCF					
2050-BSCF	Accounts payable	(2,437.15)	(1,604.48) CC-1	0.00	0.00%
2055-BSCF	Joanna Conrad	(1,542.28)	(1,542.28) CC-6	0.00	0.00%
2059-BSCF	Aason Csele	(329.63)	(329.63) NM	0.00	0.00%
2060-BSCF	Samantha Szczyrek	(185.14)	(185.14) NM	0.00	0.00%
2100-BSCF	Payroll Liabilities	(2,968.92)	(2,968.92) CC	0.00	0.00%
2120-BSCF	Accrued Liabilities	(12,115.32)	(12,115.32) CC-2	0.00	0.00%
Subtotal [CC.4]	A/P - BSCF	(19,578.44)	(18,745.77)	0.00	0.00%
Total [CC]	Accounts payable and accrued expenses	(41,176.32)	(37,786.30)	(19,209.83)	96.70%
Group : [UU] Equity					
Subgroup : [UU.3] Fund balance - YJ					
3650-Y	Retained Earnings	1,572.57	1,550.00 UU	1,434.00	8.09%
Subtotal [UU.3]	Fund balance - YJ	1,572.57	1,550.00	1,434.00	8.09%
Subgroup : [UU.8] Interfund transfers - YJ					
3110-Y	Youth Justice Due To/From General	29,391.53	29,414.10 UU	29,950.91	(1.79%)
3115-Y	Youth Justice Due To/From Donation	(29,973.35)	(29,973.35) UU	(29,973.35)	0.00%
Subtotal [UU.8]	Interfund transfers - YJ	(581.82)	(559.25)	(22.44)	2,392.20%
Subgroup : [UU.10] Interfund transfers - General					
3100-G	General Due To/From Youth Justice	7,271.47	(53,280.57) UU	6,712.09	(893.80%)
3105-G	General Due To/From Donation	61,355.76	61,355.76 UU	53,839.86	13.96%
3106-BSCF	General Due To/From BSCF	0.00	(6,769.00)	0.00	0.00%
Subtotal [UU.10]	Interfund transfers - General	68,627.23	1,306.19	60,551.95	(97.84%)
Subgroup : [UU.9] Fund balance - General					
3650-G	Retained Earnings	(65,935.04)	(5,383.00) UU	(68,603.63)	(92.15%)
Subtotal [UU.9]	Fund balance - General	(65,935.04)	(5,383.00)	(68,603.63)	(92.15%)
Subgroup : [UU.14] Interfund Transfers - Donations					
3105-D	General Due To/From Donation	(12,654.24)	(12,654.24) UU	0.00	0.00%
3120-D	Donation Due To/From Youth Justice	50,333.35	50,333.35 UU	50,333.35	0.00%
3125-D	Donation Due To/From General	(105,724.52)	(45,195.05) UU	(110,862.86)	(59.23%)
3127-D	Donation Due To/From BSCF	35,250.80	42,203.80 UU	0.00	0.00%
Subtotal [UU.14]	Interfund Transfers - Donations	(32,794.61)	34,687.86	(60,529.51)	(157.31%)
Subgroup : [UU.5] Fund balance - Donation					
3650-D	Retained Earnings	30,616.07	(29,913.40) UU	(2,007.00)	1,390.45%
Subtotal [UU.5]	Fund balance - Donation	30,616.07	(29,913.40)	(2,007.00)	1,390.45%
Subgroup : [UU.12] Interfund transfers - BSCF					
3130-BSCF	BSCF Due To/From Donation	(35,250.80)	(35,250.80) UU	0.00	0.00%
3131-BSCF	BSCF Due To/From General	0.00	(184.00)	0.00	0.00%
Subtotal [UU.12]	Interfund transfers - BSCF	(35,250.80)	(35,434.80)	0.00	0.00%
Total [UU]	Equity	(33,746.40)	(33,746.40)	(69,176.63)	(51.22%)
Group : [700] Revenue					
Subgroup : [700.1] Ministry Grant - YJ					
4350-Y	Province of Ontario - MCYS Funding	(36,000.00)	(36,000.00) 700.3	(36,000.00)	0.00%
Subtotal [700.1]	Ministry Grant - YJ	(36,000.00)	(36,000.00)	(36,000.00)	0.00%
Subgroup : [700.2] Ministry Grant - General					
4350-G	Province of Ontario - MCYS Funding	(159,166.00)	(159,166.00) 700.3	(159,166.00)	0.00%
Subtotal [700.2]	Ministry Grant - General	(159,166.00)	(159,166.00)	(159,166.00)	0.00%
Subgroup : [700.14] Interest - General					
4500-G	Bank Interest Income	(20.09)	(20.09)	(13.82)	45.37%
4505-G	Interest Income	0.00	0.00	(29.85)	(100.00%)
Subtotal [700.14]	Interest - General	(20.09)	(20.09)	(43.67)	(54.00%)
Subgroup : [700.15] Interest - Donation					
4500-D	Bank Interest Income	(322.33)	(322.33)	(5.87)	5,391.14%
4505-D	Interest Income	0.00	0.00	(192.31)	(100.00%)
Subtotal [700.15]	Interest - Donation	(322.33)	(322.33)	(198.18)	62.65%
Subgroup : [700.19] Donations - D					
4100-D	Donation Revenue	(32,839.18)	(32,839.18)	(19,264.67)	70.46%
4105-D	Donation Program Revenue	(48,864.84)	(48,864.84)	(37,410.42)	30.62%
Subtotal [700.19]	Donations - D	(81,704.02)	(81,704.02)	(56,675.09)	44.16%
Subgroup : [700.27] Funding - BSCF					
4360-BSCF	BSCF Revenue	(118,887.44)	(118,887.44) 701	0.00	0.00%
Subtotal [700.27]	Funding - BSCF	(118,887.44)	(118,887.44)	0.00	0.00%
Total [700]	Revenue	(396,099.88)	(396,099.88)	(252,082.94)	57.13%

Group : [730] Operating expenses					
Subgroup : [730.2] Advertising and promotion - General					
5110-G	Advertising & Promotions	883.24	883.24 736	3,303.99	(73.27%)
5120-G	Meals and Entertainment	282.76	282.76 736	0.00	0.00%
Subtotal [730.2]	Advertising and promotion - General	1,166.00	1,166.00	3,303.99	(64.71%)
Subgroup : [730.3] Advertising and promotion - D					
5110-D	Advertising & Promotions	1,763.10	1,763.10 736	12.47	14,038.73%
5115-D	Donation	0.00	0.00	100.00	(100.00%)
5120-D	Meals and Entertainment - D	99.42	99.42 736	0.00	0.00%
Subtotal [730.3]	Advertising and promotion - D	1,862.52	1,862.52	112.47	1,556.01%
Subgroup : [730.6] Repairs and maintenance - G					
5140-G	Repairs and Maintenance	0.00	0.00	26.97	(100.00%)
Subtotal [730.6]	Repairs and maintenance - G	0.00	0.00	26.97	(100.00%)
Subgroup : [730.30] Employee benefits - D					
6100-D	Payroll Expenses	4,477.95	4,477.95 730-1	5,761.22	(22.27%)
Subtotal [730.30]	Employee benefits - D	4,477.95	4,477.95	5,761.22	(22.27%)
Subgroup : [730.124] Employee benefits - BSCF					
6100-BSCF	Payroll Expenses	3,914.38	3,914.38 730-1	0.00	0.00%
Subtotal [730.124]	Employee benefits - BSCF	3,914.38	3,914.38	0.00	0.00%
Subgroup : [730.31] Employee benefits - YJ					
6100-Y	Payroll Expenses	1,726.15	1,726.15 730-1	2,224.93	(22.42%)
Subtotal [730.31]	Employee benefits - YJ	1,726.15	1,726.15	2,224.93	(22.42%)
Subgroup : [730.32] Employee benefits - General					
5035-G	Employee Benefits - Life Insurance	188.52	188.52	188.52	0.00%
5045-G	Employee Benefits - Disability Insurance	1,963.32	1,963.32	1,963.32	0.00%
5050-G	Employee Benefits - RRSP	0.00	0.00	2,966.60	(100.00%)
6100-G	Payroll Expenses	5,595.34	5,595.34 730-1	5,291.95	5.73%
Subtotal [730.32]	Employee benefits - General	7,747.18	7,747.18	10,410.39	(25.58%)
Subgroup : [730.36] Insurance - YJ					
5135-Y	Insurance	683.00	683.00	683.27	(0.04%)
Subtotal [730.36]	Insurance - YJ	683.00	683.00	683.27	(0.04%)
Subgroup : [730.37] Insurance - General					
5135-G	Insurance	8,144.49	3,575.01	4,777.36	(25.17%)
Subtotal [730.37]	Insurance - General	8,144.49	3,575.01	4,777.36	(25.17%)
Subgroup : [730.44] Rent - OTF					
5145-D	Rent	0.00	0.00	8,297.87	(100.00%)
Subtotal [730.44]	Rent - OTF	0.00	0.00	8,297.87	(100.00%)
Subgroup : [730.56] Office - YJ					
5150-Y	Bank Charges	0.00	0.00	9.00	(100.00%)
5325-Y	ITT Expenses	0.00	0.00	64.96	(100.00%)
5330-Y	Office Expense	967.16	967.16 736	925.22	4.53%
5335-Y	Office Supplies	0.00	0.00	197.34	(100.00%)
5340-Y	Administrative Expenses	0.00	0.00	394.76	(100.00%)
5360-Y	Software Expense	0.00	0.00	44.69	(100.00%)
Subtotal [730.56]	Office - YJ	967.16	967.16	1,635.97	(40.88%)
Subgroup : [730.57] Office expenses - General					
5150-G	Bank Charges	86.05	86.05 736	139.50	(38.32%)
5316-G	Program Supplies	345.66	345.66 736	529.80	(34.76%)
5325-G	ITT Expenses	155.91	155.91 736	1,382.77	(88.72%)
5330-G	Office Expense	2,405.05	2,405.05 736	8,914.62	(73.02%)
5335-G	Office Supplies	255.64	255.64 736	1,852.53	(86.20%)
5340-G	Administrative Expenses	16.21	16.21 736	0.00	0.00%
5360-G	Software Expense	345.33	345.33 736	1,161.50	(70.27%)
Subtotal [730.57]	Office expenses - General	3,609.85	3,609.85	13,980.72	(74.18%)
Subgroup : [730.58] Office expenses - D					
5122-D	Honoraria	49.84	49.84 736	0.00	0.00%
5150-D	Bank Charges	135.00	135.00 736	10.50	1,185.71%
5215-D	Bad debts	450.00	450.00 736	0.00	0.00%
5316-D	Program Supplies	3,093.23	3,093.23 736	0.00	0.00%
5330-D	Office Expense	1,601.43	1,601.43 736	4,037.06	(60.33%)
5360-D	Software Expense	313.87	313.87 736	8.01	3,818.48%
Subtotal [730.58]	Office expenses - D	5,643.37	5,643.37	4,055.57	39.15%
Subgroup : [730.60] Professional fees - D					
5100-D	Professional Fees	20,396.18	2,312.80 737	3,794.94	(39.06%)
Subtotal [730.60]	Professional fees - D	20,396.18	2,312.80	3,794.94	(39.06%)
Subgroup : [730.61] Professional fees - YJ					
5100-Y	Professional Fees	1,498.00	1,498.00 737	1,082.42	38.39%
5105-Y	Bookkeeping Services	0.00	0.00	415.76	(100.00%)
Subtotal [730.61]	Professional fees - YJ	1,498.00	1,498.00	1,498.18	(0.01%)

Subgroup : [730.62] Professional fees - General						
5100-G	Professional Fees	3,215.87	10,153.73	737	5,746.27	76.70%
5105-G	Bookkeeping Services	0.00	0.00		2,598.50	(100.00%)
5117-G	Translation Costs	514.50	514.50		0.00	0.00%
Subtotal [730.62]	Professional fees - General	3,730.37	10,668.23		8,344.77	27.84%
Subgroup : [730.64] Professional development - General						
5160-G	Training-Team Development	785.41	785.41		266.32	194.91%
5310-G	Meeting Expense	133.13	133.13		0.00	0.00%
Subtotal [730.64]	Professional development - General	918.54	918.54		266.32	244.90%
Subgroup : [730.125] Professional development - BSCF						
5160-BSCF	Training-Team Development	1,218.74	1,218.74		0.00	0.00%
Subtotal [730.125]	Professional development - BSCF	1,218.74	1,218.74		0.00	0.00%
Subgroup : [730.65] Rent - YJ						
5145-Y	Rent	1,345.00	1,345.00	OO-1	1,344.94	0.00%
Subtotal [730.65]	Rent - YJ	1,345.00	1,345.00		1,344.94	0.00%
Subgroup : [730.66] Rent - General						
5145-G	Rent	10,582.01	9,779.90	OO-1	10,961.05	(10.78%)
Subtotal [730.66]	Rent - General	10,582.01	9,779.90		10,961.05	(10.78%)
Subgroup : [730.67] Program Expenses - D						
5315-D	Program Expenses	2,975.16	2,975.16		997.43	198.28%
Subtotal [730.67]	Program Expenses - D	2,975.16	2,975.16		997.43	198.28%
Subgroup : [730.68] Program Expenses - General						
5315-G	Program Expenses	259.53	259.53		2,327.27	(88.85%)
Subtotal [730.68]	Program Expenses - General	259.53	259.53		2,327.27	(88.85%)
Subgroup : [730.71] Salaries - YJ						
5010-Y	Wages & Salaries	29,021.85	29,021.85	730-1	28,522.76	1.75%
Subtotal [730.71]	Salaries - YJ	29,021.85	29,021.85		28,522.76	1.75%
Subgroup : [730.72] Salaries - General						
5010-G	Wages & Salaries	119,612.80	119,612.80	730-1	104,576.31	14.38%
Subtotal [730.72]	Salaries - General	119,612.80	119,612.80		104,576.31	14.38%
Subgroup : [730.73] Salaries - D						
5010-D	Wages & Salaries	22,140.34	22,140.34	730-1	59,902.63	(63.04%)
Subtotal [730.73]	Salaries - D	22,140.34	22,140.34		59,902.63	(63.04%)
Subgroup : [730.123] Salaries - BSCF						
5010-BSCF	Wages & Salaries	68,919.21	68,919.21	730-1	0.00	0.00%
Subtotal [730.123]	Salaries - BSCF	68,919.21	68,919.21		0.00	0.00%
Subgroup : [730.81] Telephone - YJ						
5355-Y	Telephone/Internet	228.00	228.00		228.26	(0.11%)
Subtotal [730.81]	Telephone - YJ	228.00	228.00		228.26	(0.11%)
Subgroup : [730.82] Telephone - General						
5355-G	Telephone/Internet	1,509.34	2,126.25		1,486.60	43.03%
Subtotal [730.82]	Telephone - General	1,509.34	2,126.25		1,486.60	43.03%
Subgroup : [730.83] Telephone - D						
5355-D	Telephone/Internet	404.53	404.53		1,116.56	(63.77%)
Subtotal [730.83]	Telephone - D	404.53	404.53		1,116.56	(63.77%)
Subgroup : [730.90] Travel - D						
5067-D	Mileage - Elyse.V	1,358.21	1,358.21		0.00	0.00%
5460-D	Travel	37.08	37.08		0.00	0.00%
Subtotal [730.90]	Travel - D	1,395.29	1,395.29		0.00	0.00%
Subgroup : [730.91] Travel - YJ						
5066-Y	Mileage - Lena.L	151.07	151.07		0.01	1,510,600.00%
5460-Y	Travel	301.88	301.88		0.00	0.00%
Subtotal [730.91]	Travel - YJ	452.95	452.95		0.01	4,529,400.00%
Subgroup : [730.92] Travel - General						
5055-G	Mileage - J. Conrad	1,666.92	1,666.92		340.17	390.03%
5066-G	Mileage - Lena.L	337.56	337.56		163.06	107.02%
5067-G	Mileage - Elyse.V	243.51	243.51		414.52	(41.25%)
5069-G	Mileage - Other Staff	6.75	6.75		0.00	0.00%
5460-G	Travel	232.37	232.37		82.25	182.52%
Subtotal [730.92]	Travel - General	2,487.11	2,487.11		1,000.00	148.71%
Subgroup : [730.93] Volunteer Expenses - YJ						
5310-Y	Meeting Expense	44.60	44.60		0.00	0.00%
Subtotal [730.93]	Volunteer Expenses - YJ	44.60	44.60		0.00	0.00%

Subgroup : [730.94] Volunteer Expenses - General						
5165-G	Volunteer Expense	0.00	0.00	539.22	(100.00%)	
Subtotal [730.94]	Volunteer Expenses - General	0.00	0.00	539.22	(100.00%)	
Subgroup : [730.95] Volunteer Expenses - D						
5165-D	Volunteer Expense	383.53	383.53	0.00	0.00%	
Subtotal [730.95]	Volunteer Expenses - D	383.53	383.53	0.00	0.00%	
Subgroup : [730.97] Utilities - General						
5350-G	Utilities	0.00	0.00	(122.71)	(100.00%)	
Subtotal [730.97]	Utilities - General	0.00	0.00	(122.71)	(100.00%)	
Subgroup : [730.106] Administrative - D						
5200-D	Admin and consulting - Donation	0.00	11,145.52 737.1	0.00	0.00%	
Subtotal [730.106]	Administrative - D	0.00	11,145.52	0.00	0.00%	
Subgroup : [730.114] Administrative fees - BSCF						
5200-BSCF	Admin and consulting - BSCF	0.00	12,115.32 737.1	0.00	0.00%	
Subtotal [730.114]	Administrative fees - BSCF	0.00	12,115.32	0.00	0.00%	
Subgroup : [730.70] Program Expenses - Y						
5315-Y	Program Expenses	33.29	33.29	0.25	13,216.00%	
Subtotal [730.70]	Program Expenses - Y	33.29	33.29	0.25	13,216.00%	
Subgroup : [730.107] Insurance - D						
5135-D	Insurance	696.38	696.38	2,047.66	(65.99%)	
Subtotal [730.107]	Insurance - D	696.38	696.38	2,047.66	(65.99%)	
Subgroup : [730.74] Professional Development - D						
5160-D	Training-Team Development	199.53	199.53	0.00	0.00%	
5310-D	Meeting Expense	528.46	528.46	0.00	0.00%	
Subtotal [730.74]	Professional Development - D	727.99	727.99	0.00	0.00%	
Subgroup : [730.33] Travel - D						
5055-D	Mileage - J. Conrad	1,117.88	1,117.88	3,409.99	(67.22%)	
Subtotal [730.33]	Travel - D	1,117.88	1,117.88	3,409.99	(67.22%)	
Subgroup : [730.115] Travel - BSCF						
5055-BSCF	Mileage - J. Conrad	496.40	496.40	0.00	0.00%	
5069-BSCF	Mileage - Other Staff	10.44	10.44	0.00	0.00%	
5460-BSCF	Travel	1,584.43	1,584.43	0.00	0.00%	
Subtotal [730.115]	Travel - BSCF	2,091.27	2,091.27	0.00	0.00%	
Subgroup : [730.116] Advertising and promotion - BSCF						
5120-BSCF	Meals and Entertainment - BSCF	6,849.27	6,849.27 736	0.00	0.00%	
Subtotal [730.116]	Advertising and promotion - BSCF	6,849.27	6,849.27	0.00	0.00%	
Subgroup : [730.117] Office - BSCF						
5122-BSCF	Honoraria	4,158.60	4,158.60 736	0.00	0.00%	
5330-BSCF	Office Expense	22,474.50	22,474.50 736	0.00	0.00%	
5360-BSCF	Software Expense	24.32	24.32 736	0.00	0.00%	
Subtotal [730.117]	Office - BSCF	26,657.42	26,657.42	0.00	0.00%	
Subgroup : [730.118] Insurance - BSCF						
5135-BSCF	Insurance	18,395.21	13,825.73	0.00	0.00%	
Subtotal [730.118]	Insurance - BSCF	18,395.21	13,825.73	0.00	0.00%	
Subgroup : [730.119] Repairs and maintenance - BSCF						
5140-BSCF	Repairs and Maintenance	4,000.00	4,000.00 736	0.00	0.00%	
Subtotal [730.119]	Repairs and maintenance - BSCF	4,000.00	4,000.00	0.00	0.00%	
Subgroup : [730.120] Rent - BSCF						
5145-BSCF	Rent	4,279.56	3,715.06 OO-1	0.00	0.00%	
Subtotal [730.120]	Rent - BSCF	4,279.56	3,715.06	0.00	0.00%	
Subgroup : [730.121] Professional fees - BSCF						
5100-BSCF	Professional Fees	15,406.56	291.24 737	0.00	0.00%	
5105-BSCF	Bookkeeping Services	623.64	623.64 737	0.00	0.00%	
Subtotal [730.121]	Professional fees - BSCF	16,030.20	914.88	0.00	0.00%	
Subgroup : [730.126] Program expenses - BSCF						
5315-BSCF	Program expenses	0.00	3,000.00	0.00	0.00%	
Subtotal [730.126]	Program expenses - BSCF	0.00	3,000.00	0.00	0.00%	

Subgroup : [730.127]	Telephone - BSCF				
5355-BSCF	Telephone/Internet	0.00	749.70	0.00	0.00%
Subtotal [730.127]	Telephone - BSCF	0.00	749.70	0.00	0.00%
Subgroup : None					
Subtotal : None		0.00	0.00	0.00	0.00%
Total [730]	Operating expenses	410,343.60	401,204.64	287,513.17	39.54%
	NET (INCOME) LOSS	14,243.72	5,104.76	35,430.23	(85.59%)
	Sum of Account Groups	0.00	0.00	0.00	0.00%

Client: **6915 - Essex County Diversion Program Inc.**
Engagement: **6915 - Essex County Diversion Program**
Period Ending: **3/31/2024**
Workpaper: **160 - Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		UU		
To adjust PY retained earnings to actual				
3110-Y	Youth Justice Due To/From General		22.57	
3125-D	Donation Due To/From General		60,529.47	
3650-G	Retained Earnings		60,552.04	
3100-G	General Due To/From Youth Justice			60,552.04
3650-D	Retained Earnings			60,529.47
3650-Y	Retained Earnings			22.57
Total			121,104.08	121,104.08
Adjusting Journal Entries JE # 6		731		
To reallocate expenses				
5100-G	Professional Fees		6,937.86	
5145-G	Rent		564.50	
5355-BSCF	Telephone/Internet		749.70	
5100-D	Professional Fees			6,937.86
5145-BSCF	Rent			564.50
5355-G	Telephone/Internet			749.70
Total			8,252.06	8,252.06
Adjusting Journal Entries JE # 7		110.1		
To reallocate interfund transfers				
3127-D	Donation Due To/From BSCF		6,953.00	
3106-BSCF	General Due To/From BSCF			6,769.00
3131-BSCF	BSCF Due To/From General			184.00
Total			6,953.00	6,953.00
Adjusting Journal Entries JE # 8		L-2		
To reverse insurance for fiscal 2025 *REVERSING*				
2050-BSCF	Accounts payable		4,569.48	
2050-G	Accounts Payable (A/P)		4,569.48	
5135-BSCF	Insurance			4,569.48
5135-G	Insurance			4,569.48
Total			9,138.96	9,138.96

June 18, 2024

PRIVATE AND CONFIDENTIAL

Joanna Conrad, Executive Director
Essex County Diversion Program Inc.
1015 Highland Avenue
Windsor, ON N9A 1R6

Dear Joanna:

Re: Management Letter – Year Ended March 31, 2024

Please find enclosed our management letter, which reports observations noted during our March 31, 2024 year-end audit of Essex County Diversion Program Inc. and includes our recommendations for improvement to the organization's systems and procedures.

While the primary objective of our audit examination was to render an opinion on the fairness of the financial statements as a whole, we considered internal accounting procedures and systems of internal controls to the extent necessary to determine our auditing procedures.

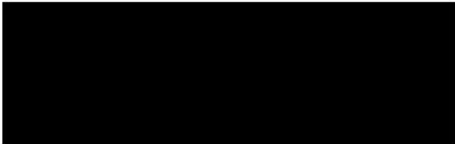
Our work does not provide absolute assurance on the internal control structure, nor do our procedures necessarily cover all control systems upon which management may be relying.

These comments are not intended to reflect in any way upon the honesty or the integrity of your personnel, rather are intended to assist you in safeguarding the organization's assets and continued operations.

Should you wish to discuss this memorandum further with us, we would be pleased to do so at your convenience.

Yours truly,

ROTH MOSEY & PARTNERS LLP



Christina D. Przytocki, CPA
Senior Manager

Encls/

cc: Board of Directors

1. Executive Director payments

Observation

During our fieldwork it was noted that the Executive Director is signing on her own cheques as one of the two authorized signees.

Recommendation

To enhance segregation of duties, it is recommended that two Board members approve the cheques issued to the Executive Director.

2. Board Meeting Minutes

Observation

Upon review of the board meeting minutes it was noted that the Board meeting minutes do not clearly document the discussions, deliberations, and decisions made during board meetings. Additionally, there was no documentation for approval of the year-end audited financial statements, and appointment of auditors for the following fiscal year.

Recommendation

It is recommended that more detailed meeting minutes are maintained and the minutes document items such as those Board members present in the meeting, approval of the prior meeting minutes, organizational matters discussed, and the motions made and approved by the Board members.

June 18, 2024

Joanna Conrad, Executive Director
Essex County Diversion Program
1015 Highland Avenue
Windsor, ON N9A 1R6

Dear Joanna:

The purpose of this letter is to outline the terms of our engagement to audit the financial statements of Essex County Diversion Program for the year ended March 31, 2025.

Objective, Scope and Limitations

Our statutory function as auditors of Essex County Diversion Program is to report to the Directors by expressing an opinion on Essex County Diversion Program's annual financial statements. We will conduct our audit in accordance with Canadian generally accepted auditing standards and will issue an audit report. An auditor conducting an audit in accordance with Canadian generally accepted auditing standards obtains reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of:

- (a) Factors such as use of judgment, and the use of testing of the data underlying the financial statements;
- (b) Inherent limitations of internal control; and
- (c) The fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error and illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

Our services do not include advice for any jurisdiction outside Canada or legal advice. When applicable, we recommend that you seek independent foreign tax advice and legal advice including but not limited to corporate law advice and family law advice.

Our services do not include any sales tax, payroll tax, excise tax, or property/real estate tax advice unless specifically engaged to do so. As we have not been engaged to perform any work in these areas, we may not detect situations where you are collecting tax incorrectly, failing to collect or withhold tax, incorrectly claiming or failing to claim input tax credits or failing to file required returns not specifically stated in the Scope of Services Section above. Failure to properly account for these taxes could result in officers and directors of the entity becoming liable for tax, interest, or penalties. If mutually agreed upon, we would be pleased to provide detailed work in any of these areas which would be outlined in a separate engagement letter.

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

Independent Auditor's Report

To the Board of Directors of Essex County Diversion Program:

Qualified Opinion


We have audited the financial statements of **Essex County Diversion Program** (the Entity), which comprise the statement of financial position as at March 31, 2025, and the statements of operations and fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Entity derives revenue from donations, events and fundraising, 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 Entity. Therefore, we were not able to determine whether any adjustments might be necessary to this revenue, excess (deficiency) of revenues over expenses, and cash flows from operations for the years ended March 31, 2025 and 2024, current assets as at March 31, 2025, and 2024, and fund balances as at April 1 and March 31 for both the 2025 and 2024 years. Our audit opinion on the financial statements for the year ended March 31, 2024 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of qualified audit opinion.



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher 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 Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Windsor, Ontario

Roth Mosey & Partners LLP
Licensed Public Accountants

Our responsibilities

We will perform the audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian generally accepted accounting principles. Accordingly, we will plan and perform our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors that have a material effect on the financial statements taken as a whole, including illegal acts whose consequences have a material effect on the financial statements.

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of Essex County Diversion Program without Essex County Diversion Program's prior consent, unless required to do so by legal authority, or the rules of professional conduct /code of ethics of the Institute of CPA Ontario.

We will communicate in writing to the audit committee or equivalent, the relationships between us and Essex County Diversion Program (including related entities) that, in our professional judgment, may reasonably be thought to bear on our independence.

The objective of our audit is to obtain reasonable assurance that the financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

- (a) Misstatements, resulting from error, other than trivial errors;
- (b) Fraud or any information obtained that indicates that a fraud may exist;
- (c) Any evidence obtained that indicates that an illegal or possibly illegal act, other than one considered inconsequential, has occurred;
- (d) Significant weaknesses in the design or implementation of internal control to prevent and detect fraud or error; and
- (e) Related party transactions identified by us that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

We will consider Essex County Diversion Program's internal control to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of further audit procedures. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of internal control over financial reporting.

Management's responsibilities

Management is responsible for:

1. Financial statements and Tax Return

- (a) The preparation and fair presentation of Essex County Diversion Program's financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
- (b) Management will provide the information necessary for us to complete the Registered Charity Information return and will file it with the authorities on a timely basis.

2. Completeness of information

- (a) Providing us with and making available complete financial records and related data, and copies of all minutes of meetings of shareholders, directors and committees of directors;
- (b) Providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- (c) Providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto; and
- (d) Providing us with information regarding all related parties and related party transactions.

Fraud and error

- (a) The design and implementation of internal controls to prevent and detect fraud and error;
- (b) An assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- (c) Providing us with information relating to fraud or suspected fraud affecting the entity involving:
 - (i) management;
 - (ii) employees who have significant roles in internal control; or
 - (iii) others, where the fraud could have a significant effect on the financial statements;
- (d) Providing us with information relating to any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others; and
- (e) Communicating its belief that the effects of any uncorrected financial statements misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Recognition, measurement and disclosure

- (a) Providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;
- (b) Providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- (c) Providing us with information relating to the measurement and disclosure of transactions with related parties;
- (d) Providing us with an assessment of all areas of measurement uncertainty known to management (we will advise on those that are required to be disclosed in accordance with MEASUREMENT UNCERTAINTY, CPA CANADA HANDBOOK – ACCOUNTING Section 1508);
- (e) Providing us with information relating to claims and possible claims, whether or not they have been discussed with legal counsel;
- (f) Providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which Essex County Diversion Program is contingently liable;
- (g) Providing us with information on whether Essex County Diversion Program has satisfactory title to assets, liens or encumbrances on assets exist, or assets are pledged as collateral;
- (h) Providing us with information relating to compliance with aspects of contractual agreements that may affect the financial statements; and
- (i) Providing us with information concerning subsequent events.

Written confirmation of significant representations

- (a) Providing us with written confirmation of significant representations provided to us during the engagement on matters that are:
 - (i) directly related to items that are material, either individually or in the aggregate, to the financial statements;
 - (ii) not directly related to items that are material to the financial statements but are significant, either individually or in the aggregate, to the engagement; and

(iii) relevant to your judgments or estimates that are material, either individually or in the aggregate, to the financial statements.

Use and Distribution and Reproduction of our Report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of Essex County Diversion Program and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party.

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Our name may not be used unless we have provided our consent in writing. Any information to which we have attached a communication must be issued with that communication unless otherwise agreed to by us in writing.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

Assistance Requested

We will ask that your personnel, to the extent possible:

- (a) Prepare various schedules and analyses before our engagement, planned to commence on or about May 12, 2025; and
- (b) Make various invoices and other documents available to our staff.

This assistance will facilitate our work and will help control our costs.

Working Papers

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

Indemnity

Essex County Diversion Program hereby agrees to release, indemnify and hold harmless our firm and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of any breach by Essex County Diversion Program, or its directors, officers, agents, or employees, of any of the covenants made by Essex County Diversion Program herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.

Essex County Diversion Program hereby agrees to indemnify and hold harmless our firm and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of the services performed by us pursuant to this engagement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of our Firm.

Limitation of Liability

In any action, claim, loss or damage arising out of this engagement, Essex County Diversion Program agrees that the liability of our firm and its partners, agents or employees is limited to the lesser amount of:

- (a) the greater of five (5) times the professional fees charged for our services provided by us pursuant to this engagement and \$500,000; and
- (b) the total amount of the proceeds of professional errors and omissions insurance available to indemnify us in respect of such action, claim loss or damage.

You expressly agree that Essex County Diversion Program will not bring any proceedings in any court of any jurisdiction advancing any claim against our partners, agents or employees personally.

You expressly agree that any liability we may have to you shall not be joint and several with any other party, but shall be several, and limited to the percentage or degree of our fault in proportion to the fault or wrongdoing of all persons who contributed to the loss. You also agree that the firm shall not be liable for consequential, special, indirect, incidental, punitive or exemplary damages, including, without limitation, lost profits and opportunity costs.

This limitation of liability does not apply to the extent that the action, claim, loss or damage is determined to have resulted from the gross negligence and/or willful misconduct of our firm.

The above limitation of liability applies equally to any collateral or other engagement for which no written agreement is made between us.

If you have any concerns with the above limitation of liability, we would be pleased to negotiate the terms of the limitation of liability.

Fees

Fees will be rendered as work progresses and are payable on presentation. Fees for any additional services, such as tax planning or consulting in nature, will be established separately with you.

Interest will be charged on all overdue accounts at the rate of 1.25% per month (16.075% per annum).

Use of Information (Privacy)

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- (a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- (b) We will hold all personal information in compliance with our Privacy Statement.

Internet Communication

We may from time to time communicate with you electronically. You recognize and accept the risks associated with communicating electronically, including (but without limitation) the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request that we do not communicate electronically, you assume all responsibility or liability in respect of the risk of communicating by email.

Termination

The above terms of our engagement will be effective from year to year until amended or terminated in writing.

Governing Legislation

This engagement is subject to and governed by the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it.

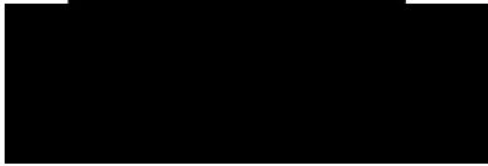
If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

If you have any questions about the contents of this letter, please raise them with us. We appreciate the opportunity of being of service to your entity.

[REDACTED]

Yours very truly,

ROTH MOSEY & PARTNERS LLP



Christina D. Przytocki, CPA
Senior Manager

ACKNOWLEDGED:

ESSEX COUNTY DIVERSION PROGRAM

Joanna Conrad, Executive Director

Date

June 21 2024

Invoice No.213791

Essex County Diversion Program
 1015 Highland Avenue
 Windsor ON N9A 1R6

Professional services rendered in connection with the following:

Preparation of audited financial statements for the year ended March 31, 2024.

Preparation of March 31, 2024 charity return.

Preparation of Management letter for the Board of Directors.

Additional statement work and disclosure over the Building Safer Communities Fund.

Various discussions throughout the year regarding income tax and other financial matters.

\$8,900.00

HST 1,157.00

\$10,057.00

<u>Payment Method</u>	<u>Instructions</u>
Cheques	[REDACTED]
Credit Card	
E-Transfer	
Direct Deposit	

Note: Accounts due when rendered. Thereafter, interest at 1 ¼ per month.

From: [Aaron Csele](#)
To: [Tulett, Maddy](#)
Cc: [Unis, Ann Marie](#)
Subject: Re: Town of Essex: Community Partnership Fund – 2025 Application Follow-up
Date: Monday, December 16, 2024 3:43:23 PM
Attachments: [essex_logo_colour_d7c21922-3a94-4fef-bf7a-752e7ad9fdb1.png](#)
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[003_sm_fb_a1669113-305d-4ecf-bbc8-c006dd7ddaf7.png](#)
[003_sm_in_610e655e-a302-4d87-ae26-377ce3e93934.png](#)
[003_sm_twitter_ac632f2d-acfa-45dc-872a-d62866a18eee.png](#)
[003_sm_y2_e868968d-ddeb-43d2-9d96-466d86bfd691.png](#)
[003_sm_insta_f5d67e1c-f986-446b-a9ce-327354141ccb.png](#)
[emailsignature_holiday2022_5009bd27-8287-4ad7-b511-2648209096ed.png](#)

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CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good afternoon Maddy,

Thank you for pointing that out. The correct amount we are requesting is \$11,350. The difference of \$150 accounts for rounding up. Please let me know if further clarification is needed.

Youth Diversion will cover the deficit through strategies like fundraising, securing additional grants or donations to balance the budget.

If you have any other questions or concerns, please do not hesitate to contact me!

Happy holidays!

With thanks,
Aaron Csele

On Fri, Dec 13, 2024 at 11:31 AM Tulett, Maddy <mtulett@essex.ca> wrote:

Good Afternoon,

We have reviewed the Youth Diversion - Essex County Diversion Program application for the 2025 Community Partnership Fund and had a couple follow-ups.

Please provide the following:

- Clarification of amount requested
 - You requested \$11,500 cash grant, however, in the explanation of funding request you identified each cost the grants funds were needed for, and it totaled to \$11,350 (Room Rentals - \$5850, Program Materials - \$600, Office/General Administration - \$945, Meals - \$1500, Travel - \$2455). Therefore, are you requesting a cash grant of \$11,500 or \$11,350?
- Explanation on how your organization will cover their deficit

Per our policy (see attached), specifically section 7, incomplete applications may not be considered at Finance Committee so please submit the above requested information no later than January 7th, 2025, so we can ensure a complete application package is presented to Finance Committee.

Happy holidays!

Thank you,

Out of Office Notice: I will be out of office from December 16th, 2024, and returning January 6th, 2025.

Maddy Tulett
Financial Analyst | Finance & Business Services

P: 519.776.7336 ext. 1137 | F: 519.776.8811

E: mtulett@essex.ca | www.essex.ca

33 Talbot Street

S. Essex, ON

N8M 1A8



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Aaron Csele
Youth Outreach Coordinator , Youth Diversion

5192533340 | www.ecyouthdiversion.ca
acsele@essexcountydiversion.com

[1015 Highland Ave., Windsor ON N9A 1R6](#)

Board of Directors - November 21, 2024

Kevin Cosgrove (IT Specialist) - Board President

Brandon Pottie (Director of Operation at Community Living) - Vice President

Kyle Essery (Educator and Coach) - Member at Large

Neil McEachrane (Retired, Windsor Police Service) - Member at Large

Aleksandar Ilijoski - Member at Large

Meeta Huggins - Member at Large

Bianca Jackson - Member at Large

Karel DeGraaf - Member at Large

Charles Lorway - Member at Large

