

Financial Statements of

**COMMUNITY LIVING  
YORK SOUTH**

And Independent Auditors' Report thereon

Year ended March 31, 2021



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## INDEPENDENT AUDITORS' REPORT

To the Members of Community Living York South

### ***Opinion***

We have audited the financial statements of Community Living York South (the Entity), which comprise:

- the statement of financial position as at March 31, 2021
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### ***Basis for Opinion***

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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.



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- 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 auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the 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.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

June 10, 2021

# COMMUNITY LIVING YORK SOUTH

## Statement of Financial Position

March 31, 2021, with comparative information for 2020

	2021	2020
<b>Assets</b>		
Current assets:		
Cash	\$ 3,813,231	\$ 3,651,620
Short-term investments (note 2)	3,909,919	3,339,928
Accounts receivable (note 3)	566,682	400,760
	<u>8,289,832</u>	<u>7,392,308</u>
Capital assets (note 4)	6,265,067	6,286,530
Long-term investments (note 5)	188,498	107,873
	<u>\$ 14,743,397</u>	<u>\$ 13,786,711</u>

## Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 2,021,214	\$ 2,384,443
Deferred revenue	194,424	321,624
Current portion of mortgages payable (note 7)	194,869	141,914
	<u>2,410,507</u>	<u>2,847,981</u>
Deferred contributions related to capital assets (note 8)	956,118	1,070,284
Deferred contributions related to future expenses	217,856	145,368
Mortgages payable (note 7)	71,083	177,265
Net assets:		
Investment in capital assets (note 9)	5,042,997	4,897,067
Internally restricted (note 10)	3,000,000	3,000,000
Unrestricted	2,945,567	1,552,698
Capital reserve (note 11)	99,269	96,048
	<u>11,087,833</u>	<u>9,545,813</u>
Commitments (note 15)		
	<u>\$ 14,743,397</u>	<u>\$ 13,786,711</u>

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

# COMMUNITY LIVING YORK SOUTH

## Statement of Operations

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Revenue (Schedule 1):		
Provincial government subsidies	\$ 15,127,620	\$ 13,083,139
Residential fees	968,090	998,227
United Way grants	385,621	331,121
Unrealized gain (loss) on investments	359,900	(152,066)
Passport	270,384	556,121
Amortization of deferred contributions related to capital assets (note 8)	208,134	187,294
Trillium Foundation	153,300	161,344
Gain on disposal of investments	119,722	42,597
Donations and other	113,926	60,193
Interest and dividends	106,601	135,460
Sales and services	-	32,597
Fundraising	-	21,630
	17,813,298	15,457,657
Expenditures (recovery) (Schedule 1):		
Staff salaries and benefits	10,958,362	10,729,017
Purchased services	1,266,025	1,278,849
Occupancy-related costs	800,731	760,511
Supplies and equipment	727,621	1,021,539
Professional services	624,942	326,057
Repairs and maintenance	601,289	502,733
Amortization of capital assets	580,604	472,845
Passport	368,206	383,170
Other services	240,446	289,917
Staff training	227,748	152,036
Travel and communication	156,284	286,851
Insurance	83,583	75,944
Portfolio management	19,863	16,657
General and administrative	11,906	76,343
Interest on mortgages	5,820	7,583
Expenditure recovery	(402,152)	(736,374)
	16,271,278	15,643,678
Excess (deficiency) of revenue over expenditures	\$ 1,542,020	\$ (186,021)

See accompanying notes to financial statements.

## COMMUNITY LIVING YORK SOUTH

### Statement of Changes in Net Assets

Year ended March 31, 2021, with comparative information for 2020

					2021	2020
	Invested in capital assets (note 9)	Internally restricted (note 10)	Unrestricted	Capital reserve (note 11)	Total	Total
Balance, beginning of year	\$ 4,897,067	\$ 3,000,000	\$ 1,552,698	\$ 96,048	\$ 9,545,813	\$ 9,731,834
Excess (deficiency) of revenue over expenditures	(372,470)	-	1,914,490	-	1,542,020	(186,021)
Interfund transfer	-	-	(3,221)	3,221	-	-
Invested in capital assets	518,400	-	(518,400)	-	-	-
<b>Balance, end of year</b>	<b>\$ 5,042,997</b>	<b>\$ 3,000,000</b>	<b>\$ 2,945,567</b>	<b>\$ 99,269</b>	<b>\$ 11,087,833</b>	<b>\$ 9,545,813</b>

See accompanying notes to financial statements.

# COMMUNITY LIVING YORK SOUTH

## Statement of Cash Flows

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenditures	\$ 1,542,020	\$ (186,021)
Items not involving cash:		
Amortization of capital assets	580,604	472,845
Amortization of deferred contributions related to capital assets	(208,134)	(187,294)
Gain on disposal of investments	(119,722)	(42,597)
Unrealized (gain) loss on investments	(359,900)	152,066
Change in non-cash operating working capital	(656,351)	349,134
	778,517	558,133
Financing:		
Decrease in mortgages payable	(53,227)	(51,459)
Increase in deferred contributions related to capital assets	93,968	223,299
Increase (decrease) in deferred contributions related to future expenses	72,488	(13,587)
	113,229	158,253
Investments:		
Additions to capital assets	(559,141)	(678,387)
Proceeds on disposal of investments	1,703,989	1,551,557
Purchase of investments	(1,874,983)	(1,692,788)
	(730,135)	(819,618)
Increase (decrease) in cash	161,611	(103,232)
Cash, beginning of year	3,651,620	3,754,852
Cash, end of year	\$ 3,813,231	\$ 3,651,620

See accompanying notes to financial statements.



# COMMUNITY LIVING YORK SOUTH

## Notes to Financial Statements

Year ended March 31, 2021

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Community Living York South (the "Entity") is a charitable organization established to provide facilities and services to individuals with intellectual disabilities in the southern sector of York Region. The Entity is incorporated under the laws of Ontario without share capital and is registered as a charitable organization with the Canada Revenue Agency and, accordingly, is exempt from income taxes. The Entity is dependent upon the continued support from the Ministry of Children, Community and Social Services ("MCCSS"). The Entity receives a substantial amount of funding from the MCCSS, pursuant to a service contract entered into by both parties.

### 1. Significant accounting policies:

These financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the Chartered Professional Accountants Canada Handbook. The Entity's significant accounting policies are as follows:

(a) Revenue recognition:

The Entity follows the deferral method of accounting for contributions.

Deferred contributions related to capital assets include subsidies and grants from governments which are restricted for the purchase of capital assets. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Revenue from specified donations and fundraising activities is recognized in the year in which the activities occur. Deferred revenue consists of prepayments for events to be held in a future period. Unspecified donations are recorded as income in the year they are received.

Unrestricted contributions, including grants and subsidies, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred contributions related to future expenses represent restricted contributions held in trust for which the related expenses have not yet been incurred. Any unrealized gains and losses on the underlying investments are included in total deferred contributions related to future expenses. When the expenses are incurred, an equivalent amount is recognized as revenue.

Revenue related to user fees, income from services rendered and investment income is recorded as it is earned. Unrealized gain or loss on investments is recorded as disclosed in note 1(c).

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

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## 1. Significant accounting policies (continued):

### (b) Capital assets:

The Entity's investment in real property and capital equipment is recorded at cost less accumulated amortization.

Capital assets are amortized over their estimated useful lives on a straight-line basis using the following annual rates:

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Buildings	5%
Furniture and equipment	20%
Vehicles	33-1/3%
Computer hardware	33-1/3%
Leasehold improvements	33-1/3%

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### (c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Entity has not elected to carry any such financial instruments at fair value.

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

Fair values of investments are determined as follows:

Fixed income securities and equities are valued at year end quoted market prices.

The Entity does not enter into any derivative financial instruments for hedging or speculative purposes.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

## 1. Significant accounting policies (continued):

(d) Foreign currency translation:

Monetary assets and liabilities are translated at the prevailing rates of exchange at the balance sheet date. Revenue and expenses are translated at the average exchange rates for the year. Realized and unrealized exchange gains and losses are included in the statement of operations.

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the revenue and expenditures during the year. Actual results could differ from those estimates.

## 2. Short-term investments:

	2021		2020	
	Cost	Market	Cost	Market
Bond funds	\$ 1,702,194	\$ 1,746,363	\$ 1,985,478	\$ 2,034,396
Equities	1,748,728	2,163,556	1,246,470	1,305,532
	\$ 3,450,922	\$ 3,909,919	\$ 3,231,948	\$ 3,339,928

(a) Interest rate risk:

The value of short-term bond fund investments will generally increase if interest rates fall and will decrease if interest rates rise. Changes in interest rates may also affect the value of equity securities.

(b) Market and credit risk:

The risks associated with the bond funds are the risks associated with the bonds in which the funds are invested. The value of equity securities changes with stock market conditions, which are affected by general economic and market conditions. The value of securities or debt instruments will vary with developments within the specific companies or governments which issue the securities or debt instruments.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

## 2. Short-term investments (continued):

(c) Foreign currency risk:

The value of securities denominated in a currency other than Canadian dollars will be affected by changes in the value of the Canadian dollar in relation to the value of the currency in which the security is denominated.

## 3. Accounts receivable:

	2021	2020
Accounts receivable	\$ 388,394	\$ 312,854
HST receivable	163,488	87,906
Provincial government subsidies receivable	14,800	-
	<u>\$ 566,682</u>	<u>\$ 400,760</u>

## 4. Capital assets:

	2021	2020		
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 3,138,398	\$ -	\$ 3,138,398	\$ 3,138,398
Buildings	9,879,383	7,100,633	2,778,750	2,988,257
Furniture and equipment	748,854	658,132	90,722	81,953
Vehicles	792,924	572,708	220,216	30,810
Computer hardware	436,238	399,257	36,981	47,112
Leasehold improvements	159,118	159,118	-	-
	<u>\$ 15,154,915</u>	<u>\$ 8,889,848</u>	<u>\$ 6,265,067</u>	<u>\$ 6,286,530</u>

Major funding for the acquisition of certain properties was received from the Ministry of Children, Community and Social Services. The Entity is therefore not able to dispose of these properties or to use the assets for other purposes without the consent of the MCCSS. If any such properties are sold and the proceeds of sale are not reinvested in another approved property within the fiscal year that the property is sold, a portion of the proceeds based on previous funding grants may be repayable to MCCSS.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

## 5. Long-term investments:

	2021		2020	
	Cost	Market	Cost	Market
Fixed income funds	\$ 116,480	\$ 118,177	\$ 62,220	\$ 64,252
Equities	56,630	70,321	44,161	43,621
	\$ 173,110	\$ 188,498	\$ 106,381	\$ 107,873

The fixed income funds and equities are held in trust for the funding of future scholarships, which are included in deferred contributions related to future expenses. The long-term investments are subject to the same financial instrument risks as disclosed in note 2.

## 6. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$253,087 (2020 - \$194,511), which includes amounts payable for HST and payroll related taxes.

## 7. Mortgages payable:

	2021	2020
2.105% Scotiabank first mortgage, payable in blended monthly instalments of \$3,326, due March 1, 2022	\$ 177,265	\$ 213,049
1.735% Scotiabank first mortgage, payable in blended monthly instalments of \$1,595, due March 1, 2021	-	106,130
2.150% Peoples Trust Company first mortgage, payable in blended monthly instalments of \$1,611 due January 1, 2026	88,687	-
	265,952	319,179
Less current portion	194,869	141,914
	\$ 71,083	\$ 177,265

The mortgages payable to Scotiabank and Peoples Trust Company have been arranged through the Ministry of Municipal Affairs and Housing. The mortgages payable are secured by specific charges to the buildings. The net book value of the buildings at March 31, 2021 was \$601,351 (2020 - \$657,502).

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

## 7. Mortgages payable (continued):

Future principal repayments on mortgages payable are as follows:

2022	\$	194,869
2023		17,986
2024		18,374
2025		18,771
2026		15,952
	\$	265,952

## 8. Deferred contributions related to capital assets:

Deferred capital contributions related to capital assets represent the unamortized amount of subsidies and grants received for the purchase of capital assets.

The amortization of capital contributions is recorded as revenue in the statement of operations.

	2021	2020
Balance, beginning of year	\$ 1,070,284	\$ 1,034,279
Contributions received	93,968	223,299
Amounts amortized to revenue	(208,134)	(187,294)
Balance, end of year	\$ 956,118	\$ 1,070,284

## 9. Invested in capital assets:

Invested in capital assets is calculated as follows:

	2021	2020
Capital assets	\$ 6,265,067	\$ 6,286,530
Amounts funded by:		
Deferred contributions related to capital assets	(956,118)	(1,070,284)
Mortgages payable	(265,952)	(319,179)
	\$ 5,042,997	\$ 4,897,067

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

## 9. Invested in capital assets (continued):

The change in the balance is calculated as follows:

	2021	2020
Excess (deficiency) of revenue over expenditures:		
Amortization of deferred contributions related to capital assets	\$ 208,134	\$ 187,294
Amortization of capital assets	(580,604)	(472,845)
	(372,470)	(285,551)
Net changes in invested in capital assets:		
Additions to capital assets	559,141	678,387
Amounts funded by:		
Deferred contributions related to capital assets	(93,968)	(223,299)
Mortgages payable	53,227	51,459
	518,400	506,547
	\$ 145,930	\$ 220,996

## 10. Restrictions on net assets:

The Board of Directors internally restricted a total amount of \$3,000,000 (2020 - \$3,000,000), which consists of \$1,100,000 for working capital purposes, \$200,000 for contingencies and \$1,700,000 for the purchase of single storey properties to replace certain existing two storey properties.

## 11. Capital reserve:

The capital reserve represents balances set aside for the Dedicated Supportive Housing program.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

## 12. Reconciliation of Schedule 1 to statement of operations:

	2021	2020
Excess (deficiency) of revenue over expenditures	\$ 1,542,020	\$ (186,021)
Adjustments:		
Amortization of deferred contributions related to capital assets	(208,134)	(187,294)
Principal reduction of mortgages payable	(53,227)	(51,459)
Additions to capital assets	(559,141)	(678,387)
Accrued payables	(668,681)	535,207
Other revenue	(1,936)	992
Amortization of capital assets	580,604	472,845
Additions to deferred contributions related to capital assets	93,968	223,299
Vacation pay, overtime accrual and other payroll adjustments	47,890	(39,148)
Audit fee accrual	33,188	32,653
Accrual of accounts receivable	(210,818)	(164,538)
Other expenses	(6,573)	-
Excess of revenue over expenditures per Schedule 1	\$ 589,160	\$ (41,851)

## 13. Financial risks and concentrations of credit risk:

### (a) Market risk:

The Entity's operations are derived from provincial government subsidies, residential fees, passport, grants and other income and are affected by general economic trends. A decline in economic conditions could impact the Entity's operations negatively. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Entity has experienced a temporary closure of community based activities and facility based day programs and a decline in donations revenue, in relation to the COVID-19 pandemic. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Entity is not known at this time. The current challenging economic climate may lead to adverse changes in the fair value of investments and investment income, debt levels, cash flows and/or working capital levels, which may also have a direct impact on the operating results and financial position of the Entity in the future.



# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

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## 13. Financial risks and concentrations of credit risk (continued):

### (b) Liquidity risk:

Liquidity risk is the risk that the Entity will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Entity manages its liquidity risk by monitoring its operating requirements. The Entity prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been a change to the risk exposures from 2021, as disclosed in note 13(a).

### (c) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Entity is exposed to credit risk with respect to the accounts receivable. The Entity assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. There were no concentrations of credit risk for the year ended March 31, 2021.

### (d) Interest rate risk:

The Entity is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about the fixed rate investments are included in notes 2 and 5 and the mortgages payable are included in note 7.

## 14. Indemnification of officers and directors:

The Entity has indemnified its past, present and future directors and officers against expenses (including legal expenses), judgments, and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding in which the directors are sued as a result of their service, if they acted honestly and in good faith with a view to the best interest of the Entity. The nature of the indemnity prevents the Entity from reasonably estimating the maximum exposure. The Entity has purchased directors and officers liability insurance with respect to this indemnification.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2021

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## 15. Commitments:

The Entity is committed to payments under various operating leases expiring at various dates as follows:

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2022	\$	497,000
2023		98,000
2024		34,000
2025		24,000
2026		11,000
	\$	664,000

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# COMMUNITY LIVING YORK SOUTH

## Schedule 1 - Operations by Program

Year ended March 31, 2021, with comparative information for 2020

						2021	2020
	Administration and Capital Funds	Ministry of Children, Community and Social Services (MCCSS)	Community Supports and Development Program	Act 4 Youth Program	Summer and Other Grant Programs	Total	Total
	(Schedule 2)						(note 12)
<b>Revenue:</b>							
Provincial subsidies	\$ -	\$ 15,221,588	\$ -	\$ -	\$ -	\$ 15,221,588	\$ 13,306,438
Resident fees	-	968,090	-	-	-	968,090	998,227
Passport	-	67,289	-	-	-	67,289	391,583
Unrealized gain (loss) on investments	359,900	-	-	-	-	359,900	(152,066)
Gain on disposal of investments	119,722	-	-	-	-	119,722	42,597
Sales and services	-	-	-	-	-	-	32,597
United Way	-	-	385,621	-	-	385,621	331,121
Trillium Foundation	-	-	-	153,300	-	153,300	161,344
Toronto Real Estate Board grant	-	-	35,000	-	6,500	41,500	10,701
Donations, fundraising and other	57,074	7,744	-	-	-	64,818	71,122
Dividends and interest	104,551	-	-	-	-	104,551	135,460
	641,247	16,264,711	420,621	153,300	6,500	17,486,379	15,329,124
<b>Expenditures (recovery):</b>							
Staff salaries and benefits	688,152	9,724,307	329,526	140,134	32,258	10,914,377	10,768,164
Travel and communication	11,202	134,195	8,203	1,991	694	156,285	286,851
Occupancy-related costs	1,440	799,290	-	-	-	800,730	760,511
Purchased services	-	1,265,221	279	-	525	1,266,025	1,278,850
Staff training	2,833	208,860	15,656	400	-	227,749	152,036
Insurance	1,752	80,997	833	-	-	83,582	75,944
Repairs and maintenance	7,541	1,801,200	5,422	-	-	1,814,163	663,526
Professional services	121,026	467,017	3,712	-	-	591,755	293,404
Passport	-	368,206	-	-	-	368,206	383,170
Other services	17,459	175,967	6,804	701	544	201,475	288,923
General and administrative	2,912	10,408	1,256	-	-	14,576	75,173
Amortization	-	59,046	-	-	-	59,046	59,046
Supplies and equipment	2,939	706,480	36,883	74	162	746,538	1,003,925
Portfolio management	19,863	-	-	-	-	19,863	16,657
Strategic planning expenses	-	-	-	-	-	-	1,169
Expenditure recovery	-	(324,688)	-	-	(77,463)	(402,151)	(736,374)
Other	-	-	35,000	-	-	35,000	-
	877,119	15,476,506	443,574	143,300	(43,280)	16,897,219	15,370,975
Centrally-allocated administration	(823,062)	779,562	33,500	10,000	-	-	-
<b>Total expenditures</b>	54,057	16,256,068	477,074	153,300	(43,280)	16,897,219	15,370,975
<b>Excess (deficiency) of revenue over expenditures</b>	\$ 587,190	\$ 8,643	\$ (56,453)	\$ -	\$ 49,780	\$ 589,160	\$ (41,851)

# COMMUNITY LIVING YORK SOUTH

## Schedule 2 - MCCSS Programs by Detail Code

Year ended March 31, 2021, with comparative information for 2020

									2021	2020
TPBE #	43691	43691	43691	43691	43691	43691	43691	43691	Total	Total
Ministry Detail Code	F662	F601	F600	F605	F718	E703	8936	Ministry of	Ministry of	
Service Name	Dedicated Housing Support Developmental Services	DSRS Children's Community Accommodation	DSRS - Adults Community Accommodation	Adult's DS Community Support Services	Resp. Supp. Children - Out Home Support	Out of Home Respite Services	Partner Facility Renewal - Capital	Community & Children, Community & Social Services	Community & Children, Community & Social Services	
<b>Revenue:</b>										
Provincial subsidies	\$ 71,626	\$ 342,556	\$ 11,069,844	\$ 3,579,985	\$ 31,009	\$ 32,600	\$ 93,968	\$ 15,221,588	\$ 13,234,812	
Resident fees	25,560	46,416	896,114	-	-	-	-	968,090	975,649	
Passport	-	1,151	66,138	-	-	-	-	67,289	391,583	
Sales, user fees and services	-	-	-	-	-	-	-	-	32,597	
Donations, fundraising and other revenue	-	-	4,594	3,150	-	-	-	7,744	5,300	
<b>Total revenue</b>	<b>97,186</b>	<b>390,123</b>	<b>12,036,690</b>	<b>3,583,135</b>	<b>31,009</b>	<b>32,600</b>	<b>93,968</b>	<b>16,264,711</b>	<b>14,639,941</b>	
<b>Expenditures:</b>										
Staff salaries and benefits	-	327,197	7,275,737	2,062,472	28,938	29,963	-	9,724,307	9,425,951	
Travel and communication	-	408	91,878	41,194	-	715	-	134,195	253,938	
Occupancy-related costs	20,135	4,665	599,554	174,936	-	-	-	799,290	740,636	
Purchased services	-	-	779,601	485,620	-	-	-	1,265,221	1,268,165	
Staff training	-	597	201,118	7,085	-	60	-	208,860	138,837	
Insurance	6,806	1,689	35,784	36,718	-	-	-	80,997	67,576	
Repairs and maintenance	11,199	18,251	1,288,819	388,963	-	-	96,968	1,801,200	645,407	
Passport	-	5,373	360,460	2,373	-	-	-	368,206	383,170	
Professional services	-	637	403,869	62,511	-	-	-	467,017	153,263	
Other services	-	18	78,848	96,428	-	673	-	175,967	250,637	
General and administrative	-	594	14,406	(4,592)	-	-	-	10,408	24,898	
Supplies and equipment	-	16,385	673,747	16,348	-	-	-	706,480	972,778	
Amortization	59,046	-	-	-	-	-	-	59,046	-	
Centrally allocated administration	-	17,708	545,642	212,952	2,071	1,189	-	779,562	840,079	
Expenditure recovery	-	(3,399)	(318,266)	(3,023)	-	-	-	(324,688)	(526,190)	
<b>Total expenditures</b>	<b>97,186</b>	<b>390,123</b>	<b>12,031,197</b>	<b>3,579,985</b>	<b>31,009</b>	<b>32,600</b>	<b>93,968</b>	<b>16,256,068</b>	<b>14,639,145</b>	
<b>Excess of revenue over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,493</b>	<b>\$ 3,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,643</b>	<b>\$ 796</b>	