

Financial Statements of

**COMMUNITY LIVING
YORK SOUTH**

And Independent Auditors' Report thereon

Year ended March 31, 2020



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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, 2020
- 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, 2020, 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

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

June 29, 2020

COMMUNITY LIVING YORK SOUTH

Statement of Financial Position

March 31, 2020, with comparative information for 2019

	2020	2019
Assets		
Current assets:		
Cash	\$ 3,651,620	\$ 3,754,852
Short-term investments (note 2)	3,339,928	3,294,813
Accounts receivable (note 3)	400,760	466,037
	<u>7,392,308</u>	<u>7,515,702</u>
Capital assets (note 4)	6,286,530	6,080,988
Long-term investments (note 5)	107,873	121,226
	<u>\$ 13,786,711</u>	<u>\$ 13,717,916</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 2,384,443	\$ 2,022,338
Deferred revenue	321,624	399,872
Current portion of mortgages payable (note 7)	141,914	52,186
	<u>2,847,981</u>	<u>2,474,396</u>
Deferred contributions related to capital assets (note 8)	1,070,284	1,034,279
Deferred contributions related to future expenses	145,368	158,955
Mortgages payable (note 7)	177,265	318,452
Net assets:		
Investment in capital assets (note 9)	4,897,067	4,676,071
Internally restricted (note 10)	3,000,000	3,000,000
Unrestricted	1,552,698	1,962,936
Capital reserve (note 11)	96,048	92,827
	<u>9,545,813</u>	<u>9,731,834</u>
Commitments (note 15)		
Subsequent event (note 17)		
	<u>\$ 13,786,711</u>	<u>\$ 13,717,916</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, 2020, with comparative information for 2019

	2020	2019
Revenue (Schedule 1):		
Provincial government subsidies	\$ 13,083,139	\$ 13,088,901
Residential fees	998,227	989,634
Passport	556,121	328,117
United Way grants	331,121	296,003
Amortization of deferred contributions related to capital assets (note 8)	187,294	200,297
Trillium Foundation	161,344	190,502
Interest and dividends	135,460	113,641
Donations and other	60,193	120,647
Gain on disposal of investments	42,597	13,075
Sales and services	32,597	36,229
Fundraising	21,630	14,521
Unrealized gain (loss) on investments	(152,066)	109,047
	15,457,657	15,500,614
Expenditures (recovery) (Schedule 1):		
Staff salaries and benefits	10,729,017	10,241,138
Purchased services	1,278,849	1,488,966
Supplies and equipment	1,021,539	568,615
Occupancy-related costs	760,511	685,713
Repairs and maintenance	502,733	523,245
Amortization of capital assets	472,845	503,008
Passport	383,170	137,272
Professional services	326,057	293,292
Other services	289,917	271,301
Travel and communication	286,851	277,915
Staff training	152,036	159,416
General and administrative	76,343	59,265
Insurance	75,944	72,781
Portfolio management	16,657	16,566
Interest on mortgages	7,583	7,154
Expenditure recovery	(736,374)	(793,522)
	15,643,678	14,512,125
Excess (deficiency) of revenue over expenditures	\$ (186,021)	\$ 988,489

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Statement of Changes in Net Assets

Year ended March 31, 2020, with comparative information for 2019

					2020	2019
	Invested in capital assets (note 9)	Internally restricted (note 10)	Unrestricted	Capital reserve (note 11)	Total	Total
Balance, beginning of year	\$ 4,676,071	\$ 3,000,000	\$ 1,962,936	\$ 92,827	\$ 9,731,834	\$ 8,743,345
Excess (deficiency) of revenue over expenditures	(285,551)	-	99,530	-	(186,021)	988,489
Interfund transfer	-	-	(3,221)	3,221	-	-
Invested in capital assets	506,547	-	(506,547)	-	-	-
Balance, end of year	\$ 4,897,067	\$ 3,000,000	\$ 1,552,698	\$ 96,048	\$ 9,545,813	\$ 9,731,834

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Statement of Cash Flows

Year ended March 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenditures	\$ (186,021)	\$ 988,489
Items not involving cash:		
Amortization of capital assets	472,845	503,008
Amortization of deferred contributions related to capital assets	(187,294)	(200,297)
Gain on disposal of investments	(42,597)	(13,075)
Unrealized (gain) loss on investments	152,066	(109,047)
Change in non-cash operating working capital	349,134	90,142
	<u>558,133</u>	<u>1,259,220</u>
Financing:		
Decrease in mortgages payable	(51,459)	(51,893)
Increase in deferred contributions related to capital assets	223,299	56,634
Increase (decrease) in deferred contributions related to future expenses	(13,587)	10,242
	<u>158,253</u>	<u>14,983</u>
Investments:		
Additions to capital assets	(678,387)	(459,175)
Proceeds on disposal of investments	1,551,557	1,743,582
Purchase of investments	(1,692,788)	(1,729,664)
	<u>(819,618)</u>	<u>(445,257)</u>
Increase (decrease) in cash	(103,232)	828,946
Cash, beginning of year	3,754,852	2,925,906
Cash, end of year	<u>\$ 3,651,620</u>	<u>\$ 3,754,852</u>

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements

Year ended March 31, 2020

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, 2020

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:

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

(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, 2020

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. Significant items subject to such estimates and assumptions include the carrying amount of accounts receivable, capital assets and accrued liabilities. Actual results could differ from those estimates.

2. Short-term investments:

	2020		2019	
	Cost	Market	Cost	Market
Bond funds	\$ 1,985,478	\$ 2,034,396	\$ 2,066,115	\$ 2,134,523
Equities	1,246,470	1,305,532	978,328	1,160,290
	<u>\$ 3,231,948</u>	<u>\$ 3,339,928</u>	<u>\$ 3,044,443</u>	<u>\$ 3,294,813</u>

(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, 2020

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:

	2020		2019	
Accounts receivable	\$	312,854	\$	313,546
HST receivable		87,906		152,491
	\$	400,760	\$	466,037

4. Capital assets:

	2020		2019	
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 3,138,398	\$ -	\$ 3,138,398	\$ 3,138,398
Buildings	9,640,238	6,651,981	2,988,257	2,851,798
Furniture and equipment	689,854	607,901	81,953	70,328
Vehicles	550,846	520,036	30,810	-
Computer hardware	417,320	370,208	47,112	7,443
Leasehold improvements	159,118	159,118	-	13,021
	\$ 14,595,774	\$ 8,309,244	\$ 6,286,530	\$ 6,080,988

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, 2020

5. Long-term investments:

	2020		2019	
	Cost	Market	Cost	Market
Fixed income funds	\$ 62,220	\$ 64,252	\$ 74,486	\$ 77,426
Equities	44,161	43,621	40,757	43,800
	\$ 106,381	\$ 107,873	\$ 115,243	\$ 121,226

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 \$194,511 (2019 - \$208,105), which includes amounts payable for HST and payroll related taxes.

7. Mortgages payable:

	2020	2019
2.105% Scotiabank first mortgage, payable in blended monthly instalments of \$3,326, due March 1, 2022	\$ 213,049	\$ 247,363
1.735% Scotiabank first mortgage, payable in blended monthly instalments of \$1,595, due March 1, 2021	106,130	123,275
	319,179	370,638
Less current portion	141,914	52,186
	\$ 177,265	\$ 318,452

The mortgages payable to Scotiabank 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, 2020 was \$657,502 (2019 - \$652,009).

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2020

7. Mortgages payable (continued):

Future principal repayments on mortgages payable are as follows:

2021	\$	141,914
2022		177,265
	\$	319,179

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.

	2020	2019
Balance, beginning of year	\$ 1,034,279	\$ 1,177,942
Contributions received	223,299	56,634
Amounts amortized to revenue	(187,294)	(200,297)
Balance, end of year	\$ 1,070,284	\$ 1,034,279

9. Invested in capital assets:

Invested in capital assets is calculated as follows:

	2020	2019
Capital assets	\$ 6,286,530	\$ 6,080,988
Amounts funded by:		
Deferred contributions related to capital assets	(1,070,284)	(1,034,279)
Mortgages payable	(319,179)	(370,638)
	\$ 4,897,067	\$ 4,676,071

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2020

9. Invested in capital assets (continued):

The change in the balance is calculated as follows:

	2020	2019
Excess (deficiency) of revenue over expenditures:		
Amortization of deferred contributions related to capital assets	\$ 187,294	\$ 200,297
Amortization of capital assets	(472,845)	(503,008)
	(285,551)	(302,711)
Net changes in invested in capital assets:		
Additions to capital assets	678,387	459,175
Amounts funded by:		
Deferred contributions related to capital assets	(223,299)	(56,634)
Mortgages payable	51,459	51,893
	506,547	454,434
	\$ 220,996	\$ 151,723

10. Restrictions on net assets:

The Board of Directors internally restricted a total amount of \$3,000,000 (2019 - \$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, 2020

12. Reconciliation of Schedule 1 to statement of operations:

	2020	2019
Excess (deficiency) of revenue over expenditures	\$ (186,021)	\$ 988,489
Adjustments:		
Amortization of deferred contributions related to capital assets	(187,294)	(200,297)
Principal reduction of mortgages payable	(51,459)	(51,893)
Additions to capital assets	(678,387)	(459,175)
Accrued payables	535,207	(544,829)
Other revenue	992	-
Amortization of capital assets	472,845	503,008
Additions to deferred contributions related to capital assets	223,299	56,634
Vacation pay, overtime accrual and other payroll adjustments	(39,148)	11,365
Audit fee accrual	32,653	32,336
Bad debt expenditures (recovery)	-	(38,538)
Accrual of accounts receivable	(164,538)	-
Other revenue (expenditures)	-	3,703
Excess of revenue over expenditures per Schedule 1	\$ (41,851)	\$ 300,803

13. Financial risks and concentrations of credit risk:

(a) 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 no change to the risk exposures from 2019.

(b) 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, 2020.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2020

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

(c) 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.

15. Commitments:

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

2021	\$	170,000
2022		137,100
2023		79,100
2024		5,200
2025		5,200
	\$	396,600

16. Comparative information:

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

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2020

17. Subsequent event:

In the month of March, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. At the time of approval of these financial statements, 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. Financial statements are required to be adjusted for events occurring between the date of the financial statements and the date of the auditors' report which provide additional evidence relating to conditions that existed as at year end. Management completed this assessment and did not identify any such adjustments. The current events and conditions are expected to be temporary. However, there is uncertainty around the length of the disruption and impact on future operations. As a result, an estimate of the financial effect of these items is not practicable at this time.

COMMUNITY LIVING YORK SOUTH

Schedule 1 - Operations by Program

Year ended March 31, 2020, with comparative information for 2019

								2020	2019
	Administration and Capital Funds	Ministry of Children, Community and Social Services (MCCSS)	MCCSS Dedicated Supportive Housing	Silver Linings Tuck Shop Program	Community Supports and Development Program	Act 4 Youth Program	Summer and other Grant Programs	Total	Total
	(Schedule 2)							(note 12)	
Revenue:									
Provincial subsidies	\$ -	\$ 13,234,812	\$ 71,626	\$ -	\$ -	\$ -	\$ -	\$ 13,306,438	\$ 13,148,061
Resident fees	-	975,649	22,578	-	-	-	-	998,227	989,634
Passport	-	391,583	-	-	-	-	-	391,583	328,117
Unrealized gain (loss) on investments	(152,066)	-	-	-	-	-	-	(152,066)	109,047
Gain on disposal of investments	42,597	-	-	-	-	-	-	42,597	13,075
Sales and services	-	32,597	-	-	-	-	-	32,597	36,229
United Way	-	-	-	-	331,121	-	-	331,121	296,003
Trillium Foundation	-	-	-	8,044	-	153,300	-	161,344	167,605
Toronto Real Estate Board Grant	-	-	-	-	-	-	10,701	10,701	13,100
Donations, fundraising and other	51,541	5,300	-	-	14,281	-	-	71,122	144,964
Dividends and interest	135,460	-	-	-	-	-	-	135,460	113,641
	77,532	14,639,941	94,204	8,044	345,402	153,300	10,701	15,329,124	15,359,476
Expenditures (recovery):									
Staff salaries and benefits	702,538	9,425,951	-	1,614	373,313	135,426	129,322	10,768,164	10,229,771
Travel and communication	10,533	253,938	-	-	13,130	4,876	4,374	286,851	225,533
Occupancy-related costs	356	740,636	19,519	-	-	-	-	760,511	685,715
Purchased services	-	1,268,165	-	10,685	-	-	-	1,278,850	1,540,998
Staff training	4,543	138,837	-	462	5,099	2,187	908	152,036	159,417
Insurance	1,423	67,576	6,187	-	758	-	-	75,944	72,782
Repairs and maintenance	7,458	645,407	9,452	-	1,209	-	-	663,526	1,453,095
Professional services	138,948	153,263	-	-	767	26	400	293,404	260,956
Passport	-	383,170	-	-	-	-	-	383,170	137,272
Other services	12,632	250,637	-	-	21,922	-	3,732	288,923	310,188
General and administrative	30,836	24,898	-	-	17,400	-	2,039	75,173	58,085
Amortization	-	-	59,046	-	-	-	-	59,046	59,046
Supplies and equipment	20,667	972,778	-	-	8,858	785	837	1,003,925	642,771
Portfolio management	16,657	-	-	-	-	-	-	16,657	16,566
Strategic planning expenses	1,169	-	-	-	-	-	-	1,169	-
Expenditure recovery	(12,321)	(526,190)	-	-	(331)	-	(197,532)	(736,374)	(793,522)
	935,439	13,799,066	94,204	12,761	442,125	143,300	(55,920)	15,370,975	15,058,673
Centrally-allocated administration	(887,240)	840,079	-	-	37,161	10,000	-	-	-
Total expenditures	48,199	14,639,145	94,204	12,761	479,286	153,300	(55,920)	15,370,975	15,058,673
Excess (deficiency) of revenue over expenditures	\$ 29,333	\$ 796	\$ -	\$ (4,717)	\$ (133,884)	\$ -	\$ 66,621	\$ (41,851)	\$ 300,803

COMMUNITY LIVING YORK SOUTH

Schedule 2 - MCCSS Programs by Detail Code

Year ended March 31, 2020, with comparative information for 2019

	2020										2019	
TPBE #	43691	43691	43691	43691	43691	43691	43691	43691	43691	43691		
IFIS Line - Subline #	F520-F540	F520-F541	F523-F540	F523-F545	F523-F548	F523-F545	F520-F540	E571-E643			Total	Total
Ministry Detail Code	F660	F671	F669	F704	F718	F703	F667	F235	8936		Ministry of Children, Community & Social Services	Ministry of Children, Community & Social Services
Service Name	DS Supported Group Living Residences	CCL - (CFSA) Group Living Supports	DS Supported Independent Living	DS Community Participation Srvs. & Supports	Resp. Supp. Children - Out Home Supp.	DS Caregiver Respite Services	DS Intensive Support Residences	Out of Home Respite Services	Partner Facility Renewal - Capital			
Revenue:												
Provincial subsidies	\$ 6,921,327	\$ 342,556	\$ 1,620,335	\$ 3,375,364	\$ 31,009	\$ 204,621	\$ 483,701	\$ 32,600	\$ 223,299	\$ 13,234,812	\$ 13,003,435	
Resident fees	929,233	46,416	-	-	-	-	-	-	-	975,649	969,186	
Passport	173,068	7,136	115,295	78,836	-	-	17,248	-	-	391,583	328,117	
Sales, user fees and services	-	-	-	32,597	-	-	-	-	-	32,597	36,229	
Donations, fundraising and other revenue	3,000	-	1,000	1,300	-	-	-	-	-	5,300	22,078	
Total revenue	8,026,628	396,108	1,736,630	3,488,097	31,009	204,621	500,949	32,600	223,299	14,639,941	14,359,045	
Expenditures:												
Staff salaries and benefits	5,701,402	344,387	1,107,159	2,135,302	26,514	75,290	-	35,897	-	9,425,951	9,008,153	
Travel and communication	94,846	1,482	77,343	79,241	-	1,026	-	-	-	253,938	202,660	
Occupancy-related costs	195,453	6,207	346,650	192,326	-	-	-	-	-	740,636	667,705	
Purchased services	373,662	44	19,780	460,844	-	20,625	393,210	-	-	1,268,165	1,520,417	
Staff training	74,795	1,627	10,949	31,416	-	20,050	-	-	-	138,837	142,060	
Insurance	28,393	1,537	2,755	33,731	-	174	986	-	-	67,576	63,734	
Repairs and maintenance	113,539	10,313	12,327	285,929	-	-	-	-	223,299	645,407	1,433,939	
Passport	202,084	5,291	146,729	3,902	-	-	25,164	-	-	383,170	137,272	
Professional services	43,732	606	71,705	21,219	-	16,001	-	-	-	153,263	124,501	
Other services	46,184	1,281	49,029	148,877	-	-	-	5,266	-	250,637	263,984	
General and administrative	19,207	-	240	5,451	-	-	-	-	-	24,898	37,336	
Supplies and equipment	771,938	18,167	51,340	27,099	1,692	63,850	36,589	2,103	-	972,778	602,083	
Centrally allocated administration	428,747	9,882	155,098	189,544	2,803	7,605	45,000	1,400	-	840,079	723,238	
Expenditure recovery	(67,150)	(4,716)	(315,474)	(126,784)	-	-	-	(12,066)	-	(526,190)	(690,114)	
Total expenditures	8,026,832	396,108	1,735,630	3,488,097	31,009	204,621	500,949	32,600	223,299	14,639,145	14,336,968	
Excess (deficiency) of revenue over expenditures	\$ (204)	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 796	\$ 22,077	