

**Community Living York South
Financial Statements
For the Year Ended March 31, 2025**

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Financial Statements
For the Year Ended March 31, 2025**

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Tel: 705 726 6331
Fax: 705 722 6588
www.bdo.ca

BDO Canada LLP
300 Lakeshore Drive, Suite 300
Barrie, ON L4N 0B4
Canada

Independent Auditor's Report

To the Members of Community Living York South

Opinion

We have audited the financial statements of Community Living York South (the "Association"), which comprise the statement of financial position as at March 31, 2025, the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2025, and its results of operations and 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 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 Association'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 Association'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 Association 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Barrie, Ontario
June 19, 2025

Community Living York South Statement of Operations

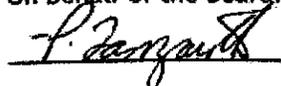
For the year ended March 31	2025	2024
Revenue		
Provincial government subsidies	\$ 17,719,102	\$ 17,283,181
Residential fees	1,046,012	960,423
Passport program funding	472,733	532,197
Unrealized gain on investments	125,889	251,377
Donations, miscellaneous and other	378,083	239,298
United way grant	226,009	226,396
Interest and dividends	368,828	205,217
Amortization of deferred capital contributions (Note 8)	114,597	167,257
Trillium foundation grant	108,159	30,040
Realized gain on investments	6,033	3,750
Realized gain on property	874,592	-
	21,440,037	19,899,136
Expenses		
Staff salaries and benefits	13,962,603	13,048,760
Purchased services	1,969,410	2,350,808
Occupancy costs	1,240,435	1,164,335
Staff training	201,215	133,307
Amortization of capital assets	1,177,216	850,306
Supplies and equipment	613,723	671,199
Repairs and maintenance	584,707	601,198
Professional services	594,095	285,478
Information technology services	272,001	206,557
Passport program expenses	475,783	453,781
Travel and communication	333,981	300,970
Other services	142,168	160,181
Insurance	140,426	121,240
General and administrative	76,073	67,249
Management fees	29,512	26,335
Interest on mortgages	1,685	3,102
Recovery of expenditures	(979,391)	(863,838)
	20,835,642	19,580,968
Excess of revenue over expenses	\$ 604,395	\$ 318,168

The accompanying notes are an integral part of these financial statements.

Community Living York South Statement of Financial Position

March 31	2025	2024
Assets		
Current		
Cash	\$ 1,897,148	\$ 3,802,947
Short-term investments (Note 3)	4,919,176	4,501,903
Accounts receivable (Note 2)	495,142	521,940
	7,311,466	8,826,790
Long-term investments (Note 4)	300,192	232,703
Tangible capital assets (Note 5)	8,656,727	7,125,459
	\$ 16,268,385	\$ 16,184,952
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,931,029	\$ 2,384,232
Deferred revenue	67,038	23,704
Current portion of mortgages payable (Note 7)	15,542	57,779
Current portion of deferred contributions related to capital assets (Note 8)	114,597	97,808
	2,128,206	2,563,523
Mortgages payable (Note 7)	-	42,501
Deferred contributions related to future expenses	267,961	262,057
Deferred contributions related to capital assets (Note 8)	455,914	504,962
	2,852,081	3,373,043
Net Assets		
Invested in capital assets (Note 9)	8,070,674	6,422,409
Internally restricted (Note 10)	3,000,000	3,000,000
Capital reserve (Note 11)	112,153	108,932
Unrestricted	2,233,477	3,280,568
	13,416,304	12,811,909
	\$ 16,268,385	\$ 16,184,952

On behalf of the Board:

 Director

 Director

The accompanying notes are an integral part of these financial statements.

**Community Living York South
Statement of Changes in Net Assets**

For the year ended March 31	Invested in Capital Assets	Internally Restricted	Capital Reserve	Unrestricted	2025 Total	2024 Total
Balance, beginning of the year	\$ 6,422,409	\$ 3,000,000	\$ 108,932	\$ 3,280,568	\$12,811,909	\$ 12,493,741
Excess of revenue over expenses	(1,062,619)	-	-	1,667,014	604,395	318,168
Invested in capital assets	2,710,884	-	-	(2,710,884)	-	-
Interfund transfer	-	-	3,221	(3,221)	-	-
Balance, end of the year	\$ 8,070,674	\$ 3,000,000	\$ 112,153	\$ 2,233,477	\$13,416,304	\$ 12,811,909

The accompanying notes are an integral part of these financial statements.

Community Living York South Statement of Cash Flows

For the year ended March 31	2025	2024
Cash flows from operating activities		
Excess of revenue over expenses	\$ 604,395	\$ 318,168
Items not affecting cash:		
Amortization of capital assets	1,177,216	850,306
Amortization of deferred contributions related to capital assets	(114,597)	(167,257)
Unrealized gain on investments	(125,889)	(251,377)
Gain on disposal of property and investments	(880,625)	(3,750)
	660,500	746,090
Changes in non-cash working capital:		
Accounts receivable	26,799	(69,340)
Accounts payable and accrued liabilities	(453,203)	171,204
Deferred revenue	43,334	(125,979)
	277,430	721,975
Cash flows from investing activities		
Additions to capital assets	(3,244,523)	(1,244,116)
Proceeds on disposal of investments	(61,456)	77,621
Purchase of investments	(291,385)	(177,173)
Proceeds on disposal of capital assets	1,410,632	-
	(2,186,732)	(1,343,668)
Cash flows from financing activities		
Repayment of mortgages payable	(84,738)	(56,425)
Deferred contributions related to capital assets	82,338	140,000
Deferred contributions related to future expenses	5,903	(2,230)
	3,503	81,345
Net decrease in cash	(1,905,799)	(540,348)
Cash, beginning of the year	3,802,947	4,343,295
Cash, end of the year	\$ 1,897,148	\$ 3,802,947

The accompanying notes are an integral part of these financial statements.

Community Living York South Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies

Nature and Purpose of Organization

Community Living York South (the “Association”) is a charitable organization incorporated under the laws of Ontario without share capital. The Association is registered with the Canada Revenue Agency as a charitable organization and is therefore exempt from income taxes under the Income Tax Act.

The Association provides facilities and services to individuals with intellectual disabilities in the southern region of York Region.

The Association is economically dependent on the Ministry of Children, Community and Social Services (“MCCSS”), from which it receives a substantial portion of its funding pursuant to a transfer payment agreement.

Basis of Accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) as set out in Part III of the CPA Canada Handbook.

Revenue Recognition

The Association follows the deferral method of accounting for contributions, which includes donations and government grants. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions externally restricted are recorded as deferred contributions and recognized as revenue in the year in which the related expenses are recognized. Deferred contributions related to capital assets represents the unamortized amounts of grants received for the purchase of capital assets. Contributions restricted for the purchase of capital assets are amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate of the related capital assets.

Deferred contributions related to future expenses represent 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.

Revenues related to user fees, income from services rendered and investment income is recorded as it is earned.

Passport revenues are received by managing the annual approved passport funding that individuals receive from Developmental Services Ontario. Additionally, the Association also receives revenues from administrative fees on services provided.

Community Living York South Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies (continued)

Short-term investments Short-term investments consists of equity instruments, mutual funds and term deposits with a maturity period of less than three months at the date of acquisition.

Contributed Services Volunteers donate significant time each year to help the Association carry out its programs. Because the fair value of these services cannot be reasonably determined and the Association would not otherwise purchase them, the contributed services are not recognized in these financial statements.

Tangible Capital Assets Purchased tangible capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives as shown below. Expenditures for repairs and maintenance are expensed as incurred, whereas betterments that extend an asset's useful life or enhance its service potential are capitalized.

Amortization is calculated on a straight line basis over the estimated useful life of the asset is calculated as follows:

	Method	Rate
Building	Straight-line	20 years
Furniture and equipment	Straight-line	5 years
Computer hardware	Straight-line	3 years
Vehicles	Straight-line	3 years
Leasehold improvements	Straight-line	3 years

When a tangible capital asset no longer contributes to the Association's ability to provide services, or when its service potential is less than its carrying amount, the asset is written down to its fair value or replacement cost; the resulting loss is recognized in the statement of operations. Any unamortized deferred capital contributions related to the asset are recognized as revenue at the same time, provided all external restrictions have been satisfied.

Community Living York South Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies (continued)

Financial Instruments

Arm's length financial instruments are recorded at fair value at initial recognition.

In subsequent periods, equities traded in an active market are reported at fair value, with any change in fair value reported in income.

All other financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.

The Association's financial assets include cash and accounts receivable, which are measured at amortized cost, and short-term and long-term investments, which are measured at fair value. The Association's financial liabilities include accounts payable and accrued liabilities, and mortgages payable (including the current portion), all of which are measured at amortized cost.

Use of Estimates

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, which require management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Significant items subject to estimation include the allowance for doubtful accounts, the useful lives and residual values of tangible capital assets, and certain accrued liabilities. Actual results could differ from those estimates, and such differences will be reflected in the period in which they become known.

Community Living York South Notes to Financial Statements

March 31, 2025

2. Accounts Receivable

	2025	2024
Trade accounts receivable	\$ 396,502	\$ 377,500
HST receivable	98,640	144,440
	\$ 495,142	\$ 521,940

3. Short-term Investments

The carrying amounts of investments are comprised of the following:

	2025		2024	
	Cost	Market	Cost	Market
Bond funds	\$ 2,176,604	\$ 2,218,259	\$ 2,068,176	\$ 2,051,268
Equities	2,183,215	2,700,917	2,007,640	2,450,635
	\$ 4,359,819	\$ 4,919,176	\$ 4,075,816	\$ 4,501,903

4. Long-term Investments

The carrying amounts of investments are comprised of the following:

	2025		2024	
	Cost	Market	Cost	Market
Fixed income funds	\$ 225,305	\$ 226,448	\$ 162,715	\$ 165,904
Equities	59,614	73,744	54,725	66,799
	\$ 284,919	\$ 300,192	\$ 217,440	\$ 232,703

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.

Community Living York South Notes to Financial Statements

March 31, 2025

5. Tangible Capital Assets

	2025		2024	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 4,116,768	\$ -	\$ 3,138,398	\$ -
Building	13,000,403	8,808,687	11,986,797	8,586,271
Furniture and equipment	1,022,469	917,727	983,764	786,925
Computer hardware	589,242	560,913	555,248	524,406
Vehicles	1,531,436	1,331,752	1,291,816	945,954
Leasehold improvements	193,296	177,808	174,709	161,717
	20,453,614	11,796,887	18,130,732	11,005,273
Net book value		\$ 8,656,727		\$ 7,125,459

Major funding for the acquisition of certain properties was provided by the Ministry of Children, Community and Social Services (MCCSS). As a result, the Association cannot dispose of these properties or use them for other purposes without the consent of the MCCSS. If a funded property is sold and the proceeds are not reinvested in another MCCSS approved property within the same fiscal year, a portion of the proceeds based on the original funding may be repayable to the MCCSS.

6. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$443,532 (2024 - \$434,334).

Community Living York South Notes to Financial Statements

March 31, 2025

7. Mortgages payable

	2025	2024
Scotiabank - First mortgage payable, fixed interest rate of 2.5%, repayable in monthly blended principal and interest payments of \$3,350, due November, 2025	\$ -	\$ 65,557
Peoples Trust Company - First mortgage payable, fixed interest rate of 2.150%, repayable in monthly blended principal and interest payments of \$1,611, due January, 2026	15,542	34,723
Less: current portion of mortgages payable	15,542	100,280
Non-current portion of mortgages payable	\$ -	\$ 42,501

The mortgages payable to 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 as at March 31, 2025 was \$303,572 (2024 - \$179,264).

Principal repayments on mortgages payable over the next year is as follows:

2025	\$ 15,542
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Community Living York South Notes to Financial Statements

March 31, 2025

8. Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets represent the unamortized portion of contributed capital assets and restricted contributions used to purchase capital assets. The changes in the deferred contributions balance for the period are as follows:

	2025	2024
Beginning balance	\$ 504,962	\$ 630,027
Add: contributions received	180,146	140,000
Ending balance	685,108	770,027
Less: amortization of deferred contributions related to capital assets	(114,597)	(167,257)
Ending balance	570,511	602,770
Less: current portion	114,597	97,808
Non-current portion	\$ 455,914	\$ 504,962

9. Invested in Capital Assets

Investment in capital assets, represents the unamortized value of capital assets funded using internal unrestricted resources, net of outstanding debt, and is calculated as follows:

	2025	2024
Capital assets, net (Note 5)	\$ 8,656,727	\$ 7,125,459
Less: mortgages payable (Note 7)	(15,542)	(100,280)
Less: unamortized deferred capital contributions used to purchase capital assets (Note 8)	(570,511)	(602,770)
	\$ 8,070,674	\$ 6,422,409

The net change in net assets invested in capital assets is calculated as follows:

	2025	2024
Amortization of deferred contribution related to capital assets	\$ 114,597	\$ 167,257
Less: Amortization of capital assets	(1,177,216)	(850,306)
Additions of capital assets	3,244,523	1,244,116
Disposal of capital assets	(536,040)	-
Less: Deferred contributions related to capital assets	(82,338)	(140,000)
Mortgages payable	84,738	56,425
	\$ 1,648,264	\$ 477,492

Community Living York South Notes to Financial Statements

March 31, 2025

10. Restrictions on Net Assets

The Board of Directors have internally restricted a total amount of \$3,000,000 (2024 - \$3,000,000) which consists of \$2,800,000 (2024 - \$2,800,000) for working capital purposes and \$200,000 for contingencies.

11. Capital reserve

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

12. Economic Dependence

In 2025 the Association received approximately 87% (2024 - 87%) of its funding from the Ministry of Children, Community and Social Services. Annual funding is based on the approved budget.

13. Indemnification of Officers and Directors

The Association has indemnified its past, present and future directors, officers, employees and volunteers 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 Association. The nature of the indemnity prevents the Association from reasonably estimating the maximum exposure. The Association has purchased directors and officers liability insurance with respect to this indemnification.

14. Financial Instruments

Credit risk

Credit risk arises when a counter-party to a financial instrument fails to fulfil its obligation, resulting in a loss to the Association. Exposure can increase when (i) a customer or counter-party defaults, (ii) a significant volume of transactions is concentrated with a single counter-party, or (iii) multiple obligations share similar economic characteristics and could be affected uniformly by changes in economic conditions. The Association's main credit-risk exposure is its accounts receivable.

Receivables from fee-for-service clients are widely distributed and therefore pose limited concentration risk. In contrast, grant receivables are owed by a small number of funding agencies, creating a concentration that management actively monitors.

There have been no material changes in the Association's overall credit-risk profile from the prior year.

Community Living York South Notes to Financial Statements

March 31, 2025

14. Financial Instruments (continued)

Liquidity risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Association will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The Association is exposed to this risk mainly in respect of its accounts payable and mortgages payable.

The Association's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. The Association maintains a portion of its invested assets in liquid securities.

There have not been any changes in the risk from the prior year.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. It includes three main components: currency risk, interest rate risk, and other price risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Association is exposed to currency risk through its investments in securities denominated in currencies other than the Canadian dollar.

The Association considers this exposure acceptable and does not engage in hedging strategies to mitigate foreign exchange risk.

There has been no significant change in exposure from the prior year.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to interest rate risk through its investments in fixed income securities and its mortgages payable.

The Association manages this risk by diversifying its investment portfolio in accordance with its treasury risk management policies. These policies establish parameters such as eligible investment types, maximum maturity dates, counterparty exposure limits, and minimum credit ratings.

There have been no significant changes in the Association's exposure to interest rate risk from the prior year.

Community Living York South Notes to Financial Statements

March 31, 2025

14. Financial Instruments (continued)

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices (other than those arising from interest rate or currency risk). These changes may result from factors specific to an individual financial instrument or its issuer, or from broader market-level movements.

The Association is exposed to other price risk through its investments in publicly traded equities, both short-term and long-term. The Association manages this risk in accordance with its investment policy, which outlines asset allocation guidelines and diversification strategies to reduce market volatility.

There has been no significant change in the Association's exposure to this risk from the prior year.

15. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year presentation.

Community Living York South
Schedule 1 - Operations by Program
Year ended March 31, 2025
(with comparative information for the year ended March 31, 2024)

	Admin & Capital Fund	Ministry of Children, Community & Social Services	Community Supports & Development Program	Resilient Communities Fund	Other Grants Programs	2025 Total	2024 Total
REVENUE							
Provincial government subsidies	0	17,801,439	0	0	0	17,801,439	17,258,017
Realized gain (loss) on disposal of property	874,592	0	0	0	0	874,592	0
Unrealized gain (loss) on investments	125,889	0	0	0	0	125,888	251,377
Realized gain (loss) on disposal of investments	6,033	0	0	0	0	6,034	3,750
Resident fees	0	1,046,011	0	0	0	1,046,012	960,423
United Way	0	0	226,009	0	0	226,009	226,396
Trillium Foundation Grant	0	0	0	108,159	0	108,159	30,040
Donations and other revenue	88,352	269,492	1,970	0	8,270	368,083	236,598
Interest and dividend revenue	368,828	0	0	0	0	368,827	205,217
Passport revenue	28,723	444,010	0	0	0	472,734	532,197
TOTAL REVENUE	1,492,417	19,560,952	227,979	108,159	8,270	21,397,777	19,704,015
EXPENSES							
Staff salaries and benefits	901,930	12,381,403	329,494	96,428	245,957	13,955,212	13,089,620
Travel and communication expenses	7,999	299,542	10,379	960	12,315	331,195	311,940
Occupancy-related costs	0	1,239,807	0	0	627	1,240,435	1,164,334
Purchased services	0	1,969,409	0	0	0	1,969,410	2,350,808
Amortization	0	56,177	0	0	0	56,177	59,527
Passport expenses	0	475,784	0	0	0	475,783	453,781
Staff training expenses	8,106	183,978	4,654	1,856	2,621	201,215	130,220
Insurance	3,234	135,741	1,451	0	0	140,426	121,240
Repairs and maintenance	597	1,086,285	785	0	266	1,087,933	1,157,793
Professional services	201,651	628,774	250	0	0	830,674	518,045
Other services	19,707	99,815	3,397	473	18,776	142,169	165,516
General and administrative	38,053	32,179	2,318	920	1,911	75,379	61,736
Supplies and equipment expenses	41,931	576,193	7,483	4,189	7,818	637,615	685,883
Centrally Allocated Administration	(1,140,070)	1,099,336	35,000	3,333	2,400	0	0
Portfolio management expenses	29,512	0	0	0	0	29,512	26,335
Expenditure recovery	0	(703,156)	0	0	(276,234)	(979,391)	(863,557)
TOTAL EXPENSES	112,650	19,561,267	395,211	108,159	16,457	20,193,744	19,433,221
Excess (deficiency) of revenue over expenses	1,379,766	(315)	(167,232)	0	(8,187)	1,204,032	270,794

Community Living York South
Schedule 2 - MCCSS Programs by Detail Code
Year ended March 31, 2025
(with comparative information for the year ended March 31, 2024)

	F600 DSRS - Adults Community Accommodation	F601 DSRS - Children's Community Accommodation	F605 Adult's DS Community Support Services	F608 Children's DS Community Support Services	E703 Respite Services	F662 Dedicated Supported Housing	8936 Partner Facility Renewal - Capital	2025 Ministry of Children, Community & Social Services	2024 Ministry of Children, Community & Social Services
REVENUE									
Provincial government subsidies	13,182,973	408,404	3,990,330	31,989	33,300	72,106	82,337	17,801,439	17,258,017
Resident fees	975,386	53,728	0	0	0	16,898	0	1,046,011	960,423
Donations and other revenue	267,900	0	1,591	0	0	0	0	269,492	170,654
Passport revenue	444,011	0	0	0	0	0	0	444,010	487,549
TOTAL REVENUE	14,870,270	462,132	3,991,921	31,989	33,300	89,004	82,337	19,560,952	18,876,643
EXPENSES									
Staff salaries and benefits	9,427,479	395,204	2,498,369	29,186	31,167	0	0	12,381,404	11,613,058
Travel and communication expenses	220,915	576	77,678	0	371	0	0	299,542	287,586
Occupancy-related costs	1,011,339	5,636	215,792	0	0	7,041	0	1,239,807	1,162,184
Purchased services	1,500,393	9,090	459,926	0	0	0	0	1,969,409	2,346,194
Amortization of capital assets	0	0	0	0	0	56,177	0	56,177	59,527
Passport expenses	475,679	104	0	0	0	0	0	475,784	453,781
Staff training expenses	115,010	327	68,642	0	0	0	0	183,978	124,288
Insurance	62,426	2,638	59,974	0	0	10,703	0	135,741	116,164
Repairs and maintenance	571,129	24,652	393,230	0	0	14,937	82,337	1,086,285	1,155,698
Professional services	523,746	0	105,028	0	0	0	0	628,774	302,921
Other services	65,714	(35)	34,137	0	0	0	0	99,815	121,308
General and administrative	29,242	765	2,170	0	0	0	0	32,179	56,320
Supplies and equipment expenses	510,747	16,975	48,472	0	0	0	0	576,193	647,280
Centrally Allocated Administration	811,496	8,102	275,174	2,803	1,762	0	0	1,099,336	988,225
Expenditure recovery	(454,922)	(1,902)	(246,333)	0	0	0	0	(703,156)	(544,664)
TOTAL EXPENSES	14,870,393	462,132	3,992,259	31,989	33,300	88,858	82,337	19,561,268	18,889,870
Excess (deficiency) of revenue over expenses	(123)	0	(338)	0	0	146	0	(315)	(13,227)

Community Living York South
Schedule 3 - Reconciliation of Schedule 1 to Statement of Operations

For the year ended March 31	2025	2024
Excess of revenue over expenses	\$ 604,395	\$ 318,168
Adjustments:		
Amortization of deferred contributions related to capital assets	(114,597)	(167,257)
Principal reduction of mortgages payable	1,686	(56,425)
Additions to capital assets	(490,829)	(1,244,116)
Reduction of accrued payables	-	560,879
Other revenue	-	217
Amortization of capital assets	1,121,039	850,306
Additions to deferred contributions related to capital assets	82,338	-
Audit fee accrual	-	23,745
Vacation pay, overtime accrual and other payroll adjustments	-	(40,858)
Other expenses	-	754
Accrual of subsidies payable	-	25,381
Excess of revenue over expenditures per Schedule 1	<u>\$ 1,204,032</u>	<u>\$ 270,794</u>
