

Financial Statements of

**COMMUNITY LIVING GREATER SUDBURY
INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY**

Year ended March 31, 2017



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Members of the
Community Living Greater Sudbury
Intégration Communautaire Grand Sudbury

We have audited the accompanying financial statements of Community Living Greater Sudbury, Intégration Communautaire Grand Sudbury which comprise the statement of financial position as at March 31, 2017, the statements of operations and changes in fund balances and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Community Living Greater Sudbury, Intégration Communautaire Grand Sudbury as at March 31, 2017, 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1 to the financial statements which indicates that Community Living Greater Sudbury, Intégration Communautaire Grand Sudbury has a fund balance deficiency and working capital deficiency at March 31, 2017. These conditions, along with other matters as set forth in Note 1, indicate the existence of a material uncertainty that may cast doubt about Community Living Greater Sudbury, Intégration Communautaire Grand Sudbury's ability to continue as a going concern.

Other Matter

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

June 21, 2017
Sudbury, Canada

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Financial Position

March 31, 2017, with comparative information for 2016

	2017	2016
Assets		
Current assets:		
Cash and deposit receipts	\$ 926,926	695,743
Accounts receivable (note 3)	406,034	315,193
Prepaid expenses	7,687	276
	<u>1,340,647</u>	<u>1,011,212</u>
Capital assets (note 4)	3,635,915	3,720,899
	<u>\$ 4,976,562</u>	<u>4,732,111</u>

Liabilities, Deferred Contributions and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 2,203,905	1,939,774
Current portion of long-term debt (note 7)	31,297	39,541
	<u>2,235,202</u>	<u>1,979,315</u>
Long-term debt (note 7)	402,876	434,057
Deferred capital contributions (note 8)	2,411,809	2,507,534
	<u>5,049,887</u>	<u>4,920,906</u>
Fund balances:		
Program	(99,194)	(94,513)
Employee related	(900,000)	(900,000)
Restricted (note 9)	126,901	69,968
Capital (note 10)	798,968	735,750
	<u>(73,325)</u>	<u>(188,795)</u>
Going concern (note 1)		
Commitments (note 11)		
	<u>\$ 4,976,562</u>	<u>4,732,111</u>

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2017, with comparative information for 2016

	Program	Employee Related	Restricted (note 9)	Capital	2017	2016
Revenue:						
Government grants and subsidies						
- Provincial	\$ 10,677,568	-	-	-	10,677,568	10,196,171
Interest	-	-	7,640	-	7,640	9,634
Donations and recoveries	-	-	55,470	-	55,470	58,126
Offsetting revenues - other funding	27,166	-	-	-	27,166	41,649
Institutional revenues - boarding grant	951,787	-	-	-	951,787	925,085
Institutional revenues - medical grant	90,003	-	-	-	90,003	107,327
Minor capital grant	68,400	-	-	-	68,400	55,000
Gain on disposal of capital asset	-	-	-	550	550	500
Amortization of deferred capital contributions	-	-	-	95,725	95,725	95,725
	11,814,924	-	63,110	96,275	11,974,309	11,489,217
Expenses:						
General	-	-	6,177	-	6,177	62,434
Intervenors Services	50,435	-	-	-	50,435	64,532
Family Home - Adults	1,830,444	-	-	-	1,830,444	2,136,839
Residential Services	6,420,340	-	-	-	6,420,340	5,727,574
Residential Intensive Support	1,331,636	-	-	-	1,331,636	1,400,717
Day Program	758,757	-	-	-	758,757	773,550
SCS Adults - Other	16,000	-	-	-	16,000	16,000
Residential Youth Services	1,285,118	-	-	-	1,285,118	1,220,107
Employee related	-	-	-	-	-	700,000
Amortization of capital assets	-	-	-	159,932	159,932	153,433
	11,692,730	-	6,177	159,932	11,858,839	12,255,186
Excess (deficiency) of revenue over expenses	122,194	-	56,933	(63,657)	115,470	(765,969)
Fund balances, beginning of year	(94,513)	(900,000)	69,968	735,750	(188,795)	577,174
Transfer for capital	(126,875)	-	-	126,875	-	-
Fund balances, end of year	\$ (99,194)	(900,000)	126,901	798,968	(73,325)	(188,795)

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ 115,470	(765,969)
Adjustments for:		
Amortization of capital assets	159,932	153,433
Amortization of deferred capital contributions	(95,725)	(95,725)
Gain on disposal of capital assets	(550)	(500)
	<u>179,127</u>	<u>(708,761)</u>
Change in non-cash working capital:		
Increase in accounts receivable	(90,841)	(4,334)
Decrease (increase) in prepaid expenses	(7,411)	49,313
Increase in accounts payable and accrued liabilities	264,131	889,748
	<u>345,006</u>	<u>225,966</u>
Cash flows from financing activities:		
Repayment of long-term debt	(39,425)	(36,119)
Loan obtained	-	300,000
Deferred capital contributions	-	62,086
	<u>(39,425)</u>	<u>325,967</u>
Cash flows from investing activities:		
Capital asset purchases	(74,398)	(514,841)
Cash proceeds on disposition of capital assets	-	500
	<u>(74,398)</u>	<u>(514,341)</u>
Increase in cash	231,183	37,592
Cash, beginning of year	695,743	658,151
Cash, end of year	<u>\$ 926,926</u>	<u>695,743</u>

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2017

Community Living Greater Sudbury, Intégration Communautaire Grand Sudbury (“the Organization”), is incorporated without share capital under the laws of Ontario. Its principal activities include providing social services to the developmentally handicapped.

1. Going concern:

These financial statements have been prepared on a going concern basis in accordance with Canadian accounting standards for not-for-profit organizations. The going concern basis of presentation assumes that the Organization will continue in operation for the foreseeable future and be able to realize its assets and discharge its liabilities and commitments in the normal course of business. However, there is doubt about the appropriateness of the use of the going concern assumption because the Organization has a working capital deficiency of \$894,555 and has experienced a number of periods of operating losses resulting in an overall fund balance deficiency.

The operating losses and fund balance deficiency have been in part caused by a significant pay equity obligation. The Organization is dependent on continued funding from the Ministry of Community and Social Services. During fiscal 2017, a portion of the pay equity obligation was satisfied. No assurance can be given that additional funding will be available in the future from the Ministry of Community and Social Services or other sources or that, if available, it can be obtained on terms favorable to the Organization.

These financial statements do not reflect adjustments that would be necessary if the going concern assumption were not appropriate. If the going concern assumption was not appropriate for these financial statements, adjustments would be necessary to the carrying amount of the assets, liabilities, the reported revenue and expenses, and the statement of financial position classifications used.

2. Significant accounting policies:

(a) Basis of presentation:

The accounts are maintained in accordance with the principles of fund accounting representing various activities as follows:

(i) Program:

A wide variety of programs funded by the provincial government. Program surpluses and deficits may be offset.

(ii) Restricted:

All non-program operating activity and certain other projects not funded by the provincial government; and

Any donations received which are designated to purchase minor operating items for the various programs of the Organization and a variety of fundraising activities conducted by the Organization.

(iii) Capital:

Transactions relating to the acquisition, financing, disposal and amortization of capital assets and deferred capital contributions.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2017

2. Significant accounting policies (continued):

(b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

Program grants are recorded as revenue in the period to which they relate.

Program grants relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.

Grants approved but not received are accrued.

Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis at rates corresponding to those of the related capital assets.

(c) Capital assets:

Capital assets are stated at cost. Amortization is provided on the straight-line basis over the estimated useful lives of the assets as follows:

Buildings	40 years
Furniture and equipment	5 years
Vehicles	7 years
Paving	15 years

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Significant items subject to such estimates and assumptions include the carrying value of capital assets and the valuation of certain accrued liabilities. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2017

2. Significant accounting policies (continued):

(e) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and 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 Organization 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.

3. Accounts receivable:

	2017	2016
Trade	\$ 108,416	200,423
Government grant	198,870	-
Government remittances	97,702	114,005
Other	1,046	765
	\$ 406,034	315,193

4. Capital assets:

			2017	2016
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 395,729	-	395,729	395,729
Buildings	4,205,702	1,156,261	3,049,441	3,086,252
Furniture and equipment	772,428	749,848	22,580	20,962
Vehicles	832,613	714,157	118,456	162,109
Paving	118,844	69,135	49,709	55,847
	\$ 6,325,316	2,689,401	3,635,915	3,720,899

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2017

5. Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities consist of:

	2017	2016
Trade payables and accruals	\$ 1,949,767	1,499,062
Payroll accruals	205,295	398,712
Government remittances	48,843	42,000
Balance, end of year	\$ 2,203,905	1,939,774

6. Bank borrowing facilities:

The Organization's borrowing facilities provide for an unsecured \$150,000 line of credit bearing interest at prime plus 0.5%. There have been no amounts drawn on the line of credit at March 31, 2017 (2016 - \$Nil).

7. Long-term debt:

Long-term debt is comprised of the following:

	2017	2016
Royal Bank:		
Mortgage bearing interest at 3.96%, maturing March 22, 2022 and secured by land and building held in Sudbury, Ontario	\$ 60,488	65,256
Mortgage bearing interest at 3.63%, maturing July 31, 2021 and secured by land and Building held in Sudbury, ON	286,665	294,392
Mortgage bearing interest at 3.61%, maturing August 1, 2017 and secured by land and building held in Sudbury, Ontario	9,249	22,724
Mortgage bearing interest at 3.6%, maturing October 25, 2017 and secured by land and building held in Sudbury, Ontario	76,237	83,699
Loan bearing interest at 3.55%, maturing June 13, 2017 and secured by a van	1,534	7,527
	434,173	473,598
Current portion of long-term debt	31,297	39,541
	\$ 402,876	434,057

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2017

7. Long-term debt (continued):

Principal repayments are as follows:

2018	\$	31,297
2019		21,605
2020		22,424
2021		23,275
2022		24,157
Thereafter		311,415
	\$	434,173

8. Deferred capital contributions:

Deferred capital contributions represent the unamortized and unspent balances of grants received for capital asset acquisitions. Details of the continuity of these funds are as follows:

	2017	2016
Balance, beginning of year	\$ 2,507,534	2,541,173
Current year contributions	-	62,086
Less amounts amortized to revenue	(95,725)	(95,725)
Balance, end of year	\$ 2,411,809	2,507,534

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2017

9. Restricted funds:

Details of restricted funds are as follows:

	2017			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 9,815	2,103	(5,536)	6,382
Committee	60,153	61,007	(641)	120,519
	\$ 69,968	63,110	(6,177)	126,901

	2016			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 9,601	5,276	(5,062)	9,815
Committee	58,972	62,484	(61,303)	60,153
	\$ 68,573	67,760	(66,365)	69,968

10. Capital fund:

The capital fund equity is calculated as follows:

	2017	2016
Capital assets	\$ 3,635,915	3,720,899
Restricted cash	9,035	35,983
Less: Unamortized deferred capital contributions	(2,411,809)	(2,507,534)
Accounts payable	-	(40,000)
Long-term debt	(434,173)	(473,598)
	\$ 798,968	735,750

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2017

11. Commitments:

The Organization is committed to minimum annual lease payments under various lease agreements for the rental of buildings, equipment and automobiles as follows:

2018	\$ 80,008
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12. Trust accounts:

The Organization holds \$264,661 (2016 - \$231,595) in trust on behalf of its clients and is not reflected in these financial statements.

13. Financial risks and concentration of credit risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization 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 2016.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

(c) Interest rate risk:

The Organization is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about the long-term debt are included in note 7.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds

Year ended March 31, 2017, with comparative information for 2016

	#8757	#9111	#8847	#9110	#9131	#9132	#A545		
	Interveners	Family Home	Residential	Residential	Day	SCS Adult	MCYS - TAY	2017	2016
	Services	Adults	Services	Intensive	Program	Other	Youth Services	Total	Total
Revenue:									
Provincial government grants and subsidies	\$ 67,448	1,433,764	5,768,742	1,234,718	919,452	16,000	1,237,444	10,677,568	10,196,171
Offsetting revenues - other funding	-	7,368	19,348	300	-	-	150	27,166	41,649
Institutional revenues - boarding grant	-	476,500	369,750	70,317	-	-	35,220	951,787	925,085
Institutional revenues - medical grant	-	19,295	59,807	9,857	-	-	1,044	90,003	107,327
Minor capital	-	-	68,400	-	-	-	-	68,400	55,000
	67,448	1,936,927	6,286,047	1,315,192	919,452	16,000	1,273,858	11,814,924	11,325,232
Expenses:									
Salaries	19,084	371,494	4,586,479	974,112	374,694	-	987,804	7,313,667	6,987,510
Benefits	-	59,439	675,010	163,858	60,575	-	93,815	1,052,697	972,648
Travel	849	66,284	36,179	4,919	44,724	-	4,750	157,705	169,564
Staff training	-	2,040	3,587	744	357	-	250	6,978	25,922
Purchased services	21,985	-	-	-	-	16,000	-	37,985	44,303
Utilities	-	1,812	73,729	14,326	9,930	-	7,934	107,731	108,999
Insurance	-	5,021	38,476	9,165	5,680	-	3,553	61,895	60,764
Advertising and promotions	-	1,326	2,148	1,030	742	-	412	5,658	6,472
Personal needs	-	-	-	-	-	-	-	-	1,024
Other relief	-	-	-	-	-	-	-	-	4,979
Allocated administration costs:									
- staff related and other	4,641	159,033	470,271	72,152	76,292	-	117,886	900,275	745,852
Communication	-	8,175	21,908	6,846	3,784	-	3,342	44,055	48,712
IT - supplies and equipment	-	4,064	4,501	3,786	201	-	1,175	13,727	9,383
Offsetting revenues - expenditures	-	-	-	-	-	-	-	-	6,380
Other non-client services	-	3,166	11,851	1,693	602	-	1,391	18,703	15,354
Other supplies and equipment	276	109,482	318,909	39,583	6,478	-	29,517	504,245	554,232
Other transactions	-	740	-	-	1,534	-	-	2,274	15,882
Contract IT services	-	3,684	1,692	1,393	207	-	824	7,800	4,044
Contracted-out services	-	4,882	4,224	731	1,276	-	2,165	13,278	68,706
Purchased client services	-	7,658	14,217	-	-	-	-	21,875	50,058
Purchased client services -									
Outside Purchased Resource	-	969,433	-	-	131,580	-	-	1,101,013	1,075,155
Rent and mortgage interest	3,600	45,221	170	5,534	9,432	-	18,288	82,245	82,969
Repairs and maintenance	-	6,652	112,654	24,744	17,761	-	7,531	169,342	151,396
Supplies and equipment	-	838	44,335	7,020	12,908	-	4,481	69,582	128,969
Passport	-	-	-	-	-	-	-	-	42
	50,435	1,830,444	6,420,340	1,331,636	758,757	16,000	1,285,118	11,692,730	11,339,319
Excess (deficiency) of revenue over expenses before undernoted transfer	17,013	106,483	(134,293)	(16,444)	160,695	-	(11,260)	122,194	(14,087)
Transfer to capital assets	-	-	(43,281)	-	-	-	(4,169)	(47,450)	(44,307)
Net repayment of long-term debt	-	-	(13,684)	(12,223)	(53,518)	-	-	(79,425)	(36,119)
Excess (deficiency) of revenue over expenses	17,013	106,483	(191,258)	(28,667)	107,177	-	(15,429)	(4,681)	(94,513)
Fund balance, beginning of year	2,916	184,416	(161,490)	(77,834)	3,740	-	(46,261)	(94,513)	-
Fund balance, end of year	\$ 19,929	290,899	(352,748)	(106,501)	110,917	-	(61,690)	(99,194)	(94,513)

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Intervenor Services - #8757

Year ended March 31, 2017, with comparative information for 2016

	Budget 2017	Actual 2017	Actual 2016
Revenue:			
Ministry subsidies	\$ 67,448	67,448	67,448
Expenses:			
Salaries	19,426	19,084	18,938
Travel	3,365	849	3,098
Purchased client services	35,561	19,740	28,303
Purchased client services - OPR	-	2,245	-
Other supplies and equipment	1,142	276	-
Premises rent / mortgage interest	3,600	3,600	3,600
Personal needs	-	-	1,024
Other relief	-	-	4,979
Allocated administration costs:			
- staff related and other	4,354	4,641	4,590
	67,448	50,435	64,532
Excess of revenue over expenses	\$ -	17,013	2,916

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Family Home Adults - #9111

Year ended March 31, 2017, with comparative information for 2016

	Budget 2017	Actual 2017	Actual 2016
Revenue:			
Ministry subsidies	\$ 1,431,764	1,433,764	1,841,983
Offsetting revenues - other funding	-	7,368	7,189
Institutional revenues - boarding grant	538,200	476,500	452,285
Institutional revenues - medical grant	18,373	19,295	19,798
	<u>1,988,337</u>	<u>1,936,927</u>	<u>2,321,255</u>
Expenses:			
Salaries	348,785	371,494	534,341
Benefits	51,724	59,439	63,174
Travel	58,389	66,284	60,496
Staff training	6,057	2,040	10,058
Utilities	1,516	1,812	1,982
Insurance	5,119	5,021	5,659
Advertising and promotion	-	1,326	3,287
Allocated administration costs:			
- staff related and other	128,864	159,033	176,377
Communication	11,987	8,175	12,759
IT - supplies and equipment	2,547	4,064	3,283
Other non-client services	2,517	3,166	2,976
Other supplies and equipment	111,706	109,482	112,812
Other transactions	-	740	1,706
Contract IT services	6,616	3,684	2,768
Contracted-out services	1,290	4,882	17,822
Purchased client services	732	7,658	131
Purchased client services - OPR	1,198,284	969,433	1,075,155
Rent and mortgage interest	46,992	45,221	45,221
Repairs and maintenance	3,360	6,652	3,283
Supplies and equipment	1,852	838	3,549
	<u>1,988,337</u>	<u>1,830,444</u>	<u>2,136,839</u>
Excess of revenue over expenses	\$ -	106,483	184,416

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Services - #8847

Year ended March 31, 2017, with comparative information for 2016

	Budget 2017	Actual 2017	Actual 2016
Revenue:			
Ministry subsidies	\$ 5,495,035	5,768,742	5,092,044
Offsetting revenues - other funding	-	19,348	25,648
Institutional revenues - boarding grant	374,400	369,750	370,520
Institutional revenues - medical grant	78,047	59,807	78,569
Revenue - capital grants	-	68,400	55,000
	5,947,482	6,286,047	5,621,781
Expenses:			
Salaries	4,232,548	4,586,479	4,076,869
Benefits	607,452	675,010	581,417
Travel	40,907	36,179	41,293
Staff training	51,013	3,587	11,986
Utilities	75,766	73,729	72,638
Insurance	39,943	38,476	36,775
Advertising and promotions	-	2,148	1,855
Allocated administration costs:			
- staff related and other	383,059	470,271	365,538
Communication	22,398	21,908	20,199
IT - supplies and equipment	5,992	4,501	3,271
Other non-client services	6,251	11,851	6,685
Other supplies and equipment	306,830	318,909	333,882
Other transactions	-	-	8,457
Contract IT services	928	1,692	352
Contracted-out services	3,841	4,224	33,991
Purchased client services	-	14,217	(103)
Rent and mortgage interest	-	170	380
Repairs and maintenance	135,162	112,654	80,808
Supplies and equipment	35,392	44,335	51,239
Passport	-	-	42
	5,947,482	6,420,340	5,727,574
Deficiency of revenue over expenses			
before undernoted transfer	-	(134,293)	(105,793)
Transfer to capital assets	-	(43,281)	(44,307)
Net repayment of long-term debt	-	(13,684)	(11,390)
Deficiency of revenue over expenses	\$ -	(191,258)	(161,490)

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Intensive Support - #9110

Year ended March 31, 2017, with comparative information for 2016

	Budget 2017	Actual 2017	Actual 2016
Revenue:			
Ministry subsidies	\$ 1,234,718	1,234,718	1,268,059
Offsetting revenues - other funding	-	300	216
Institutional revenues - boarding grant	58,500	70,317	57,900
Institutional revenues - medical grant	8,438	9,857	8,438
	1,301,656	1,315,192	1,334,613
Expenses:			
Salaries	911,301	974,112	1,034,768
Benefits	139,084	163,858	145,249
Travel	10,378	4,919	8,444
Staff training	12,069	744	1,829
Utilities	12,029	14,326	13,754
Insurance	9,341	9,165	8,858
Advertising and promotions	-	1,030	574
Allocated administration costs:			
- staff related and other	62,287	72,152	35,635
Communication	6,012	6,846	6,584
IT - supplies and equipment	1,973	3,786	2,256
Other non-client services	668	1,693	1,632
Other supplies and equipment	52,410	39,583	54,238
Other transactions	-	-	2,798
Contract IT services	106	1,393	737
Contracted-out services	450	731	5,397
Purchased client services	-	-	50,030
Rent and mortgage interest	5,541	5,534	6,034
Repairs and maintenance	55,606	24,744	12,208
Supplies and equipment	10,178	7,020	9,692
	1,289,433	1,331,636	1,400,717
Excess (deficiency) of revenue over expenses			
before undernoted	12,223	(16,444)	(66,104)
Net repayment of long-term debt	(12,223)	(12,223)	(11,730)
Deficiency of revenue over expenses	\$ -	(28,667)	(77,834)

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Day Program - #9131

Year ended March 31, 2017, with comparative information for 2016

	Budget 2017	Actual 2017	Actual 2016
Revenue:			
Ministry subsidies	\$ 919,449	919,452	781,801
Offsetting revenues - other funding	-	-	8,488
	919,449	919,452	790,289
Expenses:			
Salaries	370,698	374,694	493,786
Benefits	48,516	60,575	74,329
Travel	49,345	44,724	48,622
Staff training	5,540	357	1,142
Utilities	8,583	9,930	8,725
Insurance	5,887	5,680	6,394
Advertising and promotions	-	742	245
Allocated administration costs:			
- staff related and other	90,309	76,292	66,553
Communication	4,913	3,784	4,627
IT - supplies and equipment	573	201	282
Offsetting revenues - expenditures			-
Other non-client services	229	602	1,103
Other supplies and equipment	2,508	6,478	7,447
Other transactions	-	1,534	2,570
Contract IT services	1,122	207	187
Contracted-out services	-	1,276	1,654
Purchased client services - OPR	256,944	131,580	-
Rent and mortgage interest	10,158	9,432	9,907
Repairs and maintenance	33,024	17,761	25,066
Supplies and equipment	17,582	12,908	20,911
	905,931	758,757	773,550
Excess of revenue over expenses			
before undernoted	13,518	160,695	16,739
Repayment of long-term debt	(13,518)	(53,518)	(12,999)
Excess of revenue over expenses	\$ -	107,177	3,740

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: SCS Adults - Other - #9132

Year ended March 31, 2017, with comparative information for 2016

	Budget 2017	Actual 2017	Actual 2016
Revenue:			
Ministry subsidies	\$ 16,000	16,000	16,000
Expenses:			
Purchased services	16,000	16,000	16,000
Excess of revenue over expenses	\$ -	-	-

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Youth Services - #A545

Year ended March 31, 2017, with comparative information for 2016

	Budget 2017	Actual 2017	Actual 2016
Revenue:			
Ministry subsidies	\$ 1,113,952	1,237,444	1,128,836
Offsetting revenues - other funding	-	150	108
Institutional revenues - boarding grant	46,800	35,220	44,380
Institutional revenues - medical grant	1,044	1,044	522
	<u>1,161,796</u>	<u>1,273,858</u>	<u>1,173,846</u>
Expenses:			
Salaries	870,187	987,804	828,808
Benefits	111,567	93,815	108,479
Travel	4,617	4,750	7,611
Staff training	6,553	250	907
Utilities	6,422	7,934	11,900
Insurance	1,456	3,553	3,078
Advertising and promotion	-	412	511
Allocated administration costs:			
- staff related and other	92,022	117,886	97,159
Communication	3,333	3,342	4,543
IT - supplies and equipment	211	1,175	291
Offsetting revenues - expenditures	-	-	6,380
Other non-client services	311	1,391	2,958
Other supplies and equipment	27,294	29,517	45,853
Other transactions	-	-	351
Professional/contracted-out IT services	-	824	-
Contracted-out services	-	2,165	9,842
Rent and mortgage interest	18,288	18,288	17,827
Repairs and maintenance	17,809	7,531	30,031
Supplies and equipment	1,726	4,481	43,578
	<u>1,161,796</u>	<u>1,285,118</u>	<u>1,220,107</u>
Deficiency of revenue over expenses before undernoted transfer	-	(11,260)	(46,261)
Transfer to capital assets		(4,169)	-
Deficiency of revenue over expenses	\$ -	(15,429)	(46,261)