

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2020



KPMG LLP
Claridge Executive Centre
144 Pine Street
Sudbury Ontario P3C 1X3
Canada
Telephone (705) 675-8500
Fax (705) 675-7586

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of Community Living Greater Sudbury,
Intégration Communautaire Grand (the Entity), which comprise:

- the statement of financial position as at March 31, 2020
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules 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 changes in fund balances 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.

Emphasis of Matter - Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial statements, which indicates that the Entity has a working capital deficiency as at March 31, 2020.

As stated in Note 1 in the financial statements, these events or conditions, along with other matters as set forth in Note 1 in the financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Entity's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.



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 the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- 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

Sudbury, Canada
November 12, 2020

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Financial Position

March 31, 2020, with comparative information for 2019

	2020	2019
Assets		
Current assets:		
Cash	\$ 2,026,508	\$ 2,432,835
Accounts receivable (note 3)	343,040	215,204
Prepaid expenses	27,373	11,297
	<u>2,396,921</u>	<u>2,659,336</u>
Capital assets (note 4)	3,567,757	3,647,836
	<u>\$ 5,964,678</u>	<u>\$ 6,307,172</u>
Liabilities, Deferred Contributions and Fund Balances		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 2,518,181	\$ 2,867,797
Current portion of long-term debt (note 7)	276,012	22,424
	<u>2,794,193</u>	<u>2,890,221</u>
Long-term debt (note 7)	82,846	358,771
Deferred capital contributions (note 8)	2,466,418	2,525,134
	<u>5,343,457</u>	<u>5,774,126</u>
Fund balances:		
Program	(502,595)	(502,595)
Restricted (note 9)	371,831	284,830
Capital (note 10)	751,985	750,811
	<u>621,221</u>	<u>533,046</u>
Going concern (note 1)		
Commitments (note 11)		
Effects of COVID-19 (note 16)		
	<u>\$ 5,964,678</u>	<u>\$ 6,307,172</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, 2020, with comparative information for 2019

	Program	Restricted (note 9)	Capital	2020	2019
Revenue:					
Government grants and subsidies					
- Provincial	\$ 11,654,109	-	-	\$ 11,654,109	\$ 12,102,308
Interest	-	43,588	-	43,588	41,601
Donations and recoveries	-	56,348	-	56,348	1,009,902
Offsetting revenues - other funding	60,168	-	-	60,168	64,997
Institutional revenues - boarding grant	1,061,313	-	-	1,061,313	1,018,078
Institutional revenues - medical grant	11,911	-	-	11,911	13,048
Gain on disposal of capital asset	-	-	200	200	-
Amortization of deferred capital contributions	-	-	109,516	109,516	104,453
	12,787,501	99,936	109,716	12,997,153	14,354,387
Expenses:					
General	-	12,935	-	12,935	10,790
Residential Intervenors Services	23,369	-	-	23,369	32,893
Host Family Residences	2,238,742	-	-	2,238,742	2,368,638
Supported Group Living Residences	8,404,896	-	-	8,404,896	8,931,443
Intensive Support Residences	1,060,919	-	-	1,060,919	1,019,556
Community Participation Services	513,213	-	-	513,213	596,755
Professional and Specialized Services	2,500	-	-	2,500	15,000
Minor capital	25,800	-	-	25,800	190,238
Employee related	-	-	-	-	324,482
Amortization of capital assets	-	-	162,697	162,697	153,241
	12,269,439	12,935	162,697	12,445,071	13,643,036
Repayable to funding agency	(463,907)	-	-	(463,907)	(22,394)
Excess (deficiency) of expenses before undernoted	54,155	87,001	(52,981)	88,175	688,957
Fund balances, beginning of year	(502,595)	284,830	750,811	533,046	(73,849)
Prior period funding adjustment	-	-	-	-	(82,062)
Transfer for capital	(54,155)	-	54,155	-	-
Fund balances, end of year	\$ (502,595)	371,831	751,985	\$ 621,221	\$ 533,046

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Cash Flows

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

	2020	2019
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 88,175	\$ 688,957
Adjustments for:		
Amortization of capital assets	162,697	153,241
Amortization of deferred capital contributions	(109,516)	(104,453)
Gain on disposal of capital assets	(200)	-
Prior period funding adjustment	-	(82,062)
	141,156	655,683
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(127,836)	23,853
Decrease (increase) in prepaid expenses	(16,076)	4,391
Increase (decrease) in accounts payable and accrued liabilities	(349,616)	983,221
	(352,372)	1,667,148
Cash flows from financing activities:		
Repayment of long-term debt	(22,337)	(21,514)
Deferred capital contributions	50,800	190,238
	28,463	168,724
Cash flows from investing activities:		
Capital asset purchases	(82,618)	(190,238)
Cash proceeds on disposition of capital assets	200	-
	(82,418)	(190,238)
Increase (decrease) in cash	(406,327)	1,645,634
Cash, beginning of year	2,432,835	787,201
Cash, end of year	\$ 2,026,508	\$ 2,432,835

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2020

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 individuals with developmental disabilities.

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 \$397,272 and has experienced a number of periods of operating losses.

The operating losses and program 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 Children, Community and Social Services. In previous years, 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 Children, 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, 2020

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, 2020

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.

(f) Prior year funding adjustment:

The Organization receives funding from various funding agencies. The operations are subject to audit by these agencies with possible audit adjustments repayable as a result of the audit. Any adjustments required as a result of these audits are made within net assets in the year they are determined.

3. Accounts receivable:

	2020	2019
Trade	\$ 81,938	\$ 30,902
Government grant	69,392	78,839
HST remittances	191,202	101,140
Other	508	4,323
	\$ 343,040	\$ 215,204

4. Capital assets:

			2020	2019
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 395,729	-	\$ 395,729	\$ 395,729
Buildings	4,529,623	1,485,156	3,044,467	3,135,054
Furniture and equipment	835,417	780,756	54,661	10,475
Vehicles	500,304	458,700	41,604	69,145
Paving	118,844	87,548	31,296	37,433
	\$ 6,379,917	2,812,160	\$ 3,567,757	\$ 3,647,836

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2020

5. Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities consist of:

	2020	2019
Trade payables and accruals	\$ 1,478,402	\$ 979,635
Payroll accruals	496,291	269,903
Employee related	543,488	1,598,677
Government remittances	–	19,582
	<u>\$ 2,518,181</u>	<u>\$ 2,867,797</u>

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, 2020 (2019 - \$Nil).

7. Long-term debt:

Long-term debt is comprised of the following:

	2020	2019
Royal Bank:		
Mortgage bearing interest at 3.96%, maturing March 22, 2022 and secured by land and building held in Sudbury, Ontario with a net book value of \$107,476	\$ 44,629	\$ 50,119
Mortgage bearing interest at 3.63%, renewing June 30, 2020 until June 30, 2021 and secured by land and building held in Sudbury, Ontario with a net book value of \$367,737	261,759	270,400
Mortgage bearing interest at 3.6%, maturing October 25, 2022 and secured by land and building held in Sudbury, Ontario with a net book value of \$296,373	52,470	60,676
	<u>358,858</u>	<u>381,195</u>
Current portion of long-term debt	(276,012)	(22,424)
	<u>\$ 82,846</u>	<u>\$ 358,771</u>

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2020

7. Long-term debt (continued):

Principal repayments are as follows:

2021	\$ 276,012
2022	47,898
2023	34,948
	<hr/>
	\$ 358,858

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:

	2020	2019
Balance, beginning of year	\$ 2,525,134	\$ 2,417,668
Current year contributions	50,800	190,238
Adjustment	–	21,681
Less amounts amortized to revenue	(109,516)	(104,453)
Balance, end of year	<hr/> \$ 2,466,418	<hr/> \$ 2,525,134

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2020

9. Restricted funds:

Details of restricted funds are as follows:

	2020			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 14,658	823	5,525	\$ 9,956
Committee	270,172	99,113	7,410	361,875
	\$ 284,830	99,936	12,935	\$ 371,831

	2019			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 7,157	12,072	4,571	\$ 14,658
Committee	191,594	84,797	6,219	270,172
	\$ 198,751	96,869	10,790	\$ 284,830

10. Capital fund:

The capital fund equity is calculated as follows:

	2020	2019
Capital assets	\$ 3,567,757	\$ 3,647,836
Restricted cash	9,504	9,304
Less: Unamortized deferred capital contributions	(2,466,418)	(2,525,134)
Long-term debt	(358,858)	(381,195)
	\$ 751,985	\$ 750,811

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2020

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:

2021	\$ 74,188
------	-----------

12. Trust accounts:

The Organization holds \$382,785 (2019 - \$330,319) 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 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 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.

14. Comparative information:

Certain comparative information has been reclassified from those previously presented to conform to the presentation of the 2020 financial statements.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2020

15. Adoption of new accounting policies:

The organization has adopted the following Canadian Not-for-Profit Accounting Standards effective on April 1, 2019:

- Section 4433, to replace Section 4431, Tangible Capital Assets Held by Not-for-Profit Organizations
- Section 4434, to replace Section 4432, intangible Assets Held by Not-for-Profit Organizations
- Section 4441, to replace Section 4440, Collections Held by Not-for-Profit Organizations

The organization has adopted these standards on a prospective basis and will apply to the componentization approach for significant tangible capital assets (and the related amortization) acquired and will comply with revised intangible asset impairment guidelines.

The adoption of these standard did not result in any adjustments to the financial statements as at April 1, 2019.

16. Effects of COVID-19:

In 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 Organization has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Moved to providing services by phone or video conferencing where possible
- Working from home requirements for those able to do so, and put in place measures to limit and control access to the premises by staff
- Enhanced protocols implemented in line with Public Health guidelines

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 provides additional evidence relating to conditions that existed as at year end. There are no adjustments to note as of the audit report date.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds

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

	F800 Residential Intervenors Services	F668 Host Family Residences	F660 Supported Group Living Residences	F667 Intensive Support Residences	F704 Community Participation Services	F705 Professional Specialized Services	#8936 Capital Grants - PFR	2020 Total	2019 Total
Revenue:									
Provincial government grants and subsidies	\$ 26,543	1,823,218	7,821,688	1,403,107	553,753	-	25,800	\$ 11,654,109	\$ 12,102,308
Offsetting revenues - other funding	-	-	55,169	4,999	-	-	-	60,168	64,997
Institutional revenues - boarding grant	-	578,764	433,541	49,008	-	-	-	1,061,313	1,018,078
Institutional revenues - medical grant	-	4,159	6,822	930	-	-	-	11,911	13,048
	26,543	2,406,141	8,317,220	1,458,044	553,753	-	25,800	12,787,501	13,198,431
Expenses:									
Salaries	-	499,395	5,871,176	739,594	304,071	-	-	7,414,236	8,347,367
Benefits	-	71,713	968,796	123,125	54,018	-	-	1,217,652	1,004,916
Travel	822	72,202	40,260	3,506	24,180	-	-	140,970	169,893
Staff training	-	3,786	14,522	2,692	1,507	-	-	22,507	64,152
Purchased services	16,910	-	-	-	-	2,500	-	19,410	38,775
Utilities	-	537	78,762	8,595	8,090	-	-	95,984	100,740
Insurance	-	7,310	37,499	9,039	7,824	-	-	61,672	64,116
Advertising and promotions	-	104	3,349	-	306	-	-	3,759	7,349
Allocated administration costs:									
- staff related and other	2,337	165,582	768,766	100,598	51,321	-	-	1,088,604	871,499
Communication	-	7,393	37,582	5,178	5,366	-	-	55,519	46,562
IT - supplies and equipment	-	2,105	7,436	909	111	-	-	10,561	17,140
Other non-client services	-	1,487	11,759	1,646	484	-	-	15,376	14,350
Other supplies and equipment	-	88,597	288,415	29,606	4,931	-	-	411,549	450,158
Other transactions	-	70	-	-	1,894	-	-	1,964	1,889
Contract IT services	-	3,218	7,782	555	500	-	-	12,055	9,932
Contracted-out services	-	6,709	39,712	6,490	8,142	-	-	61,053	70,588
Purchased client services	-	823	1,590	-	-	-	-	2,413	103,892
Purchased client services - Outside Purchased Resource	-	1,265,524	-	-	-	-	-	1,265,524	1,221,076
Rent and mortgage interest	3,300	31,237	9,646	4,239	8,830	-	-	57,252	58,027
Repairs and maintenance	-	8,929	167,023	20,526	17,332	-	-	213,810	213,616
Supplies and equipment	-	2,021	50,821	4,621	14,306	-	-	71,769	88,248
Capital expenditures	-	-	-	-	-	-	25,800	25,800	190,238
	23,369	2,238,742	8,404,896	1,060,919	513,213	2,500	25,800	12,269,439	13,154,523
Excess (deficiency) of revenue over expenses before undernoted transfer	3,174	167,399	(87,676)	397,125	40,540	(2,500)	-	518,062	43,908
Transfer to capital assets	-	(8,889)	(8,889)	(14,040)	-	-	(25,800)	(57,618)	(190,238)
Transfer from MCCSS - Minor capital funding	-	-	-	-	-	-	25,800	25,800	190,238
Net repayment of long-term debt	-	-	(8,642)	(13,695)	-	-	-	(22,337)	(21,514)
Excess (deficiency) of revenue over expenses before repayment	3,174	158,510	(105,207)	369,390	40,540	(2,500)	-	463,907	22,394
Repayment to funding agency	(3,174)	(158,510)	-	(264,183)	(38,040)	-	-	(463,907)	(22,394)
Excess (deficiency) of revenue over expenses	\$ -	-	(105,207)	105,207	2,500	(2,500)	-	\$ -	\$ -

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Intervenors Services - F800

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Ministry subsidies	\$ 26,543	\$ 26,543	\$ 35,284
Expenses:			
Salaries	-	-	1,390
Travel	829	822	839
Purchased client services	16,760	16,910	23,397
Purchased client services - OPR	-	-	378
Other supplies and equipment	1,800	-	-
Premises rent / mortgage interest	3,600	3,300	3,600
Allocated administration costs:			
- staff related and other	3,554	2,337	3,289
	26,543	23,369	32,893
Excess of revenue over expenses	\$ -	\$ 3,174	\$ 2,391

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Host Family Residences - F668

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Ministry subsidies	\$ 1,823,218	\$ 1,823,218	\$ 1,955,953
Institutional revenues - boarding grant	602,867	578,764	545,763
Institutional revenues - medical grant	-	4,159	4,732
	<u>2,426,085</u>	<u>2,406,141</u>	<u>2,506,448</u>
Expenses:			
Salaries	629,530	499,395	647,009
Benefits	100,701	71,713	65,882
Travel	80,527	72,202	81,665
Staff training	8,664	3,786	11,634
Utilities	690	537	1,210
Insurance	7,377	7,310	6,739
Advertising and promotion	-	104	2,236
Allocated administration costs:			
- staff related and other	187,775	165,582	181,814
Communication	8,313	7,393	7,240
IT - supplies and equipment	-	2,105	3,540
Other non-client services	5,175	1,487	1,760
Other supplies and equipment	57,357	88,597	86,467
Other transactions	270	70	114
Contract IT services	3,524	3,218	3,529
Contracted-out services	-	6,709	7,769
Purchased client services	25,000	823	48
Purchased client services - OPR	1,272,147	1,265,524	1,221,076
Rent and mortgage interest	30,937	31,237	30,888
Repairs and maintenance	6,799	8,929	7,562
Supplies and equipment	1,299	2,021	456
	<u>2,426,085</u>	<u>2,238,742</u>	<u>2,368,638</u>
Excess of revenue over expenses	\$ -	\$ 167,399	\$ 137,810

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Supported Group Living Residences - F660

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Ministry subsidies	\$ 7,821,688	\$ 7,821,688	\$ 8,356,267
Offsetting revenues - other funding	72,000	55,169	60,000
Institutional revenues - boarding grant	446,726	433,541	423,627
Institutional revenues - medical grant	-	6,822	5,962
	<u>8,340,414</u>	<u>8,317,220</u>	<u>8,845,856</u>
Expenses:			
Salaries	6,225,654	5,871,176	6,520,377
Benefits	822,037	968,796	793,558
Travel	51,820	40,260	53,229
Staff training	31,111	14,522	41,772
Utilities	76,019	78,762	81,062
Insurance	38,653	37,499	39,838
Advertising and promotions	-	3,349	4,287
Allocated administration costs:			
- staff related and other	559,418	768,766	635,409
Communication	26,028	37,582	30,107
IT - supplies and equipment	9,633	7,436	12,257
Other non-client services	51,225	11,759	10,527
Other supplies and equipment	220,137	288,415	319,943
Contract IT services	4,490	7,782	5,798
Contracted-out services	-	39,712	50,791
Purchased client services	-	1,590	103,761
Rent and mortgage interest	9,673	9,646	9,951
Repairs and maintenance	138,300	167,023	153,048
Supplies and equipment	67,601	50,821	65,728
	<u>8,331,799</u>	<u>8,404,896</u>	<u>8,931,443</u>
Excess (deficiency) of revenue over expenses			
before undernoted transfer	8,615	(87,676)	(85,587)
Net repayment of long-term debt	(8,615)	(8,642)	(8,337)
Excess (deficiency) of revenue over expenses	\$ -	\$ (96,318)	\$ (93,924)

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Intensive Support Residences - F667

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Ministry subsidies	\$ 1,403,107	\$ 1,403,107	\$ 932,808
Offsetting revenues - other funding	-	4,999	4,997
Institutional revenues - boarding grant	49,937	49,008	48,688
Institutional revenues - medical grant	-	930	2,354
	<u>1,453,044</u>	<u>1,458,044</u>	<u>988,847</u>
Expenses:			
Salaries	1,129,147	739,594	804,229
Benefits	114,625	123,125	97,172
Travel	3,977	3,506	4,387
Staff training	6,135	2,692	8,237
Utilities	10,378	8,595	9,230
Insurance	9,348	9,039	9,464
Advertising and promotions	-	-	346
Allocated administration costs:			
- staff related and other	70,779	100,598	20,554
Communication	3,412	5,178	4,328
IT - supplies and equipment	657	909	716
Other non-client services	5,175	1,646	1,330
Other supplies and equipment	62,774	29,606	28,688
Contract IT services	-	555	430
Contracted-out services	-	6,490	5,770
Purchased client services	-	-	83
Rent and mortgage interest	4,220	4,239	4,758
Repairs and maintenance	13,075	20,526	13,057
Supplies and equipment	5,627	4,621	6,777
	<u>1,439,329</u>	<u>1,060,919</u>	<u>1,019,556</u>
Excess (deficiency) of revenue over expenses before undernoted	13,715	397,125	(30,709)
Net repayment of long-term debt	(13,715)	(13,695)	(13,177)
Excess (deficiency) of revenue over expenses	\$ -	\$ 383,430	\$ (43,886)

COMMUNITY LIVING GREATER SUDBURY v

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Community Participation Services - F704

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Ministry subsidies	\$ 553,753	\$ 553,753	\$ 596,755
Offsetting revenues - other funding	-	-	-
	553,753	553,753	596,755
Expenses:			
Salaries	355,516	304,071	374,362
Benefits	61,131	54,018	48,304
Travel	29,088	24,180	29,773
Staff training	1,869	1,507	2,509
Utilities	9,413	8,090	9,238
Insurance	8,068	7,824	8,075
Advertising and promotions	-	306	480
Allocated administration costs:			
- staff related and other	39,793	51,321	30,433
Communication	3,055	5,366	4,887
IT - supplies and equipment	-	111	627
Other non-client services	10,350	484	733
Other supplies and equipment	5,854	4,931	15,060
Other transactions	-	1,894	1,775
Contract IT services	-	500	175
Contracted-out services	-	8,142	6,258
Rent and mortgage interest	9,600	8,830	8,830
Repairs and maintenance	13,634	17,332	39,949
Supplies and equipment	6,382	14,306	15,287
	553,753	513,213	596,755
Excess of revenue over expenses			
before undernoted	-	40,540	-
Net repayment of long-term debt			
	-	-	-
Excess of revenue over expenses	\$ -	\$ 40,540	\$ -

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Professional and Specialized Services - F705

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Ministry subsidies	\$ -	\$ -	\$ 16,000
Expenses:			
Purchased services	-	2,500	15,000
Excess (deficiency) of revenue over expenses	\$ -	\$ (2,500)	\$ 1,000

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Capital Grants - PFR #8936

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Provincial government grant & subsidies	\$ 25,800	\$ 25,800	\$ 136,621
Expenses:			
Capital expenditures	25,800	25,800	121,403
Excess (deficiency) of revenue over expenses before under noted transfers	-	-	15,218
Transfer from MCCSS - Minor capital funding	-	(25,800)	(121,403)
Transfer to capital assets	-	25,800	121,403
Excess (deficiency) of revenue over expenses before repayment	-	-	15,218
Repayment to funding agency	-	-	(15,218)
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Capital Grants - PFR #8917

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

	Budget 2020	Actual 2020	Actual 2019
Revenue:			
Provincial government grant & subsidies	\$ -	-	72,620
Expenses:			
Capital expenditures	-	-	68,835
Excess of revenue over expenses before under noted transfers	-	-	3,785
Transfer from MCCSS - Minor capital funding	-	-	(68,835)
Transfer to capital assets	-	-	68,835
Excess of revenue over expenses before repayment	-	-	3,785
Repayment to funding agency	-	-	(3,785)
Excess of revenue over expenses	\$ -	-	-