

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2022



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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, 2022
- 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, 2022, 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 program net asset deficiency as at March 31, 2022.



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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.



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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.
- 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

June 30, 2022

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Financial Position

March 31, 2022, with comparative information for 2021

	2022	2021
Assets		
Current assets:		
Cash	\$ 2,764,458	\$ 3,514,259
Accounts receivable (note 3)	808,700	306,498
Prepaid expenses	40,583	24,608
	<u>3,613,741</u>	<u>3,845,365</u>
Restricted cash	-	338,864
Capital assets (note 4)	4,310,983	3,568,269
	<u>\$ 7,924,724</u>	<u>\$ 7,752,498</u>
Liabilities, Deferred Contributions and Fund Balances		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 3,059,436	\$ 3,455,817
Deferred revenue	-	336,473
Current portion of long-term debt (note 7)	14,568	297,691
	<u>3,074,004</u>	<u>4,089,981</u>
Long-term debt (note 7)	229,182	34,939
Deferred capital contributions (note 8)	2,981,562	2,474,247
	<u>6,284,748</u>	<u>6,599,167</u>
Fund balances:		
Program	(515,856)	(502,595)
Passport	31,419	-
Restricted (note 9)	1,029,097	884,889
Capital (note 10)	1,095,316	771,037
	<u>1,639,976</u>	<u>1,153,331</u>
Going concern (note 1)		
Commitments (note 11)		
	<u>\$ 7,924,724</u>	<u>\$ 7,752,498</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, 2022, with comparative information for 2021

	Program	Restricted (note 9)	Passport	Capital	2022	2021
Revenue:						
Government grants and subsidies						
- Provincial	\$ 13,548,695	-	-	-	\$ 13,548,695	\$ 12,872,851
Interest	-	14,633	-	-	14,633	19,833
Donations and recoveries	-	134,892	195,591	-	330,483	209,657
Offsetting revenues - other funding	91,092	-	-	-	91,092	30,976
Institutional revenues - boarding grant	943,374	-	-	-	943,374	961,255
Institutional revenues - medical grant	11,687	-	-	-	11,687	10,719
Deferred revenue, end of year	-	-	-	-	-	(336,473)
Gain on disposal of capital asset	-	-	-	-	-	141
Amortization of deferred capital contributions	-	-	-	126,847	126,847	109,818
	14,594,848	149,525	195,591	126,847	15,066,811	13,878,777
Expenses:						
General	-	5,317	164,172	-	169,489	10,712
Residential Services	13,361,779	-	-	-	13,361,779	12,379,857
Community Participation Services	539,087	-	-	-	539,087	499,205
Minor capital	-	-	-	-	-	8,778
Amortization of capital assets	-	-	-	173,431	173,431	161,718
	13,900,866	5,317	164,172	173,431	14,243,786	13,060,270
Repayable to funding agency	-	-	-	-	-	(286,397)
Excess (deficiency) of expenses before undernoted	693,982	144,208	31,419	(46,584)	823,025	532,110
Fund balances, beginning of year	(502,595)	884,889	-	771,037	1,153,331	621,221
Net repayment of long-term debt	(336,380)	-	-	-	(336,380)	-
Transfer for capital	(370,863)	-	-	370,863	-	-
Fund balances, end of year	\$ (515,856)	1,029,097	31,419	1,095,316	\$ 1,639,976	\$ 1,153,331

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 823,025	\$ 532,110
Adjustments for:		
Amortization of capital assets	173,431	161,718
Amortization of deferred capital contributions	(126,847)	(109,818)
Gain on disposal of capital assets	-	(141)
	<u>533,229</u>	<u>583,869</u>
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(502,202)	36,542
Decrease (increase) in prepaid expenses	(15,975)	2,765
Increase (decrease) in deferred revenue	(336,473)	336,473
Increase (decrease) in accounts payable and accrued liabilities	(396,381)	937,636
	<u>(717,802)</u>	<u>1,897,285</u>
Cash flows from financing activities:		
Mortgage obtained	247,500	-
Repayment of long-term debt	(336,380)	(26,228)
Deferred capital contributions	634,162	117,646
	<u>545,282</u>	<u>91,418</u>
Cash flows from investing activities:		
Capital asset purchases	(916,145)	(162,229)
Restricted cash	338,864	(338,864)
Cash proceeds on disposition of capital assets	-	141
	<u>(577,281)</u>	<u>(500,952)</u>
Increase (decrease) in cash	(749,801)	1,487,751
Cash, beginning of year	3,514,259	2,026,508
Cash, end of year	<u>\$ 2,764,458</u>	<u>\$ 3,514,259</u>

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

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 had previous working capital deficiencies 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, 2022

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. Costs accumulated in the acquisition of capital assets are deferred until such time as the capital assets are put into service and begin to be amortized at that time. Assets under construction are not amortized until they are put in use. 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, 2022

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:

	2022	2021
Trade	\$ 157,228	\$ 76,985
Government grants and subsidies	244,580	10,221
HST remittances	405,071	217,503
Other	1,821	1,789
	\$ 808,700	\$ 306,498

4. Capital assets:

			2022	2021
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 505,729	–	\$ 505,729	\$ 395,729
Buildings	4,846,168	1,716,422	3,129,746	2,941,458
Furniture and equipment	884,606	810,492	74,114	39,182
Vehicles	732,992	426,009	306,983	166,742
Construction in Progress	275,391	–	275,391	–
Paving	118,844	99,824	19,020	25,158
	\$ 7,363,730	3,052,747	\$ 4,310,983	\$ 3,568,269

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

5. Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities consist of:

	2022	2021
Trade payables and accruals	\$ 2,034,307	\$ 2,155,024
Payroll accruals	560,446	640,793
Employee related	464,683	660,000
	<u>\$ 3,059,436</u>	<u>\$ 3,455,817</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, 2022 (2021 - \$Nil).

7. Long-term debt:

Long-term debt is comprised of the following:

	2022	2021
Royal Bank:		
Mortgage bearing interest at 3.31%, with blended monthly payments of \$1,214 maturing August 19, 2026 and secured by land and building held in Sudbury, Ontario with a net book value of \$324,500	\$ 243,750	\$ -
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 \$114,563	-	38,901
Mortgage bearing interest at 3.63%, renewing June 30, 2021 until June 30, 2022 and secured by land and building held in Sudbury, Ontario with a net book value of \$359,910	-	249,812
Mortgage bearing interest at 4.1%, maturing October 25, 2022 and secured by land and building held in Sudbury, Ontario with a net book value of \$381,275	-	43,917
	<u>243,750</u>	<u>332,630</u>
Current portion of long-term debt	(14,568)	(297,691)
	<u>\$ 229,182</u>	<u>\$ 34,939</u>

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

7. Long-term debt (continued):

Principal repayments are as follows:

2023	\$	14,568
2024		14,568
2025		14,568
2026		200,046
	\$	243,750

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:

	2022	2021
Balance, beginning of year	\$ 2,474,247	\$ 2,466,419
Current year contributions	634,162	117,646
Less amounts amortized to revenue	(126,847)	(109,818)
Balance, end of year	\$ 2,981,562	\$ 2,474,247

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

9. Restricted funds:

Details of restricted funds are as follows:

	2022			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 248	76,330	5,317	\$ 71,261
Committee	884,641	73,195	–	957,836
	\$ 884,889	149,525	5,317	\$1,029,097

	2021			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 9,956	1,009	10,717	\$ 248
Committee	361,875	567,351	44,585	884,641
	\$ 371,831	586,360	55,302	\$ 884,889

10. Capital fund:

The capital fund equity is calculated as follows:

	2022	2021
Capital assets	\$ 4,310,983	\$ 3,568,269
Restricted cash	9,645	9,645
Less: Unamortized deferred capital contributions	(2,981,562)	(2,474,247)
Long-term debt	(243,750)	(332,630)
	\$ 1,095,316	\$ 771,037

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

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:

2023	\$ 737,215
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12. Trust accounts:

The Organization holds \$525,194 (2021 - \$477,698) 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 2021.

(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.

(d) Other risk:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Organization has undertaken measures to ensure that it will continue to operate in line with public health recommendations.

In response to the adverse impact the pandemic has had on certain revenue streams, the Organization has undertaken certain cost cutting measures. The Provincial government has provided financial relief in the form of grants totaling \$1,364,655 of which \$182,835 is included in accounts receivable.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

13. Financial risks and concentration of credit risk:

(d) Other risk (continued):

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Organization is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

14. Comparative information:

Certain comparative information has been reclassified from those previously presented to conform to the presentation of the 2022 financial statements.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds

Year ended March 31, 2022, with comparative information for 2021

	Residential Services	Community Participation Services	#8936 Capital Grants - PFR	2022 Total	2021 Total
Revenue:					
Provincial government grants and subsidies	\$ 12,528,690	1,020,005	-	\$ 13,548,695	\$ 12,872,851
Offsetting revenues - other funding	88,126	2,966	-	91,092	30,976
Institutional revenues - boarding grant	943,374	-	-	943,374	961,255
Institutional revenues - medical grant	11,687	-	-	11,687	10,719
Deferred revenue, end of year	-	-	-	-	(336,473)
	13,571,877	1,022,971	-	14,594,848	13,539,328
Expenses:					
Salaries	8,000,489	322,491	-	8,322,980	7,630,824
Benefits	1,003,510	54,788	-	1,058,298	986,418
Travel	133,193	14,834	-	148,027	124,676
Staff training	31,481	846	-	32,327	139,969
Utilities	93,581	7,402	-	100,983	100,701
Insurance	58,808	8,085	-	66,893	64,076
Advertising and promotions	4,222	-	-	4,222	11,947
Allocated administration costs:					
- staff related and other	1,419,723	54,138	-	1,473,861	991,258
Communication	57,219	5,519	-	62,738	55,126
IT - supplies and equipment	29,192	-	-	29,192	31,418
Other non-client services	9,103	768	-	9,871	15,257
Other supplies and equipment	474,004	24,310	-	498,314	553,528
Contract IT services	30,088	3,980	-	34,068	29,761
Contracted-out services	67,368	2,688	-	70,056	88,850
Purchased client services	55,447	1,820	-	57,267	4,348
Purchased client services - Outside Purchased Resource	1,314,298	3,730	-	1,318,028	1,549,950
Rent and mortgage interest	60,042	8,830	-	68,872	70,071
Repairs and maintenance	453,806	19,059	-	472,865	273,800
Supplies and equipment	66,205	5,799	-	72,004	157,084
Capital expenditures	-	-	-	-	8,778
	13,361,779	539,087	-	13,900,866	12,887,840
Excess of revenue over expenses before undernoted transfer	210,098	483,884	-	693,982	651,488
Transfer to capital assets	-	-	-	-	(7,382)
Transfer to restricted funds	-	-	-	-	(338,864)
Transfer from MCCSS - Minor capital funding	-	-	-	-	7,382
Net repayment of long-term debt	(336,380)	-	-	(336,380)	(26,227)
Excess (deficiency) of revenue over expenses before repayment	(126,282)	483,884	-	357,602	286,397
Repayment to funding agency	-	-	-	-	(286,397)
Excess (deficiency) of revenue over expenses	\$ (126,282)	483,884	-	\$ 357,602	\$ -

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Services

Year ended March 31, 2022, with comparative information for 2021

	Budget 2022	Actual 2022	Actual 2021
Revenue:			
Provincial government grants and subsidies	\$ 12,676,095	\$ 12,528,690	\$ 11,888,364
Offsetting revenues - other funding	6,000	88,126	30,976
Institutional revenues - boarding grant	924,705	943,374	961,255
Institutional revenues - medical grant	-	11,687	10,719
Deferred revenue, end of year	-	-	(336,473)
	<u>13,606,800</u>	<u>13,571,877</u>	<u>12,554,841</u>
Expenses:			
Salaries	8,052,040	8,000,489	7,369,217
Benefits	1,069,456	1,003,510	945,791
Travel	42,743	133,193	101,925
Staff training	91,133	31,481	135,834
Utilities	95,950	93,581	93,039
Insurance	61,015	58,808	56,039
Advertising and promotions	-	4,222	11,947
Allocated administration costs:			
- staff related and other	1,119,350	1,419,723	946,788
Communication	45,950	57,219	48,756
IT - supplies and equipment	72,609	29,192	31,052
Other non-client services	57,825	9,103	14,699
Other supplies and equipment	361,925	474,004	539,723
Contract IT services	40,400	30,088	27,658
Contracted-out services	157,497	67,368	86,988
Purchased client services	25,000	55,447	3,586
Purchased client services - Outside Purchased Resource	1,690,757	1,314,298	1,499,963
Rent and mortgage interest	62,258	60,042	61,241
Repairs and maintenance	339,775	453,806	254,599
Supplies and equipment	157,267	66,205	151,012
	<u>13,542,950</u>	<u>13,361,779</u>	<u>12,379,857</u>
Excess of revenue over expenses before undernoted transfer	63,850	210,098	174,984
Transfer to restricted funds	-	-	(338,864)
Net repayment of long-term debt	(20,712)	(336,380)	(26,227)
Excess (deficiency) of revenue over expenses before repayment	43,138	(126,282)	(190,107)
Repayment to funding agency	-	-	(34,368)
Excess (deficiency) of revenue over expenses	\$ 43,138	\$ (126,282)	\$ (224,475)

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Community Support Services

Year ended March 31, 2022, with comparative information for 2021

	Budget 2022	Actual 2022	Actual 2021
Revenue:			
Ministry subsidies	\$ 661,774	\$ 1,020,005	\$ 977,105
Offsetting revenues - other funding	-	2,966	-
	661,774	1,022,971	977,105
Expenses:			
Salaries	392,438	322,491	261,607
Benefits	53,456	54,788	40,627
Travel	18,705	14,834	22,751
Staff training	-	846	4,135
Utilities	7,900	7,402	7,662
Insurance	8,357	8,085	8,037
Allocated administration costs:			
- staff related and other	99,102	54,138	44,470
Communication	5,800	5,519	6,370
IT - supplies and equipment	-	-	366
Other non-client services	12,850	768	558
Other supplies and equipment	7,700	24,310	13,805
Other transactions	-	-	2,103
Contract IT services	-	3,980	1,862
Contracted-out services	1,400	2,688	762
Purchased client services	-	1,820	-
Purchased client services - OPR	-	3,730	49,987
Rent and mortgage interest	9,600	8,830	8,830
Repairs and maintenance	26,500	19,059	19,201
Supplies and equipment	61,104	5,799	6,072
	704,912	539,087	499,205
Excess (deficiency) of revenue over expenses before undernoted	(43,138)	483,884	477,900
Transfer to capital assets	-	(370,863)	-
Excess (deficiency) of revenue over expenses	\$ (43,138)	\$ 113,021	\$ 477,900

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Capital Grants - PFR #8936

Year ended March 31, 2022, with comparative information for 2021

	Budget 2022	Actual 2022	Actual 2021
Revenue:			
Provincial government grant and subsidies	\$ -	\$ -	\$ 7,382
Expenses:			
Capital expenditures	-	-	8,778
Excess (deficiency) of revenue over expenses before under noted transfers	-	-	(1,396)
Transfer from MCCSS - Minor capital funding	-	-	(8,778)
Transfer to capital assets	-	-	8,778
Excess of revenue over expenses before repayment	-	-	(1,396)
Repayment to funding agency	-	-	-
Excess of revenue over expenses	\$ -	\$ -	\$ (1,396)