

Financial Statements of

**COMMUNITY LIVING
YORK SOUTH**

And Independent Auditors' Report thereon

Year ended March 31, 2022



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INDEPENDENT AUDITORS' REPORT

To the Members of Community Living York South

Opinion

We have audited the financial statements of Community Living York South (the Entity), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Page 3

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

June 9, 2022

COMMUNITY LIVING YORK SOUTH

Statement of Financial Position

March 31, 2022, with comparative information for 2021



	2022	2021
Assets		
Current assets:		
Cash	\$ 4,480,662	\$ 3,813,231
Short-term investments (note 2)	3,841,471	3,909,919
Accounts receivable (note 3)	401,779	566,682
	<u>8,723,912</u>	<u>8,289,832</u>
Capital assets (note 4)	6,157,503	6,265,067
Long-term investments (note 5)	185,176	188,498
	<u>\$ 15,066,591</u>	<u>\$ 14,743,397</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 1,943,576	\$ 2,021,214
Deferred revenue	154,809	194,424
Current portion of mortgages payable (note 7)	55,102	194,869
	<u>2,153,487</u>	<u>2,410,507</u>
Deferred contributions related to capital assets (note 8)	747,883	956,118
Deferred contributions related to future expenses	213,911	217,856
Mortgages payable (note 7)	156,705	71,083
Net assets:		
Investment in capital assets (note 9)	5,197,813	5,042,997
Internally restricted (note 10)	3,000,000	3,000,000
Unrestricted	3,494,302	2,945,567
Capital reserve (note 11)	102,490	99,269
	<u>11,794,605</u>	<u>11,087,833</u>
Commitments (note 15)		
	<u>\$ 15,066,591</u>	<u>\$ 14,743,397</u>

See accompanying notes to financial statements.

On behalf of the Board:

 Director  Director

COMMUNITY LIVING YORK SOUTH

Statement of Operations

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

	2022	2021
Revenue (Schedule 1):		
Provincial government subsidies	\$ 16,262,188	\$ 15,127,620
Residential fees	938,784	968,090
Passport	281,811	270,384
United Way grants	231,009	385,621
Amortization of deferred contributions related to capital assets (note 8)	208,235	208,134
Gain on disposal of investments	164,249	119,722
Interest and dividends	153,650	106,601
Donations and other	116,793	113,926
Trillium Foundation	-	153,300
Unrealized gain (loss) on investments	(68,379)	359,900
	<u>18,288,340</u>	<u>17,813,298</u>
Expenditures (recovery) (Schedule 1):		
Staff salaries and benefits	11,489,810	10,958,362
Purchased services	1,311,045	1,266,025
Professional services	1,243,262	624,942
Occupancy-related costs	875,271	800,731
Supplies and equipment	643,278	727,621
Amortization of capital assets	602,030	580,604
Other services	484,640	240,446
Repairs and maintenance	453,272	601,289
Passport	302,453	368,206
Staff training	243,706	227,748
Travel and communication	175,380	156,284
Insurance	110,912	83,583
General and administrative	45,879	11,906
Portfolio management	23,242	19,863
Interest on mortgages	5,092	5,820
Expenditure recovery	(427,704)	(402,152)
	<u>17,581,568</u>	<u>16,271,278</u>
Excess of revenue over expenditures	\$ 706,772	\$ 1,542,020

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Statement of Changes in Net Assets

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

					2022	2021
	Invested in capital assets (note 9)	Internally restricted (note 10)	Unrestricted	Capital reserve (note 11)	Total	Total
Balance, beginning of year	\$ 5,042,997	\$ 3,000,000	\$ 2,945,567	\$ 99,269	\$ 11,087,833	\$ 9,545,813
Excess (deficiency) of revenue over expenditures	(393,795)	-	1,100,567	-	706,772	1,542,020
Interfund transfer	-	-	(3,221)	3,221	-	-
Invested in capital assets	548,611	-	(548,611)	-	-	-
Balance, end of year	\$ 5,197,813	\$ 3,000,000	\$ 3,494,302	\$ 102,490	\$ 11,794,605	\$ 11,087,833

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Statement of Cash Flows

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

	2022	2021
Cash provided by (used in):		
Operations:		
Excess of revenue over expenditures	\$ 706,772	\$ 1,542,020
Items not involving cash:		
Amortization of capital assets	602,030	580,604
Amortization of deferred contributions related to capital assets	(208,235)	(208,134)
Gain on disposal of investments	(164,249)	(119,722)
Unrealized (gain) loss on investments	68,379	(359,900)
Change in non-cash operating working capital	47,650	(656,351)
	<u>1,052,347</u>	<u>778,517</u>
Financing:		
Repayment of mortgages payable	(54,145)	(53,227)
Deferred contributions related to capital assets	-	93,968
Deferred contributions related to future expenses	(3,945)	72,488
	<u>(58,090)</u>	<u>113,229</u>
Investments:		
Additions to capital assets	(494,466)	(559,141)
Proceeds on disposal of investments	1,527,432	1,703,989
Purchase of investments	(1,359,792)	(1,874,983)
	<u>(326,826)</u>	<u>(730,135)</u>
Increase in cash	667,431	161,611
Cash, beginning of year	3,813,231	3,651,620
Cash, end of year	<u>\$ 4,480,662</u>	<u>\$ 3,813,231</u>

See accompanying notes to financial statements.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements

Year ended March 31, 2022

Community Living York South (the "Entity") is a charitable organization established to provide facilities and services to individuals with intellectual disabilities in the southern sector of York Region. The Entity is incorporated under the laws of Ontario without share capital and is registered as a charitable organization with the Canada Revenue Agency and, accordingly, is exempt from income taxes. The Entity is dependent upon the continued support from the Ministry of Children, Community and Social Services ("MCCSS"). The Entity receives a substantial amount of funding from the MCCSS, pursuant to a service contract entered into by both parties.

1. Significant accounting policies:

These financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the Chartered Professional Accountants Canada Handbook. The Entity's significant accounting policies are as follows:

(a) Revenue recognition:

The Entity follows the deferral method of accounting for contributions.

Deferred contributions related to capital assets include subsidies and grants from governments which are restricted for the purchase of capital assets. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Revenue from specified donations and fundraising activities is recognized in the year in which the activities occur. Deferred revenue consists of prepayments for events to be held in a future period. Unspecified donations are recorded as income in the year they are received.

Unrestricted contributions, including grants and subsidies, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred contributions related to future expenses represent restricted contributions held in trust for which the related expenses have not yet been incurred. Any unrealized gains and losses on the underlying investments are included in total deferred contributions related to future expenses. When the expenses are incurred, an equivalent amount is recognized as revenue.

Revenue related to user fees, income from services rendered and investment income is recorded as it is earned. Unrealized gain or loss on investments is recorded as disclosed in note 1(c).

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(b) Capital assets:

The Entity's investment in real property and capital equipment is recorded at cost less accumulated amortization.

Capital assets are amortized over their estimated useful lives on a straight-line basis using the following annual rates:

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

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Entity has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Fair values of investments are determined as follows:

Fixed income securities and equities are valued at year end quoted market prices.

The Entity does not enter into any derivative financial instruments for hedging or speculative purposes.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(d) Foreign currency translation:

Monetary assets and liabilities are translated at the prevailing rates of exchange at the balance sheet date. Revenue and expenses are translated at the average exchange rates for the year. Realized and unrealized exchange gains and losses are included in the statement of operations.

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the revenue and expenditures during the year. Actual results could differ from those estimates.

2. Short-term investments:

	2022		2021	
	Cost	Market	Cost	Market
Bond funds	\$ 1,649,893	\$ 1,582,645	\$ 1,702,194	\$ 1,746,363
Equities	1,746,094	2,258,826	1,748,728	2,163,556
	\$ 3,395,987	\$ 3,841,471	\$ 3,450,922	\$ 3,909,919

(a) Interest rate risk:

The value of short-term bond fund investments will generally increase if interest rates fall and will decrease if interest rates rise. Changes in interest rates may also affect the value of equity securities.

(b) Market and credit risk:

The risks associated with the bond funds are the risks associated with the bonds in which the funds are invested. The value of equity securities changes with stock market conditions, which are affected by general economic and market conditions. The value of securities or debt instruments will vary with developments within the specific companies or governments which issue the securities or debt instruments.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

2. Short-term investments (continued):

(c) Foreign currency risk:

The value of securities denominated in a currency other than Canadian dollars will be affected by changes in the value of the Canadian dollar in relation to the value of the currency in which the security is denominated.

3. Accounts receivable:

	2022		2021	
Accounts receivable	\$	247,949	\$	388,394
HST receivable		153,830		163,488
Provincial government subsidies receivable		-		14,800
	\$	401,779	\$	566,682

4. Capital assets:

	2022		2021	
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 3,138,398	\$ -	\$ 3,138,398	\$ 3,138,398
Buildings	10,362,599	7,538,467	2,824,132	2,778,750
Furniture and equipment	753,929	696,079	57,850	90,722
Vehicles	792,924	665,726	127,198	220,216
Computer hardware	442,413	432,488	9,925	36,981
Leasehold improvements	159,118	159,118	-	-
	\$ 15,649,381	\$ 9,491,878	\$ 6,157,503	\$ 6,265,067

Major funding for the acquisition of certain properties was received from the Ministry of Children, Community and Social Services. The Entity is therefore not able to dispose of these properties or to use the assets for other purposes without the consent of the MCCSS. If any such properties are sold and the proceeds of sale are not reinvested in another approved property within the fiscal year that the property is sold, a portion of the proceeds based on previous funding grants may be repayable to MCCSS.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

5. Long-term investments:

	2022		2021	
	Cost	Market	Cost	Market
Fixed income funds	\$ 119,012	\$ 117,142	\$ 116,480	\$ 118,177
Equities	51,807	68,034	56,630	70,321
	\$ 170,819	\$ 185,176	\$ 173,110	\$ 188,498

The fixed income funds and equities are held in trust for the funding of future scholarships, which are included in deferred contributions related to future expenses. The long-term investments are subject to the same financial instrument risks as disclosed in note 2.

6. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable for payroll related taxes of \$239,730 (2021 - \$253,087).

7. Mortgages payable:

	2022	2021
2.500% Scotiabank first mortgage, payable in blended monthly instalments of \$3,350, due November 1, 2025	\$ 140,724	\$ -
2.150% Peoples Trust Company first mortgage, payable in blended monthly instalments of \$1,611, due January 1, 2026	71,083	88,687
2.105% Scotiabank first mortgage, payable in blended monthly instalments of \$3,326, due March 1, 2022	-	177,265
	211,807	265,952
Less current portion	55,102	194,869
	\$ 156,705	\$ 71,083

The mortgages payable to Scotiabank and Peoples Trust Company have been arranged through the Ministry of Municipal Affairs and Housing. The mortgages payable are secured by specific charges to the buildings. The net book value of the buildings at March 31, 2022 was \$574,079 (2021 - \$601,351).

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

7. Mortgages payable (continued):

Future principal repayments on mortgages payable are as follows:

2023	\$	55,102
2024		56,425
2025		57,779
2026		42,501
	\$	211,807

8. Deferred contributions related to capital assets:

Deferred capital contributions related to capital assets represent the unamortized amount of subsidies and grants received for the purchase of capital assets.

The amortization of capital contributions is recorded as revenue in the statement of operations.

	2022	2021
Balance, beginning of year	\$ 956,118	\$ 1,070,284
Contributions received	-	93,968
Amounts amortized to revenue	(208,235)	(208,134)
Balance, end of year	\$ 747,883	\$ 956,118

9. Invested in capital assets:

Invested in capital assets is calculated as follows:

	2022	2021
Capital assets	\$ 6,157,503	\$ 6,265,067
Amounts funded by:		
Deferred contributions related to capital assets	(747,883)	(956,118)
Mortgages payable	(211,807)	(265,952)
	\$ 5,197,813	\$ 5,042,997

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

9. Invested in capital assets (continued):

The change in the balance is calculated as follows:

	2022	2021
Excess (deficiency) of revenue over expenditures:		
Amortization of deferred contributions related to capital assets	\$ 208,235	\$ 208,134
Amortization of capital assets	(602,030)	(580,604)
	(393,795)	(372,470)
Net changes in invested in capital assets:		
Additions to capital assets	494,466	559,141
Amounts funded by:		
Deferred contributions related to capital assets	-	(93,968)
Mortgages payable	54,145	53,227
	548,611	518,400
	\$ 154,816	\$ 145,930

10. Restrictions on net assets:

The Board of Directors internally restricted a total amount of \$3,000,000 (2021 - \$3,000,000), which consists of \$1,100,000 for working capital purposes, \$200,000 for contingencies and \$1,700,000 for the purchase of single storey properties to replace certain existing two storey properties.

11. Capital reserve:

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

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

12. Reconciliation of Schedule 1 to statement of operations:

	2022	2021
Excess of revenue over expenditures	\$ 706,772	\$ 1,542,020
Adjustments:		
Amortization of deferred contributions related to capital assets	(208,235)	(208,134)
Principal reduction of mortgages payable	(54,145)	(53,227)
Additions to capital assets	(494,466)	(559,141)
Accrued payables	(115,994)	(668,681)
Other revenue	(6,019)	(1,936)
Amortization of capital assets	602,030	580,604
Additions to deferred contributions related to capital assets	-	93,968
Vacation pay, overtime accrual and other payroll adjustments	-	47,890
Audit fee accrual	37,162	33,188
Accrual of accounts receivable	(106,742)	(210,818)
Other expenses	11,401	(6,573)
Accrual of subsidies payable	(178,466)	-
Excess of revenue over expenditures per Schedule 1	\$ 193,298	\$ 589,160

13. Financial risks and concentrations of credit risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Entity will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Entity manages its liquidity risk by monitoring its operating requirements. The Entity prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 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 Entity is exposed to credit risk with respect to the accounts receivable. The Entity assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. There were no concentrations of credit risk for the year ended March 31, 2022.

COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2022

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

(c) Interest rate risk:

The Entity is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about the fixed rate investments are included in notes 2 and 5 and the mortgages payable are included in note 7.

14. Indemnification of officers and directors:

The Entity has indemnified its past, present and future directors and officers against expenses (including legal expenses), judgments, and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding in which the directors are sued as a result of their service, if they acted honestly and in good faith with a view to the best interest of the Entity. The nature of the indemnity prevents the Entity from reasonably estimating the maximum exposure. The Entity has purchased directors and officers liability insurance with respect to this indemnification.

15. Commitments:

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

2023	\$	516,000
2024		91,000
2025		78,000
2026		64,000
2027		33,000
	\$	782,000

COMMUNITY LIVING YORK SOUTH

Schedule 1 - Operations by Program

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

	Ministry of Children, Community and Social Services Community Supports and Development Program				Summer and Other Grants Programs	2022	2021
	Administration and Capital Funds	(MCCSS)	(Schedule 2)			Total	Total
						(note 12)	
Revenue:							
Provincial government subsidies	\$ -	\$ 16,083,722	\$ -	\$ -	\$ -	\$ 16,083,722	\$ 15,221,588
Residential fees	-	947,487	-	-	-	947,487	968,090
Passport	16,272	158,797	-	-	-	175,069	67,289
Unrealized gain (loss) on investments	(68,379)	-	-	-	-	(68,379)	359,900
Gain on disposal of investments	164,249	-	-	-	-	164,249	119,722
United Way grants	-	-	231,009	-	-	231,009	385,621
Trillium Foundation	-	-	-	-	-	-	153,300
Toronto Real Estate Board grant	-	-	-	7,200	7,200	7,200	41,500
Other grants	-	-	39,424	12,000	51,424	51,424	-
Donations and other	48,180	695	2,500	775	52,150	52,150	64,818
Interest and dividends	153,650	-	-	-	-	153,650	104,551
	313,972	17,190,701	272,933	19,975	17,797,581	17,797,581	17,486,379
Expenditures (recovery):							
Staff salaries and benefits	629,096	10,481,670	296,531	82,513	11,489,810	11,489,810	10,914,377
Travel and communication	7,778	161,198	5,668	735	175,379	175,379	156,285
Occupancy-related costs	1,818	872,541	912	-	875,271	875,271	800,730
Purchased services	-	1,309,890	280	875	1,311,045	1,311,045	1,266,025
Staff training	1,248	235,829	6,423	206	243,706	243,706	227,749
Insurance	6,918	103,226	768	-	110,912	110,912	83,582
Repairs and maintenance	10,485	1,136,068	1,014	-	1,147,567	1,147,567	1,814,163
Professional services	184,016	1,016,520	5,567	-	1,206,103	1,206,103	591,755
Passport	-	302,453	-	-	302,453	302,453	368,206
Other services	12,043	459,578	11,259	1,760	484,640	484,640	201,475
General and administrative	4,094	33,336	7,449	-	44,879	44,879	14,576
Amortization of capital assets	-	59,237	-	-	59,237	59,237	59,046
Supplies and equipment	26,350	529,113	1,952	328	557,743	557,743	746,538
Portfolio management	23,242	-	-	-	23,242	23,242	19,863
Expenditure recovery	(57)	(336,280)	(2,840)	(88,527)	(427,704)	(427,704)	(402,151)
Other	-	-	-	-	-	-	35,000
	907,031	16,364,379	334,983	(2,110)	17,604,283	17,604,283	16,897,219
Centrally-allocated administration	(847,156)	825,629	21,527	-	-	-	-
Total expenditures	59,875	17,190,008	356,510	(2,110)	17,604,283	17,604,283	16,897,219
Excess (deficiency) of revenue over expenditures	\$ 254,097	\$ 693	\$ (83,577)	\$ 22,085	\$ 193,298	\$ 193,298	\$ 589,160

COMMUNITY LIVING YORK SOUTH

Schedule 2 - MCCSS Programs by Detail Code

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

							2022	2021
TPBE #	43691	43691	43691	43691	43691	43691	Total	Total
Ministry Detail Code	F662	F601	F600	F605	F608	E703	Ministry of	Ministry of
Service Name	Dedicated Housing Support Developmental Services	DSRS Children's Accommodation	DSRS - Adults Community Accommodation	Adult's DS Community Support Services	Resp. Supp. Children – Out of Home Support	Out of Home Respite Services	Children, Community & Social Services	Children, Community & Social Services
Revenue:								
Provincial government subsidies	\$ 71,817	\$ 342,556	\$ 12,025,755	\$ 3,579,985	\$ 31,009	\$ 32,600	\$ 16,083,722	\$ 15,221,588
Residential fees	22,294	41,581	883,612	-	-	-	947,487	968,090
Passport	-	-	158,797	-	-	-	158,797	67,289
Donations and other	-	-	345	350	-	-	695	7,744
Total revenue	94,111	384,137	13,068,509	3,580,335	31,009	32,600	17,190,701	16,264,711
Expenditures:								
Staff salaries and benefits	-	301,495	7,991,741	2,129,028	28,206	31,200	10,481,670	9,724,307
Travel and communication	-	117	118,211	42,870	-	-	161,198	134,195
Occupancy-related costs	14,982	5,166	666,941	185,452	-	-	872,541	799,290
Purchased services	-	-	847,527	462,363	-	-	1,309,890	1,265,221
Staff training	-	399	186,564	48,866	-	-	235,829	208,860
Insurance	7,818	1,941	42,248	51,219	-	-	103,226	80,997
Repairs and maintenance	12,074	32,588	641,532	449,874	-	-	1,136,068	1,801,200
Professional services	-	-	965,431	51,089	-	-	1,016,520	467,017
Passport	-	-	302,453	-	-	-	302,453	368,206
Other services	-	655	401,957	56,966	-	-	459,578	175,967
General and administrative	-	-	33,336	-	-	-	33,336	10,408
Supplies and equipment	-	17,282	595,883	(84,052)	-	-	529,113	706,480
Amortization of capital assets	59,237	-	-	-	-	-	59,237	59,046
Centrally allocated administration	-	27,773	575,543	218,110	2,803	1,400	825,629	779,562
Expenditure recovery	-	(3,279)	(301,201)	(31,800)	-	-	(336,280)	(324,688)
Total expenditures	94,111	384,137	13,068,166	3,579,985	31,009	32,600	17,190,008	16,256,068
Excess of revenue over expenditures	\$ -	\$ -	\$ 343	\$ 350	\$ -	\$ -	\$ 693	\$ 8,643