

Financial Statements of

**SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE
DÉVELOPPEMENT DE SUDBURY**

And Independent Auditors' Report thereon

Year ended March 31, 2019

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

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Year ended March 31, 2019

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INDEPENDENT AUDITORS' REPORT

To the Members of Sudbury Developmental Services/Services pour
handicaps de développement de Sudbury

Opinion

We have audited the financial statements of Sudbury Developmental Services/Services pour handicaps de développement de Sudbury (the Entity), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations and changes in net assets (deficiency) for the year then ended
- the statement of cash flows for the year then ended
- and the 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, 2019, 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 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.
- 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
September 23, 2019

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Statement of Financial Position

March 31, 2019, with comparative information for 2018

	2019	2018
Assets		
Current assets:		
Cash	\$ 87,066	\$ 87,221
Investments (note 2)	145,354	146,381
Accounts receivable (note 3)	255,938	484,779
Prepayments and supplies	57,881	56,559
	<u>546,239</u>	<u>774,940</u>
Capital assets (note 4)	5,840,055	4,387,477
	<u>\$ 6,386,294</u>	<u>\$ 5,162,417</u>
Liabilities, Deferred Contributions and Net Assets		
Current liabilities:		
Demand operating line (note 5)	\$ 40,945	\$ 420,136
Accounts payable and accrued liabilities (note 6)	1,591,544	1,312,307
Current portion of long-term debt (note 7)	228,054	93,252
	<u>1,860,543</u>	<u>1,825,695</u>
Long-term debt (note 7)	1,761,453	717,503
Deferred contributions	27,049	27,567
Deferred capital contributions (note 8)	1,841,320	1,679,861
	<u>5,490,365</u>	<u>4,250,626</u>
Net assets:		
Program - MCCSS	(1,362,754)	(1,260,157)
Restricted	249,455	275,087
Equity in capital assets (note 9)	2,009,228	1,896,861
	<u>895,929</u>	<u>911,791</u>
Commitments (note 10)		
	<u>\$ 6,386,294</u>	<u>\$ 5,162,417</u>

See accompanying notes to financial statements.

On behalf of the Board:

Chair

Director

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Statement of Operations and Changes in Net Assets (Deficiency)

Year ended March 31, 2019, with comparative information for 2018

	MCCSS Program	Restricted	Equity in Capital Assets (note 9)	2019 Total	2018 Total
Revenue:					
Provincial grants	\$ 12,558,085	-	-	12,558,085	12,240,604
Temporary supports	298,597	-	-	298,597	65,195
Program revenue	-	643,979	-	643,979	-
Program cost recovery	37,345	21,200	-	58,545	767,430
Residents' contributions	626,550	-	-	626,550	581,570
Investment income	-	4,461	-	4,461	14,474
Other	-	12,997	-	12,997	42,230
Amortization of deferred capital contributions	-	-	102,693	102,693	97,571
	13,520,577	682,637	102,693	14,305,907	13,809,074
Expenses:					
Salaries and personnel-related	12,074,149	198,058	-	12,272,207	11,593,054
Purchased services and supplies	664,250	256,379	-	920,629	1,248,807
Occupancy	699,034	103,239	-	802,273	794,707
Other	14,190	60,936	-	75,126	2,383
Amortization of capital assets	-	-	251,534	251,534	213,006
	13,451,623	618,612	251,534	14,321,769	13,851,957
Excess (deficiency) of revenue over expenses before undernoted item	68,954	64,025	(148,841)	(15,862)	(42,883)
Net assets (deficiency), beginning of year	(1,260,157)	275,087	1,896,861	911,791	954,674
Transfer for capital assets	(171,551)	(89,657)	261,208	-	-
Net assets (deficiency), end of year	\$ (1,362,754)	249,455	2,009,228	895,929	911,791

See accompanying notes to financial statements.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DEVELOPPEMENT DE SUDBURY

Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash flows from operating activities:		
Deficiency of revenue over expenses	\$ (15,862)	\$ (42,883)
Adjustments for:		
Amortization of capital assets	251,534	213,006
Amortization of deferred capital contributions	(102,693)	(97,571)
	<u>132,979</u>	<u>72,552</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	228,841	(182,241)
Decrease in prepayments and supplies	(1,322)	(38,485)
Increase (decrease) in deferred contributions	(518)	1,193
Increase (decrease) in accounts payable and accrued liabilities	279,237	(80,096)
	<u>639,217</u>	<u>(227,077)</u>
Cash flows from financing activities:		
Proceeds (repayment) of demand operating line	(379,191)	420,136
Principal repayment on mortgages payable	(54,937)	(89,538)
Principal repayment on long-term debt	(49,728)	(33,199)
Proceeds of mortgages payable and long-term debt	1,283,417	434,575
Deferred capital contributions received	264,152	114,190
	<u>1,063,713</u>	<u>846,164</u>
Cash flows from investing activities:		
Purchase of capital assets	(1,704,112)	(617,056)
Decrease (increase) in investments	1,027	(9,551)
	<u>(1,703,085)</u>	<u>(626,607)</u>
Net decrease in cash	(155)	(7,520)
Cash, beginning of year	87,221	94,741
Cash, end of year	<u>\$ 87,066</u>	<u>\$ 87,221</u>

See accompanying notes to financial statements.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

The Sudbury Developmental Services / Services pour handicaps de développement de Sudbury (the "Corporation") which is incorporated without share capital under the laws of Ontario, is a charitable, non-profit Corporation, providing services to developmentally handicapped persons in the Sudbury district.

1. 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) MCCSS:

A wide variety of programs funded by the provincial government.

(ii) Restricted:

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

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

(iii) Capital:

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

(b) Revenue recognition:

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

(i) Operating grants are recorded as revenue in the period to which they relate.

(ii) Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.

(iii) 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.

Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.

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

SUDBURY DEVELOPMENTAL SERVICES

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Notes to Financial Statements

Year ended March 31, 2019

1. Significant accounting policies (continued):

(c) Capital assets:

Capital assets are recorded at cost. Amortization is provided on the straight-line basis at the following annual rates:

Buildings	2.5%
Parking lots	12.5%
Furniture and equipment	20%
Vehicles	20%
Computer equipment	30%
Fencing	10%

Amortization is taken at 50% of the above rates in the year of acquisition.

(d) Funding adjustments:

Provision is not made for the possible refunds of program operating surpluses until such time that notification of refunds or adjustments is received from the MCCSS.

(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 Corporation 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) 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. Items subject to such estimates and assumptions include the carrying value of capital assets, payroll accruals and valuation allowances for accounts receivable. 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.

2. Investments:

	2019		2018	
	Cost	Market Value	Cost	Market Value
Marketable securities	\$ 58,673	145,354	58,673	146,381

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Notes to Financial Statements

Year ended March 31, 2019

3. Accounts receivable:

	2019	2018
Trade	\$ 239,955	188,366
Other	25,983	300,413
Less allowance for doubtful accounts	(10,000)	(4,000)
	\$ 255,938	484,779

4. Capital assets:

2019	Cost	Accumulated Amortization	Net Book Value
Land	\$ 880,243	–	880,243
Buildings	6,893,877	2,163,138	4,730,739
Parking lots	174,236	174,236	–
Furniture and equipment	526,020	514,614	11,406
Vehicles	732,365	532,656	199,709
Computer equipment	157,425	151,831	5,594
Leasehold improvements	10,000	10,000	–
Fencing	25,752	13,388	12,364
	\$ 9,399,918	3,559,863	5,840,055

2018	Cost	Accumulated Amortization	Net Book Value
Land	\$ 552,913	–	552,913
Buildings	5,584,683	2,007,206	3,577,477
Parking lots	174,236	165,737	8,499
Furniture and equipment	517,805	508,284	9,521
Vehicles	672,992	457,558	215,434
Computer equipment	157,425	148,781	8,644
Leasehold improvements	10,000	10,000	–
Fencing	25,752	10,763	14,989
	\$ 7,695,806	3,308,329	4,387,477

5. Line of credit:

The Corporation has an available line of credit of \$500,000 which bears interest at the Banker's prime rate plus 0.25% and is secured by a general security agreement. As of March 31, 2019, the outstanding balance for the line of credit was \$40,945 (2018 - \$420,136).

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Notes to Financial Statements

Year ended March 31, 2019

6. Accounts payable and accrued liabilities:

	2019	2018
Accounts payable	\$ 349,682	215,558
Accrued vacation pay	578,344	606,326
Payroll related	354,220	368,142
Other accrued liabilities	99,348	25,022
Due to the Ministry of Children, Community and Social Services	209,950	97,259
	\$ 1,591,544	1,312,307

7. Long-term debt:

Mortgages payable is comprised of the following:

	2019	2018
Royal Bank of Canada:		
Mortgage bearing interest at 3.27%, maturing June 29, 2021 and secured by land and building held in Sudbury, Ontario	\$ 295,627	303,941
Mortgage bearing interest at 4.56%, maturing May 1, 2023 and secured by land and building held in Sudbury, Ontario	294,745	336,766
Mortgage bearing interest at 4.79%, maturing October 31, 2023 and secured by land and building held in Sudbury, Ontario	122,910	–
Mortgage bearing interest at 4.79%, maturing July 10, 2024 and secured by land and building held in Sudbury, Ontario	100,000	–
Bank of Nova Scotia:		
Mortgage bearing interest at 4.71%, maturing January 7, 2024 and secured by lands and buildings held in Sudbury, Ontario	996,487	–
	1,809,769	640,707
Less current portion of mortgages payable	(180,710)	(50,335)
	\$ 1,629,059	590,372

SUDBURY DEVELOPMENTAL SERVICES

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Notes to Financial Statements

Year ended March 31, 2019

7. Long-term debt (continued):

Principal repayments on the outstanding mortgages payable are as follows:

2020	\$ 180,710
2021	351,274
2022	64,229
2023	198,928
2024	1,014,628
	\$ 1,809,769

Long-term debt is comprised of the following:

	2019	2018
Vehicle loan bearing interest at 3.80%, payable in monthly instalments of \$280 including principal and interest, due January 2020	\$ 2,945	6,783
Vehicle loan bearing interest at 3.80%, payable in monthly instalments of \$381 including principal and interest, due January 2020	2,930	6,751
Vehicle loan bearing interest at 3.80%, payable in monthly instalments of \$307 including principal and interest, due January 2020	3,083	7,098
Vehicle loan bearing interest at 3.80%, payable in monthly instalments of \$323 including principal and interest, due January 2020	3,001	6,920
Vehicle loan bearing interest at 3.80%, payable in monthly instalments of \$334 including principal and interest, due January 2020	3,183	7,336
Vehicle loan bearing interest at 3.80%, payable in monthly instalments of \$315 including principal and interest, due January 2020	2,668	6,151
Vehicle loan bearing interest at 3.80%, payable in monthly instalments of \$438 including principal and interest, due May 2020	5,542	10,485
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$429 including principal and interest, due December 2025	25,227	29,222

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

7. Long-term debt (continued):

Long-term debt is comprised of the following (continued):

	2019	2018
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$419 including principal and interest, due December 2025	26,549	29,912
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$383 including principal and interest, due December 2025	26,608	30,031
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$431 including principal and interest, due September 2024	25,346	29,359
Vehicle loan bearing interest at 4.56%, payable in monthly instalments of \$494 including principal and interest, due April 2023	21,604	–
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	31,052	–
	179,738	170,048
Less current portion of long-term debt	(47,344)	(42,917)
	\$ 132,394	127,131

Principal payments on the outstanding vehicle loans payable for the next four years are as follows:

2020	\$ 47,344
2021	25,070
2022	26,196
2023	27,378
2024 and thereafter	53,750
	\$ 179,738

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Notes to Financial Statements

Year ended March 31, 2019

8. Deferred capital contributions:

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

	2019	2018
Balance, beginning of year	\$ 1,679,861	1,663,242
Add Facility Renewal	264,152	114,190
Less amounts amortized to revenue	(102,693)	(97,571)
Balance, end of year	\$ 1,841,320	1,679,861

MCCSS is registered on title on properties they fund.

9. Equity in capital assets:

Equity in capital assets is calculated as follows:

	2019	2018
Capital assets, net	\$ 5,840,055	4,387,477
Amounts financed by deferred capital contributions	(1,841,320)	(1,679,861)
Long-term debt	(1,989,507)	(810,755)
	\$ 2,009,228	1,896,861

10. Commitments:

The Corporation has entered into operating lease agreements expiring at various dates in connection with a variety of programs for the rental of premises, equipment and vehicles. The total annual minimum lease payments to expiry are as follows:

2020	\$ 204,220
2021	207,285
2022	209,124
2023	212,190
2024	218,328
2025	224,466
2026	113,766
	\$ 1,389,379

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

11. Pension benefits:

Employer contributions paid to the defined contribution pension plan were approximately \$119,292 (2018 - \$122,444).

12. Public sector disclosures act:

For the calendar year December 31, 2018, the Corporation is in compliance with the Public Sector Disclosure Act, 1996 and the Public Sector Salary Disclosures Amendment Act, 2004.

13. Financial risks and concentration of credit risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Corporation will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Corporation manages its liquidity risk by monitoring its operating requirements. The Corporation 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 2018.

(b) Credit risk:

Credit risk refers to the risk that a counter party may default on its contractual obligations resulting in a financial loss. The Corporation is exposed to credit risk with respect to the accounts receivable. The Corporation 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 Corporation is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about investments are included in note 2 and the long-term debt is included in note 7.

14. Budget data:

The unaudited budget presented in the financial statements is based upon the 2018-19 budget approved by the Board of Directors on March 27, 2018.

15. Comparative information:

Certain comparative information have been reclassified to conform with the financial statement presentation adopted for 2019.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Schedule of Program Revenue and Expenses - MCCSS

Year ended March 31, 2019, with comparative information for 2018

	"8847" Residential	"9131" Community Participation Supports	"9250" Children's Community Living	Temporary Supports	Administration Program	"9130" Respite Care - Adults	"9112" Supported Independent Living	"9110" Intensive Residential Support	2019 Total	2018 Total
Revenue:										
Provincial grants - Operating	\$ 4,503,317	3,566,633	312,261	-	-	510,348	1,049,131	2,616,395	12,558,085	10,697,188
- Temporary supports	-	-	-	298,597	-	-	-	-	298,597	65,195
Program cost recovery	-	-	-	-	37,345	-	-	-	37,345	766,535
Residents' contributions	574,098	-	40,680	-	-	-	-	11,772	626,550	527,480
Administration	-	-	-	-	1,064,394	-	-	-	1,064,394	923,910
	5,077,415	3,566,633	352,941	298,597	1,101,739	510,348	1,049,131	2,628,167	14,584,971	12,980,308
Expenses:										
Salaries	3,513,195	2,313,216	241,701	246,974	655,214	217,320	641,918	2,004,868	9,834,406	8,362,358
Staff - benefits	719,373	497,219	80,214	41,394	124,466	29,983	154,263	358,015	2,004,927	1,523,179
- travel	9,481	2,618	1,170	682	1,242	297	3,119	3,125	21,734	23,717
- training	3,071	2,088	510	92	18,826	368	552	2,142	27,649	22,853
Affirmative action workers	-	27,706	-	-	-	-	-	-	27,706	268,762
Purchased services	4,830	13,584	3,265	-	124,307	1,018	132,435	64,506	343,945	270,071
Supplies	41,412	8,143	-	465	63,089	4,577	4,800	13,848	136,334	368,248
Communication	16,483	9,345	2,257	1,336	11,638	336	6,553	5,200	53,148	48,441
Food	117,383	4,114	4,344	990	129	5,114	383	9,058	141,515	160,659
Rent	15,685	126,084	-	11,802	-	-	5,514	19,025	178,110	246,813
Other rentals	520	1,700	-	-	808	512	-	-	3,540	2,708
Utilities and taxes	86,694	61,326	-	60	12,705	11,523	-	14,108	186,416	224,366
Insurance	-	-	-	-	70,846	-	-	-	70,846	65,792
Repairs and maintenance	12,300	71,116	-	-	10,597	348	13,134	4,162	111,657	100,012
Replacements	3,886	3,597	207	-	-	1,449	441	1,278	10,858	8,877
Furnishings and equipment	4,825	4,483	250	-	2,238	-	390	1,230	13,416	9,262
Vehicle	21,870	11,505	485	341	826	984	12,547	4,567	53,125	80,914
Advertising and promotion	-	-	-	-	2,079	-	-	-	2,079	2,381
Personal needs	43,288	-	1,593	480	-	275	132	3,031	48,799	66,203
Foster care and babysitting	-	-	-	-	-	196,932	-	-	196,932	192,778
Other	-	1,797	-	-	10,668	-	-	-	12,465	-
Administration	438,307	363,429	32,654	-	-	45,049	80,173	104,781	1,064,393	923,912
	5,052,603	3,523,070	368,650	304,616	1,109,678	516,085	1,056,354	2,612,944	14,544,000	12,972,306
Excess (deficiency) of revenue over expenses										
before the undernoted	24,812	43,563	(15,709)	(6,019)	(7,939)	(5,737)	(7,223)	15,223	40,971	8,002
Transfer for capital assets	(70,968)	(64,664)	-	-	(4,015)	-	-	(31,904)	(171,551)	(185,952)
Change in vacation accrual	27,784	9,300	5,728	6,019	11,954	5,737	(17,571)	(20,968)	27,983	24,785
Excess (deficiency) of revenue over expenses	\$ (18,372)	(11,801)	(9,981)	-	-	-	(24,794)	(37,649)	(102,597)	(153,165)

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Residential

Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
	(Unaudited) (note 14)		
Revenue:			
Provincial grants - Operating	\$ 4,249,503	4,503,317	4,592,009
Residents' contributions	603,000	574,098	527,480
	4,852,503	5,077,415	5,119,489
Expenses:			
Salaries	3,195,253	3,513,195	3,397,851
Staff - benefits	623,763	719,373	613,851
- travel	9,960	9,481	9,954
- training	20,070	3,071	2,731
Purchased services	33,549	4,830	74,133
Supplies	57,417	41,412	61,565
Communication	7,870	16,483	15,545
Food	152,400	117,383	140,001
Rent	60,400	15,685	6,844
Other rentals	33,500	520	319
Utilities and taxes	49,300	86,694	85,321
Repairs and maintenance	33,400	12,300	14,788
Replacements	13,350	3,886	2,761
Furnishings and equipment	26,500	4,825	8,483
Vehicle	46,100	21,870	20,412
Personal needs	47,750	43,288	64,090
Administration	441,921	438,307	430,169
	4,852,503	5,052,603	4,948,818
Excess of revenue over expenses before the undernoted	-	24,812	170,671
Transfer for capital assets	-	(70,968)	(170,671)
Change in vacation accrual	-	27,784	9,064
Excess (deficiency) of revenue over expenses	\$ -	(18,372)	9,064

SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY
Community Participation Supports
Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
	(Unaudited) (note 14)		
Revenue:			
Provincial grants - Operating	\$ 3,558,399	3,566,633	3,594,090
Program cost recovery	-	-	695,428
	<u>3,558,399</u>	<u>3,566,633</u>	<u>4,289,518</u>
Expenses:			
Salaries	2,426,169	2,313,216	2,401,390
Staff - benefits	488,112	497,219	479,260
- travel	3,650	2,618	3,859
- training	5,800	2,088	3,683
Disabled person wages	-	27,706	268,382
Purchased services	52,600	13,584	56,319
Supplies	44,700	8,143	264,671
Communication	10,900	9,345	11,174
Food	9,300	4,114	13,095
Rent	103,650	126,084	223,426
Other rentals	2,800	1,700	1,746
Utilities and taxes	41,750	61,326	102,331
Repairs and maintenance	17,000	71,116	63,482
Replacements	10,450	3,597	5,935
Furnishings and equipment	2,700	4,483	468
Vehicle	22,600	11,505	44,912
Other	1,100	1,797	-
Administration	315,118	363,429	341,366
	<u>3,558,399</u>	<u>3,523,070</u>	<u>4,285,499</u>
Excess of revenue over expenses before the undernoted	-	43,563	4,019
Transfer for capital assets	-	(64,664)	(4,019)
Change in vacation accrual	-	9,300	17,331
	<u>\$ -</u>	<u>(11,801)</u>	<u>17,331</u>
Excess (deficiency) of revenue over expenses	\$ -	(11,801)	17,331

SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY
Temporary Supports

Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019 (Unaudited) (note 14)	Actual 2019	Actual 2018
Revenue:			
Provincial grants - temporary supports	\$ 298,597	298,597	65,195
Expenses:			
Salaries	238,597	246,974	50,238
Staff - benefits	40,000	41,394	3,444
- travel	2,000	682	172
- training	1,000	92	-
Supplies	500	465	1,215
Food	1,500	990	502
Communication	1,500	1,336	349
Rent	13,000	11,802	1,058
Utilities and taxes	-	60	-
Vehicle	500	341	175
Personal needs	-	480	40
	298,597	304,616	57,193
Excess (deficiency) of revenue over expenses before the undernc	-	(6,019)	8,002
Change in vacation accrual	-	6,019	(6,019)
Excess of revenue over expenses	\$ -	-	1,983

SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY
Administration Program

Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019 (Unaudited) (note 14)	Actual 2019	Actual 2018
Revenue:			
Program cost recovery	\$ 25,000	37,345	22,107
Administration	1,110,583	1,064,394	923,910
	<u>1,135,583</u>	<u>1,101,739</u>	<u>946,017</u>
Expenses:			
Salaries	732,512	655,214	657,875
Staff - benefits	124,053	124,466	108,666
- travel	10,000	1,242	4,237
- training	20,000	18,826	15,427
Purchased services	87,518	124,307	129,443
Supplies	36,500	63,089	23,715
Food	500	129	100
Communication	11,000	11,638	12,549
Other rentals	1,500	808	553
Utilities and taxes	17,000	12,705	19,142
Insurance	65,500	70,846	65,792
Repairs and maintenance	15,000	10,597	8,049
Replacements	1,000	-	-
Furnishings and equipment	3,000	2,238	-
Vehicle	5,500	826	5,357
Advertising and promotion	2,000	2,079	2,381
Other	3,000	10,668	-
	<u>1,135,583</u>	<u>1,109,678</u>	<u>1,053,286</u>
Excess (deficiency) of revenue over expenses before the undernoted	-	(7,939)	(107,269)
Transfer for capital assets	-	(4,015)	(10,169)
Change in vacation accrual	-	11,954	(2,360)
Excess (deficiency) of revenue over expenses	\$ -	-	(119,798)

SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY
Respite Care - Adults

Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019 (Unaudited) (note 14)	Actual 2019	Actual 2018
Revenue:			
Provincial grants - Operating	\$ 536,727	510,348	510,348
Program cost recovery	-	-	26,795
	<u>536,727</u>	<u>510,348</u>	<u>537,143</u>
Expenses:			
Salaries	259,250	217,320	240,751
Staff - benefits	26,918	29,983	34,002
- travel	800	297	744
- training	400	368	184
Purchased services	1,750	1,018	713
Supplies	6,150	4,577	5,580
Communication	350	336	542
Food	5,300	5,114	5,960
Other rentals	-	512	90
Utilities and taxes	10,000	11,523	13,955
Repairs and maintenance	1,115	348	1,596
Replacements	750	1,449	181
Furnishings and equipment	800	-	-
Personal needs	500	275	811
Vehicle	500	984	716
Foster care and babysitting	175,131	196,932	192,780
Administration	47,013	45,049	38,538
	<u>536,727</u>	<u>516,085</u>	<u>537,143</u>
Excess (deficiency) of revenue over expenses before the undernoted	-	(5,737)	-
Change in vacation accrual	-	5,737	(1,595)
Excess (deficiency) of revenue over expenses	\$ -	-	(1,595)

SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY
Supported Independent Living

Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
	(Unaudited)		
	(note 14)		
Revenue:			
Provincial grants - Operating	\$ 941,131	1,049,131	672,758
Expenses:			
Salaries	693,739	641,918	523,605
Staff - benefits	134,234	154,263	112,543
- travel	630	3,119	3,424
- training	750	552	552
Affirmative action workers	-	-	380
Purchased services	9,999	132,435	8,131
Supplies	6,095	4,800	8,784
Food	-	383	578
Communication	2,800	6,553	6,631
Rent	-	5,514	10,865
Utilities and taxes	-	-	2,874
Repairs and maintenance	6,500	13,134	7,150
Replacements	1,100	441	-
Furnishings and equipment	500	390	-
Vehicle	2,000	12,547	7,952
Personal needs	350	132	734
Administration	82,434	80,173	45,976
	941,131	1,056,354	740,179
Deficiency of revenue over expenses before the undernoted	-	(7,223)	(67,421)
Transfer to capital assets	-	-	(1,093)
Change in vacation accrual	-	(17,571)	4,517
Deficiency of revenue over expenses	\$ -	(24,794)	(63,997)

SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY
Intensive Residential Support

Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
	(Unaudited) (note 14)		
Revenue:			
Provincial grants - Operating	\$ 2,399,760	2,616,395	2,506,575
Residents' contributions	48,240	11,772	6,960
Program cost recovery	-	-	31,775
	2,448,000	2,628,167	2,545,310
Expenses:			
Salaries	1,936,788	2,004,868	1,860,865
Staff - benefits	370,007	358,015	323,383
Staff - travel	3,000	3,125	4,242
- training	-	2,142	1,273
Purchased services	5,000	64,506	107,172
Supplies	8,500	13,848	11,153
Communication	4,600	5,200	3,786
Food	6,000	9,058	6,787
Rent	22,500	19,025	26,119
Other rentals	-	-	-
Utilities and taxes	12,500	14,108	9,525
Repairs and maintenance	9,000	4,162	12,454
Replacements	685	1,278	437
Furnishings and equipment	-	1,230	11,370
Vehicle	7,500	4,567	3,636
Personal needs	-	3,031	1,297
Allocated administration	61,920	104,781	156,736
	2,448,000	2,612,944	2,540,235
Excess of revenue over expenses before undernoted	-	15,223	5,075
Transfer to capital assets	-	(31,904)	(5,075)
Change in vacation accrual	-	(20,968)	-
Deficiency of revenue over expenses	\$ -	(37,649)	-

SUDBURY DEVELOPMENTAL SERVICES
SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY
Children's Community Living- Group Living Supports

Schedule of Program Revenue and Expenses

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
	(Unaudited)		
	(note 14)		
Revenue:			
Provincial grants - Operating	\$ 312,260	312,261	312,261
- Capacity Funding	-	-	-
Resident Contributions	24,120	40,680	37,560
	336,380	352,941	349,821
Expenses:			
Salaries	237,230	241,701	248,693
Staff - benefits	42,499	80,214	50,151
- travel	500	1,170	997
- training	300	510	92
Purchased services	3,950	3,265	3,764
Supplies	4,250	-	-
Communication	1,500	2,257	2,100
Food	1,600	4,344	4,747
Utilities and taxes	2,700	-	-
Repairs and maintenance	1,000	-	-
Replacements	1,500	207	1,045
Furnishings and equipment	1,500	250	1,427
Vehicle	5,000	485	1,765
Personal needs	5,500	1,593	5,675
Administration	27,351	32,654	29,365
	336,380	368,650	349,821
Deficiency of revenue over expenses before the undernoted	-	(15,709)	-
Transfer for capital assets	-	-	-
Change in vacation and pay equity accruals	-	5,728	-
Deficiency of revenue over expenses	\$ -	(9,981)	-