

Financial Statements of

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

Year ended March 31, 2021

# **SUDBURY DEVELOPMENTAL SERVICES**

## **SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY**

Index to Audited Financial Statements and Supporting Schedules

Year ended March 31, 2021

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	Page
Independent Auditors' Report	1 - 3
Statement of Financial Position	4
Statement of Operations and of Changes in Net Assets (Deficiency)	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 15
Schedules of Program Revenue and Expenses	16-23



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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, 2021
- 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, 2021, 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 27, 2021

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Statement of Financial Position

March 31, 2021, with comparative information for 2020

	2021	2020
<b>Assets</b>		
Current assets:		
Cash (note 5)	\$ 762,718	\$ 218,449
Investments (note 2)	169,537	124,452
Accounts receivable (note 3)	408,341	219,045
Prepayments and supplies	45,551	34,954
	<u>1,386,147</u>	<u>596,900</u>
Capital assets (note 4)	5,771,034	5,552,254
	<u>\$ 7,157,181</u>	<u>\$ 6,149,154</u>
<b>Liabilities, Deferred Contributions and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 1,410,597	\$ 1,160,556
Current portion of long-term debt (note 7)	105,542	381,894
	<u>1,516,139</u>	<u>1,542,450</u>
Long-term debt (note 7)	1,502,627	1,330,131
Deferred contributions	259,405	91,289
Deferred capital contributions (note 8)	1,761,307	1,759,147
	<u>5,039,478</u>	<u>4,723,017</u>
Net assets:		
Program - MCCSS	(1,459,205)	(1,523,738)
Restricted	1,175,350	868,794
Equity in capital assets (note 9)	2,401,558	2,081,081
	<u>2,117,703</u>	<u>1,426,137</u>
Commitments (note 10)		
Subsequent events (note 17)		
	<u>\$ 7,157,181</u>	<u>\$ 6,149,154</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)

March 31, 2021, with comparative information for 2020

	MCCSS Program	Restricted	Equity in Capital Assets (note 9)	2021 Total	2020 Total
<b>Revenue:</b>					
Provincial grants	\$ 12,766,136	\$ -	\$ -	\$ 12,766,136	\$ 13,053,369
Temporary wage enhancement funding	349,669	-	-	349,669	-
Pandemic pay funding	486,151	-	-	486,151	-
Program revenue	66,723	73,701	-	140,424	46,451
Program cost recovery	25,465	297,024	-	322,489	394,019
Residents' contributions	670,453	-	-	670,453	650,802
Investment income (loss) (note 11)	-	51,484	-	51,484	(14,895)
Other	-	6,992	895	7,887	18,502
Gain on disposal of capital assets	-	-	-	-	180,765
Amortization of deferred capital contributions	-	-	109,139	109,139	106,296
	14,364,597	429,201	110,034	14,903,832	14,435,309
<b>Expenses:</b>					
Salaries and personnel-related	12,042,799	-	-	12,042,799	12,159,056
Purchased services and supplies	823,982	122,645	-	946,627	760,380
Occupancy	690,518	-	-	690,518	733,345
Other	257,314	-	-	257,314	2,122
Amortization of capital assets	-	-	275,008	275,008	250,198
	13,814,613	122,645	275,008	14,212,266	13,905,101
Excess (deficiency) of revenue over expenses	549,984	306,556	(164,974)	691,566	530,208
Net assets (deficiency), beginning of year	(1,523,738)	868,794	2,081,081	1,426,137	895,929
Transfer for capital assets	(485,451)	-	485,451	-	-
<b>Net assets (deficiency), end of year</b>	<b>\$ (1,459,205)</b>	<b>\$ 1,175,350</b>	<b>\$ 2,401,558</b>	<b>\$ 2,117,703</b>	<b>\$ 1,426,137</b>

See accompanying notes to financial statements.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DEVELOPPEMENT DE SUDBURY

### Statement of Cash Flows

March 31, 2021, with comparative information for 2020

	2021	2020
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 691,566	\$ 530,208
Adjustments for:		
Amortization of capital assets	275,008	250,198
Amortization of deferred capital contributions	(109,139)	(106,296)
Gain on disposition of capital asset	-	(180,765)
	<u>857,435</u>	<u>493,345</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	(189,296)	36,893
Decrease (increase) in prepayments and supplies	(10,597)	22,927
Increase in deferred contributions	168,116	64,240
Increase (decrease) in accounts payable and accrued liabilities	250,041	(430,988)
	<u>1,075,699</u>	<u>186,417</u>
Cash flows from financing activities:		
Principal repayment on mortgages payable	(75,422)	(259,810)
Principal repayment on long-term debt	(28,434)	(48,152)
Proceeds of mortgages payable and long-term debt	-	30,480
Deferred capital contributions received	111,299	24,123
	<u>7,443</u>	<u>(253,359)</u>
Cash flows from investing activities:		
Purchase of capital assets	(493,788)	(152,291)
Proceeds on disposition of capital assets	-	370,659
Decrease (increase) in investments	(45,085)	20,902
	<u>(538,873)</u>	<u>239,270</u>
Net increase in cash	544,269	172,328
Cash, beginning of year	218,449	46,121
Cash, end of year	<u>\$ 762,718</u>	<u>\$ 218,449</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, 2021

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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) Ministry of Children, Community and Social Services:

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.

Program revenue, program cost recovery and resident contributions are recognized as revenue over the period the services are provided. Amounts received in advance of the services being provided are deferred and recognized in income as the services are provided.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

### 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:

	2021		2020	
	Cost	Market Value	Cost	Market Value
Marketable securities	\$ 58,673	\$169,537	\$ 58,673	\$124,452

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

### 3. Accounts receivable:

	2021	2020
Trade	\$ 131,499	\$ 127,157
HST receivable	37,808	53,315
Other	249,034	45,573
	418,341	226,045
Less allowance for doubtful accounts	(10,000)	(7,000)
	\$ 408,341	\$ 219,045

### 4. Capital assets:

2021	Cost	Accumulated Amortization	Net Book Value
Land	\$ 782,743	\$ –	\$ 782,743
Buildings	6,910,984	2,324,539	4,586,445
Parking lots	174,236	174,236	–
Furniture and equipment	685,228	537,367	147,861
Vehicles	884,929	679,190	205,739
Computer equipment	205,756	164,674	41,082
Leasehold improvements	10,000	10,000	–
Fencing	25,752	18,588	7,164
	\$ 9,679,628	\$ 3,908,594	\$ 5,771,034

  

2020	Cost	Accumulated Amortization	Net Book Value
Land	\$ 782,743	\$ –	\$ 782,743
Buildings	6,748,999	2,153,787	4,595,212
Parking lots	174,236	174,236	–
Furniture and equipment	526,021	519,297	6,724
Vehicles	760,664	605,371	155,293
Computer equipment	157,425	154,882	2,543
Leasehold improvements	10,000	10,000	–
Fencing	25,752	16,013	9,739
	\$ 9,185,840	\$ 3,633,586	\$ 5,552,254

### 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, 2021, the outstanding balance for the line of credit was \$nil (2020 - \$251,630).

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

### 6. Accounts payable and accrued liabilities:

	2021	2020
Accounts payable	\$ 108,148	\$ 179,544
Accrued vacation pay	559,696	541,265
Payroll related	530,168	379,381
Other accrued liabilities	200,372	16,953
Due to the Ministry of Children, Community and Social Services	12,213	43,413
	<b>\$ 1,410,597</b>	<b>\$ 1,160,556</b>

### 7. Long-term debt:

Mortgages payable is comprised of the following:

	2021	2020
Royal Bank of Canada:		
Mortgage bearing interest at 3.27%, maturing May 30, 2025 and secured by land and building held in Sudbury, Ontario with a net book value of \$429,351	\$ 277,717	\$ 287,034
Mortgage bearing interest at 4.56%, maturing May 1, 2023 and secured by land and building held in Sudbury, Ontario with a net book value of \$1,095,284	208,844	247,002
Mortgage bearing interest at 4.79%, maturing July 10, 2027 and secured by land and building held in Sudbury, Ontario with a net book value of \$238,751	35,867	41,078
Bank of Nova Scotia:		
Mortgage bearing interest at 4.71%, maturing January 7, 2024 and secured by lands and buildings held in Sudbury, Ontario with a net book value of \$1,109,759	952,109	974,845
	<b>1,474,537</b>	<b>1,549,959</b>
Less current portion of mortgages payable	(75,820)	(353,460)
	<b>\$ 1,398,717</b>	<b>\$ 1,196,499</b>

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

### 7. Long-term debt (continued):

Principal repayments on the outstanding mortgages payable are as follows:

2022	\$	75,820
2023		211,477
2024		41,874
2025		893,544
2026 and thereafter		251,822
		\$ 1,474,537

Vehicle loans are comprised of the following:

	2021	2020
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$429 including principal and interest, due December 2025	\$ 16,717	\$ 21,061
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$419 including principal and interest, due December 2025	19,372	23,038
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$383 including principal and interest, due December 2025	19,408	23,085
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$431 including principal and interest, due September 2024	16,784	21,148
Vehicle loan bearing interest at 4.56%, payable in monthly instalments of \$494 including principal and interest, due April 2023	11,707	16,977
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	23,543	27,291
Vehicle loan bearing interest at 4.09%, payable in monthly instalments of \$375 including principal and interest, due November 2027	26,101	29,466
	133,632	162,066
Less current portion of vehicle loans	(29,722)	(28,434)
	\$ 103,910	\$ 133,632

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

### 7. Long-term debt (continued):

The vehicle loans are secured by vehicles with a net book value of \$85,437 as of March 31, 2021.

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

2022	\$	29,722
2023		31,375
2024		26,340
2025		22,316
2026 and thereafter		23,879
	\$	133,632

The combined principal repayments on the mortgages payable and the vehicle loans are as follows:

2022	\$	105,542
2023		242,852
2024		68,214
2025		915,860
2026 and thereafter		275,701
	\$	1,608,169

### 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:

	2021	2020
Balance, beginning of year	\$ 1,759,147	\$ 1,841,320
Add Facility Renewal	111,299	24,123
Less amounts amortized to revenue	(109,139)	(106,296)
Balance, end of year	\$ 1,761,307	\$ 1,759,147

MCCSS is registered on title on properties they fund.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

### 9. Equity in capital assets:

Equity in capital assets is calculated as follows:

	2021	2020
Capital assets, net	\$ 5,771,034	\$ 5,552,254
Amounts financed by deferred capital contributions	(1,761,307)	(1,759,147)
Long-term debt	(1,608,169)	(1,712,026)
	<b>\$ 2,401,558</b>	<b>\$ 2,081,081</b>

### 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:

2022	\$ 209,124
2023	212,190
2024	218,328
2025	224,466
2026	113,766
	<b>\$ 977,874</b>

### 11. Investment income (loss):

	2021	2020
Interest and dividend income	\$ 6,399	\$ 6,006
Unrealized gain (loss) on investments	45,085	(20,901)
	<b>\$ 51,484</b>	<b>\$ (14,895)</b>

### 12. Pension benefits:

Employer contributions paid to the defined contribution pension plan were approximately \$134,620 (2020 - \$130,130).

### 13. Public sector disclosures act:

For the calendar year December 31, 2020, the Corporation is in compliance with the Public Sector Disclosure Act, 1996 and the Public Sector Salary Disclosures Amendment Act, 2004.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

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### 14. 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 2020.

(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.

(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 closed certain facilities based on recommendations from Public Health Ontario. These facilities were reopened in the summer of 2020 on appointment basis with social distancing requirements and Public Health regulations followed.

The Provincial government has provided financial relief in the form of grants totaling \$486,152 and the Federal government provided subsidies through the Temporary Wage Subsidy in the amount of \$25,000 and Temporary Wage Enhancement in the amount of \$349,669.

The impact of COVID-19 is expected to have some negative impact on operations. 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.



# **SUDBURY DEVELOPMENTAL SERVICES**

## **SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY**

Notes to Financial Statements

Year ended March 31, 2021

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### **15. Budget data:**

The unaudited budget presented in the financial statements is based upon the 2020-21 budget approved by the Board of Directors on January 25, 2021.

### **16. Comparative information:**

Certain comparative information has been reclassified to conform with the financial statement presentation adopted for 2021.

### **17. Subsequent events:**

On April 30, 2021, the Organization sold the land and building located on 685 Notre Dame. The cash proceeds on the sale of \$1,052,000 were utilized to discharge the related mortgage balance of \$952,424. The sale of this property was approved by the Ministry of Children, Community and Social Services.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Schedule of Program Revenue and Expenses - MCCSS

March 31, 2021, with comparative information for 2020

	"8847"	"9131"	"9250"		"9130"	"9112"	"9110"		
	Residential	Community Participation Supports	Children's Community Living	Administration Program	Respite Care - Adults	Supported Independent Living	Intensive Residential Support	2021 Total	2020 Total
<b>Revenue:</b>									
Provincial grants	\$ 4,228,407	\$ 3,587,243	\$ 312,261	\$ -	\$ 536,456	\$ 858,279	\$ 3,243,490	\$ 12,766,136	\$ 12,853,569
Temporary wage enhancement funding	127,072	59,674	32,712	-	-	21,116	109,095	349,669	-
Pandemic pay funding	175,650	91,491	41,896	-	2,041	31,168	143,905	486,151	-
Program cost recovery	-	-	18,350	25,465	-	-	48,373	92,188	69,300
Residents' contributions	578,239	-	24,954	-	-	6,150	61,110	670,453	650,802
Administration	-	-	-	1,703,004	-	-	-	1,703,004	1,135,153
	5,109,368	3,738,408	430,173	1,728,469	538,497	916,713	3,605,973	16,067,601	14,708,824
<b>Expenses:</b>									
Salaries	2,788,033	1,892,823	209,335	762,579	234,840	653,153	2,217,325	8,758,088	9,999,152
Temporary wage enhancement expense	127,072	91,491	32,712	-	-	21,116	109,095	381,486	-
Pandemic pay expense	175,650	59,675	41,897	-	2,041	31,168	143,906	454,337	-
COVID-19 staffing costs	54,750	20,729	7,154	-	-	5,656	45,112	133,401	-
Staff - benefits	696,339	399,740	37,335	147,795	8,885	79,217	481,074	1,850,385	1,939,783
- travel	2,126	953	328	807	-	1,277	1,019	6,510	13,239
- training	1,654	231	300	6,206	-	102	1,986	10,479	11,514
Affirmative action workers	-	289,340	-	-	-	-	-	289,340	28,578
Purchased services	45,270	41,373	2,963	149,345	-	442	5,987	245,380	259,071
Supplies	44,633	132,946	7,370	67,186	93	4,161	12,823	269,212	131,331
Communication	21,611	10,216	1,142	15,373	229	6,201	7,732	62,504	58,052
Food	85,252	-	29,647	166	-	101	13,464	128,630	135,540
Rent	10,118	172,308	3,480	-	-	6,500	18,373	210,779	231,701
Other rentals	2,181	2,253	676	312	312	-	676	6,410	3,497
Utilities and taxes	83,591	57,129	-	30,030	3,330	-	10,046	184,126	185,100
Insurance	-	-	-	96,803	-	-	-	96,803	89,501
Repairs and maintenance	44,855	17,184	858	16,086	-	1,818	11,748	92,549	159,498
Replacements	273	-	-	-	-	-	3,174	3,447	2,950
Furnishings and equipment	1,796	-	-	4,342	-	2,152	3,912	12,202	4,829
Vehicle	29,797	18,582	5,530	4,129	-	5,059	21,105	84,202	56,269
Advertising and promotion	-	-	-	-	-	-	-	-	-
Personal needs	49,315	120	174	-	-	62	1,862	51,533	51,599
Foster care and babysitting	-	-	-	-	140,342	-	-	140,342	203,867
Passport	-	-	18,350	-	-	-	48,373	66,723	-
Other	307	-	-	257,007	-	-	-	257,314	1,203
Administration	662,382	465,785	30,922	-	65,461	97,922	380,532	1,703,004	1,135,153
	4,927,005	3,672,878	430,173	1,558,166	455,533	916,107	3,539,324	15,499,186	14,701,427
<b>Excess of revenue over expenses</b>									
before the undernoted	182,363	65,530	-	170,303	82,964	606	66,649	568,415	7,397
Transfer for capital assets	(182,363)	(65,530)	-	(170,303)	-	(606)	(66,649)	(485,451)	(205,458)
Change in vacation accrual	12,208	(10,115)	-	(531)	-	(5,057)	(14,936)	(18,431)	37,077
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 12,208</b>	<b>\$ (10,115)</b>	<b>\$ -</b>	<b>\$ (531)</b>	<b>\$ 82,964</b>	<b>\$ (5,057)</b>	<b>\$ (14,936)</b>	<b>\$ 64,533</b>	<b>\$ (160,984)</b>

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Residential

Schedule of Program Revenue and Expenses

March 31, 2021, with comparative information for 2020

	Budget 2021 (note 15)	Actual 2021	Actual 2020
<b>Revenue:</b>			
Provincial grants - Operating	\$ 4,228,407	\$ 4,228,407	\$ 4,127,018
Temporary wage enhancement funding	-	127,072	-
Pandemic pay funding	204,606	175,650	-
Residents' contributions	600,348	578,239	559,130
	5,033,361	5,109,368	4,686,148
<b>Expenses:</b>			
Salaries	3,230,739	2,788,033	3,138,540
Temporary wage enhancement expense	-	127,072	-
Pandemic pay expense	204,606	175,650	-
COVID-19 staffing costs	-	54,750	-
Staff - benefits	664,790	696,339	618,695
- travel	8,330	2,126	6,745
- training	9,700	1,654	3,641
Purchased services	53,848	45,270	48,168
Supplies	57,037	44,633	32,432
Communication	13,250	21,611	19,322
Food	60,120	85,252	111,138
Rent	57,670	10,118	13,905
Other rentals	1,400	2,181	1,280
Utilities and taxes	78,450	83,591	84,893
Repairs and maintenance	34,650	44,855	61,025
Replacements	12,350	273	2,038
Furnishings and equipment	8,500	1,796	1,613
Vehicle	43,300	29,797	23,925
Personal needs	21,350	49,315	40,940
Other	-	307	-
Administration	473,271	662,382	444,457
	5,033,361	4,927,005	4,652,757
<b>Excess of revenue over expenses</b>			
before the undernoted	-	182,363	33,391
Transfer for capital assets	-	(182,363)	(68,584)
Change in vacation accrual	-	12,208	(26,685)
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ 12,208</b>	<b>\$ (61,878)</b>

**SUDBURY DEVELOPMENTAL SERVICES**  
**SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY**  
**Community Participation Supports**

Schedule of Program Revenue and Expenses

March 31, 2021, with comparative information for 2020

	Budget 2021 (note 15)	Actual 2021	Actual 2020
<b>Revenue:</b>			
Provincial grants - Operating	\$ 3,587,243	\$ 3,587,243	\$ 3,371,657
Temporary wage enhancement funding	-	59,674	-
Pandemic pay funding	89,668	91,491	-
	<u>3,676,911</u>	<u>3,738,408</u>	<u>3,371,657</u>
<b>Expenses:</b>			
Salaries	2,306,336	1,892,823	2,202,959
Temporary wage enhancement expense	-	91,491	-
Pandemic pay expense	89,668	59,675	-
COVID-19 staffing costs	-	20,729	-
Staff - benefits	443,930	399,740	446,155
- travel	6,425	953	924
- training	6,351	231	830
Affirmative action workers	28,000	289,340	28,578
Purchased services	47,800	41,373	68,236
Supplies	42,000	132,946	17,436
Communication	10,650	10,216	7,504
Food	8,300	-	3,605
Rent	168,138	172,308	146,608
Other rentals	2,300	2,253	1,059
Utilities and taxes	47,000	57,129	53,749
Repairs and maintenance	49,200	17,184	27,944
Replacements	3,750	-	-
Furnishings and equipment	47,200	-	1,322
Vehicle	5,324	18,582	12,393
Personal needs	1,100	120	442
Administration	363,439	465,785	297,030
	<u>3,676,911</u>	<u>3,672,878</u>	<u>3,316,774</u>
Excess of revenue over expenses before the undernoted	-	65,530	54,883
Transfer for capital assets	-	(65,530)	(86,090)
Change in vacation accrual	-	(10,115)	31,207
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ (10,115)</b>	<b>\$ -</b>

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

Schedule of Program Revenue and Expenses

March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
	(note 15)		
Revenue:			
Provincial grants - Operating	\$ 312,261	\$ 312,261	\$ 448,741
Temporary wage enhancement funding	-	32,712	-
Pandemic pay funding	23,546	41,896	-
Passport funding	18,350	18,350	-
Resident Contributions	24,504	24,954	23,304
	378,661	430,173	472,045
Expenses:			
Salaries	203,232	209,335	410,479
Temporary wage enhancement expense	-	32,712	-
Pandemic pay expense	23,546	41,897	-
COVID-19 staffing costs	-	7,154	-
Staff - benefits	49,609	37,335	91,840
- travel	500	328	871
- training	300	300	276
Purchased services	3,950	2,963	1,732
Supplies	4,250	7,370	3,549
Communication	1,500	1,142	2,727
Food	24,998	29,647	2,737
Rent	-	3,480	-
Other rentals	-	676	52
Utilities and taxes	2,700	-	9,308
Repairs and maintenance	1,000	858	4,066
Replacements	1,500	-	-
Furnishings and equipment	1,500	-	-
Vehicle	5,000	5,530	-
Personal needs	5,500	174	-
Passport	18,350	18,350	6,617
Administration	31,226	30,922	34,104
	378,661	430,173	568,358
Deficiency of revenue over expenses			
before the undernoted	-	-	(96,313)
Transfer for capital assets	-	-	-
Change in vacation and pay equity accruals	-	-	30,907
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ (65,406)

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

Schedule of Program Revenue and Expenses

March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
	(note 15)		
Revenue:			
Program cost recovery	\$ 25,000	\$ 25,465	\$ 20,925
Administration	1,276,613	1,703,004	1,135,153
	1,301,613	1,728,469	1,156,078
Expenses:			
Salaries	783,418	762,579	754,055
Staff - benefits	180,186	147,795	133,499
- travel	-	807	863
- training	20,000	6,206	5,241
Purchased services	124,482	149,345	91,610
Supplies	37,000	67,186	51,720
Food	15,000	166	162
Communication	1,500	15,373	13,230
Other rentals	1,500	312	626
Utilities and taxes	13,000	30,030	13,986
Insurance	75,500	96,803	89,501
Repairs and maintenance	5,000	16,086	1,197
Replacements	1,000	-	662
Furnishings and equipment	34,027	4,342	260
Vehicle	3,000	4,129	105
Advertising and promotion	4,000	-	-
Other	3,000	257,007	1,203
	1,301,613	1,558,166	1,157,920
Excess (deficiency) of revenue over expenses before the undernoted	-	170,303	(1,842)
Transfer for capital assets	-	(170,303)	(3,083)
Change in vacation accrual	-	(531)	4,925
Excess (deficiency) of revenue over expenses	\$ -	\$ (531)	\$ -

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

Schedule of Program Revenue and Expenses

March 31, 2021, with comparative information for 2020

	Budget 2021 (note 15)	Actual 2021	Actual 2020
<b>Revenue:</b>			
Provincial grants - Operating	\$ 536,456	\$ 536,456	\$ 579,803
Pandemic pay funding	9,963	2,041	-
	<u>546,419</u>	<u>538,497</u>	<u>579,803</u>
<b>Expenses:</b>			
Salaries	178,246	234,840	276,792
Pandemic pay expense	9,963	2,041	-
Staff - benefits	27,001	8,885	40,668
- travel	800	-	92
- training	400	-	58
Purchased services	1,750	-	256
Supplies	6,150	93	2,015
Communication	350	229	407
Food	5,300	-	2,365
Other rentals	-	312	350
Utilities and taxes	10,000	3,330	10,377
Repairs and maintenance	1,115	-	514
Replacements	750	-	-
Personal needs	800	-	-
Furnishings and equipment	500	-	-
Vehicle	500	-	269
Foster care and babysitting	253,864	140,342	203,867
Administration	48,930	65,461	43,853
	<u>546,419</u>	<u>455,533</u>	<u>581,883</u>
Excess (deficiency) of revenue over expenses before the undernoted	-	82,964	(2,080)
Change in vacation accrual	-	-	2,080
Excess (deficiency) of revenue over expenses	\$ -	\$ 82,964	\$ -

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Supported Independent Living

#### Schedule of Program Revenue and Expenses

March 31, 2021, with comparative information for 2020

	Budget 2021 (note 15)	Actual 2021	Actual 2020
Revenue:			
Provincial grants - Operating	\$ 858,279	\$ 858,279	\$ 867,020
Temporary wage enhancement funding	-	21,116	-
Pandemic pay funding	25,576	31,168	-
Residents' contributions	-	6,150	12,050
	<u>883,855</u>	<u>916,713</u>	<u>879,070</u>
Expenses:			
Salaries	642,324	653,153	649,011
Temporary wage enhancement expense	-	21,116	-
Pandemic pay expense	25,576	31,168	-
COVID-19 staffing costs	-	5,656	-
Staff - benefits	124,400	79,217	131,967
- travel	630	1,277	1,120
- training	750	102	520
Purchased services	9,999	442	1,344
Supplies	6,095	4,161	3,291
Food	-	101	153
Communication	2,800	6,201	6,417
Rent	-	6,500	16,089
Utilities and taxes	-	-	62
Repairs and maintenance	6,500	1,818	1,387
Replacements	1,100	-	-
Furnishings and equipment	500	2,152	754
Vehicle	2,000	5,059	-
Personal needs	350	62	-
Administration	60,831	97,922	80,185
	<u>883,855</u>	<u>916,107</u>	<u>892,300</u>
Deficiency of revenue over expenses before the undernoted	-	606	(13,230)
Transfer to capital assets	-	(606)	(13,740)
Change in vacation accrual	-	(5,057)	26,970
Excess (deficiency) of revenue over expenses	\$ -	\$ (5,057)	\$ -



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

Schedule of Program Revenue and Expenses

March 31, 2021, with comparative information for 2020

	Budget 2021 (note 15)	Actual 2021	Actual 2020
<b>Revenue:</b>			
Provincial grants - Operating	\$ 3,243,490	\$ 3,243,490	\$ 3,459,330
Temporary wage enhancement funding	-	109,095	-
Pandemic pay funding	204,606	143,905	-
Residents' contributions	73,512	61,110	56,318
Passport funding	48,373	48,373	48,375
	<b>3,569,981</b>	<b>3,605,973</b>	<b>3,564,023</b>
<b>Expenses:</b>			
Salaries	2,380,890	2,217,325	2,567,316
Temporary wage enhancement expense	-	109,095	-
Pandemic pay expense	204,606	143,906	-
COVID-19 staffing costs	-	45,112	-
Staff - benefits	511,513	481,074	476,959
- travel	8,680	1,019	2,624
- training	15,270	1,986	948
Purchased services	5,000	5,987	47,725
Supplies	10,500	12,823	20,888
Communication	7,640	7,732	8,445
Food	19,600	13,464	15,380
Rent	51,380	18,373	55,099
Other rentals	-	676	130
Utilities and taxes	10,000	10,046	12,725
Repairs and maintenance	18,800	11,748	63,365
Replacements	4,186	3,174	250
Furnishings and equipment	1,500	3,912	880
Vehicle	16,500	21,105	19,577
Passport	5,000	48,373	-
Personal needs	-	1,862	3,600
Allocated administration	298,916	380,532	235,524
	<b>3,569,981</b>	<b>3,539,324</b>	<b>3,531,435</b>
<b>Excess of revenue over expenses</b>			
before undernoted	-	66,649	32,588
Transfer to capital assets	-	(66,649)	(33,961)
Change in vacation accrual	-	(14,936)	(32,327)
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ (14,936)</b>	<b>\$ (33,700)</b>