

Financial Statements of

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

And Independent Auditor's Report thereon

Year ended March 31, 2023

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

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Year ended March 31, 2023

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INDEPENDENT AUDITOR'S 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, 2023
- 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, 2023, 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 “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s 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.

Auditor's 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 auditor's 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.



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- 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 auditor's 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 auditor's 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 25, 2023

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
Assets		
Current assets:		
Cash (note 5)	\$ 1,130,120	\$ 1,230,052
Investments (note 2)	865,017	198,074
Accounts receivable (note 3)	604,887	526,800
Prepayments and supplies	48,969	57,441
	<u>2,648,993</u>	<u>2,012,367</u>
Capital assets (note 4)	5,442,767	4,838,158
	<u>\$ 8,091,760</u>	<u>\$ 6,850,525</u>
Liabilities, Deferred Contributions and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 2,252,647	\$ 1,891,433
Current portion of long-term debt (note 7)	74,053	217,902
	<u>2,326,700</u>	<u>2,109,335</u>
Long-term debt (note 7)	416,810	356,420
Deferred contributions	42,119	54,426
Deferred capital contributions (note 8)	1,738,903	1,816,075
	<u>4,524,532</u>	<u>4,336,256</u>
Net assets:		
Program - MCCSS	(1,599,379)	(1,468,652)
Restricted	1,953,606	1,535,160
Equity in capital assets (note 9)	3,213,001	2,447,761
	<u>3,567,228</u>	<u>2,514,269</u>
Commitments (note 10)		
	<u>\$ 8,091,760</u>	<u>\$ 6,850,525</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, 2023, with comparative information for 2022

	MCCSS Program	Restricted	Equity in Capital Assets (note 9)	2023 Total	2022 Total
Revenue:					
Provincial grants	\$ 15,247,288	\$ -	\$ -	\$ 15,247,288	\$ 12,788,811
Specialized accommodations	21,376	-	-	21,376	40,082
Urgent response	43,859	-	-	43,859	95,541
Temporary wage enhancement funding	-	-	-	-	895,667
Program revenue	-	402,252	-	402,252	284,988
Program cost recovery	9,814	836,353	-	846,167	513,598
Residents' contributions	697,509	-	-	697,509	645,436
Investment income	-	20,450	-	20,450	35,518
Other	-	119,663	3,998	123,661	8,401
Amortization of deferred capital contributions	-	-	101,297	101,297	106,369
	16,019,846	1,378,718	105,295	17,503,859	15,414,411
Expenses:					
Salaries and personnel-related	13,264,358	-	-	13,264,358	12,450,748
Purchased services and supplies	886,504	930,563	-	1,817,067	1,188,726
Occupancy	880,289	-	-	880,289	877,509
Other	38,801	6,633	-	45,434	116,463
Loss on disposal of capital assets	-	-	-	-	96,346
Amortization of capital assets	-	-	331,633	331,633	288,055
	15,069,952	937,196	331,633	16,338,781	15,017,847
Unrealized loss on investments	-	(23,076)	-	(23,076)	-
Excess (deficiency) of revenue over expenses	949,894	418,446	(226,338)	1,142,002	396,564
Repayment to the Ministry of Community and Social Services	(89,043)	-	-	(89,043)	-
Excess (deficiency) of revenue over expenses	860,851	418,446	(226,338)	1,052,959	396,564
Net assets (deficiency), beginning of year	(1,468,652)	1,535,160	2,447,761	2,514,269	2,117,705
Transfer for capital assets	(991,578)	-	991,578	-	-
Net assets (deficiency), end of year	\$ (1,599,379)	\$ 1,953,606	\$ 3,213,001	\$ 3,567,228	\$ 2,514,269

See accompanying notes to financial statements.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DEVELOPPEMENT DE SUDBURY

Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 1,052,959	\$ 396,564
Adjustments for:		
Amortization of capital assets	331,633	288,055
Amortization of deferred capital contributions	(101,297)	(106,369)
Loss on disposition of capital asset	-	96,346
	<u>1,283,295</u>	<u>674,596</u>
Changes in non-cash working capital:		
Increase in accounts receivable	(78,087)	(118,459)
Decrease (increase) in prepayments and supplies	8,472	(11,890)
Decrease in deferred contributions	(12,307)	(204,979)
Increase in accounts payable and accrued liabilities	361,214	480,838
	<u>1,562,587</u>	<u>820,106</u>
Cash flows from financing activities:		
Principal repayment on mortgages payable	(52,487)	(1,004,125)
Principal repayment on long-term debt	(30,972)	(29,722)
Deferred capital contributions received	24,125	161,137
	<u>(59,334)</u>	<u>(872,710)</u>
Cash flows from investing activities:		
Purchase of capital assets	(936,242)	(451,525)
Proceeds on disposition of capital assets	-	1,000,000
Increase in investments	(666,943)	(28,537)
	<u>(1,603,185)</u>	<u>519,938</u>
Net increase (decrease) in cash	(99,932)	467,334
Cash, beginning of year	1,230,052	762,718
Cash, end of year	<u>\$ 1,130,120</u>	<u>\$ 1,230,052</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, 2023

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

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2023

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:

	2023		2022	
	Cost	Market Value	Cost	Market Value
Marketable securities	\$ 739,783	\$ 865,017	\$ 58,673	\$ 198,074

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2023

3. Accounts receivable:

	2023	2022
Trade	\$ 191,309	\$ 59,730
Grants receivable	–	97,037
HST receivable	98,077	55,700
Other	321,501	320,333
	610,887	532,800
Less allowance for doubtful accounts	(6,000)	(6,000)
	\$ 604,887	\$ 526,800

4. Capital assets:

2023	Cost	Accumulated Amortization	Net Book Value
Land	\$ 503,726	\$ –	\$ 503,726
Buildings	6,916,118	2,591,639	4,324,479
Parking lots	186,501	176,536	9,965
Furniture and equipment	302,457	161,817	140,640
Vehicles	847,448	411,814	435,634
Computer equipment	74,522	48,960	25,562
Leasehold improvements	10,000	10,000	–
Fencing	25,752	22,991	2,761
	\$ 8,866,524	\$ 3,423,757	\$ 5,442,767

2022	Cost	Accumulated Amortization	Net Book Value
Land	\$ 503,726	\$ –	\$ 503,726
Buildings	6,399,467	2,425,194	3,974,273
Parking lots	186,502	175,003	11,499
Furniture and equipment	242,930	120,110	122,820
Vehicles	593,779	415,130	178,649
Computer equipment	74,522	31,919	42,603
Leasehold improvements	10,000	10,000	–
Fencing	25,752	21,164	4,588
	\$ 8,036,678	\$ 3,198,520	\$ 4,838,158

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, 2023, the outstanding balance for the line of credit was \$Nil (2022 - \$Nil).

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2023

6. Accounts payable and accrued liabilities:

	2023	2022
Accounts payable	\$ 415,813	\$ 277,252
Accrued vacation pay	609,923	569,144
Payroll related	565,388	603,729
Other accrued liabilities	508,913	365,068
Due to the Ministry of Children, Community and Social Services	152,610	76,240
	\$ 2,252,647	\$ 1,891,433

7. Long-term debt:

Mortgages payable is comprised of the following:

	2023	2022
Royal Bank of Canada:		
Mortgage bearing interest at 3.27%, maturing August 19, 2026 and secured by land and building held in Sudbury, Ontario with a net book value of \$493,618	\$ 258,006	\$ 268,419
Mortgage bearing interest at 7.41%, maturing May 1, 2026 and secured by land and building held in Sudbury, Ontario with a net book value of \$1,055,474	134,661	171,394
Mortgage bearing interest at 4.79%, maturing July 10, 2024 and secured by land and building held in Sudbury, Ontario with a net book value of \$262,567	25,257	30,598
	417,924	470,411
Less current portion of mortgages payable	(47,310)	(186,528)
	\$ 370,614	\$ 283,883

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2023

7. Long-term debt (continued):

Principal repayments on the outstanding mortgages payable are as follows:

2024	\$	47,310
2025		56,888
2026		294,846
2027		18,880
	\$	417,924

Long-term debt is comprised of the following:

	2023	2022
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$429 including principal and interest, due December 2025	\$ 7,465	\$ 12,189
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$419 including principal and interest, due December 2025	11,546	15,543
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$383 including principal and interest, due December 2025	11,282	15,288
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$431 including principal and interest, due September 2024	7,500	12,245
Vehicle loan bearing interest at 4.56%, payable in monthly instalments of \$494 including principal and interest, due April 2023	403	6,145
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	15,675	19,799
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	19,068	22,702
	72,939	103,911
Less current portion of long-term debt	(26,743)	(31,374)
	\$ 46,196	\$ 72,537

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2023

7. Long-term debt (continued):

The vehicle loans are secured by vehicles with a net book value of \$26,408 as of March 31, 2023.

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

2024	\$	26,743
2025		22,316
2026		14,965
2027		8,915
	\$	72,939

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:

	2023	2022
Balance, beginning of year	\$ 1,816,075	\$ 1,761,307
Add Facility Renewal	24,125	161,137
Less amounts amortized to revenue	(101,297)	(106,369)
Balance, end of year	\$ 1,738,903	\$ 1,816,075

MCCSS is registered on title on properties they fund.

9. Equity in capital assets:

Equity in capital assets is calculated as follows:

	2023	2022
Capital assets, net	\$ 5,442,767	\$ 4,838,158
Amounts financed by deferred capital contributions	(1,738,903)	(1,816,075)
Long-term debt	(490,863)	(574,322)
	\$ 3,213,001	\$ 2,447,761

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2023

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:

2024	\$ 218,328
2025	224,466
2026	113,766
	<hr/>
	\$ 556,560

11. Pension benefits:

Employer contributions paid to the defined contribution pension plan were approximately \$145,832 (2022 - \$128,572).

12. Public sector disclosures act:

For the calendar year December 31, 2023, the Corporation is in compliance with the Public Sector Disclosure Act, 1996 and the Public Sector Salary Disclosures Amendment Act, 2004.

13. Trust accounts:

The Corporation holds \$40,633 (2022 - \$31,982) in trust on behalf of its clients and is not reflected in these financial statements.

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 2022.

(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.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2023

15. Budget data:

The unaudited budget presented in the financial statements is based upon the 2022-23 budget approved by the Board of Directors on March 22, 2022.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Schedule of Program Revenue and Expenses - MCCSS

Year ended March 31, 2023, with comparative information for 2022

	Residential	Community Participation Supports	Administration Program	Respite Care - Adults	Supported Independent Living	Intensive Residential Support	2023 Total	2022 Total
Revenue:								
Provincial grants	\$ 6,747,287	\$ 3,592,208	\$ -	\$ 522,419	\$ 805,233	\$ 3,580,141	\$ 15,247,288	\$ 12,788,811
Specialized accommodations funding	21,376	-	-	-	-	-	21,376	40,082
Urgent response funding	43,859	-	-	-	-	-	43,859	95,541
Temporary wage enhancement funding	-	-	-	-	-	-	-	895,667
Program cost recovery	-	-	9,814	-	-	-	9,814	73,642
Residents' contributions	624,920	-	-	-	-	72,589	697,509	645,436
Administration	-	-	1,491,053	-	-	-	1,491,053	1,552,438
	7,437,442	3,592,208	1,500,867	522,419	805,233	3,652,730	17,510,899	16,091,617
Expenses:								
Salaries	4,784,533	1,903,148	924,428	304,579	469,093	2,601,009	10,986,790	9,422,872
Temporary wage enhancement expense	-	-	-	-	-	-	-	895,667
COVID-19 staffing costs	5,756	-	-	-	2,497	1,806	10,059	93,497
Staff - benefits	776,256	474,241	180,291	7,254	154,156	420,407	2,012,605	1,682,210
- travel	9,864	556	1,441	-	6,565	2,641	21,067	5,490
- training	2,612	1,114	24,019	-	425	1,308	29,478	20,398
Affirmative action workers	-	22,183	833	-	-	-	23,016	95,323
Purchased services	141,957	157,259	63,684	-	1,341	16,254	380,495	238,162
Supplies	98,081	84,844	3,133	87	8,302	31,121	225,568	308,010
Communication	28,850	7,569	14,566	507	8,241	10,408	70,141	67,333
Food	135,580	4,537	1,038	-	709	14,064	155,928	134,862
Rent	12,916	135,079	-	-	12,516	22,568	183,079	202,606
Other rentals	1,761	3,344	283	283	-	615	6,286	7,121
Utilities and taxes	107,615	42,681	38,522	-	-	16,302	205,120	201,942
Insurance	-	-	118,177	-	-	-	118,177	106,988
Repairs and maintenance	64,427	54,574	13,888	-	1,971	42,373	177,233	215,984
Replacements	3,663	4,653	2,015	-	195	1,676	12,202	27,517
Furnishings and equipment	5,101	14,983	18,019	-	1,129	13,508	52,740	30,342
Vehicle	58,521	23,533	13,109	-	8,653	21,636	125,452	85,010
Personal needs	45,126	4,763	900	-	565	3,018	54,372	48,990
Respite caregiver relief	-	-	-	140,564	-	-	140,564	138,706
Other	974	-	37,927	-	-	-	38,901	116,463
Passport expenses	-	-	-	-	-	-	-	66,725
Administration	556,569	425,162	-	69,145	71,796	368,281	1,490,953	1,559,355
	6,840,162	3,364,223	1,456,273	522,419	748,154	3,588,995	16,520,226	15,771,573
Amount repayable to funding agency	-	(89,043)	-	-	-	-	(89,043)	-
Excess of revenue over expenses								
before the undernoted	597,280	138,942	44,594	-	57,079	63,735	901,630	320,044
Transfer for capital assets	(597,380)	(228,806)	(44,578)	-	(57,079)	(63,735)	(991,578)	(320,044)
Change in vacation accrual	70,869	(20,516)	1,987	-	12,192	(23,753)	40,779	(9,448)
Excess (deficiency) of revenue over expenses	\$ 70,769	\$ (110,380)	\$ 2,003	\$ -	\$ 12,192	\$ (23,753)	\$ (49,169)	\$ (9,448)

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Residential

Schedule of Program Revenue and Expenses

Year ended March 31, 2023, with comparative information for 2022

	Budget 2023	Actual 2023	Actual 2022
	(Unaudited) (note 15)		
Revenue:			
Provincial grants - Operating	\$ 6,289,286	\$ 6,747,287	\$ 4,213,001
Specialized accommodations	-	21,376	19,216
Urgent response	-	43,859	95,541
Temporary wage enhancement funding	-	-	387,343
Residents' contributions	575,844	624,920	556,272
	6,865,130	7,437,442	5,271,373
Expenses:			
Salaries	4,807,307	4,784,533	3,107,021
Temporary wage enhancement expense	-		387,343
COVID-19 staffing costs	-	5,756	68,477
Staff - benefits	741,514	776,256	584,098
- travel	8,220	9,864	3,222
- training	15,695	2,612	1,645
Purchased services	66,430	141,957	46,052
Supplies	58,043	98,081	28,642
Communication	22,350	28,850	23,553
Food	150,000	135,580	101,952
Rent	56,820	12,916	8,968
Other rentals	23,276	1,761	2,730
Utilities and taxes	102,950	107,615	92,059
Repairs and maintenance	36,350	64,427	53,126
Replacements	21,600	3,663	16,822
Furnishings and equipment	10,500	5,101	12,528
Vehicle	70,930	58,521	35,552
Personal needs	48,500	45,126	45,376
Other	-	974	-
Administration	624,645	556,569	541,656
	6,865,130	6,840,162	5,160,822
Excess of revenue over expenses			
before the undernoted	-	597,280	110,551
Transfer for capital assets	-	(597,380)	(111,182)
Change in vacation accrual	-	70,869	1,736
Excess of revenue over expenses	\$ -	\$ 70,769	\$ 1,105

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

Schedule of Program Revenue and Expenses

Year ended March 31, 2023, with comparative information for 2022

	Budget 2023 (Unaudited) (note 15)	Actual 2023	Actual 2022
Revenue:			
Provincial grants - Operating	\$ 3,879,746	\$ 3,592,208	\$ 3,575,848
Temporary wage enhancement funding	-	-	166,832
	<u>3,879,746</u>	<u>3,592,208</u>	<u>3,742,680</u>
Expenses:			
Salaries	2,419,975	1,903,148	2,111,870
Temporary wage enhancement expense	-	-	166,832
COVID-19 staffing costs	-	-	4,625
Staff - benefits	442,296	474,241	399,685
- travel	5,300	556	48
- training	7,725	1,114	810
Affirmative action workers	28,000	22,183	94,843
Purchased services	187,800	157,259	51,559
Supplies	134,000	84,844	153,968
Communication	10,650	7,569	8,929
Food	8,600	4,537	1,226
Rent	200,000	135,079	150,734
Other rentals	2,350	3,344	3,039
Utilities and taxes	42,000	42,681	60,150
Repairs and maintenance	55,334	54,574	36,897
Replacements	1,750	4,653	10,320
Furnishings and equipment	2,200	14,983	4,132
Vehicle	11,610	23,533	17,791
Personal needs	1,100	4,763	319
Administration	319,056	425,162	440,503
	<u>3,879,746</u>	<u>3,364,223</u>	<u>3,718,280</u>
Amount repayable to funding agency	-	(89,043)	-
Excess of revenue over expenses before the undernoted			
	-	138,942	24,400
Transfer for capital assets	-	(228,806)	(24,400)
Change in vacation accrual	-	(20,516)	(17,380)
Deficiency of revenue over expenses	\$ -	\$ (110,380)	\$ (17,380)

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

Schedule of Program Revenue and Expenses

Year ended March 31, 2023, with comparative information for 2022

	Budget 2023	Actual 2023	Actual 2022
	(Unaudited) (note 15)		
Revenue:			
Program cost recovery	\$ 25,000	\$ 9,814	\$ 6,917
Administration	1,189,181	1,491,053	1,552,438
	1,214,181	1,500,867	1,559,355
Expenses:			
Salaries	673,739	924,428	788,869
Staff - benefits	154,960	180,291	146,113
- travel	-	1,441	243
- training	20,000	24,019	15,645
Affirmative action workers	-	833	480
Purchased services	124,482	63,684	127,477
Supplies	42,000	3,133	98,724
Communication	15,000	14,566	17,191
Food	1,500	1,038	160
Rent	-	-	6,416
Other rentals	1,500	283	338
Utilities and taxes	25,000	38,522	28,246
Insurance	100,000	118,177	106,988
Repairs and maintenance	5,000	13,888	39,853
Replacements	1,000	2,015	-
Furnishings and equipment	40,000	18,019	3,619
Vehicle	3,000	13,109	2,110
Advertising and promotion	4,000	-	-
Personal needs	-	900	1,096
Other	3,000	37,927	116,463
	1,214,181	1,456,273	1,500,031
Excess of revenue over expenses before the undernoted	-	44,594	59,324
Transfer for capital assets	-	(44,578)	(59,324)
Change in vacation accrual	-	1,987	6,645
Excess of revenue over expenses	\$ -	\$ 2,003	\$ 6,645

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

Schedule of Program Revenue and Expenses

Year ended March 31, 2023, with comparative information for 2022

	Budget 2023	Actual 2023	Actual 2022
	(Unaudited) (note 15)		
Revenue:			
Provincial grants - Operating	\$ 522,419	\$ 522,419	\$ 526,784
Temporary wage enhancement funding	-	-	7,552
	522,419	522,419	534,336
Expenses:			
Salaries	192,095	304,579	309,264
Pandemic pay expense	-	-	7,552
Staff - benefits	6,701	7,254	5,315
- travel	800	-	-
- training	400	-	-
Purchased services	1,000	-	-
Supplies	1,650	87	-
Communication	350	507	228
Food	2,000	-	-
Other rentals	500	283	338
Utilities and taxes	10,000	-	-
Replacements	750	-	-
Furnishings and equipment	800	-	-
Respite caregiver relief	257,880	140,564	138,706
Administration	47,493	69,145	72,032
	522,419	522,419	533,435
Excess of revenue over expenses	\$ -	\$ -	\$ 901

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

Schedule of Program Revenue and Expenses

Year ended March 31, 2023, with comparative information for 2022

	Budget 2023 (Unaudited) (note 15)	Actual 2023	Actual 2022
Revenue:			
Provincial grants - Operating	\$ 805,233	\$ 805,233	\$ 602,222
Temporary wage enhancement funding	-	-	70,122
	<u>805,233</u>	<u>805,233</u>	<u>672,344</u>
Expenses:			
Salaries	603,221	469,093	388,961
Temporary wage enhancement expense	-	-	70,122
COVID-19 staffing costs	-	2,497	3,080
Staff - benefits	103,474	154,156	101,628
- travel	455	6,565	503
- training	542	425	705
Purchased services	1,517	1,341	2,145
Supplies	4,621	8,302	8,586
Communication	7,222	8,241	8,639
Food	-	709	294
Rent	2,889	12,516	6,000
Utilities and taxes	-	-	1,913
Repairs and maintenance	2,167	1,971	826
Replacements	-	195	-
Furnishings and equipment	-	1,129	-
Vehicle	5,922	8,653	4,149
Personal needs	-	565	-
Administration	73,203	71,796	74,793
	<u>805,233</u>	<u>748,154</u>	<u>672,344</u>
Excess of revenue over expenses before the undernoted	-	57,079	-
Transfer to capital assets	-	(57,079)	-
Change in vacation accrual	-	12,192	(13,925)
Excess (deficiency) of revenue over expenses	\$ -	\$ 12,192	\$ (13,925)

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

Schedule of Program Revenue and Expenses

Year ended March 31, 2023, with comparative information for 2022

	Budget 2023	Actual 2023	Actual 2022
	(Unaudited) (note 15)		
Revenue:			
Provincial grants - Operating	\$ 3,580,140	\$ 3,580,141	\$ 3,558,695
Specialized accommodations	-	-	20,866
Temporary wage enhancement funding	-	-	253,230
Residents' contributions	79,512	72,589	64,660
Passport funding	-	-	48,375
	<u>3,659,652</u>	<u>3,652,730</u>	<u>3,945,826</u>
Expenses:			
Salaries	2,642,229	2,601,009	2,489,969
Temporary wage enhancement expense	-	-	253,230
COVID-19 staffing costs	-	1,806	8,906
Staff - benefits	455,102	420,407	418,843
- travel	9,180	2,641	1,461
- training	16,070	1,308	1,518
Purchased services	9,450	16,254	9,874
Supplies	19,250	31,121	17,125
Communication	8,200	10,408	8,040
Food	36,600	14,064	10,397
Rent	35,850	22,568	30,488
Other rentals	-	615	572
Utilities and taxes	11,700	16,302	19,074
Repairs and maintenance	27,325	42,373	82,803
Replacements	7,000	1,676	-
Furnishings and equipment	3,500	13,508	9,688
Vehicle	35,500	21,636	23,570
Personal needs	10,000	3,018	1,974
Passport	-	-	48,375
Allocated administration	332,696	368,281	385,051
	<u>3,659,652</u>	<u>3,588,995</u>	<u>3,820,958</u>
Excess of revenue over expenses before undernoted	-	63,735	124,868
Transfer to capital assets	-	(63,735)	(125,138)
Change in vacation accrual	-	(23,753)	13,476
Excess (deficiency) of revenue over expenses	<u>\$ -</u>	<u>\$ (23,753)</u>	<u>\$ 13,206</u>