

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2022

# **SUDBURY DEVELOPMENTAL SERVICES**

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

Index to Audited Financial Statements and Supporting Schedules

Year ended March 31, 2022

---

	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 - 14
Schedules of Program Revenue and Expenses	15 - 22



KPMG LLP  
Claridge Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Canada  
Tel 705-675-8500  
Fax 705-675-7586

## 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, 2022
- 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, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### ***Basis for Opinion***

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

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

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

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

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



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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. A single horizontal line is drawn underneath the signature, starting from the left and extending to the right, ending under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada  
September 26, 2022

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Statement of Financial Position

March 31, 2022, with comparative information for 2021

	2022	2021
<b>Assets</b>		
Current assets:		
Cash (note 5)	\$ 1,262,034	\$ 762,718
Investments (note 2)	198,074	169,537
Accounts receivable (note 3)	526,800	408,341
Prepayments and supplies	57,441	45,551
	2,044,349	1,386,147
Capital assets (note 4)	4,838,158	5,771,034
	<b>\$ 6,882,507</b>	<b>\$ 7,157,181</b>
<b>Liabilities, Deferred Contributions and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 1,923,415	\$ 1,410,595
Current portion of long-term debt (note 7)	217,902	105,542
	2,141,317	1,516,137
Long-term debt (note 7)	356,420	1,502,627
Deferred contributions	54,426	259,405
Deferred capital contributions (note 8)	1,816,075	1,761,307
	4,368,238	5,039,476
Net assets:		
Program - MCCSS	(1,468,652)	(1,459,203)
Restricted	1,535,160	1,175,350
Equity in capital assets (note 9)	2,447,761	2,401,558
	2,514,269	2,117,705
Commitments (note 10)		
	<b>\$ 6,882,507</b>	<b>\$ 7,157,181</b>

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, 2022, with comparative information for 2021

	MCCSS Program	Restricted	Equity in Capital Assets (note 9)	2022 Total	2021 Total
Revenue:					
Provincial grants	\$ 12,788,811	\$ -	\$ -	\$ 12,788,811	\$ 12,766,136
Specialized accommodations	40,082	-	-	40,082	-
Urgent reponse	95,541	-	-	95,541	-
Temporary wage enhancement funding	895,667	-	-	895,667	349,670
Pandemic pay funding	-	-	-	-	486,152
Program revenue	66,725	218,263	-	284,988	140,424
Program cost recovery	-	513,598	-	513,598	322,489
Residents' contributions	645,436	-	-	645,436	670,453
Investment income (note 11)	-	35,518	-	35,518	51,482
Other	-	4,210	4,191	8,401	7,887
Amortization of deferred capital contributions	-	-	106,369	106,369	109,139
	14,532,262	771,589	110,560	15,414,411	14,903,832
Expenses:					
Salaries and personnel-related	12,363,611	87,137	-	12,450,748	12,042,799
Purchased services and supplies	864,084	324,642	-	1,188,726	946,627
Occupancy	877,509	-	-	877,509	690,518
Other	116,463	-	-	116,463	257,314
Loss on disposal of capital assets	-	-	96,346	96,346	-
Amortization of capital assets	-	-	288,055	288,055	275,008
	14,221,667	411,779	384,401	15,017,847	14,212,266
Excess (deficiency) of revenue over expenses	310,595	359,810	(273,841)	396,564	691,566
Net assets (deficiency), beginning of year	(1,459,203)	1,175,350	2,401,558	2,117,705	1,426,139
Transfer for capital assets	(320,044)	-	320,044	-	-
Net assets (deficiency), end of year	\$ (1,468,652)	\$ 1,535,160	\$ 2,447,761	\$ 2,514,269	\$ 2,117,705

See accompanying notes to financial statements.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DEVELOPPEMENT DE SUDBURY

### Statement of Cash Flows

March 31, 2022, with comparative information for 2021

	2022	2021
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 396,564	\$ 691,566
Adjustments for:		
Amortization of capital assets	288,055	275,008
Amortization of deferred capital contributions	(106,369)	(109,139)
Loss on disposition of capital asset	96,346	-
	674,596	857,435
Changes in non-cash working capital:		
Increase in accounts receivable	(118,459)	(189,296)
Increase in prepayments and supplies	(11,890)	(10,597)
Increase (decrease) in deferred contributions	(204,979)	168,116
Increase in accounts payable and accrued liabilities	512,820	250,041
	852,088	1,075,699
Cash flows from financing activities:		
Principal repayment on mortgages payable	(1,004,125)	(75,422)
Principal repayment on long-term debt	(29,722)	(28,434)
Deferred capital contributions received	161,137	111,299
	(872,710)	7,443
Cash flows from investing activities:		
Purchase of capital assets	(451,525)	(493,788)
Proceeds on disposition of capital assets	1,000,000	-
Increase in investments	(28,537)	(45,085)
	519,938	(538,873)
Net increase in cash	499,316	544,269
Cash, beginning of year	762,718	218,449
Cash, end of year	\$ 1,262,034	\$ 762,718

See accompanying notes to financial statements.



# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

---

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, 2022

### 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:

	2022		2021	
	Cost	Market Value	Cost	Market Value
Marketable securities	\$ 58,673	\$ 198,074	\$ 58,673	\$ 169,537

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

### 3. Accounts receivable:

	2022	2021
Trade	\$ 59,730	\$ 131,499
Grants receivable	97,037	—
HST receivable	55,700	37,808
Other	320,333	249,034
	532,800	418,341
Less allowance for doubtful accounts	(6,000)	(10,000)
	\$ 526,800	\$ 408,341

### 4. Capital assets:

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

  

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

### 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, 2022, the outstanding balance for the line of credit was \$nil (2021 - \$nil).

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

### 6. Accounts payable and accrued liabilities:

	2022	2021
Accounts payable	\$ 309,234	\$ 108,148
Accrued vacation pay	569,144	559,696
Payroll related	603,729	530,166
Other accrued liabilities	365,068	200,372
Due to the Ministry of Children, Community and Social Services	76,240	12,213
	<b>\$ 1,923,415</b>	<b>\$ 1,410,595</b>

### 7. Long-term debt:

Mortgages payable is comprised of the following:

	2022	2021
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 \$473,284	\$ 268,419	\$ 277,717
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 \$1,093,763	171,394	208,844
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 \$259,015	30,598	35,867
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 \$0	—	952,109
	<b>470,411</b>	<b>1,474,537</b>
Less current portion of mortgages payable	<b>(186,528)</b>	<b>(75,820)</b>
	<b>\$ 283,883</b>	<b>\$ 1,398,717</b>

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

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

Principal repayments on the outstanding mortgages payable are as follows:

2023	\$ 186,528
2024	15,724
2025	16,337
2026	251,822
	<hr/>
	\$ 470,411

Long-term debt is comprised of the following:

	2022	2021
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$429 including principal and interest, due December 2025	\$ 12,189	\$ 16,717
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$419 including principal and interest, due December 2025	15,543	19,372
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$383 including principal and interest, due December 2025	15,288	19,408
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$431 including principal and interest, due September 2024	12,245	16,784
Vehicle loan bearing interest at 4.56%, payable in monthly instalments of \$494 including principal and interest, due April 2023	6,145	11,707
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	19,799	23,543
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	22,702	26,101
	<hr/>	<hr/>
	103,911	133,632
Less current portion of long-term debt	(31,374)	(29,722)
	<hr/>	<hr/>
	\$ 72,537	\$ 103,910

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

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

The vehicle loans are secured by vehicles with a net book value of \$43,942 as of March 31, 2022.

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

2023	\$ 31,374
2024	26,340
2025	22,316
2026	14,965
2027	8,915
	<hr/>
	\$ 103,910

### 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:

	2022	2021
Balance, beginning of year	\$ 1,761,307	\$ 1,759,147
Add Facility Renewal	161,137	111,299
Less amounts amortized to revenue	(106,369)	(109,139)
Balance, end of year	<hr/> \$ 1,816,075	<hr/> \$ 1,761,307

MCCSS is registered on title on properties they fund.

### 9. Equity in capital assets:

Equity in capital assets is calculated as follows:

	2022	2021
Capital assets, net	\$ 4,838,158	\$ 5,771,034
Amounts financed by deferred capital contributions	(1,816,075)	(1,761,307)
Long-term debt	(574,322)	(1,608,169)
	<hr/> \$ 2,447,761	<hr/> \$ 2,401,558

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2022

### 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:

2023	\$	212,190
2024		218,328
2025		224,466
2026		113,766
	\$	768,750

### 11. Investment income:

	2022	2021
Interest and dividend income	\$ 6,980	\$ 6,399
Unrealized gain on investments	28,538	45,083
	\$ 35,518	\$ 51,482

### 12. Pension benefits:

Employer contributions paid to the defined contribution pension plan were approximately \$128,572 (2021 - \$134,620).

### 13. Public sector disclosures act:

For the calendar year December 31, 2022, the Corporation is in compliance with the Public Sector Disclosure Act, 1996 and the Public Sector Salary Disclosures Amendment Act, 2004.

### 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 2021.

#### (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.

# **SUDBURY DEVELOPMENTAL SERVICES**

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

Notes to Financial Statements

Year ended March 31, 2022

---

### **14. Financial risks and concentration of credit risk (continued):**

(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.

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

The unaudited budget presented in the financial statements is based upon the 2021-22 budget approved by the Board of Directors on March 22, 2021.



# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Schedule of Program Revenue and Expenses - MCCSS

March 31, 2022, with comparative information for 2021

	Residential	Community Participation Supports	Children's Community Living	Administration Program	Respite Care - Adults	Supported Independent Living	Intensive Residential Support	2022 Total	2021 Total
<b>Revenue:</b>									
Provincial grants	\$ 4,213,001	\$ 3,575,848	\$ 312,261	\$ -	\$ 526,784	\$ 602,222	\$ 3,558,695	\$ 12,788,811	\$ 12,766,136
Specialized accommodations funding	19,216	-	-	-	-	-	20,866	40,082	-
Urgent response funding	95,541	-	-	-	-	-	-	95,541	-
Temporary wage enhancement funding	387,343	166,832	10,588	-	7,552	70,122	253,230	895,667	349,669
Pandemic pay funding	-	-	-	-	-	-	-	-	486,151
Program cost recovery	-	-	18,350	6,917	-	-	48,375	73,642	92,188
Residents' contributions	556,272	-	24,504	-	-	-	64,660	645,436	670,453
Administration	-	-	-	1,552,438	-	-	-	1,552,438	1,703,004
	5,271,373	3,742,680	365,703	1,559,355	534,336	672,344	3,945,826	16,091,617	16,067,601
<b>Expenses:</b>									
Salaries	3,107,021	2,111,870	226,918	788,869	309,264	388,961	2,489,969	9,422,872	8,758,088
Temporary wage enhancement expense	387,343	166,832	10,588	-	7,552	70,122	253,230	895,667	381,486
Pandemic pay expense	-	-	-	-	-	-	-	-	454,337
COVID-19 staffing costs	68,477	4,625	8,409	-	-	3,080	8,906	93,497	133,401
Staff - benefits	584,098	399,685	26,528	146,113	5,315	101,628	418,843	1,682,210	1,850,385
- travel	3,222	48	13	243	-	503	1,461	5,490	6,510
- training	1,645	810	75	15,645	-	705	1,518	20,398	10,479
Affirmative action workers	-	94,843	-	480	-	-	-	95,323	289,340
Purchased services	46,052	51,559	1,055	127,477	-	2,145	9,874	238,162	245,380
Supplies	28,642	153,968	965	98,724	-	8,586	17,125	308,010	269,212
Communication	23,553	8,929	753	17,191	228	8,639	8,040	67,333	62,504
Food	101,952	1,226	20,833	160	-	294	10,397	134,862	128,630
Rent	8,968	150,734	-	6,416	-	6,000	30,488	202,606	210,779
Other rentals	2,730	3,039	104	338	338	-	572	7,121	6,410
Utilities and taxes	92,059	60,150	500	28,246	-	1,913	19,074	201,942	184,126
Insurance	-	-	-	106,988	-	-	-	106,988	96,803
Repairs and maintenance	53,126	36,897	2,479	39,853	-	826	82,803	215,984	92,549
Replacements	16,822	10,320	375	-	-	-	-	27,517	3,447
Furnishings and equipment	12,528	4,132	375	3,619	-	-	9,688	30,342	12,202
Vehicle	35,552	17,791	1,838	2,110	-	4,149	23,570	85,010	84,202
Personal needs	45,376	319	225	1,096	-	-	1,974	48,990	51,533
Foster care and babysitting	-	-	-	-	138,706	-	-	138,706	140,342
Other	-	-	-	116,463	-	-	-	116,463	257,314
Passport expenses	-	-	18,350	-	-	-	48,375	66,725	66,723
Administration	541,656	440,503	45,320	-	72,032	74,793	385,051	1,559,355	1,703,004
	5,160,822	3,718,280	365,703	1,500,031	533,435	672,344	3,820,958	15,771,573	15,499,186
<b>Excess (deficiency) of revenue over expenses</b>									
before the undernoted	110,551	24,400	-	59,324	901	-	124,868	320,044	568,415
Transfer for capital assets	(111,182)	(24,400)	-	(59,324)	-	-	(125,138)	(320,044)	(485,451)
Change in vacation accrual	1,736	(17,380)	-	6,645	-	(13,925)	13,476	(9,448)	(18,431)
<b>Excess (deficiency) of revenue over expenses</b>	\$ 1,105	\$ (17,380)	\$ -	\$ 6,645	\$ 901	\$ (13,925)	\$ 13,206	\$ (9,448)	\$ 64,533

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Residential

Schedule of Program Revenue and Expenses

March 31, 2022, with comparative information for 2021

	Budget 2022 (Unaudited) (note 15)	Actual 2022	Actual 2021
Revenue:			
Provincial grants - Operating	\$ 4,169,258	\$ 4,213,001	\$ 4,228,407
Specialized accomodations	-	19,216	-
Urgent response	-	95,541	-
Temporary wage enhancement funding	385,037	387,343	127,072
Pandemic pay funding	-	-	175,650
Residents' contributions	563,592	556,272	578,239
	5,117,887	5,271,373	5,109,368
Expenses:			
Salaries	3,160,791	3,107,021	2,788,033
Temporary wage enhancement expense	385,037	387,343	127,072
Pandemic pay expense	-	-	175,650
COVID-19 staffing costs	-	68,477	54,750
Staff - benefits	631,368	584,098	696,339
- travel	8,330	3,222	2,126
- training	9,700	1,645	1,654
Purchased services	53,849	46,052	45,270
Supplies	57,037	28,642	44,633
Communication	17,450	23,553	21,611
Food	127,000	101,952	85,252
Rent	45,720	8,968	10,118
Other rentals	1,400	2,730	2,181
Utilities and taxes	87,450	92,059	83,591
Repairs and maintenance	-	53,126	44,855
Replacements	12,000	16,822	273
Furnishings and equipment	9,100	12,528	1,796
Vehicle	8,500	35,552	29,797
Personal needs	4,400	45,376	49,315
Other	47,350	-	307
Administration	451,405	541,656	662,382
	5,117,887	5,160,822	4,927,005
Excess of revenue over expenses before the undernoted	-	110,551	182,363
Transfer for capital assets	-	(111,182)	(182,363)
Change in vacation accrual	-	1,736	12,208
Excess of revenue over expenses	\$ -	\$ 1,105	\$ 12,208

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

March 31, 2022, with comparative information for 2021

	Budget 2022	Actual 2022	Actual 2021
	(Unaudited) (note 15)		
Revenue:			
Provincial grants - Operating	\$ 3,575,848	\$ 3,575,848	\$ 3,587,243
Temporary wage enhancement funding	251,973	166,832	59,674
Pandemic pay funding	-	-	91,491
	3,827,821	3,742,680	3,738,408
Expenses:			
Salaries	2,416,948	2,111,870	1,892,823
Temporary wage enhancement expense	251,973	166,832	91,491
Pandemic pay expense	-	-	59,675
COVID-19 staffing costs	-	4,625	20,729
Staff - benefits	438,587	399,685	399,740
- travel	6,425	48	953
- training	7,725	810	231
Affirmative action workers	23,000	94,843	289,340
Purchased services	37,800	51,559	41,373
Supplies	34,000	153,968	132,946
Communication	10,350	8,929	10,216
Food	8,900	1,226	-
Rent	150,000	150,734	172,308
Other rentals	2,300	3,039	2,253
Utilities and taxes	47,000	60,150	57,129
Repairs and maintenance	2,750	36,897	17,184
Replacements	10,000	10,320	-
Furnishings and equipment	2,200	4,132	-
Vehicle	9,912	17,791	18,582
Personal needs	100	319	120
Administration	367,851	440,503	465,785
	3,827,821	3,718,280	3,672,878
Excess of revenue over expenses before the undernoted	-	24,400	65,530
Transfer for capital assets	-	(24,400)	(65,530)
Change in vacation accrual	-	(17,380)	(10,115)
Deficiency of revenue over expenses	\$ -	\$ (17,380)	\$ (10,115)

**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, 2022, with comparative information for 2021

	Budget 2021 (Unaudited) (note 15)	Actual 2022	Actual 2021
Revenue:			
Provincial grants - Operating	\$ 312,261	\$ 312,261	\$ 312,261
Temporary wage enhancement funding	27,218	10,588	32,712
Pandemic pay funding	-	-	41,896
Passport funding	18,350	18,350	18,350
Resident Contributions	24,504	24,504	24,954
	382,333	365,703	430,173
Expenses:			
Salaries	201,488	226,918	209,335
Temporary wage enhancement expense	27,218	10,588	32,712
Pandemic pay expense	-	-	41,897
COVID-19 staffing costs	-	8,409	7,154
Staff - benefits	47,222	26,528	37,335
- travel	500	13	328
- training	300	75	300
Purchased services	3,950	1,055	2,963
Supplies	3,650	965	7,370
Communication	1,250	753	1,142
Food	25,000	20,833	29,647
Rent	-	-	3,480
Other rentals	-	104	676
Utilities and taxes	2,000	500	-
Repairs and maintenance	12,179	2,479	858
Replacements	1,500	375	-
Furnishings and equipment	1,500	375	-
Vehicle	3,000	1,838	5,530
Personal needs	2,000	225	174
Passport	18,350	18,350	18,350
Administration	31,226	45,320	30,922
	382,333	365,703	430,173
Deficiency of revenue over expenses before the undernoted	-	-	-
Transfer for capital assets	-	-	-
Change in vacation and pay equity accruals	-	-	-
Excess of revenue over expenses	\$ -	\$ -	\$ -

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Administration Program

Schedule of Program Revenue and Expenses

March 31, 2022, with comparative information for 2021

	Budget 2022	Actual 2022	Actual 2021
	(Unaudited) (note 15)		
Revenue:			
Program cost recovery	\$ 25,000	\$ 6,917	\$ 25,465
Administration	1,276,613	1,552,438	1,703,004
	1,301,613	1,559,355	1,728,469
Expenses:			
Salaries	783,418	788,869	762,579
Staff - benefits	180,186	146,113	147,795
- travel	-	243	807
- training	20,000	15,645	6,206
Affirmative action workers	-	480	-
Purchased services	124,482	127,477	149,345
Supplies	37,000	98,724	67,186
Communication	15,000	17,191	-
Food	1,500	160	166
Rent	-	6,416	15,373
Other rentals	1,500	338	312
Utilities and taxes	13,000	28,246	30,030
Insurance	75,500	106,988	96,803
Repairs and maintenance	5,000	39,853	16,086
Replacements	1,000	-	-
Furnishings and equipment	34,027	3,619	4,342
Vehicle	3,000	2,110	4,129
Advertising and promotion	4,000	-	-
Personal needs	-	1,096	-
Other	3,000	116,463	257,007
	1,301,613	1,500,031	1,558,166
Excess of revenue over expenses before the undernoted	-	59,324	170,303
Transfer for capital assets	-	(59,324)	(170,303)
Change in vacation accrual	-	6,645	(531)
Excess (deficiency) of revenue over expenses	\$ -	\$ 6,645	\$ (531)

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Respite Care - Adults

Schedule of Program Revenue and Expenses

March 31, 2022, with comparative information for 2021

	Budget 2022 (Unaudited) (note 15)	Actual 2022	Actual 2021
Revenue:			
Provincial grants - Operating	\$ 547,851	\$ 526,784	\$ 536,456
Temporary wage enhancement funding	20,202	7,552	-
Pandemic pay funding	-	-	2,041
	568,053	534,336	538,497
Expenses:			
Salaries	201,896	309,264	234,840
Pandemic pay expense	20,202	7,552	2,041
Staff - benefits	6,701	5,315	8,885
- travel	800	-	-
- training	400	-	-
Purchased services	1,750	-	-
Supplies	6,150	-	93
Communication	350	228	229
Food	5,300	-	-
Other rentals	-	338	312
Utilities and taxes	10,000	-	3,330
Repairs and maintenance	1,864	-	-
Personal needs	800	-	-
Furnishings and equipment	500	-	-
Vehicle	500	-	-
Foster care and babysitting	253,880	138,706	140,342
Administration	56,960	72,032	65,461
	568,053	533,435	455,533
Excess of revenue over expenses	\$ -	\$ 901	\$ 82,964

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Supported Independent Living

Schedule of Program Revenue and Expenses

March 31, 2022, with comparative information for 2021

	Budget 2022 (Unaudited) (note 15)	Actual 2022	Actual 2021
Revenue:			
Provincial grants - Operating	\$ 602,222	\$ 602,222	\$ 858,279
Temporary wage enhancement funding	55,205	70,122	21,116
Pandemic pay funding	-	-	31,168
Residents' contributions	-	-	6,150
	657,427	672,344	916,713
Expenses:			
Salaries	486,407	388,961	653,153
Temporary wage enhancement expense	55,205	70,122	21,116
Pandemic pay expense	-	-	31,168
COVID-19 staffing costs	-	3,080	5,656
Staff - benefits	37,332	101,628	79,217
- travel	630	503	1,277
- training	750	705	102
Purchased services	2,000	2,145	442
Supplies	6,095	8,586	4,161
Communication	2,800	8,639	6,201
Food	-	294	101
Rent	-	6,000	6,500
Utilities and taxes	-	1,913	-
Repairs and maintenance	1,000	826	1,818
Replacements	100	-	-
Furnishings and equipment	500	-	2,152
Vehicle	2,000	4,149	5,059
Personal needs	350	-	62
Administration	62,258	74,793	97,922
	657,427	672,344	916,107
Excess of revenue over expenses before the undernoted	-	-	606
Transfer to capital assets	-	-	(606)
Change in vacation accrual	-	(13,925)	(5,057)
Deficiency of revenue over expenses	\$ -	\$ (13,925)	\$ (5,057)

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Intensive Residential Support

Schedule of Program Revenue and Expenses

March 31, 2022, with comparative information for 2021

	Budget 2022 (Unaudited) (note 15)	Actual 2022	Actual 2021
Revenue:			
Provincial grants - Operating	\$ 3,558,695	\$ 3,558,695	\$ 3,243,490
Specialized accomodations	-	20,866	-
Temporary wage enhancement funding	312,208	253,230	109,095
Pandemic pay funding	-	-	143,905
Residents' contributions	61,260	64,660	61,110
Passport funding	48,375	48,375	48,373
	3,980,538	3,945,826	3,605,973
Expenses:			
Salaries	2,600,835	2,489,969	2,217,325
Temporary wage enhancement expense	312,208	253,230	109,095
Pandemic pay expense	-	-	143,906
COVID-19 staffing costs	-	8,906	45,112
Staff - benefits	539,565	418,843	481,074
- travel	8,680	1,461	1,019
- training	15,770	1,518	1,986
Purchased services	5,500	9,874	5,987
Supplies	15,000	17,125	12,823
Communication	7,900	8,040	7,732
Food	20,000	10,397	13,464
Rent	35,850	30,488	18,373
Other rentals	-	572	676
Utilities and taxes	9,000	19,074	10,046
Repairs and maintenance	3,500	82,803	11,748
Replacements	2,000	-	3,174
Furnishings and equipment	1,500	9,688	3,912
Vehicle	30,500	23,570	21,105
Personal needs	5,000	1,974	48,373
Passport	48,375	48,375	1,862
Allocated administration	319,355	385,051	380,532
	3,980,538	3,820,958	3,539,324
Excess of revenue over expenses before undernoted	-	124,868	66,649
Transfer to capital assets	-	(125,138)	(66,649)
Change in vacation accrual	-	13,476	(14,936)
Excess (deficiency) of revenue over expenses	\$ -	\$ 13,206	\$ (14,936)