

Financial Statements of

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

And Independent Auditor's Report thereon

Year ended March 31, 2024

**SUDBURY DEVELOPMENTAL SERVICES**  
**SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY**  
Index to Financial Statements and Supporting Schedules

Year ended March 31, 2024

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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, 2024
- 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, 2024, 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.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

September 23, 2024

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

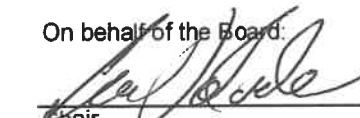
### Statement of Financial Position


March 31, 2024, with comparative information for 2023

	2024	2023
<b>Assets</b>		
Current assets:		
Cash (note 5)	\$ 783,081	\$ 1,130,120
Investments (note 2)	894,233	865,017
Accounts receivable (note 3)	581,843	604,887
Prepayments and supplies	22,798	48,969
	<u>2,281,955</u>	<u>2,648,993</u>
Capital assets (note 4)	5,432,580	5,442,767
	<u>\$ 7,714,535</u>	<u>\$ 8,091,760</u>
<b>Liabilities, Deferred Contributions and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 1,710,845	\$ 2,252,647
Current portion of long-term debt (note 7)	88,397	74,053
	<u>1,799,242</u>	<u>2,326,700</u>
Long-term debt (note 7)	322,228	416,810
Deferred contributions	41,875	42,119
Deferred capital contributions (note 8)	1,819,981	1,738,903
	<u>3,983,326</u>	<u>4,524,532</u>
Net assets:		
Program - MCCSS	(1,838,639)	(1,599,379)
Restricted	2,367,874	1,953,606
Equity in capital assets (note 9)	3,201,974	3,213,001
	<u>3,731,209</u>	<u>3,567,228</u>
Commitments (note 10)		
	<u>\$ 7,714,535</u>	<u>\$ 8,091,760</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, 2024, with comparative information for 2023

	MCCSS Program	Restricted	Equity in Capital Assets (note 9)	2024 Total	2023 Total
Revenue:					
Provincial grants	\$ 15,449,264	\$ -	\$ -	\$ 15,449,264	\$ 15,247,288
Specialized accommodations	83,926	-	-	83,926	21,376
Urgent response	82,871	-	-	82,871	43,859
Program revenue	-	726,080	-	726,080	402,252
Program cost recovery	98,000	329,780	-	427,780	846,167
Residents' contributions	731,069	-	-	731,069	697,509
Investment income	-	37,873	-	37,873	20,450
Other	-	13,964	1,072	15,036	123,661
Amortization of deferred capital contributions	-	-	110,721	110,721	101,297
	16,445,130	1,107,697	111,793	17,664,620	17,503,859
Expenses:					
Salaries and personnel-related	14,292,530	-	-	14,292,530	13,264,358
Purchased services and supplies	962,553	562,393	-	1,524,946	1,817,067
Occupancy	1,118,821	-	-	1,118,821	880,289
Other	7,904	143,799	-	151,703	45,434
Amortization of capital assets	-	-	425,402	425,402	331,633
	16,381,808	706,192	425,402	17,513,402	16,338,781
Unrealized gain (loss) on investments	-	12,763	-	12,763	(23,076)
Excess (deficiency) of revenue over expenses	63,322	414,268	(313,609)	163,981	1,142,002
Repayment to the Ministry of Community and Social Services	-	-	-	-	(89,043)
Excess (deficiency) of revenue over expenses	63,322	414,268	(313,609)	163,981	1,052,959
Net assets (deficiency), beginning of year	(1,599,379)	1,953,606	3,213,001	3,567,228	2,514,269
Transfer for capital assets	(302,582)	-	302,582	-	-
Net assets (deficiency), end of year	\$ (1,838,639)	\$ 2,367,874	\$ 3,201,974	\$ 3,731,209	\$ 3,567,228

See accompanying notes to financial statements.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Statement of Cash Flows

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 163,981	\$ 1,052,959
Adjustments for:		
Amortization of capital assets	425,402	331,633
Amortization of deferred capital contributions	(110,721)	(101,297)
Changes in non-cash working capital:		
Increase in accounts receivable	23,044	(78,087)
Decrease (increase) in prepayments and supplies	26,171	8,472
Decrease in deferred contributions	(244)	(12,307)
Increase in accounts payable and accrued liabilities	(541,802)	361,214
	(14,169)	1,562,587
Cash flows from financing activities:		
Principal repayment on mortgages payable	(53,495)	(52,487)
Principal repayment on long-term debt	(26,743)	(30,972)
Deferred capital contributions received	191,799	24,125
	111,561	(59,334)
Cash flows from investing activities:		
Purchase of capital assets	(415,215)	(936,242)
Increase in investments	(29,216)	(666,943)
	(444,431)	(1,603,185)
Net decrease in cash	(347,039)	(99,932)
Cash, beginning of year	1,130,120	1,230,052
Cash, end of year	\$ 783,081	\$ 1,130,120

See accompanying notes to financial statements.

# **SUDBURY DEVELOPMENTAL SERVICES**

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

Notes to Financial Statements

Year ended March 31, 2024

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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) 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.

# **SUDBURY DEVELOPMENTAL SERVICES**

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

Notes to Financial Statements (continued)

Year ended March 31, 2024

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### **1. Significant accounting policies (continued):**

#### **(b) Revenue recognition (continued):**

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.

#### **(c) Capital assets:**

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

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

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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.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2024

### 1. Significant accounting policies (continued):

#### (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:

		2024		2023	
		Cost	Market Value	Cost	Market Value
Marketable securities	\$	765,445	\$ 894,233	\$ 739,783	\$ 865,017

### 3. Accounts receivable:

		2024	2023
Trade	\$	125,386	\$ 191,309
HST receivable		47,268	98,077
Other		415,189	321,501
		587,843	610,887
Less allowance for doubtful accounts		(6,000)	(6,000)
	\$	581,843	\$ 604,887

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2024

### 4. Capital assets:

2024	Cost	Accumulated amortization	Net book value
Land	\$ 503,726	\$ –	\$ 503,726
Buildings	7,117,785	2,767,063	4,350,722
Parking lots	272,979	183,474	89,505
Furniture and equipment	294,746	180,433	114,313
Vehicles	951,941	589,775	362,166
Computer equipment	74,522	63,307	11,215
Leasehold improvements	10,000	10,000	–
Fencing	25,752	24,819	933
	<b>\$ 9,251,451</b>	<b>\$ 3,818,871</b>	<b>\$ 5,432,580</b>

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
	<b>\$ 8,866,524</b>	<b>\$ 3,423,757</b>	<b>\$ 5,442,767</b>

### 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, 2024, the outstanding balance for the line of credit was \$Nil (2023 - \$Nil).

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2024

### 6. Accounts payable and accrued liabilities:

	2024	2023
Accounts payable	\$ 72,755	\$ 415,813
Accrued vacation pay	711,080	609,923
Payroll related	681,528	565,388
Other accrued liabilities	245,482	508,913
Due to the Ministry of Children, Community and Social Services	—	152,610
	<b>\$ 1,710,845</b>	<b>\$ 2,252,647</b>

### 7. Long-term debt:

Mortgages payable is comprised of the following:

	2024	2023
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	\$ 248,932	\$ 258,006
Mortgage bearing interest at 7.41%, maturing June 7, 2026 and secured by land and building held in Sudbury, Ontario with a net book value of \$1,055,474	96,024	134,661
Mortgage bearing interest at 6.71%, maturing July 9, 2029 and secured by land and building held in Sudbury, Ontario with a net book value of \$262,567	19,474	25,257
	<b>364,430</b>	<b>417,924</b>
Less current portion of mortgages payable	<b>(66,270)</b>	<b>(47,310)</b>
	<b>\$ 298,160</b>	<b>\$ 370,614</b>

**SUDBURY DEVELOPMENTAL SERVICES**  
**SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY**  
Notes to Financial Statements (continued)

Year ended March 31, 2024

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

Principal repayments on the outstanding mortgages payable are as follows:

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2025	\$	66,270
2026		64,513
2027		16,510
2028		11,310
2029		11,684
Thereafter		194,142
	\$	364,429

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# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2024

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

Long-term debt is comprised of the following:

	2024	2023
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$429 including principal and interest, due December 2025	\$ 2,540	\$ 7,465
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$419 including principal and interest, due December 2025	7,371	11,546
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$383 including principal and interest, due December 2025	7,100	11,282
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$431 including principal and interest, due September 2024	2,553	7,500
Vehicle loan bearing interest at 4.56%, payable in monthly instalments of \$494 including principal and interest, due April 2023	—	403
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	11,349	15,675
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	15,282	19,068
	46,195	72,939
Less current portion of long-term debt	(22,127)	(26,743)
	\$ 24,068	\$ 46,196

The vehicle loans are secured by vehicles with a net book value of \$2,830 as of March 31, 2024.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2024

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

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

2025	\$	22,127
2026		14,794
2027		6,323
2028		2,591
2029		360
	\$	46,195

### 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:

	2024	2023
Balance, beginning of year	\$ 1,738,903	\$ 1,816,075
Add Facility Renewal	191,799	24,125
Less amounts amortized to revenue	(110,721)	(101,297)
Balance, end of year	\$ 1,819,981	\$ 1,738,903

MCCSS is registered on title on properties they fund.

### 9. Equity in capital assets:

Equity in capital assets is calculated as follows:

	2024	2023
Capital assets, net	\$ 5,432,580	\$ 5,442,767
Amounts financed by deferred capital contributions	(1,819,981)	(1,738,903)
Long-term debt	(410,625)	(490,863)
	\$ 3,201,974	\$ 3,213,001

# **SUDBURY DEVELOPMENTAL SERVICES**

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

Notes to Financial Statements (continued)

Year ended March 31, 2024

### **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:

2025	\$	224,466
2026		113,766
	\$	338,232

There are no other committed operating lease agreements for the 2027 to 2030 year ends as of the March 31, 2024 year end date.

### **11. Pension benefits:**

Employer contributions paid to the defined contribution pension plan were approximately \$181,349 (2023 - \$145,832).

### **12. Public sector disclosures act:**

For the calendar year December 31, 2024, 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 \$48,376 (2023 - \$40,633) 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 2023.

# **SUDBURY DEVELOPMENTAL SERVICES**

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

Notes to Financial Statements (continued)

Year ended March 31, 2024

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

#### **(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.

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

The unaudited budget presented in the financial statements is based upon the 2023-24 budget approved by the Board of Directors on June 26, 2023.

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Schedule of Program Revenue and Expenses - MCCSS

Year ended March 31, 2024, with comparative information for 2023

	Residential	Community Participation Supports	Administration Program	Respite Care - Adults	Supported Independent Living	Intensive Residential Support	2024 Total	2023 Total
<b>Revenue:</b>								
Provincial grants	\$ 6,750,203	\$ 4,111,816	\$ -	\$ 290,349	\$ 785,165	\$ 3,511,731	\$ 15,449,264	\$ 15,247,288
- Specialized accommodations funding	-	83,926	-	-	-	-	83,926	21,376
Urgent response funding	-	-	-	-	82,871	-	82,871	43,859
Program cost recovery	-	98,000	-	-	-	-	98,000	9,814
Residents' contributions	653,486	-	-	-	-	77,583	731,069	697,509
Administration	-	-	1,560,792	-	-	-	1,560,792	1,491,053
	7,403,689	4,293,742	1,560,792	290,349	868,036	3,589,314	18,005,922	17,510,899
<b>Expenses:</b>								
Salaries	5,309,361	2,896,473	956,927	107,874	583,098	2,405,251	12,258,984	10,986,790
COVID-19 staffing costs	-	-	-	-	-	-	-	10,059
Staff - benefits	652,070	391,035	138,325	4,224	145,272	364,612	1,695,538	2,012,605
- travel	12,541	18,470	6,817	-	2,147	4,177	44,152	21,067
- training	12,394	7,949	35,464	560	1,493	6,451	64,311	29,478
Affirmative action workers	-	-	-	-	-	-	-	23,016
Purchased services	54,046	56,374	90,304	104	7,763	13,219	221,810	380,495
Supplies	26,213	16,787	124,175	603	2,859	17,907	188,544	225,568
Communication	31,583	7,855	17,138	488	8,484	9,267	74,815	70,141
Food	310,800	11,534	879	637	18,470	95,933	438,253	155,928
Rent	45,998	99,529	-	-	45,124	26,325	216,976	183,079
Other rentals	3,091	2,500	580	220	309	1,121	7,821	6,286
Utilities and taxes	75,155	52,251	29,574	-	1,943	13,841	172,764	205,120
Insurance	-	-	130,405	-	-	-	130,405	118,177
Repairs and maintenance	132,558	131,045	20,630	1,732	6,753	49,267	341,985	177,233
Replacements	2,653	-	101	-	345	416	3,515	12,202
Furnishings and equipment	14,921	13,411	1,569	6,913	-	811	37,625	52,740
Vehicle	67,873	100,749	-	-	10,804	28,304	207,730	125,452
Personal needs	34,738	173	-	-	679	4,430	40,020	54,372
Respite caregiver relief	-	-	-	128,388	-	-	128,388	140,564
Other	-	-	7,904	-	-	-	7,904	38,901
Administration	579,018	404,417	-	38,606	81,231	457,520	1,560,792	1,490,953
	7,365,013	4,210,552	1,560,792	290,349	916,774	3,498,852	17,842,332	16,520,226
Amount repayable to funding agency	-	-	-	-	-	-	-	(89,043)
<b>Excess of revenue over expenses before the undemoted</b>	38,676	83,190	-	-	(48,738)	90,462	163,590	901,630
Transfer for capital assets	(102,311)	(127,519)	(16,571)	-	-	(56,181)	(302,582)	(991,578)
Change in vacation accrual	63,635	50,678	8,787	-	12,338	(34,281)	101,157	40,779
<b>Excess (deficiency) of revenue over expenses</b>	\$ -	\$ 6,349	\$ (7,784)	\$ -	\$ (36,400)	\$ -	\$ (37,835)	\$ (49,169)

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Residential

#### Schedule of Program Revenue and Expenses

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (Unaudited) (note 15)	2023 Actual	2023 Actual
Revenue:			
Provincial grants - Operating	\$ 6,608,089	\$ 6,750,203	\$ 6,747,287
Specialized accommodations	-	-	21,376
Urgent response	-	-	43,859
Residents' contributions	654,600	653,486	624,920
	7,262,689	7,403,689	7,437,442
Expenses:			
Salaries	5,080,660	5,309,361	4,784,533
COVID-19 staffing costs	-	-	5,756
Staff - benefits	798,252	652,070	776,256
- travel	8,220	12,541	9,864
- training	11,774	12,394	2,612
Purchased services	68,931	54,046	141,957
Supplies	58,043	26,213	98,081
Communication	22,350	31,583	28,850
Food	168,600	310,800	135,580
Rent	57,800	45,998	12,916
Other rentals	1,400	3,091	1,761
Utilities and taxes	108,846	75,155	107,615
Repairs and maintenance	51,350	132,558	64,427
Replacements	21,600	2,653	3,663
Furnishings and equipment	10,500	14,921	5,101
Vehicle	70,930	67,873	58,521
Personal needs	48,500	34,738	45,126
Other	-	-	974
Administration	674,933	579,018	556,569
	7,262,689	7,365,013	6,840,162
Excess of revenue over expenses before the undernoted	-	38,676	597,280
Transfer for capital assets	-	(102,311)	(597,380)
Change in vacation accrual	-	63,635	70,869
Excess of revenue over expenses	\$ -	\$ -	\$ 70,769

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

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (Unaudited) (note 15)	2023 Actual	2023 Actual
Revenue:			
Provincial grants - Operating	\$ 4,111,816	\$ 4,111,816	\$ 3,592,208
Specialized accommodations	-	83,926	-
Program cost recovery	-	98,000	-
	4,111,816	4,293,742	3,592,208
Expenses:			
Salaries	2,845,524	2,896,473	1,903,148
Staff - benefits	541,030	391,035	474,241
- travel	5,300	18,470	556
- training	7,725	7,949	1,114
Affirmative action workers	-	-	22,183
Purchased services	38,800	56,374	157,259
Supplies	34,000	16,787	84,844
Communication	10,650	7,855	7,569
Food	8,600	11,534	4,537
Rent	100,000	99,529	135,079
Other rentals	2,350	2,500	3,344
Utilities and taxes	42,000	52,251	42,681
Repairs and maintenance	35,200	131,045	54,574
Replacements	1,750	-	4,653
Furnishings and equipment	1,000	13,411	14,983
Vehicle	12,404	100,749	23,533
Personal needs	1,000	173	4,763
Administration	424,483	404,417	425,162
	4,111,816	4,210,552	3,364,223
Amount repayable to funding agency	-	-	(89,043)
Excess of revenue over expenses before the undernoted	-	83,190	138,942
Transfer for capital assets	-	(127,519)	(228,806)
Change in vacation accrual	-	50,678	(20,516)
Excess (deficiency) of revenue over expenses	\$ -	\$ 6,349	\$ (110,380)

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Administration Program

#### Schedule of Program Revenue and Expenses

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (Unaudited) (note 15)	2023 Actual	2023 Actual
Revenue:			
Program cost recovery	\$ 25,000	\$ -	\$ 9,814
Administration	1,189,181	1,560,792	1,491,053
	1,214,181	1,560,792	1,500,867
Expenses:			
Salaries	673,739	956,927	924,428
Staff - benefits	154,960	138,325	180,291
- travel	-	6,817	1,441
- training	20,000	35,464	24,019
Affirmative action workers	-	-	833
Purchased services	124,482	90,304	63,684
Supplies	42,000	124,175	3,133
Communication	15,000	17,138	14,566
Food	1,500	879	1,038
Other rentals	1,500	580	283
Utilities and taxes	25,000	29,574	38,522
Insurance	100,000	130,405	118,177
Repairs and maintenance	5,000	20,630	13,888
Replacements	1,000	101	2,015
Furnishings and equipment	40,000	1,569	18,019
Vehicle	3,000	-	13,109
Advertising and promotion	4,000	-	-
Personal needs	-	-	900
Other	3,000	7,904	37,927
Administration	-	-	-
	1,214,181	1,560,792	1,456,273
Excess of revenue over expenses before the undernoted	-	-	44,594
Transfer for capital assets	-	(16,571)	(44,578)
Change in vacation accrual	-	8,787	1,987
Excess (deficiency) of revenue over expenses	\$ -	\$ (7,784)	\$ 2,003

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Respite Care - Adults

#### Schedule of Program Revenue and Expenses

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (Unaudited) (note 15)	2023 Actual	2023 Actual
Revenue:			
Provincial grants - Operating	\$ 290,348	\$ 290,349	\$ 522,419
Expenses:			
Salaries	69,277	107,874	304,579
Staff - benefits	7,016	4,224	7,254
- travel	800	-	-
- training	400	560	-
Purchased services	1,000	104	-
Supplies	1,650	603	87
Communication	350	488	507
Food	2,000	637	-
Other rentals	500	220	283
Utilities and taxes	10,000	-	-
Repairs and maintenance	-	1,732	-
Replacements	750	-	-
Furnishings and equipment	800	-	-
Vehicle	-	6,913	-
Respite caregiver relief	147,563	128,388	140,564
Other	-	-	-
Administration	48,242	38,606	69,145
	290,348	290,349	522,419
Excess of revenue over expenses	\$ -	\$ -	\$ -

**SUDBURY DEVELOPMENTAL SERVICES**  
**SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY**  
**Supported Independent Living**  
Schedule of Program Revenue and Expenses

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (Unaudited) (note 15)	2023 Actual	2023 Actual
<b>Revenue:</b>			
Provincial grants - Operating	\$ 785,165	\$ 785,165	\$ 805,233
Urgent response	-	82,871	-
	785,165	868,036	805,233
<b>Expenses:</b>			
Salaries	516,820	583,098	469,093
COVID-19 staffing costs	-	-	2,497
Staff - benefits	126,923	145,272	154,156
- travel	630	2,147	6,565
- training	750	1,493	425
Purchased services	2,100	7,763	1,341
Supplies	6,400	2,859	8,302
Communication	10,000	8,484	8,241
Food	-	18,470	709
Rent	4,000	45,124	12,516
Other rentals	-	309	-
Utilities and taxes	3,000	1,943	-
Repairs and maintenance	-	6,753	1,971
Replacements	-	345	195
Furnishings and equipment	-	-	1,129
Vehicle	8,200	10,804	8,653
Personal needs	-	679	565
Administration	106,342	81,231	71,796
	785,165	916,774	748,154
<b>Excess (deficiency) of revenue over expenses before the undernoted</b>	-	(48,738)	57,079
<b>Transfer to capital assets</b>	-	-	(57,079)
<b>Change in vacation accrual</b>	-	12,338	12,192
<b>Excess (deficiency) of revenue over expenses</b>	\$ -	\$ (36,400)	\$ 12,192

# SUDBURY DEVELOPMENTAL SERVICES

## SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

### Intensive Residential Support

#### Schedule of Program Revenue and Expenses

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (Unaudited) (note 15)	2023 Actual	2023 Actual
<b>Revenue:</b>			
Provincial grants - Operating	\$ 3,511,731	\$ 3,511,731	\$ 3,580,141
Residents' contributions	83,256	77,583	72,589
	<u>3,594,987</u>	<u>3,589,314</u>	<u>3,652,730</u>
<b>Expenses:</b>			
Salaries	2,647,196	2,405,251	2,601,009
COVID-19 staffing costs	-	-	1,806
Staff - benefits	399,294	364,612	420,407
- travel	9,180	4,177	2,641
- training	6,800	6,451	1,308
Purchased services	18,720	13,219	16,254
Supplies	19,250	17,907	31,121
Communication	9,400	9,267	10,408
Food	32,400	95,933	14,064
Rent	35,850	26,325	22,568
Other rentals	-	1,121	615
Utilities and taxes	11,700	13,841	16,302
Repairs and maintenance	27,325	49,267	42,373
Replacements	7,000	416	1,676
Furnishings and equipment	3,500	811	13,508
Vehicle	35,500	28,304	21,636
Personal needs	10,000	4,430	3,018
Allocated administration	321,872	457,520	368,281
	<u>3,594,987</u>	<u>3,498,852</u>	<u>3,588,995</u>
<b>Excess of revenue over expenses before undernoted</b>	-	90,462	63,735
<b>Transfer to capital assets</b>	-	(56,181)	(63,735)
<b>Change in vacation accrual</b>	-	(34,281)	(23,753)
<b>Deficiency of revenue over expenses</b>	\$ -	\$ -	\$ (23,753)

