

Financial Statements of

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

And Independent Auditor's Report thereon

Year ended March 31, 2025

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

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Year ended March 31, 2025

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**KPMG LLP**

Times Square
1760 Regent Street, Unit 4
Sudbury, ON P3E 3Z8
Canada
Telephone 705 675 8500
Fax 705 675 7586

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, 2025
- 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, 2025, 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

December 9, 2025

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Statement of Financial Position

March 31, 2025, with comparative information for 2024

	2025	2024
Assets		
Current assets:		
Cash (note 5)	\$ 1,754,313	\$ 783,081
Investments (note 2)	242,394	894,233
Accounts receivable (note 3)	1,004,727	581,843
Prepayments and supplies	22,000	22,798
	<u>3,023,434</u>	<u>2,281,955</u>
Capital assets (note 4)	5,308,950	5,432,580
	<u>\$ 8,332,384</u>	<u>\$ 7,714,535</u>
Liabilities, Deferred Contributions and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 1,783,983	\$ 1,710,845
Current portion of long-term debt (note 7)	71,067	88,397
	<u>1,855,050</u>	<u>1,799,242</u>
Long-term debt (note 7)	260,965	322,228
Deferred contributions	96,053	41,875
Deferred capital contributions (note 8)	1,897,555	1,819,981
	<u>4,109,623</u>	<u>3,983,326</u>
Net assets:		
Program - MCCSS	(2,178,184)	(1,838,639)
Restricted	3,321,582	2,367,874
Equity in capital assets (note 9)	3,079,363	3,201,974
	<u>4,222,761</u>	<u>3,731,209</u>
Commitments (note 10)		
	<u>\$ 8,332,384</u>	<u>\$ 7,714,535</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, 2025, with comparative information for 2024

	Operating MCCSS Program	Restricted Restricted	WISE Operations	Equity in capital assets (note 9)	2025 Total	2024 Total
Revenue:						
Provincial grants	\$ 15,840,150	\$ -	\$ -	\$ -	\$ 15,840,150	\$ 15,449,264
Specialized accommodations	314,309	-	-	-	314,309	166,797
Work Integrated Social Enterprise revenue	-	-	869,825	-	869,825	726,080
Passport revenue	-	619,399	-	-	619,399	427,780
Supports and services	769,547	-	-	-	769,547	731,069
Investment income	-	35,619	-	-	35,619	37,873
Other	-	184,079	-	4,358	188,437	15,036
Amortization of deferred capital contributions	-	-	-	122,719	122,719	110,721
	16,924,006	839,097	869,825	127,077	18,760,005	17,664,620
Expenses:						
Training	37,340	-	-	-	37,340	28,847
Building occupancy	923,730	-	175,375	-	1,099,105	1,218,656
Salaries and benefits	13,878,345	-	184,877	-	14,063,222	13,131,692
Accumulated central administration	1,615,308	-	-	-	1,615,308	1,560,792
Supplies and equipment	218,492	-	218,543	-	437,035	347,191
Communication and travel	215,473	-	4,971	-	220,444	314,260
Other program and service expenditures	215,547	170,418	23,325	-	409,290	486,562
Amortization of capital assets	-	-	-	409,004	409,004	425,402
	17,104,235	170,418	607,091	409,004	18,290,748	17,513,402
Unrealized gain on investments	-	22,295	-	-	22,295	12,763
Excess (deficiency) of revenue over expenses	(180,229)	690,974	262,734	(281,927)	491,552	163,981
Net assets (deficiency), beginning of year	(1,838,639)	2,554,195	(186,321)	3,201,974	3,731,209	3,567,228
Transfer for capital assets	(159,316)	-	-	159,316	-	-
Net assets (deficiency), end of year	\$ (2,178,184)	\$ 3,245,169	76,413	\$ 3,079,363	\$ 4,222,761	\$ 3,731,209

See accompanying notes to financial statements.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Statement of Cash Flows

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 491,552	\$ 163,981
Adjustments for:		
Amortization of capital assets	409,004	425,402
Amortization of deferred capital contributions	(122,719)	(110,721)
	777,837	478,662
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	(422,884)	23,044
Decrease in prepayments and supplies	798	26,171
Increase (decrease) in deferred contributions	54,178	(244)
Increase (decrease) in accounts payable and accrued liabilities	73,139	(541,802)
	483,068	(14,169)
Cash flows from financing activities:		
Principal repayment on mortgages payable	(56,277)	(53,495)
Principal repayment on long-term debt	(22,316)	(26,743)
Deferred capital contributions received	200,293	191,799
	121,700	111,561
Cash flows from investing activities:		
Purchase of capital assets	(285,375)	(415,215)
Change in investments	651,839	(29,216)
	366,464	(444,431)
Net increase (decrease) in cash	971,232	(347,039)
Cash, beginning of year	783,081	1,130,120
Cash, end of year	\$ 1,754,313	\$ 783,081

See accompanying notes to financial statements.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements

Year ended March 31, 2025

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, 2025

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:

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.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2025

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:

The guaranteed investment certificate bears interest at 4.9% and has a maturity date of April 1, 2025.

		2025		2024	
		Cost	Market Value	Cost	Market Value
Marketable securities	\$	58,673	\$ 210,006	\$ 58,973	\$ 187,761
Guaranteed investment certificate		31,304	32,388	706,472	706,472
	\$	89,977	\$ 242,394	\$ 765,445	\$ 894,233

3. Accounts receivable:

		2025	2024
Trade	\$	132,610	\$ 125,386
HST receivable		120,437	47,268
Other		757,680	415,189
		1,010,727	587,843
Less allowance for doubtful accounts		(6,000)	(6,000)
	\$	1,004,727	\$ 581,843

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2025

4. Capital assets:

2025	Cost	Accumulated amortization	Net book value
Land	\$ 503,726	\$ –	\$ 503,726
Buildings	7,403,159	2,948,574	4,454,585
Parking lots	272,979	195,817	77,162
Furniture and equipment	294,746	230,644	64,102
Vehicles	951,941	748,974	202,967
Computer equipment	74,522	68,114	6,408
Leasehold improvements	10,000	10,000	–
Fencing	25,752	25,752	–
	\$ 9,536,825	\$ 4,227,875	\$ 5,308,950

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
	\$ 9,251,451	\$ 3,818,871	\$ 5,432,580

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, 2025, the outstanding balance for the line of credit was \$Nil (2024 - \$Nil).

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2025

6. Accounts payable and accrued liabilities:

	2025	2024
Accounts payable	\$ 107,904	\$ 72,755
Accrued vacation pay	768,338	711,080
Payroll related	553,929	681,528
Other accrued liabilities	353,812	245,482
	<u>\$ 1,783,983</u>	<u>\$ 1,710,845</u>

7. Long-term debt:

Mortgages payable is comprised of the following:

	2025	2024
Royal Bank of Canada:		
Mortgage bearing interest at 5.48%, maturing May 30, 2027 and secured by land and building held in Sudbury, Ontario with a net book value of \$500,686	\$ 237,822	\$ 248,932
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 \$791,540	54,949	96,024
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 \$250,712	15,382	19,474
	<u>308,153</u>	<u>364,430</u>
Less current portion of mortgages payable	(56,103)	(66,270)
	<u>\$ 252,050</u>	<u>\$ 298,160</u>

Principal repayments on the outstanding mortgages payable are as follows:

2026	\$ 56,103
2027	23,957
2028	222,761
2029	4,023
2030	1,309
	<u>\$ 308,153</u>

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2025

7. Long-term debt (continued):

Long-term debt is comprised of the following:

	2025	2024
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$429 including principal and interest, due December 2025	\$ —	\$ 2,540
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$419 including principal and interest, due December 2025	3,012	7,371
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$383 including principal and interest, due December 2025	2,734	7,100
Vehicle loan bearing interest at 4.19%, payable in monthly instalments of \$431 including principal and interest, due September 2025	—	2,553
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	11,321	11,349
Vehicle loan bearing interest at 4.79%, payable in monthly instalments of \$415 including principal and interest, due August 2026	6,812	15,282
	23,879	46,195
Less current portion of long-term debt	(14,964)	(22,127)
	\$ 8,915	\$ 24,068

The vehicle loans are secured by vehicles with a net book value of \$17,149 as of March 31, 2025.

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

2026	\$ 14,965
2027	8,914
	\$ 23,879

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2025

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:

	2025	2024
Balance, beginning of year	\$ 1,819,981	\$ 1,738,903
Add Facility Renewal	200,292	191,799
Less amounts amortized to revenue	(122,718)	(110,721)
Balance, end of year	\$ 1,897,555	\$ 1,819,981

MCCSS is registered on title on properties they fund.

9. Equity in capital assets:

Equity in capital assets is calculated as follows:

	2025	2024
Capital assets, net	\$ 5,308,950	\$ 5,432,580
Amounts financed by deferred capital contributions	(1,897,555)	(1,819,981)
Long-term debt	(332,032)	(410,625)
	\$ 3,079,363	\$ 3,201,974

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 payment to expiry is as follows:

2026	113,766
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11. Pension benefits:

Employer contributions paid to the defined contribution pension plan were approximately \$163,120 (2024 - \$181,349).

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Notes to Financial Statements (continued)

Year ended March 31, 2025

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 \$36,739 (2024 - \$48,376) 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 2024.

(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 information:

The unaudited budget presented in the financial statements is based upon the 2024-25 budget approved by the Board of Directors on October 21, 2024.

16. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted for 2025.

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Schedule of Program Revenue and Expenses - MCCSS

Year ended March 31, 2025, with comparative information for 2024

	Adult Accommodation	Community Support Services	Children's Community Living	2025 Actual	2024 Actual
Revenue:					
Provincial grants - Operating	\$ 10,976,234	\$ 4,541,174	\$ 322,741	\$ 15,840,149	\$ 15,449,264
Specialized accommodations	46,449	267,860	-	314,309	83,926
Urgent response	-	-	-	-	82,871
Program cost recovery	-	-	-	-	98,000
Supports and services	758,792	10,755	-	769,547	731,069
	11,781,475	4,819,789	322,741	16,924,005	16,445,130
Expenses:					
Training	29,215	8,125	-	37,340	28,847
Building occupancy	666,631	257,100	-	923,731	1,056,193
Salaries and benefits	9,656,635	3,873,984	290,467	13,821,086	12,859,270
Allocated central administration	1,128,918	454,117	32,274	1,615,309	1,560,792
Supplies and equipment	119,718	98,774	-	218,492	144,739
Communication and travel	157,264	58,209	-	215,473	309,655
Other program and service expenditures	143,122	72,425	-	215,547	322,044
	11,901,503	4,822,734	322,741	17,046,978	16,281,540
Excess (deficiency) of revenue over expenses before the undernoted	(120,028)	(2,945)	-	(122,973)	163,590
Transfer for capital assets	(148,674)	(10,642)	-	(159,316)	(302,582)
Change in vacation accrual	48,768	8,490	-	57,258	101,157
Excess (deficiency) of revenue over expenses	\$ (219,934)	\$ (5,097)	\$ -	\$ (225,031)	\$ (37,835)

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Adult Accommodations

Schedule of Program Revenue and Expenses

Year ended March 31, 2025, with comparative information for 2024

	2025 Budget (Unaudited) (note 15)	2025 Actual	2024 Actual
Revenue:			
Provincial grants - Operating	\$ 10,976,234	\$ 10,976,234	\$ 10,724,358
Specialized accommodations	-	46,449	82,871
Supports and services	788,928	758,792	731,069
	11,765,162	11,781,475	11,538,298
Expenses:			
Training	29,215	29,215	20,338
Building occupancy	535,944	666,631	734,856
Salaries and benefits	9,656,635	9,656,635	9,169,197
Allocated central administration	1,128,918	1,128,918	1,085,495
Supplies and equipment	119,050	119,718	91,347
Communication and travel	154,780	157,264	175,180
Other program and service expenditures	140,620	143,122	181,485
	11,765,162	11,901,503	11,457,898
Excess (deficiency) of revenue over expenses before the undernoted	-	(120,028)	80,400
Transfer for capital assets	-	(148,674)	(175,063)
Change in vacation accrual	-	48,768	50,479
Excess (deficiency) of revenue over expenses	\$ -	\$ (219,934)	\$ (44,184)

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Community Support Supports

Schedule of Program Revenue and Expenses

Year ended March 31, 2025, with comparative information for 2024

	2025 Budget (Unaudited) (note 15)	2025 Actual	2024 Actual
Revenue:			
Provincial grants - Operating	\$ 4,541,175	\$ 4,541,174	\$ 4,402,165
Program cost recovery	-	-	98,000
Specialized accommodations	-	267,860	-
Supports and services	-	10,755	83,926
	4,541,175	4,819,789	4,584,091
Expenses:			
Training	8,125	8,125	8,509
Building occupancy	191,746	257,100	321,337
Salaries and benefits	3,667,776	3,873,984	3,399,606
Allocated central administration	454,117	454,117	443,023
Supplies and equipment	97,150	98,774	53,392
Communication and travel	55,409	58,209	134,475
Other program and service expenditures	66,852	72,425	140,559
	4,541,175	4,822,734	4,500,901
Excess (deficiency) of revenue over expenses before the undernoted	-	(2,945)	83,190
Transfer for capital assets	-	(10,642)	(127,519)
Change in vacation accrual	-	8,490	50,678
Excess (deficiency) of revenue over expenses	\$ -	\$ (5,097)	\$ 6,349

SUDBURY DEVELOPMENTAL SERVICES

SERVICES POUR HANDICAPS DE DÉVELOPPEMENT DE SUDBURY

Children's Community Living

Schedule of Program Revenue and Expenses

Year ended March 31, 2025, with comparative information for 2024

	2025 Budget (Unaudited) (note 15)	2025 Actual	2024 Actual
Revenue:			
Provincial grants - Operating	\$ 322,741	\$ 322,741	\$ 322,741
Expenses:			
Salaries and benefits	290,467	290,467	290,467
Allocated central administration	32,274	32,274	32,274
	322,741	322,741	322,741
Excess of revenue over expenses	\$ -	\$ -	\$ -