

Financial Statements of

**COMMUNITY LIVING GREATER SUDBURY  
INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY**

Year ended March 31, 2019



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Members of  
Community Living Greater Sudbury  
Intégration Communautaire Grand Sudbury

### ***Opinion***

We have audited the financial statements of Community Living Greater Sudbury, Intégration Communautaire Grand (the Entity), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes 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 end of March 31, 2019, and its results of operations and changes in fund balances 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.



### ***Material Uncertainty Related to Going Concern***

We draw attention to Note 1 in the financial statements, which indicates that the Entity has a working capital deficiency as at March 31, 2019.

As stated in Note 1 in the financial statements, these events or conditions, along with other matters as set forth in Note 1 in the financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Entity's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

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

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

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

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

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

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

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

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



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

June 26, 2019

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Financial Position

March 31, 2019, with comparative information for 2018

	2019	2018
<b>Assets</b>		
Current assets:		
Cash	\$ 2,432,835	787,201
Accounts receivable (note 3)	215,204	239,057
Prepaid expenses	11,297	15,688
	<u>2,659,336</u>	<u>1,041,946</u>
Capital assets (note 4)	3,647,836	3,589,158
	<u>\$ 6,307,172</u>	<u>4,631,104</u>
<b>Liabilities, Deferred Contributions and Fund Balances</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 2,867,797	1,884,576
Current portion of long-term debt (note 7)	22,424	21,605
	<u>2,890,221</u>	<u>1,906,181</u>
Long-term debt (note 7)	358,771	381,104
Deferred capital contributions (note 8)	2,525,134	2,417,668
	<u>5,774,126</u>	<u>4,704,953</u>
Fund balances:		
Program	(232,747)	(150,685)
Employee related	(269,848)	(900,000)
Restricted (note 9)	284,830	198,751
Capital (note 10)	750,811	778,085
	<u>533,046</u>	<u>(73,849)</u>
Going concern (note 1)		
Commitments (note 11)		
	<u>\$ 6,307,172</u>	<u>4,631,104</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2019, with comparative information for 2018

	Program	Employee Related	Restricted (note 9)	Capital	2019	2018
Revenue:						
Government grants and subsidies						
- Provincial	\$ 12,102,308	-	-	-	12,102,308	11,235,663
Interest	-	-	41,601	-	41,601	18,126
Donations and recoveries	-	954,634	55,268	-	1,009,902	93,652
Offsetting revenues - other funding	64,997	-	-	-	64,997	68,145
Institutional revenues - boarding grant	1,018,078	-	-	-	1,018,078	1,003,525
Institutional revenues - medical grant	13,048	-	-	-	13,048	21,213
Gain on disposal of capital asset	-	-	-	-	-	650
Amortization of deferred capital contributions	-	-	-	104,453	104,453	99,698
	13,198,431	954,634	96,869	104,453	14,354,387	12,540,672
Expenses:						
General	-	-	10,790	-	10,790	31,811
Intervenors Community	32,893	-	-	-	32,893	37,866
Intervenors Residential	-	-	-	-	-	6,305
Family Home - Adults	2,368,638	-	-	-	2,368,638	1,979,449
Residential Services	8,931,443	-	-	-	8,931,443	7,415,516
Residential Intensive Support	1,019,556	-	-	-	1,019,556	2,014,663
Day Program	596,755	-	-	-	596,755	674,604
SCS Adults - Other	15,000	-	-	-	15,000	22,764
Minor capital	190,238	-	-	-	190,238	105,557
Employee related	-	324,482	-	-	324,482	-
Amortization of capital assets	-	-	-	153,241	153,241	160,812
	13,154,523	324,482	10,790	153,241	13,643,036	12,449,347
Repayable to funding agency	(22,394)	-	-	-	(22,394)	(91,849)
Excess (deficiency) of expenses before undernoted	21,514	630,152	86,079	(48,788)	688,957	(524)
Fund balances, beginning of year	(150,685)	(900,000)	198,751	778,085	(73,849)	(73,325)
Prior period funding adjustment	(82,062)	-	-	-	(82,062)	-
Transfer for capital	(21,514)	-	-	21,514	-	-
Fund balances, end of year	\$ (232,747)	(269,848)	284,830	750,811	533,046	(73,849)

See accompanying notes to financial statements.

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

### Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 688,957	(524)
Adjustments for:		
Amortization of capital assets	153,241	160,812
Amortization of deferred capital contributions	(104,453)	(99,698)
Gain on disposal of capital assets	-	(650)
Prior period funding adjustment	(82,062)	-
	<u>655,683</u>	<u>59,940</u>
Change in non-cash working capital:		
Decrease in accounts receivable	23,853	166,977
Decrease (increase) in prepaid expenses	4,391	(8,001)
Increase (decrease) in accounts payable and accrued liabilities	983,221	(319,329)
	<u>1,667,148</u>	<u>(100,413)</u>
Cash flows from financing activities:		
Repayment of long-term debt	(21,514)	(31,464)
Deferred capital contributions	190,238	105,557
	<u>168,724</u>	<u>74,093</u>
Cash flows from investing activities:		
Capital asset purchases	(190,238)	(114,055)
Cash proceeds on disposition of capital assets	-	650
	<u>(190,238)</u>	<u>(113,405)</u>
Increase (decrease) in cash	1,645,634	(139,725)
Cash, beginning of year	787,201	926,926
Cash, end of year	<u>\$ 2,432,835</u>	<u>787,201</u>

See accompanying notes to financial statements.



# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

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Community Living Greater Sudbury, Intégration Communautaire Grand Sudbury (“the Organization”), is incorporated without share capital under the laws of Ontario. Its principal activities include providing social services to individuals with developmental disabilities.

## 1. Going concern:

These financial statements have been prepared on a going concern basis in accordance with Canadian accounting standards for not-for-profit organizations. The going concern basis of presentation assumes that the Organization will continue in operation for the foreseeable future and be able to realize its assets and discharge its liabilities and commitments in the normal course of business. However, there is doubt about the appropriateness of the use of the going concern assumption because the Organization has a working capital deficiency of \$230,885 and has experienced a number of periods of operating losses.

The operating losses and fund balance deficiency have been in part caused by a significant pay equity obligation. The Organization is dependent on continued funding from the Ministry of Children, Community and Social Services. In previous years, a portion of the pay equity obligation was satisfied. No assurance can be given that additional funding will be available in the future from the Ministry of Children, Community and Social Services or other sources or that, if available, it can be obtained on terms favorable to the Organization.

These financial statements do not reflect adjustments that would be necessary if the going concern assumption were not appropriate. If the going concern assumption was not appropriate for these financial statements, adjustments would be necessary to the carrying amount of the assets, liabilities, the reported revenue and expenses, and the statement of financial position classifications used.

## 2. 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) Program:

A wide variety of programs funded by the provincial government. Program surpluses and deficits may be offset.

#### (ii) Restricted:

All non-program operating activity and certain other projects not funded by the provincial government; and

Any donations received which are designated to purchase minor operating items for the various programs of the Organization and a variety of fundraising activities conducted by the Organization.

#### (iii) Capital:

Transactions relating to the acquisition, financing, disposal and amortization of capital assets and deferred capital contributions.

# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

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## 2. Significant accounting policies (continued):

### (b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

Program grants are recorded as revenue in the period to which they relate.

Program grants relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.

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.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis at rates corresponding to those of the related capital assets.

### (c) Capital assets:

Capital assets are stated at cost. Amortization is provided on the straight-line basis over the estimated useful lives of the assets as follows:

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Buildings	40 years
Furniture and equipment	5 years
Vehicles	7 years
Paving	15 years

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### (d) 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. Significant items subject to such estimates and assumptions include the carrying value of capital assets and the valuation of certain accrued liabilities. 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.

# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

## 2. Significant accounting policies (continued):

### (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 Organization 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) Prior year funding adjustment:

The Organization receives funding from various funding agencies. The operations are subject to audit by these agencies with possible audit adjustments repayable as a result of the audit. Any adjustments required as a result of these audits are made within net assets in the year they are determined.

## 3. Accounts receivable:

	2019	2018
Trade	\$ 30,902	56,517
Government grant	78,839	86,355
Government remittances	101,140	93,835
Other	4,323	2,350
	\$ 215,204	239,057

## 4. Capital assets:

			2019	2018
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 395,729	–	395,729	395,729
Buildings	4,508,643	1,373,589	3,135,054	3,055,858
Furniture and equipment	773,779	763,304	10,475	15,601
Vehicles	597,011	537,866	59,145	78,399
Paving	118,844	81,411	37,433	43,571
	\$ 6,394,006	2,756,170	3,637,836	3,589,158

# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

## 5. Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities consist of:

	2019	2018
Trade payables and accruals	\$ 979,635	727,467
Payroll accruals	269,903	237,223
Employee related	1,598,677	905,099
Government remittances	19,582	14,787
	<b>\$ 2,867,797</b>	<b>1,884,576</b>

## 6. Bank borrowing facilities:

The Organization's borrowing facilities provide for an unsecured \$150,000 line of credit bearing interest at prime plus 0.5%. There have been no amounts drawn on the line of credit at March 31, 2019 (2018 - \$Nil).

## 7. Long-term debt:

Long-term debt is comprised of the following:

	2019	2018
Royal Bank:		
Mortgage bearing interest at 3.96%, maturing March 22, 2022 and secured by land and building held in Sudbury, Ontario	\$ 50,119	55,406
Mortgage bearing interest at 3.63%, maturing June 30, 2020 and secured by land and Building held in Sudbury, ON	270,400	278,737
Mortgage bearing interest at 3.6%, maturing October 25, 2022 and secured by land and building held in Sudbury, Ontario	60,676	68,566
	<b>381,195</b>	<b>402,709</b>
Current portion of long-term debt	(22,424)	(21,605)
	<b>\$ 358,771</b>	<b>381,104</b>

# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

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

Principal repayments are as follows:

2020	\$	22,424
2021		23,275
2022		24,157
2023		25,074
2024		26,025
Thereafter		260,240
	\$	381,195

## 8. Deferred capital contributions:

Deferred capital contributions represent the unamortized and unspent balances of grants received for capital asset acquisitions. Details of the continuity of these funds are as follows:

	2019	2018
Balance, beginning of year	\$ 2,417,668	2,411,809
Current year contributions	190,238	105,557
Adjustment	21,681	–
Less amounts amortized to revenue	(104,453)	(99,698)
Balance, end of year	\$ 2,525,134	2,417,668

# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

## 9. Restricted funds:

Details of restricted funds are as follows:

	2019			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 7,157	12,072	4,571	14,658
Committee	191,594	84,797	6,219	270,172
	<b>\$ 198,751</b>	<b>96,869</b>	<b>10,790</b>	<b>284,830</b>

  

	2018			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 6,382	6,311	5,536	7,157
Committee	120,519	105,467	34,392	191,594
	<b>\$ 126,901</b>	<b>111,778</b>	<b>39,928</b>	<b>198,751</b>

## 10. Capital fund:

The capital fund equity is calculated as follows:

	2019	2018
Capital assets	\$ 3,647,836	3,589,158
Restricted cash	9,304	9,304
Less: Unamortized deferred capital contributions	(2,525,134)	(2,417,668)
Long-term debt	(381,195)	(402,709)
	<b>\$ 750,811</b>	<b>778,085</b>

# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2019

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## 11. Commitments:

The Organization is committed to minimum annual lease payments under various lease agreements for the rental of buildings, equipment and automobiles as follows:

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2020	\$ 133,570
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## 12. Trust accounts:

The Organization holds \$330,319 (2018 - \$288,161) in trust on behalf of its clients and is not reflected in these financial statements.

## 13. Financial risks and concentration of credit risk:

### (a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization 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 2018.

### (b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization 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 Organization is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about the long-term debt are included in note 7.

## 14. Comparative information:

Certain comparative information has been reclassified from those previously presented to conform to the presentation of the 2019 financial statements.

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds

Year ended March 31, 2019, with comparative information for 2018

	#8746	#9111	#8847	#9110	#9131	#9132	#8917	#8915	2019	2018
	Intervenor Community	Family Home Adults	Residential Services	Residential Intensive Support	Day Program	SCS Adult Other	Capital Grants - PFR	Capital Grants - PFR	Total	Total
<b>Revenue:</b>										
Provincial government grants and subsidies	\$ 35,284	1,955,953	8,356,267	932,808	596,755	16,000	72,620	136,621	12,102,308	11,235,663
Offsetting revenues - other funding	-	-	60,000	4,997	-	-	-	-	64,997	68,145
Institutional revenues - boarding grant	-	545,763	423,627	48,688	-	-	-	-	1,018,078	1,003,525
Institutional revenues - medical grant	-	4,732	5,962	2,354	-	-	-	-	13,048	21,213
	35,284	2,506,448	8,845,856	988,847	596,755	16,000	72,620	136,621	13,198,431	12,328,546
<b>Expenses:</b>										
Salaries	1,390	647,009	6,520,377	804,229	374,362	-	-	-	8,347,367	7,144,046
Benefits	-	65,882	793,558	97,172	48,304	-	-	-	1,004,916	979,621
Travel	839	81,665	53,229	4,387	29,773	-	-	-	169,893	173,360
Staff training	-	11,634	41,772	8,237	2,509	-	-	-	64,152	20,479
Purchased services	23,775	-	-	-	-	15,000	-	-	38,775	52,263
Utilities	-	1,210	81,062	9,230	9,238	-	-	-	100,740	101,860
Insurance	-	6,739	39,838	9,464	8,075	-	-	-	64,116	63,083
Advertising and promotions	-	2,236	4,287	346	480	-	-	-	7,349	4,345
Allocated administration costs:										
- staff related and other	3,289	181,814	635,409	20,554	30,433	-	-	-	871,499	816,979
Communication	-	7,240	30,107	4,328	4,887	-	-	-	46,562	40,857
IT - supplies and equipment	-	3,540	12,257	716	627	-	-	-	17,140	16,594
Other non-client services	-	1,760	10,527	1,330	733	-	-	-	14,350	12,646
Other supplies and equipment	-	86,467	319,943	28,688	15,060	-	-	-	450,158	397,830
Other transactions	-	114	-	-	1,775	-	-	-	1,889	1,867
Contract IT services	-	3,529	5,798	430	175	-	-	-	9,932	809
Contracted-out services	-	7,769	50,791	5,770	6,258	-	-	-	70,588	83,363
Purchased client services	-	48	103,761	83	-	-	-	-	103,892	700,900
Purchased client services - Outside Purchased Resource	-	1,221,076	-	-	-	-	-	-	1,221,076	1,197,601
Rent and mortgage interest	3,600	30,888	9,951	4,758	8,830	-	-	-	58,027	61,130
Repairs and maintenance	-	7,562	153,048	13,057	39,949	-	-	-	213,616	187,947
Supplies and equipment	-	456	65,728	6,777	15,287	-	-	-	88,248	93,587
Capital expenditures	-	-	-	-	-	-	68,835	121,403	190,238	105,557
	32,893	2,368,638	8,931,443	1,019,556	596,755	15,000	68,835	121,403	13,154,523	12,256,724
Excess (deficiency) of revenue over expenses before undemoted transfer	2,391	137,810	(85,587)	(30,709)	-	1,000	3,785	15,218	43,908	71,822
Transfer to capital assets	-	-	-	-	-	-	(68,835)	(121,403)	(190,238)	(105,557)
Transfer from MCCSS - Minor capital funding	-	-	-	-	-	-	68,835	121,403	190,238	105,557
Net repayment of long-term debt	-	-	(8,337)	(13,177)	-	-	-	-	(21,514)	(31,464)
Excess (deficiency) of revenue over expenses before repayment	2,391	137,810	(93,924)	(43,886)	-	1,000	3,785	15,218	22,394	40,358
Repayment to funding agency	(2,391)	-	-	-	-	(1,000)	(3,785)	(15,218)	(22,394)	(91,849)
Excess (deficiency) of revenue over expenses	-	137,810	(93,924)	(43,886)	-	-	-	-	-	(51,491)
Fund balance, beginning of year	19,929	588,414	(875,801)	95,525	110,917	-	(89,669)	-	(150,685)	(99,194)
Fund balance, end of year	\$ 19,929	726,224	(969,725)	51,639	110,917	-	(89,669)	-	(150,685)	(150,685)



# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Intervenor Community - #8746

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
<b>Revenue:</b>			
Ministry subsidies	\$ 35,284	35,284	47,714
<b>Expenses:</b>			
Salaries	-	1,390	-
Travel	2,361	839	130
Purchased client services	35,561	23,397	29,499
Purchased client services - OPR	-	378	-
Other supplies and equipment	2,000	-	-
Premises rent / mortgage interest	3,600	3,600	3,600
Allocated administration costs:			
- staff related and other	4,029	3,289	4,637
	47,551	32,893	37,866
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (12,267)</b>	<b>2,391</b>	<b>9,848</b>

# COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Intervenors Residential - #8745

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
Revenue:			
Ministry subsidies	\$ -	-	6,597
Expenses:			
Salaries	-	-	5,554
Benefits	-	-	131
Allocated administration costs:			
- staff related and other	-	-	620
	-	-	6,305
Excess of revenue over expenses	\$ -	-	292

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Family Home Adults - #9111

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
<b>Revenue:</b>			
Ministry subsidies	\$ 1,955,953	1,955,953	1,581,239
Institutional revenues - boarding grant	573,555	545,763	519,735
Institutional revenues - medical grant	-	4,732	9,385
	<u>2,529,508</u>	<u>2,506,448</u>	<u>2,110,359</u>
<b>Expenses:</b>			
Salaries	595,552	647,009	301,276
Benefits	74,248	65,882	52,612
Travel	76,527	81,665	80,642
Staff training	1,500	11,634	3,409
Utilities	2,438	1,210	1,566
Insurance	5,395	6,739	5,143
Advertising and promotion	1,137	2,236	714
Allocated administration costs:			
- staff related and other	189,429	181,814	185,215
Communication	12,237	7,240	6,680
IT - supplies and equipment	5,597	3,540	1,990
Other non-client services	-	1,760	1,751
Other supplies and equipment	111,212	86,467	88,638
Other transactions	-	114	58
Contract IT services	1,752	3,529	2,674
Contracted-out services	6,564	7,769	4,236
Purchased client services	-	48	515
Purchased client services - OPR	1,334,975	1,221,076	1,197,601
Rent and mortgage interest	30,937	30,888	33,150
Repairs and maintenance	7,263	7,562	8,461
Supplies and equipment	3,923	456	3,118
	<u>2,460,686</u>	<u>2,368,638</u>	<u>1,979,449</u>
<b>Excess of revenue over expenses</b>	<b>\$ 68,822</b>	<b>137,810</b>	<b>130,910</b>

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Services - #8847

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
<b>Revenue:</b>			
Ministry subsidies	\$ 8,356,267	8,356,267	6,389,364
Offsetting revenues - other funding	72,000	60,000	63,045
Institutional revenues - boarding grant	427,101	423,627	412,030
Institutional revenues - medical grant	-	5,962	9,508
	<b>8,855,368</b>	<b>8,845,856</b>	<b>6,873,947</b>
<b>Expenses:</b>			
Salaries	5,779,451	6,520,377	4,734,196
Benefits	803,388	793,558	756,165
Travel	48,846	53,229	51,942
Staff training	10,500	41,772	13,951
Utilities	89,554	81,062	78,022
Insurance	44,770	39,838	42,874
Advertising and promotions	2,034	4,287	2,690
Allocated administration costs:			
- staff related and other	542,619	635,409	454,511
Communication	20,417	30,107	25,199
IT - supplies and equipment	3,977	12,257	13,117
Other non-client services	6,785	10,527	9,048
Other supplies and equipment	262,873	319,943	267,252
Contract IT services	12,261	5,798	(2,439)
Contracted-out services	28,000	50,791	57,025
Purchased client services	-	103,761	700,082
Rent and mortgage interest	10,003	9,951	10,369
Repairs and maintenance	111,761	153,048	133,040
Supplies and equipment	65,466	65,728	68,472
	<b>7,842,705</b>	<b>8,931,443</b>	<b>7,415,516</b>
<b>Excess (deficiency) of revenue over expenses</b>			
before undernoted transfer	1,012,663	(85,587)	(541,569)
Net repayment of long-term debt	(8,285)	(8,337)	(9,463)
<b>Exces (deficiency) of revenue over expenses</b>	<b>\$ 1,004,378</b>	<b>(93,924)</b>	<b>(551,032)</b>

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Intensive Support - #9110

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
<b>Revenue:</b>			
Ministry subsidies	\$ 932,808	932,808	2,155,362
Offsetting revenues - other funding	39,550	4,997	-
Institutional revenues - boarding grant	49,788	48,688	71,760
Institutional revenues - medical grant	-	2,354	2,320
	1,022,146	988,847	2,229,442
<b>Expenses:</b>			
Salaries	693,147	804,229	1,684,617
Benefits	92,170	97,172	119,722
Travel	7,076	4,387	5,291
Staff training	3,000	8,237	1,772
Utilities	16,451	9,230	13,287
Insurance	9,752	9,464	9,296
Advertising and promotions	479	346	550
Allocated administration costs:			
- staff related and other	73,835	20,554	91,036
Communication	5,073	4,328	5,067
IT - supplies and equipment	2,600	716	1,030
Other non-client services	1,939	1,330	1,231
Other supplies and equipment	55,037	28,688	37,060
Contract IT services	3,503	430	382
Contracted-out services	8,000	5,770	1,356
Purchased client services	-	83	303
Rent and mortgage interest	4,809	4,758	5,062
Repairs and maintenance	22,288	13,057	25,496
Supplies and equipment	9,861	6,777	12,105
	1,009,020	1,019,556	2,014,663
<b>Excess (deficiency) of revenue over expenses</b>			
before undernoted	13,126	(30,709)	214,779
Net repayment of long-term debt	(13,126)	(13,177)	(12,753)
<b>Excess (deficiency) of revenue over expenses</b>	\$ -	(43,886)	202,026

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Day Program - #9131

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
<b>Revenue:</b>			
Ministry subsidies	\$ 596,755	596,755	922,723
Offsetting revenues - other funding	5,100	-	5,100
	601,855	596,755	927,823
<b>Expenses:</b>			
Salaries	351,390	374,362	418,405
Benefits	44,523	48,304	50,991
Travel	41,096	29,773	35,354
Staff training	3,000	2,509	1,347
Utilities	9,597	9,238	8,985
Insurance	6,053	8,075	5,770
Advertising and promotions	125	480	391
Allocated administration costs:			
- staff related and other	43,916	30,433	80,960
Communication	3,434	4,887	3,911
IT - supplies and equipment	118	627	457
Other non-client services	969	733	617
Other supplies and equipment	4,640	15,060	4,874
Other transactions	-	1,775	1,809
Contract IT services	1,751	175	192
Contracted-out services	-	6,258	20,747
Rent and mortgage interest	9,600	8,830	8,950
Repairs and maintenance	21,043	39,949	20,951
Supplies and equipment	18,665	15,287	9,893
	559,920	596,755	674,604
<b>Excess of revenue over expenses</b>			
before undernoted	41,935	-	253,219
Net repayment of long-term debt	-	-	(9,248)
<b>Excess of revenue over expenses</b>	<b>\$ 41,935</b>	<b>-</b>	<b>243,971</b>

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: SCS Adults - Other - #9132

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
Revenue:			
Ministry subsidies	\$ 16,000	16,000	23,764
Expenses:			
Purchased services	16,000	15,000	22,764
Excess of revenue over expenses	\$ -	1,000	1,000

# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Capital Grants - PFR #8915

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
Revenue:			
Provincial government grant & subsidies	\$ 136,621	136,621	-
Expenses:			
Capital expenditures	155,500	121,403	-
Excess (deficiency) of revenue over expenses before under noted transfers	(18,879)	15,218	-
Transfer from MCCSS - Minor capital funding	-	(121,403)	-
Transfer to capital assets	-	121,403	-
Excess (deficiency) of revenue over expenses before repayment	(18,879)	15,218	-
Repayment to funding agency	-	(15,218)	(3,343)
Excess (deficiency) of revenue over expenses	\$ (18,879)	-	(3,343)



# COMMUNITY LIVING GREATER SUDBURY

## INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Capital Grants - PFR #8917

Year ended March 31, 2019, with comparative information for 2018

	Budget 2019	Actual 2019	Actual 2018
Revenue:			
Provincial government grant & subsidies	\$ 72,620	72,620	108,900
Expenses:			
Capital expenditures	55,000	68,835	105,557
Excess of revenue over expenses before under noted transfers	17,620	3,785	3,343
Transfer from MCCSS - Minor capital funding	-	(68,835)	(105,557)
Transfer to capital assets	-	68,835	105,557
Excess of revenue over expenses before repayment	17,620	3,785	3,343
Repayment to funding agency	-	(3,785)	(3,343)
Excess of revenue over expenses	\$ 17,620	-	-