

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2021



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

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, 2021
- 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 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, 2021, 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.

Emphasis of Matter - 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, 2021.

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.



Page 3

- 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 30, 2021

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Financial Position

March 31, 2021, with comparative information for 2020

	2021	2020
Assets		
Current assets:		
Cash	\$ 3,514,259	\$ 2,026,508
Accounts receivable (note 3)	306,498	343,040
Prepaid expenses	24,608	27,373
	<u>3,845,365</u>	<u>2,396,921</u>
Restricted cash	338,864	-
Capital assets (note 4)	3,568,269	3,567,757
	<u>\$ 7,752,498</u>	<u>\$ 5,964,678</u>
Liabilities, Deferred Contributions and Fund Balances		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 3,455,817	\$ 2,518,181
Deferred revenue	336,473	-
Current portion of long-term debt (note 7)	297,691	276,012
	<u>4,089,981</u>	<u>2,794,193</u>
Long-term debt (note 7)	34,939	82,846
Deferred capital contributions (note 8)	2,474,247	2,466,418
	<u>6,599,167</u>	<u>5,343,457</u>
Fund balances:		
Program	(502,595)	(502,595)
Restricted (note 9)	884,889	371,831
Capital (note 10)	771,037	751,985
	<u>1,153,331</u>	<u>621,221</u>
Going concern (note 1)		
Commitments (note 11)		
	<u>\$ 7,752,498</u>	<u>\$ 5,964,678</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, 2021, with comparative information for 2020

	Program	Restricted (note 9)	Capital	2021	2020
Revenue:					
Government grants and subsidies					
- Provincial	\$ 12,872,851	-	-	\$ 12,872,851	\$ 11,654,109
Interest	-	19,833	-	19,833	43,588
Donations and recoveries	-	209,657	-	209,657	56,348
Offsetting revenues - other funding	30,976	-	-	30,976	60,168
Institutional revenues - boarding grant	961,255	-	-	961,255	1,061,313
Institutional revenues - medical grant	10,719	-	-	10,719	11,911
Deferred revenue, end of year	(336,473)	-	-	(336,473)	-
Gain on disposal of capital asset	-	-	141	141	200
Amortization of deferred capital contributions	-	-	109,818	109,818	109,516
	13,539,328	229,490	109,959	13,878,777	12,997,153
Expenses:					
General	-	10,712	-	10,712	12,935
Residential Intervenors Services	-	-	-	-	23,369
Host Family Residences	2,112,581	-	-	2,112,581	2,238,742
Supported Group Living Residences	9,181,556	-	-	9,181,556	8,404,896
Intensive Support Residences	1,085,720	-	-	1,085,720	1,060,919
Community Participation Services	499,205	-	-	499,205	513,213
Professional and Specialized Services	-	-	-	-	2,500
Minor capital	8,778	-	-	8,778	25,800
Amortization of capital assets	-	-	161,718	161,718	162,697
	12,887,840	10,712	161,718	13,060,270	12,445,071
Repayable to funding agency	(286,397)	-	-	(286,397)	(463,907)
Excess (deficiency) of expenses before undernoted	365,091	218,778	(51,759)	532,110	88,175
Fund balances, beginning of year	(502,595)	371,831	751,985	621,221	533,046
Transfer to restricted	(338,864)	338,864	-	-	-
Transfer for capital	(26,227)	(44,584)	70,811	-	-
Fund balances, end of year	\$ (502,595)	884,889	771,037	\$ 1,153,331	\$ 621,221

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Statement of Cash Flows

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 532,110	\$ 88,175
Adjustments for:		
Amortization of capital assets	161,718	162,697
Amortization of deferred capital contributions	(109,818)	(109,516)
Gain on disposal of capital assets	(141)	(200)
	583,869	141,156
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	36,542	(127,836)
Decrease (increase) in prepaid expenses	2,765	(16,076)
Increase in deferred revenue	336,473	-
Increase (decrease) in accounts payable and accrued liabilities	937,636	(349,616)
	1,897,285	(352,372)
Cash flows from financing activities:		
Repayment of long-term debt	(26,228)	(22,337)
Deferred capital contributions	117,646	50,800
	91,418	28,463
Cash flows from investing activities:		
Capital asset purchases	(162,229)	(82,618)
Restricted cash	(338,864)	-
Cash proceeds on disposition of capital assets	141	200
	(500,952)	(82,418)
Increase (decrease) in cash	1,487,751	(406,327)
Cash, beginning of year	2,026,508	2,432,835
Cash, end of year	\$ 3,514,259	\$ 2,026,508

See accompanying notes to financial statements.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

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 \$244,616 and has experienced a number of periods of operating losses.

The operating losses and program 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, 2021

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:

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

(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, 2021

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:

	2021	2020
Trade	\$ 76,985	\$ 81,938
Government grant	10,221	69,392
HST remittances	217,503	191,202
Other	1,789	508
	\$ 306,498	\$ 343,040

4. Capital assets:

			2021	2020
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 395,729	–	\$ 395,729	\$ 395,729
Buildings	4,538,401	1,596,943	2,941,458	3,044,467
Furniture and equipment	835,417	796,235	39,182	54,661
Vehicles	559,194	392,452	166,742	41,604
Paving	118,844	93,686	25,158	31,296
	\$ 6,447,585	2,879,316	\$ 3,568,269	\$ 3,567,757

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

5. Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities consist of:

	2021	2020
Trade payables and accruals	\$ 2,155,024	\$ 1,478,402
Payroll accruals	640,793	496,291
Employee related	660,000	543,488
	\$ 3,455,817	\$ 2,518,181

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, 2021 (2020 - \$Nil).

7. Long-term debt:

Long-term debt is comprised of the following:

	2021	2020
Royal Bank:		
Mortgage bearing interest at 3.96%, maturing March 22, 2022 and secured by land and building held in Sudbury, Ontario with a net book value of \$114,563	\$ 38,901	\$ 44,629
Mortgage bearing interest at 3.63%, renewing June 30, 2021 until June 30, 2022 and secured by land and building held in Sudbury, Ontario with a net book value of \$359,910	249,812	261,759
Mortgage bearing interest at 4.1%, maturing October 25, 2022 and secured by land and building held in Sudbury, Ontario with a net book value of \$381,275	43,917	52,470
	332,630	358,858
Current portion of long-term debt	(297,691)	(276,012)
	\$ 34,939	\$ 82,846

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

7. Long-term debt (continued):

Principal repayments are as follows:

2022	\$ 297,691
2023	34,939
	\$ 322,630

Based on approvals received from the funding agency, subsequent to year end the Organization repaid the full balance owing on all mortgages with the Royal Bank.

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:

	2021	2020
Balance, beginning of year	\$ 2,466,418	\$ 2,525,134
Current year contributions	117,647	50,800
Adjustment	-	-
Less amounts amortized to revenue	(109,818)	(109,516)
Balance, end of year	\$ 2,474,247	\$ 2,466,418

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

9. Restricted funds:

Details of restricted funds are as follows:

	2021			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 9,956	1,009	10,717	\$ 248
Committee	361,875	567,351	44,585	884,641
	<u>\$ 371,831</u>	<u>568,360</u>	<u>55,302</u>	<u>\$ 884,889</u>

	2020			
	Balance, beginning of year	Additions	Expenses and Transfers	Balance, end of year
Board	\$ 14,658	823	5,525	\$ 9,956
Committee	270,172	99,113	7,410	361,875
	<u>\$ 284,830</u>	<u>99,936</u>	<u>12,935</u>	<u>\$ 371,831</u>

10. Capital fund:

The capital fund equity is calculated as follows:

	2021	2020
Capital assets	\$ 3,568,269	\$ 3,567,757
Restricted cash	9,645	9,504
Less: Unamortized deferred capital contributions	(2,474,247)	(2,466,418)
Long-term debt	(332,630)	(358,858)
	<u>\$ 771,037</u>	<u>\$ 751,985</u>

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

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:

2022	\$ 169,502
------	------------

12. Trust accounts:

The Organization holds \$477,698 (2020 - \$382,785) 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 2020.

(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.

(d) Other risk:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Organization closed certain facilities based on recommendations from Public Health Ontario. These facilities were reopened in the summer of 2020 on appointment basis with social distancing requirements and Public Health regulations followed.

In response to the adverse impact the pandemic, the Provincial government has provided financial relief in the form of grants totaling \$477,109 for COVID-19 temporary pandemic pay and \$429,357 for temporary wage enhancements.

COMMUNITY LIVING GREATER SUDBURY INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Notes to Financial Statements

Year ended March 31, 2021

13. Financial risks and concentration of credit risk:

(d) Other risk (continued):

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Organization is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

14. Comparative information:

Certain comparative information has been reclassified from those previously presented to conform to the presentation of the 2021 financial statements.

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds

Year ended March 31, 2021, with comparative information for 2020

	F668	F660	F667	F704	#8936	2021	2020
	Host	Supported	Intensive	Community	Capital Grants -	2021	2020
	Family	Group Living	Support	Participation	PFR	Total	Total
	Residences	Residences	Residences	Services			
Revenue:							
Provincial government grants and subsidies	\$ 2,434,645	8,326,173	1,127,546	977,105	7,382	\$ 12,872,851	\$ 11,654,109
Offsetting revenues - other funding	6,286	18,690	6,000	-	-	30,976	60,168
Institutional revenues - boarding grant	539,966	372,281	49,008	-	-	961,255	1,061,313
Institutional revenues - medical grant	3,021	6,768	930	-	-	10,719	11,911
Deferred revenue, end of year	-	(85,924)	(250,549)	-	-	(336,473)	-
	2,983,918	8,637,988	932,935	977,105	7,382	13,539,328	12,787,501
Expenses:							
Salaries	275,315	6,357,773	736,129	261,607	-	7,630,824	7,414,236
Benefits	53,782	789,682	102,327	40,627	-	986,418	1,217,652
Travel	59,616	38,692	3,617	22,751	-	124,676	140,970
Staff training	11,415	108,992	15,427	4,135	-	139,969	22,507
Purchased services	-	-	-	-	-	-	19,410
Utilities	-	83,928	9,111	7,662	-	100,701	95,984
Insurance	7,560	39,348	9,131	8,037	-	64,076	61,672
Advertising and promotions	1,096	9,755	1,096	-	-	11,947	3,759
Allocated administration costs:							
- staff related and other	66,930	773,038	106,820	44,470	-	991,258	1,088,604
Communication	11,394	32,816	4,546	6,370	-	55,126	55,519
IT - supplies and equipment	2,872	21,817	6,363	366	-	31,418	10,561
Other non-client services	1,334	12,584	781	558	-	15,257	15,376
Other supplies and equipment	74,540	428,871	36,312	13,805	-	553,528	411,549
Other transactions	-	-	-	-	-	-	1,964
Contract IT services	3,447	19,282	4,929	2,103	-	29,761	12,055
Contracted-out services	5,393	72,060	9,535	1,862	-	88,850	61,053
Purchased client services	2,733	853	-	762	-	4,348	2,413
Purchased client services -							
Outside Purchased Resource	1,499,963	-	-	49,987	-	1,549,950	1,265,524
Rent and mortgage interest	20,534	37,053	3,654	8,830	-	70,071	57,252
Repairs and maintenance	14,657	210,082	29,860	19,201	-	273,800	213,810
Supplies and equipment	-	144,930	6,082	6,072	-	157,084	71,769
Capital expenditures	-	-	-	-	8,778	8,778	25,800
	2,112,581	9,181,556	1,085,720	499,205	8,778	12,887,840	12,269,439
Excess (deficiency) of revenue over expenses before undernoted transfer	871,337	(543,568)	(152,785)	477,900	(1,396)	651,488	518,062
Transfer to capital assets	-	-	-	-	(7,382)	(7,382)	(57,618)
Transfer to restricted funds	-	(338,864)	-	-	-	(338,864)	-
Transfer from MCCSS - Minor capital funding	-	-	-	-	7,382	7,382	25,800
Net repayment of long-term debt	-	(11,946)	(14,281)	-	-	(26,227)	(22,337)
Excess (deficiency) of revenue over expenses before repayment	871,337	(894,378)	(167,066)	477,900	(1,396)	286,397	463,907
Repayment to funding agency	-	(34,368)	-	(252,029)	-	(286,397)	(463,907)
Excess (deficiency) of revenue over expenses	\$ 871,337	(928,746)	(167,066)	225,871	(1,396)	\$ -	\$ -

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Residential Intervenors Services - F800

Year ended March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
Revenue:			
Ministry subsidies	\$ -	\$ -	\$ 26,543
Expenses:			
Travel	-	-	822
Purchased client services	-	-	16,910
Premises rent / mortgage interest	-	-	3,300
Allocated administration costs:			
- staff related and other	-	-	2,337
	-	-	23,369
Excess of revenue over expenses	\$ -	\$ -	\$ 3,174

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Host Family Residences - F668

Year ended March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
Revenue:			
Ministry subsidies	\$ 1,919,909	\$ 2,434,645	\$ 1,823,218
Offsetting revenues - other funding	-	6,286	-
Institutional revenues - boarding grant	551,197	539,966	578,764
Institutional revenues - medical grant	-	3,021	4,159
	<u>2,471,106</u>	<u>2,983,918</u>	<u>2,406,141</u>
Expenses:			
Salaries	362,861	275,315	499,395
Benefits	67,463	53,782	71,713
Travel	60,628	59,616	72,202
Staff training	7,849	11,415	3,786
Utilities	690	-	537
Insurance	7,377	7,560	7,310
Advertising and promotion	-	1,096	104
Allocated administration costs:			
- staff related and other	224,992	66,930	165,582
Communication	13,313	11,394	7,393
IT - supplies and equipment	-	2,872	2,105
Other non-client services	5,175	1,334	1,487
Other supplies and equipment	107,358	74,540	88,597
Other transactions	-	-	70
Contract IT services	3,524	3,447	3,218
Contracted-out services	-	5,393	6,709
Purchased client services	25,000	2,733	823
Purchased client services - OPR	1,497,713	1,499,963	1,265,524
Rent and mortgage interest	40,937	20,534	31,237
Repairs and maintenance	25,628	14,657	8,929
Supplies and equipment	20,598	-	2,021
	<u>2,471,106</u>	<u>2,112,581</u>	<u>2,238,742</u>
Excess of revenue over expenses	\$ -	\$ 871,337	\$ 167,399

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Supported Group Living Residences - F660

Year ended March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
Revenue:			
Ministry subsidies	\$ 7,866,272	\$ 8,326,173	\$ 7,821,688
Offsetting revenues - other funding	-	18,690	55,169
Institutional revenues - boarding grant	398,502	372,281	433,541
Institutional revenues - medical grant	-	6,768	6,822
Deferred revenue, end of year	-	(85,924)	-
	<u>8,264,774</u>	<u>8,637,988</u>	<u>8,317,220</u>
Expenses:			
Salaries	6,000,532	6,357,773	5,871,176
Benefits	846,082	789,682	968,796
Travel	51,820	38,692	40,260
Staff training	45,111	108,992	14,522
Utilities	76,019	83,928	78,762
Insurance	38,653	39,348	37,499
Advertising and promotions	-	9,755	3,349
Allocated administration costs:			
- staff related and other	652,855	773,038	768,766
Communication	34,528	32,816	37,582
IT - supplies and equipment	18,133	21,817	7,436
Other non-client services	51,225	12,584	11,759
Other supplies and equipment	305,137	428,871	288,415
Contract IT services	12,990	19,282	7,782
Contracted-out services	25,000	72,060	39,712
Purchased client services	-	853	1,590
Rent and mortgage interest	9,673	37,053	9,646
Repairs and maintenance	180,800	210,082	167,023
Supplies and equipment	67,601	144,930	50,821
	<u>8,416,159</u>	<u>9,181,556</u>	<u>8,404,896</u>
Deficiency of revenue over expenses before undernoted transfer	(151,385)	(543,568)	(87,676)
Net repayment of long-term debt	(8,615)	(11,946)	(8,642)
Deficiency of revenue over expenses	\$ (160,000)	\$ (555,514)	\$ (96,318)

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Intensive Support Residences - F667

Year ended March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
Revenue:			
Ministry subsidies	\$ 1,200,959	\$ 1,127,546	\$ 1,403,107
Offsetting revenues - other funding	-	6,000	4,999
Institutional revenues - boarding grant	49,937	49,008	49,008
Institutional revenues - medical grant	-	930	930
Deferred revenue, end of year	-	(250,549)	-
	1,250,896	932,935	1,458,044
Expenses:			
Salaries	751,427	736,129	739,594
Benefits	114,625	102,327	123,125
Travel	3,977	3,617	3,506
Staff training	6,135	15,427	2,692
Utilities	10,378	9,111	8,595
Insurance	9,348	9,131	9,039
Advertising and promotions	-	1,096	-
Allocated administration costs:			
- staff related and other	94,352	106,820	100,598
Communication	4,911	4,546	5,178
IT - supplies and equipment	2,156	6,363	909
Other non-client services	5,175	781	1,646
Other supplies and equipment	77,774	36,312	29,606
Contract IT services	1,500	4,929	555
Contracted-out services	-	9,535	6,490
Purchased client services	-	-	-
Rent and mortgage interest	4,220	3,654	4,239
Repairs and maintenance	25,575	29,860	20,526
Supplies and equipment	15,628	6,082	4,621
	1,127,181	1,085,720	1,060,919
Excess (deficiency) of revenue over expenses before undernoted	123,715	(152,785)	397,125
Net repayment of long-term debt	(13,715)	(14,281)	(13,695)
Excess (deficiency) of revenue over expenses	\$ 110,000	\$ (167,066)	\$ 383,430

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Community Participation Services - F704

Year ended March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
Revenue:			
Ministry subsidies	\$ 963,072	\$ 977,105	\$ 553,753
	963,072	977,105	553,753
Expenses:			
Salaries	622,184	261,607	304,071
Benefits	94,368	40,627	54,018
Travel	48,988	22,751	24,180
Staff training	2,684	4,135	1,507
Utilities	9,413	7,662	8,090
Insurance	8,067	8,037	7,824
Advertising and promotions	-	-	306
Allocated administration costs:			
- staff related and other	76,620	44,470	51,321
Communication	3,055	6,370	5,366
IT - supplies and equipment	-	366	111
Other non-client services	10,350	558	484
Other supplies and equipment	5,854	13,805	4,931
Other transactions	-	-	1,894
Contract IT services	-	2,103	500
Contracted-out services	-	1,862	8,142
Purchased client services	-	762	-
Purchased client services - OPR	-	49,987	-
Rent and mortgage interest	9,600	8,830	8,830
Repairs and maintenance	14,805	19,201	17,332
Supplies and equipment	7,084	6,072	14,306
	913,072	499,205	513,213
Excess of revenue over expenses			
before undernoted	50,000	477,900	40,540
Excess of revenue over expenses	\$ 50,000	\$ 477,900	\$ 40,540

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Professional and Specialized Services - F705

Year ended March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
Revenue:			
Ministry subsidies	\$ -	\$ -	\$ -
Expenses:			
Purchased services	-	-	2,500
Deficiency of revenue over expenses	\$ -	\$ -	\$ (2,500)

COMMUNITY LIVING GREATER SUDBURY

INTÉGRATION COMMUNAUTAIRE GRAND SUDBURY

Schedule of Program Funds: Capital Grants - PFR #8936

Year ended March 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
Revenue:			
Provincial government grant and subsidies	\$ -	\$ 7,382	\$ 25,800
Expenses:			
Capital expenditures	-	8,778	25,800
Excess (deficiency) of revenue over expenses before under noted transfers	-	(1,396)	-
Transfer from MCCSS - Minor capital funding	-	(7,382)	(25,800)
Transfer to capital assets	-	8,778	25,800
Excess of revenue over expenses before repayment	-	-	-
Repayment to funding agency	-	-	-
Excess of revenue over expenses	\$ -	\$ -	\$ -