

Financial Statements of

**COMMUNITY LIVING  
YORK SOUTH**

And Independent Auditor's Report thereon

Year ended March 31, 2023



KPMG LLP  
Vaughan Metropolitan Centre  
100 New Park Place, Suite 1400  
Vaughan ON L4K 0J3  
Canada  
Tel 905-265-5900  
Fax 905-265-6390

## INDEPENDENT AUDITOR'S REPORT

To the Members of Community Living York South

### *Opinion*

We have audited the financial statements of Community Living York South (the Entity), which comprise:

- the statement of financial position as at March 31, 2023
- the statement of operations for the year then ended
- the statement of changes in net assets 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 March 31, 2023, 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 these 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.



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

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

June 15, 2023

# COMMUNITY LIVING YORK SOUTH

## Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
<b>Assets</b>		
Current assets:		
Cash	\$ 4,343,295	\$ 4,480,662
Short-term investments (note 2)	4,225,107	3,841,471
Accounts receivable (note 3)	452,600	401,779
	<u>9,021,002</u>	<u>8,723,912</u>
Capital assets (note 4)	6,731,649	6,157,503
Long-term investments (note 5)	154,820	185,176
	<u>\$ 15,907,471</u>	<u>\$ 15,066,591</u>

## Liabilities and Net Assets

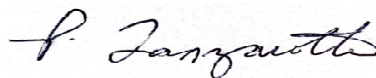
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 2,252,948	\$ 1,943,576
Deferred revenue	149,683	154,809
Current portion of mortgages payable (note 7)	56,425	55,102
	<u>2,459,056</u>	<u>2,153,487</u>
Deferred contributions related to capital assets (note 8)	630,027	747,883
Deferred contributions related to future expenses	224,367	213,911
Mortgages payable (note 7)	100,280	156,705
Net assets:		
Investment in capital assets (note 9)	5,944,917	5,197,813
Internally restricted (note 10)	3,000,000	3,000,000
Unrestricted	3,443,113	3,494,302
Capital reserve (note 11)	105,711	102,490
	<u>12,493,741</u>	<u>11,794,605</u>
Commitments (note 15)		
	<u>\$ 15,907,471</u>	<u>\$ 15,066,591</u>

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

# COMMUNITY LIVING YORK SOUTH

## Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Revenue (Schedule 1):		
Provincial government subsidies	\$ 17,028,139	\$ 16,262,188
Residential fees	945,704	938,784
Passport	437,140	281,811
United Way grants	226,546	231,009
Amortization of deferred contributions related to capital assets (note 8)	177,856	208,235
Donations and other	171,670	116,793
Unrealized gain (loss) on investments	170,960	(68,379)
Interest and dividends	162,877	153,650
Trillium Foundation	90,334	-
Gain (loss) on disposal of investments	(173,414)	164,249
	<u>19,237,812</u>	<u>18,288,340</u>
Expenditures (recovery) (Schedule 1):		
Staff salaries and benefits	12,474,251	11,489,810
Purchased services	1,427,586	1,311,045
Professional services	1,090,963	1,243,262
Occupancy-related costs	966,945	875,271
Supplies and equipment	678,895	643,278
Amortization of capital assets	663,087	602,030
Repairs and maintenance	630,318	453,272
Passport	399,766	302,453
Staff training	272,293	243,706
Travel and communication	239,462	175,380
Other services	160,841	484,640
Insurance	123,202	110,912
General and administrative	36,327	45,879
Portfolio management	22,795	23,242
Interest on mortgages	4,424	5,092
Expenditure recovery	(652,479)	(427,704)
	<u>18,538,676</u>	<u>17,581,568</u>
Excess of revenue over expenditures	\$ 699,136	\$ 706,772

See accompanying notes to financial statements.

## COMMUNITY LIVING YORK SOUTH

### Statement of Changes in Net Assets

Year ended March 31, 2023, with comparative information for 2022

					2023	2022
	Invested in capital assets (note 9)	Internally restricted (note 10)	Unrestricted	Capital reserve (note 11)	Total	Total
Balance, beginning of year	\$ 5,197,813	\$ 3,000,000	\$ 3,494,302	\$ 102,490	\$ 11,794,605	\$ 11,087,833
Excess (deficiency) of revenue over expenditures	(485,231)	-	1,184,367	-	699,136	706,772
Interfund transfer	-	-	(3,221)	3,221	-	-
Invested in capital assets	1,232,335	-	(1,232,335)	-	-	-
<b>Balance, end of year</b>	<b>\$ 5,944,917</b>	<b>\$ 3,000,000</b>	<b>\$ 3,443,113</b>	<b>\$ 105,711</b>	<b>\$ 12,493,741</b>	<b>\$ 11,794,605</b>

See accompanying notes to financial statements.

# COMMUNITY LIVING YORK SOUTH

## Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Excess of revenue over expenditures	\$ 699,136	\$ 706,772
Items not involving cash:		
Amortization of capital assets	663,087	602,030
Amortization of deferred contributions related to capital assets	(177,856)	(208,235)
Loss (gain) on disposal of investments	173,414	(164,249)
Unrealized (gain) loss on investments	(170,960)	68,379
Change in non-cash operating working capital	253,425	47,650
	<u>1,440,246</u>	<u>1,052,347</u>
Financing:		
Repayment of mortgages payable	(55,102)	(54,145)
Deferred contributions related to capital assets	60,000	-
Deferred contributions related to future expenses	10,456	(3,945)
	<u>15,354</u>	<u>(58,090)</u>
Investments:		
Additions to capital assets	(1,237,233)	(494,466)
Proceeds on disposal of investments	757,441	1,527,432
Purchase of investments	(1,113,175)	(1,359,792)
	<u>(1,592,967)</u>	<u>(326,826)</u>
Increase (decrease) in cash	(137,367)	667,431
Cash, beginning of year	4,480,662	3,813,231
Cash, end of year	<u>\$ 4,343,295</u>	<u>\$ 4,480,662</u>

See accompanying notes to financial statements.



# COMMUNITY LIVING YORK SOUTH

## Notes to Financial Statements

Year ended March 31, 2023

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Community Living York South (the "Entity") is a charitable organization established to provide facilities and services to individuals with intellectual disabilities in the southern sector of York Region. The Entity is incorporated under the laws of Ontario without share capital and is registered as a charitable organization with the Canada Revenue Agency and, accordingly, is exempt from income taxes. The Entity is dependent upon the continued support from the Ministry of Children, Community and Social Services ("MCCSS"). The Entity receives a substantial amount of funding from the MCCSS, pursuant to a service contract entered into by both parties.

### 1. Significant accounting policies:

These financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the Chartered Professional Accountants Canada Handbook. The Entity's significant accounting policies are as follows:

(a) Revenue recognition:

The Entity follows the deferral method of accounting for contributions.

Deferred contributions related to capital assets include subsidies and grants from governments which are restricted for the purchase of capital assets. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Revenue from specified donations and fundraising activities is recognized in the year in which the activities occur. Deferred revenue consists of prepayments for events to be held in a future period. Unspecified donations are recorded as income in the year they are received.

Unrestricted contributions, including grants and subsidies, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred contributions related to future expenses represent restricted contributions held in trust for which the related expenses have not yet been incurred. Any unrealized gains and losses on the underlying investments are included in total deferred contributions related to future expenses. When the expenses are incurred, an equivalent amount is recognized as revenue.

Revenue related to user fees, income from services rendered and investment income is recorded as it is earned. Unrealized gain or loss on investments is recorded as disclosed in note 1(c).

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 1. Significant accounting policies (continued):

### (b) Capital assets:

The Entity's investment in real property and capital equipment is recorded at cost less accumulated amortization.

Capital assets are amortized over their estimated useful lives on a straight-line basis using the following annual rates:

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Buildings	5%
Furniture and equipment	20%
Vehicles	33-1/3%
Computer hardware	33-1/3%
Leasehold improvements	33-1/3%

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### (c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. 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 Entity 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. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Fair values of investments are determined as follows:

Fixed income securities and equities are valued at year end quoted market prices.

The Entity does not enter into any derivative financial instruments for hedging or speculative purposes.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 1. Significant accounting policies (continued):

(d) Foreign currency translation:

Monetary assets and liabilities are translated at the prevailing rates of exchange at the balance sheet date. Revenue and expenses are translated at the average exchange rates for the year. Realized and unrealized exchange gains and losses are included in the statement of operations.

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the revenue and expenditures during the year. Actual results could differ from those estimates.

## 2. Short-term investments:

	2023		2022	
	Cost	Market	Cost	Market
Bond funds	\$ 2,068,886	\$ 2,069,337	\$ 1,649,893	\$ 1,582,645
Equities	1,987,811	2,155,770	1,746,094	2,258,826
	\$ 4,056,697	\$ 4,225,107	\$ 3,395,987	\$ 3,841,471

(a) Interest rate risk:

The value of short-term bond fund investments will generally increase if interest rates fall and will decrease if interest rates rise. Changes in interest rates may also affect the value of equity securities.

(b) Market and credit risk:

The risks associated with the bond funds are the risks associated with the bonds in which the funds are invested. The value of equity securities changes with stock market conditions, which are affected by general economic and market conditions. The value of securities or debt instruments will vary with developments within the specific companies or governments which issue the securities or debt instruments.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 2. Short-term investments (continued):

(c) Foreign currency risk:

The value of securities denominated in a currency other than Canadian dollars will be affected by changes in the value of the Canadian dollar in relation to the value of the currency in which the security is denominated.

## 3. Accounts receivable:

	2023	2022
Accounts receivable	\$ 265,636	\$ 247,949
HST receivable	176,964	153,830
Provincial government subsidies receivable	10,000	-
	<u>\$ 452,600</u>	<u>\$ 401,779</u>

## 4. Capital assets:

	2023	2022		
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 3,138,398	\$ -	\$ 3,138,398	\$ 3,138,398
Buildings	11,186,351	8,022,616	3,163,735	2,824,132
Furniture and equipment	871,014	728,832	142,182	57,850
Vehicles	1,002,555	787,520	215,035	127,198
Computer hardware	529,178	456,879	72,299	9,925
Leasehold improvements	159,118	159,118	-	-
	<u>\$ 16,886,614</u>	<u>\$ 10,154,965</u>	<u>\$ 6,731,649</u>	<u>\$ 6,157,503</u>

Major funding for the acquisition of certain properties was received from the Ministry of Children, Community and Social Services. The Entity is therefore not able to dispose of these properties or to use the assets for other purposes without the consent of the MCCSS. If any such properties are sold and the proceeds of sale are not reinvested in another approved property within the fiscal year that the property is sold, a portion of the proceeds based on previous funding grants may be repayable to MCCSS.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 5. Long-term investments:

	2023		2022	
	Cost	Market	Cost	Market
Fixed income funds	\$ 96,160	\$ 96,172	\$ 119,012	\$ 117,142
Equities	54,082	58,648	51,807	68,034
	\$ 150,242	\$ 154,820	\$ 170,819	\$ 185,176

The fixed income funds and equities are held in trust for the funding of future scholarships, which are included in deferred contributions related to future expenses. The long-term investments are subject to the same financial instrument risks as disclosed in note 2.

## 6. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable for payroll related taxes of \$380,331 (2022 - \$239,730).

## 7. Mortgages payable:

	2023	2022
2.500% Scotiabank first mortgage, payable in blended monthly instalments of \$3,350, due November 1, 2025	\$ 103,608	\$ 140,724
2.150% Peoples Trust Company first mortgage, payable in blended monthly instalments of \$1,611, due January 1, 2026	53,097	71,083
	156,705	211,807
Less current portion	56,425	55,102
	\$ 100,280	\$ 156,705

The mortgages payable to Scotiabank and Peoples Trust Company have been arranged through the Ministry of Municipal Affairs and Housing. The mortgages payable are secured by specific charges to the buildings. The net book value of the buildings at March 31, 2023 was \$722,266 (2022 - \$574,079).

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 7. Mortgages payable (continued):

Future principal repayments on mortgages payable are as follows:

2024	\$	56,425
2025		57,773
2026		42,501
	\$	156,699

## 8. Deferred contributions related to capital assets:

Deferred capital contributions related to capital assets represent the unamortized amount of subsidies and grants received for the purchase of capital assets.

The amortization of capital contributions is recorded as revenue in the statement of operations.

	2023	2022
Balance, beginning of year	\$ 747,883	\$ 956,118
Contributions received	60,000	-
Amounts amortized to revenue	(177,856)	(208,235)
Balance, end of year	\$ 630,027	\$ 747,883

## 9. Invested in capital assets:

Invested in capital assets is calculated as follows:

	2023	2022
Capital assets	\$ 6,731,649	\$ 6,157,503
Amounts funded by:		
Deferred contributions related to capital assets	(630,027)	(747,883)
Mortgages payable	(156,705)	(211,807)
	\$ 5,944,917	\$ 5,197,813

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 9. Invested in capital assets (continued):

The change in the balance is calculated as follows:

	2023	2022
Excess (deficiency) of revenue over expenditures:		
Amortization of deferred contributions related to capital assets	\$ 177,856	\$ 208,235
Amortization of capital assets	(663,087)	(602,030)
	(485,231)	(393,795)
Net changes in invested in capital assets:		
Additions to capital assets	1,237,233	494,466
Amounts funded by:		
Deferred contributions related to capital assets	(60,000)	-
Mortgages payable	55,102	54,145
	1,232,335	548,611
	\$ 747,104	\$ 154,816

## 10. Restrictions on net assets:

The Board of Directors internally restricted a total amount of \$3,000,000 (2022 - \$3,000,000), which consists of \$1,100,000 for working capital purposes, \$200,000 for contingencies and \$1,700,000 for the purchase of single storey properties to replace certain existing two storey properties.

## 11. Capital reserve:

The capital reserve represents balances set aside for the Dedicated Supportive Housing program.

# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 12. Reconciliation of Schedule 1 to statement of operations:

	2023	2022
Excess of revenue over expenditures	\$ 699,136	\$ 706,772
Adjustments:		
Amortization of deferred contributions related to capital assets	(177,856)	(208,235)
Principal reduction of mortgages payable	(55,102)	(54,145)
Additions to capital assets	(1,237,233)	(494,466)
Accrued payables	196,225	(115,994)
Other revenue	2,187	(6,019)
Amortization of capital assets	663,087	602,030
Additions to deferred contributions related to capital assets	60,000	-
Audit fee accrual	36,057	37,162
Accrual of accounts receivable	(142,817)	(106,742)
Payroll adjustments	8,136	-
Other expenses	8,364	11,401
Accrual of subsidies payable	-	(178,466)
Excess of revenue over expenditures per Schedule 1	\$ 60,184	\$ 193,298

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

### (a) Liquidity risk:

Liquidity risk is the risk that the Entity will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Entity manages its liquidity risk by monitoring its operating requirements. The Entity 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 2022.

### (b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Entity is exposed to credit risk with respect to the accounts receivable. The Entity assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. There were no concentrations of credit risk for the year ended March 31, 2023.



# COMMUNITY LIVING YORK SOUTH

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 13. Financial risks and concentrations of credit risk (continued):

### (c) Interest rate risk:

The Entity is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about the fixed rate investments are included in notes 2 and 5 and the mortgages payable are included in note 7.

## 14. Indemnification of officers and directors:

The Entity has indemnified its past, present and future directors and officers against expenses (including legal expenses), judgments, and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding in which the directors are sued as a result of their service, if they acted honestly and in good faith with a view to the best interest of the Entity. The nature of the indemnity prevents the Entity from reasonably estimating the maximum exposure. The Entity has purchased directors and officers liability insurance with respect to this indemnification.

## 15. Commitments:

The Entity is committed to payments under various operating leases expiring at various dates as follows:

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2024	\$	668,000
2025		197,000
2026		172,000
2027		72,000
2028		27,000
	\$	1,136,000

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# COMMUNITY LIVING YORK SOUTH

## Schedule 1 - Operations by Program

Year ended March 31, 2023, with comparative information for 2022

						2023	2022
	Administration and Capital Funds	Ministry of Children, Community and Social Services (MCCSS)	Resilient Communities Fund	Community Supports and Development Program	Summer and Other Grants Programs	Total	Total
	(Schedule 2)			(note 12)			
<b>Revenue:</b>							
Provincial government subsidies	\$ -	\$ 17,098,275	\$ -	\$ -	\$ -	\$ 17,098,275	\$ 16,083,722
Residential fees	-	935,982	-	-	-	935,982	947,487
Passport	24,940	279,596	-	-	-	304,536	175,069
Unrealized gain (loss) on investments	170,960	-	-	-	-	170,960	(68,379)
Gain (loss) on disposal of investments	(173,414)	-	-	-	-	(173,414)	164,249
United Way grants	-	-	-	226,546	-	226,546	231,009
Trillium Foundation	-	-	90,334	-	-	90,334	-
Toronto Real Estate Board grant	-	-	-	-	-	-	7,200
Ministry of Labour & Skills Development Grant	-	-	-	-	129,864	129,864	-
Other grants	-	-	-	-	-	-	51,424
Donations and other	33,059	1,912	-	1,039	-	36,010	52,150
Interest and dividends	160,236	-	-	-	-	160,236	153,650
	215,781	18,315,765	90,334	227,585	129,864	18,979,329	17,797,581
<b>Expenditures (recovery):</b>							
Staff salaries and benefits	794,288	11,032,821	65,215	310,588	250,396	12,453,308	11,489,810
Travel and communication	7,107	257,600	141	5,920	2,837	273,605	175,379
Occupancy-related costs	1,481	965,464	-	-	-	966,945	875,271
Purchased services	-	1,427,586	-	-	-	1,427,586	1,311,045
Staff training	2,494	232,677	686	1,353	939	238,149	243,706
Insurance	1,686	120,700	-	816	-	123,202	110,912
Repairs and maintenance	27,306	1,680,721	14,124	398	-	1,722,549	1,147,567
Professional services	143,262	900,038	3,353	107	314	1,047,074	1,206,103
Passport	-	399,766	-	-	-	399,766	302,453
Other services	24,749	110,373	161	5,839	20,718	161,840	484,640
General and administrative	4,641	26,559	-	2,771	485	34,456	44,879
Amortization of capital assets	-	59,527	-	-	-	59,527	59,237
Supplies and equipment	22,493	609,535	604	6,441	1,749	640,822	557,743
Portfolio management	22,795	-	-	-	-	22,795	23,242
Expenditure recovery	(13)	(441,667)	(3,150)	(2,220)	(205,429)	(652,479)	(427,704)
	1,052,289	17,381,700	81,134	332,013	72,009	18,919,145	17,604,283
Centrally-allocated administration	(976,616)	932,554	9,200	21,862	13,000	-	-
<b>Total expenditures</b>	75,673	18,314,254	90,334	353,875	-	18,919,145	17,604,283
<b>Excess (deficiency) of revenue over expenditures</b>	\$ 140,108	\$ 1,511	\$ -	\$ (126,290)	\$ 129,864	\$ 60,184	\$ 193,298

# COMMUNITY LIVING YORK SOUTH

## Schedule 2 - MCCSS Programs by Detail Code

Year ended March 31, 2023, with comparative information for 2022

							2023	2022
TPBE #	43691	43691	43691	43691	43691	43691	Total	Total
Ministry Detail Code	F662	F601	F600	F605	F608	E703	Ministry of	Ministry of
Service Name	Dedicated Housing Support Developmental Services	DSRS Children's Community Accommodation	DSRS - Adults Community Accommodation	Adult's DS Community Support Services	Children's DS Community Support Services	Out of Home Respite Services	Children, Community & Social Services	Children, Community & Social Services
<b>Revenue:</b>								
Provincial government subsidies	\$ 72,107	\$ 395,144	\$ 12,699,235	\$ 3,868,180	\$ 31,009	\$ 32,600	\$ 17,098,275	\$ 16,083,722
Residential fees	22,862	42,621	870,009	490	-	-	935,982	947,487
Passport	-	-	279,596	-	-	-	279,596	158,797
Donations and other	-	-	612	1,300	-	-	1,912	695
<b>Total revenue</b>	<b>94,969</b>	<b>437,765</b>	<b>13,849,452</b>	<b>3,869,970</b>	<b>31,009</b>	<b>32,600</b>	<b>18,315,765</b>	<b>17,190,701</b>
<b>Expenditures (recovery):</b>								
Staff salaries and benefits	-	283,580	8,000,094	2,691,045	27,845	30,257	11,032,821	10,481,670
Travel and communication	-	627	198,493	58,480	-	-	257,600	161,198
Occupancy-related costs	15,611	5,475	739,718	204,660	-	-	965,464	872,541
Purchased services	-	-	969,152	458,434	-	-	1,427,586	1,265,221
Staff training	-	421	201,622	30,634	-	-	232,677	235,829
Insurance	9,405	2,334	52,132	56,829	-	-	120,700	103,226
Repairs and maintenance	10,426	49,309	1,513,295	107,329	362	-	1,680,721	1,136,068
Professional services	-	53,445	806,611	39,982	-	-	399,766	1,016,520
Passport	-	-	399,766	-	-	-	900,038	302,453
Other services	-	(31)	71,467	38,937	-	-	110,373	459,578
General and administrative	-	-	25,847	712	-	-	26,559	33,336
Supplies and equipment	-	19,207	549,830	40,498	-	-	609,535	529,113
Amortization of capital assets	59,527	-	-	-	-	-	59,527	59,237
Centrally allocated administration	-	27,773	681,709	217,926	2,802	2,343	932,554	825,629
Expenditure recovery	-	(4,375)	(360,897)	(76,395)	-	-	(441,667)	(336,280)
<b>Total expenditures</b>	<b>94,969</b>	<b>437,765</b>	<b>13,848,839</b>	<b>3,869,071</b>	<b>31,009</b>	<b>32,600</b>	<b>18,314,254</b>	<b>17,190,008</b>
<b>Excess of revenue over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 613</b>	<b>\$ 899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,511</b>	<b>\$ 693</b>