
Financial statements of
Cerebral Palsy Parent Council of
Toronto – Participation House,
Markham

March 31, 2020

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Independent Auditor's Report

To the Members of
Cerebral Palsy Parent Council of Toronto – Participation House, Markham

Opinion

We have audited the financial statements of Cerebral Palsy Parent Council of Toronto – Participation House, Markham ("Participation House"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Participation House as at March 31, 2020, and the results of its 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 ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Participation House 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 audit 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 Participation House'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 Participation House or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Participation House'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 GAAS 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 GAAS, 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 Participation House'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 Participation House'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 Participation House 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.

We 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.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
September 11, 2020

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Statement of operations
Year ended March 31, 2020

| | Ministry of Children, Community and Social services (Schedule A) | Ministry of Health | Total Operating Fund | Unrestricted General Reserve fund | Externally Restricted Capital Funds | Total 2020 | Total 2019 |
|--|---|-----------------------|-------------------------|---|---|------------------|------------------|
| Notes | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | (Note 9) | | |
| Revenue | | | | | | | |
| Government subsidies | 4,863,901 | 2,323,555 | 7,187,456 | — | — | 7,187,456 | 7,407,912 |
| Residents' family benefits | 694,415 | — | 694,415 | — | — | 694,415 | 698,186 |
| Client fees | 217,196 | — | 217,196 | 178,720 | — | 395,916 | 413,648 |
| One-time funding, net of deferred capital contributions received | 39,536 | — | 39,536 | — | — | 39,536 | 28,499 |
| Other | 111,364 | 40,453 | 151,817 | 240,836 | 202 | 392,855 | 276,599 |
| Amortization of deferred capital contributions | 186,418 | 1,382 | 187,800 | 28,078 | — | 215,878 | 223,540 |
| Donations and fundraising | — | — | — | 96,561 | — | 96,561 | 178,797 |
| Temporary admissions | 3,626 | — | 3,626 | — | — | 3,626 | 5,334 |
| | 6,116,456 | 2,365,390 | 8,481,846 | 544,195 | 202 | 9,026,243 | 9,232,515 |
| Expenses | | | | | | | |
| Salaries | 3,703,639 | 1,601,370 | 5,305,009 | 235,992 | — | 5,541,001 | 5,684,676 |
| Employee benefits | 764,680 | 337,139 | 1,101,819 | 28,415 | — | 1,130,234 | 1,198,096 |
| Allocated administration costs | 585,869 | 283,449 | 869,318 | — | — | 869,318 | 809,795 |
| Repairs and maintenance | 145,075 | 3,538 | 148,613 | — | — | 148,613 | 115,499 |
| Utilities | 128,654 | 15,914 | 144,568 | — | — | 144,568 | 154,934 |
| Fundraising | — | — | — | 39,226 | — | 39,226 | 108,996 |
| Food costs | 155,462 | — | 155,462 | — | — | 155,462 | 152,701 |
| Sundry | 8,636 | 10,853 | 19,489 | 32,693 | — | 52,182 | 60,398 |
| Purchased services | 93,431 | 2,251 | 95,682 | 14,122 | — | 109,804 | 119,830 |
| Supplies | 79,987 | 15,741 | 95,728 | — | — | 95,728 | 80,678 |
| Amortization | 339,344 | 1,382 | 340,726 | 144,952 | — | 485,678 | 451,152 |
| Rent | — | 61,127 | 61,127 | — | — | 61,127 | 44,554 |
| Vehicle operation | 35,432 | 17,397 | 52,829 | — | — | 52,829 | 45,612 |
| Insurance | 26,153 | 11,913 | 38,066 | — | — | 38,066 | 36,656 |
| Mortgage interest | 23,491 | — | 23,491 | — | — | 23,491 | 26,241 |
| Recreation | 5,370 | — | 5,370 | — | — | 5,370 | 3,724 |
| Personal needs | 16,388 | — | 16,388 | — | — | 16,388 | 14,390 |
| Staff training | 3,661 | 1,260 | 4,921 | 136 | — | 5,057 | 11,753 |
| Staff travel | 2,811 | 2,056 | 4,867 | — | — | 4,867 | 5,422 |
| | 6,118,083 | 2,365,390 | 8,483,473 | 495,536 | — | 8,979,009 | 9,125,107 |
| Excess (deficiency) of revenue over expenses | (1,627) | — | (1,627) | 48,659 | 202 | 47,234 | 107,408 |

The accompanying notes are an integral part of the financial statements.

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Statement of changes In fund balances

Year ended March 31, 2020

| | Operating Fund \$ | General Reserve Fund \$ | Externally Restricted Capital Funds \$ | 2020 \$ | 2019 \$ |
|---|-------------------------|----------------------------------|--|------------|------------|
| | | | (Note 9) | | |
| Balances, beginning of year | — | 2,058,868 | 228,118 | 2,286,986 | 2,179,578 |
| Excess (deficiency) of revenue over expenses | (1,627) | 48,659 | 202 | 47,234 | 107,408 |
| Interfund transfers | 1,627 | (4,503) | 2,876 | — | — |
| Balances, end of year | — | 2,103,024 | 231,196 | 2,334,220 | 2,286,986 |

The accompanying notes are an integral part of the financial statements.


Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Statement of financial position


As at March 31, 2020

| | Notes | 2020 \$ | 2019 \$ |
|--|-----------|------------------|------------------|
| Assets | | | |
| Current assets | | | |
| Cash | | 401,571 | 892,867 |
| Term deposit | 3 | 636,440 | 626,098 |
| Receivables | | 431,780 | 143,079 |
| Prepaid expenses | | 150,273 | 12,195 |
| | | <u>1,620,064</u> | <u>1,674,239</u> |
| Capital assets | | | |
| | 4 | 4,201,743 | 4,238,595 |
| | | <u>5,821,807</u> | <u>5,912,834</u> |
| Liabilities | | | |
| Current liabilities | | | |
| Accounts payable and accrued liabilities | 5 | 345,256 | 477,597 |
| Deferred revenue | 6 | 249,883 | 164,875 |
| Current portion of mortgages payable | 8 | 189,469 | 49,895 |
| | | <u>784,608</u> | <u>692,367</u> |
| Mortgages payable | | | |
| | 8 | 426,691 | 647,019 |
| Deferred capital contributions | 7 | 2,276,288 | 2,286,462 |
| | | <u>3,487,587</u> | <u>3,625,848</u> |
| Commitments and contingencies | | | |
| | 10 and 11 | | |
| Net assets | | | |
| Unrestricted | | | |
| Operating Fund | | — | — |
| General Reserve Fund | | 2,103,024 | 2,058,868 |
| Externally restricted – Capital Funds | 9 | 231,196 | 228,118 |
| | | <u>2,334,220</u> | <u>2,286,986</u> |
| | | <u>5,821,807</u> | <u>5,912,834</u> |

The accompanying notes are an integral part of the financial statements.

Approved by the Board

 _____, Director

 _____, Director

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Statement of cash flows
Year ended March 31, 2020

| | Notes | 2020 \$ | 2019 \$ |
|--|-------|------------------|------------------|
| Operating activities | | | |
| Excess (deficiency) of revenue over expenses | | 47,234 | 107,408 |
| Amortization of capital assets | | 485,678 | 451,152 |
| Amortization of deferred capital contributions | | (215,878) | (223,540) |
| Changes in non-cash operating working capital | | | |
| Receivables | | (288,701) | 46,077 |
| Prepaid expenses | | (138,078) | 20,489 |
| Accounts payable and accrued liabilities | | (132,341) | (292,524) |
| Deferred revenue | | 85,008 | (4,952) |
| | | <u>(157,078)</u> | <u>104,110</u> |
| Financing activity | | | |
| Repayment of mortgages payable | | (80,754) | (78,004) |
| Investing activities | | | |
| Purchase of capital assets | | (448,826) | (389,439) |
| Receipt of capital contributions | 7 | 205,704 | 140,500 |
| Increase in term deposit | | (10,342) | (9,811) |
| | | <u>(253,464)</u> | <u>(258,750)</u> |
| Net decrease in cash | | (491,296) | (232,644) |
| Cash, beginning of year | | 892,867 | 1,125,511 |
| Cash, end of year | | <u>401,571</u> | <u>892,867</u> |

The accompanying notes are an integral part of the financial statements.

Cerebral Palsy Parent Council of Toronto – Participation House, Markham

Notes to the financial statements

March 31, 2020

1. Nature of operations

Cerebral Palsy Parent Council of Toronto – Participation House, Markham ("Participation House" or the "Agency") is a project of the Cerebral Palsy Parent Council of Toronto, providing home, recreation and involvement for multiple disabled adults. Cerebral Palsy Parent Council of Toronto is classified as a registered charity under Section 149.1 of the Income Tax Act (Canada) (the "Act"). Accordingly, it is exempt from taxation and will continue to be exempt as long as it continues to comply with certain requirements of the Act.

2. Summary of significant accounting policies

Basis of presentation

The financial statements of Participation House are the representations of management and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as set out in Part III of the CPA Handbook ("ASNPO"). The significant accounting policies adopted by Participation house are as follows:

Fund accounting

Revenue and expenses related to the provision of home, recreation and involvement for clients funded by the Ontario Ministry of Children, Community and Social Services ("MCCSS") and the Ontario Ministry of Health ("MOH") are reported in the Operating Fund.

Revenue and expenses related to activities not funded by MCCSS or MOH are reported in the General Reserve Fund.

Revenue and expenses related to certain capital activities are reported in the Externally Restricted Capital Funds (Note 10).

Revenue recognition

Participation House follows the restricted fund method of accounting for contributions, whereby contributions are recognized as revenue of the appropriate Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred revenue amounts are restricted gifts that relate to activities recorded in general operations and, accordingly, are deferred and recognized as revenue of the Agency's General Reserve Fund in the year in which the related expenses are incurred.

Restricted contributions for the purchase of capital assets are recorded as deferred capital contributions. The amortization of deferred capital contributions is recorded as revenue in the Statement of operations on the same basis and over the same period as the amortization of the related capital assets.

Net investment income that is not externally restricted is recognized as it is earned in the Statement of operations in the General Reserve Fund. Other externally restricted net investment income is recognized in the Statement of operations of the appropriate Fund.

Financial instruments

Financial assets and financial liabilities are initially recognized at fair value when Participation House becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost, except for cash and term deposit.

2. Summary of significant accounting policies (continued)

Financial instruments (continued)

Participation House’s financial instruments and their respective measurement base are as follows:

| Asset/liability | Measurement |
|--|----------------|
| Cash | Fair value |
| Receivables | Amortized cost |
| Term deposit | Fair value |
| Accounts payable and accrued liabilities | Amortized cost |
| Mortgages payable | Amortized cost |

Financial assets measured at amortized cost are assessed at each reporting date for indications of impairment. If such impairment exists, the asset is written down and the resulting impairment loss is recognized in the Statement of operations.

Capital assets

Purchased capital assets are recorded at cost and Contributed capital assets are recorded at fair value at the date of contribution.

Amortization is provided over the estimated useful lives of the assets on the straight-line basis, as follows:

| | |
|--|----------------------------|
| Buildings | 5–40 years |
| Parking lots | 15 years |
| Leasehold improvements | Over the term of the lease |
| Furnishings | 10 years |
| Vehicles | 5 years |
| Equipment (including computers and software) | 3 years |

Participation House reviews the carrying amounts of its capital assets regularly. If the capital assets no longer have any long-term service potential to Participation House, the excess of the net carrying amount over any residual value is recognized as an expense in the Statement of operations.

Contributed materials and services

Contributed materials and services are recognized at their fair value in the financial statements when the amount can be reasonably estimated and when the materials and services are used in the normal course of the Agency’s operations and would otherwise have been purchased.

Many volunteers are involved in assisting the Agency in carrying out its service delivery activities. Because of the difficulty of determining their hours involved and their fair value, contributed services are not recognized in the financial statements.

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Notes to the financial statements

March 31, 2020

2. Summary of significant accounting policies (continued)

Allocation of expenses

Participation House has several locations which provide care for disabled adults. The costs of each location include the costs of personnel, premises and other expenses that are directly related to the location. Participation House also incurs a number of general support expenses that are common to the administration of the Agency and each of its locations.

All centralized organizational support expenses are allocated among the various locations through an appropriate basis of allocation that is applied consistently each year. The allocated expenses include audit fees paid for external audit services; legal fees on general matters; administrative staff salaries and benefits, and miscellaneous office supplies. These expenses are allocated based on the proportionate percentage of the operating subsidies received per location in the prior year.

Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Accounts requiring some degree estimation and assumptions include receivables, accounts payable and accrued liabilities, deferred revenue, capital assets and deferred capital contributions (the useful lives of assets).

3. Term deposit

The term deposit in the principal amount of \$636,440 (\$626,098 as at March 31, 2019) bears interest at 1.95% (1.75% in 2019) per annum and matures on May 27, 2020 (June 3, 2019 in 2019).

4. Capital assets

Capital assets consist of the following:

| | Cost | Accumulated amortization | 2020 Net book value | 2019 Net book value |
|--------------|------------------|---------------------------------|----------------------------|----------------------------|
| | \$ | \$ | \$ | \$ |
| Land | 323,845 | — | 323,845 | 323,845 |
| Parking lots | 444,864 | 245,526 | 199,338 | 228,995 |
| Buildings | 5,039,872 | 1,965,330 | 3,074,542 | 3,232,305 |
| Furnishings | 191,750 | 86,893 | 104,857 | 117,640 |
| Vehicles | 447,303 | 210,094 | 237,209 | 40,266 |
| Equipment | 785,994 | 524,042 | 261,952 | 295,544 |
| | 7,233,628 | 3,031,885 | 4,201,743 | 4,238,595 |

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Notes to the financial statements

March 31, 2020

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$36,336 as at March 31, 2020 (\$97,867 as at March 31, 2019).

6. Deferred revenue

| | 2020 | 2019 |
|----------------------------------|------------------|-----------|
| | \$ | \$ |
| Balance, beginning of year | 164,875 | 169,827 |
| Amounts received during the year | 194,701 | 101,595 |
| Amounts recognized as revenue | (109,693) | (106,547) |
| Balance, end of year | 249,883 | 164,875 |

7. Deferred capital contributions

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets.

| | 2020 | 2019 |
|-----------------------------|------------------|-----------|
| | \$ | \$ |
| Balance, beginning of year | 2,286,462 | 2,369,502 |
| Add: Contributions received | 205,704 | 140,500 |
| Less amortization | (215,878) | (223,540) |
| Balance, end of year | 2,276,288 | 2,286,462 |

During the year ended March 31, 2020, Participation House received contributions of \$205,704 (\$140,500 in 2019) from MCCSS for the purchase of capital assets, all of which was spent on eligible capital projects.

8. Mortgages payable

| | 2020 | 2019 |
|--|------------------|----------|
| | \$ | \$ |
| Mortgage payable, bears interest at 4.065%, is repayable in blended monthly instalments of \$4,375, and is secured by the Farintosh Group Home. This mortgage matures on February 25, 2034. | 460,919 | 523,516 |
| Mortgage payable, bears interest at 1.716%, is repayable in blended monthly instalments of \$1,748, and is secured by the Frances DiCarlo House (formerly Henderson House). This mortgage matures on February 1, 2021. | 155,241 | 173,398 |
| | 616,160 | 696,914 |
| Current portion | (189,469) | (49,895) |
| Long-term portion | 426,691 | 647,019 |

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Notes to the financial statements

March 31, 2020

8. Mortgages payable (continued)

Minimum principal repayments under the existing terms to the maturity dates for each of the following fiscal year are as follows:

| | \$ |
|------|----------------|
| 2021 | 189,469 |
| 2022 | 35,699 |
| 2023 | 37,177 |
| 2024 | 38,717 |
| 2025 | 315,098 |
| | <u>616,160</u> |

Both mortgages are funded by the MCCSS.

9. Externally restricted capital funds

| | Capital Campaign Fund \$ | Henderson Capital Accumulated Reserve Fund \$ | 2020 Total \$ | 2019 Total \$ |
|------------------------------------|-----------------------------|--|------------------|------------------|
| Balance, beginning of year | 204,372 | 23,746 | 228,118 | 233,577 |
| Interest income | — | 202 | 202 | 178 |
| Transfer from General Reserve Fund | — | 2,876 | 2,876 | (5,637) |
| Balance, end of year | <u>204,372</u> | <u>26,824</u> | <u>231,196</u> | 228,118 |

The Capital Campaign Fund was established in fiscal 2007 for the purpose of accumulating donations to assist in financing the costs of the Farintosh Group Home. Construction of the Farintosh Group Home was completed in July 2008, and all subsequent donations received are restricted for future replacement or construction costs.

The Henderson Capital Replacement Reserve Fund reports only restricted resources that are to be used for capital expenditures of the Henderson Group Home based on guidelines provided by the MCCSS. The funds must be placed in a segregated account.

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Notes to the financial statements
March 31, 2020

10. Commitments

Participation House has entered into operating lease agreements to lease certain equipment. Minimum lease payments for these items in aggregate and for each of the following fiscal years are as follows:

| | \$ |
|------|---------------|
| 2021 | 9,091 |
| 2022 | 5,382 |
| 2023 | 3,140 |
| | <u>17,613</u> |

11. Contingencies

The Agency has guaranteed employee credit cards for certain of its employees up to \$36,000 (\$40,000 in 2019).

12. Employee future benefits

Participation House offers a retirement savings plan to its non-union employees. As part of the collective agreement, all full-time and part-time union employees who had passed the probationary period are covered under the Multi Sector Pension Plan ("MSPP"). This Pension Plan is a defined benefit plan and has a two year vesting period. According to the agreement with MSPP, Participation House has no obligation to provide benefits established by MSPP beyond the obligation to make contributions pursuant to the Collective Agreement.

Participation House matches the employee contributions up to a maximum of 5.25% of the wages. The total contributions made by Participation House during the year were \$273,808 (\$297,314 in 2019).

13. Residents' trust funds

Participation House holds funds in trust for residents. The funds do not belong to Participation House, and accordingly are not included on the Statement of financial position. The Residents' Trust Funds amounted to \$419,243 as at March 31, 2020 (\$356,912 as at March 31, 2019).

14. Financial instrument risks

The Agency's main financial instrument risk exposure is detailed as follows.

Liquidity risk

The Agency's liquidity risk represents the risk that the Agency could encounter difficulty in meeting obligations associated with financial liabilities. The Agency is, therefore, exposed to liquidity risk with respect to its accounts payable and accrued liabilities and mortgages payable.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Agency is exposed to interest rate risk with respect to term deposit and its mortgages payable.

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Notes to the financial statements

March 31, 2020

15. Uncertainties related to COVID-19

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus.

Although the duration and impact of COVID-19 is unknown at this time, and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results of Participation House in future periods, Participation House does not believe there is a significant impact on the valuation of the assets.

Cerebral Palsy Parent Council of Toronto – Participation House, Markham
Schedule A – MCCSS – Ministry of Children, Community and Social Services Fund Projects

Year ended March 31, 2020

| | Detail code 8847 | Detail code 9112 | Detail code 9131 | Detail code 8915 | Detail code 8849 | Detail code 9130 | 2020 Total | 2019 Total |
|--|---------------------------|---|---|--|------------------------------------|--|------------------|------------------|
| | Group Living Residents | Supported Independent Living (Cliffwood) | Community Participation Services and Support | Partnership Facility Renewal - Capital | Dedicated Supportive Housing | Caregiver Respite Services & Supports | \$ | \$ |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revenue | | | | | | | | |
| Government subsidies | 4,425,913 | 98,406 | 283,443 | — | 45,139 | 11,000 | 4,863,901 | 5,084,357 |
| Residents' family benefits | 694,415 | — | — | — | — | — | 694,415 | 698,186 |
| Client fees | 10,185 | — | 205,811 | — | — | 1,200 | 217,196 | 228,719 |
| One-time funding, net of deferred capital contributions received | 37,852 | — | — | 1,684 | — | — | 39,536 | — |
| Other | 100,236 | 29 | 83 | — | 11,016 | — | 111,364 | 47,261 |
| Amortization of deferred capital contributions | 186,418 | — | — | — | — | — | 186,418 | 169,014 |
| Temporary admissions | 3,626 | — | — | — | — | — | 3,626 | 5,334 |
| | 5,458,645 | 98,435 | 489,337 | 1,684 | 56,155 | 12,200 | 6,116,456 | 6,232,871 |
| Expenditures | | | | | | | | |
| Salaries | 3,267,379 | 72,102 | 347,524 | — | 8,000 | 8,634 | 3,703,639 | 3,723,083 |
| Employee benefits | 684,635 | 4,016 | 74,572 | — | — | 1,457 | 764,680 | 778,765 |
| Allocated administration costs | 541,264 | 11,475 | 33,130 | — | — | — | 585,869 | 569,499 |
| Repairs and Maintenance | 127,457 | — | — | — | 17,618 | — | 145,075 | 109,160 |
| Utilities | 120,870 | 255 | — | — | 7,729 | — | 128,654 | 140,301 |
| Food costs | 155,462 | — | — | — | — | — | 155,462 | 152,701 |
| Sundry | 2,536 | — | 6,100 | — | — | — | 8,636 | 9,616 |
| Purchased services | 89,878 | — | — | — | 3,553 | — | 93,431 | 103,255 |
| Supplies | 71,219 | 130 | 6,804 | — | — | 1,834 | 79,987 | 67,939 |
| Depreciation | 321,187 | — | — | — | 18,157 | — | 339,344 | 349,144 |
| Vehicle operation | 34,724 | 708 | — | — | — | — | 35,432 | 31,385 |
| Insurance | 20,259 | 484 | 1,410 | — | 4,000 | — | 26,153 | 25,864 |
| Mortgage interest | 20,668 | — | — | — | 2,823 | — | 23,491 | 26,241 |
| Recreation | 5,370 | — | — | — | — | — | 5,370 | 3,724 |
| Personal needs | 16,388 | — | — | — | — | — | 16,388 | 14,390 |
| Staff training | 2,995 | — | 666 | — | — | — | 3,661 | 4,372 |
| Staff travel | 2,710 | — | 101 | — | — | — | 2,811 | 2,371 |
| | 5,484,801 | 89,170 | 470,307 | — | 61,880 | 11,925 | 6,118,083 | 6,111,810 |
| Excess (deficiency) of revenue over expenditures | (26,156) | 9,265 | 19,030 | 1,684 | (5,725) | 275 | (1,627) | 121,061 |

The accompanying notes are an integral part of the financial statements.