

Financial Statements of

**BRAMPTON CALEDON  
COMMUNITY LIVING**

Year ended March 31, 2017



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## **INDEPENDENT AUDITORS' REPORT**

To the Members of Brampton Caledon Community Living

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Brampton Caledon Community Living, which comprise the statement of financial position as at March 31, 2017, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information, including the Schedule - Ministry of Community and Social Services by Detail Code.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Brampton Caledon Community Living as at March 31, 2017, 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.

**Report on Other Legal and Regulatory Requirements**

As required by the Corporations Act (Ontario), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

September 28, 2017

Vaughan, Canada

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Financial Position

March 31, 2017, with comparative information for 2016

	2017	2016
<b>Assets</b>		
Current assets:		
Cash (note 2)	\$ 1,778,030	\$ 1,655,546
Accounts and grants receivable (note 9)	296,762	241,875
Inventory	3,790	5,448
Prepaid expenses	152,204	149,600
	<u>2,230,786</u>	<u>2,052,469</u>
Capital assets (note 3)	2,131,348	1,937,249
	<u>\$ 4,362,134</u>	<u>\$ 3,989,718</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 1,453,482	\$ 1,355,679
Accrued vacation pay (note 8)	1,019,767	939,104
Deferred revenue	282,373	224,927
	<u>2,755,622</u>	<u>2,519,710</u>
Deferred contributions related to capital assets (note 5)	431,098	380,866
Net assets:		
Invested in capital assets (note 6)	1,700,250	1,556,383
Internally restricted (note 7)	185,878	183,227
Unrestricted (note 8)	(710,714)	(650,468)
	<u>1,175,414</u>	<u>1,089,142</u>
Commitments (note 10)		
	<u>\$ 4,362,134</u>	<u>\$ 3,989,718</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director \_\_\_\_\_ Director

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Operations

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Revenue:		
Ministry of Community and Social Services	\$ 21,712,463	\$ 20,894,780
Resident fees	1,672,865	1,596,516
Region of Peel	1,088,849	1,071,884
Program fees	591,785	479,085
Vocational programs support	127,371	148,594
Other grants, fees and rebates	86,983	90,456
Administrative fees (note 9)	61,200	61,800
United Way of Peel	57,355	60,600
Amortization of deferred contributions related to capital assets (note 5)	23,535	20,643
Donations and fundraising	23,340	28,904
Loss on disposal of capital assets	(468)	(1,276)
	<u>25,445,278</u>	<u>24,451,986</u>
Expenses:		
Residential services	16,747,044	16,278,718
Community supports	4,875,909	4,849,342
Respite	1,338,904	1,346,798
Early childhood education services	1,093,889	1,076,504
Transfer payment flowthroughs	693,456	478,609
Amortization of capital assets	548,178	479,980
United Way of Peel Initiative	57,355	60,600
Other expenditures (recovery)	4,271	(88,526)
	<u>25,359,006</u>	<u>24,482,025</u>
Excess (deficiency) of revenue over expenses	\$ 86,272	\$ (30,039)

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Changes in Net Assets

Year ended March 31, 2017, with comparative information for 2016

				2017	2016
	Invested in capital assets (note 6)	Internally restricted (note 7)	Unrestricted (note 8)	Total	Total
Balance, beginning of year	\$ 1,556,383	\$ 183,227	\$ (650,468)	\$ 1,089,142	\$ 1,119,181
Excess (deficiency) of revenue over expenses	(525,111)	2,651	608,732	86,272	(30,039)
Net change in investment in capital assets	668,978	-	(668,978)	-	-
<b>Balance, end of year</b>	<b>\$ 1,700,250</b>	<b>\$ 185,878</b>	<b>\$ (710,714)</b>	<b>\$ 1,175,414</b>	<b>\$ 1,089,142</b>

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ 86,272	\$ (30,039)
Items not involving cash:		
Amortization of capital assets	548,178	479,980
Loss on disposal of capital assets	468	1,276
Amortization of deferred contributions related to capital assets	(23,535)	(20,643)
Changes in non-cash operating working capital:		
Accounts and grants receivable	(54,887)	94,928
Inventory	1,658	3,665
Prepaid expenses	(2,604)	(7,732)
Accounts payable and accrued liabilities	97,803	(264,518)
Accrued vacation pay	80,663	10,259
Deferred revenue	57,446	(30,410)
	791,462	236,766
Financing activities:		
Deferred contributions related to capital assets	73,767	70,800
Investing activities:		
Additions to capital assets	(743,395)	(490,041)
Proceeds on disposal of capital assets	650	700
	(742,745)	(489,341)
Increase (decrease) in cash	122,484	(181,775)
Cash, beginning of year	1,655,546	1,837,321
Cash, end of year	\$ 1,778,030	\$ 1,655,546

See accompanying notes to financial statements.

# BRAMPTON CALEDON COMMUNITY LIVING

## Notes to Financial Statements

Year ended March 31, 2017

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Brampton Caledon Community Living (the "Organization") is a non-profit organization, incorporated under the laws of Ontario without share capital by Letters Patent dated December 31, 1962. The Organization supports individuals with intellectual disabilities in Brampton and Caledon by providing residential, educational, recreational, employment, vocational and community support services. The Organization is a registered charity under registration number 10680 5880 RR0001 with Canada Revenue Agency, and accordingly, is exempt from taxes, provided certain requirements of the Income Tax Act (Canada) are met.

### 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 of Canada Handbook.

#### (a) Revenue recognition:

The Organization follows the deferral method of accounting for contributions. Deferred contributions include subsidies and grants from governments which are restricted for the purchase of capital assets.

Under the Broader Public Sector Accountability Act, 2010 and Regulations thereto, the Organization is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Community and Social Services and the Ministry of Children and Youth Services. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed arrangements approved by the Ministry of Community and Social Services and the Ministry of Children and Youth Services with respect to the year ended March 31, 2017.

Revenue from specified donations and fundraising activities is recognized in the year in which the activities occur and in the year of the related expenditures.

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

Revenue related to client contributions, provincial government grants and subsidies, income from services rendered and investment income is recorded as it is earned.

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.



# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2017

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## 1. Significant accounting policies (continued):

### (b) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Repairs and maintenance costs are charged to expense. Betterments which extend the life of an asset are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized over the estimated useful lives using the following methods and annual rates:

Asset	Basis	Rate
Buildings	Declining balance	4%
Furniture and equipment	Declining balance/straight line	5 - 20%
Vehicles	Declining balance	30%
Leasehold improvements	Straight line	Over the lease term plus one renewal period

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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 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. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2017

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## 1. Significant accounting policies (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (d) Inventory:

Inventory consists of various production supplies. Inventory is valued at the lower of cost on a first-in, first-out basis, and net realizable value. Net realizable value refers to the amount the Organization expects to realize from the sale of the inventory in the ordinary course of business less direct costs to sell. Cost of sales includes all costs of inventory recognized and is included in vocational expense in the year.

### (e) Related entity:

The financial position and results of operations of an entity administered by the Organization's executive is not in the Organization's financial statements. Refer to note 9 for disclosure of this entity's financial information.

### (f) Use of estimates:

The preparation of the 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 date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets, and assets and obligations related to employee future benefits. Actual results could differ from those estimates.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2017

## 2. Line of credit:

The Organization has a line of credit in the amount of \$500,000, which bears interest at bank prime plus 1.00%, is secured by a general security agreement and is due upon demand. As at March 31, 2017, the line of credit had not been utilized.

## 3. Capital assets:

			2017	2016
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 132,548	\$ -	\$ 132,548	\$ 132,548
Buildings	614,054	309,933	304,121	317,368
Furniture and equipment	1,153,478	950,233	203,245	241,311
Vehicles	1,814,937	1,430,074	384,863	309,472
Leasehold improvements	3,771,862	2,665,291	1,106,571	936,550
	\$ 7,486,879	\$ 5,355,531	\$ 2,131,348	\$ 1,937,249

Major funding for the acquisition of certain properties was received in prior years from the Ministry of Community and Social Services ("MCSS"). The Organization is therefore not able to dispose of these properties or to use the assets for other purposes without the consent of the MCSS. 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 MCSS.

## 4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$77,575 (2016 - \$214,196) for payroll related taxes.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2017

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## 5. Deferred contributions related to capital assets:

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

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

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	2017	2016
Balance, beginning of year	\$ 380,866	\$ 330,709
Contributions received	73,767	70,800
Less amounts amortized to revenue	(23,535)	(20,643)
Balance, end of year	\$ 431,098	\$ 380,866

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## 6. Invested in capital assets:

Invested in capital assets is calculated as follows:

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	2017	2016
Capital assets	\$ 2,131,348	\$ 1,937,249
Funded by:		
Deferred contributions related to capital assets	(431,098)	(380,866)
	\$ 1,700,250	\$ 1,556,383

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# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2017

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

The change in this balance is calculated as follows:

	2017	2016
Excess (deficiency) of revenue over expenses:		
Loss on disposal of capital assets	\$ (468)	\$ (1,276)
Amortization of deferred contributions related to capital assets	23,535	20,643
Amortization of capital assets	(548,178)	(479,980)
	(525,111)	(460,613)
Investment in capital assets:		
Additions to capital assets	743,395	490,041
Additions to deferred capital contributions	(73,767)	(70,800)
Proceeds on disposal of capital assets	(650)	(700)
	668,978	418,541
	\$ 143,867	\$ (42,072)

## 7. Internally restricted net assets:

The internally restricted net assets represent amounts set aside by the Board of Directors for future operating requirements. The internally restricted net assets are not available for use without approval by the Board of Directors.

## 8. Unrestricted net assets:

Included in unrestricted net assets is an accrual of \$1,019,767 (2016 - \$939,104) relating to future obligations for vacation pay.

## 9. Related entity:

The Organization exercises significant influence over Brampton Caledon Community Housing Corporation ("BCCH") by virtue of its ability to appoint some of BCCH's Board of Directors. BCCH is a non-profit registered charity under registration number 13982 7752 RR0001, incorporated in 1993 without share capital under the Corporations Act (Ontario). It is administered by the executive of the Organization. BCCH, although not legally related, was formed to acquire, hold and lease land, and property to be used in connection with, for the benefit of, or to enhance the service or facilities of the Organization.

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2017

## 9. Related entity (continued):

A financial summary of BCCH as at March 31, 2017 and March 31, 2016 is as follows:

	2017	2016
Financial position:		
Total assets	\$ 8,818,630	\$ 8,948,747
Total liabilities	3,280,878	3,644,285
Net assets	\$ 5,537,752	\$ 5,304,462
Results of operations:		
Total revenue	\$ 600,417	\$ 1,292,936
Total expenses	367,127	449,234
Excess of revenue over expenses	\$ 233,290	\$ 843,702
Cash provided by (used in):		
Operating activities	\$ 465,342	\$ 301,747
Financing activities	(389,732)	(353,903)
Investing activities	-	547,373
Increase in cash	\$ 75,610	\$ 495,217

The Organization leases properties for its program services from BCCH. The rent in the current year amounted to \$568,665 (2016 - \$565,732) based on market rates and are agreed to by the parties annually. The Organization also received an administrative fee of \$61,200 (2016 - \$61,800) during the year.

Included in accounts receivable are amounts due from BCCH in the amount of \$50,000 (2016 - nil).

# BRAMPTON CALEDON COMMUNITY LIVING

Notes to Financial Statements (continued)

Year ended March 31, 2017

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## 10. Commitments:

The Organization is committed to payments under various operating leases for property and equipment as follows:

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2018	\$	722,000
2019		500,000
2020		236,000
2021		51,000
2022		51,000
Thereafter		13,000

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

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 2016.

## 12. Indemnification of officers and directors:

The Organization has indemnified its past, present and future directors, officers, employees and volunteers 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 Organization. The Organization has purchased directors' and officers' liability insurance with respect to this indemnification.

## 13. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

# BRAMPTON CALEDON COMMUNITY LIVING

## Schedule - Ministry of Community and Social Services by Detail Code

Year ended March 31, 2017

TPBE#	038058	038058	038058	038058	038058	038058	038058	038058	038058
IFIS Line - Subline #	7891-8081	7896-8105	7891-8081	7891-8081	7892-8083	7892-8083	7891-8224	7892-8225	7892-8225
Legislation	SIPDDA	MCSS/LMSSC	SIPDDA	SIPDDA	SIPDDA	SIPDDA & MCSS	CFSA	CFSA	CFSA
Ministry Detail Code	8847	8915	9111	9112	9130	9131	9251	9252	9252
Service Name	DS Supported Group Living	Partner Facility Renewal - Capital	DS Host Family Residences	DS Supported Independent Living	DS Caregiver Respite Services	DS Community Participation Services and Supports	Children Associate Living Supports	Children Service Coordination	
<b>Revenue:</b>									
Provincial subsidies	\$ 14,069,638	\$ 73,767	\$ 324,128	\$ 772,649	\$ 563,263	\$ 4,048,037	\$ 249,141	\$ 248,203	
Resident fees	1,324,270	-	169,121	179,474	20,620	-	-	-	
Program fees	-	-	-	-	-	237,190	-	-	
Sales and services	-	-	-	-	-	127,371	-	-	
Other grants and rebates	165,807	-	24,483	15,520	-	180,089	-	-	
Donations	955	-	-	-	-	11,369	-	-	
<b>Total revenue</b>	<b>15,560,670</b>	<b>73,767</b>	<b>517,732</b>	<b>967,643</b>	<b>583,883</b>	<b>4,604,056</b>	<b>249,141</b>	<b>248,203</b>	
<b>Expenses:</b>									
Salaries	8,124,124	-	76,452	425,437	101,263	2,370,358	177,448	191,772	
Benefits	1,661,478	-	13,984	83,849	16,118	469,320	33,064	42,190	
Travel	212,392	-	30,748	13,111	5,991	41,744	-	2,038	
Communication	124,963	-	3,015	33,958	92	40,380	-	-	
Rent/lease/mortgage interest	532,794	-	22,651	101,442	9,000	599,958	-	-	
Utilities	163,820	-	6,238	7,147	-	68,816	-	-	
Staff training	38,307	-	3,471	10,864	35	5,447	-	-	
Advertising and Promotion	758	-	74	221	-	1,795	-	-	
Services related to repairs and maintenance	237,774	-	4,970	16,180	-	108,781	-	-	
Professional/contracted-out services	32,435	-	271	814	-	16,359	-	-	
Purchased client services	2,219,669	-	322,194	48,539	408,527	56,887	20,629	-	
Purchased client services - OPR	119,193	-	-	-	-	-	-	-	
Insurance	64,942	-	6,314	18,941	-	25,642	-	-	
Supplies, equipment related to repairs and maintenance	57,112	-	1,351	3,701	-	15,117	-	-	
IT-supplies and equipment	12,795	-	818	2,455	468	23,606	-	-	
Other supplies and equipment	634,133	-	40,817	55,123	11,154	391,848	-	-	
Central administration	968,600	-	16,040	16,724	31,235	296,348	18,000	12,203	
<b>Total expenses</b>	<b>15,205,289</b>	<b>-</b>	<b>549,408</b>	<b>838,506</b>	<b>583,883</b>	<b>4,532,406</b>	<b>249,141</b>	<b>248,203</b>	
Capital assets	444,662	73,767	-	8,180	-	71,650	-	-	
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (89,281)</b>	<b>\$ -</b>	<b>\$ (31,676)</b>	<b>\$ 120,957</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total Ministry of Community and Social Services reflects a deferred contribution of \$73,767.



# BRAMPTON CALEDON COMMUNITY LIVING

## Schedule – Ministry of Community and Social Services by Detail Code (continued)

Year ended March 31, 2017

TPBE#	038058	038058	038058		038058	038058	038058	038058		
IFIS Line - Subline #	7892-8225	7892-8225	7892-8086		B090-B241	B092-B242	B092-B242	B095-B270		
Legislation	CFSA	CFSA	CFSA		CFSA	CFSA	CFSA	CFSA		
Ministry Detail Code	9254	9255	9261		A510	A545	A546	A597		
Service Name	Children Respite In Home Support	Children Respite Out of Home Support	Special Needs	Total MCSS Contract 104242-1	MFTD Respite	CSN- Individualized Placement	CSN- Community Enhancement	ASD Respite	Total MCSS Contract 104242-2	Total Ministry of Community & Social Services
Revenue:										
Provincial subsidies	\$ 150,195	\$ 89,192	\$ 75,000	\$ 20,663,213	\$ 155,610	\$ 693,456	\$ 156,251	\$ 117,700	\$ 1,123,017	\$ 21,786,230
Resident fees	-	-	-	1,693,485	-	-	-	-	-	1,693,485
Program fees	-	-	-	237,190	-	-	3,970	7,103	11,073	248,263
Sales and services	-	-	-	127,371	-	-	-	-	-	127,371
Other grants and rebates	-	-	-	385,899	-	-	-	-	-	385,899
Donations	-	-	-	12,324	-	-	-	-	-	12,324
<b>Total revenue</b>	<b>150,195</b>	<b>89,192</b>	<b>75,000</b>	<b>23,119,482</b>	<b>155,610</b>	<b>693,456</b>	<b>160,221</b>	<b>124,803</b>	<b>1,134,090</b>	<b>24,253,572</b>
Expenses:										
Salaries	7,218	7,218	-	11,481,290	93,033	-	45,807	31,479	170,319	11,651,609
Benefits	1,642	1,642	-	2,323,287	15,444	-	7,181	2,882	25,507	2,348,794
Travel	-	-	-	306,024	5,689	-	1,522	-	7,211	313,235
Communication	46	46	-	202,500	-	-	-	-	-	202,500
Rent/lease/mortgage interest	-	-	-	1,265,845	-	-	9,000	-	9,000	1,274,845
Utilities	-	-	-	246,021	-	-	-	-	-	246,021
Staff training	-	-	-	58,124	-	-	-	-	-	58,124
Advertising and promotion	-	-	-	2,848	-	-	-	-	-	2,848
Services related to repairs and maintenance	-	-	-	367,705	-	-	-	-	-	367,705
Professional/contracted-out services	-	-	-	49,879	-	-	-	-	-	49,879
Purchased client services	107,034	94,146	20,000	3,297,625	41,446	193,761	72,019	86,103	393,329	3,690,954
Purchased client services-OPR	-	-	-	119,193	-	499,695	-	-	499,695	618,888
Insurance	-	-	-	115,839	-	-	-	-	-	115,839
Supplies, equipment related to repairs and maintenance	-	-	-	77,281	-	-	-	-	-	77,281
IT-supplies and equipment	234	234	-	40,610	-	-	-	-	-	40,610
Other supplies and equipment	787	787	-	1,134,649	(2)	-	6,903	4,339	11,240	1,145,889
Central administration	11,125	7,228	55,000	1,432,503	-	-	17,789	-	17,789	1,450,292
<b>Total expenses</b>	<b>128,086</b>	<b>111,301</b>	<b>75,000</b>	<b>22,521,223</b>	<b>155,610</b>	<b>693,456</b>	<b>160,221</b>	<b>124,803</b>	<b>1,134,090</b>	<b>23,655,313</b>
Capital assets	-	-	-	598,259	-	-	-	-	-	598,259
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 22,109</b>	<b>\$ (22,109)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total Ministry of Community and Social Services reflects a deferred contribution of \$73,767.