

Financial Statements of

**KERRY'S PLACE
AUTISM SERVICES**

Year ended March 31, 2012



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Kerry's Place Autism Services

We have audited the accompanying financial statements of Kerry's Place Autism Services, which comprise the balance sheet as at March 31, 2012, 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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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 the 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.

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



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Basis for Qualified Opinion

In common with many charitable organizations, Kerry's Place Autism Services derives part of its revenue from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of this revenue was limited to the amounts recorded in the records of Kerry's Place Autism Services and we were not able to determine whether, as at or for the years ended March 31, 2012 and March 31, 2011, any adjustments might be necessary to donation revenue and excess of revenue over expenses reported in the statements of operations, excess of revenue over expenses reported in the statements of cash flows and current assets and net assets reported in the balance sheets. This caused us to qualify our audit opinion on the financial statements as at and for the year ended March 31, 2011.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kerry's Place Autism Services as at March 31, 2012, and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Accountants, Licensed Public Accountants

July 26, 2012
Toronto, Canada

KERRY'S PLACE AUTISM SERVICES

Balance Sheet

March 31, 2012, with comparative figures for 2011

	2012	2011
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,296,930	\$ 1,749,296
Accounts receivable	1,096,092	1,383,831
Prepaid expenses	240,211	220,457
Marketable securities (note 2)	1,200,630	1,526,711
	<u>4,833,863</u>	<u>4,880,295</u>
Capital assets (note 3)	9,269,362	8,109,801
	<u>\$ 14,103,225</u>	<u>\$ 12,990,096</u>

Liabilities, Deferred Contributions and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 2,224,984	\$ 2,441,920
Current portion of mortgages and term loans payable (note 4)	577,603	696,735
	<u>2,802,587</u>	<u>3,138,655</u>
Mortgages and term loans payable (note 4)	2,152,518	1,616,118
Deferred contributions (note 5):		
Expenses of future periods	490,872	439,322
Capital assets	4,697,611	4,234,151
	<u>5,188,483</u>	<u>4,673,473</u>
Net assets:		
Investment in capital assets (note 6(a)):		
KPAS	1,357,672	1,160,213
Ministries	(175,747)	(190,832)
Ministries' land contribution	659,705	593,416
	<u>1,841,630</u>	<u>1,562,797</u>
Restricted for endowment purposes	452,747	203,597
Internally restricted (note 7)	1,665,260	1,795,456
	<u>3,959,637</u>	<u>3,561,850</u>
Commitments (note 8)		
	<u>\$ 14,103,225</u>	<u>\$ 12,990,096</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

KERRY'S PLACE AUTISM SERVICES

Statement of Operations

Year ended March 31, 2012, with comparative figures for 2011

	2012	2011
Revenue:		
Provincial grants (note 10)	\$ 40,937,016	\$ 32,064,237
Ontario disability support payments and rent	1,981,447	1,890,096
Donations	358,165	307,859
Fees for services	3,666,911	4,074,514
Amortization of deferred capital contributions	424,493	303,511
Unrealized gain (loss) on marketable securities	(174,218)	123,745
Gain on sale of marketable securities	97,511	—
	<u>47,291,325</u>	<u>38,763,962</u>
Expenses:		
Salaries and benefits	30,334,863	27,996,044
Food costs, supplies and sundry	2,390,126	2,038,140
Purchased services	8,755,466	4,266,889
Building occupancy, including mortgage interest of \$105,353 (2011 - \$83,260)	2,823,687	2,487,001
Repairs and replacements	2,903,462	1,810,640
Transportation and travel	1,125,689	985,060
Insurance	59,233	60,466
Training	238,855	255,805
Professional fees	216,134	178,060
Amortization of capital assets	580,916	424,700
	<u>49,428,431</u>	<u>40,502,805</u>
Recoveries (note 1(e))	<u>(2,534,893)</u>	<u>(2,350,094)</u>
	<u>46,893,538</u>	<u>38,152,711</u>
Excess of revenue over expenses	<u>\$ 397,787</u>	<u>\$ 611,251</u>

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Statement of Changes in Net Assets

Year ended March 31, 2012, with comparative figures for 2011

	Investment in capital assets				Restricted for	Internally	2012	2011
	KPAS	Ministries	Ministries' land contribution	Subtotal	endowment purposes	restricted	Total	Total
		(note 6)				(note 7)		
Net assets, beginning of year	\$ 1,160,213	\$ (190,832)	\$ 593,416	\$ 1,562,797	\$ 203,597	\$ 1,795,456	\$ 3,561,850	\$ 2,950,599
Excess of revenue over expenses (expenses over revenue) (note 6(b))	(124,506)	(31,917)	–	(156,423)	249,150	305,060	397,787	611,251
Net change in investment in capital assets (note 6(b))	321,965	47,002	66,289	435,256	–	(435,256)	–	–
Net assets, end of year	\$ 1,357,672	\$ (175,747)	\$ 659,705	\$ 1,841,630	\$ 452,747	\$ 1,665,260	\$ 3,959,637	\$ 3,561,850

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Statement of Cash Flows

Year ended March 31, 2012, with comparative figures for 2011

	2012	2011
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 397,787	\$ 611,251
Items not involving cash:		
Amortization of capital assets	580,916	424,700
Amortization of deferred capital contributions	(424,493)	(303,511)
Unrealized loss (gain) on marketable securities	174,218	(123,745)
Loss on disposition of capital assets	50,152	22,116
Gain on sale of marketable securities	(340,977)	–
Change in non-cash operating working capital:		
Accounts receivable	287,739	(518,016)
Prepaid expenses	(19,754)	(1,499)
Accounts payable and accrued liabilities	(216,936)	(589,146)
Expenses of future periods	51,550	(2,008)
	540,202	(479,858)
Financing:		
Mortgages and term loans payable	417,268	930,351
Increase in deferred capital contributions	887,953	352,446
	1,305,221	1,282,797
Investments:		
Purchase of capital assets	(1,790,629)	(1,395,305)
Proceeds on sale of marketable securities	492,840	–
	(1,297,789)	(1,395,305)
Increase (decrease) in cash and cash equivalents	547,634	(592,366)
Cash and cash equivalents, beginning of year	1,749,296	2,341,662
Cash and cash equivalents, end of year	\$ 2,296,930	\$ 1,749,296

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements

Year ended March 31, 2012

Kerry's Place Autism Services (the "Organization" and/or "KPAS") is a not-for-profit charitable organization, incorporated without share capital under the laws of Ontario and is registered with Canada Revenue Agency as a charitable organization. The Organization operates residential, respite and community services across Ontario serving people with autism.

1. Significant accounting policies:

(a) Revenue recognition:

The Organization follows the deferral method of accounting for contributions, which include donations and government grants.

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.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets.

The Organization is funded primarily by the Province of Ontario in accordance with budget arrangements established with the Ministry of Community and Social Services and Ministry of Children and Youth Services (the "Ministries").

(b) Financial instruments:

The Organization designates its cash as held-for-trading, which is measured at fair value. Accounts receivable are classified as loans and receivables, which are measured at cost. Accounts payable and accrued liabilities are classified as other financial liabilities, which are measured at cost. Mortgages and term loans payable are also classified as other liabilities, which are measured at amortized cost.

Marketable securities include fixed income investments and equities. Marketable securities are classified as held-for-trading and are stated at fair value which is determined using year-end quoted prices. Gains and losses of endowments are recognized directly in the statement of net assets, and other gains and losses are recognized in the statement of operations.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

1. Significant accounting policies (continued):

Transaction costs that are directly attributable to the acquisition of investments are not considered significant and are expensed when paid. Investment purchase and sale transactions are accounted for on the trade date.

The Organization has adopted The Canadian Institute of Chartered Accountants' ("CICA") Handbook Section 3861, Financial Instruments - Disclosure and Presentation. In accordance with the Accounting Standards Board's decision to exempt not-for-profit organizations from the requirements with respect to financial instruments contained within Section 3862, Financial Instruments - Disclosures, and Section 3863, Financial Instruments - Presentation, the Organization has elected not to adopt these standards in its financial statements.

(c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Amortization is provided annually as follows:

Asset	Basis	Rate
Buildings	Straight line	40 years
Computer equipment	Declining balance	30%
Office and other equipment	Declining balance	20%
Automobiles	Declining balance	30%
Computer software development	Straight line	3 years
Pool	Straight line	5 years
Sensory garden	Straight line	25 years

(d) Donated materials and services:

Donated materials and services received by the Organization, for which fair value cannot be reasonably determined or are not used in the normal course of the Organization's operations, are not recognized in the financial statements.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

1. Significant accounting policies (continued):

(e) Recoveries:

Recoveries represent reimbursement of direct costs to operate residential, respite and community services.

(f) 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 date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

2. Marketable securities:

	2012		2011	
	Market value	Cost	Market value	Cost
Fixed income securities	\$ 1,071,948	\$ 571,963	\$ 989,926	\$ 558,594
Equities ⁽¹⁾	128,682	97,967	536,785	263,199
	<u>\$ 1,200,630</u>	<u>\$ 669,930</u>	<u>\$ 1,526,711</u>	<u>\$ 821,793</u>

⁽¹⁾Equities have been donated to the Organization.

(a) Market price risk:

Market price risk is the risk that the value of an instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to an individual investment, its issuer or all factors affecting all instruments traded in the market. As all of the Organization's financial instruments are carried at fair value with fair value changes recognized in the statement of operations, all changes in market conditions will directly result in an increase/decrease in the excess of revenue over expenses (expenses over revenue).

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

2. Marketable securities (continued):

(b) Liquidity risk:

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

All of the Organization's marketable securities are considered to be readily realizable as they are listed on recognized stock exchanges and can be quickly liquidated at amounts close to their fair value in order to meet liquidity requirements.

(c) Foreign currency risk:

Foreign currency risk is the risk that the value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Foreign currency risk is managed through the investment policies and procedures and the risk is considered to be low.

(d) Credit risk:

Credit risk is the risk that an issuer or counterparty will be unable or unwilling to meet a commitment that it has entered into with the Organization. The Organization's credit risk pertains to its holdings of fixed income securities of Canadian provinces, municipal authorities and publicly-traded entities.

(e) Maturity and interest rate risk:

Fixed income securities consist of Canadian provincial and municipal authority fixed income securities with a weighted average interest rate of 3.64%. The maturity dates are staggered from December 2012 to April 2022. The value of fixed income securities will generally rise if interest rates fall and fall if interest rates rise.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

3. Capital assets:

Funding for the acquisition of land and buildings for the most part was received from the Province of Ontario. If properties are sold, a portion of the proceeds based on previous funding grants may be repayable to the Ministries.

						2012	2011
	Land	Buildings	Capital work in progress	Others	Accumulated amortization	Total	Total
KPAS							
Central West (a)	\$ 99,916	\$ 706,118	\$ —	\$ —	\$ (146,844)	\$ 659,190	\$ 212,906
Toronto	28,456	154,816	—	—	(50,645)	132,627	136,498
South East	141,666	56,667	—	200,000	(54,292)	344,041	407,780
Central East	73,312	232,261	—	58,323	(51,620)	312,276	265,591
Automobiles	—	—	—	501,949	(290,257)	211,692	223,506
Computer and office equipment	—	—	—	484,513	(371,916)	112,597	60,954
Computer software/development	—	—	9,095	2,599	(1,299)	10,395	2,165
	343,350	1,149,862	9,095	1,247,384	(966,873)	1,782,818	1,309,400
Ministries							
Central West (a)	522,762	4,906,370	—	—	(786,414)	4,642,718	4,269,293
Toronto	121,697	1,196,560	—	—	(409,992)	908,265	938,181
South East	11,710	190,397	—	—	(113,646)	88,461	93,221
Central East	3,536	1,265,434	—	—	(437,844)	831,126	862,761
Automobiles	—	—	—	995,002	(587,598)	407,404	314,005
Computers and office equipment	—	—	—	629,477	(358,790)	270,687	129,413
Computer software/development	—	—	—	429,249	(91,366)	337,883	193,527
	659,705	7,558,761	—	2,053,728	(2,785,650)	7,486,544	6,800,401
	\$ 1,003,055	\$ 8,708,623	\$ 9,095	\$ 3,301,112	\$ (3,752,523)	\$ 9,269,362	\$ 8,109,801

(a) As at March 31, 2012, one property, representing land of \$29,038 and building of \$68,220 with related accumulated amortization of \$15,119 recorded as KPAS, and building of \$193,117 with related accumulated amortization of \$15,987 recorded as Ministries, was listed for sale.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

4. Mortgages and term loans payable:

The mortgages and term loans payable are related to the following properties:

Property	Interest rate	Maturity date	2012 Amount	2011 Amount
6871 Fifth Line	4.790%	July 31, 2015	\$ 674,894	\$ 690,055
37 Bridlington Street	2.750%	February 1, 2016	72,717	79,970
462 Ceremonial West	4.452%	July 1, 2013	182,405	189,869
7 Chalet Drive	3.423%	July 1, 2014	155,673	166,746
507 Cochrane Street	2.300%	April 3, 2016	154,577	170,473
186 Credit Creek Blvd	3.258%	March 1, 2016	160,278	167,239
2024 Embelton Road	Prime + 0.70%	June 28, 2015	73,476	76,280
2037 Embelton Road	Prime + 1.45%	June 28, 2012	229,667	247,000
225 Lisa Marie Drive	4.452%	July 1, 2013	158,698	164,587
24 Malamute Drive	2.750%	February 1, 2016	75,986	83,565
37 Metcalfe Street	4.630%	September 1, 2012	62,671	67,208
282096 Conc 4-5 Road	Prime +0.700%	September 30, 2016	289,290	-
554231 Mono-Amaranth Town Line	Prime - 0.100%	January 3, 2017	248,863	-
28 Church Street	Prime + 0.95%	February 15, 2013	190,926	209,861
			2,730,121	2,312,853
Less current portion			577,603	696,735
			\$ 2,152,518	\$ 1,616,118

In the ordinary course of business, this debt is renewed or replaced at maturity at the then current rate.

Principal repayments on the mortgages and term loans are due as follows:

2013	\$ 577,603
2014	409,052
2015	205,440
2016	958,042
2017	99,305
Thereafter	480,679
	\$ 2,730,121

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

5. Deferred contributions:

(a) Expenses of future periods:

Deferred contributions related to expenses of future periods represent unspent externally restricted donations.

	2012	2011
Balance, beginning of year	\$ 439,322	\$ 441,330
Amounts received	411,403	426,888
Amounts recognized as revenue	(359,853)	(428,896)
Balance, end of year	\$ 490,872	\$ 439,322

(b) Capital assets:

Deferred capital contributions related to capital assets represent the unamortized amount of donations received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2012	2011
Balance, beginning of year	\$ 4,234,151	\$ 4,185,216
Capital contributions during the year	887,953	352,446
Amounts amortized to revenue	(424,493)	(303,511)
Balance, end of year	\$ 4,697,611	\$ 4,234,151

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

6. Investment in capital assets:

(a) Investment in capital assets is calculated as follows:

				2012	2011
	KPAS	Ministries	Ministries' land contribution	Total	Total
Capital assets	\$ 1,782,817	\$ 6,826,840	\$ 659,705	\$ 9,269,362	\$ 8,109,801
Amounts financed by deferred contributions	–	(4,697,611)	–	(4,697,611)	(4,234,151)
Amounts financed by mortgages	(425,145)	(2,304,976)	–	(2,730,121)	(2,312,853)
	\$ 1,357,672	\$ (175,747)	\$ 659,705	\$ 1,841,630	\$ 1,562,797

(b) Change in net assets invested in capital assets is calculated as follows:

				2012	2011
	KPAS	Ministries	Ministries' (CMHC) ⁽¹⁾ land contribution	Total	Total
Excess of expenses over revenue:					
Amortization of deferred capital contributions	\$ –	\$ 424,493	\$ –	\$ 424,493	\$ 303,511
Amortization of capital assets	(124,506)	(424,493)	(31,917)	(580,916)	(424,700)
	\$ (124,506)	\$ –	\$ (31,917)	\$ (156,423)	\$ (121,189)
Net change in investment in capital assets:					
Additions to capital assets	\$ 635,565	\$ 1,088,775	\$ –	\$ 66,289	\$ 1,790,629
Disposition of capital assets	(35,769)	(14,383)	–	–	(50,152)
Mortgage principal repayments	(277,831)	(186,439)	47,002	–	(417,268)
Net capital contributions	–	(887,953)	–	–	(887,953)
	\$ 321,965	\$ –	\$ 47,002	\$ 66,289	\$ 435,256
					\$ 90,392

⁽¹⁾CMHC: Canada Mortgage and Housing Corporation

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

7. Internally restricted net assets:

The internally restricted net assets are for the purpose of future operations and are not available for use without approval of the Board of Directors.

8. Commitments:

The Organization has entered into lease agreements with future minimum lease payments approximately as follows:

2013	\$ 1,170,118
2014	693,815
2015	616,553
2016	275,770
2017	157,088
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	\$ 2,913,344

9. Financial instruments:

The Organization has determined the carrying values of cash, accounts receivable and accounts payable and accrued liabilities approximate fair values due to the short-term nature of these financial instruments.

The Organization has determined the carrying values of mortgages and term loans payable approximate fair values, due to the short term to maturity for the debt and/or the rates approximate the rates available to the Organization from their lender.

The fair value of marketable securities are disclosed in note 2.

10. Grants from the Ministries:

(a) Provincial grants revenue is calculated as follows:

	2012	2011
Provincial grants received	\$ 41,846,207	\$ 32,421,422
Invested in capital assets	(845,630)	(313,755)
Repayment of mortgages	(63,561)	(43,430)
Provincial grants revenue	<hr/>	<hr/>
	\$ 40,937,016	\$ 32,064,237

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

10. Grants from the Ministries (continued):

(b) The following schedule summarizes revenue and expenses, and net surplus (deficit) for contracts requiring transfer payment annual reconciliation:

Region	Services	Detail code	Service name	Transfer payment business entity #	Grant	Other revenue	Expenses	Surplus (deficit)
Central East	011	8856	Adult Respite Supports Out Home sup	51163	\$ 103,406	\$ 644	\$ 104,141	\$ (91)
	013	8857	SCS - Adult Assessment & Counselling	51163	8,000	–	8,000	–
	089	9259	SCS - Children Other	51163	588,040	13,321	601,419	(58)
	220	8860	CPS - Adult Comm Access Supports	51163	658,213	3,664	663,025	(1,148)
	306	8866	Small Water Works - Dev. Servs	51163	8,960	–	8,988	(28)
	321	8847	ACL Group Living Supports	51163	4,150,189	244,935	4,402,740	(7,616)
	566	A566	Passport to Comm. Living	51163	231,000	–	231,120	(120)
	596	A596	Other ASD Supports	51163	132,200	–	131,681	519
	597	A597	ASD Respite Services	51163	1,299,520	–	1,299,474	46
	735	8865	Adult Spec. Comm. Supports - Foundations	51163	143,411	130	143,681	(140)
	885	8885	Passport - Transfer Payment Agency	51163	34,860	–	35,111	(251)
	598	A598	ABA Services	51163	3,293,175	13,079	3,301,970	4,284
South East	011	8856	Adult Respite Supports Out Home sup	40271	2,415	–	2,414	1
	013	8857	SCS - Adult Assessment & Counselling	40271	2,403	–	2,402	1
	218	8846	CLS - Adult Indiv. Living supports	40271	49,137	2	49,139	–
	220	8860	CPS - Adult Comm Access Supports	40271	650,050	–	650,052	(2)
	306	8866	Small Water Works - Dev. Servs	40271	5,640	–	5,640	–
	321	8847	ACL Group Living Supports	40271	1,615,495	193,204	2,143,977	(335,278)
	811	8849	Dedicated Housing Support -Dev. Services	40271	14,545	5,760	20,306	(1)
	844	8844	CLS- Innovative Residential Supports	40271	–	–	–	–
	885	8885	Passport - Transfer Payment Agency	40271	16,154	6,418	22,574	(2)
	915	8915	Partner facility renewal capital	40271	128,619	–	128,619	–
	864	8864	Access Mechanism - DS	40271	3,000	–	3,001	(1)

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

10. Grants from the Ministries (continued):

Region	Services	Detail code	Service name	Transfer payment business entity #	Grant	Other revenue	Expenses	Surplus (deficit)
Toronto	011	8856	Adult Respite Supports Out Home sup	40270	140,616	3,546	144,162	–
	218	8846	CLS - Adult Indiv. Living supports	40270	488,474	45,526	534,000	–
	220	8860	CPS - Adult Comm Access Supports	40270	872,710	–	872,710	–
	321	8847	ACL Group Living Supports	40270	5,825,022	372,431	6,206,408	(8,955)
	596	A596	Other ASD Supports	40270	159,300	700	160,001	(1)
	597	A597	ASD Respite Services	40270	159,041	4,819	163,862	(2)
	811	8849	Dedicated Housing Support - Dev. Services	40270	12,416	–	12,416	–
	844	8844	CLS - Innovative Residential Supports	40270	119,666	11,023	130,689	–
	885	8885	Passport - Transfer Payment Agency	40270	21,662	–	21,652	10
	886	8886	Specialized Accom.	40270	758,202	88,764	846,969	(3)
	915	8915	Partner facility renewal capital	40270	49,059	–	49,059	–
	598	A598	ABA Services	40270	1,029,690	–	1,020,904	8,786
	510	A510	Out-of-Home Respite Services	40270	35,636	–	35,636	–
	West	011	8856	Adult Respite Supports Out Home sup	52194	190,058	–	190,412
047		9252	SCS - Children Serv. Coord. Case Mgmt	52194	1,045,893	57,251	1,103,143	1
080		9254	Resp. Supp. Children - In Home Supp	52194	74,541	1,360	75,742	159
081		9255	Resp. Supp. Children - Out of Home Supp	52194	21,412	–	21,424	(12)
089		9259	SCS - Children Other	52194	202,868	461	203,377	(48)
218		8846	CLS - Adult Indiv. Living supports	52194	452,471	44,693	497,181	(17)
220		8860	CPS - Adult Comm Access Supports	52194	1,565,662	23,279	1,589,881	(940)
306		8866	Small Water Works - Dev. Servs	52194	11,110	–	11,547	(437)
321		8847	ACL Group Living Supports	52194	6,998,242	646,097	7,645,300	(961)
556		A556	Child & Fam Intervention-Operating-Non Residential	52194	905,806	1,864	908,425	(755)
592		A592	Child Treatment Autism Intervention Program	52194	843,236	559,760	1,403,970	(974)

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2012

10. Grants from the Ministries (continued):

Region	Services	Detail code	Service name	Transfer payment business entity #	Grant	Other revenue	Expenses	Surplus (deficit)
West	596	A596	Other ASD Supports	52194	163,600	–	163,675	(75)
	597	A597	ASD Respite Services	52194	859,150	151,097	1,010,421	(174)
	735	8865	Adult Spec. Comm. Supports - Foundations	52194	135,604	–	136,341	(737)
	811	8849	Dedicated Housing Support - Development Services.	52194	80,983	28,144	109,147	(20)
	885	8885	Passport - Transfer Payment Agency	52194	44,774	–	44,916	(142)
	886	8886	Specialized Accom.	52194	1,901,271	124,666	2,026,908	(971)
	915	8915	Partner facility renewal capital	52194	32,000	–	32,000	–
	598	A598	ABA Services	52194	3,507,600	3,500	3,512,078	(978)
					\$ 41,846,207	\$ 2,650,138	\$ 44,843,830	\$ (347,485)

11. Comparative figures:

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