

Financial Statements of

**KERRY'S PLACE
AUTISM SERVICES**

Year ended March 31, 2015



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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 statement of financial position as at March 31, 2015, 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 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 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 these revenues was limited to the amounts recorded in the records of Kerry's Place Autism Services. Therefore, we were not able to determine whether as at or for the years ended March 31, 2015 and March 31, 2014, 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 statements of financial position. This caused us to qualify our audit opinion on the financial statements as at and for the year ended March 31, 2014.

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, 2015, and its results of operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

June 25, 2015
Toronto, Canada

KERRY'S PLACE AUTISM SERVICES

Statement of Financial Position

March 31, 2015, with comparative information for 2014

	2015	2014
Assets		
Current assets:		
Cash and cash equivalents	\$ 5,266,530	\$ 4,907,992
Accounts receivable	1,154,763	1,163,005
Prepaid expenses	438,581	407,028
Marketable securities (note 2)	885,727	979,066
	<u>7,745,601</u>	<u>7,457,091</u>
Capital assets (note 3)	9,135,970	8,960,412
	<u>\$ 16,881,571</u>	<u>\$ 16,417,503</u>

Liabilities, Deferred Contributions and Net Assets

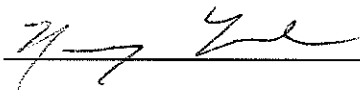
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 4,210,380	\$ 4,310,036
Current portion of mortgages payable (note 5)	1,178,600	272,886
	<u>5,388,980</u>	<u>4,582,922</u>
Mortgages payable (note 5)	2,006,722	2,575,664
Deferred contributions (note 6):		
Expenses of future periods	666,811	546,413
Capital assets	4,037,099	4,153,822
	<u>4,703,910</u>	<u>4,700,235</u>
Net assets:		
Investment in capital assets (note 7)	1,913,549	1,958,040
Restricted for endowment purposes	468,610	463,554
Internally restricted (note 8)	2,399,800	2,137,088
	<u>4,781,959</u>	<u>4,558,682</u>

Commitments (note 9)

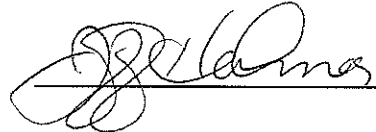
\$ 16,881,571 \$ 16,417,503

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, 2015, with comparative information for 2014

	2015	2014
Revenue:		
Provincial grants (note 10)	\$ 46,647,424	\$ 44,767,916
Ontario disability support payments and rent	2,273,783	2,158,140
Fees for services	3,850,547	3,373,244
Donations	409,422	450,813
Amortization of deferred capital contributions	425,930	509,445
Unrealized loss on marketable securities	(29,931)	(91,013)
Gain on sale of marketable securities	73,304	126,284
	<u>53,650,479</u>	<u>51,294,829</u>
Expenses:		
Salaries and benefits	37,046,368	34,174,943
Food costs, supplies and sundry	2,410,811	2,425,009
Purchased services	8,732,232	8,386,527
Building occupancy	3,092,740	2,816,686
Repairs and replacements	2,094,521	2,926,272
Transportation and travel	1,255,012	1,278,362
Mortgage interest	104,422	111,322
Insurance	64,883	64,767
Training	257,956	202,457
Professional fees	196,807	510,873
Amortization of capital assets	586,181	680,530
Loss on disposition of capital assets	89,907	3,539
	<u>55,931,840</u>	<u>53,581,287</u>
Inter-Regional eliminations (note 1(e))	<u>(2,504,638)</u>	<u>(2,459,996)</u>
	<u>53,427,202</u>	<u>51,121,291</u>
Excess of revenue over expenses	\$ 223,277	\$ 173,538

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Statement of Changes in Net Assets

Year ended March 31, 2015, with comparative information for 2014

2015	Investment in capital assets (note 7)	Restricted endowment purposes	Internally restricted (note 8)	Total
Net assets, beginning of year	\$ 1,958,040	\$ 463,554	\$ 2,137,088	\$ 4,558,682
Excess of revenue over expenses (expenses over revenue) (note 7(b))	(160,251)	5,056	378,472	223,277
Change in investment in capital assets (note 7(b))	115,760	—	(115,760)	—
Net assets, end of year	\$ 1,913,549	\$ 468,610	\$ 2,399,800	\$ 4,781,959

2014	Investment in capital assets (note 7)	Restricted endowment purposes	Internally restricted (note 8)	Total
Net assets, beginning of year	\$ 1,834,508	\$ 456,926	\$ 2,093,710	\$ 4,385,144
Excess of revenue over expenses (expenses over revenue) (note 7(b))	(171,085)	6,628	337,995	173,538
Change in investment in capital assets (note 7(b))	294,617	—	(294,617)	—
Net assets, end of year	\$ 1,958,040	\$ 463,554	\$ 2,137,088	\$ 4,558,682

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Statement of Cash Flows

Year ended March 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 223,277	\$ 173,538
Items not involving cash:		
Amortization of capital assets	586,181	680,530
Amortization of deferred capital contributions	(425,930)	(509,445)
Unrealized loss on marketable securities	29,931	91,013
Loss on disposition of capital assets	89,907	3,539
Gain on sale of marketable securities	(73,304)	(126,284)
Change in non-cash operating working capital:		
Accounts receivable	8,242	150,597
Prepaid expenses	(31,553)	(146,627)
Accounts payable and accrued liabilities	(99,656)	949,838
Expenses of future periods	120,398	29,554
	427,493	1,296,253
Financing:		
Mortgages payable	336,772	253,523
Increase in deferred capital contributions	309,207	153,406
	645,979	406,929
Investments:		
Purchase of capital assets	(883,107)	(718,727)
Proceeds on sale of marketable securities	136,712	283,276
Proceeds on sale of capital assets	31,461	13,642
	(714,934)	(421,809)
Increase in cash and cash equivalents	358,538	1,281,373
Cash and cash equivalents, beginning of year	4,907,992	3,626,619
Cash and cash equivalents, end of year	\$ 5,266,530	\$ 4,907,992

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements

Year ended March 31, 2015

Kerry's Place Autism Services ("Kerry's Place") 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. Kerry's Place operates residential, respite and community services across Ontario serving people with autism.

The 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 - Accounting.

1. Significant accounting policies:

(a) Revenue recognition:

Kerry's Place follows the deferral method of accounting for contributions, which include donations and government grants.

Unrestricted contributions are recognized as revenue when received or receivable provided 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.

Kerry's Place 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").

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

1. Significant accounting policies (continued):

(b) Financial instruments:

Financial instruments are recorded at fair value. Transaction costs are expensed as incurred.

Accounts receivable 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, Kerry's Place 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 Kerry's Place 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.

(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 Kerry's Place, for which fair value cannot be reasonably determined or that are not used in the normal course of Kerry's Place's operations, are not recognized in the financial statements.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

1. Significant accounting policies (continued):

(e) Inter-Regional eliminations:

This represents the elimination of expenses to operate residential, respite and community services across regions of the Ministries.

(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:

	Market value	
	2015	2014
Fixed income securities	\$ 721,868	\$ 838,420
Equities ⁽¹⁾	163,859	140,646
	<u>\$ 885,727</u>	<u>\$ 979,066</u>

⁽¹⁾Equities have been donated to Kerry's Place.

Investments in fixed income securities consist of Canadian provincial and municipal authority securities with maturity dates between November 2015 and April 2022 and a weighted average coupon rate of 5.82%. Kerry's Place's policy is to minimize risk when making investments. Investments in equity securities consist of equity securities donated to Kerry's Place on the understanding that they will be held by Kerry's Place and not sold.

(a) Maturity and interest rate risk:

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, 2015

2. Marketable securities (continued):

(b) 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 Kerry's Place'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.

(c) Liquidity risk:

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

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

(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 Kerry's Place. Kerry's Place's credit risk pertains to its holdings of fixed income securities of Canadian provinces and municipal authorities.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

3. Capital assets:

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

	2015					2014	
	Land	Buildings	Capital work in progress	Others	Accumulated amortization	Total	Total
Kerry's Place							
Central West	\$ 124,402	\$ 956,695	\$ -	\$ -	\$ (186,771)	\$ 894,326	\$ 918,242
Toronto	28,456	154,816	-	-	(62,256)	121,016	124,886
South East	145,490	91,091	-	200,000	(82,653)	353,928	363,025
Central East	73,312	232,261	-	58,323	(104,033)	259,863	277,333
Automobiles	-	-	-	591,132	(387,467)	203,665	224,290
Computer and office equipment	-	-	-	400,461	(385,316)	15,145	111,601
Computer software/development	-	-	70,419	2,599	(2,599)	70,419	70,419
	371,660	1,434,863	70,419	1,252,515	(1,211,095)	1,918,362	2,089,796
Ministries							
Central West	594,546	5,522,252	-	-	(1,138,029)	4,978,769	4,390,884
Toronto	121,697	1,196,560	-	-	(499,735)	818,522	848,436
South East	32,574	378,173	-	-	(133,196)	277,551	285,234
Central East	3,536	1,265,433	-	-	(532,753)	736,216	767,853
Automobiles	-	-	-	952,421	(660,954)	291,467	321,619
Computers and office equipment	-	-	-	652,477	(537,394)	115,083	158,046
Computer software/development	-	-	-	522,904	(522,904)	-	98,544
	752,353	8,362,418	-	2,127,802	(4,024,965)	7,217,608	6,870,616
	\$ 1,124,013	\$ 9,797,281	\$ 70,419	\$ 3,380,317	\$ (5,236,060)	\$ 9,135,970	\$ 8,960,412

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$409,760 (2014 - \$47,241), which includes amounts payable for payroll-related taxes.

5. Mortgages payable:

The mortgages payable are related to the following properties:

Property	Interest rate	Maturity date	2015		2014	
			Amount	Amount	Amount	Amount
462 Ceremonial West	2.210%	July 1, 2018	\$ 155,502	\$	165,430	
225 Lisa Marie Drive	2.210%	July 1, 2018	134,796		143,402	
7 Chalet Drive	2.350%	July 1, 2019	119,723		132,361	
2024 Embelton Road	Prime + 0.700%	June 28, 2015	65,118		68,019	
6871 Fifth Line	4.790%	July 31, 2015	623,570		642,838	
37 Bridlington Street	2.750%	February 1, 2016	49,710		57,588	
24 Malamute Drive	2.750%	February 1, 2016	51,945		60,177	
28 Church Street	3.150%	February 15, 2016	137,710		155,219	
186 Credit Creek Blvd	3.258%	March 1, 2016	137,342		145,662	
507 Cochrane Street	2.150%	April 3, 2016	104,388		121,513	
282096 Conc 4-5 Road	Prime + 0.700%	September 30, 2016	266,150		274,763	
554231 Mono-Amaranth Town Line	Prime	January 3, 2017	228,132		238,897	
2037 Embelton Road	4.000%	June 28, 2017	186,592		201,141	
37 Metcalfe Street	1.710%	September 1, 2017	46,189		51,914	
26 Amanda Street	Prime	January 27, 2019	378,455		389,626	
80 Church Street	3.30%	March 30, 2020	500,000		—	
			3,185,322		2,848,550	
Less current portion			1,178,600		272,886	
			\$ 2,006,722		\$ 2,575,664	

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

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

5. Mortgages payable (continued):

Principal repayments on the mortgages are due in the following fiscal years:

2016	\$ 1,178,600
2017	644,579
2018	250,385
2019	274,007
2020	837,751
	<u>\$ 3,185,322</u>

6. Deferred contributions:

(a) Expenses of future periods:

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

	2015	2014
Balance, beginning of year	\$ 546,413	\$ 516,859
Amounts received	297,010	252,966
Amounts recognized as revenue	(176,612)	(223,412)
Balance, end of year	<u>\$ 666,811</u>	<u>\$ 546,413</u>

(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.

	2015	2014
Balance, beginning of year	\$ 4,153,822	\$ 4,509,861
Capital contributions	309,207	153,406
Amounts amortized to revenue	(425,930)	(509,445)
Balance, end of year	<u>\$ 4,037,099</u>	<u>\$ 4,153,822</u>

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

7. Investment in capital assets:

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

				2015	2014
	Kerry's Place	Ministries	Ministries' land contribution	Total	Total
Capital assets	\$ 1,918,362	\$ 6,465,255	\$ 752,353	\$ 9,135,970	\$ 8,960,412
Amounts financed by:					
Deferred contributions		(4,037,099)	—	(4,037,099)	(4,153,822)
Mortgages	(642,109)	(2,543,213)	—	(3,185,322)	(2,848,550)
	\$ 1,276,253	\$ (115,057)	\$ 752,353	\$ 1,913,549	\$ 1,958,040

(b) Net change in investment in capital assets is calculated as follows:

				2015	2014
	Kerry's Place	Ministries	Ministries' land contribution	Total	Total
Excess of revenue over expenses (expenses over revenue):					
Amortization of deferred capital contributions	\$ —	\$ 425,930	\$ —	\$ 425,930	\$ 509,445
Amortization of capital assets	(128,334)	(457,847)	—	(586,181)	(680,530)
	(128,334)	(31,917)	—	(160,251)	(171,085)
Change in investment in capital assets:					
Additions to capital assets	49,989	761,334	71,784	883,107	718,727
Disposition of capital assets	(93,091)	(28,277)	—	(121,368)	(17,181)
Mortgage principal (additions) repayments	31,111	(367,883)	—	(336,772)	(253,523)
Net capital contributions	—	(309,207)	—	(309,207)	(153,406)
	(11,991)	55,967	71,784	115,760	294,617
Net change in investment in capital assets	\$ (140,325)	\$ 24,050	\$ 71,784	\$ (44,491)	\$ 123,532

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

8. 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.

9. Commitments:

Kerry's Place has entered into lease agreements with future minimum lease payments due in the following fiscal years:

2016	\$ 1,673,230
2017	1,139,074
2018	834,911
2019	233,243
2020	227,350
Thereafter	153,719
	<u>\$ 4,261,527</u>

10. Grants from the Ministries:

(a) Provincial grants revenue is calculated as follows:

	2015	2014
Provincial grants received	\$ 46,943,631	\$ 44,921,323
Invested in capital assets	(220,034)	(88,804)
Repayment of mortgages	(76,173)	(64,603)
<u>Provincial grants revenue</u>	<u>\$ 46,647,424</u>	<u>\$ 44,767,916</u>

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

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	9130	DS Caregiver Respite Services	51163	\$ (95,819)	\$ -	\$ 95,851	\$ 32
	089	9259	SCS - Children Other	51163	(588,040)	-	588,068	28
	218	9112	DS Supported Independent Living	51163	(180,528)	-	180,562	34
	220	9131	DS Community Participation Svcs. and Supports	51163	(505,720)	-	505,741	21
	321	8847	DS Supported Group Living Residences	51163	(3,934,885)	(230,218)	4,165,010	(93)
	566	A566	Section 23 Classrooms	51163	(231,000)	-	231,177	177
	596	A596	Other ASD Supports	51163	(132,200)	-	132,223	23
	597	A597	ASD Respite Services	51163	(1,299,520)	-	1,299,545	25
	886	8886	DS Specialized Accommodation	51163	(1,143,023)	-	1,143,023	-
	915	8915	Partner Facility Ren - Capital	51163	(99,400)	-	99,415	15
	598	A598	ABA Based Services & Supports for Children & Youth with ASDs	51163	(3,348,780)	-	3,348,939	159
	132	9132	DS Professional and Specialized Svcs.	51163	(49,600)	-	49,823	223
					(11,608,515)	(230,218)	11,839,377	644
South East	011	9130	DS Caregiver Respite Services	40271	(2,415)	-	2,438	23
	218	9112	DS Supported Independent Living	40271	(99,386)	(17,660)	117,060	14
	220	9131	DS Community Participation Svcs. and Supports	40271	(16,154)	(3)	16,145	(12)
	321	8847	DS Supported Group Living Residences	40271	(2,931,349)	(225,184)	3,156,507	(26)
	811	8849	Dedicated Supportive Housing	40271	(13,288)	(5,760)	19,055	7
	915	8915	Partner Facility Ren - Capital	40271	(36,000)	-	35,765	(235)
	110	9110	DS Intensive Support Residences	40271	(704,865)	(203,296)	908,252	91
					(3,803,457)	(451,903)	4,255,222	(138)

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

10. Grants from the Ministries (continued):

Region	Services	Detail code	Service name	Transfer payment business entity #	Grant	Other revenue	Expenses	Surplus (deficit)
Toronto	011	9130	DS Caregiver Respite Services	40270	(141,056)	(18)	141,081	7
	218	9112	DS Supported Independent Living	40270	(488,474)	(61,270)	549,759	15
	220	9131	DS Community Participation Svcs. and Supports	40270	(33,877)	-	33,877	-
	321	8847	DS Supported Group Living Residences	40270	(8,205,774)	(377,278)	8,583,228	176
	586	A596	Other ASD Supports	40270	(159,300)	(200)	159,522	22
	597	A597	ASD Respite Services	40270	(60,376)	(4,000)	64,382	6
	811	8849	Dedicated Supportive Housing	40270	(10,073)	-	10,074	1
	886	8886	DS Specialized Accommodation	40270	(711,705)	(48,784)	760,511	22
	915	8915	Partner Facility Ren - Capital	40270	(58,980)	-	58,980	-
	598	A598	ABA Based Services & Supports for Children and Youth with ASDs	40270	(927,129)	(167)	927,304	8
					(10,796,744)	(491,717)	11,288,718	257

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2015

10. Grants from the Ministries (continued):

Region	Services	Detail code	Service name	Transfer payment business entity #	Grant	Other revenue	Expenses	Surplus (deficit)	
West	011	9130	DS Caregiver Respite Services	52194	(100,908)	—	100,958	50	
	047	9252	SCS - Children Serv. Coord. Case Mgmt	52194	(1,209,243)	(24,387)	1,233,724	94	
	080	9254	Resp. Supp. Children - In Home Supp	52194	(74,541)	—	74,534	(7)	
	081	9255	Resp. Supp. Children - Out of Home Support	52194	(21,412)	—	21,586	174	
	089	9259	SCS - Children Other	52194	(202,868)	—	202,938	70	
	218	9112	DS Supported Independent Living	52194	(740,116)	(76,576)	816,571	(121)	
	220	9131	DS Community Participation Svcs. and Supports	52194	(870,035)	(69,302)	939,412	75	
	321	8847	DS Supported Group Living Residences	52194	(7,428,030)	(788,424)	8,216,646	192	
	556	A556	C&FI Operating Non-Resident	52194	(22,000)	—	22,153	153	
	582	A592	Child Treatment Autism Intervention Program	52194	(843,236)	(511,608)	1,354,853	9	
	596	A596	Other ASD Supports	52194	(138,600)	—	138,670	70	
	597	A597	ASD Respite Services	52194	(849,950)	(252,686)	1,102,653	17	
	811	8849	Dedicated Supportive Housing	52194	(77,871)	(28,307)	106,116	(62)	
	886	8886	DS Specialized Accommodation	52194	(2,105,268)	(104,275)	2,209,943	400	
	915	8915	Partner Facility Ren - Capital	52194	(7,000)	—	7,005	5	
	598	A598	ABA Based Services & Supports for Children and Youth with ASDs	52194	(3,240,000)	—	3,240,080	80	
	110	9110	DS Intensive Support Residences	52194	(960,982)	(103,230)	1,064,296	84	
	136	9136	DS Self Managed Support - Indirect	52194	—	(38,506)	38,556	50	
	132	9132	DS Professional and Specialized Svcs.	52194	(230,000)	—	230,070	70	
	546	A546	CSN-Community Enhancement	52194	(600,956)	—	601,041	85	
	545	A545	CSN-Individual Placements	52194	(1,011,899)	—	1,011,913	14	
						(20,734,915)	(1,997,301)	22,733,718	1,502
	Surplus (deficit)					\$ (46,943,631)	\$ (3,171,139)	\$ 50,117,035	\$ 2,265