

Financial Statements of

**KERRY'S PLACE  
AUTISM SERVICES**

Year ended March 31, 2018



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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, 2018, 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 audit opinion.



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*Basis for Comparative Qualified Opinion*

In common with many charitable organizations, Kerry's Place Autism Services derives revenue from the general public, in the form of donations, the completeness of which was not susceptible to satisfactory audit verification. Accordingly, verification of this revenue for the comparative figures 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 and for the year ended March 31, 2017 any adjustments might be necessary to donation revenue and excess of revenue over expenses reported in the statement of operations, excess of revenue and expenses reported in the statement of cash flows and current assets and net assets reported in the statement of financial position. This caused us to qualify the audit opinion on the financial statements as at and for the year ended March 31, 2017, the comparative year.

*Qualified Opinion*

In our opinion, except for the possible effects on the comparative information of the matter described in the Basis for Comparative 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, 2018, 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.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

June 26, 2018  
Vaughan, Canada

# KERRY'S PLACE AUTISM SERVICES

## Statement of Financial Position

March 31, 2018, with comparative information for 2017

	2018	2017
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 8,065,703	\$ 6,446,176
Accounts receivable	1,935,448	1,868,927
Prepaid expenses	403,666	345,584
Marketable securities (note 2)	307,221	286,677
	<u>10,712,038</u>	<u>8,947,364</u>
Capital assets (note 3)	8,716,804	8,712,746
	<u>\$ 19,428,842</u>	<u>\$ 17,660,110</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 6,248,358	\$ 4,776,066
Current portion of mortgages payable (note 5)	768,190	359,023
	<u>7,016,548</u>	<u>5,135,089</u>
Mortgages payable (note 5)	2,004,372	2,596,923
Deferred contributions (note 6):		
Expenses of future periods	836,637	768,853
Capital assets	3,936,927	3,854,610
	<u>4,773,564</u>	<u>4,623,463</u>
Total liabilities	13,794,484	12,355,475
Net assets:		
Investment in capital assets (note 7)	2,007,315	1,902,190
Restricted for endowment purposes	483,714	478,722
Internally restricted (note 8)	3,143,329	2,923,723
	<u>5,634,358</u>	<u>5,304,635</u>
Commitments (note 9)		
	<u>\$ 19,428,842</u>	<u>\$ 17,660,110</u>

See accompanying notes to financial statements.

# KERRY'S PLACE AUTISM SERVICES

## Statement of Operations

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Revenue:		
Provincial grants (note 10)	\$ 59,296,733	\$ 56,018,332
Ontario disability support payments and rent	2,545,925	2,468,427
Fees for services	6,242,113	6,211,624
Donations	225,171	362,250
Amortization of deferred capital contributions	342,942	319,618
Net realized and unrealized gains on marketable securities	64,685	58,664
	<u>68,717,569</u>	<u>65,438,915</u>
Expenses:		
Salaries and benefits	44,445,647	42,457,104
Food costs, supplies and sundry	2,723,938	2,614,776
Purchased services	13,689,833	13,860,884
Building occupancy	3,495,548	3,463,490
Repairs and replacements	4,001,158	2,633,411
Transportation and travel	1,294,590	1,360,694
Mortgage interest	92,160	100,390
Insurance	85,320	68,241
Training	531,400	293,101
Professional fees	117,651	193,545
Amortization of capital assets	564,933	516,765
Loss on disposition of capital assets	22,798	25,242
	<u>71,064,976</u>	<u>67,587,643</u>
Expenditure recoveries (note 1(e))	<u>(2,677,130)</u>	<u>(2,469,189)</u>
	<u>68,387,846</u>	<u>65,118,454</u>
Excess of revenue over expenses	<u>\$ 329,723</u>	<u>\$ 320,461</u>

See accompanying notes to financial statements.

# KERRY'S PLACE AUTISM SERVICES

## Statement of Changes in Net Assets

Year ended March 31, 2018, with comparative information for 2017

2018	Investment in capital assets (note 7)	Restricted for endowment purposes	Internally restricted (note 8)	Total
Net assets, beginning of year	\$ 1,902,190	\$ 478,722	\$ 2,923,723	\$ 5,304,635
Excess of revenue over expenses (expenses over revenue) (note 7(b))	(221,991)	4,992	546,722	329,723
Change in investment in capital assets (note 7(b))	327,116	–	(327,116)	–
Net assets, end of year	\$ 2,007,315	\$ 483,714	\$ 3,143,329	\$ 5,634,358

2017	Investment in capital assets (note 7)	Restricted for endowment purposes	Internally restricted (note 8)	Total
Net assets, beginning of year	\$ 1,795,533	\$ 473,666	\$ 2,714,975	\$ 4,984,174
Excess of revenue over expenses (expenses over revenue) (note 7(b))	(197,147)	5,056	512,552	320,461
Change in investment in capital assets (note 7(b))	303,804	–	(303,804)	–
Net assets, end of year	\$ 1,902,190	\$ 478,722	\$ 2,923,723	\$ 5,304,635

See accompanying notes to financial statements.

# KERRY'S PLACE AUTISM SERVICES

## Statement of Cash Flows

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 329,723	\$ 320,461
Items not involving cash:		
Amortization of capital assets	564,933	516,765
Amortization of deferred capital contributions	(342,942)	(319,618)
Net realized and unrealized gains on marketable securities	(64,685)	(58,664)
Loss on disposition of capital assets	22,798	25,242
Change in non-cash operating working capital:		
Accounts receivable	(66,521)	(74,927)
Prepaid expenses	(58,082)	239,776
Accounts payable and accrued liabilities	1,472,292	(356,013)
Expenses of future periods	67,784	(137,946)
	<u>1,925,300</u>	<u>155,076</u>
Financing:		
Mortgages payable	(183,384)	(185,563)
Increase in deferred capital contributions	425,259	210,887
	<u>241,875</u>	<u>25,324</u>
Investments:		
Purchase of capital assets	(591,789)	(356,770)
Decrease in investment in marketable securities	44,141	643,655
Proceeds on sale of capital assets	—	2,400
	<u>(547,648)</u>	<u>289,285</u>
Increase in cash and cash equivalents	1,619,527	469,685
Cash and cash equivalents, beginning of year	6,446,176	5,976,491
Cash and cash equivalents, end of year	<u>\$ 8,065,703</u>	<u>\$ 6,446,176</u>

See accompanying notes to financial statements.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements

Year ended March 31, 2018

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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, 2018

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## 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, but 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

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### (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, 2018

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## 1. Significant accounting policies (continued):

(e) Expenditure recoveries:

This represents the recovery 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 and financial risks:

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	Market value	
	2018	2017
Fixed income securities	\$ 99,914	\$ 103,263
Equities <sup>(1)</sup>	207,307	183,414
	<hr/>	<hr/>
	\$ 307,221	\$ 286,677

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<sup>(1)</sup>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 December 2018 and April 2022 and a weighted average effective rate of 5.36%. 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. During the year, certain fixed income securities were redeemed resulting in gains on disposal of nil (2017 - \$427,132).

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2018

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## 2. Marketable securities and financial risks (continued):

### (a) Maturity and interest rate risk:

The value of fixed income marketable securities will generally increase if interest rates fall and decrease if interest rates rise. Certain of Kerry's Place's mortgages payable are subject to variable interest rates based on the bank prime rate. As a result, Kerry's Place is exposed to interest rate risk due to fluctuations in the prime rate.

### (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 factors affecting all instruments traded in the market. As all of the financial instruments held by Kerry's Place are carried at fair value with fair value changes recognized in the statement of operations, all changes in market prices 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, 2018

## 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.

					2018	2017
	Land	Buildings	Other	Accumulated amortization	Total	Total
<b>Kerry's Place</b>						
Central West	\$ 124,402	\$ 956,695	\$ –	\$ (258,521)	\$ 822,576	\$ 846,493
Toronto	28,456	154,816	–	(73,867)	109,405	113,275
South East	145,490	91,091	200,000	(110,887)	325,694	335,027
Central East	73,312	232,261	58,322	(138,949)	224,946	230,752
Automobiles	–	–	1,062,184	(596,337)	465,847	380,187
Computer and office equipment	–	–	400,461	(391,595)	8,866	10,481
	371,660	1,434,863	1,720,967	(1,570,156)	1,957,334	1,916,215
<b>Ministries</b>						
Central West	594,546	5,522,252	–	(1,552,196)	4,564,602	4,702,658
Toronto	121,697	1,196,560	–	(589,476)	728,781	758,694
South East	32,574	378,173	–	(157,663)	253,084	261,121
Central East	3,536	1,265,433	–	(627,659)	641,310	672,946
Automobiles	–	–	1,209,674	(683,472)	526,202	339,381
Computers and office equipment	–	–	652,477	(606,986)	45,491	61,731
	752,353	8,362,418	1,862,151	(4,217,452)	6,759,470	6,796,531
	\$ 1,124,013	\$ 9,797,281	\$ 3,583,118	\$ (5,787,608)	\$ 8,716,804	\$ 8,712,746

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2018

## 4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$424,629 (2017 - \$398,908), 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	2018 Amount	2017 Amount
462 Ceremonial West	2.210%	July 1, 2018	\$ 124,376	\$ 134,980
225 Lisa Marie Drive	2.210%	July 1, 2018	107,815	117,007
7 Chalet Drive	2.350%	July 1, 2019	79,282	93,078
2024 Embelton Road	3.390%	January 29, 2023	55,662	58,811
6871 Fifth Line	3.390%	January 29, 2023	568,166	587,185
37 Bridlington Street	1.010%	December 1, 2020	24,319	33,032
24 Malamute Drive	1.010%	December 1, 2020	25,413	34,531
28 Church Street	3.300%	February 15, 2021	87,464	103,937
186 Credit Creek Blvd	1.735%	March 1, 2021	111,911	121,069
507 Cochrane Street	2.690%	April 3, 2019	49,946	68,447
282096 Conc 4-5 Road	3.390%	January 29, 2023	240,508	248,112
554231 Mono-Amaranth Town Line	3.390%	January 30, 2023	205,571	212,198
2037 Embelton Road	3.200%	June 28, 2022	138,918	155,580
37 Metcalfe Street	1.840%	September 1, 2022	28,426	34,492
26 Amanda Street	Prime	January 27, 2019	341,190	353,184
80 Church Street	3.300%	March 30, 2020	460,637	473,420
42 Dalzell Ave	3.300%	May 14, 2020	122,958	126,883
			2,772,562	2,955,946
Less current portion			768,190	359,023
			\$ 2,004,372	\$ 2,596,923

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, 2018

## 5. Mortgages payable (continued):

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

2019	\$	768,190
2020		630,734
2021		346,549
2022		74,628
2023		952,461
	\$	<u>2,772,562</u>

## 6. Deferred contributions:

### (a) Expenses of future periods:

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

	2018	2017
Balance, beginning of year	\$ 768,853	\$ 906,799
Amounts received	226,252	113,455
Amounts recognized as revenue	(158,468)	(251,401)
Balance, end of year	\$ 836,637	\$ 768,853

### (b) Capital assets:

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

	2018	2017
Balance, beginning of year	\$ 3,854,610	\$ 3,963,341
Capital contributions	425,259	210,887
Amounts amortized to revenue	(342,942)	(319,618)
Balance, end of year	\$ 3,936,927	\$ 3,854,610

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2018

## 7. Investment in capital assets:

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

				2018	2017
	Kerry's Place	Ministries	Ministries' land contribution	Total	Total
Capital assets	\$ 1,957,334	\$ 6,007,117	\$ 752,353	\$ 8,716,804	\$ 8,712,746
Amounts financed by:					
Deferred contributions	–	(3,936,927)	–	(3,936,927)	(3,854,610)
Mortgages	(668,513)	(2,104,049)	–	(2,772,562)	(2,955,946)
	\$ 1,288,821	\$ (33,859)	\$ 752,353	\$ 2,007,315	\$ 1,902,190

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

				2018	2017
	Kerry's Place	Ministries	Ministries' land contribution	Total	Total
Excess of revenue over expenses (expenses over revenue):					
Amortization of deferred capital contributions	\$ –	\$ 342,942	\$ –	\$ 342,942	\$ 319,618
Amortization of capital assets	(190,073)	(374,860)	–	(564,933)	(516,765)
	(190,073)	(31,918)	–	(221,991)	(197,147)
Change in investment in capital assets:					
Additions to capital assets	235,082	356,707	–	591,789	356,770
Disposition of capital assets	(3,889)	(18,909)	–	(22,798)	(27,642)
Mortgage principal repayments, net	34,911	148,473	–	183,384	185,563
Net capital contributions	–	(425,259)	–	(425,259)	(210,887)
	266,104	61,012	–	327,116	303,804
Net change in investment in capital assets	\$ 76,031	\$ 29,094	\$ –	\$ 105,125	\$ 106,657

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2018

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## 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:

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2019	\$	2,014,628
2020		1,485,239
2021		1,420,944
2022		385,166
2023		213,456
	\$	5,519,433

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## 10. Grants from the Ministries:

(a) Provincial grants revenue is calculated as follows:

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	2018	2017
Provincial grants received	\$ 59,823,568	\$ 56,229,220
Invested in capital assets	(337,798)	(121,393)
Repayment of mortgages	(87,460)	(89,495)
Returnable surplus	(101,577)	—
Provincial grants revenue	\$ 59,296,733	\$ 56,018,332

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# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2018

## 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)
South East	011	9130	DS Caregiver Respite Services	40271	\$ 206,226	\$ 63	\$ 173,821	\$ 32,468
	110	9110	DS Intensive Support Residences	40271	551,354	63,510	614,864	–
	218	9112	DS Supported Independent Living	40271	104,386	18,033	122,419	–
	220	9131	DS Community Participation Svcs. and Supports	40271	162,722	15,595	178,313	4
	321	8847	DS Supported Group Living Residences	40271	6,486,539	481,246	6,967,785	–
	811	8849	Dedicated Supportive Housing	40271	49,978	5,280	56,239	(981)
	915	8915	Partner Facility Ren - Capital	40271	31,399	–	21,887	9,512
	597	A597	ASD Respite Services	40271	438,842	10	438,853	(1)
	545	A545	CSN Individual Placements Funding	40271	97,543	5,178	102,721	–
	089	9259	Spec Comm Suppt Children Other	40271	201,606	114	201,716	4
						8,330,595	589,029	8,878,618
Toronto	011	9130	DS Caregiver Respite Services	40270	150,915	–	150,913	2
	132	9132	DS Professional and Specialized Svcs.	40270	38,500	1,325	39,825	–
	218	9112	DS Supported Independent Living	40270	508,974	74,223	583,193	4
	220	9131	DS Community Participation Svcs. and Supports	40270	33,877	–	33,876	1
	321	8847	DS Supported Group Living Residences	40270	9,786,615	646,000	10,432,996	(381)
	510	A510	Out of Home Respite Services	40270	19,465	–	19,463	2
	596	A596	Other ASD Supports	40270	159,300	–	159,298	2
	597	A597	ASD Respite Services	40270	102,801	1,967	104,765	3
	598	A598	ABA Based Services & Supports for Children and Youth with ASDs	40270	1,566,718	2,474	1,569,189	3
	811	8849	Dedicated Supportive Housing	40270	9,780	–	9,782	(2)
	848	8848	Repairs and Maintenance	40270	48,417	–	48,417	–
	886	8886	DS Specialized Accommodation	40270	787,041	36,087	823,126	2
	915	8915	Partner Facility Ren - Capital	40270	170,000	–	169,999	1
					13,382,403	762,076	14,144,842	(363)

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2018

## 10. Grants from the Ministries (continued):

Region	Services	Detail code	Service name	Transfer payment business entity #	Grant	Other revenue	Expenses	Surplus (deficit)
Central	011	9130	DS Caregiver Respite Services	52194	112,057	–	112,509	(452)
	047	9252	SCS - Children Serv. Coord. Case Mgmt	52194	1,220,673	39,246	1,260,162	(243)
	080	9254	Resp. Supp. Children - In Home Supp	52194	74,802	–	75,274	(472)
	081	9255	Resp. Supp. Children - Out of Home Support	52194	21,487	–	22,028	(541)
	089	9259	SCS - Children Other	52194	592,070	–	592,612	(542)
	110	9110	DS Intensive Support Residences	52194	1,019,538	83,580	1,103,008	110
	132	9132	DS Professional and Specialized Srvs.	52194	238,833	–	239,554	(721)
	218	9112	DS Supported Independent Living	52194	953,971	66,338	1,020,583	(274)
	220	9131	DS Community Participation Srvs. and Supports	52194	1,322,234	55,434	1,377,572	96
	321	8847	DS Supported Group Living Residences	52194	12,603,893	1,308,088	13,912,209	(228)
	508	A508	DS Community Support Other	52194	27,071	–	28,062	(991)
	510	A510	Out of Home Respite Services	52194	75,000	–	75,000	–
	545	A545	CSN-Individual Placements	52194	710,454	–	686,540	23,914
	546	A546	CSN-Community Enhancement	52194	600,956	–	601,765	(809)
	556	A556	C&FI Operating Non-Resident	52194	22,000	–	22,180	(180)
	566	A566	Section 23 Classrooms	52194	231,000	–	231,377	(377)
	592	A592	Child Treatment Autism Intervention Program	52194	843,236	474,738	1,318,026	(52)
	596	A596	Other ASD Supports	52194	270,800	–	271,183	(383)
	597	A597	ASD Respite Services	52194	1,734,628	464,533	2,199,336	(175)
	598	A598	ABA Based Services & Supports for Children and Youth with ASDs	52194	5,592,615	–	5,593,277	(662)
	598	A598	ABA Based Services & Supports	51163	6,143,273	–	6,143,288	(15)
	710	A710S	Partner Facility Renewal – Capital	52194	125,000	–	89,317	35,683
	811	8849	Dedicated Supportive Housing	52194	111,098	21,598	139,129	(6,433)
	886	8886	DS Specialized Accommodation	52194	3,405,226	737,689	4,142,991	(76)
	915	8915	Partner Facility Ren - Capital	52194	58,655	–	58,655	–
					38,110,570	3,251,244	41,315,637	46,177
Surplus (deficit)					\$ 59,823,568	\$ 4,602,349	\$ 64,339,097	\$ 86,820