

Financial Statements of

**KERRY'S PLACE  
AUTISM SERVICES**

Year ended March 31, 2009



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## AUDITORS' REPORT

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

We have audited the statement of financial position of Kerry's Place Autism Services as at March 31, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to revenue, excess of expenses over revenue, assets and net assets.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenue as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Corporations Act (Ontario), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

May 22, 2009

# KERRY'S PLACE AUTISM SERVICES

## Statement of Financial Position

March 31, 2009, with comparative figures for 2008

	2009	2008
<b>Assets</b>		
Current assets:		
Cash	\$ 1,797,696	\$ 1,931,900
Accounts receivable	908,559	1,310,140
Prepaid expenses	303,258	147,709
Marketable securities (note 2)	1,223,528	1,542,001
	<u>4,233,041</u>	<u>4,931,750</u>
Capital assets (note 3)	6,935,696	7,854,194
	<u>\$ 11,168,737</u>	<u>\$ 12,785,944</u>

## Liabilities, Deferred Contributions and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 2,307,670	\$ 1,771,607
Current portion of mortgages and term loans payable (note 4)	471,301	863,131
	<u>2,778,971</u>	<u>2,634,738</u>
Mortgages and term loans payable (note 4)	1,160,253	2,056,079
Deferred contributions (note 5):		
Expenses of future periods	490,268	1,715,387
Capital assets	4,192,945	3,534,409
	<u>4,683,213</u>	<u>5,249,796</u>
Net assets:		
Investment in capital assets (note 6):		
KPAS	959,539	1,339,376
MCSS	(312,818)	(403,277)
MCSS land contribution	464,476	464,476
	<u>1,111,197</u>	<u>1,400,575</u>
Restricted for endowment purposes	203,597	203,597
Internally restricted (note 7)	1,231,506	1,241,159
	<u>2,546,300</u>	<u>2,845,331</u>
Commitments (note 8)		
	<u>\$ 11,168,737</u>	<u>\$ 12,785,944</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, 2009, with comparative figures for 2008

	2009	2008
Revenue:		
Provincial grants (note 11)	\$ 27,038,855	\$ 23,089,758
Ontario disability support payments and rent	1,541,851	1,438,377
Donation	192,730	167,036
Fees for services, interest and sundry	4,345,924	3,954,183
Amortization of deferred capital contributions	307,746	260,238
	<u>33,427,106</u>	<u>28,909,592</u>
Expenses:		
Salaries and benefits	24,255,744	20,897,537
Food costs, supplies and sundry	1,806,868	1,975,697
Purchased services	6,610,273	4,991,045
Building occupancy, including mortgage interest of \$121,452 (2008 - \$135,232)	2,259,788	2,015,099
Repairs and replacements	1,576,556	1,803,854
Transportation and travel	905,597	826,709
Insurance	55,031	38,927
Training	142,346	213,890
Professional fees	177,555	81,324
Amortization of capital assets	430,786	414,774
Donations	220,488	72,681
	<u>38,441,032</u>	<u>33,331,537</u>
Recoveries	<u>(5,061,560)</u>	<u>(4,600,831)</u>
	<u>33,379,472</u>	<u>28,730,706</u>
Excess of revenue over expenses before the following	47,634	178,886
Unrealized loss on investments	(346,665)	(99,548)
<b>Excess of revenue over expenses (expenses over revenue)</b>	<b>\$ (299,031)</b>	<b>\$ 79,338</b>

See accompanying notes to financial statements.

# KERRY'S PLACE AUTISM SERVICES

## Statement of Changes in Net Assets

Year ended March 31, 2009, with comparative figures for 2008

	Investment in capital assets			Restricted for endowment purposes	Internally restricted (note 7)	2009	2008
	KPAS	MCSS (note 6)	MCSS land contribution			Total	Total
Net assets, beginning of year	\$ 1,339,376	\$ (403,277)	\$ 464,476	\$ 203,597	\$ 1,241,159	\$ 2,845,331	\$ 2,106,606
Change in accounting policy - net unrealized gain on marketable securities	-	-	-	-	-	-	546,554
Excess of revenue over expenses (expenses over revenue) (note 6)	(123,040)	-	-	-	(175,991)	(299,031)	79,338
Net change in investment in capital assets (note 6)	(256,797)	90,459	-	-	166,338	-	-
Contribution of land	-	-	-	-	-	-	112,833
<b>Net assets, end of year</b>	<b>\$ 959,539</b>	<b>\$ (312,818)</b>	<b>\$ 464,476</b>	<b>\$ 203,597</b>	<b>\$ 1,231,506</b>	<b>\$ 2,546,300</b>	<b>\$ 2,845,331</b>

See accompanying notes to financial statements.

# KERRY'S PLACE AUTISM SERVICES

## Statement of Cash Flows

Year ended March 31, 2009, with comparative figures for 2008

	2009	2008
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses (expenses over revenue)	\$ (299,031)	\$ 79,338
Items not involving cash:		
Amortization of capital assets	430,786	414,774
Amortization of deferred capital contributions	(307,746)	(260,238)
Unrealized loss on investments	346,665	99,548
Contribution of land	—	112,833
Loss on sale of capital assets	93,249	—
Change in non-cash operating working capital:		
Accounts receivable	401,581	503,393
Prepaid expenses	(155,549)	144,148
Accounts payable and accrued liabilities	536,063	564,803
	<u>1,046,018</u>	<u>1,658,599</u>
Financing:		
Increase in mortgages and term loans payable	—	822,894
Repayment of mortgages and term loans payable	(1,287,656)	(180,370)
Decrease in deferred contributions	(258,837)	(42,992)
	<u>(1,546,493)</u>	<u>599,532</u>
Investments:		
Increase in marketable securities	(28,192)	(51,907)
Purchase of capital assets	(273,087)	(1,384,581)
Proceeds on disposition of capital assets	667,550	—
	<u>366,271</u>	<u>(1,436,488)</u>
Increase (decrease) in cash	(134,204)	821,643
Cash, beginning of year	1,931,900	1,110,257
Cash, end of year	<u>\$ 1,797,696</u>	<u>\$ 1,931,900</u>

See accompanying notes to financial statements.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements

Year ended March 31, 2009

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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 ("MCSS-MCYS").

### (b) Financial instruments:

The Organization designated its cash as held-for-trading, which is measured at fair value. Accounts receivable are classified as loans and receivables, which are measured at amortized cost. Accounts payable and accrued liabilities are classified as other financial 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 with unrealized gains and losses recognized in the statements of operations and changes in net assets.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

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## 1. Significant accounting policies (continued):

Fixed income securities and equities are valued at year-end quoted market prices, where available. Where quoted market prices are not available, estimated fair values are calculated using comparable securities.

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 disclosure 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%

### (d) Donated materials and services:

Donated materials and services received by the Organization are not recognized in the financial statements because of the difficulty in determining their fair values.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

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## 1. Significant accounting policies (continued):

### (e) 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.

### (f) Future accounting change:

The following summarizes a future accounting change that will be relevant to the Organization's financial statements subsequent to March 31, 2009.

The CICA has issued revisions to the 4400 series and certain other sections to amend or improve certain parts of the CICA Handbook that relate to not-for-profit organizations. With respect to presentation, these changes include requiring the reporting of revenue and expenses on a gross basis in the statements of operations and changes in fund balances. A new section, Section 4470, Disclosure of Allocated Expenses by Not-for-Profit Organizations, was included in the revisions, which requires certain disclosures when fundraising and general support expenses are allocated to other functions. These changes in accounting policies must be adopted in years beginning on or after April 1, 2009, with earlier adoption permitted. Management is assessing the impact of these revisions.

## 2. Marketable securities:

	2009		2008	
	Market value	Cost	Market value	Cost
Fixed income securities	\$ 902,999	\$ 859,988	\$ 862,633	\$ 831,796
Equities	320,529	263,199	679,368	263,199
	<u>\$ 1,223,528</u>	<u>\$ 1,123,187</u>	<u>\$ 1,542,001</u>	<u>\$ 1,094,995</u>

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

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## 2. Marketable securities (continued):

### (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).

### (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 listed 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. The Organization primarily invests in financial instruments and enters into transactions denominated in various foreign currencies, other than its measurement currency. The Organization is exposed to risks that the exchange rate of the various currencies may change in a manner that has an adverse effect on the value of the portion of the Organization's assets or liabilities denominated in currencies other than the Canadian dollar. Foreign currency risk is managed through construction of a diversified portfolio of instruments in various currencies.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

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## 2. Marketable securities (continued):

### (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 concentration is spread among listed equity securities, as discussed under market price risk above. All transactions in listed securities are settled/paid for upon delivery using approved brokers. The risk of default is considered minimal since delivery of securities sold is made only once the broker has received payment. On a purchase, payment is made once the securities have been received by the broker. If either party fails to meet their obligation, the trade will fail.

### (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 5.84%. The maturity dates are staggered from December 2013 to December 2018. The value of fixed income securities will generally rise if interest rates fall and fall if interest rates rise. The value of securities will vary with developments within the specific companies or governments which issue the securities.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

## 3. Capital assets:

				2009		2008
	Land	Buildings	Other	Accumulated amortization	Net book value	Net book value
<b>KPAS</b>						
South East	\$ 141,667	\$ 56,667	\$ -	\$ 46,042	\$ 152,292	\$ 153,708
Central West	94,809	660,163	-	142,624	612,348	1,475,356
Central East	73,312	232,261	-	28,368	277,205	283,011
Toronto	28,456	154,816	-	39,034	144,238	148,734
Computers and office equipment	-	-	386,804	344,540	42,264	55,454
Automobiles	-	-	544,000	470,002	73,998	112,738
	338,244	1,103,907	930,804	1,070,610	1,302,345	2,229,001
<b>MCSS</b>						
South East	11,710	190,397	-	99,366	102,741	107,501
Central West	327,533	3,178,518	-	499,237	3,006,814	2,979,311
Central East	3,536	1,265,433	-	342,936	926,033	957,669
Toronto	121,697	1,196,560	-	320,250	998,007	1,027,296
Computers and office equipment	-	-	397,542	219,887	177,655	212,304
Automotives	-	-	747,026	324,925	422,101	341,112
	464,476	5,830,908	1,144,568	1,806,601	5,633,351	5,625,193
	\$ 802,720	\$ 6,934,815	\$ 2,075,372	\$ 2,877,211	\$ 6,935,696	\$ 7,854,194

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

## 4. Mortgages and term loans payable:

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

Property	Interest rate	Maturity date	2009		2008	
			Amount		Amount	
225 Lisa Marie Drive	4.520%	July 1, 2013	\$ 176,693		\$ 182,102	
186 Credit Creek Blvd	4.505%	March 1, 2011	178,832		184,243	
37 Metcalfe Street	4.630%	September 1, 2012	75,695		79,665	
37 Bridlington Street	4.120%	February 1, 2011	92,842		98,888	
24 Malamute Drive	4.120%	February 1, 2011	97,015		103,333	
7 Chalet Drive	6.144%	July 1, 2009	187,531		201,801	
462 Ceremonial Drive	4.520%	July 1, 2013	203,836		210,074	
4 Elliot Street	5.755%	February 14, 2011	–		146,397	
507 Cochrane Street	5.750%	April 3, 2011	200,323		212,355	
20 First Avenue	Prime + 0.750%	June 27, 2008	–		122,096	
5 Leader Drive	Prime + 0.750%	September 30, 2008	–		275,186	
294120 Eighth Line	Prime + 0.750%	March 29, 2010	170,994		279,988	
2037 Embelton Road	Prime + 0.750%	September 28, 2012	–		274,915	
63325 Hwy 10	Prime + 0.750%	February 28, 2010	–		264,750	
28 Church Street	Prime + 0.750%	February 15, 2010	247,793		283,417	
			1,631,554		2,919,210	
Less current portion			471,301		863,131	
			\$ 1,160,253		\$ 2,056,079	

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:

2010	\$ 471,301
2011	385,949
2012	212,078
2013	87,936
2014	337,333
Thereafter	136,957
	\$ 1,631,554

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

## 5. Deferred contributions:

### (a) Expenses of future periods:

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

	2009	2008
Balance, beginning of year	\$ 1,715,387	\$ 2,201,636
Amounts received	1,046,597	1,331,362
Amounts recognized as revenue	(2,271,716)	(1,817,611)
Balance, end of year	\$ 490,268	\$ 1,715,387

### (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.

	2009	2008
Balance, beginning of year	\$ 3,534,409	\$ 3,351,390
Capital contributions during the year	966,282	443,257
Amounts amortized to revenue	(307,746)	(260,238)
Balance, end of year	\$ 4,192,945	\$ 3,534,409

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 Province of Ontario.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

## 6. Investment in capital assets:

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

				2009	2008
	KPAS	MCSS	MCSS land contribution	Total	Total
Capital assets	\$ 1,302,345	\$ 5,168,875	\$ 464,476	\$ 6,935,696	\$ 7,854,194
Amounts financed by deferred contributions	–	(4,192,945)	–	(4,192,945)	(3,534,409)
Amounts financed by mortgages	(342,806)	(1,288,748)	–	(1,631,554)	(2,919,210)
	\$ 959,539	\$ (312,818)	\$ 464,476	\$ 1,111,197	\$ 1,400,575

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

				2009	2008
	KPAS	MCSS	MCSS land contribution	Total	Total
Excess of expenses over revenue:					
Amortization of deferred contributions related to capital assets	\$ –	\$ 307,746	\$ –	\$ 307,746	\$ 260,238
Amortization of capital assets	(123,040)	(307,746)	–	(430,786)	(414,774)
	\$ (123,040)	\$ –	\$ –	\$ (123,040)	\$ (154,536)
Net change in investment in capital assets:					
Additions to capital assets	\$ –	\$ 273,087	\$ –	\$ 273,087	\$ 1,384,581
Disposition of capital assets	(628,628)	(132,171)	–	(760,799)	–
Increase in mortgages payable and term loans payable	–	–	–	–	(822,894)
Mortgage principal repayments	479,599	808,057	–	1,287,656	180,370
Net capital contributions	(4,500)	(961,782)	–	(966,282)	–
Transfers	(103,268)	103,268	–	–	(443,257)
	\$ (256,797)	\$ 90,459	\$ –	\$ (166,338)	\$ 298,800

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

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## 7. Internally restricted:

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:

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2010	\$ 792,000
2011	494,000
2012	431,000
2013	360,000
2014	89,000
Thereafter	197,000
	<hr/>
	\$ 2,363,000

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## 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 is disclosed in note 2.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

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## **10. Indemnification of officers and directors:**

The Organization has granted indemnity to its past, present and future directors, officers, employees and volunteers against 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 interests of the Organization. The nature of the indemnity prevents the Organization from reasonably estimating the maximum exposure. The Organization has purchased directors' and officers' liability insurance with respect to this indemnification.

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

## 11. Grants from MCSS-MCYS:

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

Region	Detail code	Service name	Transfer Payment Business Entity #	Grant	Other revenue	Expenses	Surplus (deficit)
Central East	8856	Adult Respite Supports Out Home Supports	51163	\$ 103,406	\$ 145	\$ 103,497	\$ 54
	9259	SCS - Children Other	51163	555,039	697	555,792	(56)
	8860	CPS - Adult Comm. Access Supports	51163	613,484	–	613,486	(2)
	8866	Small Water Works - Developmental Services	51163	8,960	–	8,952	8
	8847	ACL Group Living Supports	51163	3,223,177	477,389	3,700,580	(14)
	A566	Passport to Comm. Living	51163	231,000	–	231,028	(28)
	A596	Other ASD Supports	51163	157,200	31,202	188,402	–
	A597	ASD Respite Services	51163	1,299,520	3,341	1,302,875	(14)
	8865	Adult Spec. Comm. Supports - Foundations	51163	138,411	–	138,396	15
	8885	Passport - Transfer Payment Agency	51163	33,360	–	33,377	(17)
	8915	Partner facility renewal capital	51163	40,530	–	40,538	(8)
	8857	SCS - Adult Assessment and Counselling	51163	8,000	–	8,000	–
	South East	8856	Adult Respite Supports Out Home Supports	40271	2,415	–	2,448
8857		SCS - Adult Assessment and Counselling	40271	2,303	–	2,300	3
8846		CLS - Adult Indiv. Living Supports	40271	48,337	–	48,248	89
8860		CPS - Adult Comm. Access Supports	40271	631,049	80,646	711,695	–
8866		Small Water Works - Developmental Services	40271	5,640	–	7,877	(2,237)
8847		ACL Group Living Supports	40271	1,396,346	652,476	2,048,822	–
8849		Dedicated Housing Support - Dev. Services	40271	14,174	12,588	26,838	(76)
8844		CLS - Innovative Residential Supports	40271	107,852	–	108,120	(268)
8885		Passport - Transfer Payment Agency	40271	15,754	–	15,375	379
8915		Partner facility renewal capital	40271	8,000	–	8,001	(1)
Toronto	8856	Adult Respite Supports Out Home Supports	40270	140,616	30,555	171,156	15
	8846	CLS - Adult Indiv. Living Supports	40270	488,474	57,377	545,855	(4)
	8860	CPS - Adult Comm. Access Supports	40270	872,710	231	873,223	(282)

# KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2009

## 11. Grants from MCSS-MCYS (continued):

Region	Detail code	Service name	Transfer Payment Business Entity #	Grant	Other revenue	Expenses	Surplus (deficit)
	8847	ACL Group Living Supports	40270	3,154,674	462,303	3,617,148	(171)
	A596	Other ASD Supports	40270	174,300	9,597	183,940	(43)
	A597	ASD Respite Services	40270	144,041	10,014	154,160	(105)
	8849	Dedicated Housing Support - Dev. Services	40270	35,958	8,460	44,415	3
	8844	CLS - Innovative Residential Supports	40270	119,666	–	119,666	–
	8885	Passport - Transfer Payment Agency	40270	27,544	–	27,559	(15)
	8886	Specialized accommodation	40270	660,202	376,057	1,036,248	11
	8915	Partner facility renewal capital	40270	53,500	1,306	54,806	–
West	8856	Adult Respite Supports Out Home Supports	52194	185,090	3,536	188,656	(30)
	9252	SCS - Children Serv. Coord. Case Mgmt.	52194	864,364	90,458	954,764	58
	9254	Resp. Support Children - In Home Supp	52194	14,041	–	14,022	19
	9255	Resp. Supp. Children - Out of Home Supp	52194	20,513	2,765	23,292	(14)
	9259	SCS - Children Other	52194	199,667	5,845	205,511	1
	8846	CLS - Adult Indiv. Living Supports	52194	425,646	42,239	468,168	(283)
	8860	CPS - Adult Comm Access Supports	52194	1,529,262	5,262	1,534,491	33
	8866	Small Water Works - Developmental Services	52194	11,110	2,806	13,889	27
	8847	ACL Group Living Supports	52194	6,383,027	564,591	6,947,800	(182)
	A556	Child & Fam Intervention - Operating - Non Residential	52194	635,806	7,140	642,856	90
	A592	Child Treatment Autism Intervention Program	52194	831,372	578,311	1,409,609	74
	A596	Other ASD Supports	52194	156,500	10,874	167,337	37
	A597	ASD Respite Services	52194	869,950	131,950	1,001,861	39
	8865	Adult Spec. Comm. Supports - Foundations	52194	133,804	–	133,777	27
	8849	Dedicated Housing Support - Dev. Services	52194	56,836	20,304	77,146	(6)
	8848	Repairs and Maintenance CSA	52194	28,282	13,628	41,910	–
	8885	Passport - Transfer Payment Agency	52194	18,000	–	18,011	(11)
	8886	Specialized accommodation	52194	1,116,354	249,268	1,365,619	3
	8915	Partner facility renewal capital	52194	35,100	2,465	37,503	62