

Financial Statements of

**KERRY'S PLACE
AUTISM SERVICES**

And Independent Auditors' Report thereon

Year ended March 31, 2019



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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of Kerry's Place Autism Services (the Entity), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "*Auditors' Responsibilities for the Audit of the Financial Statements*" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



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Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

June 26, 2019

KERRY'S PLACE AUTISM SERVICES


Statement of Financial Position

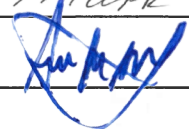
March 31, 2019, with comparative information for 2018

	2019	2018
Assets		
Current assets:		
Cash and cash equivalents	\$ 7,995,930	\$ 8,065,703
Accounts receivable	1,596,866	1,935,448
Prepaid expenses	360,187	403,666
Marketable securities (note 2)	689,193	307,221
	<u>10,642,176</u>	<u>10,712,038</u>
Capital assets (note 3)	12,713,190	8,716,804
	<u>\$ 23,355,366</u>	<u>\$ 19,428,842</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 5,969,803	\$ 6,248,358
Current portion of mortgages payable (note 5)	1,474,119	768,190
	<u>7,443,922</u>	<u>7,016,548</u>
Mortgages payable (note 5)	1,885,834	2,004,372
Deferred contributions (note 6):		
Expenses of future periods	938,794	836,637
Capital assets	6,540,035	3,936,927
	<u>7,478,829</u>	<u>4,773,564</u>
Total liabilities	16,808,585	13,794,484
Net assets:		
Investment in capital assets (note 7)	2,813,202	2,007,315
Restricted for endowment purposes	483,714	483,714
Internally restricted (note 8)	3,249,865	3,143,329
	<u>6,546,781</u>	<u>5,634,358</u>
Commitments (note 9)		
	<u>\$ 23,355,366</u>	<u>\$ 19,428,842</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, 2019, with comparative information for 2018

	2019	2018
Revenue:		
Provincial grants (note 10)	\$ 62,602,122	\$ 59,296,733
Fees for services	3,631,414	6,242,113
Ontario disability support payments and rent	2,663,993	2,545,925
Amortization of deferred capital contributions	720,835	342,942
Donations	212,368	225,171
Gain (loss) on disposition of capital assets	11,321	(22,798)
Net realized and unrealized gain (loss) on marketable securities	(5,614)	64,685
	<u>69,836,439</u>	<u>68,694,771</u>
Expenses:		
Salaries and benefits	46,887,593	44,445,647
Purchased services	12,985,413	13,689,833
Building occupancy	3,941,401	3,495,548
Food costs, supplies and sundry	3,051,248	2,723,938
Repairs and replacements	2,154,744	4,001,158
Transportation and travel	1,432,887	1,294,590
Amortization of capital assets	988,395	564,933
Training	565,056	531,400
Professional fees	171,822	117,651
Mortgage interest	114,277	92,160
Insurance	92,094	85,320
	<u>72,384,930</u>	<u>71,042,178</u>
Expenditure recoveries (note 1(e))	(2,861,656)	(2,677,130)
	<u>69,523,274</u>	<u>68,365,048</u>
Excess of revenue over expenses	<u>\$ 313,165</u>	<u>\$ 329,723</u>

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Statement of Changes in Net Assets

Year ended March 31, 2019, with comparative information for 2018

2019	Investment in capital assets (note 7(b))	Restricted for endowment purposes	Internally restricted (note 8)	Total
Net assets, beginning of year	\$ 2,007,315	\$ 483,714	\$ 3,143,329	\$ 5,634,358
Excess of revenue over expenses (expenses over revenue)	(267,560)	—	580,725	313,165
Change in investment in capital assets	474,189	—	(474,189)	—
Contribution for land	599,258	—	—	599,258
Net assets, end of year	\$ 2,813,202	\$ 483,714	\$ 3,249,865	\$ 6,546,781

2018	Investment in capital assets (note 7(b))	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)	(221,991)	4,992	546,722	329,723
Change in investment in capital assets	327,116	—	(327,116)	—
Net assets, end of year	\$ 2,007,315	\$ 483,714	\$ 3,143,329	\$ 5,634,358

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 313,165	\$ 329,723
Items not involving cash:		
Amortization of capital assets	988,395	564,933
Amortization of deferred capital contributions	(720,835)	(342,942)
Net realized and unrealized loss (gain) on marketable securities	5,614	(64,685)
Loss (gain) on disposition of capital assets	(11,321)	22,798
Change in non-cash operating working capital:		
Accounts receivable	338,582	(66,521)
Prepaid expenses	43,479	(58,082)
Accounts payable and accrued liabilities	(278,555)	1,472,292
Expenses of future periods	102,157	67,784
	<u>780,681</u>	<u>1,925,300</u>
Financing:		
Mortgages payable	587,391	(183,384)
Increase in deferred capital contributions	3,323,943	425,259
Contribution for land	599,258	-
	<u>4,510,592</u>	<u>241,875</u>
Investments:		
Purchase of capital assets	(4,999,923)	(591,789)
Increase (decrease) in investment in marketable securities	(387,586)	44,141
Proceeds on sale of capital assets	26,463	-
	<u>(5,361,046)</u>	<u>(547,648)</u>
Increase (decrease) in cash and cash equivalents	(69,773)	1,619,527
Cash and cash equivalents, beginning of year	8,065,703	6,446,176
Cash and cash equivalents, end of year	<u>\$ 7,995,930</u>	<u>\$ 8,065,703</u>

See accompanying notes to financial statements.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements

Year ended March 31, 2019

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 Children, Community, and Social Services (the "Ministry"), representing merged Ministry of Community and Social Services and the Ministry of Children and Youth Services.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

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 purchases 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
Sensory garden	Straight line	25 years
Leasehold and building improvements	Straight line	Life of lease/building

(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, 2019

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 Ministry.

(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:

	Market value	
	2019	2018
Fixed income securities	\$ 518,401	\$ 99,914
Equities ⁽¹⁾	170,792	207,307
	<u>\$ 689,193</u>	<u>\$ 307,221</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 July 2019 and April 2022 and a weighted average effective rate of 1.97%. 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 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.

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

2. Marketable securities and financial risks (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 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, 2019

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 Ministry.

	2019				2018			
	Land	Buildings	Other	Accumulated amortization	Total	Total	Total	Total
Kerry's Place								
Central West	\$ 124,402	\$ 956,695	\$ -	\$ (282,439)	\$ 798,658	\$ 822,576	\$ 822,576	\$ 822,576
Toronto	28,456	154,816	-	(77,738)	105,534	109,405	109,405	109,405
South East	145,490	91,091	200,000	(120,220)	316,361	325,694	325,694	325,694
Central East	73,312	232,261	58,322	(144,756)	219,139	224,946	224,946	224,946
Automobiles	-	-	1,361,324	(723,644)	637,680	465,847	465,847	465,847
Computer and office equipment	-	-	400,461	(392,880)	7,581	8,866	8,866	8,866
	371,660	1,434,863	2,020,107	(1,741,677)	2,084,953	1,957,334	1,957,334	1,957,334
Ministry								
Central West	594,546	5,522,252	-	(1,690,252)	4,426,546	4,564,602	4,564,602	4,564,602
Toronto	121,697	1,196,560	-	(619,390)	698,867	728,781	728,781	728,781
South East	631,832	1,264,173	-	(176,776)	1,719,229	253,084	253,084	253,084
Central East	3,536	1,265,433	-	(659,295)	609,674	641,310	641,310	641,310
Automobiles	-	-	1,171,717	(779,006)	392,711	526,202	526,202	526,202
Computers and office equipment	-	-	652,477	(618,812)	33,665	45,491	45,491	45,491
Leasehold and building improvements	-	-	3,106,278	(358,733)	2,747,545	-	-	-
	1,351,611	9,248,418	4,930,472	(4,902,264)	10,628,237	6,759,470	6,759,470	6,759,470
	\$ 1,723,271	\$ 10,683,281	\$ 6,950,579	\$ (6,643,941)	\$ 12,713,190	\$ 8,716,804	\$ 8,716,804	\$ 8,716,804

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$443,274 (2018 - \$424,629), 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	2019		2018	
			Amount		Amount	
Ceremonial West	2.960%	July 1, 2023	\$ 113,794	\$	\$ 124,376	\$
Lisa Marie Drive	2.960%	July 1, 2023	98,642		107,815	
Chalet Drive	2.350%	July 1, 2019	65,159		79,282	
Embelton Road	3.390%	January 30, 2023	52,398		55,662	
Fifth Line	3.390%	January 29, 2023	543,640		568,166	
Bridlington Street	1.010%	December 1, 2020	15,553		24,319	
Malamute Drive	1.010%	December 1, 2020	16,253		25,413	
Church Street	3.300%	February 15, 2021	70,439		87,464	
Credit Creek Blvd	1.735%	March 1, 2021	102,595		111,911	
Cochrane Street	2.690%	March 28, 2019	—		49,946	
Conc 4-5 Road	3.390%	January 29, 2023	230,984		240,508	
Mono-Amaranth Town Line	3.390%	January 30, 2023	198,492		205,571	
Embelton Road	3.200%	June 28, 2022	121,623		138,918	
Metcalfe Street	1.840%	September 1, 2022	22,310		28,426	
Amanda Street	4.00%	January 27, 2022	330,944		341,190	
Church Street	3.300%	March 30, 2020	446,224		460,637	
Dalzell Ave	3.300%	May 14, 2020	118,903		122,958	
Sideline 4 Road	Prime + 1.000%	May 28, 2019	812,000		—	
			3,359,953		2,772,562	
Less current portion			1,474,119		768,190	
			\$ 1,885,834		\$ 2,004,372	

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, 2019

5. Mortgages payable (continued):

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

2020	\$ 1,474,119
2021	378,933
2022	473,496
2023	904,936
2024	128,469
	<u>\$ 3,359,953</u>

6. Deferred contributions:

(a) Expenses of future periods:

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

	2019	2018
Balance, beginning of year	\$ 836,637	\$ 768,853
Amounts received	280,412	226,252
Amounts recognized as revenue	(178,255)	(158,468)
<u>Balance, end of year</u>	<u>\$ 938,794</u>	<u>\$ 836,637</u>

(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.

	2019	2018
Balance, beginning of year	\$ 3,936,927	\$ 3,854,610
Capital contributions	3,323,943	425,259
Amounts amortized to revenue	(720,835)	(342,942)
<u>Balance, end of year</u>	<u>\$ 6,540,035</u>	<u>\$ 3,936,927</u>

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

7. Investment in capital assets:

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

			2019	2018
	Kerry's Place	Ministry	Total	Total
Capital assets	\$ 2,084,953	\$ 9,276,626	\$ 11,361,579	\$ 8,716,804
Land	–	1,351,611	1,351,611	–
Amounts financed by:				
Deferred contributions	–	(6,540,035)	(6,540,035)	(3,936,927)
Mortgages	(620,190)	(2,739,763)	(3,359,953)	(2,772,562)
	\$ 1,464,763	\$ 1,348,439	\$ 2,813,202	\$ 2,007,315

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

			2019	2018
	Kerry's Place	Ministry	Total	Total
Excess of revenue over expenses (expenses over revenue):				
Amortization of deferred capital contributions	\$ –	\$ 720,835	\$ 720,835	\$ 342,942
Amortization of capital assets	(235,643)	(752,752)	(988,395)	(564,933)
	(235,643)	(31,917)	(267,560)	(221,991)
Change in investment in capital assets:				
Additions to capital assets	370,488	4,030,177	4,400,665	591,789
Contribution for land	–	599,258	599,258	–
Disposition of capital assets	(7,226)	(7,916)	(15,142)	(22,798)
Mortgage principal repayments, net	49,382	203,227	252,609	183,384
New Mortgage	–	(840,000)	(840,000)	–
Net capital contributions	–	(3,323,943)	(3,323,943)	(425,259)
	412,644	660,803	1,073,447	327,116
Net change in investment in capital assets	\$ 177,001	\$ 628,886	\$ 805,887	\$ 105,125

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

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:

2020	\$ 2,158,652
2021	1,875,169
2022	816,761
2023	608,525
2024	341,185
	<hr/>
	\$ 5,800,292

10. Grants from the Ministry:

(a) Provincial grants revenue is calculated as follows:

	2019	2018
Provincial grants received	\$ 66,903,428	\$ 59,823,568
Invested in capital assets	(3,781,519)	(337,798)
Repayment of mortgages net of mortgage received	(141,681)	(87,460)
Returnable surplus	(378,106)	(101,577)
Provincial grants revenue	<hr/>	<hr/>
	\$ 62,602,122	\$ 59,296,733

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

10. Grants from the Ministry (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	\$ 63,126	8	\$ 63,134	\$ -
	110	9110	DS Intensive Support Residences	40271	551,354	43,611	594,965	-
	218	9112	DS Supported Independent Living	40271	104,386	17,807	122,193	-
	220	9131	DS Community Participation Svcs. and Supports	40271	161,401	974	162,376	(1)
	321	8847	DS Supported Group Living Residences	40271	7,773,974	533,868	8,307,842	-
	811	8849	Dedicated Supportive Housing	40271	11,978	4,560	16,539	(1)
	917	8917	Partner Facility Ren - Fire Code Retrofit	40271	484,000	-	452,576	31,424
	597	A597	ASD Respite Services	40271	434,842	4	434,847	(1)
	910	8910	Grp Homes - Development Services Act - Capital	40271	707,000	293,169	1,000,169	-
	089	9259	Spec Comm Suppt Children Other	40271	200,903	-	200,904	(1)
					10,492,964	894,001	11,355,545	31,420
	Toronto	011	9130	DS Caregiver Respite Services	40270	159,199	2,237	161,436
218		9112	DS Supported Independent Living	40270	508,974	81,234	590,207	1
220		9131	DS Community Participation Svcs. and Supports	40270	33,877	-	33,877	-
321		8847	DS Supported Group Living Residences	40270	12,789,576	545,439	13,335,015	-
510		A510	Out of Home Respite Services	40270	19,465	-	19,465	-
656		A656	Ontario Autism Program Family Support Worker	40270	52,900	-	52,900	-
596		A596	Other ASD Supports	40270	159,300	-	159,300	-
597		A597	ASD Respite Services	40270	102,801	2,200	105,001	-
655		A655	Ontario Autism Program Services	40270	1,513,800	1	1,513,801	-
811		8849	Dedicated Supportive Housing	40270	9,780	-	9,780	-
886		8886	DS Specialized Accommodation	40270	737,041	13,674	750,715	-
					16,086,713	644,785	16,731,497	1

KERRY'S PLACE AUTISM SERVICES

Notes to Financial Statements (continued)

Year ended March 31, 2019

10. Grants from the Ministry (continued):

Region	Services	Detail code	Service name	Transfer payment business entity #	Grant	Other revenue	Expenses	Surplus (deficit)
1Central	011	9130	DS Caregiver Respite Services	52194	113,375	—	113,484	(109)
	047	9252	SCS - Children Serv. Coord. Case Mgmt	52194	1,242,141	25,598	1,267,950	(211)
	080	9254	Resp. Supp. Children - In Home Supp	52194	75,682	12,150	87,947	(115)
	081	9255	Resp. Supp. Children - Out of Home Support	52194	21,740	—	21,945	(205)
	089	9259	SCS - Children Other	52194	599,032	13,031	612,182	(119)
	110	9110	DS Intensive Support Residences	52194	1,031,526	92,429	1,124,009	(54)
	132	9132	DS Professional and Specialized Svcs.	52194	241,641	—	241,839	(198)
	218	9112	DS Supported Independent Living	52194	965,189	88,577	1,054,068	(302)
	220	9131	DS Community Participation Svcs. and Supports	52194	1,185,007	44,690	1,229,870	(173)
	321	8847	DS Supported Group Living Residences	52194	14,128,160	1,055,975	15,185,003	(868)
	510	A510	Out of Home Respite Services	52194	75,000	—	75,000	—
	545	A545	CSN-Individual Placements	52194	449,530	—	437,770	11,760
	546	A546	CSN-Community Enhancement	52194	600,956	—	601,401	(445)
	556	A556	C&FI Operating Non-Resident	52194	22,000	—	22,126	(126)
	566	A566	Section 23 Classrooms	52194	231,000	—	231,453	(453)
	596	A596	Other ASD Supports	52194	270,800	—	270,988	(188)
	597	A597	ASD Respite Services	52194	1,734,628	280,222	2,015,353	(503)
	598	A598	ABA Based Services & Supports for Children and Youth with ASDs	52194	12,579,200	218,141	12,498,728	298,613
	811	8849	Dedicated Supportive Housing	52194	76,429	28,152	104,581	—
	886	8886	DS Specialized Accommodation	52194	3,354,715	156,005	3,510,720	—
	917	8917	Partner Facility Ren – Fire Code Retrofit	52194	1,326,000	—	1,361,343	(35,343)
					40,323,751	2,014,970	42,067,760	270,961
					\$ 66,903,428	\$ 3,553,756	\$ 70,154,802	\$ 302,382