

CHOICES Association Inc.
Financial Statements
For the year ended March 31, 2023

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For the year ended March 31, 2023

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Independent Auditor's Report

To the Directors of CHOICES Association Inc.

Opinion

We have audited the financial statements of CHOICES Association Inc. (the "Association"), which comprise the statement of financial position as at March 31, 2023, and the statements of changes in net assets, revenue and expenses and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with the financial reporting provisions of the Program Guidelines of the Ministry of Children, Community and Social Services as described in Note 1.

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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Association to comply with the financial reporting provisions of the Ministry of Children, Community and Social Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Association and the Ministry of Children, Community and Social Services and should not be distributed to or used by parties other than the Association or the Ministry of Children, Community and Social Services.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Program Guidelines of the Ministry of Children, Community and Social Services as described in Note 1, 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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



Auditor's 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 auditor's 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 these 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 Association's internal control.
- 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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Association 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.

We 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
June 20, 2023

CHOICES Association Inc.
Statement of Financial Position

March 31 **2023** **2022**

Assets

Current

Cash	\$ 321,618	\$ 1,519,319
Investments (Note 6)	1,790,915	260,740
Accounts receivable	103,449	111,154
Prepaid expenses	13,746	18,244
HST receivable	275,079	359,603

2,504,807 **2,269,060**

Capital assets (Note 2)	5,113,616	5,179,799
Cash - restricted (Note 3)	63,085	60,337

\$ 7,681,508 **\$ 7,509,196**

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 1,357,972	\$ 1,158,731
Deferred revenue	27,500	-
Current portion of long-term debt (Note 4)	38,647	37,770
Due to MCCSS	895,044	981,771
Ministry of Housing capital reserve (Note 3)	63,085	60,337

2,382,248 **2,238,609**

Long-term debt (Note 4)	277,837	316,484
Deferred capital contributions (Note 2)	1,100,984	1,129,397

3,761,069 **3,684,490**

Net assets

Net assets in Nevada lottery fund	8,319	8,319
Net assets internally restricted reserve fund (Note 5)	249,915	249,915
Net assets in operating fund	3,662,205	3,566,472

3,920,439 **3,824,706**

\$ 7,681,508 **\$ 7,509,196**

On behalf of the Board:

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Statement of Changes in Net Assets

For the year ended March 31	Nevada Lottery Fund	Internally Restricted Reserve Fund	Operating Fund	2023	2022
Net assets, beginning of year	\$ 8,319	\$ 249,915	\$ 3,566,472	\$ 3,824,706	\$ 1,672,015
Excess of revenue over expenses for the year	-	-	95,733	95,733	127,691
Donated land (Note 2)	-	-	-	-	2,025,000
Net assets, end of year	\$ 8,319	\$ 249,915	\$ 3,662,205	\$ 3,920,439	\$ 3,824,706

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc. Statement of Revenue and Expenses

For the year ended March 31	2023	2022
Revenue		
Provincial subsidy (Note 9)	\$ 11,326,704	\$ 9,890,653
Special needs funding	193,208	45,311
Ontario disability support program	514,230	482,858
Fee for service	349,557	233,228
Federal subsidy	79,286	79,286
One-time provincial subsidy (Note 9)	-	495,119
Donations	4,050	127,114
Interest income	30,392	282
Rent	37,620	37,620
Amortization of deferred capital contribution	28,413	7,103
	12,563,460	11,398,574
Expenses		
Administration (Note 8)	1,146,565	1,155,889
Amortization	66,183	146,348
Employee benefits	1,240,201	1,439,509
Employee salaries	4,726,194	4,222,813
Food and supplies	362,364	216,055
Insurance	92,500	71,201
Interest expense	7,748	8,605
Miscellaneous	5,396	3,058
Purchased services	3,132,810	2,424,355
Purchased services - out paid resources	701,598	703,671
Rent	85,922	97,234
Repairs and maintenance	633,724	631,700
Staff training	11,812	12,394
Staff travel	5,424	5,680
Supplies	155,011	47,244
Utilities	91,527	82,379
	12,464,979	11,268,135
Capital reserve allowance	2,748	2,748
	12,467,727	11,270,883
Excess of revenue over expenses for the year	\$ 95,733	\$ 127,691

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Schedule 1 - Revenue and Expenses
Community Participation Support Programs

For the year ended March 31	2023	2022
Revenue		
Provincial subsidy	\$ 701,014	\$ 329,336
Expenses		
Administration (Note 8)	96,456	47,250
Amortization	-	49,776
Employee benefits	67,835	20,907
Employee salaries	275,898	75,411
Food and supplies	11,974	1,676
Insurance	17,805	12,597
Purchased services	27,617	18,231
Rent	8,074	14,100
Repairs and maintenance	60,562	74,182
Staff training	209	8
Staff travel	239	253
Supplies	19,229	3,317
Utilities	7,006	11,628
	592,904	329,336
Excess of revenue over expenses	\$ 108,110	\$ -

The accompanying notes are an integral part of these financial statements.

**CHOICES Association Inc.
Schedule 2 - Revenue and Expenses
Host Family Residence Program**

For the year ended March 31	2023	2022
Revenue		
Provincial subsidy	\$ 239,954	\$ 223,553
Ontario disability support program	100,280	110,400
One-time provincial subsidy (Note 9)	-	1,998
	340,234	335,951
Expenses		
Administration (Note 8)	34,844	33,251
Employee benefits	13,199	12,978
Employee salaries	85,258	78,206
Food and supplies	222	40
Miscellaneous	-	68
Purchased services	192,071	211,260
Staff training	190	148
Supplies	3,026	-
	328,810	335,951
Excess of revenue over expenses	\$ 11,424	\$ -

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Schedule 3 - Revenue and Expenses
Supported Independent Living Program

For the year ended March 31	2023	2022
Revenue		
Provincial subsidy	\$ 736,135	\$ 581,511
Ontario disability support program	7,150	3,693
One-time provincial subsidy (Note 9)	-	38,284
	<u>743,285</u>	<u>623,488</u>
Expenses		
Administration (Note 8)	78,182	63,014
Employee benefits	126,670	117,203
Employee salaries	417,442	307,767
Food and supplies	5,075	1,845
Insurance	4,373	2,070
Purchased services	62,242	61,330
Rent	19,832	7,385
Repairs and maintenance	13,369	46,612
Staff training	1,412	916
Staff travel	3,852	4,004
Supplies	14,952	11,005
Utilities	653	337
	<u>748,054</u>	<u>623,488</u>
Deficiency of revenue over expenses	\$ (4,769)	\$ -

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Schedule 4 - Revenue and Expenses
Group Living Support Program

For the year ended March 31	2023	2022
Revenue		
Provincial subsidy	\$ 9,225,770	\$ 8,528,997
Special needs funding	48,964	45,016
Ontario disability support program	406,800	368,765
One-time subsidy provincial subsidy (Note 9)	-	447,634
	<u>9,681,534</u>	<u>9,390,412</u>
Expenses		
Administration (Note 8)	911,663	1,002,758
Amortization	-	52,557
Employee benefits	963,177	1,254,705
Employee salaries	3,643,354	3,694,764
Food and supplies	332,988	202,079
Insurance	70,322	56,534
Miscellaneous	4,985	2,990
Purchased services	2,414,187	1,898,148
Purchased services - out paid resources	701,598	703,671
Rent	58,016	75,749
Repairs and maintenance	500,962	336,588
Staff training	9,864	11,037
Staff travel	1,153	902
Supplies	106,451	32,312
Utilities	77,598	65,618
	<u>9,796,318</u>	<u>9,390,412</u>
Deficiency of revenue over expenses	\$ (114,784)	\$ -

The accompanying notes are an integral part of these financial statements.

**CHOICES Association Inc.
Schedule 5 - Revenue and Expenses
Inclusion Support Program**

For the year ended March 31	2023	2022
Revenue		
Fee for service	<u>349,557</u>	<u>233,228</u>
Expenses		
Employee benefits	12,004	6,578
Employee salaries	35,387	22,004
Purchased services	268,722	204,239
Staff travel	<u>180</u>	<u>407</u>
	<u>316,293</u>	<u>233,228</u>
Excess of revenue over expenses	\$ 33,264	\$ -

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Schedule 6- Revenue and Expenses
Intensive Support Residence Program

For the year ended March 31	2023	2022
Revenue		
Provincial subsidy	\$ 423,831	\$ 115,435
Wage subsidy (Note 9)	-	7,203
	<u>423,831</u>	<u>122,638</u>
Expenses		
Administration (Note 8)	16,729	9,616
Employee benefits	52,449	27,138
Employee salaries	211,612	44,661
Food and supplies	9,606	10,415
Miscellaneous	411	-
Purchased services	161,244	26,932
Repairs and maintenance	221	2,867
Staff training	137	285
Staff travel	-	114
Supplies	4,667	610
	<u>457,076</u>	<u>122,638</u>
Deficiency of revenue over expenses	\$ (33,245)	\$ -

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Schedule 7- Revenue and Expenses
Ministry of Housing Program

For the year ended March 31	2023	2022
Revenue		
Federal subsidy	\$ 79,286	\$ 79,286
Rent	<u>37,620</u>	<u>37,620</u>
	<u>116,906</u>	<u>116,906</u>
Expenses		
Amortization	37,770	36,912
Interest expense	7,748	8,605
Purchased services	3,760	4,215
Repairs and maintenance	58,610	59,630
Utilities	<u>6,270</u>	<u>4,796</u>
	<u>114,158</u>	<u>114,158</u>
Capital reserve allowance	<u>2,748</u>	<u>2,748</u>
Excess of revenue over expenses	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Schedule 8 - Revenue and Expenses
Other Programs

For the year ended March 31	2023	2022
Revenue		
Special needs funding	\$ 144,244	\$ 295
Donations	4,050	127,114
Interest income	30,392	282
Amortization of deferred capital contributions	28,413	7,103
	<u>207,099</u>	<u>134,794</u>
Expenses		
Administration (Note 8)	8,691	-
Amortization	28,413	7,103
Employee benefits	4,867	-
Employee salaries	57,243	-
Food and supplies	2,499	-
Purchased services	2,967	-
Supplies	6,686	-
	<u>111,366</u>	<u>7,103</u>
Excess of revenue over expenses	\$ 95,733	\$ 127,691

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.
Statement of Cash Flows

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess of revenue over expenses for the year	\$ 95,733	\$ 127,691
Adjustments to reconcile excess of revenue over expenses to net cash provided by operating activities		
Amortization of capital assets	66,183	146,348
Amortization of deferred capital contributions	(28,413)	(7,103)
Changes in non-cash working capital balances		
Accounts receivable	7,705	(24,825)
HST receivable	84,524	(151,878)
Prepaid expenses	4,498	1,666
Accounts payable and accrued liabilities	199,241	256,448
Ministry of Housing capital reserve	2,748	2,748
Deferred revenue	27,500	(142,503)
Due to MCCSS	(86,727)	674,110
	372,992	882,702
Cash flows from investing activities		
Change in cash - restricted	(2,748)	(2,748)
Purchase of investments, net	(1,530,175)	(260,740)
	(1,532,923)	(263,488)
Cash flows from financing activity		
Repayment of long-term debt	(37,770)	(121,123)
Increase (decrease) in cash during the year	(1,197,701)	498,091
Cash, beginning of year	1,519,319	1,021,228
Cash, end of year	\$ 321,618	\$ 1,519,319

The accompanying notes are an integral part of these financial statements.

CHOICES Association Inc.

Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies

Purpose of the Association

CHOICES Association Inc. (the "Association") was incorporated without share capital on June 15, 1981 under the laws of the Province of Ontario and is a registered charity exempt from tax under the *Income Tax Act*.

The Association's mission is to actively pursue a continuum of service that will enhance the quality of life for individuals with developmental disabilities and to promote the worth and self-worth of the individuals they serve.

Basis of Presentation

These financial statements have been prepared in accordance with the financial reporting provisions of the Program Guidelines of the Ministry of Children, Community and Social Services (the "MCCSS"). The basis of accounting used in these financial statements materially differs from Canadian accounting standards for not-for-profit organizations ("ASNPO") as follows:

- a) Allocations to the Ministry of Housing (the "MOH") capital reserve fund are made through the statement of revenue and expenses rather than the statement of funds;
- b) Amortization is provided on restricted capital assets in an amount equal to the reduction in the principal balance outstanding on mortgage funds in accordance with the Ministry of Housing guidelines. Similarly, amortization is provided on unrestricted capital assets with outstanding mortgage balances equal to the reduction in principal balance on the outstanding mortgages. Other unrestricted capital assets are amortized in accordance with ASNPO;
- c) Major repairs, upgrades, expenditures and replacement of capital assets that are either funded as an allocation from the MOH capital reserve fund, or funded by MCCSS are expensed in the year of acquisition.

Capital Assets

Purchased capital assets are stated at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution, unless fair value is not determinable in which case they are recorded at nominal value. Amortization on capital assets is provided as follows:

Restricted buildings	equal to the reduction in principal balance on outstanding mortgage
Unrestricted buildings with mortgages	equal to the reduction in principal balance on outstanding mortgage
Unrestricted non-mortgaged buildings	straight-line over 40 years
Vehicles	straight- line over 6 years

CHOICES Association Inc.

Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies (Continued)

Revenue Recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions, including subsidies and special needs funding are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received.

Revenue from unrestricted donations is recognized as donation revenue as it is received and is receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions of depreciable capital assets are deferred and amortized into revenue on the basis that corresponds with the amortization of the related capital asset. Contributions of non-depreciable capital assets are recognized as direct increases in net assets.

Revenue from programs and services is recognized as revenue when the service is provided and if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributed Goods and Services

The Association, from time to time, receives donations of goods. Additionally volunteers contribute extensive time each year to assist the Association in carrying out its activities. Contributed goods and services are only recognized in the financial statements when the fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased.

Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets represent the unamortized portion of contributed depreciable capital assets.

Use of Estimates

The preparation of the financial statements in accordance with the financial reporting provisions established by the MCCSS 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 expenditures during the year. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the period in which they become known. Actual results could differ from management's best estimates as additional information becomes available in the future.

Allocation of Central Administration Expenses

The Association allocates central administration costs to programs in accordance with the MCCSS financial policy directive. Central administration expenses (Note 8), which do not pertain specifically to a project, are allocated based on management's best estimate on the service or effort expended, the amount of revenue related to the project and are expected not to exceed 10% of total expenditures.

CHOICES Association Inc. Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies (Continued)

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. Subsequently, all financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

2. Capital Assets

Capital assets (unrestricted):

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land and buildings				
Westfield Residence	\$ 780,420	\$ -	\$ 780,420	\$ -
Silver Court Residence	391,497	391,497	391,497	391,497
Mohawk Residence	745,074	745,074	745,074	745,074
Dennis Residence	1,109,000	12,781	1,109,000	2,556
Duncan Residence	964,500	9,829	964,500	1,966
Meaghan Residence	1,088,000	12,906	1,088,000	2,581
Vehicles	125,898	125,898	125,898	125,898
	\$ 5,204,389	\$ 1,297,985	\$ 5,204,389	\$ 1,269,572

Capital assets (restricted):

Capital assets acquired through funds provided by the Government of Ontario consist of the following:

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land and buildings				
Orkney Road Residence	\$ 416,741	\$ -	\$ 416,741	\$ -
Harvest Road Residence	473,986	-	473,986	-
Carlisle Residence	462,522	285,094	462,522	266,209
Rockton Residence	554,301	415,244	554,301	396,359
	\$ 1,907,550	\$ 700,338	\$ 1,907,550	\$ 662,568
Total net book value		\$ 5,113,616		\$ 5,179,799

CHOICES Association Inc. Notes to Financial Statements

March 31, 2023

2. Capital Assets (Continued)

The Association operates several group homes, the acquisition of which was funded by the Province of Ontario through its respective Ministries: the MCCSS and the MOH. Accordingly, the Province of Ontario has registered its financial interest on title thereby restricting the disposition of these facilities. The Association is required under the Portfolio Operating Agreement, Section 7.1, to obtain written consent prior to the disposition of these residences, to which consent may be withheld. In the event of such disposition, the excess of proceeds less any encumbrances against the respective project would be payable to the Province of Ontario through the respective Ministries. Due to fluctuations in market values and the uncertainty regarding the timing of any disposition, the extent of such liability is not determinable and has not been recorded in the financial statements. During the year, there were no dispositions which would require a liability to be recorded to MCCSS or the MOH.

In the prior year, the Association received donated land having a fair value of \$2,025,000 which has been recorded as a direct increase in net assets, and donated buildings having a fair value of \$1,136,500, recorded as deferred contributions, which will be amortized on the same basis as the related buildings.

3. Ministry of Housing Capital Reserve

The Ministry of Housing Capital Reserve Fund has been established to provide for the future major expenditures of the residences. The Association increases this reserve each year by \$2,748.

4. Long-term Debt

	2023	2022
Mortgage - \$3,793 monthly payments of principal and interest at 2.31% semi-annually, secured by Carlisle and Rockton Residences, maturing November 2024	\$ 316,484	\$ 354,254
Less: Current portion	38,647	37,770
	\$ 277,837	\$ 316,484

Principal repayments for the next two years are as follows:

2024	\$ 38,647
2025	277,837
	\$ 316,484

CHOICES Association Inc. Notes to Financial Statements

March 31, 2023

5. Internally Restricted Reserve Fund

The internally restricted fund has been created for to be used for future real estate purchases or as directed by the Board of Directors. During the year the Board approved a transfer of \$Nil (2022 - \$126,915) from the operating fund to the internally restricted fund.

6. Investments

The investments held are Guaranteed Investment Certificates earning interest of 3.2% and at 3.45% (2022 - 1%) , maturing September 21, 2023 (2022 - March 29, 2023).

7. Financial Instrument Risks

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations. The Association is subject to credit risk through its accounts receivable. This risk has not changed from the prior year.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the fair value of its long-term debt. This risk has not changed from the prior year.

Liquidity Risk

Liquidity risk is the risk that the Association encounters difficulty in meeting its obligations associated with its financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Association will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from the Association's accounts payable and accrued liabilities, contingencies and long-term debt. This risk has not changed from the prior year.

CHOICES Association Inc. Notes to Financial Statements

March 31, 2023

8. Administrative Expenses

The Association's administrative expenses are allocated based on project costs, which are based on management's best estimate on the service or effort expended, as follows:

	2023	2022
Expenses		
Employee salaries	\$ 513,178	\$ 430,623
Employee benefits	107,953	67,096
Insurance	11,508	7,447
Miscellaneous	3,243	179,691
Purchased services	307,523	192,034
Rent	152	46,112
Repairs and maintenance	96,520	159,227
Staff training	45,017	8,210
Staff travel	5,760	3,013
Supplies	38,851	50,125
Utilities	16,860	12,311
	\$ 1,146,565	\$ 1,155,889
Allocation to programs		
Community Participation Supports Program	\$ 96,456	\$ 47,250
Host Family Residence (Associated Living) Program	34,844	33,251
Supported Independent Living Program	78,182	63,014
Group Living Support Program	911,663	1,002,758
Intensive Support Residence Program	16,729	9,616
Other Programs	8,691	-
	\$ 1,146,565	\$ 1,155,889

9. One-time Provincial Subsidy

During the year, the Association received funding from the Government of Ontario and the Government of Canada including \$Nil (2022 - \$459,119) in temporary wage enhancements.

In prior years, the temporary wage enhancements were considered a temporary source of funding. On April 1, 2022, the Government of Ontario had determined the funding to be an recurring and ongoing funding source. In the current year, the wage enhancements are included on the income statement within the government subsidy line item.