

Eva's Initiatives for Homeless Youth

Financial Statements

For the Year Ended September 30, 2021

INDEPENDENT AUDITOR'S REPORT

To the Members and Board of Directors of Eva's Initiatives for Homeless Youth

Qualified Opinion

We have audited the financial statements of Eva's Initiatives for Homeless Youth, (the Organization), which comprise the statement of financial position as at September 30, 2021 and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at September 30, 2021, and results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended September 30, 2021 and 2020, current assets as at September 30, 2021 and 2020, and net assets as at October 1 and September 30 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended September 30, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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 Organization 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 qualified opinion.

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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 Organization'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 Organization'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 Organization 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.

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants
March 30, 2022
Toronto, Ontario

Eva's Initiatives for Homeless Youth
Statement of Financial Position
As at September 30, 2021

	2021	2020
Assets		
Current		
Cash (Note 3)	\$ 2,679,622	\$ 1,698,555
Short-term investments (Note 3)	4,112,000	3,362,000
Accounts receivable	596,216	729,295
Prepaid expenses	284,882	261,633
	7,672,720	6,051,483
Property and equipment (Note 4)	9,377,067	9,998,901
	\$ 17,049,787	\$ 16,050,384

Liabilities

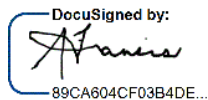
Current		
Accounts payable and accrued liabilities	\$ 1,204,768	\$ 482,342
Deferred grants (Note 6)	479,192	781,581
	1,683,960	1,263,923
Deferred capital contributions (Note 7)	9,078,912	9,674,907
	10,762,872	10,938,830

Net Assets

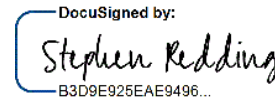
Operating Fund	4,568,760	4,087,560
Invested in Property and Equipment	298,155	323,994
Board Designated Reserve	1,420,000	700,000
	6,286,915	5,111,554
	\$ 17,049,787	\$ 16,050,384

Commitments (Note 9)
COVID-19 (Note 12)
Contingent liabilities (Note 13)

Approved by the Board

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Director

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Director

Eva's Initiatives for Homeless Youth
Statement of Operations
Year Ended September 30, 2021

	2021	2020
Revenue		
Donations, fundraising and grants (page 13)	\$ 5,621,567	\$ 8,730,515
Toronto Community Services funding (page 14)	4,197,489	3,520,666
Government assistance (Note 12)	3,302,235	2,609,910
Eva's Print Shop sales	319,742	226,118
Investment income	15,807	40,096
Other	96,654	20,450
	13,553,494	15,147,755
Expenses		
Shelter services	4,491,730	3,656,050
Youth programs	2,420,492	3,315,672
Administration	1,972,981	1,530,457
Inter-dependent Living	1,311,730	1,471,181
Fundraising and volunteer services	1,228,044	954,696
Building and property	926,709	959,792
	12,351,686	11,887,848
Excess of revenues over expenses before the following	1,201,808	3,259,907
Amortization of property and equipment	(622,442)	(627,595)
Amortization of deferred capital contributions	595,995	673,402
Excess of revenues over expenses, for the year	\$ 1,175,361	\$ 3,305,714

Eva's Initiatives for Homeless Youth
Statement of Changes in Net Assets
Year Ended September 30, 2021

	Operating Fund	Invested in Property and Equipment	Board Designated Reserve	2021	2020
Balance - at beginning of year	\$ 4,087,560	\$ 323,994	\$ 700,000	\$ 5,111,554	\$ 1,805,840
Excess (deficiency) of revenues over expenses	1,201,808	(26,447)	-	1,175,361	3,305,714
Purchase of property and equipment	(608)	608	-	-	-
Interfund transfer (Note 8)	(720,000)	-	720,000	-	-
Balance - at end of year	\$ 4,568,760	\$ 298,155	\$ 1,420,000	\$ 6,286,915	\$ 5,111,554

Eva's Initiatives for Homeless Youth
Statement of Cash Flows
Year Ended September 30, 2021

	2021	2020
Cash provided by (used in)		
Operations		
Excess (deficiency) of revenues over expenses	\$ 1,175,361	\$ 3,305,714
Items not affecting cash		
Amortization of property and equipment	622,442	627,595
Amortization of deferred capital contributions	(595,995)	(673,402)
	1,201,808	3,259,907
Net changes in non-cash working capital		
Decrease (increase) in accounts receivable	133,079	(256,809)
Decrease (increase) in prepaid expenses	(23,249)	208,721
Increase (decrease) in accounts payable and accrued liabilities	722,426	(3,036)
Increase (decrease) in deferred grants	(302,389)	(1,185,914)
	1,731,675	2,022,869
Investing		
Purchase of property and equipment	(608)	(14,365)
Purchase of short-term investments	(750,000)	(1,653,000)
	(750,608)	(1,667,365)
Change in cash	981,067	355,504
Cash, beginning of year	1,698,555	1,343,051
Cash, end of year	\$ 2,679,622	\$ 1,698,555

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2021

1. NATURE OF OPERATIONS

Eva's Initiatives for Homeless Youth ("Eva's") is a not-for-profit organization incorporated under the laws of the Province of Ontario on November 30, 1989 as a corporation without share capital. Eva's provides shelter, transitional housing, and programming to help young people, who are aged 16-24 and experiencing homelessness, reach their full potential to lead productive, self-sufficient, healthy and inter-dependent lives.

Eva's operates two emergency shelters for homeless youth, as well as transitional housing sites, and a youth training and employment readiness centre. Eva's also develops and implements a range of innovative programs and services, such as Life Skills and Reconnect programs, that are aimed at preventing and ending youth homelessness.

The first facility, Eva's Place, opened in 1994. In total Eva's manages the following sites across the City of Toronto.

- Eva's Phoenix: Townhouse-style transitional housing for 50 youth, providing education support and employment training.
- Eva's Place: a 40-bed emergency shelter and home to the Family Reconnect Program.
- Eva's Satellite: a 33-bed emergency shelter that also specializes in harm reduction.
- Eva's Delta Hotel: In response to the COVID-19 pandemic, youth from Eva's Place and Eva's Satellite were moved to a temporary hotel site to provide additional space for physical distancing.
- Eva's Scattered Sites: Also known as YOUth Belong. An inter-dependent living program for Black youth experiencing homelessness or precarious living.

Eva's is exempt from income taxes as a registered charitable organization under the Income Tax Act (Canada).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Financial Assets and Liabilities

Eva's initially measures its financial assets and financial liabilities at fair value. Eva's subsequently measures all its financial assets and financial liabilities at amortized cost.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Financial Assets and Liabilities (Cont'd)

Financial assets and financial liabilities measured at amortized cost include cash and cash equivalents, short-term investments, accounts receivable, and accounts payable and accrued liabilities.

Designated Funds

Operating Fund

The operating fund represents the unrestricted net assets of Eva's.

Invested in Property and Equipment

Net assets invested in property and equipment represents the net book value of property and equipment less any deferred capital contributions.

Board Designated Reserve

The Board Designated Reserve represents the amounts internally restricted by the board of directors to maintain an adequate level of unrestricted net assets to support the organization's day-to-day operations in the event of unforeseen shortfalls.

Short-Term Investments

Short term investments are comprised of guaranteed investment certificates and are recorded at amortized cost.

Property and Equipment

Property and equipment are recorded at cost less accumulated amortization. Amortization is provided over their estimated useful lives. The annual amortization rates and methods are as follow:

Building	-	4% declining balance
Furniture and equipment	-	20% declining balance
Vehicles	-	30% declining balance
Leasehold improvements	-	Over the term of the lease

The above rates are reviewed annually to ensure they are appropriate. Any changes are adjusted for on a prospective basis.

Property and equipment are reviewed for impairment if events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is measured as the amount by which the carrying value of the property and equipment exceeds its fair value.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Deferred Capital Contributions

Externally restricted contributions for the purchase of capital assets that will be amortized are deferred and amortized over the life of the related capital assets on the same basis of amortization as the related capital asset. Externally restricted contributions that have not been expended are recorded as part of deferral capital contributions on the statement of financial position.

Revenue Recognition

Contributions

Eva's follows the deferral method of accounting for contributions which include donations, government grants and other contributions. Externally restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Grants approved, but not received, at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. 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.

Donated Goods and Services

Donated goods are not recorded in the accounts, except when they are used in the normal course of business and when a fair value for such goods can be readily determined.

Volunteers contribute significant amounts of time to assist Eva's in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Toronto Community Services Funding

Toronto Community Services Funding is recognized as revenue as the related shelter services are provided using the City of Toronto rates in effect at that time.

Eva's Print Shop Sales

Eva's Print Shop sales are recognized as revenue when the goods are shipped and the customer takes ownership and assumes risk of loss, collection of the relevant receivable is probable and sale price is fixed and determinable.

Investment and Other Income

Investment and other income are recorded in the accounts as earned.

Allocation of Expenses

Eva's serves homeless and at-risk youth and engages in providing youth program shelter services and fundraising and volunteer programs. The cost of programs includes direct salaries and benefits and other expenses that are directly related to providing the program services.

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not for-profit organizations requires management to make estimates and assumptions that affect reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Use of Estimates

Key areas of estimation where management has made difficult, complex or subjective judgment often as a result of matters that are uncertain, include, among others, the allocation of expenses to programs, provisions for doubtful accounts receivable, and useful lives for amortization of property and equipment. Actual results could differ from these and other estimates, the impact of which would be recorded in future years.

3. CASH AND SHORT-TERM INVESTMENTS

The cash and short-term investments balance consists of unrestricted cash and investments in the amount of \$5,915,614 (2020 - \$3,928,195) as well as restricted cash and investments in the amount of \$876,008 (2020 - \$1,132,360).

Short-term investments consist of guaranteed investment certificates that bear interest ranging from 0.20% to 3.45% per annum (2020 - 0.25% to 3.45% per annum) and mature on various dates from March 15, 2022 to February 13, 2024.

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated Amortization	Net 2021	Net 2020
Building	\$ 1,769,746	\$ 1,187,260	\$ 582,486	\$ 606,756
Furniture and equipment	195,779	195,779	-	-
Vehicles	87,888	60,355	27,533	41,511
Leasehold improvements	11,683,892	2,916,844	8,767,048	9,350,634
	\$ 13,737,305	\$ 4,360,238	\$ 9,377,067	\$ 9,998,901

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2021

5. CREDIT FACILITY

Eva's has a credit facility with Bank of Nova Scotia to a maximum of \$150,000 which bears interest at the bank's prime lending rate plus 1.50% per annum. A general security agreement covering all assets of Eva's has been pledged as security. There were no advances against the facility as at September 30, 2021 (\$Nil as at September 30, 2020).

Interest expense incurred during the year was \$Nil (2020 - \$Nil).

6. DEFERRED GRANTS AND OTHER RESTRICTED FUNDS

Deferred grant balances reflect timing differences between the grant funding received and recognition of the related expenses.

	2021	2020
Deferred grants, beginning of year	\$ 781,581	\$ 1,967,495
Other externally restricted funds received	2,674,653	4,947,292
Amount recognized as revenue during the year	(2,977,042)	(6,133,206)
Deferred grants, end of year	\$ 479,192	\$ 781,581

	2021	2020
Inter-dependent Living	\$ 23,824	\$ 410,522
Harm Reduction	222,714	127,342
You Got This Program	-	81,691
Special Event Revenue In Advance	10,452	80,000
Housing Support Program	109,484	51,639
Toronto Urban Health Fund	(2,115)	30,387
Family Reconnect	33,833	-
Youth Succeeding in Employment	(4,406)	-
Recreation	35,873	-
Community Outreach Program	49,533	-
	\$ 479,192	\$ 781,581

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2021

7. DEFERRED CAPITAL CONTRIBUTIONS

Capital contributions represent contributions received for the renovation and relocation of Eva's Phoenix. The deferred capital contributions consist of contributions received that have either not yet been expended or have been expended for the renovation of the building but not yet amortized. The changes in deferred capital contributions are as follows:

	2021	2020
Balance, beginning of year	\$ 9,674,907	\$ 10,348,309
Amounts recognized in revenue for the year	(595,995)	(673,402)
Balance, end of year	\$ 9,078,912	\$ 9,674,907

8. INTERFUND TRANSFER

During the year ended September 30, 2021, the board of directors approved transfers totalling \$720,000 from the Operating fund to the Board Designated Reserve.

9. COMMITMENTS

Land at the Eva's Place location is leased from the City of Toronto. The renewal option for 15 years ending November 25, 2031 at a rate of \$1 per year has been exercised. Lease payments to November 2031 have been prepaid in full.

Land and building at the Eva's Phoenix location at 60 Brant Street are leased from the City of Toronto under the initial term of 20 years ending August 29, 2036 at a rate of \$1 per year for the basic rent plus operating costs with 4 renewal options for additional 5 years each ending August 29, 2056. The basic rent payments to August 29, 2036 have been prepaid in full.

The building at the Satellite location at 25 Canterbury Place is leased from the City of Toronto. In December 2021, Eva's moved out from the location to allow the City to address ongoing issues relating to building construction, design and maintenance. Eva's will be able to move back into the location, post renovation. The City is providing space at a local hotel.

A commercial lease is in place for the Inter-dependent Living location. The initial lease term was for 22 months ending March 2021, with 2 renewal options, each for an additional 2 years. The first renewal option was exercised at a rate of \$360,672 per year for basic rent, plus common area charges, and expires March 2023. Base rent payments for this fiscal year have been paid in full.

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2021

9. COMMITMENTS (Cont'd)

Eva's administrative office lease expires November 30, 2023. A secondary administrative office lease was entered into May 1, 2021 which expires April 30, 2024.

Lease equipment commitments under operating leases expire between May 2024 to February 2028. Minimum rental payments under the leases are as follows:

	Premises	Equipment	Total
2022	\$ 483,687	\$ 67,154	\$ 550,841
2023	307,891	67,154	375,045
2024	55,793	26,966	82,759
2025	18,802	2,984	21,786
	<u>\$ 866,173</u>	<u>\$ 164,258</u>	<u>\$ 1,030,431</u>

10. FINANCIAL INSTRUMENTS AND RISK EXPOSURE

Eva's is exposed to various risks through its financial instruments.

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. Eva's main credit risks relate to accounts receivable. Eva's mitigates credit risk by performing credit checks and imposing credit limits. Management includes a provision for doubtful accounts receivable in these financial statements when collection is in doubt. Management determined there is no provision required as at September 30, 2021.

11. ADMINISTRATION AND FUNDRAISING AND VOLUNTEERING SERVICES

Eva's administration and fundraising and volunteering services as a percentage of total expenses are as follows:

	2021	2020
Administration	16.0 %	12.9 %
Fundraising and volunteer services	9.9 %	8.0 %

During the year, Eva's incurred \$7,934,777 (2020 - \$7,878,332) of salary and benefits. The table below sets out how salary and benefits have been allocated by function. The allocation is based on management's estimate of labour time spent by function.

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2021

11. ADMINISTRATION AND FUNDRAISING AND VOLUNTEERING SERVICES (Cont'd)

	2021	2020
Youth programs	\$ 1,855,643	\$ 2,273,152
Inter-dependent Living	540,073	592,879
Shelter services	3,358,479	2,996,335
Administration	1,246,049	1,076,440
Building and property	280,589	235,949
Fundraising and volunteer services	653,944	703,577
	\$ 7,934,777	\$ 7,878,332

12. COVID-19

On March 11, 2020, the World Health Organization assessed the coronavirus outbreak ("COVID-19") as a pandemic. In Canada, the Government of Ontario declared an emergency under s7.0.1(1) of the Emergency Management and Civil Protection Act on March 17, 2020 with respect to COVID-19.

The Organization applied for and received the Canada Emergency Wage Subsidy ("CEWS") of \$3,253,256 (2020 - \$2,385,985) and the Canada Emergency Rent Subsidy ("CERS") of \$48,979 (2020 - \$Nil) to September 30, 2021, which are included in government assistance. \$Nil (2020 - \$305,000) of government assistance is included in accounts receivable at year end.

13. CONTINGENT LIABILITIES

The Organization has received a statement of claim related to an Ontario Human Rights Tribunal claim. The outcome and an estimate of loss, if any, is not determinable. The Organization has no reason to expect that the ultimate disposition of any of this matter will have a material adverse impact on its financial position, results of operations or its ability to carry on any of its operational activities.

Eva's Initiatives for Homeless Youth
Schedule of Donations, Fundraising and Grant Revenues
Year Ended September 30, 2021

	2021	2020
Revenues		
Unrestricted donations	\$ 2,638,955	\$ 4,115,467
Inter-dependent Living	1,348,521	1,471,181
Housing Supports	478,598	446,052
Youth Succeeding in Employment	371,133	903,699
Harm Reduction	256,389	376,679
Family Reconnect	234,683	551,254
Innovation Lab & Other Restricted Grants	80,000	225,564
Eva's Print Shop Training	61,097	72,962
Community Outreach	59,594	85,669
TUHF (formerly AIDS Prevention and Drug Prevention)	57,147	86,846
Health & Wellness	25,000	41,994
Vaccination Support	10,450	-
Non-Bed Services - Satellite	-	28,611
Life Skills	-	33,581
Education	-	46,883
Crisis Bed - Satellite	-	25,701
Construction and Property Maintenance	-	212,724
CMHC	-	5,648
	\$ 5,621,567	\$ 8,730,515

Eva's Initiatives for Homeless Youth
Schedule of Shelter Operations
Year Ended September 30, 2021

	Phoenix	Place	Satellite	Hotel	2021 Total	2020 Total
Expenses						
Salaries and benefits	\$ 1,065,779	\$ 1,035,804	\$ 875,867	\$ 917,652	\$ 3,895,102	\$ 3,513,876
Shelter services	215,104	272,049	368,451	26,446	882,050	866,476
Building and property	247,381	205,799	188,454	-	641,634	740,728
Amortization	(11,801)	26,788	-	-	14,987	(45,627)
Fundraising and administration	522,153	517,161	489,527	141,628	1,670,469	1,451,334
	2,038,616	2,057,601	1,922,299	1,085,726	7,104,242	6,526,787
Revenue						
Toronto Community Services funding	1,113,471	865,765	1,156,114	1,062,139	4,197,489	3,520,666
Housing Help (City of Toronto) grant	-	-	-	-	-	244,440
	1,113,471	865,765	1,156,114	1,062,139	4,197,489	3,765,106
Excess of expenses over revenues, supported by fund- raising and other revenues	\$ 925,145	\$ 1,191,836	\$ 766,185	\$ 23,587	\$ 2,906,753	\$ 2,761,681

The City of Toronto provides financial support to Eva's on the basis of an approved operating budget for the year for shelter operations. The City of Toronto requires funded agencies to submit an annual statement of shelter operations, including funding and expenditures on a site by site basis. This schedule reflects the funding provided by the City of Toronto, and the expenditures related to the shelter operations only, and are included in the Statement of Operations.