

**COMMUNITY LIVING - KINCARDINE
AND DISTRICT**

FINANCIAL STATEMENTS

MARCH 31, 2017

COMMUNITY LIVING - KINCARDINE & DISTRICT
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MARCH 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Members of **Community Living - Kincardine & District**:

Report on the Financial Statements

We have audited the accompanying financial statements of **Community Living - Kincardine & District**, which comprise the statement of financial position as at March 31, 2017 and the statements of operations, changes in fund balances and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Community Living - Kincardine & District derives revenue from charitable donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly for both years, our verification of these revenues was limited to the amounts recorded in the records of the Organization. Consequently, we were unable to determine whether any adjustments to revenues, excess of revenue over expenditures, assets, or fund balances were necessary.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion, the financial statements present fairly, in all material respects, the financial position of **Community Living - Kincardine & District** as at March 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



COLLINS BARROW SGB LLP
LICENSED PUBLIC ACCOUNTANTS
Owen Sound, Ontario
June 8, 2017

COMMUNITY LIVING - KINCARDINE & DISTRICT
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2017 \$	2016 \$
ASSETS					
CURRENT:					
Bank	85,377	-	197,167	282,544	250,514
Accounts Receivable	79,873	-	-	79,873	86,703
HST Recoverable	9,484	-	7,736	17,220	9,465
Due from Ministry	200	-	-	200	200
Due to/from Other Funds (Note 6)	(1,496)	-	1,496	-	-
	173,438	-	206,399	379,837	346,882
PROPERTY AND EQUIPMENT (Note 2)	-	1,792,891	-	1,792,891	1,765,365
OTHER:					
Incorporation Costs	100	-	-	100	100
	173,538	1,792,891	206,399	2,172,828	2,112,347

LIABILITIES AND FUND BALANCES

CURRENT:					
Accounts Payable	138,598			138,598	69,080
Government Remittances Payable	14,066			14,066	23,195
Deferred Revenue (Note 4)	15,761		4,726	20,487	16,214
Current Portion of Long Term Debt (Note 9)	-	868,498	-	868,498	911,810
	168,425	868,498	4,726	1,041,649	1,020,299
DEFERRED CONTRIBUTIONS (Note 5)	-	1,014,446	-	1,014,446	1,041,027
FUND BALANCES:					
Due to/from Funds (Note 6)	146,642	-	(146,642)	-	-
Invested in Property and Equipment	-	(90,053)	-	(90,053)	(187,472)
Unrestricted	-	-	348,315	348,315	380,022
Externally Restricted (Note 1B)	(141,529)	-	-	(141,529)	(141,529)
	5,113	(90,053)	201,673	116,733	51,021
	173,538	1,792,891	206,399	2,172,828	2,112,347

ON BEHALF OF THE BOARD

President

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
STATEMENT OF CHANGES IN FUND BALANCES
AS AT MARCH 31**

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2017 \$	2016 \$
EXCESS OF (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 4)	-	(23,481)	89,193	65,712	42,685
INTERFUND TRANSFERS (Note 7)	-	120,900	(120,900)	-	-
	-	97,419	(31,707)	65,712	42,685
FUND BALANCES, BEGINNING OF YEAR	(141,529)	(187,472)	380,022	51,021	8,336
FUND BALANCES, END OF YEAR	(141,529)	(90,053)	348,315	116,733	51,021

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2017 \$	2016 \$
REVENUE:					
Province of Ontario Subsidy					
Operations	2,041,076	-	-	2,041,076	2,007,412
ODSPES	18,641	-	-	18,641	48,782
Ontario Trillium Foundation	47,579	-	-	47,579	22,800
Other Grants	186,915	-	-	186,915	189,442
Rental Income (Page 20)	-	-	76,264	76,264	75,211
Resident Revenue	131,595	-	-	131,595	125,334
Amortization of Deferred					
Contributions (Note 5)	-	31,581	-	31,581	31,445
Fee for Services	32,770	-	-	32,770	36,931
Social Enterprises	34,086	-	-	34,086	92,157
Donations and Fundraising (Page 20)	-	-	80,138	80,138	62,029
Total Revenue	2,492,662	31,581	156,402	2,680,645	2,691,543
EXPENDITURES:					
Salaries	1,440,397	-	-	1,440,397	1,492,738
Benefits	269,920	-	-	269,920	257,260
Travel	28,253	-	-	28,253	12,989
Training	3,434	-	-	3,434	5,708
Purchased Services	52,132	-	-	52,132	247,056
Supplies	10,757	-	-	10,757	29,709
Premises Rent	72,264	-	-	72,264	75,294
Utilities and Taxes	28,853	-	-	28,853	22,178
Insurance	7,513	-	-	7,513	7,382
Repairs and Maintenance	12,218	-	-	12,218	32,595
Replacements	4,273	-	-	4,273	8,015
Personal Needs	331,729	-	-	331,729	153,280
Other	3,000	-	-	3,000	-
Allocated Administration	195,701	-	-	195,701	182,560
Expenditure Recoveries	(1,043)	-	-	(1,043)	(3,906)
Other - Board (Page 20)	-	-	67,209	67,209	75,052
New Property and Equipment	33,261	-	-	33,261	-
Amortization of Capital Assets	-	55,062	-	55,062	50,948
Total Expenditures	2,492,662	55,062	67,209	2,614,933	2,648,858
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(23,481)	89,193	65,712	42,685

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31**

	2017	2016
	\$	\$
CASH FROM OPERATING ACTIVITIES:		
Net Revenue (Page 4)	65,712	42,685
Amortization of Property and Equipment	55,062	50,948
Amortization of Deferred Contributions Related to Property and Equipment	(31,581)	(31,445)
Net Change in Accounts Receivable and Payable	63,737	3,705
Net Cash Generated Through Operating Activities	152,930	65,893
FINANCING AND INVESTING ACTIVITIES:		
Repayment of Mortgages and Loans	(43,312)	(75,239)
Acquisition of Property and Equipment	(82,588)	-
Capital Contributions	5,000	126,695
	32,030	117,349
NET INCREASE IN CASH	32,030	117,349
CASH, BEGINNING OF YEAR	250,514	133,165
CASH, END OF YEAR	282,544	250,514

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2017**

PURPOSE OF THE ORGANIZATION

Community Living - Kincardine & District operates programs aimed at providing services that meet the needs of developmentally handicapped adults and that develop their independence to the maximum extent possible. Their Mission statement states that they will assist children, adults and families to make informed decisions.

The Organization was incorporated without share capital under the Corporations Act of Ontario and is a registered charity under the Income Tax Act of Canada and, as such, is exempt from income tax.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies applied in accordance with these standards are as follows:

(A) FINANCIAL INSTRUMENTS

The Organization measures its financial assets and financial liabilities initially at fair value and subsequently at amortized cost.

Financial assets measured at amortized cost include: bank, accounts receivable, and amounts due from Ministry.

Financial liabilities measured at amortized cost include bank indebtedness, accounts payable, government remittances payable and long-term debt.

(B) FUND ACCOUNTING

Revenue and expenditures related to program delivery and administrative activities are reported in the Operating Fund. Revenues in this fund include funds that are externally restricted by the Ministry of Community and Social Services and must be administered in accordance with Ministry approved objectives.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the property and equipment which are owned by Community Living - Kincardine & District.

The Board Fund includes all unrestricted donations and reports the revenue and expenditures related to fundraising, membership and board of directors operations.

(C) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and cash deposited in Canadian banks.

(D) PROPERTY AND EQUIPMENT

Purchased property and equipment are recorded in the Capital Asset Fund at cost. Contributed property and equipment are recorded in the Capital Asset Fund at fair market value at the date of the contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives, which are as follows:

Buildings	40 years
Equipment, Computers and Furnishings	10 years

**COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(E) REVENUE RECOGNITION

Community Living - Kincardine & District follows the deferral method of accounting for contributions.

Federal and Provincial funding received for program operations are recognized as revenue of the Operating Fund in the year in which the related expenditures are incurred.

Restricted contributions received for the purchase of property and equipment are recognized as revenue in the Capital Asset Fund on the same basis as the amortization related to the acquired property or equipment.

Unrestricted donations, fundraising, interest earned on investments, and rent are recognized as revenue of the Board Fund, when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured.

Contributed materials and services are recognized in the appropriate fund, when received and at fair value at the date of the contribution, if fair value can be reasonably estimated.

(F) USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

(G) ALLOCATION OF EXPENSES

The Organization reports costs for its operations by program. Costs that can be identified to a specific program are allocated directly to that program. Shared program costs, with the exception of administration costs, are allocated to programs based on management's estimate of the time, usage, or space that best reflects actual utilization of the cost. Administration costs, reported on page 17, are allocated to programs based on a budget amount approved by the funding Ministry.

2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION

	2017	2016
	\$	\$
COST-		
Land	157,770	157,770
Buildings	2,075,242	2,013,074
Equipment, Computers and Furnishings	265,699	245,279
	2,498,711	2,416,123
 ACCUMULATED AMORTIZATION-		
Buildings	461,598	409,199
Equipment, Computers and Furnishings	244,222	241,559
	705,820	650,758
	1,792,891	1,765,365

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2017

3. CONTRIBUTED SERVICES

Volunteers contribute a number of hours per year to assist Community Living - Kincardine & District in carrying out its service delivery activities. Because of the difficulty of determining either the amount of contributed time or its fair value, contributed services are not recognized in the financial statements.

4. DEFERRED REVENUE

Deferred Revenue represents funds received for training and development programs and other projects that were not spent at year end.

5. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY AND EQUIPMENT

	2017	2016
	\$	\$
Balance at Beginning of Year	1,041,027	945,777
Capital Contributions Received - Restricted Donations	5,000	126,695
Amounts Amortized to Revenue	<u>(31,581)</u>	<u>(31,445)</u>
	<u>1,014,446</u>	<u>1,041,027</u>

6. DUE TO / FROM FUNDS

In 2015, the Board loaned the Operating Fund \$146,462 to cover the costs of pay equity. The Board Fund paid net expenses of operations during the year of \$1,496 which was owing to the Board at year end.

7. INTERFUND TRANSFERS

During the year \$120,900 was transferred from the Board Fund to the Capital Fund for cash outlays related to building costs, mortgage and loan principal costs, and restricted capital contributions.

8. PAY EQUITY

Pay Equity is an ongoing legislative commitment of 1% of the previous year's payroll. Note that effective with fiscal 2000 there was no additional Ministry funding of pay equity, therefore, the funds were found within the existing operating fund. Pay equity is paid for the period up to December 31, 2015. The balance not funded and not paid for the fiscal years 2016 and 2017 is \$18,730.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2017

9. LONG-TERM DEBT

	2017	2016
	\$	\$
3.09%, Meridian Credit Union Limited, Term loan payable, repayable in blended monthly instalments of \$5,017, principal and interest, term maturing in August 2017, due on demand.	774,797	810,455
3.96%, Meridian Credit Union Limited, Loan payable, repayable in blended monthly instalments of \$981, principal and interest, due on demand, term maturing in March 2019, due on demand.	93,701	101,355
	868,498	911,810
Less - Current Portion Due Within One Year	868,498	911,810
	-	-

Based on the mortgage and loan repayments continuing on according to the terms above, the projected principal payments due within the next five years are as follows:

2018	\$ 45,022
2019	46,504
2020	48,036
2021	46,619
2022	51,254

The Organization has an authorized operating line with Meridian Credit Union Limited at prime plus 1.5%, due on demand, with a maximum borrowing of \$100,000. Security held on all Meridian Credit Union Limited credit facilities includes a general security agreement, collateral mortgages on 416 and 418 Kingsway Street, 286 Lambton, 5 Penetangore Row South and 299 Saratoga Road all in Kincardine, and assignment of fire and liability insurance. Further terms and conditions are documented in the credit agreement dated October 2015.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2017

10. FINANCIAL INSTRUMENTS

The Organization's exposure to risks from financial instruments is described as follows:

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 Organization is exposed to credit risk in connection with the collection of its accounts receivable. The Organization mitigates this risk by monitoring payments and does not anticipate significant loss for non-collection.

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 Organization is exposed to interest rate risk on their loans and mortgages payable. Changes in prime lending rates can cause fluctuations in interest expense and payment obligations. The Organization manages this risk by locking in rates for a term of up to five years and by adjusting related rental income.

Liquidity Risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its long-term debt and accounts payable. The Organization expects to meet these obligations as they come due by cash flow from government subsidies and rental income. The Organization seeks to minimize the exposure to financial leverage maintaining fixed, blended payment, term debt.

**COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES - MINISTRY FUNDED PROGRAMS
FOR THE YEAR ENDED MARCH 31**

	Group Living Support	Community Participation Services & Supports	SIL	SSAH	Child Care Pages (12-15)	2017	2016
	\$	\$	\$	\$	\$	\$	\$
REVENUE:							
Province of Ontario Subsidy	983,471	425,168	169,231	108,082	355,124	2,041,076	2,007,412
- Operations	-	-	18,641	-	-	18,641	48,782
- ODSPEs	-	28,539	-	-	8,883	37,422	22,800
Ontario Trillium Foundation	32,900	-	-	-	-	32,900	-
Other Grant	2,374	20,178	22,690	-	12,966	58,208	61,695
Other Revenue	131,595	-	-	-	-	131,595	124,274
Resident Revenue	1,150,340	473,885	210,562	108,082	376,973	2,319,842	2,264,963
EXPENDITURES:							
Salaries	744,897	328,313	152,607	-	200,246	1,426,063	1,401,640
Benefits	159,552	46,948	29,595	-	32,901	268,996	250,063
Travel	11,980	7,000	2,913	-	5,373	27,266	11,886
Training	529	1,467	479	-	960	3,435	5,708
Purchased Services	6,759	25,446	6,575	-	5,406	44,186	187,626
Supplies	2,984	3,111	822	-	2,330	9,247	8,500
Premises Rent	60,204	12,060	-	-	-	72,264	75,211
Utilities and taxes	23,011	2,922	876	-	2,045	28,854	22,178
Insurance	2,329	2,780	826	-	1,578	7,513	7,382
Repairs and Maintenance	11,125	916	46	-	130	12,217	31,179
Replacements	3,111	1,033	39	-	91	4,274	8,015
Personal Needs	-	-	-	108,082	86,683	194,765	76,921
Other	-	-	-	-	3,000	3,000	-
Allocated Administration Expenditures Recoveries	90,598	42,000	16,500	-	31,024	180,122	182,560
	-	(111)	(716)	-	5,206	4,379	(3,906)
Total Expenditures Excluding Capital Purchases and Amortization	1,117,079	473,885	210,562	108,082	376,973	2,286,581	2,264,963
New Property and Equipment	33,261	-	-	-	-	33,261	-
Total Expenditures	1,150,340	473,885	210,562	108,082	376,973	2,319,842	2,264,963
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-	-	-	-	-	-

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31

CHILD CARE - INFANT DEVELOPMENT

	2017	2016
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	40,652	40,652
EXPENDITURES:		
Salaries	30,371	29,561
Benefits	3,329	3,462
Travel	1,669	1,423
Training	640	210
Purchased Services	977	1,095
Supplies	303	262
Utilities and Taxes	584	534
Insurance	301	299
Repairs and Maintenance	31	44
Replacements	26	-
Allocated Administration Costs	2,629	3,962
Expenditure Recoveries	(208)	(200)
	40,652	40,652
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31**

CHILD CARE - RESPITE CARE

	2017	2016
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>37,589</u>	<u>37,589</u>
EXPENDITURES:		
Salaries	22,118	19,174
Benefits	4,692	3,969
Travel	210	276
Training	-	102
Purchased Services	977	9,307
Replacements	-	1,969
Personal Needs	6,100	-
Allocated Administration Costs	3,500	2,792
Expenditure Recoveries	(8)	-
	<u>37,589</u>	<u>37,589</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>-</u>	<u>-</u>

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31

CHILD CARE - FAMILY SUPPORT SERVICES

	2017	2016
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	132,449	132,449
Ontario Trillium Foundation	8,883	22,800
Other Revenue	12,966	11,129
	154,298	166,378
EXPENDITURES:		
Salaries	114,682	113,769
Benefits	18,698	15,408
Travel	3,144	3,107
Training	320	932
Purchased Services	2,076	16,846
Supplies	1,677	1,440
Utilities and Taxes	877	801
Insurance	676	673
Repairs and Maintenance	69	66
Replacements	39	91
Personal Needs	120	-
Allocated Administration Costs	11,920	13,245
	154,298	166,378
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31

RESPIRE - OUT OF HOME

	2017	2016
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	129,754	130,054
Other Grants	-	2,109
	129,754	132,163
EXPENDITURES:		
Salaries	26,815	28,893
Benefits	6,182	6,335
Travel	350	608
Training	-	325
Purchased Services	1,376	3,737
Supplies	351	300
Utilities and Taxes	584	534
Insurance	601	599
Repairs and Maintenance	31	44
Replacements	26	1,997
Personal Needs	80,463	75,816
Allocated Administration Costs	12,975	12,975
	129,754	132,163
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

OTHER - SSAH PAY EQUITY & ADMINISTRATION

REVENUE:		
Province of Ontario Subsidy		
- Operations	14,680	14,680
	14,680	14,680
EXPENDITURES:		
Salaries	6,258	9,237
Benefits	-	21
Allocated Administration Costs	8,422	5,422
	14,680	14,680
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31

PARTNER FACILITY

	2017	2016
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Minor Capital	-	27,000
EXPENDITURES:		
Repairs and Maintenance	-	27,000
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>-</u>	<u>-</u>

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31**

ADMINISTRATION

	2017	2016
	\$	\$
RECOVERIES:		
Administration Cost Recoveries	185,544	182,560
Ontario Trillium Fund	10,157	-
	195,701	182,560
EXPENDITURES:		
Salaries	147,036	132,027
Benefits	28,672	27,028
Staff Travel	596	79
Staff Training	2,352	233
Purchased Services	11,810	17,106
Supplies	885	732
Other Rentals	2,441	2,446
Other	1,505	1,787
Replacements	404	1,122
	195,701	182,560
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31**

PROJECTS

	2017	2016
	\$	\$
REVENUE:		
Fee for Services	180	8,400
Other Grants	-	42,440
Social Enterprises	8,467	55,666
Resident Revenue	-	1,060
	8,647	107,566
EXPENDITURES:		
Salaries	7,340	54,664
Benefits	251	4,615
Travel	122	538
Purchased Services	191	25,644
Supplies	743	20,608
Premises Rent	-	83
Repairs and Maintenance	-	1,414
	8,647	107,566
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

AUTISM RESPITE

REVENUE:		
Other Grants	17,450	21,100
	17,450	21,100
EXPENDITURES:		
Purchased Services	1,142	21,100
Personal Needs	16,308	-
	17,450	21,100
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31**

EMPLOYMENT SERVICES

	2017	2016
	\$	\$
REVENUE:		
Fee for Services	-	5,437
EXPENDITURES:		
Purchased Services	-	5,437
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

PASSPORT TO COMMUNITY LIVING

REVENUE:		
Community Services Coordination Network	127,227	116,946
EXPENDITURES:		
Salaries	-	31,458
Benefits	-	2,089
Purchased Services	6,571	7,040
Personal Needs	120,656	76,359
	127,227	116,946
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

SUMMER STUDENT

	2017	2016
	\$	\$
REVENUE:		
Other Grants	9,339	6,846
EXPENDITURES:		
Salaries	6,996	4,978
Benefits	672	493
Travel	863	565
Purchased Services	42	210
Supplies	766	600
	9,339	6,846
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
SCHEDULE OF REVENUE AND EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31

BOARD ACCOUNT

	2017	2016
	\$	\$
REVENUE:		
Donations and Fundraising	80,138	62,029
Rental Income	76,264	75,211
	156,402	137,240
EXPENDITURES:		
Awards	790	-
Bank Interest and Charges	47	58
Designated Expenses	10,916	3,752
Golf Tournament	12,763	19,985
Interest on Long-Term Debt	28,952	31,476
Membership Fees	1,633	1,571
Board Approved One-Time Spending	6,977	17,793
Purchased Services	1,126	-
General Fundraising Expenses	4,005	417
	67,209	75,052
Excess of Revenue over Expenditures	89,193	62,188
New Property and Equipment	(82,588)	-
Mortgage Principal Repayments	(43,312)	(75,239)
Restricted Contributions for Capital	5,000	126,695
INCREASE (DECREASE) IN FUND BALANCE	(31,707)	113,644

(See Accompanying Notes to Financial Statements)