

**COMMUNITY LIVING - KINCARDINE  
AND DISTRICT**

**FINANCIAL STATEMENTS**

**MARCH 31, 2023**



**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
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**MARCH 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Community Living - Kincardine & District**:

### **Qualified Opinion**

We have audited the financial statements of **Community Living - Kincardine & District** (the Organization), which comprise the statement of financial position as at March 31, 2023 and the statements of changes in fund balances, operations, and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible 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 March 31, 2023, 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**

**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 revenues over expenditures, and cash flow for the years ended March 31, 2023 and March 31, 2022 and assets and fund balances as at March 31, 2023 and March 31, 2022 were necessary.

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.

## INDEPENDENT AUDITOR'S REPORT CONTINUED

### 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.

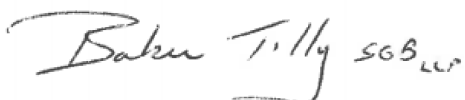
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

- 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

LICENSED PUBLIC ACCOUNTANTS

Owen Sound, Ontario

June 21, 2023

AUDIT • TAX • ADVISORY

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

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2023 \$	2022 \$
<b>ASSETS</b>					
<b>CURRENT:</b>					
Cash	259,587	-	403,526	<b>663,113</b>	590,411
Accounts Receivable	102,411	-	-	<b>102,411</b>	46,733
HST Recoverable	20,368	-	5,001	<b>25,369</b>	7,748
Due from Province of Ontario	200	-	-	<b>200</b>	200
Due to/from Other Funds (Note 6)	(50,412)	-	50,412	-	-
Prepaid Expense	-	-	5,818	<b>5,818</b>	5,197
	<u>332,154</u>	<u>-</u>	<u>464,757</u>	<u><b>796,911</b></u>	<u>650,289</u>
<b>PROPERTY AND EQUIPMENT</b> (Note 2)	-	1,497,141	-	<b>1,497,141</b>	1,529,206
<b>OTHER:</b>					
Incorporation Costs	100	-	-	<b>100</b>	100
	<u>332,254</u>	<u>1,497,141</u>	<u>464,757</u>	<u><b>2,294,152</b></u>	<u>2,179,595</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>CURRENT:</b>					
Accounts Payable	174,287	-	238	<b>174,525</b>	124,240
Government Remittances Payable	21,852	-	-	<b>21,852</b>	25,801
Deferred Revenue (Note 4)	131,072	-	49,036	<b>180,108</b>	138,235
Current Portion of Long Term Debt (Note 9)	-	555,301	-	<b>555,301</b>	602,589
	<u>327,211</u>	<u>555,301</u>	<u>49,274</u>	<u><b>931,786</b></u>	<u>890,865</u>
<b>DEFERRED CONTRIBUTIONS</b> (Note 5)	-	855,150	-	<b>855,150</b>	862,954
	<u>327,211</u>	<u>1,410,451</u>	<u>49,274</u>	<u><b>1,786,936</b></u>	<u>1,753,819</u>
<b>FUND BALANCES:</b>					
Invested in Property and Equipment	-	86,690	-	<b>86,690</b>	63,663
Unrestricted	-	-	415,483	<b>415,483</b>	357,070
Externally Restricted	5,043	-	-	<b>5,043</b>	5,043
	<u>5,043</u>	<u>86,690</u>	<u>415,483</u>	<u><b>507,216</b></u>	<u>425,776</u>
	<u>332,254</u>	<u>1,497,141</u>	<u>464,757</u>	<u><b>2,294,152</b></u>	<u>2,179,595</u>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ President

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT  
STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED MARCH 31**

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2023 \$	2022 \$
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 5)</b>	-	(24,262)	105,702	<b>81,440</b>	46,285
<b>INTERFUND TRANSFERS (Note 7)</b>	-	47,289	(47,289)	-	-
	-	23,027	58,413	<b>81,440</b>	46,285
<b>FUND BALANCES, BEGINNING OF YEAR</b>	5,043	63,663	357,070	<b>425,776</b>	379,491
<b>FUND BALANCES, END OF YEAR</b>	5,043	86,690	415,483	<b>507,216</b>	425,776

(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 (Pg 20) \$	2023 \$	2022 \$
<b>REVENUE:</b>					
Province of Ontario Subsidy					
Operations	2,466,433	-	-	2,466,433	2,407,966
ODSPES	4,862	-	-	4,862	4,613
Federal Government Grant	5,167	-	-	5,167	68,192
Individualized Funding	235,783	-	-	235,783	173,614
Rental Income	-	-	74,124	74,124	74,124
Resident Revenue	140,640	-	-	140,640	139,590
Amortization of Deferred Contributions (Note 5)	-	32,623	-	32,623	31,796
Fee for Services	39,697	-	-	39,697	92,663
Donations and Fundraising	-	-	106,682	106,682	56,423
Book Sales	-	-	834	834	832
Total Revenue	2,892,582	32,623	181,640	3,106,845	3,049,813
<b>EXPENDITURES:</b>					
Salaries	1,658,629	-	-	1,658,629	1,705,394
Benefits	297,457	-	-	297,457	288,771
Travel	8,266	-	-	8,266	4,791
Training	3,459	-	-	3,459	4,091
Purchased Services	118,308	-	-	118,308	75,491
Supplies	11,680	-	-	11,680	11,318
Premises Rent	74,124	-	-	74,124	74,124
Utilities and Taxes	25,593	-	-	25,593	23,876
Insurance	10,989	-	-	10,989	10,259
Repairs and Maintenance	27,969	-	-	27,969	49,088
Replacements	15,057	-	-	15,057	13,969
Personal Needs	438,848	-	-	438,848	393,884
Other	3,345	-	-	3,345	21,997
Allocated Administration	211,895	-	-	211,895	209,585
Expenditure Recoveries	(13,037)	-	-	(13,037)	-
Other - Board	-	-	75,938	75,938	60,832
Amortization of Capital Assets	-	56,885	-	56,885	56,058
Total Expenditures	2,892,582	56,885	75,938	3,025,405	3,003,528
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	-	(24,262)	105,702	81,440	46,285

(See Accompanying Notes to Financial Statements)



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

	2023	2022
	\$	\$
<b>CASH FROM OPERATING ACTIVITIES:</b>		
Net Revenue (Page 5)	81,440	46,285
Amortization of Property and Equipment	56,885	56,058
Amortization of Deferred Contributions Related to Property and Equipment	(32,623)	(31,796)
Net Change in Accounts Receivable and Payable	14,289	23,943
Net Cash Generated Through Operating Activities	119,991	94,490
<b>FINANCING ACTIVITIES:</b>		
Repayment of Mortgages and Loans	(47,289)	(45,147)
Capital Contributions	24,819	-
	(22,470)	(45,147)
<b>INVESTING ACTIVITIES:</b>		
Acquisition of Property and Equipment	(24,819)	(8,658)
<b>NET INCREASE IN CASH</b>	72,702	40,685
<b>CASH, BEGINNING OF YEAR</b>	590,411	549,726
<b>CASH, END OF YEAR</b>	663,113	590,411

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2023**

**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: cash, accounts receivable, and amounts due from the Province of Ontario.

Financial liabilities measured at amortized cost include accounts 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 Children, 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 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 financial institutions.

**(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, 2023**

**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. Individualized Funding is flowed through the agency to the individual, who then decides on who will provide support services.

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

Rent is charge monthly and recognized in the period accrued and revenue for services provided is recognized in the time period those services are performed.

Fee for services are recognized in the operating fund as revenue in the period earned and is charged on a cost recovery basis.

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.

**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

**2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION**

	2023	2022
	\$	\$
<b>COST-</b>		
Land	157,770	157,770
Buildings	2,104,016	2,079,197
Equipment, Computers and Furnishings	274,364	274,364
	2,536,150	2,511,331
 <b>ACCUMULATED AMORTIZATION-</b>		
Buildings	777,083	723,725
Equipment, Computers and Furnishings	261,926	258,400
	1,039,009	982,125
	1,497,141	1,529,206

**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 the Job Work Employment Project, training and development programs and other projects that were not spent at year end. The Board Fund deferred revenue includes funds allocated to projects that couldn't be completed during Covid-19 as well as restricted donations, and is available for use in subsequent years.

	2023	2022
	\$	\$
<b>Operations</b>		
Balance at beginning of year	76,983	99,530
Received in the year	68,510	204,350
Recognized in the year	(14,421)	(226,897)
Balance at end of year	131,072	76,983
 <b>Board Fund</b>		
Balance at beginning of year	61,251	39,237
Received in the year	12,900	31,878
Recognized in the year	(25,115)	(9,864)
Balance at end of year	49,036	61,251

**COMMUNITY LIVING - KINCARDINE & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2023**

**5. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY AND EQUIPMENT**

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of property and equipment. Provision is made for the amortization of deferred contributions in accordance with the depreciation rate on the property and equipment the contribution purchased. The amortization of capital contributions is recorded as income in the statement of operations. The changes for the year in the deferred capital contributions balance are as follows

	<b>2023</b>	<b>2022</b>
	\$	\$
Balance at Beginning of Year	<b>862,954</b>	890,795
Capital Contributions Received - Restricted Donations	<b>24,819</b>	3,955
Amounts Amortized to Revenue	<b>(32,623)</b>	(31,796)
	<b><u>855,150</u></b>	<u>862,954</u>

**6. DUE TO / FROM FUNDS**

The Board Fund pays expenditures of the operating fund as approved by the Board of Directors. At March 31, 2023, the operating fund owes the board fund \$50,412 for accumulated expenditures net of reimbursements.

**7. INTERFUND TRANSFERS**

During the year \$47,289 was transferred from the Board Fund to the Capital Fund for cash outlays related to mortgage and loan principal costs.

**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 March 31, 2023.

**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

**9. LONG-TERM DEBT**

	2023	2022
	\$	\$
4.6%, Meridian Credit Union Limited, Term loan payable, repayable in blended monthly installments of \$5,166, principal and interest, term maturing in September 2023, due on demand.	515,454	552,790
4.81%, Meridian Credit Union Limited, loan payable, repayable in blended monthly installments of \$1,011, principal and interest, term maturing in March 2024, due on demand.	39,847	49,799
	555,301	602,589
Less - Current Portion Due Within One Year	555,301	602,589
	-	-

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:

2024	\$ 49,550
2025	51,900
2026	54,300
2027	51,800
2028	47,000

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.

**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 Respite & Other SSAH Pages (13-16)	2023	2022
<b>REVENUE:</b>							
Province of Ontario Subsidy	\$	\$	\$	\$	\$	\$	\$
- Operations	1,316,169	472,558	182,349	134,867	360,490	<b>2,466,433</b>	2,257,639
- ODSPEs	-	-	4,862	-	-	<b>4,862</b>	4,613
Other Revenue	3,654	1,646	1,637	-	1,941	<b>8,878</b>	59,715
Resident Revenue	140,640	-	-	-	-	<b>140,640</b>	139,590
	<b>1,460,463</b>	<b>474,204</b>	<b>188,848</b>	<b>134,867</b>	<b>362,431</b>	<b>2,620,813</b>	<b>2,461,557</b>
<b>EXPENDITURES:</b>							
Salaries	999,598	307,126	133,812	-	186,070	<b>1,626,606</b>	1,493,448
Benefits	186,290	47,330	29,445	-	31,609	<b>294,674</b>	270,150
Travel	3,330	1,910	1,461	-	1,184	<b>7,885</b>	4,247
Training	592	2,374	18	-	475	<b>3,459</b>	4,091
Purchased Services	46,184	41,694	3,971	-	6,066	<b>97,915</b>	62,886
Supplies	5,445	3,224	879	-	1,591	<b>11,139</b>	10,566
Premises Rent	61,992	12,132	-	-	-	<b>74,124</b>	74,124
Utilities and taxes	20,589	1,943	765	-	2,296	<b>25,593</b>	23,876
Insurance	3,376	4,127	1,212	-	2,274	<b>10,989</b>	9,727
Repairs and Maintenance	24,099	3,036	208	-	624	<b>27,967</b>	49,088
Replacements	8,572	5,912	493	-	81	<b>15,058</b>	13,969
Personal Needs	-	-	-	134,867	88,334	<b>223,201</b>	232,455
Allocated Administration	113,433	43,396	16,584	-	41,827	<b>215,240</b>	212,930
Expenditures Recoveries	(13,037)	-	-	-	-	<b>(13,037)</b>	-
Total Expenditures	<b>1,460,463</b>	<b>474,204</b>	<b>188,848</b>	<b>134,867</b>	<b>362,431</b>	<b>2,620,813</b>	<b>2,461,557</b>
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**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<u>40,652</u>	<u>40,652</u>
<b>EXPENDITURES:</b>		
Salaries	32,458	32,790
Benefits	3,620	3,476
Travel	341	204
Training	50	100
Purchased Services	328	341
Supplies	156	54
Utilities and Taxes	255	262
Insurance	445	418
Repairs and Maintenance	69	77
Allocated Administration Costs	<u>2,930</u>	<u>2,930</u>
	<u>40,652</u>	<u>40,652</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<u><u>-</u></u>	<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 - RESPITE CARE**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<u>37,589</u>	<u>37,590</u>
<b>EXPENDITURES:</b>		
Salaries	20,828	21,779
Benefits	4,578	3,634
Personal Needs	8,500	8,494
Allocated Administration Costs	<u>3,683</u>	<u>3,683</u>
	<u>37,589</u>	<u>37,590</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<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**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	137,470	137,469
Other Revenue	1,941	6,233
	<b>139,411</b>	<b>143,702</b>
<b>EXPENDITURES:</b>		
Salaries	98,232	102,136
Benefits	19,171	18,848
Travel	843	181
Training	425	240
Purchased Services	3,740	5,663
Supplies	877	521
Utilities and Taxes	1,276	1,311
Insurance	979	920
Repairs and Maintenance	347	383
Replacements	49	27
Allocated Administration Costs	13,472	13,472
	<b>139,411</b>	<b>143,702</b>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<b>-</b>	<b>-</b>

(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**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<u>129,754</u>	<u>129,754</u>
<b>EXPENDITURES:</b>		
Salaries	28,294	26,677
Benefits	4,240	3,876
Purchased Services	1,998	3,798
Supplies	558	477
Utilities and Taxes	765	787
Insurance	850	799
Repairs and Maintenance	208	230
Replacements	32	18
Personal Needs	79,834	80,117
Allocated Administration Costs	<u>12,975</u>	<u>12,975</u>
	<u>129,754</u>	<u>129,754</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<u><u>-</u></u>	<u><u>-</u></u>

**OTHER - SSAH PAY EQUITY & ADMINISTRATION**

<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<u>15,025</u>	<u>15,025</u>
<b>EXPENDITURES:</b>		
Salaries	6,258	6,258
Allocated Administration Costs	<u>8,767</u>	<u>8,767</u>
	<u>15,025</u>	<u>15,025</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<u><u>-</u></u>	<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**

**COVID-19 PANDEMIC FUNDING**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Temporary Wage Enhancement	-	150,327
	-	150,327
<b>EXPENDITURES:</b>		
Salaries	-	137,408
Benefits	-	12,919
	-	150,327
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**ADMINISTRATION**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>RECOVERIES:</b>		
Administration Cost Recoveries	211,895	209,585
<b>EXPENDITURES:</b>		
Salaries	163,944	164,679
Benefits	34,253	32,176
Staff Training	88	88
Purchased Services	15,989	7,431
Supplies	1,575	804
Other Rentals	1,325	1,636
Other	2,709	2,738
Replacements	230	33
Expenditure Recoveries	(8,218)	-
	211,895	209,585
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

(See Accompanying Notes to Financial Statements)

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

**PROJECTS**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>REVENUE:</b>		
Federal Government Grant	409	63,683
Fee for Services	<b>3,000</b>	8,718
	<u>3,409</u>	<u>72,401</u>
<b>EXPENDITURES:</b>		
Salaries	3,385	49,346
Benefits	24	3,427
Travel	-	75
Purchased Services	-	162
Supplies	-	207
Insurance	-	532
Other	-	18,652
	<u>3,409</u>	<u>72,401</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<u>-</u>	<u>-</u>

**AUTISM RESPITE**

<b>REVENUE:</b>		
Other Grants	14,204	12,000
<b>EXPENDITURES:</b>		
Personal Needs	<u>14,204</u>	<u>12,000</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<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**

**PURCHASE OF SERVICE**

	2023	2022
	\$	\$
<b>REVENUE:</b>		
Fee for Services	<u>21,644</u>	<u>19,278</u>
<b>EXPENDITURES:</b>		
Salaries	19,828	17,667
Benefits	<u>1,816</u>	<u>1,611</u>
	<u>21,644</u>	<u>19,278</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<u><u>-</u></u>	<u><u>-</u></u>

**PASSPORT TO COMMUNITY LIVING**

<b>REVENUE:</b>		
Community Services Coordination Network	<u>221,579</u>	<u>161,614</u>
<b>EXPENDITURES:</b>		
Purchased Services	20,137	12,185
Personal Needs	<u>201,442</u>	<u>149,429</u>
	<u>221,579</u>	<u>161,614</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<u><u>-</u></u>	<u><u>-</u></u>

**SUMMER STUDENT**

<b>REVENUE:</b>		
Federal Government Grant	4,758	4,509
Fee for Services	<u>6,176</u>	<u>4,952</u>
	<u>10,934</u>	<u>9,461</u>
<b>EXPENDITURES:</b>		
Salaries	8,810	7,526
Benefits	944	665
Travel	380	470
Purchased Services	260	255
Supplies	<u>540</u>	<u>545</u>
	<u>10,934</u>	<u>9,461</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<u><u>-</u></u>	<u><u>-</u></u>

(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**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>REVENUE:</b>		
Donations and Fundraising	75,738	26,046
Golf Tournament	30,944	30,377
Book Sales	834	832
Rental Income	74,124	74,124
	<b>181,640</b>	<b>131,379</b>
<b>EXPENDITURES:</b>		
Awards	848	848
Bank Interest and Charges	52	48
Designated Expenses	32,795	7,205
Golf Tournament	9,196	9,400
Interest on Long-Term Debt	26,835	28,977
Membership Fees	1,418	2,836
Purchased Services	586	780
General Fundraising Expenses	-	520
Repairs and Maintenance	3,849	1,849
Insurance	-	54
Other	359	-
Program Costs	-	8,315
	<b>75,938</b>	<b>60,832</b>
<b>Excess of Revenue over Expenditures</b>	<b>105,702</b>	<b>70,547</b>
Mortgage Principal Repayments	<b>(47,289)</b>	<b>(45,147)</b>
<b>INCREASE IN FUND BALANCE</b>	<b>58,413</b>	<b>25,400</b>

(See Accompanying Notes to Financial Statements)