

**COMMUNITY LIVING - KINCARDINE  
AND DISTRICT**

**FINANCIAL STATEMENTS**

**MARCH 31, 2016**



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**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
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**MARCH 31, 2016**

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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, 2016 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, 2016 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 13, 2016

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

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2016 \$	2015 \$
<b>ASSETS</b>					
<b>CURRENT:</b>					
Bank	10,810	-	239,704	250,514	149,018
Accounts Receivable	86,703	-	-	86,703	109,867
HST Recoverable	9,243	-	222	9,465	9,634
Due from Ministry	200	-	-	200	200
Due to/from Other Funds (Note 6)	(4,728)	-	4,728	-	-
	102,228	-	244,654	346,882	268,719
<b>PROPERTY AND EQUIPMENT</b>					
(Note 2)	-	1,765,365	-	1,765,365	1,816,313
<b>OTHER:</b>					
Incorporation Costs	100	-	-	100	100
	102,328	1,765,365	244,654	2,112,347	2,085,132
<b>LIABILITIES AND FUND BALANCES</b>					
<b>CURRENT:</b>					
Bank Indebtedness	-	-	-	-	15,853
Accounts Payable	69,080	-	-	69,080	101,276
Government Remittances Payable	23,195	-	-	23,195	18,101
Deferred Revenue (Note 4)	4,940	-	11,274	16,214	8,740
Current Portion of Long Term Debt (Note 9)	-	911,810	-	911,810	885,709
	97,215	911,810	11,274	1,020,299	1,029,679
<b>LONG-TERM:</b>					
Mortgage and Loans Payable (Note 9)	-	-	-	-	101,340
<b>DEFERRED CONTRIBUTIONS</b>					
(Note 5)	-	1,041,027	-	1,041,027	945,777
<b>FUND BALANCES:</b>					
Due to/from Funds (Note 6)	146,642	-	(146,642)	-	-
Invested in Property and Equipment	-	(187,472)	-	(187,472)	(116,513)
Unrestricted	-	-	380,022	380,022	266,378
Externally Restricted (Note 1B)	(141,529)	-	-	(141,529)	(141,529)
	5,113	(187,472)	233,380	51,021	8,336
	102,328	1,765,365	244,654	2,112,347	2,085,132

**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**

	<b>Operating Fund \$</b>	<b>Capital Asset Fund \$</b>	<b>Board Fund \$</b>	<b>2016 \$</b>	<b>2015 \$</b>
<b>EXCESS OF (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 4)</b>	-	(19,503)	62,188	<b>42,685</b>	(137,337)
<b>INTERFUND TRANSFERS (Note 7)</b>	-	(51,456)	51,456	-	-
	-	(70,959)	113,644	<b>42,685</b>	(137,337)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	(141,529)	(116,513)	266,378	<b>8,336</b>	145,673
<b>FUND BALANCES, END OF YEAR</b>	(141,529)	(187,472)	380,022	<b>51,021</b>	8,336

(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 \$	2016 \$	2015 \$
<b>REVENUE:</b>					
Province of Ontario Subsidy					
Operations	2,007,412	-	-	2,007,412	1,938,524
ODSPES	48,782	-	-	48,782	60,988
Ontario Trillium Foundation	22,800	-	-	22,800	45,700
Other Grants	189,442	-	-	189,442	118,373
Rental Income (Page 22)	-	-	75,211	75,211	80,316
Resident Revenue	125,334	-	-	125,334	121,075
Amortization of Deferred Contributions (Note 5)	-	31,445	-	31,445	28,111
Fee for Services	36,931	-	-	36,931	24,692
Social Enterprises	92,157	-	-	92,157	55,273
Donations and Fundraising	-	-	62,029	62,029	89,827
Total Revenue	2,522,858	31,445	137,240	2,691,543	2,562,879
<b>EXPENDITURES:</b>					
Salaries	1,492,738	-	-	1,492,738	1,542,859
Benefits	257,260	-	-	257,260	255,853
Travel	12,989	-	-	12,989	9,421
Training	5,708	-	-	5,708	8,789
Purchased Services	247,056	-	-	247,056	204,172
Supplies	29,709	-	-	29,709	23,302
Premises Rent	75,294	-	-	75,294	80,316
Utilities and Taxes	22,178	-	-	22,178	22,896
Insurance	7,382	-	-	7,382	6,659
Repairs and Maintenance	32,595	-	-	32,595	9,485
Replacements	8,015	-	-	8,015	1,325
Advertising and Promotion	-	-	-	-	348
Personal Needs	153,280	-	-	153,280	133,899
Allocated Administration	182,560	-	-	182,560	177,217
Expenditure Recoveries	(3,906)	-	-	(3,906)	(24,016)
Other - Board (Page 22)	-	-	75,052	75,052	138,181
Administration	-	-	-	-	10,927
New Property and Equipment	-	-	-	-	47,635
Amortization of Capital Assets	-	50,948	-	50,948	50,948
Total Expenditures	2,522,858	50,948	75,052	2,648,858	2,700,216
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	-	(19,503)	62,188	42,685	(137,337)

(See Accompanying Notes to Financial Statements)



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

	2016 \$	2015 \$
<b>CASH FROM OPERATING ACTIVITIES:</b>		
Net Revenue (Page 4)	42,685	(137,337)
Amortization of Property and Equipment	50,948	50,948
Amortization of Deferred Contributions Related to Property and Equipment	(31,445)	(28,111)
Net Change in Accounts Receivable and Payable	3,705	(37,175)
Net Cash Generated Through Operating Activities	65,893	(151,675)
<b>FINANCING AND INVESTING ACTIVITIES:</b>		
Repayment of Mortgages and Loans	(75,239)	(220,511)
Capital Contributions	126,695	178,206
<b>NET INCREASE (DECREASE) IN CASH</b>	117,349	(193,980)
<b>CASH, BEGINNING OF YEAR</b>	133,165	327,145
<b>CASH, END OF YEAR</b>	250,514	133,165
 <b>CASH CONSISTS OF:</b>		
Bank	250,514	149,018
Bank Indebtedness	-	(15,853)
	250,514	133,165

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2016**

**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, HST recoverable 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) 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, 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(D) 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.

**(E) 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.

**(F) 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 18, are allocated to programs based on a budget amount approved by the funding Ministry.

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

	2016 \$	2015 \$
<b>COST-</b>		
Land	157,770	157,770
Buildings	2,013,074	2,013,074
Equipment, Computers and Furnishings	245,279	245,279
	<u>2,416,123</u>	<u>2,416,123</u>
<b>ACCUMULATED AMORTIZATION-</b>		
Buildings	409,199	358,872
Equipment, Computers and Furnishings	241,559	240,938
	<u>650,758</u>	<u>599,810</u>
	<u>1,765,365</u>	<u>1,816,313</u>

**COMMUNITY LIVING - KINCARDINE & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2016**

**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**

	2016	2015
	\$	\$
Balance at Beginning of Year	945,777	795,682
Capital Contributions Received - Restricted Donations	126,695	178,206
Amounts Amortized to Revenue	<u>(31,445)</u>	<u>(28,111)</u>
	<u>1,041,027</u>	<u>945,777</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 expenses of operations during the year totaling \$13,855 and \$4,728 was repaid by operations after the year end.

**7. INTERFUND TRANSFERS**

During the year, \$51,456 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, 2014. The balance not funded and not paid for the fiscal years 2015 and 2016 is \$16,750.

**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2016**

**9. LONG-TERM DEBT**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
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.	<b>810,455</b>	844,963
4.74%, Meridian Credit Union Limited, Mortgage payable, repayable in blended monthly instalments of \$491, principal and interest, term maturing in September 2015	-	33,426
4.5%, Meridian Credit Union Limited, Loan payable, repayable in blended monthly instalments of \$1,005, principal and interest, due on demand, term maturing in March 2017, due on demand.	<b>101,355</b>	108,661
	<b>911,810</b>	987,050
Less - Current Portion Due Within One Year	<b>911,810</b>	885,709
	<b>-</b>	<b>101,341</b>

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:

2017	\$ 43,322
2018	44,791
2019	46,312
2020	48,288
2021	49,935

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 December 2014.

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**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2016**

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**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	Child Care Pages (12-15)	Other Pages (16-17)	2016	2015
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE:</b>							
Province of Ontario Subsidy	933,611	415,668	169,231	340,444	148,158	2,007,112	1,938,524
- Operations	-	17,876	30,906	-	-	48,782	60,988
- ODSPEs	-	-	-	22,800	-	22,800	45,700
Ontario Trillium Foundation	14,647	7,429	26,381	13,538	-	61,995	53,701
Other Revenue	124,274	-	-	-	-	124,274	121,075
Resident Revenue	1,072,532	440,973	226,518	376,782	148,158	2,264,963	2,219,988
<b>EXPENDITURES:</b>							
Salaries	737,908	297,975	156,502	191,395	17,860	1,401,640	1,484,515
Benefits	147,649	44,239	28,473	29,174	529	250,064	252,241
Travel	137	4,361	1,973	5,414	-	11,885	9,421
Training	1,381	1,899	859	1,569	-	5,708	8,789
Purchased Services	7,017	34,356	17,920	30,985	97,347	187,625	169,577
Supplies	2,635	2,942	921	2,003	-	8,501	9,840
Advertising	-	-	-	-	-	-	348
Premises Rent	63,151	12,060	-	-	-	75,211	80,316
Utilities and taxes	16,836	2,671	801	1,870	-	22,178	22,896
Insurance	2,220	2,768	823	1,571	-	7,382	6,659
Repairs and Maintenance	2,999	960	66	154	27,000	31,179	9,485
Replacements	728	1,519	1,711	4,057	-	8,015	1,325
Personal Needs	-	-	1,105	75,816	-	76,921	79,485
Allocated Administration	89,871	37,249	17,044	32,974	5,422	182,560	177,217
Expenditures Recoveries	-	(2,026)	(1,680)	(200)	-	(3,906)	(4,081)
Total Expenditures Excluding Capital Purchases and Amortization	1,072,532	440,973	226,518	376,782	148,158	2,264,963	2,308,033
New Property and Equipment	-	-	-	-	-	-	47,488
Total Expenditures	1,072,532	440,973	226,518	376,782	148,158	2,264,963	2,355,521
Excess of (Expenditures over Revenue) for Government Reporting Purposes	-	-	-	-	-	-	(135,533)

(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>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<u>40,652</u>	<u>40,652</u>
<b>EXPENDITURES:</b>		
Salaries	29,561	30,692
Benefits	3,462	3,803
Travel	1,423	1,606
Training	210	127
Purchased Services	1,095	1,826
Supplies	262	338
Utilities and Taxes	534	531
Insurance	299	303
Repairs and Maintenance	44	20
Replacements	-	17
Allocated Administration Costs	3,962	3,862
Expenditures Recoverable	(200)	-
	<u>40,652</u>	<u>43,125</u>
<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	<u>-</u>	<u>(2,473)</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>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<b>37,589</b>	<b>37,589</b>
<b>EXPENDITURES:</b>		
Salaries	19,174	23,246
Benefits	3,969	4,306
Travel	276	226
Training	102	98
Purchased Services	9,307	7,700
Supplies	-	10
Replacements	1,969	-
Allocated Administration Costs	<b>2,792</b>	<b>3,571</b>
	<b>37,589</b>	<b>39,157</b>
<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	<b>-</b>	<b>(1,568)</b>

(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>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	132,449	132,449
Ontario Trillium Foundation	22,800	45,700
Other Revenue	11,129	1,155
	<b>166,378</b>	<b>179,304</b>
<b>EXPENDITURES:</b>		
Salaries	113,767	139,586
Benefits	15,408	22,276
Travel	3,107	1,905
Training	932	375
Purchased Services	16,846	8,682
Supplies	1,441	1,210
Utilities and Taxes	802	797
Insurance	673	682
Repairs and Maintenance	66	91
Replacements	91	116
Allocated Administration Costs	13,245	13,245
Expenditure Recoveries	-	(1,978)
	<b>166,378</b>	<b>186,987</b>
<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	<b>-</b>	<b>(7,683)</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**

	2016	2015
	\$	\$
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	129,754	129,754
Other Grants	2,409	-
	132,163	129,754
<b>EXPENDITURES:</b>		
Salaries	28,893	28,640
Benefits	6,335	6,167
Travel	608	216
Training	325	114
Purchased Services	3,737	2,331
Supplies	300	350
Utilities and Taxes	534	531
Insurance	599	606
Repairs and Maintenance	44	20
Replacements	1,997	-
Personal Needs	75,816	79,485
Allocated Administration Costs	12,975	12,975
	132,163	131,435
<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	-	(1,681)

(See Accompanying Notes to Financial Statements)

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

**OTHER - SSAH**

	2016	2015
	\$	\$
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	106,478	80,569
<b>EXPENDITURES:</b>		
Salaries	8,623	18,044
Benefits	508	1,129
Purchased Services	97,347	61,396
	106,478	80,569
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**PARTNER FACILITY**

	2016	2015
	\$	\$
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Minor Capital	27,000	-
<b>EXPENDITURES:</b>		
Repairs and Maintenance	27,000	-
<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**

**OTHER - SSAH PAY EQUITY & ADMINISTRATION**

**REVENUE:**

Province of Ontario Subsidy		
- Operations	<b>14,680</b>	14,525

**EXPENDITURES:**

Salaries	9,237	21,468
Benefits	21	1,270
Allocated Administration Costs	<b>5,422</b>	5,422
	<b>14,680</b>	28,160

<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	<b>-</b>	<b>(13,635)</b>
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(See Accompanying Notes to Financial Statements)

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

**ADMINISTRATION**

	2016	2015
	\$	\$
<b>RECOVERIES:</b>		
Administration Cost Recoveries	182,560	177,217
<b>EXPENDITURES:</b>		
Salaries	132,027	146,205
Benefits	27,028	24,218
Staff Travel	79	20
Staff Training	233	200
Purchased Services	17,106	12,678
Supplies	732	868
Other Rentals	2,446	2,446
Other	1,787	1,311
Replacements	1,122	116
Advertising	-	83
Total Expenditures	182,560	188,145
<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	-	(10,928)

(See Accompanying Notes to Financial Statements)

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

**PROJECTS**

	2016	2015
	\$	\$
<b>REVENUE:</b>		
Fee for Services	8,400	-
Other Grants	42,440	-
Social Enterprises	55,666	19,036
Resident Revenue	1,060	-
	107,566	19,036
<b>EXPENDITURES:</b>		
Salaries	54,662	19,048
Benefits	4,614	976
Travel	539	-
Purchased Services	25,644	-
Supplies	20,608	12,836
Premises Rent	83	-
Repairs and Maintenance	1,416	-
Expenditure Recovery	-	(14,464)
	107,566	18,396
Total Expenditures Excluding Capital Purchases and Amortization	107,566	18,396
New Property and Equipment	-	147
	107,566	18,543
<b>Excess of Revenue over Expenditures</b>	-	493
<b>Revenue Deferred</b>	-	(493)
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**AUTISM RESPITE**

<b>REVENUE:</b>		
Other Grants	21,100	18,250
<b>EXPENDITURES:</b>		
Purchased Services	21,100	18,250
<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**

**CHILD MENTAL HEALTH RESPITE**

	2016 \$	2015 \$
<b>REVENUE:</b>		
Other Revenue	-	1,000
<b>EXPENDITURES:</b>		
Purchased Services	-	1,000
<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	-	-

**EMPLOYMENT SERVICES**

	2016 \$	2015 \$
<b>REVENUE:</b>		
Fee for Services	5,437	7,229
<b>EXPENDITURES:</b>		
Purchased Services	5,437	7,229
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**PASSPORT TO COMMUNITY LIVING**

<b>REVENUE:</b>		
Community Services Coordination Network	116,946	97,722
<b>EXPENDITURES:</b>		
Salaries	31,458	34,902
Benefits	2,089	2,290
Purchased Services	7,040	6,116
Personal Needs	76,359	54,414
<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**

**SUMMER STUDENT**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Other Grants	<b>6,846</b>	<b>1,894</b>
<b>EXPENDITURES:</b>		
Salaries	<b>4,978</b>	4,392
Benefits	<b>493</b>	346
Travel	<b>565</b>	-
Purchased Services	<b>210</b>	2,001
Supplies	<b>600</b>	626
Allocated Administration Costs	-	(5,471)
	<b>6,846</b>	<b>1,894</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 AND CHANGE IN FUND BALANCE**  
**FOR THE YEAR ENDED MARCH 31**

**BOARD ACCOUNT**

	2016	2015
	\$	\$
<b>REVENUE:</b>		
Donations and Fundraising	62,029	89,827
Rental Income	75,211	80,316
	137,240	170,143
<b>EXPENDITURES:</b>		
Awards	-	540
Bank Interest and Charges	58	131
Designated Expenses	3,752	-
Golf Tournament	19,985	19,653
Interest on Long-Term Debt	31,476	37,138
Membership Fees	1,571	1,621
Board Approved One-Time Spending	17,793	37,766
Pay Equity Fees - Gallagher McDowall Associates	-	18,340
Purchased Services	-	12,180
General Fundraising Expenses	417	5,642
Salaries	-	5,170
	75,052	138,181
<b>Excess of Revenue over Expenditures</b>	62,188	31,962
Mortgage Principal Advanced (Repayments)	(75,239)	(220,511)
Restricted Contributions for Capital	126,695	178,206
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	113,644	(10,343)

(See Accompanying Notes to Financial Statements)