

**COMMUNITY LIVING - KINCARDINE
AND DISTRICT**

FINANCIAL STATEMENTS

MARCH 31, 2021

COMMUNITY LIVING - KINCARDINE & DISTRICT
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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, 2021 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, 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

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, 2021 and March 31, 2020 and assets and fund balances as at March 31, 2021 and March 31, 2020 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.

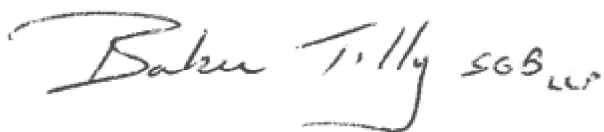
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

- 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.



BAKER TILLY SGB LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS
Owen Sound, Ontario
June 24, 2021

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 \$	2021 \$	2020 \$
ASSETS					
CURRENT:					
Cash	216,619	-	333,107	549,726	429,687
Accounts Receivable	69,837	-	-	69,837	110,161
HST Recoverable	4,627	-	401	5,028	8,285
Due from Province of Ontario	200	-	-	200	200
Due to/from Other Funds (Note 6)	(41,805)	-	41,805	-	-
Prepaid Expense	-	-	5,197	5,197	7,789
	<u>249,478</u>	<u>-</u>	<u>380,510</u>	<u>629,988</u>	<u>556,122</u>
PROPERTY AND EQUIPMENT (Note 2)	-	1,572,644	-	1,572,644	1,627,706
OTHER:					
Incorporation Costs	100	-	-	100	100
	<u>249,578</u>	<u>1,572,644</u>	<u>380,510</u>	<u>2,202,732</u>	<u>2,183,928</u>
LIABILITIES AND FUND BALANCES					
CURRENT:					
Accounts Payable	121,341		938	122,279	90,852
Government Remittances Payable	23,664			23,664	33,912
Deferred Revenue (Note 4)	99,530		39,237	138,767	120,768
Current Portion of Long Term Debt (Note 9)	-	647,736	-	647,736	690,838
	<u>244,535</u>	<u>647,736</u>	<u>40,175</u>	<u>932,446</u>	<u>936,370</u>
DEFERRED CONTRIBUTIONS (Note 5)	-	890,795	-	890,795	922,459
	<u>244,535</u>	<u>1,538,531</u>	<u>40,175</u>	<u>1,823,241</u>	<u>1,858,829</u>
FUND BALANCES:					
Loan from Board Fund (Note 6)	146,642	-	(146,642)	-	-
Invested in Property and Equipment Unrestricted	-	34,113	-	34,113	14,409
Externally Restricted (Note 1B)	-	-	486,977	486,977	452,289
	<u>(141,599)</u>	<u>-</u>	<u>-</u>	<u>(141,599)</u>	<u>(141,599)</u>
	<u>5,043</u>	<u>34,113</u>	<u>340,335</u>	<u>379,491</u>	<u>325,099</u>
	<u>249,578</u>	<u>1,572,644</u>	<u>380,510</u>	<u>2,202,732</u>	<u>2,183,928</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 \$	2021 \$	2020 \$
EXCESS OF (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 5)	-	(23,398)	77,790	54,392	26,052
INTERFUND TRANSFERS (Note 7)	-	43,102	(43,102)	-	-
	-	19,704	34,688	54,392	26,052
FUND BALANCES, BEGINNING OF YEAR	(141,599)	14,409	452,289	325,099	299,047
FUND BALANCES, END OF YEAR	(141,599)	34,113	486,977	379,491	325,099

(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) \$	2021 \$	2020 \$
REVENUE:					
Province of Ontario Subsidy					
Operations	2,374,629	-	-	2,374,629	2,219,817
Covid-19 Expense Recovery	4,507	-	-	4,507	-
ODSPES	15,000	-	-	15,000	31,884
Federal Government Grant	61,363	-	-	61,363	90,030
Individualized Funding	244,726	-	-	244,726	223,384
Rental Income	-	-	74,124	74,124	74,124
Resident Revenue	137,640	-	-	137,640	144,060
Amortization of Deferred					
Contributions (Note 5)	-	31,664	-	31,664	31,664
Fee for Services	87,530	-	-	87,530	118,761
Donations and Fundraising	-	-	51,821	51,821	83,129
Book Sales	-	-	498	498	1,748
Designated Training Funding	-	-	-	-	3,000
Total Revenue	2,925,395	31,664	126,443	3,083,502	3,021,601
EXPENDITURES:					
Salaries	1,743,571	-	-	1,743,571	1,649,259
Benefits	292,996	-	-	292,996	288,346
Travel	2,956	-	-	2,956	21,092
Training	814	-	-	814	16,623
Purchased Services	59,682	-	-	59,682	58,700
Supplies	13,748	-	-	13,748	12,065
Premises Rent	74,124	-	-	74,124	74,124
Utilities and Taxes	20,757	-	-	20,757	19,655
Insurance	9,120	-	-	9,120	8,247
Repairs and Maintenance	19,093	-	-	19,093	16,296
Replacements	5,657	-	-	5,657	5,563
Advertising and Promotion	-	-	-	-	160
Personal Needs	466,954	-	-	466,954	437,163
Other	6,558	-	-	6,558	6,199
Allocated Administration	209,585	-	-	209,585	206,863
Expenditure Recoveries	(220)	-	-	(220)	(201)
Other - Board	-	-	48,653	48,653	120,333
Amortization of Capital Assets	-	55,062	-	55,062	55,062
Total Expenditures	2,925,395	55,062	48,653	3,029,110	2,995,549
EXCESS (DEFICIENCY) OF					
REVENUE OVER					
EXPENDITURES					
	-	(23,398)	77,790	54,392	26,052

(See Accompanying Notes to Financial Statements)

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

	2021	2020
	\$	\$
CASH FROM OPERATING ACTIVITIES:		
Net Revenue (Page 5)	54,392	26,052
Amortization of Property and Equipment	55,062	55,062
Amortization of Deferred Contributions Related to Property and Equipment	(31,664)	(31,664)
Net Change in Accounts Receivable and Payable	85,351	19,874
Net Cash Generated Through Operating Activities	163,141	69,324
FINANCING AND INVESTING ACTIVITIES:		
Repayment of Mortgages and Loans	(43,102)	(41,084)
NET INCREASE IN CASH	120,039	28,240
CASH, BEGINNING OF YEAR	429,687	401,447
CASH, END OF YEAR	549,726	429,687

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2021**

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 Ministry.

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 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 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, 2021

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 recongized 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, 2021**

2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION

	2021	2020
	\$	\$
COST-		
Land	157,770	157,770
Buildings	2,075,242	2,075,242
Equipment, Computers and Furnishings	265,699	265,699
	2,498,711	2,498,711
 ACCUMULATED AMORTIZATION-		
Buildings	671,194	618,795
Equipment, Computers and Furnishings	254,873	252,210
	926,067	871,005
	1,572,644	1,627,706

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.

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

	2021	2020
	\$	\$
Balance at Beginning of Year	922,459	954,123
Amounts Amortized to Revenue	(31,664)	(31,664)
	890,795	922,459
	890,795	922,459

6. DUE TO / FROM FUNDS

The Board Fund pays expenditures of the operating fund as approved by the Board of Directors. At March 31, 2021, the operating fund owes the board fund \$41,805 for accumulated expenditures net of reimbursements.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2021

7. INTERFUND TRANSFERS

During the year \$43,102 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, 2021.

9. LONG-TERM DEBT

	2021	2020
	\$	\$
4.6%, Meridian Credit Union Limited, Term loan payable, repayable in blended monthly instalments of \$5,166, principal and interest, term maturing in September 2023, due on demand.	588,451	622,511
4.81%, Meridian Credit Union Limited, Loan payable, repayable in blended monthly instalments of \$1,011, principal and interest, due on demand, term maturing in March 2024, due on demand.	<u>59,285</u>	<u>68,327</u>
	647,736	690,838
Less - Current Portion Due Within One Year	<u>647,736</u>	<u>690,838</u>
	<u>-</u>	<u>-</u>

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:

2022	\$ 45,150
2023	47,300
2024	49,550
2025	51,900
2026	54,350

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 September 27, 2017.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2021

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.

11. SIGNIFICANT EVENT

On January 31, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus (Covid-19) and declared it a public health event of international concern. On March 11, 2020, WHO declared the global outbreak of Covid-19 a pandemic.

On March 17, 2020, the Ontario government enacted a declaration of emergency to protect the public and ordered specific businesses to close and on March 23, 2020 ordered mandatory closure of all non-essential workplaces to fight the spread of Covid-19. Early May 2020, the Ontario government implemented a Covid-19 response framework including regional restrictions and sector specific guidelines to limit the transmission of the virus and allow businesses to reopen in phases. Most businesses were able to reopen by mid-spring of 2020 operating under public health guidelines. A second province wide shutdown of all non-essential workplaces was implemented effective December 26, 2020 and reopened under the regional restriction framework February 16, 2021. A province wide stay at home order was enacted April 8, 2021 and as of June 14, 2021 the province entered into stage one of a three stage plan to gradually reopen. This in effect at this time.

To comply with Federal and Provincial directives, the Organization closed their facilities to the public, modified certain programs using electronic means only and implemented safety procedures in order to continue operation of services and mitigate health risks of Covid-19 for employees and clients. The Provincial government has provided additional funding for certain pandemic related costs. The Organization received funding for pandemic pay and temporary wage enhancements (page 17) and Covid-19 expense recovery (page 12). Fundraising events were cancelled or postponed which has reduced the fundraising revenues. The full impact of the Covid-19 outbreak continues to evolve at the date of this report. The Organization is uncertain as to the full impact that the pandemic will have on its financial condition, liquidity, and future operations. The potential economic effects to the organization could have a material impact on future operations and an estimate of financial effects can't be made at this time.

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)	2021	2020
REVENUE:							
Province of Ontario Subsidy	\$	\$	\$	\$	\$	\$	\$
- Operations	1,111,225	437,723	169,242	150,899	360,490	2,229,579	2,219,817
- Covid-19 Expense Recovery	4,507	-	-	-	-	4,507	-
- ODSPEs	-	15,000	-	-	-	15,000	31,884
Other Revenue	19,018	618	2,439	-	2,921	24,996	35,702
Resident Revenue	137,640	-	-	-	-	137,640	140,060
	1,272,390	453,341	171,681	150,899	363,411	2,411,722	2,427,463
EXPENDITURES:							
Salaries	873,357	317,521	123,502	-	189,317	1,503,697	1,505,400
Benefits	160,956	51,454	26,401	-	33,213	272,024	276,709
Travel	1,840	236	276	-	126	2,478	19,469
Training	288	496	-	-	30	814	16,342
Purchased Services	15,594	16,859	2,367	-	5,844	40,664	42,129
Supplies	8,344	2,665	316	-	1,952	13,277	10,591
Premises Rent	61,992	12,132	-	-	-	74,124	74,124
Utilities and taxes	16,354	1,743	665	-	1,995	20,757	19,655
Insurance	2,797	3,434	1,004	-	1,885	9,120	7,832
Repairs and Maintenance	16,005	1,478	503	-	1,107	19,093	16,296
Replacements	3,173	2,147	63	-	274	5,657	5,563
Personal Needs	-	-	-	150,899	86,186	237,085	223,691
Other	567	-	-	-	-	567	-
Allocated Administration	111,123	43,396	16,584	-	41,482	212,585	209,863
Expenditures Recoveries	-	(220)	-	-	-	(220)	(201)
Total Expenditures	1,272,390	453,341	171,681	150,899	363,411	2,411,722	2,427,463
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

	2021	2020
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>40,652</u>	<u>40,652</u>
EXPENDITURES:		
Salaries	32,564	31,812
Benefits	3,552	3,509
Travel	-	1,149
Training	-	313
Purchased Services	433	263
Supplies	481	14
Utilities and Taxes	222	244
Insurance	369	334
Repairs and Maintenance	101	84
Allocated Administration Costs	<u>2,930</u>	<u>2,930</u>
	<u>40,652</u>	<u>40,652</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 - RESPITE CARE

	2021	2020
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>37,589</u>	<u>37,589</u>
EXPENDITURES:		
Salaries	21,650	21,563
Benefits	4,733	4,779
Travel	73	112
Supplies	-	52
Personal Needs	7,450	7,400
Allocated Administration Costs	<u>3,683</u>	<u>3,683</u>
	<u>37,589</u>	<u>37,589</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<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 - FAMILY SUPPORT SERVICES

	2021	2020
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	137,470	137,470
Other Revenue	2,921	2,709
	140,391	140,179
EXPENDITURES:		
Salaries	101,219	100,373
Benefits	18,521	18,711
Travel	53	1,581
Training	30	675
Purchased Services	3,373	2,038
Supplies	939	602
Utilities and Taxes	1,108	1,219
Insurance	811	734
Repairs and Maintenance	646	774
Replacements	232	-
Personal Needs	(13)	-
Allocated Administration Costs	13,472	13,472
	140,391	140,179
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**

RESPITE - OUT OF HOME

	2021	2020
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>129,754</u>	129,754
EXPENDITURES:		
Salaries	27,281	28,787
Benefits	6,407	6,697
Travel	-	329
Training	-	321
Purchased Services	2,038	2,118
Supplies	532	752
Utilities and Taxes	665	731
Insurance	705	637
Repairs and Maintenance	360	253
Replacements	42	1,000
Personal Needs	78,749	75,154
Allocated Administration Costs	<u>12,975</u>	12,975
	<u>129,754</u>	129,754
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>-</u>	<u>-</u>

OTHER - SSAH PAY EQUITY & ADMINISTRATION

REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>15,025</u>	15,025
EXPENDITURES:		
Salaries	6,603	6,603
Allocated Administration Costs	<u>8,422</u>	8,422
	<u>15,025</u>	15,025
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**

COVID-19 PANDEMIC FUNDING

	2021	2020
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Temporary Wage Enhancement	79,481	-
- Pandemic Pay	65,569	-
	145,050	-
EXPENDITURES:		
Salaries	133,261	-
Benefits	11,789	-
	145,050	-
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

ADMINISTRATION

	2021	2020
	\$	\$
RECOVERIES:		
Administration Cost Recoveries	209,585	206,863
EXPENDITURES:		
Salaries	159,850	161,190
Benefits	31,648	32,252
Staff Travel	29	1,074
Staff Training	514	98
Purchased Services	12,938	13,737
Supplies	973	1,117
Advertising	-	62
Other Rentals	1,636	1,636
Other	2,120	182
Replacements	177	1,961
Expenditure Recoveries	(300)	(6,446)
	209,585	206,863
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

	2021	2020
	\$	\$
REVENUE:		
Federal Government Grant	56,939	85,766
Fee for Services	3,000	949
Resident Revenue	-	4,000
	59,939	90,715
EXPENDITURES:		
Salaries	51,156	74,618
Benefits	4,191	5,297
Travel	-	1,031
Training	-	281
Purchased Services	1,559	5,216
Supplies	42	498
Insurance	-	415
Advertising and Promotion	-	160
Other	2,991	3,199
	59,939	90,715
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

AUTISM RESPITE

REVENUE:		
Other Grants	17,250	15,348
EXPENDITURES:		
Personal Needs	17,250	15,348
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**

PURCHASE OF SERVICE

	2021	2020
	\$	\$
REVENUE:		
Fee for Services	<u>54,629</u>	66,967
EXPENDITURES:		
Salaries	50,086	61,293
Benefits	<u>4,543</u>	5,674
	<u>54,629</u>	66,967
Excess of Revenue over Expenditures for Government Reporting Purposes	<u><u>-</u></u>	<u><u>-</u></u>

PASSPORT TO COMMUNITY LIVING

REVENUE:		
Community Services Coordination Network	<u>227,476</u>	208,036
EXPENDITURES:		
Purchased Services	14,857	9,912
Personal Needs	<u>212,619</u>	198,124
	<u>227,476</u>	208,036
Excess of Revenue over Expenditures for Government Reporting Purposes	<u><u>-</u></u>	<u><u>-</u></u>

SUMMER STUDENT

REVENUE:		
Federal Government Grant	4,424	4,264
Fee for Services	<u>4,905</u>	7,291
	<u>9,329</u>	11,555
EXPENDITURES:		
Salaries	5,371	7,878
Benefits	449	666
Travel	478	592
Purchased Services	2,602	1,443
Supplies	<u>429</u>	976
	<u>9,329</u>	11,555
Excess of Revenue over Expenditures for Government Reporting Purposes	<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

	2021	2020
	\$	\$
REVENUE:		
Donations and Fundraising	51,821	54,047
Golf Tournament	-	29,082
Book Sales	498	1,748
Program Services	-	7,852
Rental Income	74,124	74,124
Designated Training Funding	-	3,000
	126,443	169,853
EXPENDITURES:		
Awards	879	353
Bank Interest and Charges	49	101
Designated Expenses	11,000	31,069
Golf Tournament	-	12,706
Interest on Long-Term Debt	31,022	33,040
Membership Fees	1,018	1,598
Board Approved One-Time Spending	361	566
Purchased Services	2,507	6,689
General Fundraising Expenses	1,817	-
Program Costs	-	34,211
	48,653	120,333
Excess of Revenue over Expenditures	77,790	49,520
Mortgage Principal Repayments	(43,102)	(41,084)
INCREASE IN FUND BALANCE	34,688	8,436

(See Accompanying Notes to Financial Statements)