

**COMMUNITY LIVING - KINCARDINE
AND DISTRICT**

FINANCIAL STATEMENTS

MARCH 31, 2018

**COMMUNITY LIVING - KINCARDINE & DISTRICT
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MARCH 31, 2018**

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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, 2018 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, 2018 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 5, 2018

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

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2018 \$	2017 \$
ASSETS					
CURRENT:					
Cash	154,788	-	234,484	389,272	282,544
Accounts Receivable	74,224	-	-	74,224	79,873
HST Recoverable	7,369	-	2,685	10,054	17,220
Due from Ministry	200	-	-	200	200
Due to/from Other Funds (Note 6)	(14,715)	-	14,715	-	-
	221,866	-	251,884	473,750	379,837
PROPERTY AND EQUIPMENT					
(Note 2)	-	1,737,830	-	1,737,830	1,792,891
OTHER:					
Incorporation Costs	100	-	-	100	100
	221,966	1,737,830	251,884	2,211,680	2,172,828

LIABILITIES AND FUND BALANCES

CURRENT:					
Accounts Payable	136,412			136,412	138,598
Government Remittances Payable	8,485			8,485	14,066
Deferred Revenue (Note 4)	71,956		8,015	79,971	20,487
Current Portion of Long Term Debt (Note 9)	-	824,273	-	824,273	868,498
	216,853	824,273	8,015	1,049,141	1,041,649
DEFERRED CONTRIBUTIONS					
(Note 5)	-	984,810	-	984,810	1,014,446
FUND BALANCES:					
Due to/from Funds (Note 6)	146,642	-	(146,642)	-	-
Invested in Property and Equipment	-	(71,253)	-	(71,253)	(90,053)
Unrestricted	-	-	390,511	390,511	348,315
Externally Restricted (Note 1B)	(141,529)	-	-	(141,529)	(141,529)
	5,113	(71,253)	243,869	177,729	116,733
	221,966	1,737,830	251,884	2,211,680	2,172,828

ON BEHALF OF THE BOARD

_____ President

(See Accompanying Notes to Financial Statements)

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

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2018 \$	2017 \$
EXCESS OF (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 4)	-	(23,426)	84,422	60,996	65,712
INTERFUND TRANSFERS (Note 7)	-	42,226	(42,226)	-	-
	-	18,800	42,196	60,996	65,712
FUND BALANCES, BEGINNING OF YEAR	(141,529)	(90,053)	348,315	116,733	51,021
FUND BALANCES, END OF YEAR	(141,529)	(71,253)	390,511	177,729	116,733

(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 \$	2018 \$	2017 \$
REVENUE:					
Province of Ontario Subsidy					
Operations	2,139,637	-	-	2,139,637	2,041,076
ODSPES	5,061	-	-	5,061	18,641
Ontario Trillium Foundation	60,850	-	-	60,850	47,579
Other Grants	201,083	-	-	201,083	186,915
Rental Income (Page 19)	-	-	78,858	78,858	76,264
Resident Revenue	130,888	-	-	130,888	131,595
Amortization of Deferred Contributions (Note 5)	-	31,636	-	31,636	31,581
Fee for Services	52,770	-	-	52,770	32,770
Social Enterprises	-	-	-	-	34,086
Donations and Fundraising (Page 19)	-	-	85,908	85,908	80,138
Designated Funding (Page 19)	-	-	14,904	14,904	-
Total Revenue	<u>2,590,289</u>	<u>31,636</u>	<u>179,670</u>	<u>2,801,595</u>	<u>2,680,645</u>
EXPENDITURES:					
Salaries	1,468,111	-	-	1,468,111	1,440,397
Benefits	283,257	-	-	283,257	269,920
Travel	22,287	-	-	22,287	28,253
Training	19,967	-	-	19,967	3,434
Purchased Services	65,137	-	-	65,137	52,132
Supplies	17,812	-	-	17,812	10,757
Premises Rent	72,858	-	-	72,858	72,264
Utilities and Taxes	23,349	-	-	23,349	28,853
Insurance	7,985	-	-	7,985	7,513
Repairs and Maintenance	15,799	-	-	15,799	12,218
Replacements	3,183	-	-	3,183	4,273
Personal Needs	393,772	-	-	393,772	331,729
Other	8,000	-	-	8,000	3,000
Allocated Administration	195,593	-	-	195,593	195,701
Expenditure Recoveries	(12,691)	-	-	(12,691)	(1,043)
Other - Board (Page 19)	-	-	95,248	95,248	67,209
New Property and Equipment	5,870	-	-	5,870	33,261
Amortization of Capital Assets	-	55,062	-	55,062	55,062
Total Expenditures	<u>2,590,289</u>	<u>55,062</u>	<u>95,248</u>	<u>2,740,599</u>	<u>2,614,933</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES					
	<u>-</u>	<u>(23,426)</u>	<u>84,422</u>	<u>60,996</u>	<u>65,712</u>

(See Accompanying Notes to Financial Statements)

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

	2018	2017
	\$	\$
CASH FROM OPERATING ACTIVITIES:		
Net Revenue (Page 4)	60,996	65,712
Amortization of Property and Equipment	55,062	55,062
Amortization of Deferred Contributions Related to Property and Equipment	(31,636)	(31,581)
Net Change in Accounts Receivable and Payable	64,532	63,737
Net Cash Generated Through Operating Activities	148,954	152,930
FINANCING AND INVESTING ACTIVITIES:		
Repayment of Mortgages and Loans	(44,226)	(43,312)
Acquisition of Property and Equipment	-	(82,588)
Capital Contributions	2,000	5,000
NET INCREASE IN CASH	106,728	32,030
CASH, BEGINNING OF YEAR	282,544	250,514
CASH, END OF YEAR	389,272	282,544

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2018

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 Community and Social Services and must be administered in accordance with Ministry approved objectives.

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

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

(C) CASH AND CASH EQUIVALENTS

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

(D) PROPERTY AND EQUIPMENT

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

Buildings	40 years
Equipment, Computers and Furnishings	10 years

**COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(E) REVENUE RECOGNITION

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

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

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

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

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

(F) USE OF ESTIMATES

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

(G) ALLOCATION OF EXPENSES

The Organization reports costs for its operations by program. Costs that can be identified to a specific program are allocated directly to that program. Shared program costs, with the exception of administration costs, are allocated to programs based on management's estimate of the time, usage, or space that best reflects actual utilization of the cost. Administration costs, reported on page 16, are allocated to programs based on a budget amount approved by the funding Ministry.

2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION

	2018	2017
	\$	\$
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	513,997	461,598
Equipment, Computers and Furnishings	246,884	244,222
	760,881	705,820
	1,737,830	1,792,891

**COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2018**

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 Employment and Modernization Fund, training and development programs and other projects that were not spent at year end.

5. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY AND EQUIPMENT

	2018	2017
	\$	\$
Balance at Beginning of Year	1,014,446	1,041,027
Capital Contributions Received - Restricted Donations	2,000	5,000
Amounts Amortized to Revenue	<u>(31,636)</u>	<u>(31,581)</u>
	<u>984,810</u>	<u>1,014,446</u>

6. DUE TO / FROM FUNDS

In 2015, the Board loaned the Operating Fund \$146,462 to cover the costs of pay equity. The Board Fund paid net expenses of operations during the year of \$14,715 which was owing to the Board at year end.

7. INTERFUND TRANSFERS

During the year \$42,226 was transferred from the Board Fund to the Capital Fund for cash outlays related to mortgage and loan principal costs and restricted capital contributions.

8. PAY EQUITY

Pay Equity is an ongoing legislative commitment of 1% of the previous year's payroll. Note that effective with fiscal 2000 there was no additional Ministry funding of pay equity, therefore, the funds were found within the existing operating fund. Pay equity is paid for the period up to December 31, 2015. The balance not funded and not paid for the fiscal years 2016, 2017 and 2018 is \$50,000.

**COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2018**

9. LONG-TERM DEBT

	2018	2017
	\$	\$
3.53%, Meridian Credit Union Limited, Term loan payable, repayable in blended monthly instalments of \$5,164, principal and interest, term maturing in September 2018, due on demand.	738,780	774,797
3.96%, Meridian Credit Union Limited, Loan payable, repayable in blended monthly instalments of \$981, principal and interest, due on demand, term maturing in March 2019, due on demand.	85,493	93,701
	824,273	868,498
Less - Current Portion Due Within One Year	824,273	868,498
	-	-

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:

2019	\$	45,232
2020		46,881
2021		48,589
2022		50,360
2023		52,196

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, 2018

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

REVENUE:	Group Living Support	Community Participation Services & Supports	SIL	SSAH	Child Care Pages (12-15)	2018	2017
	\$	\$	\$	\$	\$	\$	\$
Province of Ontario Subsidy	1,009,868	432,526	169,231	120,235	355,777	2,087,637	2,041,076
- Operations	-	-	5,061	-	-	5,061	18,641
- ODSPEs	-	33,046	-	-	9,505	42,551	37,422
Ontario Trillium Foundation	2,150	-	-	-	-	2,150	32,900
Other Grant	16,630	12,683	3,485	-	18,212	51,010	58,208
Other Revenue	130,888	-	-	-	-	130,888	131,595
Resident Revenue	1,159,536	478,255	177,777	120,235	383,494	2,319,297	2,319,842
EXPENDITURES:							
Salaries	780,939	319,701	123,797	-	197,360	1,421,797	1,426,063
Benefits	162,557	46,389	31,568	-	33,649	274,163	268,996
Travel	9,374	7,225	1,459	-	3,217	21,275	27,266
Training	2,534	14,145	728	-	2,560	19,967	3,435
Purchased Services	11,223	30,115	3,468	-	6,924	51,730	44,186
Supplies	4,153	3,083	1,094	-	3,396	11,726	9,247
Premises Rent	61,086	11,772	-	-	-	72,858	72,264
Utilities and taxes	18,601	2,374	712	-	1,662	23,349	28,854
Insurance	2,368	3,170	850	-	1,596	7,984	7,513
Repairs and Maintenance	14,257	972	253	-	316	15,798	12,217
Replacements	1,846	1,278	-	-	59	3,183	4,274
Personal Needs	-	-	-	120,235	93,509	213,744	194,765
Other	-	-	-	-	3,000	3,000	3,000
Allocated Administration	90,598	42,000	16,500	-	31,024	180,122	180,122
Expenditures Recoveries	-	(9,839)	(2,652)	-	5,222	(7,269)	4,379
Total Expenditures Excluding Capital Purchases and Amortization	1,159,536	472,385	177,777	120,235	383,494	2,313,427	2,286,581
New Property and Equipment	-	5,870	-	-	-	5,870	33,261
Total Expenditures	1,159,536	478,255	177,777	120,235	383,494	2,319,297	2,319,842
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

	2018	2017
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>40,652</u>	<u>40,652</u>
EXPENDITURES:		
Salaries	31,156	30,371
Benefits	3,509	3,329
Travel	1,078	1,669
Training	314	640
Purchased Services	1,131	977
Supplies	179	303
Utilities and Taxes	475	584
Insurance	312	301
Repairs and Maintenance	69	31
Replacements	-	26
Allocated Administration Costs	2,629	2,629
Expenditure Recoveries	<u>(200)</u>	<u>(208)</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

	2018	2017
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>37,589</u>	<u>37,589</u>
EXPENDITURES:		
Salaries	21,696	22,118
Benefits	4,264	4,692
Travel	127	210
Training	15	-
Purchased Services	500	977
Personal Needs	7,487	6,100
Allocated Administration Costs	3,500	3,500
Expenditure Recoveries	-	(8)
	<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

	2018	2017
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	133,044	132,449
Ontario Trillium Foundation	9,505	8,883
Other Revenue	18,212	12,966
	<u>160,761</u>	<u>154,298</u>
EXPENDITURES:		
Salaries	113,170	114,684
Benefits	19,009	18,698
Travel	1,733	3,144
Training	2,162	320
Purchased Services	2,965	2,076
Supplies	2,377	1,676
Utilities and Taxes	713	876
Insurance	687	676
Repairs and Maintenance	153	69
Replacements	59	39
Personal Needs	5,813	120
Allocated Administration Costs	11,920	11,920
	<u>160,761</u>	<u>154,298</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**

RESPIRE - OUT OF HOME

	2018	2017
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>129,754</u>	<u>129,754</u>
EXPENDITURES:		
Salaries	25,020	26,815
Benefits	6,867	6,182
Travel	279	350
Training	69	-
Purchased Services	2,328	1,376
Supplies	841	351
Utilities and Taxes	475	584
Insurance	597	601
Repairs and Maintenance	94	31
Replacements	-	26
Personal Needs	80,209	80,463
Allocated Administration Costs	<u>12,975</u>	<u>12,975</u>
	<u>129,754</u>	<u>129,754</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u><u>-</u></u>	<u><u>-</u></u>

OTHER - SSAH PAY EQUITY & ADMINISTRATION

REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>14,738</u>	<u>14,680</u>
EXPENDITURES:		
Salaries	6,316	6,258
Allocated Administration Costs	<u>8,422</u>	<u>8,422</u>
	<u>14,738</u>	<u>14,680</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**

ADMINISTRATION

	2018	2017
	\$	\$
RECOVERIES:		
Administration Cost Recoveries	185,544	185,544
Ontario Trillium Foundation	10,049	10,157
	<u>195,593</u>	<u>195,701</u>
EXPENDITURES:		
Salaries	141,157	147,036
Benefits	30,292	28,672
Staff Travel	338	596
Staff Training	1,531	2,352
Purchased Services	18,744	11,810
Supplies	1,190	885
Other Rentals	1,636	2,441
Other	375	1,505
Replacements	330	404
	<u>195,593</u>	<u>195,701</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**

PROJECTS

	2018	2017
	\$	\$
REVENUE:		
Province of Ontario Subsidy	52,000	-
Fee for Services	1,759	180
Ontario Trillium Foundation	8,250	-
Other Grants	829	-
Social Enterprises	-	8,467
	62,838	8,647
EXPENDITURES:		
Salaries	38,747	7,340
Benefits	7,487	251
Travel	1,695	122
Purchased Services	4,665	191
Supplies	5,244	743
Administration	5,000	-
	62,838	8,647
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

AUTISM RESPITE

REVENUE:		
Other Grants	19,751	17,450
	19,751	17,450
EXPENDITURES:		
Purchased Services	-	1,142
Personal Needs	19,751	16,308
	19,751	17,450
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**

	2018	2017
	\$	\$
PASSPORT TO COMMUNITY LIVING		
REVENUE:		
Community Services Coordination Network	<u>168,289</u>	<u>127,227</u>
EXPENDITURES:		
Purchased Services	8,012	6,571
Personal Needs	<u>160,277</u>	<u>120,656</u>
	<u>168,289</u>	<u>127,227</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>-</u>	<u>-</u>

	2018	2017
	\$	\$
SUMMER STUDENT		
REVENUE:		
Other Grants	<u>10,065</u>	<u>9,339</u>
EXPENDITURES:		
Salaries	7,572	6,996
Benefits	661	672
Travel	261	863
Purchased Services	729	42
Supplies	<u>842</u>	<u>766</u>
	<u>10,065</u>	<u>9,339</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 AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31**

BOARD ACCOUNT

	2018	2017
	\$	\$
REVENUE:		
Donations and Fundraising	85,908	80,138
Rental Income	78,858	76,264
Designated Funding	14,904	-
	179,670	156,402
EXPENDITURES:		
Awards	770	790
Bank Interest and Charges	182	47
Designated Expenses	14,081	10,916
Golf Tournament	15,736	12,765
Interest on Long-Term Debt	28,632	28,952
Membership Fees	257	1,633
Board Approved One-Time Spending	10,240	6,978
Purchased Services	-	1,126
General Fundraising Expenses	3,075	4,005
Repairs and Maintenance	22,275	-
	95,248	67,212
Excess of Revenue over Expenditures	84,422	89,190
New Property and Equipment	-	(82,588)
Mortgage Principal Repayments	(44,226)	(43,312)
Restricted Contributions for Capital	2,000	5,000
INCREASE (DECREASE) IN FUND BALANCE	42,196	(31,710)

(See Accompanying Notes to Financial Statements)