

**COMMUNITY LIVING - KINCARDINE
AND DISTRICT**

FINANCIAL STATEMENTS

MARCH 31, 2019

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, 2019 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, 2019, 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, 2019 and March 31, 2018 and assets and fund balances as at March 31, 2019 and March 31, 2018 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
LICENSED PUBLIC ACCOUNTANTS
Owen Sound, Ontario
June 21, 2019

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 \$	2019 \$	2018 \$
ASSETS					
CURRENT:					
Cash	131,466	-	269,981	401,447	389,272
Accounts Receivable	98,546	-	-	98,546	74,224
HST Recoverable	9,806	-	174	9,980	10,054
Due from Ministry	200	-	-	200	200
Due to/from Other Funds (Note 6)	(40,230)	-	40,230	-	-
	199,788	-	310,385	510,173	473,750
PROPERTY AND EQUIPMENT (Note 2)	-	1,682,768	-	1,682,768	1,737,830
OTHER:					
Incorporation Costs	100	-	-	100	100
	199,888	1,682,768	310,385	2,193,041	2,211,680
LIABILITIES AND FUND BALANCES					
CURRENT:					
Accounts Payable	151,332			151,332	136,412
Government Remittances Payable	9,483			9,483	8,485
Deferred Revenue (Note 4)	33,960		13,174	47,134	79,971
Current Portion of Long Term Debt (Note 9)	-	731,922	-	731,922	824,273
	194,775	731,922	13,174	939,871	1,049,141
DEFERRED CONTRIBUTIONS (Note 5)	-	954,123	-	954,123	984,810
	194,775	1,686,045	13,174	1,893,994	2,033,951
FUND BALANCES:					
Due to/from Funds (Note 6)	146,642	-	(146,642)	-	-
Invested in Property and Equipment	-	(3,277)	-	(3,277)	(71,253)
Unrestricted	-	-	443,853	443,853	390,511
Externally Restricted (Note 1B)	(141,529)	-	-	(141,529)	(141,529)
	5,113	(3,277)	297,211	299,047	177,729
	199,888	1,682,768	310,385	2,193,041	2,211,680

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 \$	2019 \$	2018 \$
EXCESS OF (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 5)	-	(23,398)	144,716	121,318	60,996
INTERFUND TRANSFERS (Note 7)	-	91,374	(91,374)	-	-
	-	67,976	53,342	121,318	60,996
FUND BALANCES, BEGINNING OF YEAR	(141,529)	(71,253)	390,511	177,729	116,733
FUND BALANCES, END OF YEAR	(141,529)	(3,277)	443,853	299,047	177,729

(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) \$	2019 \$	2018 \$
REVENUE:					
Province of Ontario Subsidy					
Operations	2,316,373	-	-	2,316,373	2,139,637
ODSPES	35,088	-	-	35,088	5,061
Ontario Trillium Foundation	8,371	-	-	8,371	60,850
Federal Government Grant	33,527	-	-	33,527	-
Other Grants	228,363	-	-	228,363	201,083
Rental Income	-	-	80,987	80,987	78,858
Resident Revenue	138,255	-	-	138,255	130,888
Amortization of Deferred Contributions (Note 5)	-	31,664	-	31,664	31,636
Fee for Services	57,291	-	48,243	105,534	52,770
Donations and Fundraising	-	-	87,893	87,893	85,908
Book Sales	-	-	4,942	4,942	-
Designated Funding (Page 20)	-	-	-	-	14,904
Total Revenue	2,817,268	31,664	222,065	3,070,997	2,801,595
EXPENDITURES:					
Salaries	1,569,056	-	-	1,569,056	1,468,111
Benefits	302,852	-	-	302,852	283,257
Travel	22,088	-	-	22,088	22,287
Training	40,679	-	-	40,679	19,967
Purchased Services	92,447	-	-	92,447	65,137
Supplies	12,429	-	-	12,429	17,812
Premises Rent	73,750	-	-	73,750	72,858
Utilities and Taxes	20,973	-	-	20,973	23,349
Insurance	7,550	-	-	7,550	7,985
Repairs and Maintenance	19,565	-	-	19,565	15,799
Replacements	7,794	-	-	7,794	3,183
Advertising and Promotion	125	-	-	125	-
Personal Needs	453,090	-	-	453,090	393,772
Other	9,570	-	-	9,570	8,000
Allocated Administration	206,222	-	-	206,222	195,593
Expenditure Recoveries	(22,105)	-	-	(22,105)	(12,691)
Other - Board (Page 20)	-	-	77,349	77,349	95,248
New Property and Equipment	1,183	-	-	1,183	5,870
Amortization of Capital Assets	-	55,062	-	55,062	55,062
Total Expenditures	2,817,268	55,062	77,349	2,949,679	2,740,599
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(23,398)	144,716	121,318	60,996

(See Accompanying Notes to Financial Statements)

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

	2019	2018
	\$	\$
CASH FROM OPERATING ACTIVITIES:		
Net Revenue (Page 5)	121,318	60,996
Amortization of Property and Equipment	55,062	55,062
Amortization of Deferred Contributions Related to Property and Equipment	(31,664)	(31,636)
Net Change in Accounts Receivable and Payable	(41,167)	64,532
Net Cash Generated Through Operating Activities	103,549	148,954
FINANCING AND INVESTING ACTIVITIES:		
Repayment of Mortgages and Loans	(92,351)	(44,226)
Capital Contributions	977	2,000
NET INCREASE IN CASH	12,175	106,728
CASH, BEGINNING OF YEAR	389,272	282,544
CASH, END OF YEAR	401,447	389,272

(See Accompanying Notes to Financial Statements)

**COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2019**

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 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, 2019**

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 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.

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, 2019

2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION

	2019	2018
	\$	\$
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	566,396	513,997
Equipment, Computers and Furnishings	249,547	246,884
	815,943	760,881
	1,682,768	1,737,830

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

	2019	2018
	\$	\$
Balance at Beginning of Year	984,810	1,014,446
Capital Contributions Received - Restricted Donations	977	2,000
Amounts Amortized to Revenue	(31,664)	(31,636)
	954,123	984,810
	954,123	984,810

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 \$40,230 which was owing to the Board at year end.

7. INTERFUND TRANSFERS

During the year \$91,374 was transferred from the Board Fund to the Capital Fund for cash outlays related to mortgage and loan principal costs and restricted capital contributions.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2019

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, 2017. The balance not funded and not paid for the fiscal years 2018 and 2019 is \$15,600.

9. LONG-TERM DEBT

	2019	2018
	\$	\$
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.	654,968	738,780
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. Renewed at 4.81%, blended monthly instalments of \$1,011, term maturing in March 2024.	76,954	85,493
	<u>731,922</u>	<u>824,273</u>
Less - Current Portion Due Within One Year	<u>731,922</u>	<u>824,273</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:

2020	\$ 40,500
2021	43,100
2022	45,100
2023	47,300
2024	49,500

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, 2019

10. FINANCIAL INSTRUMENTS

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

Credit Risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk in connection with the collection of its accounts receivable. The Organization mitigates this risk by monitoring payments and does not anticipate significant loss for non-collection.

Interest Rate Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on their loans and mortgages payable. Changes in prime lending rates can cause fluctuations in interest expense and payment obligations. The Organization manages this risk by locking in rates for a term of up to five years and by adjusting related rental income.

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

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

	Group Living Support	Community Participation Services & Supports	SIL	SSAH	Child Care Pages (13-16)	2019	2018
	\$	\$	\$	\$	\$	\$	\$
REVENUE:							
Province of Ontario Subsidy							
- Operations	1,142,049	438,463	169,231	148,989	360,641	2,259,373	2,087,637
- ODSPEs	-	-	35,088	-	-	35,088	5,061
Ontario Trillium Foundation	-	4,723	-	-	-	4,723	42,551
Other Grant	-	-	-	-	-	-	2,150
Other Revenue	21,684	18,761	5,385	-	11,461	57,291	51,010
Resident Revenue	138,255	-	-	-	-	138,255	130,888
	1,301,988	461,947	209,704	148,989	372,102	2,494,730	2,319,297
EXPENDITURES:							
Salaries	875,797	293,425	143,985	-	187,102	1,500,309	1,421,797
Benefits	179,409	43,194	36,175	-	33,976	292,754	274,163
Travel	15,380	1,962	1,219	-	2,979	21,540	21,275
Training	1,715	35,714	339	-	2,911	40,679	19,967
Purchased Services	13,590	44,464	9,365	-	11,056	78,475	51,730
Supplies	5,453	2,637	1,010	-	2,991	12,091	11,726
Advertising	125	-	-	-	-	125	-
Premises Rent	61,980	11,772	-	-	-	73,752	72,858
Utilities and taxes	16,357	1,539	769	-	2,308	20,973	23,349
Insurance	2,438	2,595	875	-	1,642	7,550	7,984
Repairs and Maintenance	18,272	431	292	-	570	19,565	15,798
Replacements	4,804	2,866	31	-	93	7,794	3,183
Personal Needs	-	-	-	-	85,484	234,473	213,744
Other	-	-	-	-	3,000	3,000	3,000
Allocated Administration	105,485	42,515	16,584	-	32,568	197,152	180,122
Expenditures Recoveries	-	(21,167)	(940)	-	5,422	(16,685)	(7,269)
Total Expenditures Excluding Capital Purchases and Amortization	1,300,805	461,947	209,704	148,989	372,102	2,493,547	2,313,427
New Property and Equipment	1,183	-	-	-	-	1,183	5,870
Total Expenditures	1,301,988	461,947	209,704	148,989	372,102	2,494,730	2,319,297
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

	2019	2018
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	40,652	40,652
EXPENDITURES:		
Salaries	31,894	31,156
Benefits	3,607	3,509
Travel	892	1,078
Training	353	314
Purchased Services	317	1,131
Supplies	26	179
Utilities and Taxes	256	475
Insurance	321	312
Repairs and Maintenance	46	69
Replacements	10	-
Allocated Administration Costs	2,930	2,629
Expenditure Recoveries	-	(200)
	40,652	40,652
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

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

CHILD CARE - RESPITE CARE

	2019	2018
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	37,589	37,589
EXPENDITURES:		
Salaries	21,679	21,696
Benefits	4,718	4,264
Travel	195	127
Training	606	15
Purchased Services	-	500
Supplies	8	-
Personal Needs	6,700	7,487
Allocated Administration Costs	3,683	3,500
	37,589	37,589
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 - FAMILY SUPPORT SERVICES

	2019	2018
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	137,621	133,044
Ontario Trillium Foundation	-	9,505
Other Revenue	11,461	18,212
	149,082	160,761
EXPENDITURES:		
Salaries	102,075	113,172
Benefits	19,596	19,009
Travel	1,464	1,733
Training	452	2,162
Purchased Services	7,807	2,965
Supplies	2,281	2,376
Utilities and Taxes	1,283	712
Insurance	707	687
Repairs and Maintenance	385	153
Replacements	52	59
Personal Needs	-	5,813
Allocated Administration Costs	12,980	11,920
	149,082	160,761
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

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

RESPIRE - OUT OF HOME

	2019	2018
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	129,754	129,754
EXPENDITURES:		
Salaries	24,851	25,020
Benefits	6,055	6,867
Travel	428	279
Training	1,500	69
Purchased Services	2,932	2,328
Supplies	676	841
Utilities and Taxes	769	475
Insurance	614	597
Repairs and Maintenance	139	94
Replacements	31	-
Personal Needs	78,784	80,209
Allocated Administration Costs	12,975	12,975
	129,754	129,754
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

OTHER - SSAH PAY EQUITY & ADMINISTRATION

REVENUE:		
Province of Ontario Subsidy		
- Operations	15,025	14,738
EXPENDITURES:		
Salaries	6,603	6,316
Allocated Administration Costs	8,422	8,422
	15,025	14,738
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

ADMINISTRATION

	2019	2018
	\$	\$
RECOVERIES:		
Administration Cost Recoveries	202,574	185,544
Ontario Trillium Foundation	3,648	10,049
	206,222	195,593
EXPENDITURES:		
Salaries	155,951	141,157
Benefits	30,787	30,292
Staff Travel	101	338
Staff Training	1,538	1,531
Purchased Services	16,936	18,744
Supplies	1,000	1,190
Other Rentals	1,636	1,636
Other	275	375
Replacements	21	330
Expenditure Recoveries	(2,023)	-
	206,222	195,593
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

	2019	2018
	\$	\$
REVENUE:		
Province of Ontario Subsidy	57,000	52,000
Federal Government Grant	33,527	-
Fee for Services	-	1,759
Ontario Trillium Foundation	-	8,250
Other Grants	-	829
	90,527	62,838
EXPENDITURES:		
Salaries	68,747	38,747
Benefits	10,098	7,487
Travel	548	1,695
Purchased Services	4,226	4,665
Supplies	338	5,244
Administration	6,570	5,000
	90,527	62,838
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

AUTISM RESPITE

REVENUE:		
Other Grants	22,929	19,751
EXPENDITURES:		
Personal Needs	22,929	19,751
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**

	2019	2018
	\$	\$
PASSPORT TO COMMUNITY LIVING		
REVENUE:		
Community Services Coordination Network	205,434	168,289
EXPENDITURES:		
Purchased Services	9,746	8,012
Personal Needs	195,688	160,277
	205,434	168,289
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

	2019	2018
	\$	\$
SUMMER STUDENT		
REVENUE:		
Other Grants	-	10,065
EXPENDITURES:		
Salaries	-	7,572
Benefits	-	661
Travel	-	261
Purchased Services	-	729
Supplies	-	842
	-	10,065
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

(See Accompanying Notes to Financial Statements)

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

BOARD ACCOUNT

	2019	2018
	\$	\$
REVENUE:		
Donations and Fundraising	87,893	85,908
Book Sales	4,942	-
Program Services	48,243	-
Rental Income	80,987	78,858
Designated Funding	-	14,904
	222,065	179,670
EXPENDITURES:		
Awards	770	770
Bank Interest and Charges	49	182
Designated Expenses	14,038	14,081
Golf Tournament	11,434	15,736
Interest on Long-Term Debt	31,401	28,632
Membership Fees	1,598	256
Board Approved One-Time Spending	4,585	10,241
General Fundraising Expenses	-	3,075
Repairs and Maintenance	-	22,275
Salaries	8,486	-
Program Costs	4,988	-
	77,349	95,248
Excess of Revenue over Expenditures	144,716	84,422
Mortgage Principal Repayments	(92,351)	(44,226)
Restricted Contributions for Capital	977	2,000
INCREASE IN FUND BALANCE	53,342	42,196

(See Accompanying Notes to Financial Statements)