

**COMMUNITY LIVING - KINCARDINE
AND DISTRICT**

FINANCIAL STATEMENTS

MARCH 31, 2020

COMMUNITY LIVING - KINCARDINE & DISTRICT
TABLE OF CONTENTS
MARCH 31, 2020

	Page
Independent Auditor's Report	1
Statement of Financial Position	3
Statement of Changes in Fund Balances	4
Statement of Operations	5
Statement of Cash Flow	6
Notes to the Financial Statements	7
Schedules of Revenue and Expenditures	12

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, 2020 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, 2020, 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, 2020 and March 31, 2019 and assets and fund balances as at March 31, 2020 and March 31, 2019 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
July 24, 2020

AUDIT • TAX • ADVISORY

Baker Tilly SGB LLP trading as Baker Tilly is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities

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

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2020 \$	2019 \$
ASSETS					
CURRENT:					
Cash	139,990	-	289,697	429,687	401,447
Accounts Receivable	110,161	-	-	110,161	98,546
HST Recoverable	8,285	-	-	8,285	9,980
Due from Province of Ontario	200	-	-	200	200
Due to/from Other Funds (Note 6)	(39,707)	-	39,707	-	-
Prepaid Expense	2,592	-	5,197	7,789	-
	221,521	-	334,601	556,122	510,173
PROPERTY AND EQUIPMENT (Note 2)	-	1,627,706	-	1,627,706	1,682,768
OTHER:					
Incorporation Costs	100	-	-	100	100
	221,621	1,627,706	334,601	2,183,928	2,193,041

LIABILITIES AND FUND BALANCES

CURRENT:					
Accounts Payable	90,852			90,852	151,332
Government Remittances Payable	33,912			33,912	9,483
Deferred Revenue (Note 4)	91,814		28,954	120,768	47,134
Current Portion of Long Term Debt (Note 9)	-	690,838	-	690,838	731,922
	216,578	690,838	28,954	936,370	939,871
DEFERRED CONTRIBUTIONS (Note 5)	-	922,459	-	922,459	954,123
	216,578	1,613,297	28,954	1,858,829	1,893,994
FUND BALANCES:					
Loan from Board Fund (Note 6)	146,642	-	(146,642)	-	-
Invested in Property and Equipment Unrestricted	-	14,409	-	14,409	(3,277)
Externally Restricted (Note 1B)	-	-	452,289	452,289	443,853
	(141,599)	-	-	(141,599)	(141,529)
	5,043	14,409	305,647	325,099	299,047
	221,621	1,627,706	334,601	2,183,928	2,193,041

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 \$	2020 \$	2019 \$
EXCESS OF (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 5)	(70)	(23,398)	49,520	26,052	121,318
INTERFUND TRANSFERS (Note 7)	-	41,084	(41,084)	-	-
	(70)	17,686	8,436	26,052	121,318
FUND BALANCES, BEGINNING OF YEAR	(141,529)	(3,277)	443,853	299,047	177,729
FUND BALANCES, END OF YEAR	(141,599)	14,409	452,289	325,099	299,047

(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) \$	2020 \$	2019 \$
REVENUE:					
Province of Ontario Subsidy					
Operations	2,219,817	-	-	2,219,817	2,316,373
ODSPES	31,884	-	-	31,884	35,088
Ontario Trillium Foundation	-	-	-	-	8,371
Federal Government Grant	90,030	-	-	90,030	33,527
Individualized Funding	223,384	-	-	223,384	228,363
Rental Income	-	-	74,124	74,124	80,987
Resident Revenue	144,060	-	-	144,060	138,255
Amortization of Deferred Contributions (Note 5)	-	31,664	-	31,664	31,664
Fee for Services	110,909	-	7,852	118,761	105,534
Donations and Fundraising	-	-	83,129	83,129	87,893
Book Sales	-	-	1,748	1,748	4,942
Designated Training Funding	-	-	3,000	3,000	-
Total Revenue	2,820,084	31,664	169,853	3,021,601	3,070,997
EXPENDITURES:					
Salaries	1,649,259	-	-	1,649,259	1,569,056
Benefits	288,346	-	-	288,346	302,852
Travel	21,092	-	-	21,092	22,088
Training	16,623	-	-	16,623	40,679
Purchased Services	58,700	-	-	58,700	92,447
Supplies	12,065	-	-	12,065	12,429
Premises Rent	74,124	-	-	74,124	73,750
Utilities and Taxes	19,655	-	-	19,655	20,973
Insurance	8,247	-	-	8,247	7,550
Repairs and Maintenance	16,296	-	-	16,296	19,565
Replacements	5,563	-	-	5,563	7,794
Advertising and Promotion	160	-	-	160	125
Personal Needs	437,163	-	-	437,163	453,090
Other	6,199	-	-	6,199	9,570
Allocated Administration	206,863	-	-	206,863	206,222
Expenditure Recoveries	(201)	-	-	(201)	(22,105)
Other - Board	-	-	120,333	120,333	77,349
New Property and Equipment	-	-	-	-	1,183
Amortization of Capital Assets	-	55,062	-	55,062	55,062
Total Expenditures	2,820,154	55,062	120,333	2,995,549	2,949,679
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES					
	(70)	(23,398)	49,520	26,052	121,318

(See Accompanying Notes to Financial Statements)

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

	2020	2019
	\$	\$
CASH FROM OPERATING ACTIVITIES:		
Net Revenue (Page 5)	26,052	121,318
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	19,874	(41,167)
Net Cash Generated Through Operating Activities	69,324	103,549
FINANCING AND INVESTING ACTIVITIES:		
Repayment of Mortgages and Loans	(41,084)	(92,351)
Capital Contributions	-	977
NET INCREASE IN CASH	28,240	12,175
CASH, BEGINNING OF YEAR	401,447	389,272
CASH, END OF YEAR	429,687	401,447

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

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, 2020

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.

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, 2020**

2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION

	2020	2019
	\$	\$
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	618,795	566,396
Equipment, Computers and Furnishings	252,210	249,547
	871,005	815,943
	1,627,706	1,682,768

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

	2020	2019
	\$	\$
Balance at Beginning of Year	954,123	984,810
Capital Contributions Received - Restricted Donations	-	977
Amounts Amortized to Revenue	(31,664)	(31,664)
	922,459	954,123
	922,459	954,123

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 \$39,707 which was owing to the Board at year end.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2020

7. INTERFUND TRANSFERS

During the year \$41,084 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, 2018. The balance not funded and not paid for the fiscal years 2019 and 2020 is \$21,265.

9. LONG-TERM DEBT

	2020	2019
	\$	\$
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.	622,511	654,968
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>68,327</u>	<u>76,954</u>
	690,838	731,922
Less - Current Portion Due Within One Year	<u>690,838</u>	<u>731,922</u>
	<u><u>-</u></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:

2021	\$ 43,100
2022	45,150
2023	47,300
2024	49,550
2025	51,900

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, 2020

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. COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified to conform with the presentation of the current year's financial statement.

12. 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 further ordered mandatory closure of all non-essential workplaces to fight the spread of Covid-19.

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 to employees. 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 Provincial government has provided additional funding for certain pandemic related costs. 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 Pages (13-16)	2020	2019
	\$	\$	\$	\$	\$	\$	\$
REVENUE:							
Province of Ontario Subsidy							
- Operations	1,111,236	437,723	169,231	141,137	360,490	2,219,817	2,259,373
- ODSPEs	-	31,884	-	-	-	31,884	35,088
Ontario Trillium Foundation	-	-	-	-	-	-	4,723
Other Revenue	22,850	8,998	1,145	-	2,709	35,702	57,291
Resident Revenue	140,060	-	-	-	-	140,060	138,255
	1,274,146	478,605	170,376	141,137	363,199	2,427,463	2,494,730
EXPENDITURES:							
Salaries	864,662	334,149	117,451	-	189,138	1,505,400	1,500,309
Benefits	164,973	50,691	27,349	-	33,696	276,709	292,754
Travel	11,582	2,904	1,812	-	3,171	19,469	21,540
Training	6,612	7,386	1,035	-	1,309	16,342	40,679
Purchased Services	15,080	19,540	3,090	-	4,419	42,129	78,475
Supplies	5,516	2,711	943	-	1,421	10,591	12,091
Advertising	-	-	-	-	-	-	125
Premises Rent	61,992	12,132	-	-	-	74,124	73,752
Utilities and taxes	15,267	1,463	731	-	2,194	19,655	20,973
Insurance	2,529	2,691	908	-	1,704	7,832	7,550
Repairs and Maintenance	13,891	821	473	-	1,111	16,296	19,565
Replacements	3,342	1,221	-	-	1,000	5,563	7,794
Personal Needs	-	-	-	141,137	82,554	223,691	234,473
Allocated Administration	108,901	42,896	16,584	-	41,482	209,863	205,574
Expenditures Recoveries	(201)	-	-	-	-	(201)	(22,107)
Total Expenditures Excluding Capital Purchases and Amortization	1,274,146	478,605	170,376	141,137	363,199	2,427,463	2,493,547
New Property and Equipment	-	-	-	-	-	-	1,183
Total Expenditures	1,274,146	478,605	170,376	141,137	363,199	2,427,463	2,494,730
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

	2020	2019
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>40,652</u>	<u>40,652</u>
EXPENDITURES:		
Salaries	31,812	31,894
Benefits	3,509	3,607
Travel	1,149	892
Training	313	353
Purchased Services	263	317
Supplies	15	26
Utilities and Taxes	244	256
Insurance	333	321
Repairs and Maintenance	84	46
Replacements	-	10
Allocated Administration Costs	2,930	2,930
	<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

	2020	2019
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>37,589</u>	<u>37,589</u>
EXPENDITURES:		
Salaries	21,563	21,679
Benefits	4,779	4,718
Travel	112	195
Training	-	606
Supplies	52	8
Personal Needs	7,400	6,700
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

	2020	2019
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	137,470	137,621
Other Revenue	2,709	11,461
	<u>140,179</u>	<u>149,082</u>
EXPENDITURES:		
Salaries	100,373	102,075
Benefits	18,711	19,596
Travel	1,581	1,464
Training	675	452
Purchased Services	2,038	7,807
Supplies	602	2,281
Utilities and Taxes	1,219	1,283
Insurance	734	707
Repairs and Maintenance	774	385
Replacements	-	52
Allocated Administration Costs	13,472	12,980
	<u>140,179</u>	<u>149,082</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

	2020	2019
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>129,754</u>	<u>129,754</u>
EXPENDITURES:		
Salaries	28,787	24,851
Benefits	6,697	6,055
Travel	329	428
Training	321	1,500
Purchased Services	2,118	2,932
Supplies	752	676
Utilities and Taxes	731	769
Insurance	637	614
Repairs and Maintenance	253	139
Replacements	1,000	31
Personal Needs	75,154	78,784
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>15,025</u>	<u>15,025</u>
EXPENDITURES:		
Salaries	6,603	6,603
Allocated Administration Costs	<u>8,422</u>	<u>8,422</u>
	<u>15,025</u>	<u>15,025</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

	2020	2019
	\$	\$
RECOVERIES:		
Administration Cost Recoveries	206,863	202,574
Ontario Trillium Foundation	-	3,648
	206,863	206,222
EXPENDITURES:		
Salaries	161,190	155,951
Benefits	32,252	30,787
Staff Travel	1,074	101
Staff Training	98	1,538
Purchased Services	13,737	16,936
Supplies	1,117	1,000
Advertising	62	-
Other Rentals	1,636	1,636
Other	182	275
Replacements	1,961	21
Expenditure Recoveries	(6,446)	(2,023)
	206,863	206,222
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

	2020	2019
	\$	\$
REVENUE:		
Province of Ontario Subsidy	-	57,000
Federal Government Grant	85,766	33,527
Fee for Services	949	-
Resident Revenue	4,000	-
	<u>90,715</u>	<u>90,527</u>
EXPENDITURES:		
Salaries	74,618	68,747
Benefits	5,297	10,098
Travel	1,031	548
Training	281	-
Purchased Services	5,216	4,226
Supplies	498	338
Insurance	415	-
Advertising and Promotion	160	-
Other	3,199	6,570
	<u>90,715</u>	<u>90,527</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>-</u>	<u>-</u>

AUTISM RESPITE

REVENUE:		
Other Grants	<u>15,348</u>	<u>22,929</u>
EXPENDITURES:		
Personal Needs	<u>15,348</u>	<u>22,929</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**

PURCHASE OF SERVICE

	2020	2019
	\$	\$
REVENUE:		
Fee for Services	<u>66,967</u>	<u>-</u>
EXPENDITURES:		
Salaries	61,293	-
Benefits	<u>5,674</u>	<u>-</u>
	<u>66,967</u>	<u>-</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>-</u>	<u>-</u>

PASSPORT TO COMMUNITY LIVING

REVENUE:		
Community Services Coordination Network	<u>208,036</u>	<u>205,434</u>
EXPENDITURES:		
Purchased Services	9,912	9,746
Personal Needs	<u>198,124</u>	<u>195,688</u>
	<u>208,036</u>	<u>205,434</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>-</u>	<u>-</u>

SUMMER STUDENT

REVENUE:		
Federal Government Grant	4,264	-
Fee for Services	<u>7,291</u>	<u>-</u>
	<u>11,555</u>	<u>-</u>
EXPENDITURES:		
Salaries	7,948	-
Benefits	666	-
Travel	592	-
Purchased Services	1,443	-
Supplies	<u>976</u>	<u>-</u>
	<u>11,625</u>	<u>-</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u>(70)</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

	2020	2019
	\$	\$
REVENUE:		
Donations and Fundraising	54,047	61,045
Golf Tournament	29,082	26,848
Book Sales	1,748	4,942
Program Services	7,852	48,243
Rental Income	74,124	80,987
Designated Training Funding	3,000	-
	169,853	222,065
EXPENDITURES:		
Awards	353	770
Bank Interest and Charges	101	49
Designated Expenses	31,069	14,038
Golf Tournament	12,706	11,434
Interest on Long-Term Debt	33,040	31,401
Membership Fees	1,598	1,598
Board Approved One-Time Spending	566	4,585
Purchased Services	6,689	-
Program Costs	34,211	13,475
	120,333	77,350
Excess of Revenue over Expenditures	49,520	144,715
Mortgage Principal Repayments	(41,084)	(92,351)
Restricted Contributions for Capital	-	977
INCREASE IN FUND BALANCE	8,436	53,341

(See Accompanying Notes to Financial Statements)