

**COMMUNITY LIVING - KINCARDINE
AND DISTRICT**

FINANCIAL STATEMENTS

MARCH 31, 2022

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, 2022 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, 2022, 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, 2022 and March 31, 2021 and assets and fund balances as at March 31, 2022 and March 31, 2021 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

LICENSED PUBLIC ACCOUNTANTS

Owen Sound, Ontario

June 22, 2022

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 \$	2022 \$	2021 \$
ASSETS					
CURRENT:					
Cash	219,121	-	371,291	590,412	549,725
Accounts Receivable	46,733	-	-	46,733	69,837
HST Recoverable	7,406	-	346	7,752	5,035
Due from Province of Ontario	200	-	-	200	200
Due to/from Other Funds (Note 6)	(41,725)	-	41,725	-	-
Prepaid Expense	-	-	5,197	5,197	5,197
	231,735	-	418,559	650,294	629,994
PROPERTY AND EQUIPMENT (Note 2)	-	1,529,206	-	1,529,206	1,572,644
OTHER:					
Incorporation Costs	100	-	-	100	100
	231,835	1,529,206	418,559	2,179,600	2,202,738

LIABILITIES AND FUND BALANCES

CURRENT:					
Accounts Payable	124,007		238	124,245	122,286
Government Remittances Payable	25,801			25,801	23,664
Deferred Revenue (Note 4)	76,984		61,251	138,235	138,766
Current Portion of Long Term Debt (Note 9)	-	602,589	-	602,589	647,736
	226,792	602,589	61,489	890,870	932,452
DEFERRED CONTRIBUTIONS (Note 5)	-	862,954	-	862,954	890,795
	226,792	1,465,543	61,489	1,753,824	1,823,247
FUND BALANCES:					
Invested in Property and Equipment	-	63,663	-	63,663	34,113
Unrestricted	-	-	357,070	357,070	486,977
Externally Restricted (Note 1B)	5,043	-	-	5,043	(141,599)
	5,043	63,663	357,070	425,776	379,491
	231,835	1,529,206	418,559	2,179,600	2,202,738

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 \$	2022 \$	2021 \$
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 5)	-	(24,262)	70,547	46,285	54,392
INTERFUND TRANSFERS (Note 7)	146,642	53,812	(200,454)	-	-
	146,642	29,550	(129,907)	46,285	54,392
FUND BALANCES, BEGINNING OF YEAR	(141,599)	34,113	486,977	379,491	325,099
FUND BALANCES, END OF YEAR	5,043	63,663	357,070	425,776	379,491

(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) \$	2022 \$	2021 \$
REVENUE:					
Province of Ontario Subsidy					
Operations	2,407,966	-	-	2,407,966	2,374,629
Covid-19 Expense Recovery	-	-	-	-	4,507
ODSPES	4,613	-	-	4,613	15,000
Federal Government Grant	68,192	-	-	68,192	61,363
Individualized Funding	173,614	-	-	173,614	244,726
Rental Income	-	-	74,124	74,124	74,124
Resident Revenue	139,590	-	-	139,590	137,640
Amortization of Deferred Contributions (Note 5)	-	31,796	-	31,796	31,664
Fee for Services	92,663	-	-	92,663	87,530
Donations and Fundraising	-	-	56,423	56,423	51,821
Book Sales	-	-	832	832	498
Total Revenue	2,886,638	31,796	131,379	3,049,813	3,083,502
EXPENDITURES:					
Salaries	1,705,394	-	-	1,705,394	1,743,570
Benefits	288,771	-	-	288,771	292,997
Travel	4,792	-	-	4,792	2,955
Training	4,090	-	-	4,090	815
Purchased Services	75,492	-	-	75,492	59,681
Supplies	11,318	-	-	11,318	13,748
Premises Rent	74,124	-	-	74,124	74,124
Utilities and Taxes	23,876	-	-	23,876	20,757
Insurance	10,259	-	-	10,259	9,120
Repairs and Maintenance	49,088	-	-	49,088	19,093
Replacements	13,968	-	-	13,968	5,658
Personal Needs	393,884	-	-	393,884	466,954
Other	21,997	-	-	21,997	6,558
Allocated Administration	209,585	-	-	209,585	209,585
Expenditure Recoveries	-	-	-	-	(220)
Other - Board	-	-	60,832	60,832	48,653
Amortization of Capital Assets	-	56,058	-	56,058	55,062
Total Expenditures	2,886,638	56,058	60,832	3,003,528	3,029,110
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES					
	-	(24,262)	70,547	46,285	54,392

(See Accompanying Notes to Financial Statements)

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

	2022	2021
	\$	\$
CASH FROM OPERATING ACTIVITIES:		
Net Revenue (Page 5)	46,285	54,392
Amortization of Property and Equipment	56,053	55,062
Amortization of Deferred Contributions Related to Property and Equipment	(31,796)	(31,664)
Net Change in Accounts Receivable and Payable	23,947	85,349
Net Cash Generated Through Operating Activities	94,489	163,139
FINANCING AND INVESTING ACTIVITIES:		
Acquisition of Property and Equipment	(8,655)	-
Repayment of Mortgages and Loans	(45,147)	(43,102)
NET INCREASE IN CASH	40,687	120,037
CASH, BEGINNING OF YEAR	549,725	429,688
CASH, END OF YEAR	590,412	549,725

(See Accompanying Notes to Financial Statements)

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2022

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 the Province of Ontario.

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 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, 2022

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 recognized 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, 2022**

2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION

	2022	2021
	\$	\$
COST-		
Land	157,770	157,770
Buildings	2,079,197	2,075,242
Equipment, Computers and Furnishings	274,364	265,699
	2,511,331	2,498,711
 ACCUMULATED AMORTIZATION-		
Buildings	723,725	671,194
Equipment, Computers and Furnishings	258,400	254,873
	982,125	926,067
	1,529,206	1,572,644

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. The Board Fund deferred revenue includes fund allocated to projects that couldn't be completed during Covid-19 as well as restricted donations.

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

	2022	2021
	\$	\$
Balance at Beginning of Year	890,795	922,459
Capital Contributions Received - Restricted Donations	3,955	-
Amounts Amortized to Revenue	(31,796)	(31,664)
	862,954	890,795

6. DUE TO / FROM FUNDS

The Board Fund pays expenditures of the operating fund as approved by the Board of Directors. At March 31, 2022, the operating fund owes the board fund \$41,725 for accumulated expenditures net of reimbursements.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2022

7. INTERFUND TRANSFERS

During the year \$53,812 was transferred from the Board Fund to the Capital Fund for cash outlays related to mortgage and loan principal costs, and purchase of equipment.

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, 2022.

9. LONG-TERM DEBT

	2022	2021
	\$	\$
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.	552,790	588,451
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.	49,799	59,285
	602,589	647,736
Less - Current Portion Due Within One Year	602,589	647,736
	-	-

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:

2023	\$ 47,300
2024	49,550
2025	51,900
2026	54,300
2027	51,800

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.

COMMUNITY LIVING - KINCARDINE & DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2022

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. COVID-19

The impact of Covid-19 in Canada and on the global economy is significant. As the impacts of Covid-19 continue, there could be further impact on the Organization that could impact its future operations. At this time, the full potential impact of Covid-19 on the Organization is not known. To date, the Organization has 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. Given the dynamic nature of these circumstances and the duration of disruption, the related financial impact cannot be reasonably estimated 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)	2022	2021
	\$	\$	\$	\$	\$	\$	\$
REVENUE:							
Province of Ontario Subsidy							
- Operations	1,146,352	437,723	169,231	143,843	360,490	2,257,639	2,229,579
- Covid-19 Expense Recovery	-	-	-	-	-	-	4,507
- ODSPEs	-	-	4,613	-	-	4,613	15,000
Other Revenue	45,340	4,419	3,723	-	6,233	59,715	24,995
Resident Revenue	139,590	-	-	-	-	139,590	137,640
	1,331,282	442,142	177,567	143,843	366,723	2,461,557	2,411,721
EXPENDITURES:							
Salaries	884,701	298,362	120,745	-	189,641	1,493,449	1,503,697
Benefits	168,780	44,184	27,351	-	29,834	270,149	272,024
Travel	2,630	611	621	-	385	4,247	2,477
Training	2,182	930	639	-	340	4,091	815
Purchased Services	23,495	22,496	7,095	-	9,801	62,887	40,663
Supplies	5,705	3,060	749	-	1,052	10,566	13,276
Premises Rent	61,992	12,132	-	-	-	74,124	74,124
Utilities and taxes	17,723	3,005	787	-	2,360	23,875	20,757
Insurance	3,101	3,350	1,139	-	2,137	9,727	9,119
Repairs and Maintenance	47,619	549	230	-	690	49,088	19,094
Replacements	2,231	10,067	1,627	-	45	13,970	5,659
Personal Needs	-	-	-	143,843	88,611	232,454	237,084
Other	-	-	-	-	-	-	567
Allocated Administration	111,123	43,396	16,584	-	41,827	212,930	212,585
Expenditures Recoveries	-	-	-	-	-	-	(220)
Total Expenditures	1,331,282	442,142	177,567	143,843	366,723	2,461,557	2,411,721
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

	2022	2021
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>40,652</u>	<u>40,652</u>
EXPENDITURES:		
Salaries	32,791	32,564
Benefits	3,476	3,552
Travel	204	-
Training	100	-
Purchased Services	340	433
Supplies	54	481
Utilities and Taxes	262	222
Insurance	418	369
Repairs and Maintenance	77	101
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>	<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

	2022	2021
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>37,590</u>	<u>37,589</u>
EXPENDITURES:		
Salaries	21,779	21,650
Benefits	3,634	4,733
Travel	-	73
Personal Needs	8,494	7,450
Allocated Administration Costs	<u>3,683</u>	<u>3,683</u>
	<u>37,590</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

	2022	2021
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	137,469	137,470
Other Revenue	6,233	2,921
	143,702	140,391
EXPENDITURES:		
Salaries	102,136	101,219
Benefits	18,848	18,521
Travel	181	53
Training	240	30
Purchased Services	5,663	3,373
Supplies	521	939
Utilities and Taxes	1,311	1,108
Insurance	920	811
Repairs and Maintenance	383	646
Replacements	27	232
Personal Needs	-	(13)
Allocated Administration Costs	13,472	13,472
	143,702	140,391
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

	2022	2021
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Operations	<u>129,754</u>	<u>129,754</u>
EXPENDITURES:		
Salaries	26,677	27,281
Benefits	3,876	6,407
Purchased Services	3,798	2,038
Supplies	477	532
Utilities and Taxes	787	665
Insurance	799	705
Repairs and Maintenance	230	360
Replacements	18	42
Personal Needs	80,117	78,749
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	6,258	6,603
Allocated Administration Costs	<u>8,767</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**

COVID-19 PANDEMIC FUNDING

	2022	2021
	\$	\$
REVENUE:		
Province of Ontario Subsidy		
- Temporary Wage Enhancement	150,327	79,481
- Pandemic Pay	-	65,569
	150,327	145,050
EXPENDITURES:		
Salaries	137,408	133,261
Benefits	12,919	11,789
	150,327	145,050
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

ADMINISTRATION

	2022	2021
	\$	\$
RECOVERIES:		
Administration Cost Recoveries	209,585	209,585
	209,585	209,585
EXPENDITURES:		
Salaries	164,679	159,850
Benefits	32,176	31,648
Staff Travel	-	29
Staff Training	88	514
Purchased Services	7,431	12,938
Supplies	804	973
Other Rentals	1,636	1,636
Other	2,738	2,120
Replacements	33	177
Expenditure Recoveries	-	(300)
	209,585	209,585
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

	2022	2021
	\$	\$
REVENUE:		
Federal Government Grant	63,683	56,939
Fee for Services	8,718	3,000
	72,401	59,939
EXPENDITURES:		
Salaries	49,346	51,156
Benefits	3,427	4,191
Travel	75	-
Purchased Services	162	1,559
Supplies	207	42
Insurance	532	-
Other	18,652	2,991
	72,401	59,939
Excess of Revenue over Expenditures for Government Reporting Purposes	-	-

AUTISM RESPITE

REVENUE:		
Other Grants	12,000	17,250
EXPENDITURES:		
Personal Needs	12,000	17,250
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

	2022	2021
	\$	\$
REVENUE:		
Fee for Services	<u>19,278</u>	<u>54,629</u>
EXPENDITURES:		
Salaries	17,667	50,086
Benefits	<u>1,611</u>	<u>4,543</u>
	<u>19,278</u>	<u>54,629</u>
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>161,614</u>	<u>227,476</u>
EXPENDITURES:		
Purchased Services	12,185	14,857
Personal Needs	<u>149,429</u>	<u>212,619</u>
	<u>161,614</u>	<u>227,476</u>
Excess of Revenue over Expenditures for Government Reporting Purposes	<u><u>-</u></u>	<u><u>-</u></u>

SUMMER STUDENT

REVENUE:		
Federal Government Grant	4,509	4,424
Fee for Services	<u>4,952</u>	<u>4,905</u>
	<u>9,461</u>	<u>9,329</u>
EXPENDITURES:		
Salaries	7,526	5,371
Benefits	665	449
Travel	470	478
Purchased Services	255	2,602
Supplies	<u>545</u>	<u>429</u>
	<u>9,461</u>	<u>9,329</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 AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31

BOARD ACCOUNT

	2022	2021
	\$	\$
REVENUE:		
Donations and Fundraising	26,046	51,821
Golf Tournament	30,377	-
Book Sales	832	498
Rental Income	74,124	74,124
	131,379	126,443
EXPENDITURES:		
Awards	848	879
Bank Interest and Charges	48	48
Designated Expenses	7,205	11,001
Golf Tournament	9,400	-
Interest on Long-Term Debt	28,977	31,022
Membership Fees	2,836	1,018
Board Approved One-Time Spending	-	361
Purchased Services	780	2,507
General Fundraising Expenses	520	1,817
Repairs and Maintenance	1,849	-
Insurance	54	-
Program Costs	8,315	-
	60,832	48,653
Excess of Revenue over Expenditures	70,547	77,790
Mortgage Principal Repayments	(45,147)	(43,102)
INCREASE IN FUND BALANCE	25,400	34,688

(See Accompanying Notes to Financial Statements)