

**COMMUNITY LIVING - KINCARDINE  
AND DISTRICT**

**FINANCIAL STATEMENTS**

**MARCH 31, 2014**

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**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
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**MARCH 31, 2014**

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**INDEPENDENT AUDITOR'S REPORT**

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To the Members of Community Living - Kincardine & District:

**Report on the Financial Statements**

We have audited the accompanying financial statements of **Community Living - Kincardine & District**, which comprise the statement of financial position as at March 31, 2014 and the statements of operations and changes in fund balances and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit qualified opinion.

**Basis for Qualified Opinion**

**Community Living - Kincardine & District** derives revenue from charitable donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization. Consequently, we were unable to determine whether any adjustments to revenues, excess of revenue over expenditures, assets, or fund balances were necessary.

**Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion, the financial statements present fairly, in all material respects, the financial position of **Community Living - Kincardine & District** as at March 31, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



**GAVILLER & COMPANY LLP**  
**LICENSED PUBLIC ACCOUNTANTS**  
Owen Sound, Ontario  
June 05, 2014

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

	Operating Fund \$	Capital Asset Fund \$	Board Fund \$	2014 \$	2013 \$
<b>ASSETS</b>					
<b>CURRENT:</b>					
Bank	50,874	-	276,271	327,145	308,693
Accounts Receivable	44,458	-	-	44,458	29,566
HST Recoverable	7,573	-	450	8,023	70,820
Due from Ministry	200	-	-	200	200
	103,105	-	276,721	379,826	409,279
<b>PROPERTY AND EQUIPMENT</b>					
(Note 2)	-	1,867,261	-	1,867,261	1,644,526
<b>OTHER:</b>					
Incorporation Costs	100	-	-	100	100
	103,205	1,867,261	276,721	2,247,187	2,053,905
<b>LIABILITIES AND FUND BALANCES</b>					
<b>CURRENT:</b>					
Accounts Payable	59,973			59,973	181,701
Government Remittances Payable	18,355			18,355	17,123
Deferred Revenue (Note 4)	19,944			19,944	4,622
Long Term Debt Due On Demand (Note 8)	-	1,207,560	-	1,207,560	894,027
	98,272	1,207,560	-	1,305,832	1,097,473
<b>DEFERRED CONTRIBUTIONS</b>					
(Note 5)	-	795,682	-	795,682	726,104
<b>FUND BALANCES:</b>					
Invested in Property and Equipment	-	(135,981)	-	(135,981)	24,395
Unrestricted	-	-	276,721	276,721	201,000
Externally Restricted (Note 1B)	4,933	-	-	4,933	4,933
	4,933	(135,981)	276,721	145,673	230,328
	103,205	1,867,261	276,721	2,247,187	2,053,905

**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 \$	2014 \$	2013 \$
<b>EXCESS OF (DEFICIENCY) OF REVENUE OVER EXPENDITURES (Page 4)</b>	-	(148,433)	74,377	<b>(74,056)</b>	(4,297)
<b>INTERFUND TRANSFERS (Note 6)</b>	10,599	(11,943)	1,344	-	-
<b>MCSS RECOVERY</b>	(10,599)	-	-	<b>(10,599)</b>	-
	-	(160,376)	75,721	<b>(84,655)</b>	(4,297)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	4,933	24,395	201,000	<b>230,328</b>	234,625
<b>FUND BALANCES, END OF YEAR</b>	4,933	(135,981)	276,721	<b>145,673</b>	230,328

(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 \$	2014 \$	2013 \$
<b>REVENUE:</b>					
Province of Ontario Subsidy					
Operations	1,885,876	-	-	1,885,876	1,858,900
Other Grants	108,402	-	-	108,402	86,134
Rent and Interest (Page 20)	-	-	68,543	68,543	39,173
Resident Revenue	99,080	-	-	99,080	76,850
Amortization of Deferred Contributions (Note 5)	-	23,541	-	23,541	18,829
Fee for Services	6,576	-	-	6,576	8,562
Donations and Fundraising	-	-	70,731	70,731	54,737
Total Revenue	<u>2,099,934</u>	<u>23,541</u>	<u>139,274</u>	<u>2,262,749</u>	<u>2,143,185</u>
<b>EXPENDITURES:</b>					
Salaries	1,259,899	-	-	1,259,899	1,279,658
Benefits	203,289	-	-	203,289	192,246
Travel	11,254	-	-	11,254	14,751
Training	1,974	-	-	1,974	2,667
Purchased Services	162,980	-	-	162,980	150,117
Supplies	14,840	-	-	14,840	10,338
Premises Rent	78,551	-	-	78,551	34,978
Utilities and Taxes	7,716	-	-	7,716	27,385
Insurance	10,464	-	-	10,464	7,898
Repairs and Maintenance	4,623	-	-	4,623	4,189
Replacements	2,973	-	-	2,973	1,291
Advertising and Promotion	268	-	-	268	-
Personal Needs	139,326	-	-	139,326	126,786
Other	-	-	-	-	4,108
Allocated Administration	176,466	-	-	176,466	176,466
Expenditure Recoveries	(13,026)	-	-	(13,026)	(2,132)
Other - Board (Page 20)	-	-	64,897	64,897	86,380
New Property and Equipment	38,337	-	-	38,337	-
Amortization of Capital Assets	-	50,947	-	50,947	30,356
Total Expenditures	<u>2,099,934</u>	<u>50,947</u>	<u>64,897</u>	<u>2,215,778</u>	<u>2,147,482</u>
<b>LOSS ON DISPOSAL OF PROPERTY</b>	<u>-</u>	<u>121,027</u>	<u>-</u>	<u>121,027</u>	<u>-</u>
	<u>2,099,934</u>	<u>171,974</u>	<u>64,897</u>	<u>2,336,805</u>	<u>2,147,482</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>-</u>	<u>(148,433)</u>	<u>74,377</u>	<u>(74,056)</u>	<u>(4,297)</u>

(See Accompanying Notes to Financial Statements)

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

	2014	2013
	\$	\$
<b>CASH FROM OPERATING ACTIVITIES:</b>		
Net Revenue (Page 4)	(74,056)	(4,297)
MCSS Recovery	(10,599)	-
Amortization of Property and Equipment	50,947	30,356
Amortization of Deferred Contributions Related to Property and Equipment	(23,541)	(18,829)
Loss on Disposal of Property	121,027	-
Net Change in Accounts Receivable and Payable	(57,271)	39,429
Net Cash Generated Through Operating Activities	<u>6,507</u>	<u>46,659</u>
<b>FINANCING AND INVESTING ACTIVITIES:</b>		
Mortgage Advance	367,804	632,196
Repayment of Mortgages and Loans	(54,270)	(19,143)
Acquisition of Property and Equipment	(637,713)	(720,359)
Capital Contributions	<u>336,124</u>	<u>219,902</u>
<b>NET INCREASE IN CASH</b>	<b>18,452</b>	<b>159,255</b>
<b>BANK, BEGINNING OF YEAR</b>	<u><b>308,693</b></u>	<u><b>149,438</b></u>
<b>BANK, END OF YEAR</b>	<u><u><b>327,145</b></u></u>	<u><u><b>308,693</b></u></u>

(See Accompanying Notes to Financial Statements)

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**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2014**

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**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, & 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, HST recoverable and amounts due from Ministry.

Financial liabilities measured at amortized cost include accounts payable, government remittances payable and long-term debt.

**(B) FUND ACCOUNTING**

Revenue and expenditures related to program delivery and administrative activities are reported in the Operating Fund. Revenues in this fund include funds that are externally restricted by the Ministry of Community and Social Services and must be administered in accordance with Ministry approved objectives.

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

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

**(C) 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, 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(D) REVENUE RECOGNITION**

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

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

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

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

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

**(E) USE OF ESTIMATES**

The preparation of financial statements 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.

**(F) 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 21, are allocated to programs based on a budget amount approved by the funding Ministry.

**2. PROPERTY AND EQUIPMENT AND ACCUMULATED AMORTIZATION**

	2014	2013
	\$	\$
<b>COST-</b>		
Land	157,770	157,770
Buildings	2,013,074	1,157,112
Equipment, Computers and Furnishings	245,279	245,279
Building Under Construction	-	720,359
	<b>2,416,123</b>	<b>2,280,520</b>
 <b>ACCUMULATED AMORTIZATION-</b>		
Buildings	308,545	396,298
Equipment, Computers and Furnishings	240,317	239,696
	<b>548,862</b>	<b>635,994</b>
	<b>1,867,261</b>	<b>1,644,526</b>

**COMMUNITY LIVING - KINCARDINE & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2014**

**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 training and development programs and other projects that were not spent at year end.

**5. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY AND EQUIPMENT**

	2014	2013
	\$	\$
Balance at Beginning of Year	726,104	525,031
Unamortized Capital Contributions on Disposal of Property	(243,003)	-
Capital Contributions Received - Restricted Donations	336,124	219,902
Amounts Amortized to Revenue	(23,543)	(18,829)
	795,682	726,104

**6. INTERFUND TRANSFERS**

During the year, \$11,943 was transferred from the Capital Fund to the Board fund for cash outlays related to building costs, mortgage and loan principal costs, and restricted capital contributions and \$10,599 was transferred to the operating fund to fund the Ministry recovery.

**7. 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 has been funded and paid to the end of March 31, 2010. The balance not funded and not paid for fiscal years 2011 through to 2014 is \$58,222.

**COMMUNITY LIVING - KINCARDINE & DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2014**

**8. LONG-TERM DEBT**

	2014	2013
	\$	\$
3.36%, Meridian Credit Union Limited, Loan Payable, repayable in blended monthly instalments of \$5,729, principal and interest, due on demand, term maturing in August 2014.	979,243	-
Demand Construction Loan, Meridian Credit Union Limited, Prime plus 2% payable monthly, interest only, due on demand, and maturing August 31, 2013. Authorized limit of \$1,000,000.	-	632,196
4.74%, Meridian Credit Union Limited, Mortgage payable, repayable in blended monthly instalments of \$491, principal and interest, due on demand, term maturing in September 2015	37,641	41,665
3.92%, Meridian Credit Union Limited, Mortgage payable, repayable in blended weekly instalments of \$40, principal and interest, due on demand, term maturing in October 2013	-	15,328
3.69%, Meridian Credit Union Limited, Loan payable, repayable in blended monthly instalments of \$866, principal and interest, due on demand, term maturing in July 2014	75,018	82,491
4.5%, Meridian Credit Union Limited, Loan payable, repayable in blended monthly instalments of \$1,005, principal and interest, due on demand, term maturing in March 2017	115,658	122,347
	<u>1,207,560</u>	<u>894,027</u>
Less - Portion Due On Demand	<u>1,207,560</u>	<u>894,027</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:

2015	\$ 55,585
2016	58,023
2017	60,583
2018	63,272
2019	66,104

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 \$20,000. 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, 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 July 2012.

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**COMMUNITY LIVING - KINCARDINE & DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2014**

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**9. 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.

**10. COMPARATIVE AMOUNTS**

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

**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	Child Care Pages (12-15)	Other Pages (16-17)	2014	2013
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE:</b>							
Province of Ontario Subsidy							
- Operations	877,461	391,082	190,173	340,444	86,716	1,885,876	1,858,900
Resident Revenue	99,080	-	-	-	-	99,080	76,850
	976,541	391,082	190,173	340,444	86,716	1,984,956	1,935,750
<b>EXPENDITURES:</b>							
Salaries	657,238	253,078	113,293	171,039	32,608	1,227,256	1,241,671
Benefits	121,287	36,545	20,293	21,809	1,304	201,238	189,809
Travel	822	4,243	1,880	4,309	-	11,254	14,750
Training	342	738	496	398	-	1,974	2,667
Purchased Services	15,723	25,151	31,132	18,640	38,013	128,659	130,842
Supplies	3,544	5,103	2,983	2,244	-	13,874	9,938
Advertising	-	-	-	268	-	268	-
Premises Rent	66,491	12,060	-	-	-	78,551	34,978
Utilities and taxes	2,306	2,686	808	1,916	-	7,716	27,384
Insurance	3,778	3,400	1,295	1,991	-	10,464	7,899
Repairs and Maintenance	3,339	1,050	29	205	-	4,623	4,190
Replacements	1,867	205	41	860	-	2,973	1,291
Personal Needs	-	-	-	83,802	7,317	91,119	93,865
Allocated Administration	81,081	36,192	18,066	33,653	7,474	176,466	176,466
Expenditures Recoveries	-	(2,668)	(6,458)	(690)	-	(9,816)	-
Total Expenditures Excluding Capital Purchases and Amortization	957,818	377,783	183,858	340,444	86,716	1,946,619	1,935,750
New Property and Equipment	18,723	13,299	6,315	-	-	38,337	-
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**

	2014	2013
	\$	\$
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	40,652	40,652
<b>EXPENDITURES:</b>		
Salaries	28,668	29,106
Benefits	2,671	3,467
Travel	1,202	1,148
Training	3	26
Purchased Services	2,209	868
Supplies	946	508
Advertising	134	-
Utilities and Taxes	535	1,092
Insurance	383	383
Repairs and Maintenance	19	156
Replacements	20	36
Allocated Administration Costs	3,862	3,862
	40,652	40,652
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

(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**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<u>37,589</u>	<u>37,589</u>
<b>EXPENDITURES:</b>		
Salaries	21,131	21,133
Benefits	3,857	3,624
Travel	468	289
Training	6	21
Purchased Services	8,415	8,949
Supplies	141	2
Allocated Administration Costs	<u>3,571</u>	<u>3,571</u>
	<u>37,589</u>	<u>37,589</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<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**

	2014	2013
	\$	\$
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	132,449	132,449
<b>EXPENDITURES:</b>		
Salaries	96,595	95,589
Benefits	10,572	11,868
Travel	2,002	1,852
Training	369	426
Purchased Services	6,651	4,114
Supplies	907	2,407
Advertising	134	-
Utilities and Taxes	821	1,889
Insurance	857	770
Repairs and Maintenance	167	235
Replacements	819	54
Allocated Administration Costs	13,245	13,245
Expenditure Recoveries	(690)	-
	132,449	132,449
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

(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**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<u>129,754</u>	<u>129,754</u>
<b>EXPENDITURES:</b>		
Salaries	24,646	26,511
Benefits	4,710	4,482
Travel	637	306
Training	20	15
Purchased Services	1,366	827
Supplies	249	324
Utilities and Taxes	560	1,427
Insurance	750	747
Repairs and Maintenance	19	156
Replacements	20	36
Personal Needs	83,802	81,948
Allocated Administration Costs	<u>12,975</u>	<u>12,975</u>
	<u>129,754</u>	<u>129,754</u>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<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**

**OTHER - SSAH**

	2014	2013
	\$	\$
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	54,507	53,742
<b>EXPENDITURES:</b>		
Salaries	18,438	30,887
Benefits	1,096	1,744
Purchased Services	34,973	21,111
	54,507	53,742
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**OTHER - SSAH PAY EQUITY & ADMINISTRATION**

<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	11,680	11,680
<b>EXPENDITURES:</b>		
Salaries	6,050	6,005
Benefits	208	253
Allocated Administration Costs	5,422	5,422
	11,680	11,680
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

(See Accompanying Notes to Financial Statements)

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

**SELF MANAGED SUPPORT**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE:</b>		
Province of Ontario Subsidy		
- Operations	<b>20,529</b>	<b>20,529</b>
<b>EXPENDITURES:</b>		
Salaries	<b>8,120</b>	6,315
Benefits	-	245
Purchased Services	<b>3,040</b>	-
Personal Needs	<b>7,317</b>	11,917
Allocated Administration Costs	<b>2,052</b>	<b>2,052</b>
	<b>20,529</b>	<b>20,529</b>
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	<b>-</b>	<b>-</b>

(See Accompanying Notes to Financial Statements)

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

**OTHER PROJECTS**

	2014 \$	2013 \$
<b>REVENUE:</b>		
Canadian Mental Health Association	-	6,000
<b>EXPENDITURES:</b>		
Purchased Services	4,622	-
FASD Research	-	4,108
	(4,622)	1,892
<b>Excess of Revenue over Expenditures</b>		
	4,622	(1,892)
<b>Revenue Deferred</b>		
	-	-
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**AUTISM RESPITE**

<b>REVENUE:</b>		
Other Grants	16,192	9,564
<b>EXPENDITURES:</b>		
Purchased Services	16,192	9,864
	-	(300)
<b>Excess of (Expenditures over Revenue) for Government Reporting Purposes</b>	-	(300)

**CHILD MENTAL HEALTH RESPITE**

	2014 \$	2013 \$
<b>REVENUE:</b>		
Other Revenue	900	-
<b>EXPENDITURES:</b>		
Purchased Services	900	-
	-	-
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

(See Accompanying Notes to Financial Statements)

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

**EMPLOYMENT SERVICES**

	2014	2013
	\$	\$
<b>REVENUE:</b>		
Fee for Services	6,576	8,562
<b>EXPENDITURES:</b>		
Purchased Services	6,576	8,562
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**PASSPORT TO COMMUNITY LIVING**

<b>REVENUE:</b>		
Community Services Coordination Network	83,188	68,755
<b>EXPENDITURES:</b>		
Salaries	28,566	33,736
Benefits	1,730	2,098
Purchased Services	4,685	-
Personal Needs	48,207	32,921
	83,188	68,755
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

**SUMMER STUDENT**

<b>REVENUE:</b>		
Other Grants	3,501	3,707
<b>EXPENDITURES:</b>		
Salaries	4,077	4,250
Benefits	321	339
Purchased Services	1,347	850
Supplies	966	400
Allocated Administration Costs	(3,210)	(2,132)
	3,501	3,707
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

(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**

	2014	2013
	\$	\$
<b>REVENUE:</b>		
Donations and Fundraising	70,731	54,737
Interest	348	295
Rental Income	<u>68,195</u>	<u>38,878</u>
	<u>139,274</u>	<u>93,910</u>
<b>EXPENDITURES:</b>		
Administration	-	76
Awards	250	250
Bank Interest and Charges	212	360
Golf Tournament	11,205	15,162
Interest on Long-Term Debt	34,256	19,736
Membership Fees	3,574	5,575
Miscellaneous	2,638	24,208
Purchased Services	-	21,013
General Fundraising Expenses	<u>12,762</u>	<u>-</u>
	<u>64,897</u>	<u>86,380</u>
<b>Excess of Revenue over Expenditures</b>	74,377	7,530
New Property and Equipment	(637,713)	(88,163)
Mortgage Principal Advanced (Repayments)	313,532	(19,143)
Restricted Contributions for Capital Donations	336,124	219,903
Transfer to Operating	<u>(10,599)</u>	<u>-</u>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>75,721</u>	<u>120,127</u>

(See Accompanying Notes to Financial Statements)

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

**ADMINISTRATION**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>EXPENDITURES:</b>		
Salaries	135,581	135,015
Benefits	26,519	23,758
Staff Travel	36	41
Staff Training	118	45
Purchased Services	9,186	12,718
Supplies	1,242	1,459
Other Rentals	2,502	2,085
Other	1,221	1,101
Repairs and Maintenance	-	244
Replacements	61	-
Total Expenditures	176,466	176,466
Less: Administration Cost Recoveries	176,466	176,466
<b>Excess of Revenue over Expenditures for Government Reporting Purposes</b>	-	-

(See Accompanying Notes to Financial Statements)