

COMMUNITY LIVING

Thunder Bay



Inspiring Possibilities

**FINANCIAL
STATEMENTS**

2015-2016

**Community Living Thunder Bay
Financial Statements
For the year ended March 31, 2016**

Management's Responsibility	2
Auditors' Report	3
Financial Statements	
Statement of Financial Position	4
Statement of Operations and Changes in Fund Balances	5
Statement of Cash Flows	6
Notes to Financial Statements	7
Supplementary Financial Information:	
Appendix #1 Combined Statement of Operations - Services	14
Appendix #1.1 Statement of Operations - Supported Independent Living	15
Appendix #1.2 Statement of Operations - Intensive Support Residences	16
Appendix #1.3 Statement of Operations - Family Home Program	17
Appendix #1.4 Statement of Operations - Group Living Support Services	18
Appendix #1.5 Statement of Operations - Inclusion Services	19
Appendix #1.6 Statement of Operations - Employment Support Services	20
Appendix #1.7 Statement of Operations - Professional & Specialized Services	21
Appendix #1.8 Statement of Operations - W.J. Griffis Children's Centre Services	22
Appendix #2 Statement of Operations - Allocated Administration	23
Appendix #3 Statement of Operations - Special Projects	24
Appendix #4 Statement of Operations - Donations and Fundraising	25

To the Members and Board of Directors of Community Living Thunder Bay:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgements and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgement is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board of Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

June 13, 2016



Executive Director

To the Members and Board of Directors of Community Living Thunder Bay:

We have audited the accompanying financial statements of Community Living Thunder Bay, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and changes in fund balances and cash flows 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.

Auditors' 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 auditors' 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 entity'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 entity'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 opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Living Thunder Bay as at March 31, 2016 and the results of its operations, changes in fund balances and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The supplementary information contained in the appendices is presented for the purposes of additional analysis and is not a part of the basic audited financial statements. The information in the appendices was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

Thunder Bay, Ontario
June 13, 2016



Chartered Professional Accountants
Licensed Public Accountants

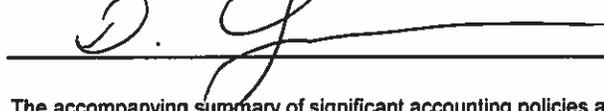
**Community Living Thunder Bay
Statement of Financial Position**

As at March 31, 2016

	General Fund	Capital Fund	2016 Total	2015 Total
ASSETS				
Current				
Cash	\$ 1,279,277	\$ -	\$ 1,279,277	\$ 1,779,357
Accounts Receivable (Note 3)	363,228	-	363,228	311,501
Grants Receivable	4,261	-	4,261	9,126
Inventories (Note 4)	2,798	-	2,798	4,119
Prepaid Expenses	80,576	-	80,576	19,752
Short-Term Investments (Note 5)	15,000	-	15,000	15,000
	1,745,140	-	1,745,140	2,138,855
Capital Assets (Note 6)	-	1,239,750	1,239,750	1,362,626
	\$ 1,745,140	\$ 1,239,750	\$ 2,984,890	\$ 3,501,481
LIABILITIES				
Current				
Accounts Payable (Note 8)	\$ 1,196,691	\$ -	\$ 1,196,691	\$ 1,639,999
Accrued Vacation Pay	517,629	-	517,629	480,549
Mortgage Payable - current (Note 9)	-	8,067	8,067	7,148
Deferred Contributions (Notes 10 & 11)	419,443	-	419,443	369,849
	2,133,763	8,067	2,141,830	2,497,545
Mortgage Payable - long-term (Note 9)		202,329	202,329	210,755
Contingent Liability (Note 14)	-	-	-	-
	2,133,763	210,396	2,344,159	2,708,300
Fund Balances				
General Fund	(388,623)	-	(388,623)	(351,542)
Capital Asset Fund	-	1,029,354	1,029,354	1,144,723
	\$ 1,745,140	\$ 1,239,750	\$ 2,984,890	\$ 3,501,481

On behalf of the Board:





L. Ellacott

D. Lagergren

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Community Living Thunder Bay
Statement of Operations and Changes in Fund Balances**

For the year ended March 31, 2016

	<i>GENERAL FUND</i>		<i>CAPITAL FUND</i>	
	2016	2015	2016	2015
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
Revenue				
Provincial Grants	\$16,031,907	\$15,445,859	-	-
Less Adjustment to Capital	-131,440	-316,795	\$131,440	\$316,795
Municipal Grants	207,281	315,551	-	-
Grant Funding	45,422	72,291	-	-
Service Fees	566,696	489,280	-	-
Contributions	8,681	36,115	-	-
Interest Income	17,357	17,214	-	-
Other Revenue (Note 11)	35,272	73,245	-	-
Total	<u>16,781,176</u>	<u>16,132,760</u>	<u>131,440</u>	<u>316,795</u>
Expenditure				
Salaries & Benefits	14,867,955	14,386,734	-	-
Purchased Materials & Services	2,391,055	2,463,125	-	-
Allocated Administrative	50,738	42,723	-	-
Amortization of Capital Assets	-	-	246,809	262,316
Less Adjustment to capital	(131,440)	(316,795)	-	-
Expenditure Recoveries	(397,132)	(443,027)	-	-
Total	<u>\$ 16,781,176</u>	<u>\$ 16,132,760</u>	<u>\$ 246,809</u>	<u>\$ 262,316</u>
Excess (deficiency) of revenue over expenditure before the following	-	-	(115,369)	54,479
Other expense				
Accrued Vacation pay adjustment	(37,081)	(57,736)	-	-
Excess (deficiency) of revenues over expenses	<u>(37,081)</u>	<u>(57,736)</u>	<u>(115,369)</u>	<u>54,479</u>
Fund balances, beginning of year	<u>(351,542)</u>	<u>(293,806)</u>	<u>1,144,723</u>	<u>1,090,244</u>
Fund balances, end of year	<u>\$ (388,623)</u>	<u>\$ (351,542)</u>	<u>\$ 1,029,354</u>	<u>\$ 1,144,723</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Community Living Thunder Bay
Statement of Cash Flows**

For the year ended March 31, 2016

	2016	2015
Cash from Operating Activities		
Deficiency of Revenues over Expenses - General Fund	\$ (37,081)	\$ (57,736)
Excess (deficiency) of Revenues over Expenses - Capital Fund	(115,369)	54,479
Amortization of Capital Assets	246,809	262,316
Increase in Accounts Receivable	(51,727)	(45,372)
Decrease in Grants Receivable	4,865	34,080
Decrease in Inventories	1,321	831
Increase in Prepaid Expenses	(60,824)	(17,173)
Increase (decrease) in Accounts Payable	(443,308)	581,010
Increase in Accrued Vacation Pay	37,080	57,736
Increase in Deferred Contributions	49,594	18,084
Net cash generated through/used in operating activities	\$ (368,640)	\$ 888,255
Investing Activities		
Purchase of Capital Assets	(123,933)	(309,917)
Repayment of Mortgage Payable	(7,507)	(6,878)
Net decrease cash due to investing activities	\$ (131,440)	\$ (316,795)
Net increase (decrease) in cash	(500,080)	571,460
Cash, beginning of year	1,779,357	1,207,897
Cash, end of year	\$ 1,279,277	\$ 1,779,357

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2016**

1. Incorporation and nature of the organization

The Organization was incorporated under the laws of the Province of Ontario on May 3rd, 1967 as a not-for-profit organization without share capital. Community Living Thunder Bay was established to offer services and supports to persons with developmental disabilities and their families. The Organization believes that all people should live in a state of dignity, share in all elements of living in the community, and have the opportunity to participate effectively. The Organization is incorporated under the Ontario Corporation Act as a not-for-profit organization and is exempt from income tax under section 149(1)(l) of the Income Tax Act.

2. Significant Account Policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board of Canada using the following significant accounting policies:

Fund Accounting

Community Living Thunder Bay follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Organization's service delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Capital Fund reports the assets, liabilities, revenues and expenses related to Community Living Thunder Bay's capital assets.

Cash and Cash Equivalents

Cash and cash equivalents includes balances with chartered banks and petty cash. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the first in, first out method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling costs.

Capital Assets

Capital assets which are purchased during the year are set up as assets in the Capital Fund in the year of acquisition. Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Amortization is provided on a straight-line basis over the asset's estimated useful lives as follows:

Buildings – 20 years
Landscaping – 10 years
Equipment – 5 or 10 years

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2016**

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a straight-line basis, over their estimated useful lives. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

An arrangement contains a lease where the arrangement conveys a right to use the underlying tangible asset, and whereby its fulfillment is dependent on the use of the specific tangible asset. After the inception of the arrangement, a reassessment of whether the arrangement contains a lease is made only in the event that:

- there is a change in contractual terms;
- a renewal option is exercised or an extension is agreed upon by the parties to the arrangement;
- there is a change in the determination of whether the fulfillment of the arrangement is dependent on the use of the specific tangible asset; or
- there is a substantial physical change to the specified tangible asset.

Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are recognized as revenue in the Capital Fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Service fees revenue is recognized when services are provided and collectability is reasonably assured.

Other revenue is recognized as revenue in the year in which the related expenses are incurred.

Contributed Materials and Services

The Organization does not recognize the receipt of contributed materials and services.

Allocation of Administrative Expenses

The Organization engages in programs that are either directly funded by a government agency or billed to an external organization or individual. Those programs that are billed to an external organization or individual are billed a flat percentage for an administration allocation, which is recorded as a recovery in the Administration department to offset the Administration expenses. Those programs that are funded directly by a government agency have been allocated a proportionate share of the administrative expenses net of recoveries, based on the administrative support and reporting requirements of the program.

Community Living Thunder Bay
Notes to Financial Statements
March 31, 2016

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable and grants receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where necessary.

Provisions are made for slow moving and obsolete inventory.

Amortization is based on the estimated useful life of capital assets.

Accounts payable and accruals are estimated based on historical charges for unbilled goods and services at year end.

Accrued vacation pay is estimated based on employee hours outstanding at year end.

Deferred contributions are estimated based on management's review of revenue received but unspent at year-end.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess (deficiency) of revenues over expenses in the year in which they become known.

Financial Instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CICA 3840 Related Party Transactions.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Organization's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2016**

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

3. Accounts Receivable

	2016	2015
Employment Program Sales	\$14,284	\$14,767
Service Fees & Other	323,090	248,929
Government Remittances Receivable	24,846	47,805
Employee Advance Receivable	1,008	-
	\$363,228	\$311,501

4. Inventories

	2016	2015
Raw Materials	\$1,511	\$2,133
Finished Goods	1,287	1,986
	\$2,798	\$4,119

5. Short-term Investments

	2016	2015
Royal Bank of Canada non-redeemable guaranteed investment certificate, paying interest at 1.55%, maturing May 2016. Amount is subject to external restrictions, stipulating that the principal be maintained permanently and investment income be used for bursaries. (Cost - \$15,000; 2015 - \$15,000).	\$15,000	\$15,000

6. Capital Assets

	2016		2015	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$322,561	-	\$322,561	\$322,561
Buildings	2,867,619	\$2,316,353	551,266	704,411
Equipment	1,496,976	1,181,201	315,775	272,611
Landscaping	409,712	359,564	50,148	63,043
	\$5,096,868	\$3,857,118	\$1,239,750	\$1,362,626

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2016**

7. Bank Indebtedness

At March 31, 2016, the Organization had a line of credit available of \$200,000 bearing interest at bank prime, none of which was drawn. The following has been collateralized in connection with this line of credit:
General Security Agreement

8. Accounts Payable

	2016	2015
Trade	236,898	473,825
Accrued Wages and Benefits	810,507	1,114,235
Government Remittances Payable	96,602	43,201
2013/14 Operating Grants Repayable	3,153	3,153
2014/15 Operating Grants Repayable	434	434
2015/16 Operating Grants Repayable	16,026	-
W.J. Griffis Children's Centre	33,071	5,151
	<u>\$ 1,196,691</u>	<u>\$ 1,639,999</u>

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2016**

9. Mortgage Payable

Royal Bank of Canada mortgage, bearing interest at 3.15%, payable in monthly installments of \$1,215 (including interest), with a renewable 5 year term ending August 30, 2020, secured by specific land and building with a net book value of \$181,151.

Less: Current portion of mortgage payable

	2016	2015
	\$210,396	\$217,903
	8,067	7,148
	\$202,329	\$210,755

Principal repayments on mortgage payable in each of the next 5 years are as follows:

	Year	Principal Repayment
	2017	8,067
	2018	8,325
	2019	8,591
	2020	8,850
	2021	9,148

10. Deferred Contributions

The following deferred contributions represents restricted contributions received and unspent for which the organization does not have a separate restricted fund.

	2016	2015
Beginning Balance	\$369,849	\$351,765
Funds received during the year	101,778	99,693
Funds recorded to revenue during the year	52,184	81,609
Ending Balance	\$419,443	\$369,849

11. Lottery Proceeds

Amounts included in other revenue and deferred contributions which represent lottery net proceeds received during the year are as follows:

	2016	2015
Bingo	\$494	\$15,512
Nevada Ticket Sales	117	194
	\$611	\$15,706

12. Commitments

Under the terms of equipment, vehicle, and premise leases expiring between October 2016 and March 2018, the Organization is committed to make monthly payments totaling the following amounts per annum:

	Year	Principal Repayment
Total Lease Payments	2017	12,801
	2018	5,932

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2016**

13. Allocation of General Support Expenses

	2016	2015
Supported Independent Living	\$117,521	\$78,305
Intensive Support Residences	\$83,844	\$74,221
Family Home Program (Host Family Residences)	\$133,985	\$119,223
Group Living Support Services (Supported Group Living Residences)	\$973,708	\$869,710
Inclusion Services (Community Participation Svcs. and Supports)	\$19,294	\$21,511
Employment Support Services	\$72,244	\$65,264
Professional & Specialized Services	\$12,990	\$10,366
W.J. Griffis Children's Centre	\$46,163	\$46,163
	<u>\$1,459,749</u>	<u>\$1,284,763</u>

14. Contingent Liability

The Program is contingently liable to the Ministry of Community & Social Services, Ministry of Children and Youth Services and The Thunder Bay District Social Services Administration Board for the Program's surplus from operations unless permission is obtained to reallocate the funds elsewhere.

15. Economic Interest

The Organization has an economic interest in Lakehead Association for Community Living Foundation. The Foundation's primary purpose is to promote, support and protect the status and interests of people with a developmental disability and the general well-being and welfare of such persons; to solicit, receive and hold contributions of money and property; to raise and hold funds for the benefit of people with a developmental disability; and to make grants as requested to the benefit of such individuals. During the year, the Foundation granted \$14,445 (2015 - \$37,277) to the Organization.

16. Financial Instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Organization is exposed to interest rate price risk on its mortgage payable as it is at a fixed rate.

17. Comparative Figures

Certain comparative figures have been reclassified to conform to current presentation.

**Community Living Thunder Bay
Combined Statement of Operations
Services
For the year ended March 31, 2016**

	2016 ACTUAL
Revenue	
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 14,944,251
Ministry of Community & Social Services, Ministry of Children & Youth Services CIMS Fee	6,000
Thunder Bay District Social Services Administration Board	230,126
TBDSSAB One-Time Funding	16,077
Service Fees	464,016
Other Revenue	856
	15,661,326
Operating Expenditures	
Salaries	10,643,209
Benefits	1,976,337
Travel & Training	252,004
Purchased Services - Client	468
Purchased Services - Non-Client	119,202
Direct Service Costs	1,127,577
Building Accommodation	241,009
Advertising and Promotion	6,644
Office	55,188
Miscellaneous	691
Allocated Administration	1,459,749
	15,882,078
Expenditure Recovery	
Net Expenditure	(269,849)
	15,612,229
Excess of Revenue over Expenditure	49,097
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	(16,026)
Due to Thunder Bay District Social Services Administration Board (Note 8)	(33,071)
Net Variance	\$ -

**Community Living Thunder Bay
Statement of Operations
Supported Independent Living
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 1,339,082	\$ 1,339,103
Less Due to Capital Fund	-	-
Other Revenue	-	-
	<u>1,339,082</u>	<u>1,339,103</u>
Operating Expenditures		
Salaries	1,002,924	846,876
Benefits	161,192	148,122
Travel & Training	14,524	17,366
Purchased Services -Client	-	-
Purchased Services - Non-Client	823	12,855
Direct Service Costs	50,337	81,035
Building Accommodation	-	22,367
Advertising & Promotion	-	270
Office	4,145	3,911
Miscellaneous	-	-
Allocated Administration	122,696	117,521
	<u>1,356,641</u>	<u>1,250,323</u>
Expenditure Recovery	<u>(17,559)</u>	<u>(8,738)</u>
	<u>1,339,082</u>	<u>1,241,585</u>
Excess of Revenue over Expenditure	-	97,518
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services	-	(97,518)
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Intensive Support Residences
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 821,734	\$ 821,747
Less Due to Capital Fund	-	-
	<u>821,734</u>	<u>821,747</u>
Operating Expenditures		
Salaries	622,718	663,957
Benefits	114,849	122,801
Travel & Training	6,080	4,592
Purchased Services - Client	-	-
Purchased Services - Non-Client	505	6,753
Direct Service Costs	3,089	3,261
Building Accommodation	400	3,978
Advertising & Promotion	-	22
Office	1,097	1,995
Miscellaneous	-	-
Allocated Administration	75,294	83,844
	<u>824,032</u>	<u>891,203</u>
Expenditure Recovery	<u>(2,298)</u>	<u>(5,411)</u>
	<u>821,734</u>	<u>885,792</u>
Shortfall of Revenue over Expenditure	-	(64,045)
Due from Ministry of Community & Social Services, Ministry of Children & Youth Services	-	64,045
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Family Home Program (Host Family Residences)
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 1,817,593	\$ 1,827,344
Less Due to Capital Fund	-	-
	<u>1,817,593</u>	<u>1,827,344</u>
Operating Expenditures		
Salaries	662,817	425,673
Benefits	118,404	82,698
Travel & Training	19,357	26,556
Purchased Services - Non-Client	-	-
Purchased Services - Non-Client	1,117	6,255
Direct Service Costs	851,128	743,528
Building Accommodation	-	60
Advertising & Promotion	-	161
Office	2,427	4,487
Miscellaneous	-	-
Allocated Administration	166,542	133,985
	<u>1,821,792</u>	<u>1,423,403</u>
Expenditure Recovery	<u>(4,199)</u>	<u>(7,886)</u>
	<u>1,817,593</u>	<u>1,415,517</u>
Excess of Revenue over Expenditure	-	411,827
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services	-	(411,827)
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Group Living Support Services (Supported Group Living Residences)
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 9,748,856	\$ 9,864,303
Ministry of Community & Social Services, Ministry of Children & Youth Services CIMS Fee	-	6,000
Less Due to Capital Fund	-	-
	<u>9,748,856</u>	<u>9,870,303</u>
Operating Expenditures		
Salaries	7,433,091	7,472,621
Benefits	1,346,054	1,381,738
Travel & Training	77,416	141,624
Purchased Services -Client	-	-
Purchased Services - Non-Client	5,989	76,673
Direct Service Costs	44,189	182,156
Building Accommodation	10,768	115,543
Advertising & Promotion	-	275
Office	16,928	26,270
Miscellaneous	-	-
Allocated Administration	893,266	973,708
	<u>9,827,701</u>	<u>10,370,608</u>
Expenditure Recovery	<u>(78,845)</u>	<u>(83,594)</u>
	<u>9,748,856</u>	<u>10,287,014</u>
Shortfall of Revenue over Expenditure	-	(416,711)
Due from Ministry of Community & Social Services, Ministry of Children & Youth Services	-	416,711
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Inclusion Services (Community Participation Srvs. and Supports)
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 206,571	\$ 206,574
Less Due to Capital Fund	-	-
Other Revenue	-	-
	<u>206,571</u>	<u>206,574</u>
Operating Expenditures		
Salaries	137,026	135,094
Benefits	28,496	30,464
Travel & Training	14,760	16,950
Purchased Services -Client	-	-
Purchased Services - Non-Client	-	1,157
Direct Service Costs	3,900	135
Building Accommodation	-	-
Advertising & Promotion	-	136
Office	5,000	1,365
Miscellaneous	-	-
Allocated Administration	18,928	19,294
	<u>208,110</u>	<u>204,595</u>
Expenditure Recovery	<u>(1,539)</u>	<u>(761)</u>
	<u>206,571</u>	<u>203,834</u>
Excess of Revenue over Expenditure	-	2,740
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services	-	(2,740)
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Employment Support Services
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 757,260	\$ 757,270
Less Due to Capital Fund	-	-
United Way Grant	-	-
Other Revenue	-	-
	<u>757,260</u>	<u>757,270</u>
Operating Expenditures		
Salaries	537,991	542,239
Benefits	113,900	109,593
Travel & Training	27,120	34,335
Purchased Services - Client	-	468
Purchased Services - Non Client	-	6,145
Direct Service Costs	81,380	79,292
Building Accommodation	31,700	62,980
Advertising & Promotion	1,000	5,664
Office	12,390	10,053
Miscellaneous	-	139
Allocated Administration	69,386	72,244
	<u>874,867</u>	<u>923,152</u>
Expenditure Recovery	<u>(117,607)</u>	<u>(159,908)</u>
	<u>757,260</u>	<u>763,244</u>
Shortfall of Revenue over Expenditure	-	(5,974)
Due from Ministry of Community & Social Services, Ministry of Children & Youth Services	-	5,974
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Professional & Specialized Services
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 131,412	\$ 127,910
Other Revenue	-	-
	<u>131,412</u>	<u>127,910</u>
Operating Expenditures		
Salaries	91,163	95,677
Benefits	20,890	15,938
Travel & Training	4,414	8,676
Purchased Services - Client	-	-
Purchased Services - Non Client	81	82
Direct Service Costs	2,014	2,200
Building Accommodation	-	-
Advertising & Promotion	-	116
Office	1,176	2,378
Miscellaneous	-	-
Allocated Administration	12,041	12,990
	<u>131,779</u>	<u>138,057</u>
Expenditure Recovery	<u>(367)</u>	<u>(818)</u>
	<u>131,412</u>	<u>137,239</u>
Shortfall of Revenue over Expenditure	-	(9,329)
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services	-	9,329
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
W.J. Griffis Children's Centre Services
For the year ended March 31, 2016**

	2016 ACTUAL
Revenue	
Thunder Bay District Social Services Administration Board	\$ 230,126
One-Time Funding	16,077
Service Fees	464,016
Other Revenue	856
	711,075
Operating Expenditures	
Salaries	461,072
Benefits	84,983
Travel & Training	1,905
Purchased Services -Client	-
Purchased Services - Non Client	9,282
Direct Service Costs	35,970
Building Accommodation	36,081
Advertising & Promotion	-
Office	4,729
Miscellaneous	552
Allocated Administration	46,163
	680,737
Expenditure Recovery	(2,733)
	678,004
Excess of Revenue over Expenditure	33,071
Due to Thunder Bay District Social Services Administration Board (Note 8)	(33,071)
Net Variance	\$ -

**Community Living Thunder Bay
Statement of Operations
Allocated Administration
For the year ended March 31, 2016**

	2016	
	BUDGET (unaudited)	ACTUAL
Revenue		
Rent	\$ 102,960	\$ 102,680
Interest Income	12,200	16,697
Other Revenue	-	2,976
	<u>115,160</u>	<u>122,353</u>
Operating Expenditures		
Salaries	889,594	981,212
Benefits	212,213	227,052
Travel & Training	92,229	33,243
Purchased Services—Non Client	76,042	143,550
Program Costs	20,500	29,461
Building Accommodation	130,825	123,968
Advertising and Promotion	29,600	18,028
Office	98,200	64,616
Miscellaneous	18,150	16,058
	<u>1,567,353</u>	<u>1,637,188</u>
Expenditure Recovery	<u>(47,877)</u>	<u>(55,086)</u>
	<u>1,519,476</u>	<u>1,582,102</u>
	<u>\$ (1,404,316)</u>	<u>\$ (1,459,749)</u>
Program Allocations (Note 13)		
Supported Independent Living	\$ 122,696	\$ 117,521
Intensive Support Residences	75,294	83,844
Family Home Program (Host Family Residences)	166,542	133,985
Group Living Support Services (Supported Group Living Residences)	893,266	973,708
Inclusion Services (Community Participation Svcs. and Supports)	18,928	19,294
Employment Support Services	69,386	72,244
Professional & Specialized Services	12,041	12,990
W.J. Griffis Children's Centre	46,163	46,163
	<u>1,404,316</u>	<u>1,459,749</u>
	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Special Projects
For the year ended March 31, 2016**

	2016 ACTUAL
Revenue	
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 1,091,830
Grant Funding	23,206
Other Revenue	23,530
	1,138,566
Operating Expenditures	
Salaries	877,813
Benefits	146,087
Travel & Training	23,947
Purchased Services - Non Client	1,915
Direct Service Costs	61,846
Building Accommodation	14,517
Advertising and Promotion	625
Office	475
Miscellaneous	32,797
Allocated Administration	50,739
	1,210,761
Expenditure Recovery	(72,195)
	1,138,566
Excess of Revenue over Expenditure	-
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services	-
Net Variance	\$ -

**Community Living Thunder Bay
Statement of Operations
Donations and Fundraising
For the year ended March 31, 2016**

	2016 ACTUAL
Revenue	
Grant Funding	\$ 20,148
Contributions	9,570
Interest	660
Other Revenue	9,089
	39,467
Operating Expenditures	
Salaries	14,455
Benefits	1,789
Travel & Training	17,625
Direct Service Costs	3,706
Advertising and Promotion	1,892
	39,467
Expenditure Recovery	-
	39,467
Net Variance	\$ -