

COMMUNITY LIVING

Thunder Bay



Inspiring Possibilities

**FINANCIAL
STATEMENTS**

2014-2015

**Community Living Thunder Bay
Financial Statements
For the year ended March 31, 2015**

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

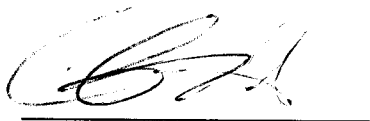
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment 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 29, 2015



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, 2015 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, 2015 and the results of its operations and changes in fund balances and 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 29, 2015



Chartered Professional Accountants

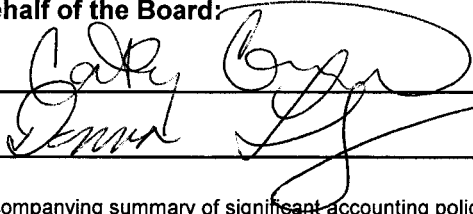
Licensed Public Accountants

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

As at March 31, 2015

	General Fund	Capital Fund	2015 Total	2014 Total
ASSETS				
Current				
Cash	\$ 1,779,357	\$ -	\$ 1,779,357	\$ 1,207,897
Accounts Receivable (Note 3)	311,501	-	311,501	266,129
Grants Receivable	9,126	-	9,126	43,206
Inventories (Note 4)	4,119	-	4,119	4,950
Prepaid Expenses	19,752	-	19,752	2,579
Short-Term Investments (Note 5)	15,000	-	15,000	-
	<u>2,138,855</u>	<u>-</u>	<u>2,138,855</u>	<u>1,524,761</u>
Long-Term Investments (Note 5)	-	-	-	15,000
Capital Assets (Note 6)	-	1,362,626	1,362,626	1,315,025
	<u>\$ 2,138,855</u>	<u>\$ 1,362,626</u>	<u>\$ 3,501,481</u>	<u>\$ 2,854,786</u>
LIABILITIES				
Current				
Accounts Payable (Note 8)	\$ 1,639,999	\$ -	\$ 1,639,999	\$ 1,058,989
Accrued Vacation Pay	480,549	-	480,549	422,813
Mortgage Payable - current (Note 9)	-	7,148	7,148	6,877
Deferred Contributions (Notes 10 & 11)	369,849	-	369,849	351,765
	<u>2,490,397</u>	<u>7,148</u>	<u>2,497,545</u>	<u>1,840,444</u>
Mortgage Payable - long-term (Note 9)	-	210,755	210,755	217,904
Contingent Liability (Note 14)	-	-	-	-
	<u>2,490,397</u>	<u>217,903</u>	<u>2,708,300</u>	<u>2,058,348</u>
Fund Balances				
General Fund	(351,542)	-	(351,542)	(293,806)
Capital Asset Fund	-	1,144,723	1,144,723	1,090,244
	<u>\$ 2,138,855</u>	<u>\$ 1,362,626</u>	<u>\$ 3,501,481</u>	<u>\$ 2,854,786</u>

On behalf of the Board:



C. Covino

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, 2015

	<i>GENERAL FUND</i>		<i>CAPITAL FUND</i>	
	2015	2014	2015	2014
	Total	Total	Total	Total
Revenue				
Provincial Grants	\$ 15,445,859	\$ 14,561,796	\$ 316,795	\$ 99,885
Municipal Grants	315,551	342,017	-	-
Grant Funding	72,291	32,212	-	-
Service Fees	489,280	473,684	-	-
Contributions	36,115	44,279	-	-
Interest Income	17,214	17,096	-	-
Other Revenue (Note 11)	73,245	28,027	-	-
Total	16,449,555	15,499,111	316,795	99,885
Expenditure				
Salaries & Benefits	14,386,734	14,107,075	-	-
Purchased Materials & Services	2,463,125	1,779,149	-	-
Allocated Administrative	42,723	39,059	-	-
Amortization of Capital Assets	-	-	262,316	244,255
Expenditure Recoveries	(443,027)	(426,172)	-	-
Total	\$ 16,449,555	\$ 15,499,111	\$ 262,316	\$ 244,255
Excess (deficiency) of revenue over expenditure before the following	-	-	54,479	(144,370)
Other expense				
Accrued Vacation pay adjustment	(57,736)	140,929	-	-
Excess (deficiency) of revenues over expenses	(57,736)	140,929	54,479	(144,370)
Fund balances, beginning of year	(293,806)	(434,735)	1,090,244	1,234,614
Fund balances, end of year	\$ (351,542)	\$ (293,806)	\$ 1,144,723	\$ 1,090,244

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, 2015

	2015	2014
Cash from Operating Activities		
Excess (deficiency) of Revenues over Expenses - General Fund	\$ (57,736)	\$ 140,929
Excess (deficiency) of Revenues over Expenses - Restricted Funds	54,479	(144,370)
Amortization of Capital Assets	262,316	244,255
Increase in Accounts Receivable	(45,372)	(78,725)
Decrease (increase) in Grants Receivable	34,080	(19,036)
Decrease in Inventories	831	724
Decrease (increase) in Prepaid Expenses	(17,173)	1,111
Increase (decrease) in Accounts Payable	581,010	92,846
Increase in Accrued Vacation Pay	57,736	(140,929)
Increase in Deferred Contributions	18,084	22,137
	\$ 888,255	\$ 118,942
Investing Activities		
Purchase of Capital Assets	(309,917)	(93,269)
Repayment of Mortgage Payable	(6,878)	(6,616)
	\$ (316,795)	\$ (99,885)
Net increase in cash	571,460	19,057
Cash, beginning of year	1,207,897	1,188,840
Cash, end of year	\$ 1,779,357	\$ 1,207,897

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, 2015**

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, 2015**

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, 2015

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, 2015**

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

	2015	2014
Employment Program Sales	\$14,767	\$15,082
Service Fees & Other	248,929	224,962
Government Remittances Receivable	47,805	25,345
Employee Advance Receivable	0	740
	<u>\$311,501</u>	<u>\$266,129</u>

4. Inventories

	2015	2014
Raw Materials	\$2,133	\$1,965
Finished Goods	1,986	2,985
	<u>\$4,119</u>	<u>\$4,950</u>

5. Short-term Investments

	2015	2014
Royal Bank of Canada non-redeemable guaranteed investment certificate, paying interest at 1.55%, maturing May 2015. Amount is subject to external restrictions, stipulating that the principal be maintained permanently and investment income be used for bursaries. (Cost - \$15,000; 2014 - \$15,000).	<u>\$15,000</u>	<u>\$15,000</u>

6. Capital Assets

	2015		2014	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$322,561	\$0	\$322,561	\$322,561
Buildings	2,867,617	2,163,206	704,411	760,304
Equipment	1,373,045	1,100,434	272,611	167,643
Landscaping	409,713	346,670	63,043	64,517
	<u>\$4,972,936</u>	<u>\$3,610,310</u>	<u>\$1,362,626</u>	<u>\$1,315,025</u>

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2015**

7. Bank Indebtedness

At March 31, 2015, 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

	2015	2014
Trade	473,825	286,855
Accrued Wages and Benefits	1,114,235	588,997
Accrued Account Payable	0	
Government Remittances Payable	43,201	163,624
2013/14 Operating Grants Repayable		
Supported Independent Living	6,577	6,577
Intensive Support Residences	-14,732	-14,732
Family Home Program	100,280	100,280
Group Living Support Services	-115,913	-115,913
Inclusion Services	25,594	25,594
Employment Support Services	1,346	1,346
2014/15 Operating Grants Repayable		
Supported Independent Living	77,613	
Intensive Support Residences	-57,365	
Family Home Program	68,129	
Group Living Support Services	-126,613	
Inclusion Services	46,459	
Employment Support Services	-8,791	
Professional & Specialized Services	5,964	
Partner Facility Renewal - Capital	-4,961	
W.J. Griffis Children's Centre	5,151	16,361
	<u>\$ 1,639,999</u>	<u>\$ 1,058,989</u>

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2015**

9. Mortgage Payable

Royal Bank of Canada mortgage, bearing interest at 3.87%, payable in monthly installments of \$1,288 (including interest), with a renewable 5 year term ending August 30, 2015, secured by specific land and building with a net book value of \$220,161.

Less: Current portion of mortgage payable

	2015	2014
	\$217,903	\$224,781
	7,148	6,877
	\$210,755	\$217,904

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

	Year	Principal Repayment
	2016	7,148
	2017	7,430
	2018	7,723
	2019	8,027
	2020	8,343

10. Deferred Contributions

Beginning Balance
Funds received during the year
Funds recorded to revenue during the year
Ending Balance

	2015	2014
	\$351,765	\$329,628
	99,691	53,915
	81,609	31,778
	\$369,847	\$351,765

11. Lottery Proceeds

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

	2015	2014
Bingo	\$15,512	\$17,719
Nevada Ticket Sales	194	196
	\$15,706	\$17,915

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	2016	\$15,443
	2017	12,801
	2018	5,932

**Community Living Thunder Bay
Notes to Financial Statements
March 31, 2015**

13. Allocation of General Support Expenses

	2015	2014
Supported Independent Living	\$78,305	\$77,957
Intensive Support Residences	\$74,221	75,252
Family Home Program (Host Family Residences)	\$119,223	50,079
Group Living Support Services (Supported Group Living Residences)	\$869,710	927,362
Inclusion Services (Community Participation Svcs. and Supports)	\$21,511	21,951
Employment Support Services	\$65,264	71,309
Professional & Specialized Services	\$10,366	0
W.J. Griffis Children's Centre	\$46,163	24,368
	<u>\$1,284,763</u>	<u>\$1,248,278</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 \$37,277 (2014 - \$6,178) 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.

**Community Living Thunder Bay
Combined Statement of Operations
Services
For the year ended March 31, 2015**

	2015 ACTUAL
Revenue	
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 14,406,233
Ministry of Community & Social Services, Ministry of Children & Youth Services CIMS Fee	6,000
Thunder Bay District Social Services Administration Board	315,835
TBDSSAB One-Time Funding	4,867
Service Fees	385,300
Other Revenue	25,127
	15,143,362
Operating Expenditures	
Salaries	10,388,966
Benefits	1,992,629
Travel & Training	209,876
Purchased Services - Client	3,014
Purchased Services - Non-Client	40,145
Direct Service Costs	987,455
Building Accommodation	395,880
Advertising and Promotion	5,834
Office	132,017
Miscellaneous	33,765
Allocated Administration	1,284,763
	15,474,344
Expenditure Recovery	(336,568)
	15,137,776
Excess of Revenue over Expenditure	5,586
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	(435)
Due to Thunder Bay District Social Services Administration Board (Note 8)	(5,151)
Net Variance	\$ -

**Community Living Thunder Bay
Statement of Operations
Supported Independent Living
For the year ended March 31, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 960,967	\$ 985,238
Other Revenue	-	152
	<u>960,967</u>	<u>985,390</u>
Operating Expenditures		
Salaries	709,678	665,119
Benefits	115,995	116,349
Travel & Training	9,516	10,064
Purchased Services - Non-Client	646	5,634
Direct Service Costs	52,566	24,673
Building Accommodation	-	8,166
Advertising & Promotion	-	94
Office	1,405	8,211
Miscellaneous	4,257	-
Allocated Administration	87,407	78,305
	<u>981,470</u>	<u>916,615</u>
Expenditure Recovery	<u>(20,503)</u>	<u>(8,838)</u>
	<u>960,967</u>	<u>907,777</u>
Excess of Revenue over Expenditure	-	77,613
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	-	(77,613)
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Intensive Support Residences
For the year ended March 31, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 783,122	\$ 802,943
Other Revenue	-	124
	<u>783,122</u>	<u>803,067</u>
Operating Expenditures		
Salaries	590,925	629,967
Benefits	114,815	117,911
Travel & Training	5,881	9,276
Purchased Services - Non-Client	527	2,064
Direct Service Costs	3,000	17,044
Building Accommodation	400	8,630
Advertising & Promotion	-	83
Office	1,141	7,300
Allocated Administration	68,962	74,221
	<u>785,651</u>	<u>866,496</u>
Expenditure Recovery	<u>(2,529)</u>	<u>(6,064)</u>
	<u>783,122</u>	<u>860,432</u>
Shortfall of Revenue over Expenditure	-	(57,365)
Due from Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	-	57,365
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, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 1,180,140	\$ 1,446,417
Other Revenue	-	3,843
	<u>1,180,140</u>	<u>1,450,260</u>
Operating Expenditures		
Salaries	432,690	484,185
Benefits	87,167	104,256
Travel & Training	9,989	15,198
Purchased Services - Non-Client	794	377
Direct Service Costs	548,396	652,421
Building Accommodation	-	1,069
Advertising & Promotion	-	212
Office	1,730	10,135
Allocated Administration	103,918	119,223
	<u>1,184,684</u>	<u>1,387,076</u>
Expenditure Recovery	<u>(4,544)</u>	<u>(4,945)</u>
	<u>1,180,140</u>	<u>1,382,131</u>
Excess of Revenue over Expenditure	-	68,129
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	-	(68,129)
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, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 9,606,915	\$ 9,954,275
Ministry of Community & Social Services, Ministry of Children & Youth Services CIMS Fee		6,000
Other Revenue	-	1,523
	<u>9,606,915</u>	<u>9,961,798</u>
Operating Expenditures		
Salaries	7,340,815	7,386,583
Benefits	1,398,994	1,397,005
Travel & Training	68,902	103,125
Purchased Services - Non-Client	6,466	26,583
Direct Service Costs	40,069	118,410
Building Accommodation	10,868	197,590
Advertising & Promotion	-	993
Office	14,049	86,023
Allocated Administration	841,822	869,710
	<u>9,721,985</u>	<u>10,186,022</u>
Expenditure Recovery	<u>(115,070)</u>	<u>(97,611)</u>
	<u>9,606,915</u>	<u>10,088,411</u>
Shortfall of Revenue over Expenditure	-	(126,613)
Due from Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)		126,613
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Inclusion Services (Community Participation Svcs. and Supports)
For the year ended March 31, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 199,208	\$ 276,438
Other Revenue	-	19,396
	<u>199,208</u>	<u>295,834</u>
Operating Expenditures		
Salaries	129,322	109,117
Benefits	29,035	26,154
Travel & Training	16,000	33,887
Direct Service Costs	3,900	30,675
Advertising & Promotion	-	327
Office	5,000	1,900
Miscellaneous	-	28,061
Allocated Administration	17,493	21,511
	<u>200,750</u>	<u>251,632</u>
Expenditure Recovery	<u>(1,542)</u>	<u>(2,257)</u>
	<u>199,208</u>	<u>249,375</u>
Excess of Revenue over Expenditure	-	46,459
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)		(46,459)
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Employment Support Services
For the year ended March 31, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 723,392	\$ 747,806
Operating Expenditures		
Salaries	523,779	552,389
Benefits	112,428	122,176
Travel & Training	27,500	30,021
Purchased Services - Client	-	3,014
Purchased Services - Non Client	-	446
Direct Service Costs	113,380	110,704
Building Accommodation	32,600	69,447
Advertising & Promotion	1,000	4,043
Office	12,791	12,167
Allocated Administration	63,521	65,264
	886,999	969,671
Expenditure Recovery	(163,607)	(213,074)
	723,392	756,597
Shortfall of Revenue over Expenditure	-	(8,791)
Due from Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	-	8,791
Net Variance	\$ -	\$ -

**Community Living Thunder Bay
Statement of Operations
Professional & Specialized Services
For the year ended March 31, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 126,119	\$ 126,116
Other Revenue	-	19
	<u>126,119</u>	<u>126,135</u>
Operating Expenditures		
Salaries	88,928	90,517
Benefits	21,293	10,774
Travel & Training	4,447	5,998
Direct Service Costs	-	2,010
Office	843	1,060
Allocated Administration	10,665	10,366
	<u>126,176</u>	<u>120,725</u>
Expenditure Recovery	<u>(57)</u>	<u>(554)</u>
	<u>126,119</u>	<u>120,171</u>
Excess of Revenue over Expenditure	-	5,964
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	-	(5,964)
Net Variance	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Partner Facility Renewal - Capital
For the year ended March 31, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ -	\$ 67,000
Operating Expenditures		
Building Accommodation	-	71,961
Shortfall of Revenue over Expenditure	-	(4,961)
Due from Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	-	4,961
Net Variance	\$ -	\$ -

**Community Living Thunder Bay
Statement of Operations
W.J. Griffis Children's Centre Services
For the year ended March 31, 2015**

	2015 ACTUAL
Revenue	
Thunder Bay District Social Services Administration Board	\$ 315,835
One-Time Funding	4,867
Service Fees	385,300
Other Revenue	70
	706,072
Operating Expenditures	
Salaries	471,089
Benefits	98,004
Travel & Training	2,307
Purchased Services - Non Client	5,041
Direct Service Costs	31,518
Building Accommodation	39,017
Advertising & Promotion	82
Office	5,221
Miscellaneous	5,704
Allocated Administration	46,163
	704,146
Expenditure Recovery	(3,225)
	700,921
Excess of Revenue over Expenditure	5,151
Due to Thunder Bay District Social Services Administration Board (Note 8)	(5,151)
Net Variance	\$ -

**Community Living Thunder Bay
Statement of Operations
Allocated Administration
For the year ended March 31, 2015**

	2015	
	BUDGET (unaudited)	ACTUAL
Revenue		
Rent	\$ 102,960	\$ 103,980
Interest Income	12,200	16,894
Other Revenue	-	13,274
	<u>115,160</u>	<u>134,148</u>
Operating Expenditures		
Salaries	761,459	799,545
Benefits	201,493	193,426
Travel & Training	36,500	47,607
Purchased Services--Non Client	98,342	72,041
Program Costs	7,000	38,337
Building Accommodation	149,114	175,001
Advertising and Promotion	32,300	25,627
Office	95,918	97,004
Miscellaneous	17,300	16,543
	<u>1,399,426</u>	<u>1,465,131</u>
Expenditure Recovery	<u>(41,012)</u>	<u>(46,220)</u>
	<u>1,358,414</u>	<u>1,418,911</u>
	<u>\$ (1,243,254)</u>	<u>\$ (1,284,763)</u>
Program Allocations		
Supported Independent Living	\$ 87,407	\$ 78,305
Intensive Support Residences	68,962	74,221
Family Home Program (Host Family Residences)	103,918	119,223
Group Living Support Services (Supported Group Living Residences)	841,822	869,710
Inclusion Services (Community Participation Svcs. and Supports)	17,493	21,511
Employment Support Services	63,521	65,264
Professional & Specialized Services	10,665	10,366
W.J. Griffis Children's Centre	49,466	46,163
	<u>1,243,254</u>	<u>1,284,763</u>
	<u>\$ -</u>	<u>\$ -</u>

**Community Living Thunder Bay
Statement of Operations
Special Projects
For the year ended March 31, 2015**

	2015 ACTUAL
Revenue	
Ministry of Community & Social Services, Ministry of Children & Youth Services	\$ 1,034,061
Grant Funding	23,873
Other Revenue	19,490
	1,077,424
Operating Expenditures	
Salaries	836,893
Benefits	141,550
Travel & Training	13,836
Purchased Services - Non Client	1,381
Direct Service Costs	37,773
Building Accommodation	26,301
Advertising and Promotion	293
Office	718
Miscellaneous	36,195
Allocated Administration	42,723
	1,137,663
Expenditure Recovery	(60,239)
	1,077,424
Excess of Revenue over Expenditure	-
Due to Ministry of Community & Social Services, Ministry of Children & Youth Services (Note 8)	-
Net Variance	\$ -

**Community Living Thunder Bay
Statement of Operations
Donations and Fundraising
For the year ended March 31, 2015**

	2015 ACTUAL
Revenue	
Grant Funding	\$ 48,418
Contributions	36,115
Interest	320
Other Revenue	15,354
	100,207
Operating Expenditures	
Salaries	29,171
Benefits	4,554
Travel & Training	27,371
Direct Service Costs	39,387
Building Accommodation (recovery)	(619)
Advertising and Promotion	283
Office	59
	100,207
Expenditure Recovery	-
	100,207
Net Variance	\$ -