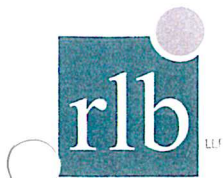


Financial Statements

**COMMUNITY LIVING
GUELPH WELLINGTON**

March 31, 2014



Chartered Accountants
and Business Advisors

People Count.

INDEPENDENT AUDITOR'S REPORT

To the Directors of Community Living Guelph Wellington:

We have audited the accompanying financial statements of Community Living Guelph Wellington which comprise the statement of financial position as at March 31, 2014 and the statements of revenue and expenses, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management based on the financial reporting provisions of the Ministry of Community and Social Services as disclosed in note 1.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Ministry of Community and Social Services as disclosed in note 1 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 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 in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, the association derives revenue from the general public in the form of donations, fundraising activities, and other revenues, 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 association and we were not able to determine whether any adjustments for unrecorded receipts might be necessary for these types of revenues received during the year.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of Community Living Guelph Wellington as at March 31, 2014, and its operations and its cash flows for the year then ended in accordance with the financial reporting provisions of the Ministry of Community and Social Services.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to note 1 of the financial statements, which describes the basis of accounting. These financial statements are prepared solely for the information and use of the Directors of Community Living Guelph Wellington and the Ministry of Community and Social Services. Our report is intended solely for the specified users and should not be distributed to any other parties or used for any other purpose.

Guelph, Ontario
August 27, 2014

RUB LLP

Chartered Accountants
Licensed Public Accountants

COMMUNITY LIVING GUELPH WELLINGTON
Statement of Financial Position
March 31, 2014 with comparative figures for 2013

	2014	2013
Assets		
Current Assets:		
Cash and cash equivalents (note 2)	\$ 1,754,090	\$ 1,653,459
Investments (note 3)	152,985	202,753
Government subsidy receivable	1,000,000	-
Accounts receivable	138,413	124,730
Prepaid expenses	6,631	12,053
	<u>3,052,119</u>	<u>1,992,995</u>
Capital Assets (note 5)	14,148,175	14,218,156
	<u>\$17,200,294</u>	<u>\$16,211,151</u>
Liabilities, Deferred Contributions and Net Assets		
Current Liabilities:		
Accounts payable and accrued liabilities	\$1,870,854	\$ 1,115,971
Current portion of long-term debt (note 6)	454,438	534,725
	<u>2,325,292</u>	<u>1,650,696</u>
Long-term Debt (note 6)	1,850,470	1,897,270
Deferred Contributions:		
Related to capital assets (note 7)	7,763,719	7,660,197
Related to future periods (note 8)	76,835	74,819
	<u>7,840,554</u>	<u>7,735,016</u>
Net Assets:		
Investment in capital assets (note 9)	4,079,548	4,125,964
Internally restricted funds (note 11)	415,197	318,956
Association's capital reserve	378,680	244,635
Association's net assets	310,553	238,614
	<u>5,183,978</u>	<u>4,928,169</u>
	<u>\$17,200,294</u>	<u>\$16,211,151</u>

The accompanying notes form an integral part of these financial statements.

On behalf of the Board:

B.M. Chell Director

Director

COMMUNITY LIVING GUELPH WELLINGTON

Statement of Revenue and Expenses

For the year ended March 31, 2014 with comparative figures for 2013

	2014	2013
Revenue		
Provincial subsidy	\$15,214,362	\$14,410,446
Sales and user fees (non-retainable revenue)	2,169,208	1,838,977
Fund raising and donations (retainable revenue)	133,378	107,353
	<u>17,516,948</u>	<u>16,356,776</u>
Expenses		
Salaries	11,343,461	11,312,019
Benefits	1,761,528	1,698,390
Travel	79,628	65,719
Training	28,265	35,354
Supplies and program costs	1,235,199	1,202,774
Purchased services	665,740	446,237
Premises occupancy costs	2,274,711	1,490,106
Advertising	791	4,264
Fundraising costs and other expenditures	55,686	68,531
	<u>17,445,009</u>	<u>16,323,394</u>
Net excess of revenue over expenses	<u>\$ 71,939</u>	<u>\$ 33,382</u>

The accompanying notes form an integral part of these financial statements.

COMMUNITY LIVING GUELPH WELLINGTON

Statement of Changes in Net Assets

For the year ended March 31, 2014 with comparative figures for 2013

Internally Restricted Funds

	Capital Campaign	Norm Jary Golf Tourn.	General Bequests	Other Fundraising	Total 2014	Total 2013
Balance, beginning of year	\$ (126,255)	\$ 55,938	\$ 389,273	\$ -	\$ 318,956	\$ 836,648
Proceeds	127,435	25,933	-	5,487	158,855	245,098
Interest	12,427	-	17,617	-	30,044	28,825
Expenditures	(31,173)	(14,327)	-	(408)	(45,908)	(723,938)
Transfers	5,079	-	-	(5,079)	-	-
Investment write-down to fair market value	(46,750)	-	-	-	(46,750)	(67,677)
Balance, end of year	\$ (59,237)	\$ 67,544	\$ 406,890	\$ -	\$ 415,197	\$ 318,956

Association's Capital Reserve Fund

	2014	2013
Balance, beginning of year	\$ 244,635	\$ 252,169
Proceeds	195,522	174,021
Expenditures	(61,477)	(181,555)
Balance, end of year	\$ 378,680	\$ 244,635

Association's Net Assets

	2014	2013
Balance, beginning of year	\$ 238,614	\$ 205,232
Excess of revenue over expenses for the year:		
Surplus Association fundraising	77,692	38,822
Deficit MCSS funded programs	(5,753)	(5,440)
Balance, end of year	\$ 310,553	\$ 238,614

The accompanying notes form an integral part of these financial statements.

COMMUNITY LIVING GUELPH WELLINGTON

Statement of Cash Flow

For the year ended March 31, 2014 with comparative figures for 2013

	2014	2013
Cash provided by (used in)		
Operations:		
Excess of revenue over expenses	\$ 71,939	\$ 33,382
Items not requiring cash:		
Amortization of capital assets	268,620	263,763
Amortization of equity in capital assets	(141,532)	(145,584)
Change in non-cash working capital:		
Accounts receivable	(10,665)	(30,392)
Grants receivable	-	12,090
Prepaid expenses	5,422	(1,423)
Accounts payable and accrued liabilities	(245,117)	(74,145)
	(51,333)	57,691
Financing:		
Repayment of long-term debt	(127,087)	(118,179)
Deferred contributions	123,635	17,243
Association's designated capital reserve receipts	195,522	174,021
Designated fund receipts	188,898	224,085
	380,968	297,170
Investing:		
Expenditures on capital assets	(198,687)	(860,212)
Designated fund expenditures	(30,317)	(49,222)
	(229,004)	(909,434)
Increase (decrease) in cash and cash equivalents	100,631	(554,573)
Cash and cash equivalents, beginning of year	1,653,459	2,208,032
Cash and cash equivalents, end of year	\$ 1,754,090	\$ 1,653,459

The accompanying notes form an integral part of these financial statements.

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2014

Community Living Guelph Wellington ("the Association") is incorporated under the laws of the Province of Ontario without share capital, for the purpose of supporting developmentally challenged persons through the implementation of specific programs and creating community awareness to the needs and rights of the disabled. The Association is a registered charity classified under Section 149.1(1)(b) of the Income Tax Act (Canada) and as such, is exempt from income tax.

1. Significant Accounting Policies

The financial statements of Community Living Guelph Wellington are the representation of management prepared in accordance with accounting principles in keeping with the Ministry of Community and Social Services guidelines. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements.

a. Revenue Recognition:

The Association follows the deferral method of accounting for contributions for operating grants. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant is related to a future period, it is deferred and recognized in the subsequent period. Donations to designated funds are recorded as income when received.

b. Pension Plan:

The Association maintains a contributory money-purchase pension plan, providing a benefit to be paid upon retirement, depending on the amount of accumulated contributions and investment income during the term of the employee's participation in the plan. The Association's contributions to the plan are based on a percentage of the employee's salary. Employees contribute to a group RRSP on a mandatory basis.

c. Capital Assets:

Capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized.

Amortization of capital assets funded by mortgages is calculated using Dedicated Supportive Housing for Non-profit Housing guidelines of an amount equal to the principal repayments on related mortgage loans during the year. Land, buildings and furniture funded by capital grants, donations and other Association revenue are not amortized. Capital grants and the value of equipment acquired with operating subsidies are recorded as deferred contributions. Funds raised through the Association for the acquisition of capital assets are recorded as the Association's investment in capital assets. Deferred contributions and the Association's investment in capital assets are amortized at the same rate as the assets acquired with those funds.

Amortization of vehicles and equipment is calculated on a straight-line basis, using the half-year rule for office equipment and computers, while vehicle amortization is based on the date of addition.

Vehicle and equipment useful life for amortization purposes is as follows:

Computer equipment	3 years
Office equipment	5 years
Vehicles	3 years

1. Significant Accounting Policies (continued)

d. Fund Accounting:

Internally restricted funds represent monies derived from bequests and specific fundraising events which have been allocated for a specific use and are not available for the general operation of the Association.

Capital Reserve Funds represent monies derived from surpluses in the Association's Private Funds which have been designated by the Board for use in the acquisition of capital assets. Recoveries of these capital expenditures are realized through usage charges on the specific equipment acquired.

e. Contributed Services

Volunteers contribute many hours per year to assist the Association in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

f. Comparative Figures

Certain of the comparative figures have been reclassified to conform to the statement presentation adopted in the current year.

g. Investments

Mortgage investments are designated as held to maturity and are carried at amortized cost. At March 31, 2014, their cost approximates fair market value. Common shares are designated as available-for-sale and are carried at fair market value. Realized and unrealized gains and losses are recorded in the statement of funds to which the securities belong.

h. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates made by management include the useful lives of capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.

i. Financial Instruments

Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net surplus.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long term debt.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. If an impairment has occurred, the carrying amount of financial assets

COMMUNITY LIVING GUELPH WELLINGTON
Notes to the Financial Statements
March 31, 2014

1. Significant Accounting Policies (continued)

i. Financial Instruments (Continued)

measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. The amount of the write-down is recognized in net surplus. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net surplus.

Transaction costs

The organization recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

2. Cash and Cash Equivalents

Cash includes amounts held for the designated funds as well as a capital reserve for both houses funded under the Dedicated Housing Supports program.

<u>Components</u>	2014	2013
Designated funds	\$ 415,197	\$ 318,956
Association capital reserve	378,680	244,635
Housing replacement reserve	69,826	65,699
Operating funds	890,387	1,024,169
	<u>\$ 1,754,090</u>	<u>\$ 1,653,459</u>

3. Investments

Investments of the Association's internally restricted funds consist of mortgages and donated stock certificates.

	2014	2013
Mortgage investments	\$ 89,235	\$ 92,253
Common shares	63,750	110,500
	<u>\$ 152,985</u>	<u>\$ 202,753</u>

4. Inter-program Transactions

Maintenance and custodial work performed by ARC Industries results in sales revenue and repairs and maintenance expenditures that are not eliminated on consolidation of the various program's revenues and expenditures. Details are as follows:

	2014	2013
ARC Industry sales to other programs	\$ 6,880	\$ 5,363

COMMUNITY LIVING GUELPH WELLINGTON

Notes to the Financial Statements

March 31, 2014

5. Capital assets

	Cost	Accumulated Amortization	NBV 2014	NBV 2013
Land, buildings and furniture	\$ 14,899,642	\$ 1,008,116	\$ 13,891,526	\$ 13,947,928
Computer equipment	351,330	288,900	62,430	58,270
Office equipment	139,925	123,844	16,081	23,522
Vehicles	999,652	821,514	178,138	188,436
	\$ 16,390,549	\$ 2,242,374	\$ 14,148,175	\$ 14,218,156

Amortization in the amount of \$268,620 was recorded during the year (2013 - \$263,763).

6. Long-term Debt

	2014	2013
a. 5.967% first mortgage repayable in monthly blended repayments of \$1,337, secured by 23 Glenda Court, Guelph land and buildings. Due October 1, 2023.	\$ 117,194	\$ 126,042
b. 3.044% first mortgage repayable in monthly blended repayments of \$1,561, secured by 314 Speedvale Ave., Guelph land and buildings. Due October 1, 2014.	155,691	169,489
c. 7.9% first mortgage repayable in monthly blended repayments of \$2,101, secured by 280 St. Patrick St., Fergus land and buildings. Due December 1, 2017.	159,704	171,982
d. 8.1% first mortgage repayable in monthly blended repayments of \$2,211, secured by 6871 6 th Line Nicholl Twp. (Ennotville) land and buildings. Due August 1, 2014.	187,385	198,505
e. 7.35% first mortgage repayable in monthly blended repayments of \$1,224, secured by 351 Jeremy's Cres., Mount Forest land and buildings. Due June 1, 2016.	119,086	124,924
f. 6.99% first mortgage repayable in monthly blended repayments of \$1,416, secured by 125-135 Fergus St., Mount Forest land and buildings. Due May 1, 2013. Renewed for a ten year term at 6.75%, in monthly blended repayments of \$1,401.	115,135	123,945
g. 6.75% first mortgage repayable in monthly blended repayments of \$2,373, secured by 106 Thomas St., Harriston land and buildings. Due December 1, 2023.	203,795	217,298
h. 6.75% first mortgage repayable in monthly blended repayments of \$2,373, secured by 108 Flaherty Drive, Guelph land and buildings. Due December 1, 2023.	203,795	217,298

COMMUNITY LIVING GUELPH WELLINGTON
Notes to the Financial Statements
March 31, 2014

6. Long-term Debt (Continued)

i.	6.5% first mortgage repayable in monthly blended repayments of \$2,222, secured by 7443 Wellington Road 30 (Marden Road), Guelph land and buildings. Due November 1, 2020.	272,516	281,385
j.	7.5% first mortgage repayable in monthly blended repayments of \$1,358, secured by 5666 Wellington Road 24 (Trafalgar Road) Erin land and buildings. Due August 1, 2016.	132,151	138,430
k.	7.65% first mortgage repayable in monthly blended repayments of \$1,050, secured by 5666 Wellington Road 24 (Trafalgar Road) Erin land and buildings. Due November 1, 2018.	111,647	115,670
l.	6.7% first mortgage repayable in monthly blended repayments of \$2,181, secured by 35 Walnut Drive, Guelph land and buildings. Due April 1, 2020.	258,782	267,486
m.	7.5% first mortgage repayable in monthly blended repayments of \$1,837, secured by 590 Woodlawn Road E., Guelph land and buildings. Due August 1, 2016.	178,792	187,288
n.	6.7% first mortgage repayable in monthly blended repayments of \$752, secured by 590 Woodlawn Road E., Guelph land and buildings. Due April 1, 2020.	89,235	92,253
		2,304,908	2,431,995
	Current portion of long-term debt	(454,438)	(534,725)
		\$ 1,850,470	\$ 1,897,270

Principal payments due on long-term debt for each of the five years subsequent to March 31, 2014 and thereafter are as follows:

2014-2015	\$ 454,438
2015-2016	119,262
2016-2017	564,928
2017-2018	205,112
2018-2019	180,807
Thereafter	780,361
	<u>\$ 2,304,908</u>

COMMUNITY LIVING GUELPH WELLINGTON
Notes to the Financial Statements
March 31, 2014

7. Deferred Contributions Related to Capital Assets:

Deferred contributions related to capital assets represent the unamortized amount and unspent amount of donations and grants received for the purchase of capital assets.

	2014	2013
Balance, beginning of year	\$ 7,660,197	\$ 7,680,787
Contributions received	121,619	3,944
Amortization	(18,097)	(24,534)
Balance, end of year	\$ 7,763,719	\$ 7,660,197

8. Deferred Contributions - Future Periods

Deferred contributions related to expenses of future periods represent funding received in the current year that relates to a future year's expenditures.

	2014	2013
Balance, beginning of year	\$ 74,819	\$ 61,518
Capital replacement reserve contributions	3,453	3,453
Interest	674	727
Fashion show prepayments	7,010	9,121
Transfer to fashion show revenue	(9,121)	-
Balance, end of year	\$ 76,835	\$ 74,819

9. Investment in Capital Assets:

The investment in capital assets represents the net book value of capital assets purchased with funds generated through the Association's fundraising endeavours. The investment in capital assets is calculated as follows:

	2014	2013
Net book value of capital assets	\$ 14,148,175	\$ 14,218,156
Less:		
Assets financed by deferred contributions	(7,763,719)	(7,660,197)
Assets financed by mortgages	(2,304,908)	(2,431,995)
Association's investment in capital assets	\$ 4,079,548	\$ 4,125,964

10. Contingencies and Commitments

The Association is, from time to time, subject to various lawsuits and claims. As at March 31, 2014 there were two outstanding claims against the Association. The outcome of these claims is not determinable and the potential liability cannot be reasonably estimated.

Under pay equity legislation, the Association is required to make annual pay adjustments of 1% per annum based on the prior year's gross payroll. The Ministry of Community and Social Services, the Association's sole funder for payroll of the operating programs, has not provided any funding for the adjustments that were due April 1, 2010, April 1, 2011, April 1, 2012 and April 1, 2013. As such, the Association has not been able to make all of the pay adjustments required. The Pay Equity Commission

10. Contingencies and Commitments (Continued)

has determined that the Association is in default of the Pay Equity Legislation and issued an order for the Association to comply. The estimated cost of Pay Equity adjustments for the period from April 1, 2010 to March 31, 2014 is \$1,009,939. In addition, pay rate adjustments of approximately \$638,000 are required to be implemented April 1, 2014.

Under the Ministry of Community and Social Services accounting for subsidy policies, no reserves for pay related liabilities can be charged against subsidies.

The Association's Board has requested funding from the Ministry of Community and Social Services to help meet its financial obligations.

11. Internally Restricted Funds

The internally restricted funds consist of the following:

- a. **Capital Campaign Fund**
The Association's Capital Fund Campaign was established for the purpose of fundraising for building projects. The fund is currently designated to support future construction projects.
- b. **Norm Jary - ARC Industries Golf Fund**
The ARC Industries Golf Fund was originally established to offset building costs when ARC Industries underwent their earlier expansion, and was utilized to assist with repairs and the maintenance of vocational programs. Monies are raised through the Norm Jary ARC Industries Golf Tournament.
- c. **General Bequests Fund**
The General Bequests Fund was originally established from the Henson Estate and subsequently funds from other bequests, where no particular designation has been identified by the Estate. This fund is not to be utilized for operating costs, as decided by the Board of Directors. Use of these funds must be approved by the board.
- d. **Other Fundraising**
A portion of these funds is raised by insurance brokers at their Poor Boys Luncheon held in mid-September and a portion is raised through employee fundraising initiatives. Funds are also raised through employee organized lottery draws.

12. Association's Net Assets

The Association's net assets represent the cumulative surplus derived from fundraising events such as the Fashion Gala, Swing Into Summer golf sponsorships, Dollars and Sense discount coupons and other endeavors. When capital assets are purchased by the Association from this surplus, an amount equal to the purchase amount is removed from the Net Asset account and recorded as Investment in Capital Assets.

13. Financial Instruments

The Association's financial instruments consist of cash and cash equivalents, investments, accounts receivable, accounts payable and accrued liabilities and long-term debt. All of the financial instruments are denominated in Canadian dollars and valued at cost, except for investments in common shares, which are designated as available-for-sale and carried at fair market value. It is management's opinion that the Association is not exposed to significant interest, currency or credit risks. Investments in common shares are subject to significant market value fluctuation.

The extent of the Association's exposure to these risks did not change in 2014 compared to the previous period.

14. Service Contract with the Ministry of Community and Social Services

The Association has a service contract with the Ministry of Community and Social Services. An annual reconciliation report to the Ministry summarizes, by program, all revenues and expenditures and identifies any resulting surplus or deficit that relates to the approved service contract.

A review of this report shows no contracts with the Ministry of Community and Social Services that are in a surplus position as at March 31, 2014, subject to final approval. Adjustments to funding, if any, will be recorded in the year in which they occur.

COMMUNITY LIVING GUELPH WELLINGTON
 Schedule of Revenue and Expenditures by Program
 For the year ended March 31, 2014

	Central Admin.	Individual Living Supports	Group Living Supports	Community Access Supports	Vocational Alternative Supports	Small Water Works	Innov. Resident Supports	Caregiver Respite Services	Other Develop. Services	2014 Sub-total
Revenue:										
Provincial subsidy	\$ -	609,461	11,614,613	1,830,995	944,578	3,500	49,960	18,000	4,997	15,076,104
Sales and user fees	-	-	1,584,617	26,065	260,496	-	-	-	-	1,871,178
Fundraising income	-	-	-	-	-	-	-	-	-	-
	-	609,461	13,199,230	1,857,060	1,205,074	3,500	49,960	18,000	4,997	16,947,282
Expenditures:										
Salaries	463,330	474,913	8,191,711	1,256,751	668,990	-	-	-	4,997	11,060,692
Benefits	66,955	67,775	1,301,337	181,288	100,023	-	-	-	-	1,717,378
Travel	4,929	21,118	46,518	717	1,877	-	-	-	-	75,159
Training	238	10	26,427	1,063	527	-	-	-	-	28,265
Supplies & prog. costs	16,402	969	888,914	50,133	271,621	-	-	556	-	1,228,595
Purchased services	160,116	-	408,514	493	22,113	3,500	49,960	17,444	-	662,140
Premises occupancy	45,539	8,676	1,806,562	248,915	79,923	-	-	-	-	2,189,615
Advertising	791	-	-	-	-	-	-	-	-	791
Allocated admin. Fundraising costs and other expenditures	(758,300)	36,000	535,000	117,700	60,000	-	-	-	-	(9,600)
	-	-	-	-	-	-	-	-	-	-
	-	609,461	13,204,983	1,857,060	1,205,074	3,500	49,960	18,000	4,997	16,953,035
Excess (deficiency) for the year	\$ -	-	(5,753)	-	-	-	-	-	-	(5,753)

COMMUNITY LIVING GUELPH WELLINGTON
Schedule of Revenue and Expenditure by Program
For the year ended March 31, 2014

	Repairs and Maintenance	MCYCS	Self Managed Supports	Association Funds	Dedicated Housing Supports	2014 Total
Revenue:						
Provincial subsidy	\$ 17,499	50,605	-	-	70,154	15,214,362
Sales and user fees	-	-	280,775	-	17,255	2,169,208
Fundraising income	-	-	-	133,378	-	133,378
	17,499	50,605	280,775	133,378	87,409	17,516,948
Expenditures:						
Salaries	-	41,350	232,623	-	8,796	11,343,461
Benefits	-	5,655	37,079	-	1,416	1,761,528
Travel	-	-	4,469	-	-	79,628
Training	-	-	-	-	-	28,265
Supplies & prog. costs	-	-	6,604	-	-	1,235,199
Purchased services	-	3,600	-	-	-	665,740
Premises occupancy	17,499	-	-	-	67,597	2,274,711
Advertising	-	-	-	-	-	791
Allocated admin. Fundraising costs and other expenditures	-	-	-	-	9,600	-
	-	-	-	55,686	-	55,686
	17,499	50,605	280,775	55,686	87,409	17,445,009
Excess (deficiency) for the year	\$ -	-	-	77,692	-	71,939