

**Community Living Fort Frances
and District
Financial Statements
For the year ended March 31, 2025**

**Community Living Fort
Frances and District
Financial Statements**
For the year ended March 31, 2025

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To the Board of Directors of Community Living Fort Frances and District:

Opinion

We have audited the financial statements of Community Living Fort Frances and District (the "Organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2025, the results of its operations and its cash flows for the year then ended in accordance with the financial reporting requirements of the Ministry of Children, Community and Social Services of the Province of Ontario, described in Note 1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Organization in complying with the financial reporting requirements referred to above. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter

The financial statements of the Community Living Fort Frances and District for the year ended March 31, 2024 were audited by BDO Canada LLP of Fort Frances, Ontario, Canada, prior to its merger with MNP LLP who expressed an unmodified opinion on those statements on June 24, 2024.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting requirements of the Ministry of Children, Community and Social Services of the Province of Ontario, described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Fort Frances, Ontario
June 25, 2025

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants


**Community Living Fort Frances and District
Statement of Financial Position**

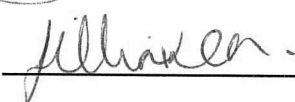
March 31	2025	2024
Assets		
Current		
Cash and temporary investments (Note 2)	\$ 471,379	\$ 533,857
Accounts receivable (Note 4)	105,174	105,146
Inventory	22,138	23,073
	<u>598,691</u>	<u>662,076</u>
Property, plant and equipment	<u>3,051,366</u>	<u>3,163,642</u>
	<u>\$ 3,650,057</u>	<u>\$ 3,825,718</u>

Liabilities and Fund Equity

Current		
Demand debt (Note 3)	\$ 322,701	\$ 396,908
Accounts payable and accrued liabilities (Note 10)	513,342	432,968
Deferred revenue	35,902	-
	<u>871,945</u>	<u>829,876</u>
Net assets		
Invested in property, plant and equipment	2,728,665	2,766,734
Reserves for future capital projects and other client needs (Note 9)	238,021	283,249
Unrestricted net assets	<u>(188,574)</u>	<u>(54,141)</u>
	<u>2,778,112</u>	<u>2,995,842</u>
	<u>\$ 3,650,057</u>	<u>\$ 3,825,718</u>

On behalf of the Board:


 _____ Director


 _____ Director

Community Living Fort Frances and District Statement of Operations

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario	\$ 10,123,812	\$ 10,716,574	\$ 11,087,435
Government of Canada	-	10,156	9,468
Fundraising and donations	-	2,600	325
Sales and contracts	228,500	197,751	204,545
Passport funding	738,834	386,972	354,994
Rental revenue	277,402	267,673	230,665
Miscellaneous	-	11,092	14,891
Inter-program revenue	-	(20,138)	(19,880)
	11,368,548	11,572,680	11,882,443
Expenses			
Salaries and benefits	9,187,620	9,952,574	9,831,576
Communication	54,200	48,259	53,910
Staff travel	49,600	17,448	25,367
Staff training	62,100	64,478	50,179
Professional contracted out services	64,450	69,492	60,413
Purchased client services	536,586	469,730	481,500
Supplies	205,600	200,511	187,432
Utilities and taxes	86,500	76,235	79,650
Rent	58,100	60,600	24,681
Insurance	54,200	53,872	50,908
Repairs and maintenance	60,500	65,926	74,850
Replacements	20,500	7,181	17,512
Advertising and promotion	12,800	1,276	11,757
Vehicle operation and maintenance	10,000	7,307	10,576
Professional contracted out - IT	72,600	49,005	55,773
Capital purchases	99,800	120,919	583,478
Specific programs	90,200	96,709	110,646
Miscellaneous	744,159	359,381	319,086
Committee expenses	13,750	17,043	13,223
Planning and engagement support	13,500	17,000	7,157
Contracts	47,889	33,351	42,407
Expenditure recovery	13,749	(32,686)	(13,040)
Inter-program expenditures	-	(20,138)	(19,880)
	11,558,403	11,735,473	12,059,161
Excess (deficiency) of revenue over expenses before the following	(189,855)	(162,793)	(176,718)
Contributions from reserves	-	45,228	72,710
Excess (deficiency) of revenue over expenses	\$ (189,855)	\$ (117,565)	\$ (104,008)

**Community Living Fort Frances and District
Statement of Changes in Net Assets**

For the year ended March 31	Invested in property, plant and equipment	Reserves for future capital projects and other client needs (Note 9)	Unrestricted	2025	2024
Balance, beginning of year	\$ 2,766,734	\$ 283,249	\$ (54,141)	\$ 2,995,842	\$ 3,462,456
Excess of revenue over expenses for the year	-	-	(162,793)	(162,793)	(176,718)
Invested in property, plant and equipment	(38,069)	-	-	(38,069)	(282,594)
Net asset adjustments	-	-	(16,868)	(16,868)	(7,302)
Transfers between funds	-	(45,228)	45,228	-	-
Balance, end of year	\$ 2,728,665	\$ 238,021	\$ (188,574)	\$ 2,778,112	\$ 2,995,842

Community Living Fort Frances and District Statement of Cash Flows

For the year ended March 31	2025	2024
Cash provided by (used in)		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ (117,565)	\$ (104,008)
Increase in demand debt	74,207	100,891
	<u>(43,358)</u>	<u>(3,117)</u>
Changes in non-cash working capital balances		
Other receivables	(28)	(9,168)
Inventory	935	(3,534)
Accounts payable and accrued liabilities	80,374	105,562
Deferred revenue	35,902	(135,200)
	<u>73,825</u>	<u>(45,457)</u>
Financing activities		
Reserve withdrawal	(45,228)	(72,710)
Increase in demand debt	(74,207)	(100,891)
Net asset adjustments	(16,868)	(7,302)
	<u>(136,303)</u>	<u>(180,903)</u>
Decrease in cash during the year	(62,478)	(226,360)
Cash and temporary investments, beginning of year	533,857	760,217
Cash and temporary investments, end of year	\$ 471,379	\$ 533,857

Community Living Fort Frances and District Notes to Financial Statements

March 31, 2025

1. Nature of Operations and Summary of Significant Accounting Policies

Nature and Purpose of the Organization

Community Living Fort Frances and District is a not-for-profit organization incorporated without share capital under the laws of Ontario and is engaged in the provision and promotion of the care and support of people with an intellectual disability and their families.

Community Living Fort Frances and District is a registered charity and as such is exempt from income tax and may issue tax receipts to donors.

Basis of Accounting

These financial statements have been prepared in accordance with the significant accounting policies below to comply with the financial and reporting requirements of the Ministry of Children, Community and Social Services of the Province of Ontario. The basis of accounting used in these financial statements is materially different from Canadian accounting standards for not-for-profit organizations in the following respects:

- a) Use of the modified accrual basis of accounting.
- b) The accounting treatment of property, plant and equipment and contributions received for the purchase of property, plant and equipment.
- c) Surplus adjustments for additional funding received or amounts returned to the Ministry of Children, Community and Social Services of the Province of Ontario.
- d) Long-term debt issued to the Organization is recorded as proceeds from debt revenue when received and repayments of debt are recorded as expenses.

Modified Accrual Basis of Accounting

The Organization utilizes the modified accrual basis of accounting. Under this method, revenues are recognized as they become available and measurable within the 30 day period subsequent to year end; expenditures are recognized as they are incurred and measurable as a result of the receipt of goods and services that create a legal obligation to pay and where that payment is actually made within 30 days of year end. Accordingly, no provision has been made herein for wage costs due to accrued vacation, sick leave, pension benefits, employee future benefits or pending wage settlements.

Community Living Fort Frances and District Notes to Financial Statements

March 31, 2025

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Property, Plant and Equipment

The Organization has adopted the following accounting policies in respect of its property, plant and equipment:

- (i) Historical cost for property, plant and equipment is reported as an investment in property, plant and equipment on the statement of financial position with an offsetting amount to net assets invested in property, plant and equipment.
- (ii) Accumulated amortization is not recorded and property, plant and equipment is not written down where no further long-term service potential exists.
- (iii) Property, plant and equipment is reported as an expenditure on the statement of operations in the year of acquisition.
- (iv) Grants received specifically for the purchase of property, plant and equipment are not deferred and amortized. Any such grants are brought into income in the year in which the related asset is purchased.

Surplus Adjustments

Revenue from the Ministry of Children, Community and Social Services is based on amounts approved by the Province of Ontario. Funding received which pertains to prior periods is treated as a surplus adjustment in the year received, and surplus is adjusted accordingly. Any repayment of excess funding is also adjusted through surplus.

Revenue Recognition

The Organization uses the deferral method of accounting for contributions. Restricted contributions are recognized in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from commercial printing generated by the supported employment activities of the Organization are recognized when production is complete, goods have changed hands and collection is reasonably assured.

Rental revenue from supported housing is recognized when the related services are provided, if collection is reasonable assured.

Community Living Fort Frances and District Notes to Financial Statements

March 31, 2025

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Deferred Revenue

Deferred revenue results from funding received during the year from agreements which cover more than one fiscal year, and represents the unexpended portion of that funding.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances and temporary investments in instruments which are highly liquid or which have maturities of three months or less.

Financial Instruments

The Organization's financial instruments consist of cash and temporary investments, accounts receivable, and accounts payable and accrued liabilities.

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any unrealized gains or losses reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value and charged to the financial instrument for those measured at amortized cost.

Use of Estimates

The preparation of financial statements in accordance with the financial accounting and reporting requirements of the Ministry of Children, Community and Social Services of the Province of Ontario, 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. Actual results could differ from management's best estimates as additional information becomes available in the future.

Estimates used in the preparation of these financial statements include inventory on hand, accrued liabilities and recovery of customer receivables.

Community Living Fort Frances and District Notes to Financial Statements

March 31, 2025

2. Cash and Temporary Investments

	2025	2024
Bank	<u>\$ 471,379</u>	<u>\$ 533,857</u>

All bank accounts and temporary investments are held in one chartered bank.

3. Demand Debt

	2025	2024
Prime plus 0.32% demand mortgage, repayable at \$473 monthly blended principal and interest, matures June 2034. Secured by 251 Fourth Street East property. Paid in full June 2024.	\$ -	\$ 47,913
3.74% demand mortgage, repayable at \$1,744 monthly blended principal and interest, matures September 2034. Secured by 279 Scott Street property.	167,574	181,539
3.46% demand mortgage, repayable at \$809 monthly blended principal and interest, matures July 2035. Secured by 125 Third Street East property.	83,892	91,069
3.01% demand mortgage, repayable at \$615 monthly blended principal and interest, matures August 2036. Secured by 207 Fifth Street, Rainy River property.	<u>71,235</u>	<u>76,387</u>
	<u>\$ 322,701</u>	<u>\$ 396,908</u>

Principal payments required on demand debt for the next five years and thereafter are due as follows:

Year		Amount
2026	\$	27,116
2027		28,088
2028		29,095
2029		30,138
2030		31,219
Thereafter		<u>177,045</u>
	\$	<u>322,701</u>

Community Living Fort Frances and District Notes to Financial Statements

March 31, 2025

4. Accounts Receivable

	2025	2024
Community Living Fort Frances and District Miscellaneous receivables	\$ 89,536	\$ 91,160
Supported Employment Trade accounts receivable	15,638	13,986
	<u>\$ 105,174</u>	<u>\$ 105,146</u>

5. Economic Dependence

Approximately 85% of the Organization's revenue is received from the Ministry of Children, Community and Social Services. The continuation of the Organization is dependent on this funding.

6. Unused Credit Facilities

At March 31, 2025, the Organization has undrawn credit capacity under credit facilities of approximately \$500,000 (2024 - \$500,000). These credit facilities are secured by a general security agreement covering all assets of the Organization. When drawn, these facilities are subject to a variable interest rate.

7. Pension Plan

The Organization maintains a defined contribution pension plan for its CUPE union employees who have completed more than 500 hours of work. The obligation under the plan is based on the employees contributing 4.5% of their earnings annually. The employer contributes 6.0% of the employee's earnings annually. For the year ended March 31, 2025, the total employer expense was \$299,166 (2024 - \$291,632).

Community Living Fort Frances and District Notes to Financial Statements

March 31, 2025

8. Group Health and Other Insurance Benefits

The Organization provides current employees with group term life, short-term disability, long-term disability, and accidental death and dismemberment insurance as well as group dental, prescription, vision and other health benefits through a plan administered by an approved provider. The premiums paid by the Organization for this plan in the year totalled \$659,565 (2024 - \$600,539). The Organization has no further obligation in relation to this plan beyond the annual premium amounts.

9. Reserves for Future Capital Projects and Other Client Needs

The Organization has set up a reserve for future capital projects relating to association properties. The contribution to the reserves was \$NIL and \$45,228 was withdrawn from this reserve in the current year. The contributions were derived from rental income and other non-restricted sources of income. The balance in this reserve at year end is \$209,553 (2024 - \$254,781).

The Organization has a reserve for future vehicle purchases. The contribution to the reserve was \$NIL in the current year. The balance in this reserve is \$14,977 (2024 - \$14,977). The Organization also has a reserve for future special events. The contribution to this reserve was \$NIL in the current year. The balance in this reserve is \$13,491 (2024 - \$13,491). All contributions to these reserves were derived from non-restricted sources of income.

10. Accounts Payable and Accrued Liabilities

	<u>2025</u>		<u>2024</u>
Accrued payroll	\$ 426,559	\$	422,725
Other trade payables	86,783		10,243
	<u>\$ 513,342</u>	\$	<u>432,968</u>

Community Living Fort Frances and District Notes to Financial Statements

March 31, 2025

11. Financial Instrument Risk

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of fixed income denominated investments and the value of its mortgages payable.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is also exposed to credit risk arising from its accounts and contributions receivable. Credit risk is the risk that the counterparty to the transaction will not pay. The majority of the Organization's receivables are from government sources and the Organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding.

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and mortgages payable.

**Community Living Fort Frances
and District
Program Schedules
For the year ended March 31, 2025**

**Community Living Fort Frances
and District
Program Schedules
For the year ended March 31, 2025**

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Compilation Engagement Report

To Management of Community Living Fort Frances and District

On the basis of information provided by management, we have compiled the schedule of financial position - capital fund, the schedule of financial position - general fund, and the program schedules (the "financial information") of Community Living Fort Frances and District (the Entity) for the year ended March 31, 2025 and the Note which describes the basis of accounting applied in the preparation of the compiled program schedules.

Management is responsible for the accompanying program schedules, including the accuracy and completeness of the underlying information used to compile them and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the program schedules.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion or provide any form of assurance on the program schedules.

Readers are cautioned that the program schedules may not be appropriate for their purposes.

MNP LLP

Fort Frances, Ontario
June 25, 2025

Chartered Professional Accountants
Licensed Public Accountants

**Community Living Fort Frances and District
Schedule of Financial Position
Capital Fund**

March 31	2025	2024	
Assets			
Property, plant and equipment, at cost			
Supported Employment, 342 Scott Street			
Leasehold improvements	\$ -	\$ 25,278	
Equipment and tools	56,655	56,655	
Automotive	-	21,023	
145 Hudson Drive			
Land	1,501	1,501	
Landscaping	-	2,830	
Building	384,506	384,506	
Storage shed	-	2,663	
Automotive	42,952	103,434	
Hudson Drive Apartments			
Building	312,145	312,145	
Furniture and equipment	21,069	21,069	
The Association			
Computer equipment	14,026	14,026	
Furniture and equipment	23,929	23,929	
Furniture and equipment	76,169	76,169	
Supported Independent Living			
Computer equipment	36,672	36,672	
Furniture and equipment	2,826	2,826	
Scott Street Building			
Building	964,060	964,060	
Furniture and equipment	25,992	25,992	
990 Scott Street building	263,027	263,027	
279 Scott Street building	444,542	444,542	
Walker Avenue Building			
Building	128,295	128,295	
Fourth Street East Building			
Building	65,000	65,000	
Third Street East Building			
Building	113,000	113,000	
Fifth Street Rainy River Building			
Building	75,000	75,000	
	\$ 3,051,366	\$ 3,163,642	
Liabilities			
Current			
Demand debt	\$ 322,701	\$ 396,908	
Equity in Property, Plant and Equipment			
	<u>Funded by</u> <u>Association</u>	<u>Funded by</u> <u>Province</u>	
Opening	\$ 398,795	\$ 2,367,939	2,766,734
Increase (decrease) for the year	(38,069)	-	(38,069)
Ending	\$ 360,726	\$ 2,367,939	2,728,665
	\$ 3,051,366	\$ 3,163,642	\$ 3,051,366

**Community Living Fort Frances and District
Schedule of Financial Position
General Fund**

March 31	Supported Employment	CLFFD	2025	2024
Assets				
Current				
Cash and temporary investments	\$ 720	\$ 470,659	\$ 471,379	\$ 533,857
Accounts receivable	15,638	89,536	105,174	105,146
Interfund receivable	-	103,067	103,067	92,477
Inventory	22,138	-	22,138	23,073
	<u>\$ 38,496</u>	<u>\$ 663,262</u>	<u>\$ 701,758</u>	<u>\$ 754,553</u>
Liabilities and Net Assets				
Current				
Accounts payable and accrued liabilities	\$ -	\$ 513,342	\$ 513,342	\$ 432,968
Interfund payable	88,896	-	88,896	85,174
Deferred revenue	-	35,902	35,902	-
	<u>88,896</u>	<u>549,244</u>	<u>638,140</u>	<u>518,142</u>
Reserves for future capital projects and other client needs	-	238,021	238,021	283,249
Net assets (deficiency)				
Central Administration	-	(162,619)	(162,619)	(92,213)
Intensive Support Residences	-	(32,746)	(32,746)	(4,834)
Host Family Residences	-	138	138	138
Supported Group Living Residences	-	(58,572)	(58,572)	(58,572)
The Association	-	60,168	60,168	93,345
Community Participation				
Services and Supports	-	(60,081)	(60,081)	(32,169)
Hudson Drive, Apartments 1 - 7	-	101,923	101,923	57,028
Caregiver Respite Services	-	11,978	11,978	11,978
ODSP Program	-	(17,536)	(17,536)	(17,536)
Employment Supports	(50,400)	-	(50,400)	(47,347)
Supported Independent Living	-	43,344	43,344	43,344
	<u>(50,400)</u>	<u>(114,003)</u>	<u>(164,403)</u>	<u>(46,838)</u>
	<u>\$ 38,496</u>	<u>\$ 673,262</u>	<u>\$ 711,758</u>	<u>\$ 754,553</u>

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Central Administration**

For the year ended March 31	Budget	2025	2024
Revenue			
Administration costs recovered	\$ 839,210	\$ 800,985	\$ 804,183
Expenditures			
Salaries and benefits	557,160	614,111	615,185
Staff travel	2,500	669	2,043
Staff training	20,000	14,899	17,023
Professional contracted out services	62,750	68,016	59,192
Supplies	31,100	49,216	42,034
Utilities and taxes	-	-	1,152
Insurance	37,500	39,994	34,530
Repairs and maintenance	2,000	2,767	776
Replacements	-	5,778	8,472
Advertising and promotion	10,000	920	8,765
Communications	14,500	12,035	14,877
Professional contracted out - IT	25,000	10,327	9,675
Purchased client services	76,700	56,338	65,168
Expenditure recovery	-	(3,679)	(2,940)
	<u>839,210</u>	<u>871,391</u>	<u>875,952</u>
Deficiency of revenue over expenditures	-	(70,406)	(71,769)
Deficiency, beginning of year	<u>(92,213)</u>	<u>(92,213)</u>	<u>(20,444)</u>
Deficiency, end of year	<u>\$ (92,213)</u>	<u>\$ (162,619)</u>	<u>\$ (92,213)</u>

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Intensive Support Residences**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 1,953,718	\$ 2,407,981	\$ 2,546,142
Expenditures			
Salaries and benefits	1,963,843	2,217,635	2,301,943
Staff travel	7,000	2,478	2,817
Staff training	6,100	8,258	5,500
Purchased client services	37,906	19,339	23,201
Supplies	10,500	13,705	16,177
Miscellaneous	-	17,868	17,868
Allocated administration	151,285	151,285	171,812
Communication	3,000	3,525	5,024
Rent	7,800	1,800	1,800
	<u>2,187,434</u>	<u>2,435,893</u>	<u>2,546,142</u>
Deficiency of revenue over expenditures	(233,716)	(27,912)	-
Deficiency, beginning of year	(4,834)	(4,834)	(4,834)
Deficiency, end of year	\$ (238,550)	\$ (32,746)	\$ (4,834)

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Life Share Residences**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 312,792	\$ 207,888	\$ 158,180
Expenditures			
Salaries and benefits	105,350	66,779	30,447
Staff travel	15,200	6,260	2,971
Staff training	2,000	1,923	-
Purchased services	63,544	33,572	39,292
Supplies	5,000	3,573	498
Community supports	4,500	-	-
Per diems	78,804	71,604	71,672
Allocated administration	24,177	24,177	13,300
	<u>298,575</u>	<u>207,888</u>	<u>158,180</u>
Excess of revenue over expenditures	14,217	-	-
Excess, beginning of year	<u>138</u>	<u>138</u>	<u>138</u>
Excess, end of year	<u>\$ 14,355</u>	<u>\$ 138</u>	<u>\$ 138</u>

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Supported Group Living Residences**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 537,228	\$ 630,569	\$ 787,566
Expenditures			
Salaries and benefits	586,842	554,483	703,212
Staff travel	500	237	-
Staff training	2,000	1,973	1,600
Purchased services	11,000	10,624	10,138
Supplies	7,300	5,333	5,310
Utilities and taxes	6,000	4,349	5,798
Insurance	2,500	-	2,500
Repairs and maintenance	1,600	20	1,591
Communications	600	803	1,057
Vehicle operation and maintenance	3,000	1,938	3,285
Rent	3,000	3,000	500
Replacements	4,500	1,403	4,375
Allocated administration	47,163	47,163	48,200
Expenditure recovery	-	(757)	-
	<u>676,005</u>	<u>630,569</u>	<u>787,566</u>
Excess of revenue over expenditures	(138,777)	-	-
Deficiency, beginning of year	(58,572)	(58,572)	(58,572)
Deficiency, end of year	\$ (197,349)	\$ (58,572)	\$ (58,572)

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
The Association**

For the year ended March 31	Budget	2025	2024
Revenue			
Ministry of Children, Community and Social Services			
- One-time funding - minor capital renovations	\$ 57,400	\$ 27,416	\$ 463,553
Government of Canada - FEDNOR	-	10,156	9,468
Fundraising and donations	-	2,600	325
Rental income - Scott Street	200,402	191,559	153,609
Passport funding	738,834	386,972	354,994
Allocated admin	-	34,816	38,015
Other revenue	-	-	2,925
Clinical supports/special accommodations	11,396	11,395	11,395
	<u>1,008,032</u>	<u>664,914</u>	<u>1,034,284</u>
Expenditures			
Salaries and benefits	75,100	72,282	66,133
Staff travel	500	-	2,569
Staff training	2,000	1,587	2,000
Purchased services	2,500	250	763
Supplies	4,200	1,478	3,302
Utilities and taxes	56,600	53,603	47,016
Insurance	5,600	5,319	5,319
Replacements	4,000	-	-
Repairs and maintenance	40,000	49,103	37,870
Passport expenses	738,334	386,972	350,608
Advertising and promotion	-	-	37
Clinical supports/special accommodations	11,396	6,924	18,006
Capital purchases	99,800	120,919	583,478
Communication	-	744	-
Committee expenses	13,750	17,043	13,223
Miscellaneous	2,000	5,398	3,527
Allocated administration cost	-	26,108	18,987
Purchased services (recovery)	26,108	(4,411)	(10,100)
	<u>1,081,888</u>	<u>743,319</u>	<u>1,142,738</u>
Deficiency of revenue over expenditures before the following	(73,856)	(78,405)	(108,454)
Contribution from reserves	-	45,228	72,710
Deficiency of revenue over expenditures	(73,856)	(33,177)	(35,744)
Excess, beginning of year	93,345	93,345	129,089
Excess, end of year	\$ 19,489	\$ 60,168	\$ 93,345

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Community Participation Services and Supports**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 683,756	\$ 839,927	\$ 806,041
Expenditures			
Salaries and benefits	600,556	774,438	720,341
Staff travel	500	321	187
Staff training	2,500	2,404	2,500
Purchased services client services	5,000	4,789	4,458
Supplies	5,000	652	3,779
Premise rent	10,200	9,600	15,581
Repairs and maintenance	1,000	-	-
Planning and engagement support	8,000	17,000	7,157
Utilities	-	134	1,610
Expenditure recovery	-	(338)	-
Allocated administration costs	54,294	54,294	59,110
Professional contracted out services	500	-	324
Communications	5,500	4,545	4,982
	693,050	867,839	820,029
Deficiency of revenue over expenditures	(9,294)	(27,912)	(13,988)
Deficiency, beginning of year	(32,169)	(32,169)	(18,181)
Deficiency, end of year	\$ (41,463)	\$ (60,081)	\$ (32,169)

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Hudson Drive, Apartments 1 - 7**

For the year ended March 31	Budget	2025	2024
Revenue			
Client rent	\$ 77,000	\$ 76,114	\$ 77,056
Expenditures			
Purchased services	4,200	-	2,702
Supplies	1,500	-	-
Utilities and taxes	21,900	18,149	20,156
Insurance	6,500	6,459	6,459
Repairs and maintenance	5,000	1,455	3,042
Replacements	10,000	-	-
Allocated administration costs	5,155	5,156	6,600
	<u>54,255</u>	<u>31,219</u>	<u>38,959</u>
Excess of revenue over expenditures	22,745	44,895	38,097
Excess, beginning of year	<u>57,028</u>	<u>57,028</u>	<u>18,931</u>
Excess, end of year	<u>\$ 79,773</u>	<u>\$ 101,923</u>	<u>\$ 57,028</u>

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Caregiver Respite Services**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 337,133	\$ 356,674	\$ 326,813
Expenditures			
Salaries and benefits	9,950	9,945	9,471
Purchased services	265,000	305,397	262,385
Supplies	20,000	11,358	13,805
Travel	3,000	179	-
Allocated administration	29,795	29,795	27,164
	<u>327,745</u>	<u>356,674</u>	<u>312,825</u>
Excess of revenue over expenditures	9,388	-	13,988
Excess (deficiency), beginning of year	11,978	11,978	(2,010)
Excess, end of year	\$ 21,366	\$ 11,978	\$ 11,978

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
SERCO Program**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 49,500	\$ 44,633	\$ 49,500
Expenditures			
Salaries and benefits	40,300	38,634	40,300
Staff travel	-	-	8
Staff training	1,000	-	956
Supplies	1,000	199	1,038
Building Occupancy	2,000	600	2,029
Allocated administration	5,200	5,200	5,200
	49,500	44,633	49,531
Excess (deficiency) of revenue over expenditures	-	-	(31)
Deficiency, beginning of year	(17,536)	(17,536)	(17,505)
Deficiency, end of year	\$ (17,536)	\$ (17,536)	\$ (17,536)

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Employment Supports**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 908,413	\$ 992,063	\$ 977,809
Good Impressions printing	180,500	154,941	159,015
Sales	-	12,003	10,350
Miscellaneous	-	11,092	11,966
Contract revenue	48,000	30,807	35,180
	<u>1,136,913</u>	<u>1,200,906</u>	<u>1,194,320</u>
Expenditures			
Salaries and benefits	805,137	893,674	873,118
Staff travel	1,300	182	1,248
Staff training	5,700	9,932	4,150
Purchased client services	5,200	6,116	4,927
Supplies	85,000	95,002	86,181
Communication	10,500	9,901	10,260
Utilities and taxes	-	-	3,918
Insurance	2,100	2,100	2,100
Repairs and maintenance	7,900	11,871	7,673
Replacements	2,000	-	4,665
Professional contracted out - IT	47,600	38,601	45,584
Vehicle operation and maintenance	6,000	5,369	5,665
Advertising and promotion	2,800	356	2,955
Miscellaneous	3,000	1,827	2,966
Allocated administration	91,065	90,940	100,107
Professional contracted out services	1,200	1,221	1,221
Contracts	47,889	33,351	42,407
Rent	26,400	26,400	2,400
Expenditure recovery	(12,359)	(22,884)	-
	<u>1,138,432</u>	<u>1,203,959</u>	<u>1,201,545</u>
Deficiency of revenue over expenditures	(1,519)	(3,053)	(7,225)
Deficiency, beginning of year	(47,347)	(47,347)	(40,122)
Deficiency, end of year	\$ (48,866)	\$ (50,400)	\$ (47,347)

**Community Living Fort Frances and District
Schedule of Operations and Net Assets
Supported Independent Living**

For the year ended March 31	Budget	2025	2024
Revenue			
Province of Ontario - operating grant	\$ 5,272,476	\$ 5,198,028	\$ 4,960,436
Expenditures			
Salaries and benefits	4,443,382	4,710,593	4,471,426
Travel	19,100	7,122	13,524
Training	20,800	23,502	16,450
Purchased services	65,536	33,305	68,466
Supplies	35,000	19,995	15,308
Professional contracted out	-	255	-
Miscellaneous other/per diems	825	313	3,100
Allocated administration	366,867	366,867	353,702
Communication	20,100	16,706	17,710
Vehicle	1,000	-	1,626
Expenditure recovery	-	(617)	-
Emergency support	1,000	-	-
Repairs and maintenance	3,000	110	21,869
Professional contracted out - IT	-	77	190
Rent	10,700	19,800	4,400
	<u>4,987,310</u>	<u>5,198,028</u>	<u>4,987,771</u>
Deficiency of revenue over expenditures	285,166	-	(27,335)
Excess, beginning of year	<u>43,344</u>	<u>43,344</u>	<u>70,679</u>
Excess, end of year	<u>\$ 328,510</u>	<u>\$ 43,344</u>	<u>\$ 43,344</u>

**Community Living Fort Frances and District
Note to Program Schedules**

For the year ended March 31, 2025

Basis of Accounting

The basis of accounting applied in the preparation of the program schedules is on the historical cost basis, reflecting cash transactions.