

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of

COMMUNITY LIVING UPPER OTTAWA VALLEY*Opinion*

We have audited the financial statements of Community Living Upper Ottawa Valley (the organization), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and 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, 2023 and the results of its operations, changes in net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 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.

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 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.

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.

Welch LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario
June 28, 2023

Welch LLP

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COMMUNITY LIVING UPPER OTTAWA VALLEY
(Incorporated Without Share Capital Under the Laws of the Province of Ontario)

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,284,248	\$ 2,112,432
Accounts receivable	111,564	162,141
Prepaid expenses	<u>73,080</u>	<u>42,326</u>
	<u>2,468,892</u>	<u>2,316,899</u>
CAPITAL ASSETS (Note 3)	<u>507,917</u>	<u>617,873</u>
NET ASSETS OF THE REPLACEMENT RESERVE FUND (Note 4)		
Cash and cash equivalents	130,465	119,553
Due from general fund	<u>3,790</u>	<u>9,601</u>
	<u>134,255</u>	<u>129,154</u>
	<u>\$ 3,111,064</u>	<u>\$ 3,063,926</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 1,444,875	\$ 1,267,790
Long-term debt payable within one year	16,603	149,877
Owing to replacement reserve fund	<u>3,790</u>	<u>9,601</u>
	<u>1,465,268</u>	<u>1,427,268</u>
LONG-TERM DEBT (Note 5)		
Less amount due within one year	132,969	149,877
	<u>16,603</u>	<u>149,877</u>
	<u>116,366</u>	<u>-</u>
DEFERRED CONTRIBUTIONS (Note 6)	<u>542,275</u>	<u>665,127</u>
TOTAL LIABILITIES	<u>2,123,909</u>	<u>2,092,395</u>
NET ASSETS		
Replacement reserve fund (Note 4)	134,255	129,154
Internally restricted (Note 7)	655,567	566,365
Capital fund	61,591	62,665
Unrestricted	<u>135,742</u>	<u>213,347</u>
	<u>987,155</u>	<u>971,531</u>
Approved by the Board:	<u>\$ 3,111,064</u>	<u>\$ 3,063,926</u>

E. Neigel  Director

O. Fraser  Director

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
REVENUE		
Contributions - Province of Ontario	\$ 9,843,988	\$ 8,873,499
- other	501,986	336,404
Rental income	130,182	129,141
Nevada fundraising	12,055	10,239
Fundraising and donations	98,864	22,592
Amortization of deferred contributions related to capital assets	98,507	81,005
Membership fees	50	100
Interest and miscellaneous	27,942	9,536
Gain on asset disposal	-	9,711
	<u>10,713,574</u>	<u>9,472,227</u>
EXPENDITURE		
Salaries	7,295,416	6,508,984
Employee benefits	1,428,510	1,295,963
Supplies and materials	81,210	69,672
Rent	125,659	106,777
Utilities and taxes	111,104	98,414
Repairs and maintenance	248,177	147,939
Insurance	78,281	67,707
Vehicle operating	52,607	40,885
Staff appreciation and events	44,853	-
Staff travel	53,006	40,618
Staff training	77,683	80,949
Minor furniture, equipment, and rentals	26,892	29,302
Purchased services	896,759	740,778
Advertising and promotion	7,570	30,607
Interest and bank charges	4,173	6,992
Interest on long-term debt	4,209	4,523
Amortization of capital assets	<u>161,841</u>	<u>149,481</u>
	<u>10,697,950</u>	<u>9,419,591</u>
NET REVENUE	<u>\$ 15,624</u>	<u>\$ 52,636</u>

(See accompanying notes)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2023**

	<u>Replacement Reserve Fund</u>	<u>Internally Restricted</u>	<u>Capital Fund</u>	<u>Unrestricted</u>	<u>2023</u>	<u>2022</u>
NET ASSETS AT BEGINNING OF YEAR	\$ 129,154	\$ 566,365	\$ 62,665	\$ 213,347	\$ 971,531	\$ 918,895
Net revenue (expenditure)	5,101	89,202	(46,426)	(32,253)	15,624	52,636
Invested in capital assets	-	-	45,352	(45,352)	-	-
NET ASSETS AT END OF YEAR	<u>\$ 134,255</u>	<u>\$ 655,567</u>	<u>\$ 61,591</u>	<u>\$ 135,742</u>	<u>\$ 987,155</u>	<u>\$ 971,531</u>

(See accompanying notes)

COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net revenue	\$ 15,624	\$ 52,636
Adjustments for:		
Amortization of capital assets	161,841	149,481
Amortization of deferred contributions related to capital assets	(98,507)	(81,005)
Gain on asset disposal	-	(9,711)
Net revenue of replacement reserve fund	<u>(5,101)</u>	<u>(3,256)</u>
	73,857	108,145
Changes in non-cash working capital components:		
Accounts receivable	50,577	25,710
Prepaid expenses	(30,754)	(2,635)
Accounts payable and accrued liabilities	177,085	36,116
Government remittances payable	-	(130)
Owing to replacement reserve fund	(5,811)	7,270
Deferred operating contributions	<u>(30,878)</u>	<u>75,141</u>
	<u>234,076</u>	<u>249,617</u>
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of capital assets	<u>(51,885)</u>	<u>(205,391)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayment of long-term debt	(16,908)	(16,430)
Deferred contributions related to capital assets	<u>6,533</u>	<u>185,301</u>
	<u>(10,375)</u>	<u>168,871</u>
INCREASE IN CASH AND CASH EQUIVALENTS	171,816	213,097
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,112,432</u>	<u>1,899,335</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,284,248</u>	<u>\$ 2,112,432</u>
Supplementary information:		
Cash and cash equivalents consists of the following:		
Cash	\$ 1,917,062	\$ 1,573,820
Term deposits	<u>367,186</u>	<u>538,612</u>
	<u>\$ 2,284,248</u>	<u>\$ 2,112,432</u>

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023

NOTE 1 ORGANIZATION AND PURPOSE

Community Living Upper Ottawa Valley is incorporated without share capital under the laws of the Province of Ontario and is a registered charity under the Income Tax Act.

The organization provides individualized supports and services to people with developmental disabilities so they may enjoy safe, secure, productive lives. Furthermore, the organization promotes acceptance and the elimination of barriers to community living.

The vision of the organization is that all persons live in a state of dignity, share in all elements of living in the community and have the opportunity to participate effectively.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO) as reflected in Part III of the CICA Accounting Handbook.

Cash and cash equivalents

Cash and cash equivalents include cash on deposit with financial institutions and term deposits with maturities of less than one year.

Capital assets and amortization

Purchased capital assets are recorded at cost and amortized in the year the asset is put into productive use.

Amortization for capital assets is provided on a straight-line basis over their estimated useful lives generally using annual rates of 5% for buildings and 20% for all other capital assets excluding land and leasehold improvements. Leasehold improvements are amortized over the life of the lease plus one renewal period.

Contributed materials

Contributed materials are recorded at fair value at the date of contribution, if determinable and only recognized if they are used in the normal course of operations and would otherwise have been purchased.

Compensated absences

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Revenue recognition

Under several provincial acts and the regulations thereto, the organization is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Children, Community and Social Services. These financial statements reflect agreed funding arrangements approved by the Ministry with respect to the year ended March 31, 2023.

The organization follows the deferral method of accounting for contributions which include donations and government grants.

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.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Where a portion of an externally restricted contribution relates to a future period, it is deferred and recognized in the subsequent period. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Rental and fundraising revenue is recognized when earned and collection is reasonably assured.

Interest and miscellaneous revenue is recognized as earned.

Nevada fundraising revenue and membership fees are recognized as revenue when received.

Financial instruments

The organization initially measures all financial assets and liabilities at fair value. Cash and cash equivalents are subsequently measured at fair value at the statement of financial position date. All other financial instruments are subsequently measured at their amortized cost at the date of the statement of financial position.

Contributed services

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

Pension plan

All full time permanent employees of the organization are eligible to be members of the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. OMERS is financed by employer and employee contributions and by investment earnings of the OMERS Fund.

The organization accounts for the plan as a defined contribution plan due to insufficient information to account for it as a defined benefit plan.

Contributions for current service are recorded as expenditures in the year in which they became due.

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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. Management makes accounting estimates when determining significant accruals and the estimated useful life of its capital assets. Actual results could differ from these estimates.

NOTE 3 CAPITAL ASSETS

Capital assets and accumulated amortization consist of the following:

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Real Estate				
Dedicated Housing Support Program	\$ 411,982	\$ 411,982	\$ 411,982	\$ 411,982
New Places to Live	456,695	365,415	456,695	346,183
Heritage Drive	296,290	239,661	296,290	226,346
Hunter Street	205,786	146,983	205,786	138,290
Steffen Street	407,827	321,153	407,827	302,262
Leasehold improvements	229,213	229,213	229,213	229,213
Furniture and equipment	459,924	443,309	442,477	435,945
Computer equipment	152,429	99,754	123,622	74,899
Vehicles	439,382	294,141	358,157	230,281
Vehicle not yet amortized	-	-	81,225	-
	3,059,528	\$ 2,551,611	3,013,274	\$ 2,395,401
Less accumulated amortization	2,551,611		2,395,401	
	\$ 507,917		\$ 617,873	

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023

NOTE 4 REPLACEMENT RESERVE FUND

As specified by the Ministry of Children, Community and Social Services the organization must maintain a replacement reserve fund for the Dedicated Housing Support Program. The amount and disposition of the reserve fund is subject to the direction and approval of the Ministry.

During the year funding of \$2,791 (2022 - \$2,791) was received from the Ministry for the replacement reserve fund and \$NIL (2022 - \$NIL) was spent from the reserve fund for repairs and maintenance as approved by the Ministry.

NOTE 5 LONG-TERM DEBT

Long-term debt consists of a mortgage payable due March 2028 and repayable in monthly instalments of \$1,840 including interest at 4.408% per annum, secured by specified asset with a carrying value of \$NIL.

Principal payments during the remaining years on existing long-term debt are as follows:

2024	\$	16,603
2025	\$	17,343
2026	\$	18,116
2027	\$	18,924
2028	\$	61,983

NOTE 6 DEFERRED CONTRIBUTIONS

Deferred contributions for capital assets

Deferred contributions related to capital assets represent the unamortized amount of contributions received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations at a rate corresponding with the amortization rate for the related capital assets.

Deferred contributions related to capital assets consist of the following:

	<u>2023</u>	<u>2022</u>
Balance at beginning of year	\$ 405,331	\$ 301,035
Ministry capital contributions during the year	6,533	185,301
Less: amounts amortized to revenue	<u>(98,507)</u>	<u>(81,005)</u>
Balance at end of year	<u>313,357</u>	<u>405,331</u>

Deferred operating contributions

Contributions related to operations in future periods consist of the following:

Ministry of Children, Community and Social Services:

Bee successful program funding	228,918	231,530
Community support services funding	<u>-</u>	<u>28,266</u>
	<u>228,918</u>	<u>259,796</u>
	<u>\$ 542,275</u>	<u>\$ 665,127</u>

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023

NOTE 7 INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets of \$655,567 (2022 - \$566,365) represents fundraising, bequests and donations designated by the Board of Directors to be applied towards expenditures in future years. This internally restricted amount is not available for unrestricted purposes without approval of the Board of Directors and is comprised of the following:

	<u>Nevada</u> <u>Fundraising</u>	<u>Fundraising/</u> <u>Bequests</u>	<u>Outcomes</u>	<u>Total</u> <u>2023</u>	<u>Total</u> <u>2022</u>
Balance at beginning of year	\$ 23,376	\$ 405,033	\$ 137,956	\$ 566,365	\$ 531,577
Net revenue	<u>7,334</u>	<u>77,428</u>	<u>4,440</u>	<u>89,202</u>	<u>34,788</u>
Balance at end of year	<u>\$ 30,710</u>	<u>\$ 482,461</u>	<u>\$ 142,396</u>	<u>\$ 655,567</u>	<u>\$ 566,365</u>

NOTE 8 COMMITMENT

The organization has entered into a commitment in respect of the lease of premises for the administrative office. The lease provides for an annual rental of \$65,000 to November 30, 2027 plus municipal taxes and other occupancy charges with an option to renew for an additional five year period at a rental to be negotiated. The administrative office rent is allocated to programs as applicable based on usage.

NOTE 9 PENSION PLAN

The organization is required to make current service contributions to OMERS for the 2023 calendar year of 9.0% (2022 - 9.0%) of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% (2022 - 14.6%) on pensionable earnings above the amount. Employees of the organization are required to make current service contributions of the same amount.

Total service contributions by the organization to OMERS during the year was \$503,292 (2022 - \$479,400). These contributions were matched with identical employee contributions for both years.

Term deposits totaling \$367,186 are held as security for an available line of credit of \$365,562 as required by OMERS.

At December 31, 2022, OMERS disclosed an actuarial deficit of \$6.1 billion.

NOTE 10 FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and long-term debt. There have been no changes in risk from the prior year and as a result, it is management's opinion that the organization is not exposed to significant liquidity, interest rate, currency, or market risks arising from its financial instruments.

a) *Credit risk*

The organization provides credit to select groups of clients in the normal course of operations. The organization reviews outstanding amounts on a continuing basis the balance of which is \$NIL at year end (2022 - \$NIL). Due to the limited group of clients who require credit, the organization does not believe there are significant concentrations of credit risks.

**COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023**

NOTE 11 COMPARATIVE FIGURES

Comparative figures have been reclassified where necessary to conform to the presentation adopted for the current year.

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2023

	<u>Administrative Office</u>		<u>Community Accomodation</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
REVENUE				
Contributions - Province of Ontario	\$ 29,975	\$ 67,740	\$ 7,766,499	\$ 6,839,830
- other	41,431	27,660	-	3,845
Rental Income	-	-	113,788	112,313
Fundraising and donations	192	1,307	-	-
Membership fees	50	100	-	-
Amortization of deferred contributions related to capital assets	22,289	6,094	76,218	74,911
Interest and miscellaneous	25,629	4,807	-	3,278
	<u>119,566</u>	<u>107,708</u>	<u>7,956,505</u>	<u>7,034,177</u>
EXPENDITURE				
Salaries	531,385	333,875	5,557,966	5,055,033
Employee benefits	117,729	68,900	1,050,162	987,245
Supplies and materials	19,389	13,889	33,646	18,937
Rent	64,096	62,364	61,013	37,713
Utilities and taxes	31,723	22,892	62,262	58,773
Repairs and maintenance	24,734	14,491	138,873	92,721
Insurance	8,658	5,906	56,058	45,938
Vehicle operating	-	-	22,611	21,965
Staff appreciation and events	44,853	-	-	-
Staff travel	2,443	2,070	16,767	12,801
Staff training	18,338	18,787	39,739	37,470
Minor furniture, equipment and rentals	6,499	4,899	15,216	15,164
Purchased services	101,807	66,175	205,761	283,211
Advertising and promotion	1,501	29,567	4,667	799
Interest and bank charges	4,173	6,989	-	-
Amortization of capital assets	76,930	65,877	84,911	83,604
Overhead allocation	(918,267)	(625,037)	674,776	460,398
	<u>135,991</u>	<u>91,644</u>	<u>8,024,428</u>	<u>7,211,772</u>
NET (EXPENDITURE) REVENUE	<u>\$ (16,425)</u>	<u>\$ 16,064</u>	<u>\$ (67,923)</u>	<u>\$ (177,595)</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2023

	<u>Community Support Services</u>		<u>Dedicated Housing Support</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
REVENUE				
Contributions - Province of Ontario	\$ 1,876,381	\$ 1,818,225	\$ 84,569	\$ 56,964
- other	12,183	49,514	-	-
Rental income	-	-	16,394	16,828
Interest and miscellaneous	-	925	2,311	466
Gain on asset disposal	-	-	-	9,711
	<u>1,888,564</u>	<u>1,868,664</u>	<u>103,274</u>	<u>83,969</u>
EXPENDITURE				
Salaries	949,754	951,026	-	1,129
Employee benefits	206,744	213,701	-	213
Supplies and materials	9,851	19,792	1,841	858
Rent	550	6,700	-	-
Utilities and taxes	1,365	2,336	14,846	13,447
Repairs and maintenance	950	6,798	83,620	33,855
Insurance	7,877	8,277	5,745	7,542
Vehicle operating	29,989	18,899	-	-
Staff travel	21,182	10,371	-	-
Staff training	7,005	24,076	-	-
Minor furniture, equipment and rentals	751	3,380	4,405	1,249
Purchased services	369,642	253,608	5,283	2,020
Advertising and promotion	1,317	226	-	-
Interest and bank charges	-	-	-	2
Interest on long-term debt	-	-	4,209	4,523
Overhead allocation	225,592	153,241	4,296	2,852
	<u>1,832,569</u>	<u>1,672,431</u>	<u>124,245</u>	<u>67,690</u>
NET REVENUE (EXPENDITURE)	<u>\$ 55,995</u>	<u>\$ 196,233</u>	<u>\$ (20,971)</u>	<u>\$ 16,279</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2023

	<u>Nevada Fundraising</u>		<u>Fundraising and Bequests</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
REVENUE				
Fundraising and donations	\$ 12,055	\$ 10,239	\$ 88,732	\$ 18,762
Interest and miscellaneous	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,057</u>	<u>10,239</u>	<u>88,732</u>	<u>18,762</u>
EXPENDITURE				
Supplies and materials	4,723	5,319	11,304	8,221
Utilities and taxes	-	159	-	-
Minor furniture, equipment, and rentals	-	3,496	-	-
Purchased services	-	858	-	-
Interest and bank charges	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
	<u>4,723</u>	<u>9,833</u>	<u>11,304</u>	<u>8,221</u>
NET REVENUE	<u>\$ 7,334</u>	<u>\$ 406</u>	<u>\$ 77,428</u>	<u>\$ 10,541</u>

(Unaudited)

Welch LLP

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2023

	Bee Successful		Outcomes	
	2023	2022	2023	2022
REVENUE				
Contributions - Province of Ontario	\$ 86,564	\$ 80,268	\$ -	\$ -
- other	33,984	70	-	-
Fundraising and donations	-	-	9,940	2,523
Interest and miscellaneous	-	60	-	-
	120,548	80,398	9,940	2,523
EXPENDITURE				
Salaries	70,110	55,601	-	-
Employee benefits	19,492	12,372	-	-
Supplies and materials	456	176	-	2,390
Utilities and taxes	908	768	-	-
Repairs and maintenance	-	74	-	-
Insurance	(57)	44	-	-
Vehicle Operating	7	21	-	-
Staff travel	2,064	355	-	-
Staff training	12,601	616	-	-
Minor furniture, equipment, and rentals	21	33	-	1,081
Purchased services	1,258	1,777	5,500	2,871
Advertising and promotion	85	15	-	-
Overhead allocation	13,603	8,546	-	-
	120,548	80,398	5,500	6,342
NET REVENUE (EXPENDITURE)	\$ -	\$ -	\$ 4,440	\$ (3,819)

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2023

	<u>March of Dimes</u>	
	<u>2023</u>	<u>2022</u>
REVENUE		
Contributions - Province of Ontario	\$ -	\$ 10,472
- other	<u>414,388</u>	<u>255,315</u>
	<u>414,388</u>	<u>265,787</u>
EXPENDITURE		
Salaries	186,201	112,320
Employee benefits	34,383	13,532
Supplies and materials	-	90
Utilities and taxes	-	39
Staff travel	10,550	15,021
Purchased services	<u>207,508</u>	<u>130,258</u>
	<u>438,642</u>	<u>271,260</u>
NET EXPENDITURE	<u>\$ (24,254)</u>	<u>\$ (5,473)</u>

(Unaudited)

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