

INDEPENDENT AUDITOR'S REPORT

To the 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, 2019, and the statements of operations, changes in net financial assets (deficit) 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, 2019 and the results of its operations, changes in net financial assets (deficit) 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
July 9, 2019

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, 2019

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,116,745	\$ 1,379,014
Accounts receivable	124,862	65,688
Prepaid expenses	38,515	28,788
	<u>1,280,122</u>	<u>1,473,490</u>
CAPITAL ASSETS (Note 3)	<u>761,141</u>	<u>1,130,163</u>
ASSETS OF THE REPLACEMENT RESERVE FUND (Note 4)		
Cash and cash equivalents	115,189	98,762
Due from general fund	3,208	15,670
	<u>118,397</u>	<u>114,432</u>
	<u>\$ 2,159,660</u>	<u>\$ 2,718,085</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 989,989	\$ 1,056,090
Government remittances payable	8,887	9,626
Long-term debt payable within one year	15,514	22,462
Owing to replacement reserve fund	3,208	15,670
	<u>1,017,598</u>	<u>1,103,848</u>
LONG TERM DEBT (Note 5)	<u>197,785</u>	<u>266,788</u>
Less amount due within one year	<u>15,514</u>	<u>22,462</u>
	<u>182,271</u>	<u>244,326</u>
DEFERRED CONTRIBUTIONS (Note 6)	<u>555,344</u>	<u>976,428</u>
	<u>1,755,213</u>	<u>2,324,602</u>
NET ASSETS (DEFICIT)		
Replacement reserve fund (Note 4)	118,397	114,432
Internally restricted (Note 7)	343,496	318,163
Capital fund	75,792	(26,424)
Unrestricted	(133,238)	(12,688)
	<u>404,447</u>	<u>393,483</u>
	<u>\$ 2,159,660</u>	<u>\$ 2,718,085</u>

Approved by the Board:

S. O'Malley S. O'Malley Director
L. Mayo L. Mayo Director

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
REVENUE:		
Contributions - Province of Ontario	\$ 7,644,309	\$ 6,762,085
- other	262,860	700,141
Rental income	124,859	156,999
Nevada fundraising	18,192	22,222
Fundraising and donations	26,820	27,301
Amortization of deferred contributions related to capital assets	126,657	137,801
Membership fees	660	710
Interest and miscellaneous	13,939	7,328
Gain on asset disposal	6,814	-
	<u>8,225,110</u>	<u>7,814,587</u>
EXPENDITURE:		
Salaries	5,384,358	5,065,180
Employee benefits	1,082,579	990,781
Supplies and materials	108,258	253,772
Rent	80,024	79,248
Utilities and taxes	105,225	111,265
Repairs and maintenance	195,945	135,849
Insurance	55,866	56,272
Vehicle operating	38,060	41,449
Staff travel	57,863	49,916
Staff training	68,646	46,621
Minor furniture, equipment, and rentals	47,276	11,062
Purchased services	781,568	749,137
Advertising and promotion	17,181	1,192
Miscellaneous	22,835	13,692
Amortization of capital assets	162,337	174,101
Interest on long-term debt	6,125	5,628
	<u>8,214,146</u>	<u>7,785,165</u>
NET REVENUE	<u>\$ 10,964</u>	<u>\$ 29,422</u>

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CHANGES IN NET ASSETS (DEFICIT)
YEAR ENDED MARCH 31, 2019

	<u>Replacement Reserve Fund</u>	<u>Internally Restricted</u>	<u>Capital Fund</u>	<u>Unrestricted</u>	<u>2019</u>	<u>2018</u>
Net assets (deficit) at beginning of year	\$ 114,432	\$ 318,163	\$ (26,424)	\$ (12,688)	\$ 393,483	\$ 364,061
Net revenue (expenditure)	3,965	25,333	21,771	(40,105)	10,964	29,422
Invested in capital assets	-	-	80,445	(80,445)	-	-
Net assets (deficit) at end of year	<u>\$ 118,397</u>	<u>\$ 343,496</u>	<u>\$ 75,792</u>	<u>\$ (133,238)</u>	<u>\$ 404,447</u>	<u>\$ 393,483</u>

(See accompanying schedules and notes)

COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net revenue	\$ 10,964	\$ 29,422
Adjustments for:		
Amortization of capital assets	162,337	174,101
Amortization of deferred contributions related to capital assets	(126,657)	(137,801)
Gain on asset disposal	(6,814)	-
Net revenue of replacement reserve fund	<u>(3,965)</u>	<u>(11,353)</u>
	35,865	54,369
Changes in non-cash working capital components:		
Accounts receivable	(59,174)	26,393
Prepaid expenses	(9,727)	2,475
Accounts payable and accrued liabilities	(66,101)	227,486
Government remittances payable	(739)	2,740
Owing to replacement reserve fund	(12,462)	10,842
Deferred operating contributions	<u>(19,067)</u>	<u>86,846</u>
	<u>(131,405)</u>	<u>411,151</u>
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of capital assets	(110,664)	(14,006)
Net proceeds on disposal of capital asset	<u>18,583</u>	<u>-</u>
	<u>(92,081)</u>	<u>(14,006)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayment of long-term debt	(69,002)	(22,682)
Deferred contributions related to capital assets	<u>30,219</u>	<u>-</u>
	<u>(38,783)</u>	<u>(22,682)</u>
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(262,269)	374,463
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,379,014</u>	<u>1,004,551</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,116,745</u>	<u>\$ 1,379,014</u>
Supplementary information:		
(a) Cash and cash equivalents consists of the following:		
Cash	\$ 665,023	\$ 932,425
Term deposit	<u>451,722</u>	<u>446,589</u>
	<u>1,116,745</u>	<u>1,379,014</u>

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019

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 goal 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 (ASNFP) 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.

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, 2019

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 Community and Social Services. These financial statements reflect agreed funding arrangements approved by the Ministry with respect to the year ended March 31, 2019.

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, 2019

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:

	2019		2018	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Real Estate				
Dedicated Housing Support Program	\$ 567,441	\$ 567,440	\$ 567,441	\$ 567,440
New Places to Live	456,695	288,486	456,695	269,254
Heritage Drive	296,290	186,403	296,290	173,088
Hunter Street	205,786	112,212	205,786	103,519
Steffen Street	407,827	245,588	407,827	226,696
Macy Avenue	-	-	369,974	64,395
Leasehold improvements	229,213	194,831	229,213	183,370
Furniture and equipment	429,188	399,445	428,278	387,182
Computer equipment	83,061	35,334	146,989	146,989
Vehicles	<u>328,685</u>	<u>213,306</u>	<u>325,168</u>	<u>181,565</u>
	3,004,186	\$ <u>2,243,045</u>	3,433,661	\$ <u>2,303,498</u>
Less accumulated amortization	<u>2,243,045</u>		<u>2,303,498</u>	
	<u>\$ 761,141</u>		<u>\$ 1,130,163</u>	

NOTE 4 REPLACEMENT RESERVE FUND

As specified by the Ministry of 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 of Community and Social Services.

During the year funding of \$3,965 (2018 - \$42,791) was received from the Province of Ontario for the replacement reserve fund and \$NIL (2018 - \$32,034) was spent from the reserve fund for repairs and maintenance as approved by the Ministry.

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019

NOTE 5 LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2019</u>	<u>2018</u>
Mortgage payable - due March 1, 2023 and payable in monthly instalments of \$1,749 including interest at 2.89% per annum.	\$ 197,785	\$ 212,860
Long-term debt repaid in year	<u>-</u>	<u>53,928</u>
	<u>\$ 197,785</u>	<u>\$ 266,788</u>

The above mortgage is secured by the land and buildings of the Dedicated Housing Support Program which have a carrying value of \$1.

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

2020	\$ 15,514
2021	\$ 15,965
2022	\$ 16,430
2023	\$ 149,876

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>2019</u>	<u>2018</u>
Balance at beginning of year	\$ 889,582	1,027,383
Contributions received during the year:		
Province of Ontario capital grants	30,219	-
Less: contributions repaid on asset disposal	(305,579)	-
Less: amounts amortized to revenue	<u>(126,657)</u>	<u>(137,801)</u>
Balance at end of year	<u>\$ 487,565</u>	<u>\$ 889,582</u>

Deferred Operating Contributions

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

	<u>2019</u>	<u>2018</u>
Ministry of Community and Social Services:		
Bee Successful Program Funding	\$ 67,779	\$ -
Valley Housing Grant	<u>-</u>	<u>86,846</u>
	<u>\$ 67,779</u>	<u>\$ 86,846</u>

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019

NOTE 7 INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets of \$343,496 (2018 - \$318,163) 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:

	Nevada Fundraising	Fundraising/ Bequests	Total 2019	Total 2018
Balance at beginning of year	\$ 80,478	\$ 238,306	\$ 318,163	\$ 293,452
Net revenue	<u>8,097</u>	<u>17,236</u>	<u>25,333</u>	<u>24,711</u>
Balance at end of year	<u>\$ 88,575</u>	<u>\$ 255,542</u>	<u>\$ 343,496</u>	<u>\$ 318,163</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 \$60,000 to November 30, 2022 and \$65,000 for an additional five years 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 2019 calendar year of 9.0% (2018 - 9.0%) of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% (2018 - 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 \$398,202 (2018 - \$388,599). These contributions were matched with identical employee contributions for both years.

Term deposits totaling \$214,181 are held as security for an available line of credit of \$267,089 as required by OMERS.

At December 31, 2018, OMERS disclosed an actuarial deficit of \$2.79 billion.

NOTE 10 FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, government remittances payable, 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 (2018 - \$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, 2019

NOTE 11 INTERNAL REVENUE AND EXPENDITURE TRANSACTION

Administrative fee revenue of \$7,197 (2018 - \$7,929) reported as interest and miscellaneous revenue in the supplementary schedule of operations - by program for the Administrative Office represents an internal charge to the March of Dimes program for managing funds of specific individuals.

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	<u>Administrative Office</u>		<u>Adaptive Services</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Contributions - Province of Ontario	\$ -	\$ -	\$ 19,700	\$ 19,700
Fundraising and donations	2,019	1,729	-	-
Membership fees	120	650	-	-
Amortization of deferred contributions related to capital assets	39,515	29,983	-	-
Interest and miscellaneous	11,451	14,440	-	-
	<u>53,105</u>	<u>46,802</u>	<u>19,700</u>	<u>19,700</u>
EXPENDITURE:				
Salaries	483,272	448,662	-	-
Employee benefits	116,138	96,904	-	-
Supplies and materials	14,907	23,409	491	17,730
Rent	3,679	4,716	-	-
Utilities and taxes	4,413	4,919	-	-
Repairs and maintenance	17,525	6,377	-	-
Insurance	5,000	5,967	-	-
Staff travel	6,266	2,693	-	-
Staff training	5,807	4,191	-	-
Minor furniture, equipment and rentals	5,172	-	9,301	-
Purchased services	56,486	57,458	7,508	-
Advertising and promotion	10,008	1,192	-	-
Miscellaneous	20,865	11,497	1,970	1,970
Amortization of capital assets	66,284	53,467	-	-
Overhead allocation	(758,287)	(666,013)	-	-
	<u>57,535</u>	<u>55,439</u>	<u>19,270</u>	<u>19,700</u>
NET (EXPENDITURE) REVENUE	<u>\$ (4,430)</u>	<u>\$ (8,637)</u>	<u>\$ 430</u>	<u>\$ -</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	<u>Community Access Supports</u>		<u>Community Respite Supports</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Contributions - Province of Ontario	\$ 1,545,950	\$ 1,480,122	\$ 162,312	\$ 148,034
- other	27,130	32,515	-	-
Interest and miscellaneous	-	-	191	-
Gain on asset disposal	6,814	-	-	-
	<u>1,579,894</u>	<u>1,512,637</u>	<u>162,503</u>	<u>148,034</u>
EXPENDITURE:				
Salaries	983,751	879,105	16,596	16,945
Employee benefits	196,128	185,454	3,015	2,456
Supplies and materials	24,191	36,289	1,058	3,052
Rent	12,848	12,133	187	177
Utilities and taxes	11,956	10,895	1,001	1,064
Repairs and maintenance	9,979	5,683	2,664	571
Insurance	8,201	13,202	106	628
Vehicle operating	11,914	14,275	-	-
Staff travel	23,518	18,158	76	153
Staff training	15,780	9,232	1,027	799
Minor furniture, equipment and rentals	14,582	1,656	1,572	49
Purchased services	109,960	179,562	108,453	90,699
Advertising and promotion	90	-	156	-
Overhead allocation	157,617	153,438	16,249	16,231
	<u>1,580,515</u>	<u>1,519,082</u>	<u>152,160</u>	<u>132,824</u>
NET (EXPENDITURE) REVENUE	<u>\$ (621)</u>	<u>\$ (6,445)</u>	<u>\$ 10,343</u>	<u>\$ 15,210</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	<u>Adult Living Supports</u>		<u>Associate Living Supports</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Contributions - Province of Ontario	\$ 936,091	\$ 936,280	\$ 199,622	\$ 194,435
- other	-	111,292	-	-
	<u>936,091</u>	<u>1,047,572</u>	<u>199,622</u>	<u>194,435</u>
EXPENDITURE:				
Salaries	485,552	617,638	19,408	20,357
Employee benefits	124,251	121,332	5,027	5,878
Supplies and materials	11,212	19,899	1,494	3,971
Rent	6,424	6,067	1,245	2,820
Utilities and taxes	6,873	6,267	712	727
Repairs and maintenance	6,057	4,418	1,124	572
Insurance	3,286	4,091	577	46
Vehicle operating	-	640	-	-
Staff travel	12,604	12,556	97	650
Staff training	8,161	5,494	1,337	1,141
Minor furniture, equipment and rentals	4,266	1,375	142	71
Purchased services	148,839	114,263	147,377	137,957
Advertising and promotion	913	-	201	-
Overhead allocation	93,609	93,628	19,962	19,962
	<u>912,047</u>	<u>1,007,668</u>	<u>198,703</u>	<u>194,152</u>
NET REVENUE	<u>\$ 24,044</u>	<u>\$ 39,904</u>	<u>\$ 919</u>	<u>\$ 283</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	<u>Group Living Supports</u>		<u>Dedicated Housing Support</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Contributions - Province of Ontario	\$ 4,621,832	\$ 3,839,576	\$ 46,735	\$ 85,869
- other	2,940	397,132	-	-
Rental income	113,050	146,574	11,809	10,425
Amortization of deferred contributions related to capital assets	87,142	107,818	-	-
Interest and miscellaneous	-	-	1,174	597
	<u>4,824,964</u>	<u>4,491,100</u>	<u>59,718</u>	<u>96,891</u>
EXPENDITURE:				
Salaries	3,199,185	2,926,052	-	-
Employee benefits	616,471	567,892	-	-
Supplies and materials	31,135	117,365	-	-
Rent	54,643	53,335	-	-
Utilities and taxes	68,460	73,090	11,238	14,302
Repairs and maintenance	141,185	47,471	17,411	47,057
Insurance	33,846	30,114	4,850	2,223
Vehicle operating	26,146	26,536	-	-
Staff travel	12,715	14,538	-	-
Staff training	30,083	22,264	-	-
Minor furniture, equipment and rentals	10,779	7,913	-	-
Purchased services	104,926	153,717	5,792	8,827
Advertising and promotion	3,719	-	-	-
Miscellaneous	-	225	-	-
Amortization of capital assets	96,053	116,510	-	4,124
Interest on long-term debt	-	-	6,125	5,628
Overhead allocation	462,165	382,754	-	-
	<u>4,891,511</u>	<u>4,539,776</u>	<u>45,416</u>	<u>82,161</u>
NET (EXPENDITURE) REVENUE	<u>\$ (66,547)</u>	<u>\$ (48,676)</u>	<u>\$ 14,302</u>	<u>\$ 14,730</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	March of Dimes		SPI Fund	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Contributions - other	\$ <u>208,077</u>	\$ <u>159,203</u>	\$ <u>22,150</u>	\$ <u>-</u>
EXPENDITURE				
Salaries	124,153	134,977	-	-
Employee benefits	10,484	7,110	-	-
Supplies and materials	2,044	3,024	889	-
Staff travel	-	1,167	-	-
Staff training	-	-	5,826	-
Purchased services	<u>71,064</u>	<u>14,583</u>	<u>15,435</u>	-
	<u>207,745</u>	<u>160,861</u>	<u>22,150</u>	-
NET REVENUE (EXPENDITURE)	\$ <u>332</u>	\$ <u>(1,658)</u>	\$ <u>-</u>	\$ <u>-</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	<u>Valley Housing</u>		<u>Repairs and Maintenance</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Contributions - Province of Ontario	\$ <u>86,846</u>	\$ <u>34,371</u>	\$ <u>-</u>	\$ <u>23,698</u>
EXPENDITURE:				
Salaries	53,676	21,446	-	-
Employee benefits	10,289	3,755	-	-
Supplies and materials	1,435	5,670	-	-
Repairs and maintenance	-	-	-	23,698
Staff travel	690	-	-	-
Staff training	-	3,500	-	-
Minor furniture, equipment, and rentals	1,462	-	-	-
Purchased services	3,750	-	-	-
Overhead allocation	<u>8,685</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>79,987</u>	<u>34,371</u>	<u>-</u>	<u>23,698</u>
NET REVENUE	\$ <u>6,859</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	<u>Nevada Fundraising</u>		<u>Fundraising and Bequests</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Fundraising and donations	18,192	22,222	24,801	25,572
Membership fees	-	-	540	60
Interest and miscellaneous	<u>376</u>	<u>220</u>	<u>-</u>	<u>-</u>
	<u>18,568</u>	<u>22,442</u>	<u>25,341</u>	<u>25,632</u>
EXPENDITURE:				
Supplies and materials	<u>10,471</u>	<u>13,670</u>	<u>8,105</u>	<u>9,693</u>
NET REVENUE	<u>\$ 8,097</u>	<u>\$ 8,772</u>	<u>\$ 17,236</u>	<u>\$ 15,939</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2019

	<u>Bee Successful</u>		<u>Outcomes</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE:				
Contributions - Province of Ontario	\$ 25,221	\$ -	\$ -	\$ -
- Other	2,563	-	-	-
Interest and miscellaneous	-	-	7,944	7,929
	<u>27,784</u>	<u>-</u>	<u>7,944</u>	<u>7,929</u>
EXPENDITURE:				
Salaries	18,765	-	-	-
Employee benefits	776	-	-	-
Supplies and materials	69	-	755	-
Rent	1,000	-	-	-
Utilities and taxes	572	-	-	-
Staff travel	1,897	-	-	-
Staff training	575	-	50	-
Purchased services	2,036	-	7,139	-
Advertising and promotion	2,094	-	-	-
Overhead allocation	-	-	-	7,929
	<u>27,784</u>	<u>-</u>	<u>7,944</u>	<u>7,929</u>
NET REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Unaudited)

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