

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, 2020, 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, 2020 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
August 27, 2020

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY

(Incorporated Without Share Capital Under the Laws of the Province of Ontario)

STATEMENT OF FINANCIAL POSITION**MARCH 31, 2020**

	<u>2020</u>	<u>2019</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,228,294	\$ 1,116,745
Accounts receivable	129,977	124,862
Prepaid expenses	35,780	38,515
Receivable from the replacement reserve fund	<u>4,102</u>	<u>-</u>
	<u>1,398,153</u>	<u>1,280,122</u>
CAPITAL ASSETS (Note 3)	<u>694,783</u>	<u>761,141</u>
NET ASSETS OF THE REPLACEMENT RESERVE FUND (Note 4)		
Cash and cash equivalents	116,578	115,189
Due (to) from general fund	<u>(4,102)</u>	<u>3,208</u>
	<u>112,476</u>	<u>118,397</u>
	<u>\$ 2,205,412</u>	<u>\$ 2,159,660</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 1,096,062	\$ 989,989
Government remittances payable	-	8,887
Long-term debt payable within one year	15,965	15,514
Owing to replacement reserve fund	<u>-</u>	<u>3,208</u>
	<u>1,112,027</u>	<u>1,017,598</u>
LONG-TERM DEBT (Note 5)	182,272	197,785
Less amount due within one year	<u>15,965</u>	<u>15,514</u>
	<u>166,307</u>	<u>182,271</u>
DEFERRED CONTRIBUTIONS (Note 6)	<u>528,645</u>	<u>555,344</u>
NET ASSETS (DEFICIT)		
Replacement reserve fund (Note 4)	112,476	118,397
Internally restricted (Note 7)	308,845	343,496
Capital fund	124,240	75,792
Unrestricted	<u>(147,128)</u>	<u>(133,238)</u>
	<u>398,433</u>	<u>404,447</u>
	<u>\$ 2,205,412</u>	<u>\$ 2,159,660</u>

Approved by the Board:

E. Neigel E. Neigel DirectorL. Mayo Laura Mayo Director

(See accompanying notes)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
REVENUE:		
Contributions - Province of Ontario	\$ 7,746,500	\$ 7,644,309
- other	414,588	262,860
Rental income	125,294	124,859
Nevada fundraising	16,849	18,192
Fundraising and donations	32,597	26,820
Amortization of deferred contributions related to capital assets	112,584	126,657
Membership fees	465	660
Interest and miscellaneous	29,692	13,939
Gain on asset disposal	2,306	6,814
	<u>8,480,875</u>	<u>8,225,110</u>
EXPENDITURE:		
Salaries	5,782,344	5,384,358
Employee benefits	1,127,068	1,082,579
Supplies and materials	88,107	108,258
Rent	84,374	80,024
Utilities and taxes	108,937	105,225
Repairs and maintenance	116,272	195,945
Insurance	57,438	55,866
Vehicle operating	42,219	38,060
Staff travel	94,781	57,863
Staff training	40,178	68,646
Minor furniture, equipment, and rentals	17,788	47,276
Purchased services	734,799	781,568
Advertising and promotion	6,530	17,181
Miscellaneous	6,246	22,835
Amortization of capital assets	174,367	162,337
Interest on long-term debt	5,441	6,125
	<u>8,486,889</u>	<u>8,214,146</u>
NET (EXPENDITURE) REVENUE	<u>\$ (6,014)</u>	<u>\$ 10,964</u>

(See accompanying notes)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CHANGES IN NET ASSETS (DEFICIT)
YEAR ENDED MARCH 31, 2020

	<u>Replacement Reserve Fund</u>	<u>Internally Restricted</u>	<u>Capital Fund</u>	<u>Unrestricted</u>	<u>2020</u>	<u>2019</u>
Net assets (deficit) at beginning of year	\$ 118,397	\$ 343,496	\$ 75,792	\$ (133,238)	\$ 404,447	\$ 393,483
Net (expenditure) revenue	(5,921)	27,986	(51,760)	23,681	(6,014)	10,964
Invested in capital assets	-	(62,637)	100,208	(37,571)	-	-
Net assets (deficit) at end of year	\$ 112,476	\$ 308,845	\$ 124,240	\$ (147,128)	\$ 398,433	\$ 404,447

(See accompanying schedules and notes)

COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net revenue	\$ (6,014)	\$ 10,964
Adjustments for:		
Amortization of capital assets	174,367	162,337
Amortization of deferred contributions related to capital assets	(112,584)	(126,657)
Gain on asset disposal	(2,306)	(6,814)
Net revenue of replacement reserve fund	<u>5,921</u>	<u>(3,965)</u>
	59,384	35,865
Changes in non-cash working capital components:		
Accounts receivable	(5,115)	(59,174)
Prepaid expenses	2,734	(9,727)
Accounts payable and accrued liabilities	106,073	(66,101)
Government remittances payable	(8,887)	(739)
Owing to replacement reserve fund	(7,310)	(12,462)
Deferred operating contributions	<u>72,595</u>	<u>(19,067)</u>
	<u>219,474</u>	<u>(131,405)</u>
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of capital assets	(113,497)	(110,664)
Net proceeds on disposal of capital asset	<u>7,795</u>	<u>18,583</u>
	<u>(105,702)</u>	<u>(92,081)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayment of long-term debt	(15,513)	(69,002)
Deferred contributions related to capital assets	<u>13,290</u>	<u>30,219</u>
	<u>(2,223)</u>	<u>(38,783)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	111,549	(262,269)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,116,745</u>	<u>1,379,014</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,228,294</u>	<u>\$ 1,116,745</u>
Supplementary information:		
(a) Cash and cash equivalents consists of the following:		
Cash	\$ 771,155	\$ 665,023
Term deposit	<u>457,139</u>	<u>451,722</u>
	<u>\$ 1,228,294</u>	<u>\$ 1,116,745</u>

(See accompanying notes)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

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 (ASNFPO) 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, 2020

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, 2020.

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, 2020

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:

	2020		2019	
	<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	307,718	456,695	288,486
Heritage Drive	296,290	199,717	296,290	186,403
Hunter Street	205,786	120,905	205,786	112,212
Steffen Street	407,827	264,479	407,827	245,588
Leasehold improvements	229,213	206,292	229,213	194,831
Furniture and equipment	442,477	414,358	429,188	399,445
Computer equipment	94,193	49,492	83,061	35,334
Vehicles	<u>390,314</u>	<u>265,052</u>	<u>328,685</u>	<u>213,306</u>
	3,090,236	\$ 2,395,453	3,004,186	\$ 2,243,045
Less accumulated amortization	<u>2,395,453</u>		<u>2,243,045</u>	
	<u>\$ 694,783</u>		<u>\$ 761,141</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 \$2,791 (2019 - \$2,791) was received from the Province of Ontario for the replacement reserve fund and \$10,290 (2019 - \$NIL) 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, 2020

NOTE 5 LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2020</u>	<u>2019</u>
Mortgage payable - due March 1, 2023 and payable in monthly instalments of \$1,749 including interest at 2.89% per annum.	\$ <u>182,272</u>	\$ <u>197,785</u>

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

2021	\$ 15,965
2022	\$ 16,430
2023	\$ 149,877

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>2020</u>	<u>2019</u>
Balance at beginning of year	\$ 487,565	889,582
Contributions received during the year:		
Province of Ontario capital grants	13,290	30,219
Less: contributions repaid on asset disposal	-	(305,579)
Less: amounts amortized to revenue	(112,584)	(126,657)
Balance at end of year	\$ <u>388,271</u>	\$ <u>487,565</u>

Deferred Operating Contributions

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

	<u>2020</u>	<u>2019</u>
Ministry of Community and Social Services:		
Bee Successful Program Funding	\$ <u>140,374</u>	\$ <u>67,779</u>

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

NOTE 7 INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets of \$308,845 (2019 - \$343,496) 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 2020	Total 2019
Balance at beginning of year	\$ 88,575	\$ 254,921	\$ 343,496	\$ 318,163
Net revenue	7,953	20,033	27,986	25,333
Invested in capital assets	<u>(62,637)</u>	<u>-</u>	<u>(62,637)</u>	<u>-</u>
Balance at end of year	<u>\$ 33,891</u>	<u>\$ 274,954</u>	<u>\$ 308,845</u>	<u>\$ 343,496</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 2020 calendar year of 9.0% (2019 - 9.0%) of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% (2019 - 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 \$423,233 (2019 - \$398,202). These contributions were matched with identical employee contributions for both years.

Term deposits totaling \$215,866 are held as security for an available line of credit of \$267,089 as required by OMERS.

At December 31, 2019, OMERS disclosed an actuarial surplus of \$1.531 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 (2019 - \$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, 2020

NOTE 11 INTERNAL REVENUE AND EXPENDITURE TRANSACTION

Administrative fee revenue of \$2,633 (2019 - \$7,197) 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.

NOTE 12 ECONOMIC UNCERTAINTY

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak to be a pandemic. The Province of Ontario declared a state of emergency in response to public health concerns originating from the spread of COVID-19 and it remained in effect until mid-July 2020. All non-essential businesses were required to close their doors and the organization had to adjust operations by allowing management and administrative staff to work from home. The organization continues to operate under the emergency orders of Bill 195 which is currently in effect until September 22, 2020. There is a degree of uncertainty surrounding the full economic impact of the situation which continues to evolve.

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	<u>Administrative Office</u>		<u>Adaptive Services</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE:				
Contributions - Province of Ontario	\$ 8,592	\$ -	\$ 19,700	\$ 19,700
- other	-	-	15,958	-
Fundraising and donations	3,311	2,019	-	-
Membership fees	70	120	-	-
Amortization of deferred contributions related to capital assets	27,745	39,515	-	-
Interest and miscellaneous	26,525	11,451	-	-
	<u>66,243</u>	<u>53,105</u>	<u>35,658</u>	<u>19,700</u>
EXPENDITURE:				
Salaries	478,660	483,272	-	-
Employee benefits	99,607	116,138	-	-
Supplies and materials	15,458	14,907	219	491
Rent	3,679	3,679	-	-
Utilities and taxes	4,893	4,413	-	-
Repairs and maintenance	1,352	17,525	2,495	-
Insurance	5,362	5,000	-	-
Staff travel	2,655	6,266	-	-
Staff training	(1,582)	5,807	-	-
Minor furniture, equipment and rentals	313	5,172	2,800	9,301
Purchased services	21,690	56,486	22,093	7,508
Advertising and promotion	-	10,008	-	-
Miscellaneous	6,246	20,865	-	1,970
Amortization of capital assets	86,325	66,284	-	-
Overhead allocation	(789,161)	(758,287)	1,969	-
	<u>(64,503)</u>	<u>57,535</u>	<u>29,576</u>	<u>19,270</u>
NET REVENUE (EXPENDITURE)	<u>\$ 130,746</u>	<u>\$ (4,430)</u>	<u>\$ 6,082</u>	<u>\$ 430</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	<u>Community Access Supports</u>		<u>Community Respite Supports</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE:				
Contributions - Province of Ontario	\$ 1,549,206	\$ 1,545,950	\$ 162,312	\$ 162,312
- other	17,350	27,130	-	-
Interest and miscellaneous	-	-	24	191
Gain on asset disposal	2,306	6,814	-	-
	<u>1,568,862</u>	<u>1,579,894</u>	<u>162,336</u>	<u>162,503</u>
EXPENDITURE:				
Salaries	919,793	983,751	9,717	16,596
Employee benefits	189,683	196,128	3,160	3,015
Supplies and materials	10,101	24,191	943	1,058
Rent	12,848	12,848	7,187	187
Utilities and taxes	11,992	11,956	2,166	1,001
Repairs and maintenance	3,802	9,979	11	2,664
Insurance	11,159	8,201	343	106
Vehicle operating	14,532	11,914	35	-
Staff travel	30,500	23,518	434	76
Staff training	8,877	15,780	904	1,027
Minor furniture, equipment and rentals	1,702	14,582	1	1,572
Purchased services	104,671	109,960	82,511	108,453
Advertising and promotion	525	90	51	156
Overhead allocation	161,837	157,617	16,278	16,249
	<u>1,482,022</u>	<u>1,580,515</u>	<u>123,741</u>	<u>152,160</u>
NET REVENUE (EXPENDITURE)	<u>\$ 86,840</u>	<u>\$ (621)</u>	<u>\$ 38,595</u>	<u>\$ 10,343</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	<u>Adult Living Supports</u>		<u>Associate Living Supports</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE:				
Contributions - Province of Ontario	\$ <u>1,063,780</u>	\$ <u>936,091</u>	\$ <u>199,622</u>	\$ <u>199,622</u>
EXPENDITURE:				
Salaries	541,469	485,552	18,526	19,408
Employee benefits	110,546	124,251	5,215	5,027
Supplies and materials	5,475	11,212	1,164	1,494
Rent	7,774	6,424	2,245	1,245
Utilities and taxes	7,538	6,873	664	712
Repairs and maintenance	(408)	6,057	344	1,124
Insurance	3,741	3,286	535	577
Vehicle operating	103	-	4	-
Staff travel	19,371	12,604	653	97
Staff training	5,456	8,161	1,168	1,337
Minor furniture, equipment and rentals	462	4,266	-	142
Purchased services	133,750	148,839	105,797	147,377
Advertising and promotion	300	913	66	201
Overhead allocation	<u>100,930</u>	<u>93,609</u>	<u>20,018</u>	<u>19,962</u>
	<u>936,507</u>	<u>912,047</u>	<u>156,399</u>	<u>198,703</u>
NET REVENUE	\$ <u>127,273</u>	\$ <u>24,044</u>	\$ <u>43,223</u>	\$ <u>919</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	<u>Group Living Supports</u>		<u>Dedicated Housing Support</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE:				
Contributions - Province of Ontario	\$ 4,640,237	\$ 4,621,832	\$ 38,646	\$ 46,735
- other	-	2,940	-	-
Rental income	111,950	113,050	13,344	11,809
Amortization of deferred contributions related to capital assets	84,839	87,142	-	-
Interest and miscellaneous	-	-	1,577	1,174
	<u>4,837,026</u>	<u>4,824,964</u>	<u>53,567</u>	<u>59,718</u>
EXPENDITURE:				
Salaries	3,541,428	3,199,185	2,361	-
Employee benefits	680,540	616,471	444	-
Supplies and materials	34,912	31,135	1,582	-
Rent	50,642	54,643	-	-
Utilities and taxes	68,083	68,460	13,315	11,238
Repairs and maintenance	84,063	141,185	24,613	17,411
Insurance	31,435	33,846	4,863	4,850
Vehicle operating	24,981	26,146	1,667	-
Staff travel	30,706	12,715	-	-
Staff training	23,397	30,083	-	-
Minor furniture, equipment and rentals	9,488	10,779	1,914	-
Purchased services	112,205	104,926	6,709	5,792
Advertising and promotion	1,221	3,719	-	-
Amortization of capital assets	88,042	96,053	-	-
Interest on long-term debt	-	-	5,441	6,125
Overhead allocation	481,991	462,165	-	-
	<u>5,263,134</u>	<u>4,891,511</u>	<u>62,909</u>	<u>45,416</u>
NET (EXPENDITURE) REVENUE	<u>\$ (426,108)</u>	<u>\$ (66,547)</u>	<u>\$ (9,342)</u>	<u>\$ 14,302</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	March of Dimes		SPI Fund	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE:				
Contributions - other	\$ <u>360,863</u>	\$ <u>208,077</u>	\$ <u>15,987</u>	\$ <u>22,150</u>
EXPENDITURE				
Salaries	214,867	124,153	4,560	-
Employee benefits	26,984	10,484	1,064	-
Supplies and materials	1,335	2,044	-	889
Vehicle operating	897	-	-	-
Staff travel	5,013	-	2,927	-
Staff training	-	-	800	5,826
Purchased services	143,076	71,064	498	15,435
Overhead allocation	-	-	6,138	-
	<u>392,172</u>	<u>207,745</u>	<u>15,987</u>	<u>22,150</u>
NET (EXPENDITURE) REVENUE	\$ <u>(31,309)</u>	\$ <u>332</u>	\$ <u>-</u>	\$ <u>-</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	<u>Nevada Fundraising</u>		<u>Fundraising and Bequests</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE:				
Fundraising and donations	16,849	18,192	28,796	24,801
Membership fees	-	-	395	540
Interest and miscellaneous	<u>457</u>	<u>376</u>	<u>-</u>	<u>-</u>
	<u>17,306</u>	<u>18,568</u>	<u>29,191</u>	<u>25,341</u>
EXPENDITURE:				
Supplies and materials	7,735	10,471	9,158	8,105
Purchased services	<u>1,618</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>9,353</u>	<u>10,471</u>	<u>9,158</u>	<u>8,105</u>
NET REVENUE	<u>\$ 7,953</u>	<u>\$ 8,097</u>	<u>\$ 20,033</u>	<u>\$ 17,236</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	<u>Bee Successful</u>		<u>Outcomes</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE:				
Contributions - Province of Ontario	\$ 64,405	\$ 25,221	\$ -	\$ -
- Other	4,430	2,563	-	-
Fundraising and donations	-	-	490	-
Interest and miscellaneous	-	-	3,742	7,944
	<u>68,835</u>	<u>27,784</u>	<u>4,232</u>	<u>7,944</u>
EXPENDITURE:				
Salaries	50,963	18,765	-	-
Employee benefits	9,825	776	-	-
Supplies and materials	-	69	25	755
Rent	-	1,000	-	-
Utilities and taxes	-	572	285	-
Staff travel	2,522	1,897	-	-
Staff training	1,158	575	-	50
Minor furniture, equipment, and rentals	-	-	1,108	-
Purchased services	-	2,036	2,814	7,139
Advertising and promotion	4,367	2,094	-	-
	<u>68,835</u>	<u>27,784</u>	<u>4,232</u>	<u>7,944</u>
NET REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2020

	<u>Valley Housing</u>	
	<u>2020</u>	<u>2019</u>
REVENUE:		
Contributions - Province of Ontario	\$ -	\$ 86,846
EXPENDITURE:		
Salaries	-	53,676
Employee benefits	-	10,289
Supplies and materials	-	1,435
Staff travel	-	690
Minor furniture, equipment, and rentals	-	1,462
Purchased services	-	3,750
Overhead allocation	-	8,685
	-	<u>79,987</u>
NET REVENUE	<u>\$ -</u>	<u>\$ 6,859</u>

(Unaudited)

Welch LLP

An Independent Member of BKR International