

## **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, 2021, 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, 2021 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.

#### *Emphasis of Matter - Comparative Information*

We draw attention to Note 3 of the financial statements which explains that certain comparative information presented for the year ended March 31, 2020 has been restated. Our opinion is not modified in respect of this matter.

#### *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 18, 2021

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, 2021**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,899,335	\$ 1,228,294
Accounts receivable	187,851	129,977
Prepaid expenses	39,691	35,780
Receivable from the replacement reserve fund	-	4,102
	<u>2,126,877</u>	<u>1,398,153</u>
<b>CAPITAL ASSETS (Note 4)</b>	<u>561,963</u>	<u>694,783</u>
<b>NET ASSETS OF THE REPLACEMENT RESERVE FUND (Note 5)</b>		
Cash and cash equivalents	113,856	116,578
Due from (to) general fund	<u>2,331</u>	<u>(4,102)</u>
	<u>116,187</u>	<u>112,476</u>
	<u>\$ 2,805,027</u>	<u>\$ 2,205,412</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 1,231,674	\$ 989,452
Government remittances payable	130	-
Long-term debt payable within one year	16,430	15,514
Owing to replacement reserve fund	<u>2,331</u>	<u>-</u>
	<u>1,250,565</u>	<u>1,004,966</u>
<b>LONG-TERM DEBT (Note 6)</b>	166,307	182,272
Less amount due within one year	<u>16,430</u>	<u>15,514</u>
	<u>149,877</u>	<u>166,758</u>
<b>DEFERRED CONTRIBUTIONS (Note 7)</b>	<u>485,690</u>	<u>528,645</u>
<b>NET ASSETS (DEFICIT)</b>		
Replacement reserve fund (Note 5)	116,187	112,476
Internally restricted (Note 8)	531,577	415,455
Capital fund	94,620	124,240
Unrestricted	<u>176,511</u>	<u>(147,128)</u>
	<u>918,895</u>	<u>505,043</u>
	<u>\$ 2,805,027</u>	<u>\$ 2,205,412</u>

Approved by the Board:

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

(See accompanying notes)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>		
Contributions - Province of Ontario	\$ 8,969,042	\$ 7,746,500
- other	425,076	414,588
Rental income	118,765	125,294
Nevada fundraising	14,162	16,849
Fundraising and donations	103,617	139,206
Amortization of deferred contributions related to capital assets	87,236	112,584
Membership fees	30	465
Interest and miscellaneous	26,527	29,692
Gain on asset disposal	-	2,306
	<u>9,744,455</u>	<u>8,587,484</u>
<b>EXPENDITURE:</b>		
Salaries	6,466,088	5,782,344
Employee benefits	1,300,817	1,127,068
Supplies and materials	106,640	88,107
Rent	111,746	84,374
Utilities and taxes	103,750	108,937
Repairs and maintenance	144,257	116,272
Insurance	65,258	57,438
Vehicle operating	30,997	42,219
Staff travel	31,476	94,781
Staff training	41,458	40,178
Minor furniture, equipment, and rentals	39,604	17,788
Purchased services	715,509	734,799
Advertising and promotion	1,855	6,530
Miscellaneous	6,229	6,246
Amortization of capital assets	159,930	174,367
Interest on long-term debt	4,989	5,441
	<u>9,330,603</u>	<u>8,486,889</u>
<b>NET REVENUE</b>	<u>\$ 413,852</u>	<u>\$ 100,595</u>

(See accompanying notes)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**STATEMENT OF CHANGES IN NET ASSETS (DEFICIT)**  
**YEAR ENDED MARCH 31, 2021**

	Replacement Reserve Fund	Internally Restricted	Capital Fund	Unrestricted	2021	2020
Net assets (deficit) at beginning of year	\$ 112,476	\$ 415,455	\$ 124,240	\$ (147,128)	\$ 505,043	\$ 404,448
Net (expenditure) revenue	3,711	126,156	(56,729)	340,714	413,852	100,595
Invested in capital assets	-	(10,034)	27,109	(17,075)	-	-
Net assets at end of year	\$ 116,187	\$ 531,577	\$ 94,620	\$ 176,511	\$ 918,895	\$ 505,043

(See accompanying notes)

**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Net revenue	\$ 413,852	\$ 100,595
Adjustments for:		
Amortization of capital assets	159,930	174,367
Amortization of deferred contributions related to capital assets	(87,236)	(112,584)
Gain on asset disposal	-	(2,306)
Net (revenue) expenditure of replacement reserve fund	<u>(3,711)</u>	<u>5,921</u>
	482,835	165,993
Changes in non-cash working capital components:		
Accounts receivable	(57,874)	(5,115)
Prepaid expenses	(3,911)	2,734
Accounts payable and accrued liabilities	242,221	(536)
Government remittances payable	130	(8,887)
Owing to replacement reserve fund	6,433	(7,310)
Deferred operating contributions	<u>44,281</u>	<u>72,595</u>
	<u>714,115</u>	<u>219,474</u>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		
Purchase of capital assets	(27,109)	(113,497)
Net proceeds on disposal of capital asset	<u>-</u>	<u>7,795</u>
	<u>(27,109)</u>	<u>(105,702)</u>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		
Repayment of long-term debt	(15,965)	(15,513)
Deferred contributions related to capital assets	<u>-</u>	<u>13,290</u>
	<u>(15,965)</u>	<u>(2,223)</u>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	671,041	111,549
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>1,228,294</u>	<u>1,116,745</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 1,899,335</u>	<u>\$ 1,228,294</u>
Supplementary information:		
(a) Cash and cash equivalents consists of the following:		
Cash	\$ 1,681,850	\$ 771,155
Term deposits	<u>217,485</u>	<u>457,139</u>
	<u>\$ 1,899,335</u>	<u>\$ 1,228,294</u>

(See accompanying notes)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2021**

**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, 2021**

**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, 2021.

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, 2021**

**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 PRIOR PERIOD ADJUSTMENTS**

The prior year's financial information has been restated to reflect an error related to the timing of revenue recognition for fundraising revenues received over the past several years. Fundraising proceeds had been deferred for future costs however these were internally imposed restrictions rather than external restricted and are therefore required to be recognized as revenue in the year received.

The effect of the prior period adjustment has reduced accounts payable and accrued liabilities and increased the internally restricted net assets by \$106,609 on the Statement of Financial Position as at March 31, 2020, and increased fundraising and donations revenue and net revenue by the same amount on the Statement of Operations.

**NOTE 4 CAPITAL ASSETS**

Capital assets and accumulated amortization consist of the following:

	2021		2020	
	<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	326,951	456,695	307,718
Heritage Drive	296,290	213,032	296,290	199,717
Hunter Street	205,786	129,597	205,786	120,905
Steffen Street	407,827	283,370	407,827	264,479
Leasehold improvements	229,213	217,752	229,213	206,292
Furniture and equipment	442,477	429,270	442,477	414,358
Computer equipment	121,302	69,072	94,193	49,492
Vehicles	390,314	318,898	390,314	265,052
	<u>3,117,345</u>	<u>\$ 2,555,382</u>	<u>3,090,236</u>	<u>\$ 2,395,453</u>
Less accumulated amortization	<u>2,555,382</u>		<u>2,395,453</u>	
	<u>\$ 561,963</u>		<u>\$ 694,783</u>	

**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2021**

**NOTE 5 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 (2020 - \$2,791) was received from the Province of Ontario for the replacement reserve fund and \$NIL (2020 - \$10,290) was spent from the reserve fund for repairs and maintenance as approved by the Ministry.

**NOTE 6 LONG-TERM DEBT**

Long-term debt consists of a mortgage payable due March 1, 2023 and repayable in monthly instalments of \$1,749 including interest at 2.89% 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:

2022	\$	16,430
2023	\$	149,877

**NOTE 7 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>2021</u>	<u>2020</u>
Balance at beginning of year	\$ 388,271	\$ 487,565
Contributions received during the year:		
Province of Ontario capital grants	-	13,290
Less: amounts amortized to revenue	<u>(87,236)</u>	<u>(112,584)</u>
Balance at end of year	<u>301,035</u>	<u>388,271</u>

**Deferred operating contributions**

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

Ministry of Community and Social Services:

Bee Successful Program Funding	179,255	140,374
Partner Facility Renewal	<u>5,400</u>	<u>-</u>
	<u>184,655</u>	<u>140,374</u>
	<u>\$ 485,690</u>	<u>\$ 528,645</u>

**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2021**

**NOTE 8 INTERNALLY RESTRICTED NET ASSETS**

Internally restricted net assets of \$531,577 (2020 - \$415,455) 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	Outcomes	Total 2021	Total 2020
Balance at beginning of year	\$ 33,891	\$ 274,954	\$ 106,609	\$ 415,455	\$ 343,496
Net (expenditure) revenue	(888)	119,538	7,506	126,156	134,596
Invested in capital assets	<u>(10,034)</u>	<u>-</u>	<u>-</u>	<u>(10,034)</u>	<u>(62,637)</u>
Balance at end of year	<u>\$ 22,969</u>	<u>\$ 394,492</u>	<u>\$ 114,115</u>	<u>\$ 531,577</u>	<u>\$ 415,455</u>

**NOTE 9 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 10 PENSION PLAN**

The organization is required to make current service contributions to OMERS for the 2021 calendar year of 9.0% (2020 - 9.0%) of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% (2020 - 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 \$488,766 (2020 - \$423,233). These contributions were matched with identical employee contributions for both years.

Term deposits totaling \$217,485 are held as security for an available line of credit of \$297,182 as required by OMERS.

At December 31, 2020, OMERS disclosed an actuarial deficit of \$7.655 billion.

**NOTE 11 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 (2020 - \$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, 2021**

**NOTE 12 INTERNAL REVENUE AND EXPENDITURE TRANSACTION**

Administrative fee revenue of \$37,301 (2020 - \$2,633) 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 13 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 July 2021. 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 August 18, 2021. 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, 2021**

	<u>Administrative Office</u>		<u>Adaptive Services</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ 80,916	\$ 8,592	\$ 19,700	\$ 19,700
- other	-	-	10,219	15,958
Fundraising and donations	923	3,311	-	-
Membership fees	30	70	-	-
Amortization of deferred contributions related to capital assets	17,538	27,745	-	-
Interest and miscellaneous	5,346	26,525	-	-
	<u>104,753</u>	<u>66,243</u>	<u>29,919</u>	<u>35,658</u>
<b>EXPENDITURE:</b>				
Salaries	383,696	478,660	-	-
Employee benefits	94,851	99,607	-	-
Supplies and materials	65,295	15,458	-	219
Rent	-	3,679	-	-
Utilities and taxes	52	4,893	-	-
Repairs and maintenance	4,371	1,352	-	2,495
Insurance	3,279	5,362	-	-
Staff travel	1,830	2,655	-	-
Staff training	1,542	(1,582)	9,035	-
Minor furniture, equipment and rentals	6,309	313	2,403	2,800
Purchased services	27,009	21,690	4,216	22,093
Advertising and promotion	369	-	-	-
Miscellaneous	6,077	6,246	-	-
Amortization of capital assets	81,539	86,325	-	-
Overhead allocation	(816,923)	(789,161)	1,970	1,969
	<u>(140,704)</u>	<u>(64,503)</u>	<u>17,624</u>	<u>29,576</u>
<b>NET REVENUE</b>	<u>\$ 245,457</u>	<u>\$ 130,746</u>	<u>\$ 12,295</u>	<u>\$ 6,082</u>

(Unaudited)

**Welch** LLP

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2021**

	<u>Community Access Supports</u>		<u>Community Respite Supports</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ 1,823,152	\$ 1,549,206	\$ 179,924	\$ 162,312
- other	12,500	17,350	-	-
Interest and miscellaneous	-	-	20,065	24
Gain on asset disposal	-	2,306	-	-
	<u>1,835,652</u>	<u>1,568,862</u>	<u>199,989</u>	<u>162,336</u>
<b>EXPENDITURE:</b>				
Salaries	898,230	919,793	9,250	9,717
Employee benefits	195,099	189,683	5,391	3,160
Supplies and materials	7,483	10,101	407	943
Rent	23,122	12,848	1,621	7,187
Utilities and taxes	7,559	11,992	1,014	2,166
Repairs and maintenance	4,328	3,802	313	11
Insurance	3,595	11,159	3,595	343
Vehicle operating	12,546	14,532	128	35
Staff travel	8,603	30,500	(171)	434
Staff training	6,444	8,877	785	904
Minor furniture, equipment and rentals	3,191	1,702	152	1
Purchased services	125,439	104,671	79,471	82,511
Advertising and promotion	284	525	39	51
Overhead allocation	180,163	161,837	16,236	16,278
	<u>1,476,086</u>	<u>1,482,022</u>	<u>118,231</u>	<u>123,741</u>
<b>NET REVENUE</b>	<u>\$ 359,566</u>	<u>\$ 86,840</u>	<u>\$ 81,758</u>	<u>\$ 38,595</u>

(Unaudited)

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An Independent Member of BKR International

**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2021**

	<u>Adult Living Supports</u>		<u>Associate Living Supports</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ <u>1,007,258</u>	\$ <u>1,063,780</u>	\$ <u>236,645</u>	\$ <u>199,622</u>
<b>EXPENDITURE:</b>				
Salaries	550,144	541,469	24,953	18,526
Employee benefits	122,418	110,546	6,318	5,215
Supplies and materials	1,802	5,475	673	1,164
Rent	15,722	7,774	1,559	2,245
Utilities and taxes	6,914	7,538	943	664
Repairs and maintenance	2,106	(408)	301	344
Insurance	3,595	3,741	3,595	535
Vehicle operating	567	103	123	4
Staff travel	7,626	19,371	(54)	653
Staff training	3,474	5,456	755	1,168
Minor furniture, equipment and rentals	670	463	146	-
Purchased services	109,433	133,750	118,228	105,797
Advertising and promotion	171	299	37	66
Overhead allocation	<u>93,624</u>	<u>100,930</u>	<u>19,968</u>	<u>20,018</u>
	<u>918,266</u>	<u>936,507</u>	<u>177,545</u>	<u>156,399</u>
<b>NET REVENUE</b>	\$ <u>88,992</u>	\$ <u>127,273</u>	\$ <u>59,100</u>	\$ <u>43,223</u>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2021**

	<u>Group Living Supports</u>		<u>Dedicated Housing Support</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ 5,485,314	\$ 4,640,237	\$ 46,715	\$ 38,646
- other	6,110	-	-	-
Rental income	101,690	111,950	17,075	13,344
Amortization of deferred contributions related to capital assets	69,698	84,839	-	-
Interest and miscellaneous	-	-	920	1,577
	<u>5,662,812</u>	<u>4,837,026</u>	<u>64,710</u>	<u>53,567</u>
<b>EXPENDITURE:</b>				
Salaries	4,375,786	3,541,429	2,566	2,361
Employee benefits	828,879	680,540	483	444
Supplies and materials	11,821	34,911	187	1,582
Rent	65,699	50,643	3,150	-
Utilities and taxes	71,940	68,083	14,297	13,315
Repairs and maintenance	82,369	84,063	50,241	24,613
Insurance	40,820	31,435	6,779	4,863
Vehicle operating	17,492	24,982	141	1,667
Staff travel	8,376	30,705	-	-
Staff training	19,000	23,397	-	-
Minor furniture, equipment and rentals	11,980	9,487	-	1,914
Purchased services	131,653	112,205	6,225	6,708
Advertising and promotion	934	1,221	-	-
Amortization of capital assets	78,391	88,042	-	-
Interest on long-term debt	-	-	4,989	5,442
Overhead allocation	489,890	481,991	3,876	-
	<u>6,235,030</u>	<u>5,263,134</u>	<u>92,934</u>	<u>62,909</u>
<b>NET EXPENDITURE</b>	<b>\$ (572,218)</b>	<b>\$ (426,108)</b>	<b>\$ (28,224)</b>	<b>\$ (9,342)</b>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2021**

	March of Dimes		SPI Fund	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>				
Contributions - other	\$ <u>373,005</u>	\$ <u>360,863</u>	\$ <u>23,242</u>	\$ <u>15,987</u>
<b>EXPENDITURE</b>				
Salaries	160,323	214,867	-	4,560
Employee benefits	35,525	26,984	-	1,064
Supplies and materials	-	1,335	-	-
Vehicle operating	-	897	-	-
Staff travel	4,887	5,013	-	2,927
Staff training	-	-	-	800
Minor furniture, equipment, and rentals	6,629	-	-	-
Purchased services	147,913	143,076	-	498
Overhead allocation	-	-	-	6,138
	<u>355,277</u>	<u>392,172</u>	<u>-</u>	<u>15,987</u>
<b>NET REVENUE (EXPENDITURE)</b>	\$ <u>17,728</u>	\$ <u>(31,309)</u>	\$ <u>23,242</u>	\$ <u>-</u>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2021**

	<u>Nevada Fundraising</u>		<u>Fundraising and Bequests</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>				
Fundraising and donations	\$ 14,162	\$ 16,849	\$ 92,449	\$ 28,796
Membership fees	-	-	-	395
Interest and miscellaneous	196	457	37,301	-
	<u>14,358</u>	<u>17,306</u>	<u>129,750</u>	<u>29,191</u>
<b>EXPENDITURE:</b>				
Supplies and materials	7,436	7,735	10,212	9,158
Utilities and taxes	468	-	-	-
Minor furniture, equipment, and rentals	7,190	-	-	-
Purchased services	-	1,618	-	-
Miscellaneous	152	-	-	-
	<u>15,246</u>	<u>9,353</u>	<u>10,212</u>	<u>9,158</u>
<b>NET (EXPENDITURE) REVENUE</b>	<u>\$ (888)</u>	<u>\$ 7,953</u>	<u>\$ 119,538</u>	<u>\$ 20,033</u>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2021**

	<u>Bee Successful</u>		<u>Outcomes</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ 89,418	\$ 64,405	\$ -	\$ -
- Other	-	4,430	-	-
Fundraising and donations	-	-	10,245	107,099
Interest and miscellaneous	-	-	-	3,742
	<u>89,418</u>	<u>68,835</u>	<u>10,245</u>	<u>110,841</u>
<b>EXPENDITURE:</b>				
Salaries	61,140	50,963	-	-
Employee benefits	11,853	9,825	-	-
Supplies and materials	-	-	1,324	25
Rent	873	-	-	-
Utilities and taxes	563	-	-	285
Repairs and maintenance	168	-	60	-
Staff travel	379	2,522	-	-
Staff training	423	1,158	-	-
Minor furniture, equipment, and rentals	64	-	870	1,108
Purchased services	2,738	-	485	2,814
Advertising and promotion	21	4,367	-	-
Overhead allocation	11,196	-	-	-
	<u>89,418</u>	<u>68,835</u>	<u>2,739</u>	<u>4,232</u>
<b>NET REVENUE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,506</u>	<u>\$ 106,609</u>

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