

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, 2022, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2022 and the results of its operations, changes in net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario
July 12, 2022

DRAFT**COMMUNITY LIVING UPPER OTTAWA VALLEY**

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

STATEMENT OF FINANCIAL POSITION**MARCH 31, 2022**

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,112,432	\$ 1,899,335
Accounts receivable	162,141	187,851
Prepaid expenses	42,326	39,691
	<u>2,316,899</u>	<u>2,126,877</u>
CAPITAL ASSETS (Note 3)	<u>617,873</u>	<u>561,963</u>
NET ASSETS OF THE REPLACEMENT RESERVE FUND (Note 4)		
Cash and cash equivalents	119,553	113,856
Due from general fund	9,601	2,331
	<u>129,154</u>	<u>116,187</u>
	<u>\$ 3,063,926</u>	<u>\$ 2,805,027</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 1,267,790	\$ 1,231,674
Government remittances payable	-	130
Long-term debt payable within one year	149,877	16,430
Owing to replacement reserve fund	9,601	2,331
	<u>1,427,268</u>	<u>1,250,565</u>
LONG-TERM DEBT (Note 5)	149,877	166,307
Less amount due within one year	<u>149,877</u>	<u>16,430</u>
	<u>-</u>	<u>149,877</u>
DEFERRED CONTRIBUTIONS (Note 6)	<u>665,127</u>	<u>485,690</u>
TOTAL LIABILITIES	<u>2,092,395</u>	<u>1,886,132</u>
NET ASSETS		
Replacement reserve fund (Note 4)	129,154	116,187
Internally restricted (Note 7)	566,365	531,577
Capital fund	62,665	94,620
Unrestricted	<u>213,347</u>	<u>176,511</u>
	<u>971,531</u>	<u>918,895</u>
	<u>\$ 3,063,926</u>	<u>\$ 2,805,027</u>

Approved by the Board:

E. Neigel _____ Director

A. Munro _____ Director

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2022

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	<u>2022</u>	<u>2021</u>
REVENUE:		
Contributions - Province of Ontario	\$ 8,873,499	\$ 8,969,042
- other	308,744	425,076
Rental income	129,141	118,765
Nevada fundraising	10,239	14,162
Fundraising and donations	22,592	103,617
Amortization of deferred contributions related to capital assets	81,005	87,236
Membership fees	100	30
Interest and miscellaneous	37,196	26,527
Gain on asset disposal	9,711	-
	<u>9,472,227</u>	<u>9,744,455</u>
EXPENDITURE:		
Salaries	6,508,984	6,466,088
Employee benefits	1,295,963	1,300,817
Supplies and materials	69,672	106,640
Rent	106,777	111,746
Utilities and taxes	98,414	103,750
Repairs and maintenance	147,939	144,257
Insurance	67,707	65,258
Vehicle operating	40,885	30,997
Staff travel	40,618	31,476
Staff training	80,949	41,458
Minor furniture, equipment, and rentals	29,302	39,604
Purchased services	740,778	715,509
Advertising and promotion	30,607	1,855
Interest and bank charges	6,992	6,229
Interest on long-term debt	4,523	4,989
Amortization of capital assets	149,481	159,930
	<u>9,419,591</u>	<u>9,330,603</u>
NET REVENUE	<u>\$ 52,636</u>	<u>\$ 413,852</u>

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2022

	<u>Replacement Reserve Fund</u>	<u>Internally Restricted</u>	<u>Capital Fund</u>	<u>Unrestricted</u>	<u>2022</u>	<u>2021</u>
Net assets at beginning of year	\$ 116,187	\$ 531,577	\$ 94,620	\$ 176,511	\$ 918,895	\$ 505,043
Net revenue (expenditure)	12,967	34,788	(52,045)	56,926	52,636	413,852
Invested in capital assets	<u>-</u>	<u>-</u>	<u>20,090</u>	<u>(20,090)</u>	<u>-</u>	<u>-</u>
Net assets at end of year	\$ <u>129,154</u>	\$ <u>566,365</u>	\$ <u>62,665</u>	\$ <u>213,347</u>	\$ <u>971,531</u>	\$ <u>918,895</u>

(See accompanying notes)

COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2022

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	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net revenue	\$ 52,636	\$ 413,852
Adjustments for:		
Amortization of capital assets	149,481	159,930
Amortization of deferred contributions related to capital assets	(81,005)	(87,236)
Net revenue of replacement reserve fund	<u>(12,967)</u>	<u>(3,711)</u>
	108,145	482,835
Changes in non-cash working capital components:		
Accounts receivable	25,710	(57,874)
Prepaid expenses	(2,635)	(3,911)
Accounts payable and accrued liabilities	36,116	242,221
Government remittances payable	(130)	130
Owing to replacement reserve fund	7,270	6,433
Deferred operating contributions	<u>75,141</u>	<u>44,281</u>
	<u>249,617</u>	<u>714,115</u>
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of capital assets	<u>(205,391)</u>	<u>(27,109)</u>
	<u>(205,391)</u>	<u>(27,109)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayment of long-term debt	(16,430)	(15,965)
Deferred contributions related to capital assets	<u>185,301</u>	<u>-</u>
	<u>168,871</u>	<u>(15,965)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	213,097	671,041
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,899,335</u>	<u>1,228,294</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,112,432</u>	<u>\$ 1,899,335</u>
Supplementary information:		
(a) Cash and cash equivalents consists of the following:		
Cash	\$ 1,573,820	\$ 1,681,850
Term deposits	<u>538,612</u>	<u>217,485</u>
	<u>\$ 2,112,432</u>	<u>\$ 1,899,335</u>

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2022

NOTE 1 ORGANIZATION AND PURPOSE

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

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

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

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

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

Cash and cash equivalents

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

Capital assets and amortization

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

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

Contributed materials

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

Compensated absences

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

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2022

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Revenue recognition

Under several provincial acts and the regulations thereto, the organization is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Children, Community and Social Services. These financial statements reflect agreed funding arrangements approved by the Ministry with respect to the year ended March 31, 2022.

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, 2022

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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:

	<u>2022</u>		<u>2021</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Real Estate				
Dedicated Housing Support Program	\$ 411,982	\$ 411,982	\$ 567,441	\$ 567,440
New Places to Live	456,695	346,183	456,695	326,951
Heritage Drive	296,290	226,346	296,290	213,032
Hunter Street	205,786	138,290	205,786	129,597
Steffen Street	407,827	302,262	407,827	283,370
Leasehold improvements	229,213	229,213	229,213	217,752
Furniture and equipment	442,477	435,945	442,477	429,270
Computer equipment	123,622	74,899	121,302	69,072
Vehicles	358,157	230,281	390,314	318,898
Vehicle not yet amortized	81,225	-	-	-
	<u>3,013,274</u>	<u>\$ 2,395,401</u>	<u>3,117,345</u>	<u>\$ 2,555,382</u>
Less accumulated amortization	<u>2,395,401</u>		<u>2,555,382</u>	
	<u>\$ 617,873</u>		<u>\$ 561,963</u>	

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2022

NOTE 4 REPLACEMENT RESERVE FUND

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

During the year funding of \$2,791 (2021 - \$2,791) was received from the Ministry for the replacement reserve fund and \$NIL (2021 - \$NIL) was spent from the reserve fund for repairs and maintenance as approved by the Ministry.

NOTE 5 LONG-TERM DEBT

Long-term debt consists of a mortgage payable due March 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.

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>2022</u>	<u>2021</u>
Balance at beginning of year	\$ 301,035	\$ 388,271
Ministry capital contributions during the year	185,301	-
Less: amounts amortized to revenue	<u>(81,005)</u>	<u>(87,236)</u>
Balance at end of year	<u>405,331</u>	<u>301,035</u>

Deferred operating contributions

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

Ministry of Children, Community and Social Services:

Bee successful program funding	231,530	179,255
Community support services funding	28,266	-
Partner facility renewal	<u>-</u>	<u>5,400</u>
	<u>259,796</u>	<u>184,655</u>
	<u>\$ 665,127</u>	<u>\$ 485,690</u>

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2022

NOTE 7 INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets of \$566,365 (2021 - \$531,577) represents fundraising, bequests and donations designated by the board of directors to be applied towards expenditures in future years. This internally restricted amount is not available for unrestricted purposes without approval of the board of directors and is comprised of the following:

	<u>Nevada</u> <u>Fundraising</u>	<u>Fundraising/</u> <u>Bequests</u>	<u>Outcomes</u>	<u>Total</u> <u>2022</u>	<u>Total</u> <u>2021</u>
Balance at beginning of year	\$ 22,970	\$ 394,492	\$ 114,115	\$ 531,577	\$ 415,455
Net revenue	406	10,541	23,841	34,788	126,156
Invested in capital assets	-	-	-	-	(10,034)
Balance at end of year	\$ 23,376	\$ 405,033	\$ 137,956	\$ 566,365	\$ 531,577

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 2022 calendar year of 9.0% (2021 - 9.0%) of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% (2021 - 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 \$479,400 (2021 - \$488,766). These contributions were matched with identical employee contributions for both years.

Term deposits totaling \$321,855 are held as security for an available line of credit of \$321,619 as required by OMERS.

At December 31, 2021, OMERS disclosed an actuarial deficit of \$69 million.

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 (2021 - \$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, 2022

NOTE 11 INTERNAL REVENUE AND EXPENDITURE TRANSACTION

Administrative fee revenue of \$27,660 (2021 - \$37,301) reported as interest and miscellaneous revenue in the Supplementary Schedule of Operations - By Program for Outcomes 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. 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, 2022

	<u>Administrative Office</u>		<u>Community Accommodation</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
REVENUE:				
Contributions - Province of Ontario	\$ 67,740	\$ 80,916	\$ 6,839,830	\$ 6,729,217
- other	-	-	3,845	6,110
Rental Income	-	-	112,313	101,690
Fundraising and donations	1,307	923	-	-
Membership fees	100	30	-	-
Amortization of deferred contributions related to capital assets	6,094	17,538	74,911	69,698
Interest and miscellaneous	4,807	5,346	3,278	-
	<u>80,048</u>	<u>104,753</u>	<u>7,034,177</u>	<u>6,906,715</u>
EXPENDITURE:				
Salaries	333,875	383,696	5,055,033	4,950,883
Employee benefits	68,900	94,851	987,245	957,615
Supplies and materials	13,889	65,295	18,937	14,296
Rent	62,364	-	37,713	82,980
Utilities and taxes	22,892	52	58,773	79,797
Repairs and maintenance	14,491	4,371	92,721	84,776
Insurance	5,906	3,279	45,938	48,010
Vehicle operating	-	-	21,965	18,182
Staff travel	2,070	1,830	12,801	15,948
Staff training	18,787	1,542	37,470	23,229
Minor furniture, equipment and rentals	4,899	6,309	15,164	12,796
Purchased services	66,175	27,009	283,211	359,314
Advertising and promotion	29,567	369	799	1,142
Interest and bank charges	6,989	6,077	-	-
Amortization of capital assets	65,877	81,539	83,604	78,391
Overhead allocation	(625,037)	(816,923)	460,398	603,482
	<u>91,644</u>	<u>(140,704)</u>	<u>7,211,772</u>	<u>7,330,841</u>
NET (EXPENDITURE) REVENUE	\$ (11,596)	\$ 245,457	\$ (177,595)	\$ (424,126)

(Unaudited)

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2022

	<u>Community Support Services</u>		<u>Dedicated Housing Support</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
REVENUE:				
Contributions - Province of Ontario	\$ 1,818,225	\$ 2,022,776	\$ 56,964	\$ 46,715
- other	49,514	22,719	-	-
Rental income	-	-	16,828	17,075
Interest and miscellaneous	925	20,065	466	920
Gain on asset disposal	-	-	9,711	-
	<u>1,868,664</u>	<u>2,065,560</u>	<u>83,969</u>	<u>64,710</u>
EXPENDITURE:				
Salaries	951,026	907,480	1,129	2,566
Employee benefits	213,701	200,490	213	483
Supplies and materials	19,792	7,890	858	187
Rent	6,700	24,743	-	3,150
Utilities and taxes	2,336	8,573	13,447	14,297
Repairs and maintenance	6,798	4,641	33,855	50,241
Insurance	8,277	7,190	7,542	6,779
Vehicle operating	18,899	12,674	-	141
Staff travel	10,371	8,432	-	-
Staff training	24,076	16,264	-	-
Minor furniture, equipment and rentals	3,380	5,746	1,249	-
Purchased services	253,608	209,126	2,020	6,225
Advertising and promotion	226	323	-	-
Interest and bank charges	-	-	2	-
Interest on long-term debt	-	-	4,523	4,989
Overhead allocation	<u>153,241</u>	<u>198,369</u>	<u>2,852</u>	<u>3,876</u>
	<u>1,672,431</u>	<u>1,611,941</u>	<u>67,690</u>	<u>92,934</u>
NET REVENUE (EXPENDITURE)	<u>\$ 196,233</u>	<u>\$ 453,619</u>	<u>\$ 16,279</u>	<u>\$ (28,224)</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2022

	<u>March of Dimes</u>		<u>SPI Fund</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
REVENUE:				
Contributions - Province of Ontario	\$ 10,472	\$ -	\$ -	\$ -
- other	<u>255,315</u>	<u>373,005</u>	<u>-</u>	<u>23,242</u>
	<u>265,787</u>	<u>373,005</u>	<u>-</u>	<u>23,242</u>
EXPENDITURE				
Salaries	112,320	160,323	-	-
Employee benefits	13,532	35,525	-	-
Supplies and materials	90	-	-	-
Utilities and taxes	39	-	-	-
Staff travel	15,021	4,887	-	-
Minor furniture, equipment, and rentals	-	6,629	-	-
Purchased services	<u>130,258</u>	<u>147,913</u>	<u>-</u>	<u>-</u>
	<u>271,260</u>	<u>355,277</u>	<u>-</u>	<u>-</u>
NET (EXPENDITURE) REVENUE	<u>\$ (5,473)</u>	<u>\$ 17,728</u>	<u>\$ -</u>	<u>\$ 23,242</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2022

	<u>Nevada Fundraising</u>		<u>Fundraising and Bequests</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
REVENUE:				
Fundraising and donations	\$ 10,239	\$ 14,162	\$ 18,762	\$ 92,449
Interest and miscellaneous	-	196	-	37,301
	<u>10,239</u>	<u>14,358</u>	<u>18,762</u>	<u>129,750</u>
EXPENDITURE:				
Supplies and materials	5,319	7,436	8,221	10,212
Utilities and taxes	159	468	-	-
Minor furniture, equipment, and rentals	3,496	7,190	-	-
Purchased services	858	-	-	-
Interest and bank charges	1	152	-	-
	<u>9,833</u>	<u>15,246</u>	<u>8,221</u>	<u>10,212</u>
NET REVENUE (EXPENDITURE)	<u>\$ 406</u>	<u>\$ (888)</u>	<u>\$ 10,541</u>	<u>\$ 119,538</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2022

	<u>Bee Successful</u>		<u>Outcomes</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
REVENUE:				
Contributions - Province of Ontario	\$ 80,268	\$ 89,418	\$ -	\$ -
- other	70	-	-	-
Fundraising and donations	-	-	2,523	10,245
Interest and miscellaneous	60	-	27,660	-
	<u>80,398</u>	<u>89,418</u>	<u>30,183</u>	<u>10,245</u>
EXPENDITURE:				
Salaries	55,601	61,140	-	-
Employee benefits	12,372	11,853	-	-
Supplies and materials	176	-	2,390	1,324
Rent	-	873	-	-
Utilities and taxes	768	563	-	-
Repairs and maintenance	74	168	-	60
Insurance	44	-	-	-
Vehicle Operating	21	-	-	-
Staff travel	355	379	-	-
Staff training	616	423	-	-
Minor furniture, equipment, and rentals	33	64	1,081	870
Purchased services	1,777	2,738	2,871	485
Advertising and promotion	15	21	-	-
Overhead allocation	8,546	11,196	-	-
	<u>80,398</u>	<u>89,418</u>	<u>6,342</u>	<u>2,739</u>
NET REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,841</u>	<u>\$ 7,506</u>

(Unaudited)

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