

## INDEPENDENT AUDITOR'S REPORT

To the Directors of

**COMMUNITY LIVING UPPER OTTAWA VALLEY**

We have audited the accompanying financial statements of **COMMUNITY LIVING UPPER OTTAWA VALLEY**, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, changes in net assets (deficit) and cash flows for the year ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

*Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of **COMMUNITY LIVING UPPER OTTAWA VALLEY** as at March 31, 2017, and the results of its operations, changes in net assets (deficit) and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario  
August 2, 2017

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COMMUNITY LIVING UPPER OTTAWA VALLEY

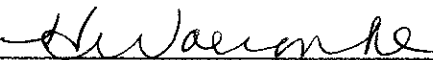
(Incorporated Without Share Capital Under the Laws of the Province of Ontario)

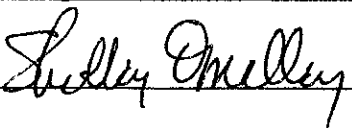
STATEMENT OF FINANCIAL POSITION

MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,004,551	\$ 973,256
Accounts receivable	92,081	84,101
Prepaid expenses	<u>31,262</u>	<u>88,444</u>
	<u>1,127,894</u>	<u>1,145,801</u>
<b>CAPITAL ASSETS (Note 3)</b>	<u>1,290,258</u>	<u>1,284,696</u>
<b>ASSETS OF THE REPLACEMENT RESERVE FUND (Note 4)</b>		
Cash and cash equivalents	98,251	101,972
Due from general fund	<u>4,828</u>	<u>2,772</u>
	<u>103,079</u>	<u>104,744</u>
	<u>\$ 2,521,231</u>	<u>\$ 2,535,241</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 828,603	\$ 954,858
Government remittances payable	6,886	5,113
Long-term debt payable within one year	235,543	22,257
Owing to replacement reserve fund	<u>4,828</u>	<u>2,772</u>
	<u>1,075,860</u>	<u>985,000</u>
<b>LONG TERM DEBT (Note 5)</b>	289,470	311,729
Less amount due within one year	<u>235,543</u>	<u>22,257</u>
	<u>53,927</u>	<u>289,472</u>
<b>DEFERRED CONTRIBUTIONS (Note 6)</b>	<u>1,027,383</u>	<u>1,015,093</u>
	<u>2,157,170</u>	<u>2,289,565</u>
<b>NET ASSETS (DEFICIT)</b>		
Replacement reserve fund (Note 4)	103,079	104,744
Internally restricted (Note 7)	293,452	273,266
Capital fund	(26,812)	(42,343)
Unrestricted	<u>(5,658)</u>	<u>(89,991)</u>
	<u>364,061</u>	<u>245,676</u>
	<u>\$ 2,521,231</u>	<u>\$ 2,535,241</u>

Approved by the Board:

H. Woermke  Director

S. O'Malley  Director

(See accompanying schedules and notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>		
Contributions - Province of Ontario	\$ 6,389,930	\$ 6,503,903
- other	355,719	203,436
Rental income	161,497	150,480
Nevada fundraising	19,087	27,198
Fundraising and donations	27,337	34,186
Amortization of deferred contributions related to capital assets	137,801	110,434
Membership fees	660	830
Interest and miscellaneous	15,917	10,437
Gain on asset disposal	1,245	175,938
	<u>7,109,193</u>	<u>7,216,842</u>
<b>EXPENDITURE:</b>		
Salaries	4,359,559	4,274,906
Employee benefits	834,244	767,857
Supplies and materials	249,742	257,255
Rent	87,973	61,530
Utilities and taxes	107,657	123,779
Repairs and maintenance	267,186	245,955
Insurance	52,103	40,793
Vehicle operating	47,401	32,051
Staff travel	58,233	56,727
Staff training	89,970	103,631
Minor furniture, equipment, and rentals	13,445	53,329
Purchased services	602,702	823,734
Advertising and promotion	-	1,470
Miscellaneous	28,956	9,681
Amortization of capital assets	185,715	153,263
Interest on long-term debt	5,922	32,371
	<u>6,990,808</u>	<u>7,038,332</u>
<b>NET REVENUE</b>	<b><u>\$ 118,385</u></b>	<b><u>\$ 178,510</u></b>

(See accompanying schedules and notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY  
STATEMENT OF CHANGES IN NET ASSETS (DEFICIT)  
YEAR ENDED MARCH 31, 2017

	Replacement Reserve Fund	Internally Restricted	Capital Fund	Unrestricted	<u>2017</u>	<u>2016</u>
Net assets (deficit) at beginning of year	\$ 104,744	\$ 273,266	\$ (42,343)	\$ (89,991)	\$ 245,676	\$ 67,166
Net revenue (expenditure)	(1,665)	20,186	(25,655)	125,519	118,385	178,510
Invested in capital assets	-	-	41,186	(41,186)	-	-
Net assets (deficit) at end of year	<u>\$ 103,079</u>	<u>\$ 293,452</u>	<u>\$ (26,812)</u>	<u>\$ (5,658)</u>	<u>\$ 364,061</u>	<u>\$ 245,676</u>

(See accompanying schedules and notes)

**COMMUNITY LIVING UPPER OTTAWA VALLEY**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED MARCH 31, 2017**

	<u>2017</u>	<u>2016</u>
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Net revenue	\$ 118,385	\$ 178,510
Adjustments for:		
Amortization of capital assets	185,715	153,263
Amortization of deferred contributions related to capital assets	(137,801)	(110,434)
Gain on asset disposal	(1,245)	(175,938)
Net expenditure (revenue) of replacement reserve fund	<u>1,665</u>	<u>(3,211)</u>
	166,719	42,190
Changes in non-cash working capital components:		
Accounts receivable	(7,980)	(244)
Prepaid expenses	57,182	85,108
Accounts payable and accrued liabilities	(126,255)	72,993
Government remittances payable	1,773	(15,156)
Owing to replacement reserve fund	<u>2,086</u>	<u>(2,799)</u>
	<u>93,525</u>	<u>182,092</u>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		
Purchase of capital assets	(196,062)	(126,739)
Net proceeds on sale of capital property	<u>6,000</u>	<u>203,428</u>
	<u>(190,062)</u>	<u>76,689</u>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		
Repayment of long-term debt	(22,259)	(381,402)
Deferred contributions related to capital assets	154,846	411,797
Deferred contributions recognized on sale of property	(4,755)	(27,490)
Long-term debt incurred	<u>-</u>	<u>59,663</u>
	<u>127,832</u>	<u>62,568</u>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	31,295	321,349
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>973,256</u>	<u>651,907</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ <u>1,004,551</u>	\$ <u>973,256</u>
Supplementary information:		
(a) Cash and cash equivalents consists of the following:		
Cash	\$ 561,173	\$ 531,460
Term deposit	231,410	205,000
Redeemable guaranteed investment certificates	<u>211,968</u>	<u>236,796</u>
	<u>1,004,551</u>	<u>973,256</u>

(See accompanying schedules and notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

**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.

**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, 2017.

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.

**Cash and cash equivalents**

Cash and cash equivalents include cash on deposit with financial institutions, term deposits and redeemable guaranteed investment certificates with maturities of less than one year.

COMMUNITY LIVING UPPER OTTAWA VALLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**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.

**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, 2017

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:

	2017		2016	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Real Estate				
Dedicated Housing Support Program	\$ 567,441	\$ 563,316	\$ 567,441	\$ 544,777
New Places to Live	456,695	250,021	456,694	230,789
Heritage Drive	296,290	159,774	296,290	146,459
Hunter Street	205,786	94,826	205,786	86,133
Steffen Street	407,827	207,805	407,827	188,914
Macy Avenue	369,974	48,296	369,974	32,197
Leasehold improvements	229,213	171,910	229,213	160,449
Furniture and equipment	414,272	369,929	373,086	355,477
Computer equipment	146,989	146,989	146,989	146,989
Vehicles	<u>325,168</u>	<u>116,531</u>	<u>355,467</u>	<u>231,887</u>
	3,419,655	\$ 2,129,397	3,408,767	\$ 2,124,071
Less accumulated amortization	<u>2,129,397</u>		<u>2,124,071</u>	
	<u>\$ 1,290,258</u>		<u>\$ 1,284,696</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 \$21,258 (2016 - \$2,791) was received from the Province of Ontario for the replacement reserve fund and \$23,298 (2016 - \$0) 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, 2017**

**NOTE 5 LONG-TERM DEBT**

Long-term debt consists of the following:

	<u>2017</u>	<u>2016</u>
Mortgage payable - due June 1, 2020 and payable in monthly instalments of \$674 including interest at 1.39% per annum.	\$ 61,213	\$ 68,401
Mortgage payable - due March 1, 2018 and payable in monthly instalments of \$1,677 including interest at 2.148% per annum.	<u>228,257</u>	<u>243,328</u>
	<u>\$ 289,470</u>	<u>\$ 311,729</u>

The above mortgages are secured by the land and buildings of the Dedicated Housing Support Program which have a carrying value of \$4,125.

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

2018		\$	235,543
2019		\$	7,388
2020		\$	7,489
2021		\$	39,050

**NOTE 6 DEFERRED CONTRIBUTIONS**

Deferred contributions 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>2017</u>	<u>2016</u>
Balance at beginning of year	\$ 1,015,093	741,220
Contributions received during the year:		
Province of Ontario capital grants	154,846	411,797
Less: contributions recognized on asset disposal	(4,755)	(27,490)
Less: amounts amortized to revenue	<u>(137,801)</u>	<u>(110,434)</u>
Balance at end of year	<u>\$ 1,027,383</u>	<u>\$ 1,015,093</u>

**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2017**

**NOTE 7 INTERNALLY RESTRICTED NET ASSETS**

Internally restricted net assets of \$293,452 (2016 - \$273,266) 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/Mural & Summer Program	Total 2017	Total 2016
Balance at beginning of year	\$ 70,655	\$ 202,611	\$ 273,266	\$ 246,321
Net revenue	<u>1,727</u>	<u>18,459</u>	<u>20,186</u>	<u>26,945</u>
Balance at end of year	<u>\$ 72,382</u>	<u>\$ 221,070</u>	<u>\$ 293,452</u>	<u>\$ 273,266</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 \$55,000 to November 30, 2017 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 2017 calendar year of 9.0% (2016 - 9.0%) of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% (2016 - 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 \$370,354 (2016 - \$336,646). These contributions were matched with identical employee contributions for both years.

Redeemable guaranteed investment certificates totaling \$211,968 are held as security for an available line of credit of \$208,500 as required by OMERS.

At December 31, 2016, OMERS disclosed an actuarial deficiency of \$2.3 billion.

**NOTE 10 FINANCIAL INSTRUMENTS**

The organization's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, government remittances payable, and long-term debt. 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. There has been no change in risk exposures from the previous period.

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 and determined that a provision for uncollectible amounts is not required. 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, 2017**

**NOTE 11 INTERNAL REVENUE AND EXPENDITURE TRANSACTION**

Administrative fee revenue of \$11,317 (2016 - \$9,098) reported as interest and miscellaneous revenue in the supplementary schedule of operations - by program for the Administrative Office represents an internal charge to the March of Dimes program for managing funds of specific individuals.

**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2017**

	<u>Administrative Office</u>		<u>Adaptive Services</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ -	\$ -	\$ 19,700	\$ 19,700
- other	-	3,470	-	-
Fundraising and donations	1,368	2,935	-	-
Membership fees	640	830	-	-
Amortization of deferred contributions related to capital assets	29,983	13,437	-	-
Interest and miscellaneous	25,299	19,006	-	-
Gain on asset disposal	-	175,938	-	-
	<u>57,290</u>	<u>215,616</u>	<u>19,700</u>	<u>19,700</u>
<b>EXPENDITURE:</b>				
Salaries	432,447	452,931	-	-
Employee benefits	85,605	86,137	-	-
Supplies and materials	21,304	12,064	16,416	19,552
Rent	3,774	3,716	-	-
Utilities and taxes	3,073	2,925	-	-
Repairs and maintenance	3,248	217	-	-
Insurance	6,093	6,093	-	-
Staff travel	2,089	3,695	-	-
Staff training	3,144	660	3,284	-
Minor furniture, equipment and rentals	-	2,195	-	-
Purchased services	52,729	46,400	-	162
Advertising and promotion	-	281	-	-
Miscellaneous	17,786	9,273	-	-
Amortization of capital assets	20,733	27,061	-	-
Overhead allocation	(638,088)	(614,475)	-	-
	<u>13,937</u>	<u>39,173</u>	<u>19,700</u>	<u>19,714</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>\$ 43,353</u>	<u>\$ 176,443</u>	<u>\$ -</u>	<u>\$ (14)</u>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2017**

	<u>Community Access Supports</u>		<u>Community Respite Supports</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ 1,192,855	\$ 1,233,482	\$ 141,192	\$ 140,259
- other	75,800	20,000	-	-
Rental income	-	-	-	3,000
	<u>1,268,655</u>	<u>1,253,482</u>	<u>141,192</u>	<u>143,259</u>
<b>EXPENDITURE:</b>				
Salaries	703,886	739,200	8,121	8,233
Employee benefits	139,995	144,914	1,829	1,722
Supplies and materials	23,217	25,288	2,395	2,996
Rent	18,578	18,579	229	229
Utilities and taxes	6,686	12,508	876	3,433
Repairs and maintenance	5,678	7,668	949	532
Insurance	10,685	7,669	628	628
Vehicle operating	15,377	7,157	5	-
Staff travel	18,191	14,722	126	99
Staff training	8,147	8,295	858	968
Minor furniture, equipment and rentals	2,719	7,684	-	447
Purchased services	117,973	150,770	72,362	99,864
Advertising and promotion	-	234	-	27
Miscellaneous	11,170	-	-	-
Amortization of capital assets	29,933	-	-	-
Interest on long term debt	-	532	-	-
Overhead allocation	126,969	120,788	14,119	14,119
	<u>1,239,204</u>	<u>1,266,008</u>	<u>102,497</u>	<u>133,297</u>
<b>NET REVENUE (EXPENDITURE)</b>	<b>\$ <u>29,451</u></b>	<b>\$ <u>(12,526)</u></b>	<b>\$ <u>38,695</u></b>	<b>\$ <u>9,962</u></b>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2017**

	<u>Adult Living Supports</u>		<u>Associate Living Supports</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ 1,006,712	\$ 946,615	\$ 199,622	\$ 248,827
- other	-	162	-	-
Rental Income	<u>15,495</u>	<u>16,200</u>	<u>-</u>	<u>-</u>
	<u>1,022,207</u>	<u>962,977</u>	<u>199,622</u>	<u>248,827</u>
<b>EXPENDITURE:</b>				
Salaries	560,703	508,275	14,946	19,680
Employee benefits	117,269	122,067	3,891	3,072
Supplies and materials	19,192	19,723	4,054	6,119
Rent	9,718	9,776	2,287	2,287
Utilities and taxes	8,423	10,858	568	923
Repairs and maintenance	28,833	14,594	672	342
Insurance	3,737	3,737	46	46
Vehicle operating	33	-	9	-
Staff travel	15,664	20,320	223	171
Staff training	5,613	6,246	1,620	1,725
Minor furniture, equipment and rentals	-	7,668	-	797
Purchased services	111,919	165,907	115,126	122,076
Advertising and promotion	-	177	-	49
Overhead allocation	<u>100,671</u>	<u>92,164</u>	<u>19,962</u>	<u>25,049</u>
	<u>981,775</u>	<u>981,512</u>	<u>163,404</u>	<u>182,336</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>\$ 40,432</u>	<u>\$ (18,535)</u>	<u>\$ 36,218</u>	<u>\$ 66,491</u>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2017**

	<u>Group Living Supports</u>		<u>Dedicated Housing Support</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ 3,690,413	\$ 3,736,772	\$ 64,336	\$ 84,192
- other	89,666	13,897	-	-
Rental income	129,600	114,600	16,402	16,680
Amortization of deferred contributions related to capital assets	107,818	96,997	-	-
Interest and miscellaneous	1,424	-	376	419
Gain on asset disposal	1,245	-	-	-
	<u>4,020,166</u>	<u>3,962,266</u>	<u>81,114</u>	<u>101,291</u>
<b>EXPENDITURE:</b>				
Salaries	2,524,773	2,509,730	2,397	2,496
Employee benefits	479,687	407,967	455	468
Supplies and materials	124,340	122,902	10	187
Rent	53,387	26,944	-	-
Utilities and taxes	72,184	76,813	15,847	16,319
Repairs and maintenance	124,426	90,675	28,187	42,371
Insurance	28,777	20,483	2,137	2,137
Vehicle operating	31,977	24,894	-	-
Staff travel	17,152	14,805	-	-
Staff training	23,008	24,118	-	-
Minor furniture, equipment and rentals	10,726	34,538	-	-
Purchased services	123,216	188,107	9,377	6,353
Advertising and promotion	-	702	-	-
Miscellaneous	-	408	-	-
Amortization of capital assets	116,510	107,664	18,539	18,538
Interest on long-term debt	-	25,326	5,922	6,513
Overhead allocation	376,367	362,355	-	-
	<u>4,106,530</u>	<u>4,038,431</u>	<u>82,871</u>	<u>95,382</u>
<b>NET (EXPENDITURE) REVENUE</b>	<b>\$ (86,364)</b>	<b>\$ (76,165)</b>	<b>\$ (1,757)</b>	<b>\$ 5,909</b>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2017**

	<u>March of Dimes</u>		<u>Ontario Trillium Foundation</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>				
Contributions - other	\$ <u>126,004</u>	\$ <u>91,607</u>	\$ <u>64,249</u>	\$ <u>73,400</u>
<b>EXPENDITURE</b>				
Salaries	103,520	34,361	8,766	-
Employee benefits	5,513	1,510	-	-
Supplies and materials	2,127	-	11,662	11,409
Staff travel	4,685	2,543	103	372
Staff training	578	-	43,718	61,619
Purchased services	<u>11,317</u>	<u>53,193</u>	<u>-</u>	<u>-</u>
	<u>127,740</u>	<u>91,607</u>	<u>64,249</u>	<u>73,400</u>
<b>NET EXPENDITURE</b>	\$ <u>(1,736)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2017**

	<u>Untapped Potential</u>		<u>Repairs and Maintenance</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>				
Contributions - Province of Ontario	\$ -	\$ 4,500	\$ 75,100	\$ 89,556
- other	<u>-</u>	<u>900</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>5,400</u>	<u>75,100</u>	<u>89,556</u>
<b>EXPENDITURE:</b>				
Supplies and materials	-	5,400	-	-
Repairs and maintenance	<u>-</u>	<u>-</u>	<u>75,193</u>	<u>89,556</u>
	<u>-</u>	<u>5,400</u>	<u>75,193</u>	<u>89,556</u>
<b>NET EXPENDITURE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (93)</u>	<u>\$ -</u>

(Unaudited)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY**  
**SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM**  
**YEAR ENDED MARCH 31, 2017**

	<u>Nevada Fundraising</u>		<u>Fundraising and Bequests</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>REVENUE:</b>				
Fundraising and donations	19,087	27,198	25,969	31,251
Membership fees	-	-	20	-
Interest and miscellaneous	135	110	-	-
	<u>19,222</u>	<u>27,308</u>	<u>25,989</u>	<u>31,251</u>
<b>EXPENDITURE:</b>				
Supplies and materials	<u>17,495</u>	<u>14,108</u>	<u>7,530</u>	<u>17,506</u>
<b>NET REVENUE</b>	<u>\$ 1,727</u>	<u>\$ 13,200</u>	<u>\$ 18,459</u>	<u>\$ 13,745</u>

(Unaudited)

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