

INDEPENDENT AUDITOR'S REPORT

To the Board of 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, 2024, 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, 2024 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.

Welch LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario
July 4, 2024

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, 2024

	<u>2024</u>	<u>2023</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,454,319	\$ 2,284,248
Accounts receivable	135,718	111,564
Prepaid expenses	68,790	73,080
Receivable from the replacement reserve fund	<u>43,185</u>	<u>-</u>
	<u>2,702,012</u>	<u>2,468,892</u>
CAPITAL ASSETS (Note 3)	<u>381,292</u>	<u>507,917</u>
NET ASSETS OF THE REPLACEMENT RESERVE FUND (Note 4)		
Cash and cash equivalents	138,095	130,465
Due (to) from general fund	<u>(43,185)</u>	<u>3,790</u>
	<u>94,910</u>	<u>134,255</u>
	<u>\$ 3,178,214</u>	<u>\$ 3,111,064</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 1,654,224	\$ 1,444,875
Government remittances payable	1,398	-
Long-term debt payable within one year	17,343	16,603
Owing to replacement reserve fund	<u>-</u>	<u>3,790</u>
	<u>1,672,965</u>	<u>1,465,268</u>
LONG-TERM DEBT (Note 5)	116,366	132,969
Less amount due within one year	<u>17,343</u>	<u>16,603</u>
	<u>99,023</u>	<u>116,366</u>
DEFERRED CONTRIBUTIONS (Note 6)	<u>454,256</u>	<u>542,275</u>
TOTAL LIABILITIES	<u>2,226,244</u>	<u>2,123,909</u>
NET ASSETS		
Replacement reserve fund (Note 4)	94,910	134,255
Internally restricted (Note 7)	662,492	655,567
Capital fund	44,032	61,591
Unrestricted	<u>150,536</u>	<u>135,742</u>
	<u>951,970</u>	<u>987,155</u>
	<u>\$ 3,178,214</u>	<u>\$ 3,111,064</u>

Approved by the Board:

O. Fraser  Director

A. Palubiskie  Director

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
REVENUE		
Contributions - Province of Ontario	\$ 9,615,850	\$ 9,843,988
- other	538,887	501,986
Rental income	121,397	130,182
Nevada fundraising	13,338	12,055
Fundraising and donations	22,176	98,864
Amortization of deferred contributions related to capital assets	92,463	98,507
Membership fees	-	50
Interest and miscellaneous	<u>74,786</u>	<u>27,942</u>
	<u>10,478,897</u>	<u>10,713,574</u>
EXPENDITURE		
Salaries	7,164,615	7,295,416
Employee benefits	1,549,850	1,428,510
Supplies and materials	82,451	81,210
Rent	147,170	125,659
Utilities and taxes	139,435	111,104
Repairs and maintenance	210,643	248,177
Information technology services	90,051	-
Insurance	83,888	78,281
Vehicle operating	51,459	52,607
Staff appreciation and events	26,548	44,853
Staff travel	56,542	53,006
Staff training	52,316	77,683
Minor furniture, equipment, and rentals	35,691	26,892
Purchased services	667,717	896,759
Advertising and promotion	347	7,570
Interest and bank charges	6,962	4,173
Interest on long-term debt	5,418	4,209
Amortization of capital assets	<u>142,979</u>	<u>161,841</u>
	<u>10,514,082</u>	<u>10,697,950</u>
NET (EXPENDITURE) REVENUE	<u>\$ (35,185)</u>	<u>\$ 15,624</u>

(See accompanying notes)

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**COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2024**

	<u>Replacement Reserve Fund</u>	<u>Restricted</u>	<u>Capital Fund</u>	<u>Internally Unrestricted</u>	<u>2024</u>	<u>2023</u>
NET ASSETS AT BEGINNING OF YEAR	\$ 134,255	\$ 655,567	\$ 61,591	\$ 135,742	\$ 987,155	\$ 971,531
Net (expenditure) revenue	(39,345)	6,925	(33,912)	31,147	(35,185)	15,624
Invested in capital assets	-	-	16,353	(16,353)	-	-
NET ASSETS AT END OF YEAR	<u>\$ 94,910</u>	<u>\$ 662,492</u>	<u>\$ 44,032</u>	<u>\$ -150,536</u>	<u>\$ 951,970</u>	<u>\$ 987,155</u>

(See accompanying notes)

COMMUNITY LIVING UPPER OTTAWA VALLEY
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Net (expenditure) revenue	\$ (35,185)	\$ 15,624
Adjustments for:		
Amortization of capital assets	142,979	161,841
Amortization of deferred contributions related to capital assets	(92,463)	(98,507)
Net revenue of replacement reserve fund	<u>39,345</u>	<u>(5,101)</u>
	54,676	73,857
Changes in non-cash working capital components:		
Accounts receivable	(24,154)	50,577
Receivable from the replacement reserve fund	(43,185)	-
Prepaid expenses	4,289	(30,754)
Accounts payable and accrued liabilities	209,349	177,085
Government remittances payable	1,398	-
Owing to replacement reserve fund	(3,790)	(5,811)
Deferred operating contributions	<u>4,444</u>	<u>(30,878)</u>
	<u>203,027</u>	<u>234,076</u>
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of capital assets	<u>(16,353)</u>	<u>(51,885)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayment of long-term debt	(16,603)	(16,908)
Deferred contributions related to capital assets	<u>-</u>	<u>6,533</u>
	<u>(16,603)</u>	<u>(10,375)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	170,071	171,816
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,284,248</u>	<u>2,112,432</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,454,319</u>	<u>\$ 2,284,248</u>
Supplementary information:		
Cash and cash equivalents consists of the following:		
Cash	\$ 1,847,664	\$ 1,917,062
Term deposits	<u>606,655</u>	<u>367,186</u>
	<u>\$ 2,454,319</u>	<u>\$ 2,284,248</u>

(See accompanying notes)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2024

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 have been prepared by management in accordance with policies established by the Accounting Standards Board of the Canadian Institute for Chartered Professional Accountants as they apply to not-for-profit organizations.

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, 2024

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, 2024.

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, 2024

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 revenue 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>2024</u>		<u>2023</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	\$ 411,982	\$ 411,982
New Places to Live	456,695	384,648	456,695	365,415
Heritage Drive	296,290	252,975	296,290	239,661
Hunter Street	205,786	155,676	205,786	146,983
Steffen Street	407,827	340,044	407,827	321,153
Leasehold improvements	229,213	229,213	229,213	229,213
Furniture and equipment	465,629	450,597	459,924	443,309
Computer equipment	163,078	120,438	152,429	99,754
Vehicles	<u>439,382</u>	<u>349,017</u>	<u>439,382</u>	<u>294,141</u>
	3,075,882	<u>\$ 2,694,590</u>	3,059,528	<u>\$ 2,551,611</u>
Less accumulated amortization	<u>2,694,590</u>		<u>2,551,611</u>	
	<u>\$ 381,292</u>		<u>\$ 507,917</u>	

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 (2023 - \$2,791) was received from the Ministry for the replacement reserve fund and \$46,832 (2023 - \$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, 2024

NOTE 5 LONG-TERM DEBT

Long-term debt consists of a mortgage payable due March 2028 and repayable in monthly instalments of \$1,840 including interest at 4.408% 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:

2025	\$	17,343
2026	\$	18,116
2027	\$	18,924
2028	\$	61,983

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>2024</u>	<u>2023</u>
Balance at beginning of year	\$ 313,357	\$ 405,331
Ministry capital contributions during the year	-	6,533
Less: amounts amortized to revenue	<u>(92,463)</u>	<u>(98,507)</u>
Balance at end of year	<u>220,894</u>	<u>313,357</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	<u>233,362</u>	<u>228,918</u>
	<u>\$ 454,256</u>	<u>\$ 542,275</u>

NOTE 7 INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets of \$662,492 (2023 - \$655,567) 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/		Total	Total
	<u>Fundraising</u>	<u>Bequests</u>	<u>Outcomes</u>	<u>2024</u>	<u>2023</u>
Balance at beginning of year	\$ 30,710	\$ 482,461	\$ 142,396	\$ 655,567	\$ 566,365
Net revenue (expenditure)	<u>1,078</u>	<u>11,844</u>	<u>(5,997)</u>	<u>6,925</u>	<u>89,202</u>
Balance at end of year	<u>\$ 31,788</u>	<u>\$ 494,305</u>	<u>\$ 136,399</u>	<u>\$ 662,492</u>	<u>\$ 655,567</u>

COMMUNITY LIVING UPPER OTTAWA VALLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2024

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 \$65,000 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 2024 calendar year of 9.0% (2023 - 9.0%) of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% (2023 - 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 \$547,844 (2023 - \$503,292). These contributions were matched with identical employee contributions for both years.

Term deposits totaling \$377,435 are held as security for an available line of credit of \$365,562 as required by OMERS.

At December 31, 2023, OMERS disclosed an actuarial deficit of \$7.6 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 (2023 - \$NIL). Due to the limited group of clients who require credit, the organization does not believe there are significant concentrations of credit risks.

NOTE 11 SUBSEQUENT EVENT

Subsequent to the year-end, the organization entered into an agreement with Renfrew County Housing Corporation to secure the rental of two apartments in the corporation's new apartment building for the next 15 years in exchange for a \$200,000 donation

COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2024

	<u>Administrative Office</u>		<u>Community Accomodation</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
REVENUE				
Contributions - Province of Ontario	\$ -	\$ 29,975	\$ 7,844,429	\$ 7,766,499
- other	39,049	41,431	12,951	-
Rental Income	-	-	106,937	113,788
Fundraising and donations	-	192	-	-
Membership fees	-	50	-	-
Amortization of deferred contributions related to capital assets	16,245	22,289	76,218	76,218
Interest and miscellaneous	70,086	25,629	-	-
	<u>125,380</u>	<u>119,566</u>	<u>8,040,535</u>	<u>7,956,505</u>
EXPENDITURE				
Salaries	479,048	531,385	5,753,949	5,557,966
Employee benefits	112,919	117,729	1,213,252	1,050,162
Supplies and materials	10,460	19,389	12,090	33,646
Rent	63,961	64,096	73,689	61,013
Utilities and taxes	31,845	31,723	65,055	62,262
Repairs and maintenance	15,747	24,734	100,591	138,873
Information technology services	16,691	-	50,023	-
Insurance	8,804	8,658	59,361	56,058
Vehicle operating	67	-	24,373	22,611
Staff appreciation and events	26,448	44,853	-	-
Staff travel	5,912	2,443	16,417	16,767
Staff training	19,115	18,338	24,226	39,739
Minor furniture, equipment and rentals	1,394	6,499	11,158	15,216
Purchased services	122,769	101,807	113,531	205,761
Advertising and promotion	347	1,501	-	4,667
Interest and bank charges	6,961	4,173	-	-
Amortization of capital assets	58,068	76,930	84,911	84,911
Overhead allocation	(851,780)	(918,267)	665,054	674,776
	<u>128,776</u>	<u>135,991</u>	<u>8,267,680</u>	<u>8,024,428</u>
NET EXPENDITURE	<u>\$ (3,396)</u>	<u>\$ (16,425)</u>	<u>\$ (227,145)</u>	<u>\$ (67,923)</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2024

	<u>Community Support Services</u>		<u>Dedicated Housing Support</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
REVENUE				
Contributions - Province of Ontario	\$ 1,723,815	\$ 1,876,381	\$ 46,493	\$ 84,569
- other	44,292	12,183	-	-
Rental income	-	-	14,460	16,394
Interest and miscellaneous	-	-	4,697	2,311
	<u>1,768,107</u>	<u>1,888,564</u>	<u>65,650</u>	<u>103,274</u>
EXPENDITURE				
Salaries	717,869	949,754	-	-
Employee benefits	181,821	206,744	-	-
Supplies and materials	5,048	9,852	323	1,841
Rent	5,920	550	-	-
Utilities and taxes	1,675	1,364	14,412	14,846
Repairs and maintenance	5,999	950	88,306	83,620
Information technology services	23,337	-	-	-
Insurance	7,136	7,877	8,587	5,745
Vehicle operating	27,019	29,989	-	-
Staff appreciations and events	100	-	-	-
Staff travel	16,814	21,182	-	-
Staff training	8,711	7,005	-	-
Minor furniture, equipment and rentals	420	751	-	4,405
Purchased services	349,351	369,642	1,970	5,283
Advertising and promotion	-	1,317	-	-
Interest and bank charges	-	-	1	-
Interest on long-term debt	-	-	5,418	4,209
Overhead allocation	172,481	225,592	4,128	4,296
	<u>1,523,701</u>	<u>1,832,569</u>	<u>123,145</u>	<u>124,245</u>
NET REVENUE (EXPENDITURE)	<u>\$ 244,406</u>	<u>\$ 55,995</u>	<u>\$ (57,495)</u>	<u>\$ (20,971)</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2024

	<u>Nevada Fundraising</u>		<u>Fundraising and Bequests</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
REVENUE				
Fundraising and donations	\$ 13,338	\$ 12,055	\$ 19,894	\$ 88,732
Interest and miscellaneous	<u>3</u>	<u>2</u>	<u>-</u>	<u>-</u>
	<u>13,341</u>	<u>12,057</u>	<u>19,894</u>	<u>88,732</u>
EXPENDITURE				
Supplies and materials	6,983	4,723	8,050	11,304
Purchased services	<u>5,280</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>12,263</u>	<u>4,723</u>	<u>8,050</u>	<u>11,304</u>
NET REVENUE	<u>\$ 1,078</u>	<u>\$ 7,334</u>	<u>\$ 11,844</u>	<u>\$ 77,428</u>

(Unaudited)

Welch LLP

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2024

	<u>Bee Successful</u>		<u>Outcomes</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
REVENUE				
Contributions - Province of Ontario	\$ 1,113	\$ 86,564	\$ -	\$ -
- other	52,107	33,984	-	-
Fundraising and donations	-	-	2,282	9,940
	<u>53,220</u>	<u>120,548</u>	<u>2,282</u>	<u>9,940</u>
EXPENDITURE				
Salaries	26,227	70,110	-	-
Employee benefits	6,873	19,492	-	-
Supplies and materials	55	456	-	-
Rent	3,600	-	-	-
Utilities and taxes	391	908	-	-
Insurance	-	(57)	-	-
Vehicle Operating	-	7	-	-
Staff travel	891	2,064	-	-
Staff training	264	12,601	-	-
Minor furniture, equipment, and rentals	-	21	-	-
Purchased services	4,802	1,258	8,279	5,500
Advertising and promotion	-	85	-	-
Overhead allocation	10,117	13,603	-	-
	<u>53,220</u>	<u>120,548</u>	<u>8,279</u>	<u>5,500</u>
NET (EXPENDITURE) REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,997)</u>	<u>\$ 4,440</u>

(Unaudited)

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COMMUNITY LIVING UPPER OTTAWA VALLEY
SUPPLEMENTARY SCHEDULE OF OPERATIONS - BY PROGRAM
YEAR ENDED MARCH 31, 2024

	<u>March of Dimes</u>	
	<u>2024</u>	<u>2023</u>
REVENUE		
Contributions - other	\$ <u>390,488</u>	\$ <u>414,388</u>
EXPENDITURE		
Salaries	187,522	186,201
Employee benefits	34,985	34,383
Supplies and materials	39,442	-
Utilities and taxes	26,057	-
Staff travel	16,508	10,550
Minor furniture, equipment, and rentals	22,719	-
Purchased services	<u>61,735</u>	<u>207,508</u>
	<u>388,968</u>	<u>438,642</u>
NET REVENUE (EXPENDITURE)	<u>\$ 1,520</u>	<u>\$ (24,254)</u>

(Unaudited)

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