

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2019**



**Smith  
Chappell  
Marsh  
Vilander LLP Chartered Accountants**

*H. Howard Smith, FCPA (Retired)  
Richard A. Chappell, CPA, CA (Retired)  
Deborah L. Marsh, CPA, CA  
Vesa K. Vilander, CPA, CA*

## INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF  
COMMUNITY LIVING OSHAWA/CLARINGTON  
OSHAWA, ONTARIO**

### ***Qualified Opinion***

We have audited the financial statements of Community Living Oshawa/Clarington (the Organization), which comprise the statement of financial position as at March 31, 2019 and March 31, 2018, and the statements of operations, changes in net assets and cash flows for the years then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019 and March 31, 2018, and the results of its operations and its cash flows for the years then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

### ***Basis for Qualified Opinion***

In common with many not-for-profit organizations, the Organization derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years.

We conducted our audits 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 audits of the financial statements in Canada, and we have fulfilled our other 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 qualified 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

*Smith Chappell Marsh Vilander LLP*  
Chartered Accountants, Licensed Public Accountants

June 12, 2019  
Oshawa, Ontario

**COMMUNITY LIVING OSHAWA/CLARINGTON**



**(INCORPORATED WITHOUT SHARE CAPITAL UNDER THE LAWS OF THE PROVINCE OF ONTARIO)**

**STATEMENT OF FINANCIAL POSITION**

**AS AT MARCH 31, 2019**

			<u>2019</u>	<u>2018</u>
<b><u>ASSETS</u></b>				
<b>Current</b>				
Cash and cash equivalents		\$	857,580	\$ 848,097
Accounts receivable			631,664	671,995
Subsidies receivable			17,403	48,701
Prepaid expenses			41,375	61,042
			<u>1,548,022</u>	<u>1,629,835</u>
<b>Capital</b>				
	<u>Cost</u>	<u>Accumulated Amortization</u>		
Land	\$ 1,945,855	\$ -	1,945,855	1,945,855
Buildings	6,467,917	3,537,135	2,930,782	3,002,213
Furniture, equipment and vehicles	2,238,189	2,083,425	154,764	206,355
	<u>\$ 10,651,961</u>	<u>\$ 5,620,560</u>	<u>5,031,401</u>	<u>5,154,423</u>
			\$ <u>6,579,423</u>	\$ <u>6,784,258</u>

Approved by the Board of Directors:

  
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**COMMUNITY LIVING OSHAWA/CLARINGTON**

**(INCORPORATED WITHOUT SHARE CAPITAL UNDER THE LAWS OF THE PROVINCE OF ONTARIO)**

**STATEMENT OF FINANCIAL POSITION**

**AS AT MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Bank indebtedness (Note 3)	\$ -	\$ -
Accounts payable and accrued liabilities	2,263,851	2,362,390
Due to Ministry of Children, Community and Social Services	22,235	15,879
Funds held in trust	21,664	21,471
Current portion of long term debt	261,897	192,109
	<u>2,569,647</u>	<u>2,591,849</u>
<b>Long Term (Note 4)</b>		
Loans payable	21,807	54,286
Mortgages payable	1,702,561	1,832,373
Less: current portion shown above	(261,897)	(192,109)
	<u>1,462,471</u>	<u>1,694,550</u>
<b>Deferred contributions related to capital assets (Note 5)</b>	<u>528,164</u>	<u>556,410</u>
<b>Net Assets</b>		
Investment in capital assets (Note 6)	2,778,869	2,711,354
Capital reserve allowance - Dedicated Supportive Housing (Note 9)	40,395	34,807
Unrestricted net assets (deficit)	(800,123)	(804,712)
	<u>2,019,141</u>	<u>1,941,449</u>
	<u>\$ 6,579,423</u>	<u>\$ 6,784,258</u>

COMMUNITY LIVING OSHAWA/CLARINGTON

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2019

	Investment in Capital <u>Assets</u>	Capital Reserve <u>Allowance</u>	<u>Unrestricted</u>	Total <u>2019</u>	Total <u>2018</u>
Opening balance	\$ 2,711,354	\$ 34,807	\$ (804,712)	\$ 1,941,449	\$ 1,441,846
Prior year adjustment due to Ministry review (Note 8)			-	-	-
Excess of revenue over expenses (expenses over revenue) (Note 6)	(177,595)	-	249,699	72,104	494,015
Net change in investment in capital assets (Note 6)	245,110	-	(245,110)	-	-
Dedicated Supportive Housing funding (Note 9)	-	5,588	-	5,588	5,588
Closing balance	\$ 2,778,869	\$ 40,395	\$ (800,123)	\$ 2,019,141	\$ 1,941,449

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Provincial subsidy	\$ 17,642,335	\$ 17,044,414
Other Provincial subsidy	1,078,194	1,246,553
Sales	45,336	44,072
Program fees	1,154,037	1,046,963
Fundraising	57,149	130,182
Donations	15,942	7,485
Other revenue	209,402	265,306
Amortization of deferred contributions (Note 5)	28,246	29,881
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	20,230,641	19,814,856
<b>Expenses (Schedule A)</b>	20,152,181	19,304,962
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<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	\$ 78,460	\$ 509,894
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<b>Due to (from) Ministry</b>	\$ 6,356	\$ 15,879
<b>Retained by organization</b>	72,104	494,015
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	\$ 78,460	\$ 509,894
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**COMMUNITY LIVING OSHAWA/CLARINGTON****SCHEDULE A****EXPENSES****FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Expenses</b>		
<b>Salaries</b>	\$ 12,907,021	\$ 11,563,024
<b>Benefits</b>	2,583,018	2,404,501
<b>Travel</b>	319,506	272,796
<b>Communication</b>	115,194	105,603
<b>Rent/lease/mortgage interest</b>	172,720	168,868
<b>Utilities</b>	248,955	234,664
<b>Staff training</b>	107,402	117,357
<b>Advertising and promotion</b>	3,799	5,923
<b>Professional/contracted out services</b>	86,795	112,814
<b>Purchased client services</b>	360,994	303,930
<b>Purchased client services - OPR</b>	229,352	295,275
<b>Insurance</b>	43,420	52,334
<b>Other services</b>	52,908	43,735
<b>Supplies, equipment related to repairs and maintenance</b>	385,046	436,139
<b>IT - supplies and equipment</b>	31,310	26,055
<b>Other supplies and equipment</b>	124,623	107,286
<b>Capital repairs and maintenance</b>	44,514	187,955
<b>Individualized funding</b>	2,164,118	2,679,374
<b>Amortization</b>	205,841	226,797
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<b>Total expenses before vacation accrual</b>	20,186,536	19,344,430
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<b>Vacation accrual (Note 12)</b>	(34,355)	(39,468)
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<b>TOTAL EXPENSES</b>	\$ <b><u>20,152,181</u></b>	\$ <b><u>19,304,962</u></b>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**STATEMENT OF OPERATIONS - MINISTRY SERVICE CONTRACT TOTALS (TPAR)**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 17,642,335	\$ 17,044,414
Other Provincial subsidy	-	1,230
Program fees	1,100,839	991,285
Donations	2,390	1,210
Other revenue	121,004	108,411
Amortization of deferred contributions (Note 5)	28,246	29,881
	<u>18,894,814</u>	<u>18,176,431</u>
<b>Expenses</b>		
Salaries	12,647,217	11,271,568
Benefits	2,536,165	2,359,239
Travel	307,233	260,521
Communication	112,088	103,081
Rent/lease/mortgage interest	151,825	145,578
Utilities	222,816	204,323
Staff training	107,262	117,228
Advertising and promotion	3,799	5,923
Professional/contracted out services	86,795	78,931
Purchased client services	360,994	303,930
Purchased client services - OPR	229,352	295,275
Insurance	41,320	50,234
Other services	33,770	35,735
Supplies, equipment related to repairs and maintenance	294,363	291,157
IT - supplies and equipment	30,533	25,338
Other supplies and equipment	96,640	65,882
Capital repairs and maintenance	11,638	109,600
Individualized funding	1,543,122	2,013,693
Expenditure recovery	(55,436)	(126,860)
Amortization	106,308	129,659
	<u>18,867,804</u>	<u>17,740,035</u>
<b>Excess of revenue over expenses (expenses over revenue) before vacation accrual</b>	<b>27,010</b>	<b>436,396</b>
<b>Vacation accrual (Note 12)</b>	<b><u>(33,361)</u></b>	<b><u>(43,338)</u></b>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	<b>\$ <u>60,371</u></b>	<b>\$ <u>479,734</u></b>
<b>Due to (from) Ministry</b>	<b>\$ 1,362</b>	<b>\$ -</b>
<b>Retained by organization</b>	<b><u>59,009</u></b>	<b><u>479,734</u></b>
	<b>\$ <u>60,371</u></b>	<b>\$ <u>479,734</u></b>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**STATEMENT OF OPERATIONS - NON-SERVICE CONTRACT TOTALS**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Other Provincial subsidy	\$ 1,078,194	\$ 1,245,323
Sales	45,336	44,072
Program fees	53,198	55,678
Fundraising	57,149	130,182
Donations	13,552	6,275
Other revenue	88,398	156,895
	<u>1,335,827</u>	<u>1,638,425</u>
<b>Expenses</b>		
Salaries	259,804	291,456
Benefits	46,853	45,262
Travel	12,273	12,275
Communication	3,106	2,522
Rent/lease/mortgage interest	20,895	23,290
Utilities	26,139	30,341
Staff training	140	129
Professional/contracted out services	-	33,883
Insurance	2,100	2,100
Other services	19,138	8,000
Supplies, equipment related to repairs and maintenance	52,536	143,783
IT - supplies and equipment	777	717
Other supplies and equipment	27,983	41,404
Capital repairs and maintenance	32,876	78,355
Individualized funding	620,996	665,681
Expenditure recovery	93,583	128,059
Amortization	99,533	97,138
	<u>1,318,732</u>	<u>1,604,395</u>
<b>Excess of revenue over expenses (expenses over revenue) before vacation accrual</b>	17,095	34,030
<b>Vacation accrual (Note 12)</b>	(994)	3,870
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	<u>\$ 18,089</u>	<u>\$ 30,160</u>
<b>Due to (from) Ministry</b>	\$ 4,994	\$ 15,879
<b>Retained by organization</b>	13,095	14,281
	<u>\$ 18,089</u>	<u>\$ 30,160</u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**STATEMENT OF OPERATING SURPLUS (DEFICIT)**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
Central Administration	\$ -	\$ -
Property Maintenance	-	-
DS Host Family Residences	260,281	114,928
DS Supported Independent Living	224,165	132,633
DS Supported Group Living Residences	(443,737)	(250,799)
DS Intensive Support Residences	18,300	15,722
DS Caregiver Respite Services	8,144	(129)
DS Community Participation	(8,144)	137,879
DS Professional and Specialized Services	-	-
Community Living - Children's Group Living	(61,256)	(43,602)
Children Associate Living	61,256	43,602
Children In-Home Respite	6,473	5,456
Children Out-of-Home Respite	(7,842)	(4,314)
Support Services - Children	1,369	(1,142)
Temporary Supports	-	-
Partner Facility Renewal	-	329,500
Partner Facility Renewal - Fire Code Retrofit	1,362	-
Children Out-of-Home Respite Initiative	-	-
Dedicated Supportive Housing	-	-
DSH Social Housing Improvement Program	4,994	15,879
ODSP Employment Supports	-	-
Special Projects	-	1,186
Association Accounts	-	-
Clarington Project	13,095	13,095
Ontario Trillium Foundation	-	-
Net Surplus (Deficit)	\$ 78,460	\$ 509,894
Due to (from) Ministry	\$ 6,356	\$ 15,879
Retained by organization	72,104	494,015
	\$ 78,460	\$ 509,894

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**CENTRAL ADMINISTRATION**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Memberships and miscellaneous	\$ 260	\$ 760
Donations	2,390	1,210
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	2,650	1,970
	<hr/>	<hr/>
<b>Expenses</b>		
Salaries	726,630	727,441
Benefits	143,402	153,861
Travel	3,983	6,991
Communication	7,247	10,101
Utilities	8,107	8,848
Staff training	14,383	19,910
Advertising and promotion	3,799	5,695
Professional/contracted out services	70,951	58,801
Purchased client services - OPR	103,100	62,087
Insurance	12,564	23,840
Other services	33,730	35,735
Supplies, equipment related to repairs and maintenance	11,906	12,796
IT - supplies and equipment	15,031	9,629
Other supplies and equipment	26,628	20,103
Expenditure transfer	(21,100)	(21,100)
Allocated administration	(1,157,711)	(1,132,768)
	<hr/>	<hr/>
	2,650	1,970
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -
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**COMMUNITY LIVING OSHAWA/CLARINGTON**

**PROPERTY MAINTENANCE**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Memberships and miscellaneous	\$ -	\$ -
	<hr/>	<hr/>
<b>Expenses</b>		
Salaries	372,366	361,270
Benefits	74,130	76,393
Salaries allocated	(416,489)	(387,276)
Travel	42,637	24,400
Communication	2,090	1,702
Rent/lease/mortgage interest	18,251	14,853
Staff training	542	500
Services related to repairs and maintenance	(48,287)	(44,573)
Insurance	1,560	1,440
Supplies, equipment related to repairs and maintenance	13,488	6,941
Allocated to programs	(60,288)	(55,650)
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<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -
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**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS HOST FAMILY RESIDENCES (9111)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Provincial subsidy	\$ 797,461	\$ 643,829
Other	-	13,377
	<u>797,461</u>	<u>657,206</u>
<b>Expenses</b>		
Salaries	72,221	62,550
Staff benefits	14,127	13,200
Travel	1,006	278
Communication	920	601
Rent/lease/mortgage interest	1,115	1,405
Utilities	702	648
Staff training	813	750
Insurance	247	228
IT - supplies and equipment	542	500
Other supplies and equipment	1,896	1,750
Individualized funding	398,748	418,736
Allocated administration	47,576	41,160
	<u>539,913</u>	<u>541,806</u>
<b>Excess of revenue over expenses (expenses over revenue)     before vacation accrual</b>	<b>257,548</b>	<b>115,400</b>
<b>Vacation accrual (Note 12)</b>	<b>(2,733)</b>	<b>472</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 260,281</b>	<b>\$ 114,928</b>
<b>Due to Ministry</b>	<b>\$ 260,281</b>	<b>\$ 114,928</b>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS SUPPORTED INDEPENDENT LIVING (9112)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 1,108,164	\$ 1,030,275
Other	26,419	-
	<hr/>	<hr/>
	1,134,583	1,030,275
	<hr/>	<hr/>
<b>Expenses</b>		
Salaries	281,088	273,407
Benefits	53,632	56,282
Maintenance salaries and benefits	10,564	9,751
Travel	15,086	19,174
Communication	3,107	4,207
Staff training	3,250	3,050
Services related to repairs and maintenance	1,256	1,159
Insurance	598	552
Supplies, equipment related to repairs and maintenance	1,083	1,000
IT - supplies and equipment	2,167	2,000
Other supplies and equipment	3,250	3,000
Individualized funding	480,369	461,519
Allocated administration	55,799	58,236
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	911,249	893,337
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<b>Excess of revenue over expenses (expenses over revenue)     before vacation accrual</b>	223,334	136,938
<b>Vacation accrual (Note 12)</b>	(831)	4,305
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ 224,165	\$ 132,633
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<b>Due to (from) Ministry</b>	\$ 224,165	\$ 132,633
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**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS SUPPORTED GROUP LIVING RESIDENCES (8847)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 9,676,596	\$ 8,584,492
Program Fees	915,579	795,914
Other	94,325	94,274
Amortization of deferred contributions (Note 5)	28,246	29,881
	<u>10,714,746</u>	<u>9,504,561</u>
<b>Expenses</b>		
Salaries	7,547,387	6,445,528
Benefits	1,544,188	1,341,668
Maintenance salaries and benefits	166,608	156,617
Travel	151,086	111,863
Communication	65,828	60,873
Rent/lease/mortgage interest	126,265	119,163
Utilities	126,198	113,973
Staff training	68,014	72,432
Services related to repairs and maintenance	18,591	17,161
Professional/contracted out services	9,936	11,592
Purchased client services	291,237	245,600
Purchased client services - OPR	93,134	149,010
Insurance	13,429	12,396
Supplies, equipment related to repairs and maintenance	126,105	213,733
IT - supplies and equipment	5,227	4,825
Other supplies and equipment	26,889	14,450
Allocated administration	675,445	580,668
Amortization	106,308	129,659
	<u>11,161,875</u>	<u>9,801,211</u>
<b>Excess of revenue over expenses (expenses over revenue) before vacation accrual</b>	<b>(447,129)</b>	<b>(296,650)</b>
<b>Vacation accrual (Note 12)</b>	<b>(3,392)</b>	<b>(45,851)</b>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	<b>\$ (443,737)</b>	<b>\$ (250,799)</b>
<b>Due to (from) Ministry Retained by organization</b>	<b>\$ (498,158)</b> <b>54,421</b>	<b>\$ (263,283)</b> <b>12,484</b>
	<u><u>\$ (443,737)</u></u>	<u><u>\$ (250,799)</u></u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS INTENSIVE GROUP LIVING (9110)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 335,552	\$ 321,166
Program fees	20,396	19,786
	<hr/>	<hr/>
	355,948	340,952
	<hr/>	<hr/>
<b>Expenses</b>		
Salaries	222,550	208,338
Benefits	47,987	43,331
Maintenance salaries and benefits	20,653	19,064
Travel	6,829	6,715
Communication	2,610	2,446
Utilities	1,325	1,916
Staff training	2,600	2,400
Services related to repairs and maintenance	2,453	2,264
Professional/contracted out services	957	1,538
Purchased client services	6,537	8,995
Insurance	858	792
Supplies, equipment related to repairs and maintenance	2,629	247
IT - supplies and equipment	731	675
Other supplies and equipment	915	845
Allocated administration	21,989	22,452
	<hr/>	<hr/>
	341,623	322,018
	<hr/>	<hr/>
<b>Excess of revenue over expenses (expenses over revenue)     before vacation accrual</b>	14,325	18,934
<b>Vacation accrual (Note 12)</b>	(3,975)	3,212
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES     OVER REVENUE)</b>	\$ 18,300	\$ 15,722
	<hr/>	<hr/>
<b>Due to (from) Ministry</b>	\$ 18,300	\$ 15,722
	<hr/>	<hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS CAREGIVER RESPITE SERVICES (9130)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Provincial subsidy	\$ <u>133,234</u>	\$ <u>148,944</u>
<b>Expenses</b>		
Individualized funding	<u>125,090</u>	<u>149,073</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ <u><u>8,144</u></u>	\$ <u><u>(129)</u></u>
<b>Due to Ministry</b>	\$ <u><u>8,144</u></u>	\$ <u><u>(129)</u></u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS COMMUNITY PARTICIPATION (9131)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 2,510,476	\$ 2,484,836
Other	-	-
	<u>2,510,476</u>	<u>2,484,836</u>
<b>Expenses</b>		
Salaries	1,548,847	1,360,358
Benefits	292,309	301,374
Maintenance salaries and benefits	154,061	142,210
Travel	20,959	5,941
Communication	18,730	13,871
Rent/lease/mortgage interest	3,015	3,798
Utilities	57,969	53,597
Staff training	11,222	10,399
Services related to repairs and maintenance	18,311	16,902
Professional/contracted out services	2,269	1,701
Insurance	7,748	7,152
Other services	40	-
Supplies, equipment related to repairs and maintenance	48,138	39,253
IT - supplies and equipment	3,043	2,809
Other supplies and equipment	31,457	20,320
Individualized funding	178,914	248,903
Allocated administration	152,434	153,984
Expenditure transfer	(21,726)	(20,055)
	<u>2,527,740</u>	<u>2,362,517</u>
<b>Excess of revenue over expenses (expenses over revenue) before vacation accrual</b>	<b>(17,264)</b>	<b>122,319</b>
<b>Vacation accrual (Note 12)</b>	<b>(9,120)</b>	<b>(15,560)</b>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	<b>\$ (8,144)</b>	<b>\$ 137,879</b>
<b>Due to (from) Ministry</b>	<b>\$ 129</b>	<b>\$ 129</b>
<b>Retained by organization</b>	<b>(8,273)</b>	<b>137,750</b>
	<u>\$ (8,144)</u>	<u>\$ 137,879</u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS PROFESSIONAL AND SPECIALIZED SERVICES (9132)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 83,288	\$ 125,000
	<hr/>	<hr/>
<b>Expenses</b>		
Salaries	44,022	28,080
Benefits	6,192	5,475
Travel	1,273	1,200
Staff training	-	2,000
Purchased client services - OPR	32,672	39,453
IT - supplies and equipment	-	1,400
Individualized funding	-	33,270
Allocated administration	7,572	5,679
	<hr/>	<hr/>
	91,731	116,557
	<hr/>	<hr/>
<b>Excess of revenue over expenses (expenses over revenue)     before vacation accrual</b>	(8,443)	8,443
<b>Vacation accrual (Note 12)</b>	(8,443)	8,443
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -
	<hr/>	<hr/>
<b>Due to (from) Ministry</b>	\$ -	\$ -
	<hr/>	<hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**COMMUNITY LIVING - CHILDREN'S GROUP LIVING (9250)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 1,977,504	\$ 1,946,704
Fees for programs	144,840	150,970
	<u>2,122,344</u>	<u>2,097,674</u>
<b>Expenses</b>		
Salaries	1,471,976	1,428,104
Benefits	287,545	283,800
Maintenance salaries and benefits	60,459	55,808
Travel	51,703	76,489
Communication	8,785	7,713
Rent/lease/mortgage interest	3,179	6,359
Utilities	24,507	21,649
Staff training	4,453	3,179
Services related to repairs and maintenance	7,185	6,632
Professional/contracted out services	2,269	4,596
Purchased client services	56,267	44,545
Purchased client services - OPR	446	44,725
Insurance	3,487	3,219
Supplies, equipment related to repairs and maintenance	70,278	15,000
IT - supplies and equipment	2,167	2,000
Other supplies and equipment	2,777	2,563
Allocated administration	135,662	136,344
	<u>2,193,145</u>	<u>2,142,725</u>
<b>Excess of revenue over expenses (expenses over revenue)     before vacation accrual</b>	<b>(70,801)</b>	<b>(45,051)</b>
<b>Vacation accrual (Note 12)</b>	<b>(9,545)</b>	<b>(1,449)</b>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES     OVER REVENUE)</b>	<b>\$ (61,256)</b>	<b>\$ (43,602)</b>
<b>Due to (from) Ministry</b>	<b>\$ (61,256)</b>	<b>\$ (43,602)</b>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**CHILD ASSOCIATE LIVING (9251)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Provincial subsidy	\$ 236,533	\$ 262,630
	<hr/>	<hr/>
<b>Expenses</b>		
Salaries	72,262	92,498
Benefits	13,547	19,103
Travel	610	753
Communication	746	426
Utilities	377	348
Staff training	1,192	1,100
Insurance	117	108
Supplies, equipment related to repairs and maintenance	163	150
IT - supplies and equipment	542	500
Other supplies and equipment	677	625
Individualized funding	70,500	84,077
Allocated administration	16,338	16,584
	<hr/>	<hr/>
	177,071	216,272
	<hr/>	<hr/>
<b>Excess of revenue over expenses (expenses over revenue)     before vacation accrual</b>	59,462	46,358
<b>Vacation accrual (Note 12)</b>	(1,794)	2,756
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ 61,256	\$ 43,602
	<hr/>	<hr/>
<b>Due to Ministry</b>	\$ 61,256	\$ 43,602
	<hr/>	<hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**CHILDREN IN-HOME RESPITE (9254)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Provincial subsidy	\$ <u>32,564</u>	\$ <u>32,621</u>
<b>Expenses</b>		
Individualized funding	24,054	25,089
Allocated administration	2,037	2,076
	<u>26,091</u>	<u>27,165</u>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES     OVER REVENUE)</b>	\$ <u>6,473</u>	\$ <u>5,456</u>
<b>Due to Ministry</b>	\$ <u>6,473</u>	\$ <u>5,456</u>



**COMMUNITY LIVING OSHAWA/CLARINGTON**

**CHILDREN OUT-OF-HOME RESPITE (9255)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Provincial subsidy	\$ 140,789	\$ 136,848
Program fees	20,024	24,615
	<u>160,813</u>	<u>161,463</u>
<b>Expenses</b>		
Salaries	109,141	118,311
Benefits	8,669	21,760
Travel	3,763	-
Communication	628	-
Utilities	848	696
Professional/contracted out services	-	160
Purchased client services	2,966	1,110
Insurance	1	-
Supplies, equipment related to repairs and maintenance	19,628	1,165
IT - supplies and equipment	120	111
Allocated administration	22,891	22,464
	<u>168,655</u>	<u>165,777</u>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	<b>\$ (7,842)</b>	<b>\$ (4,314)</b>
<b>Due to (from) Ministry</b>	<b>\$ (7,842)</b>	<b>\$ (4,314)</b>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**SUPPORT SERVICES - CHILDREN (9259)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ <u>145,192</u>	\$ <u>108,408</u>
<b>Expenses</b>		
Salaries	96,802	76,144
Benefits	20,080	14,970
Maintenance salaries and benefits	4,145	3,826
Travel	3,960	2,713
Communication	513	-
Utilities	390	360
Staff training	371	342
Services related to repairs and maintenance	493	455
Insurance	221	204
Supplies, equipment related to repairs and maintenance	325	300
IT - supplies and equipment	542	500
Other supplies and equipment	2,151	1,986
Allocated administration	7,358	7,416
	<u>137,351</u>	<u>109,216</u>
<b>Excess of revenue over expenses (expenses over revenue)</b> before vacation accrual	7,841	(808)
Vacation accrual (Note 12)	<u>6,472</u>	<u>334</u>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES</b> <b>OVER REVENUE)</b>	\$ <u>1,369</u>	\$ <u>(1,142)</u>
Due to (from) Ministry	<u>\$ 1,369</u>	<u>\$ (1,142)</u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DS TEMPORARY SUPPORTS (9137)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ <u>265,447</u>	\$ <u>593,026</u>
<b>Expenses</b>		
Individualized funding	<u>265,447</u>	<u>593,026</u>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	\$ <u>          -</u>	\$ <u>          -</u>
<b>Due to (from) Ministry</b>	\$ <u>          -</u>	\$ <u>          -</u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**PARTNER FACILITY RENEWAL (8917)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Provincial subsidy	\$ -	\$ 402,100
	<hr/>	<hr/>
<b>Expenses</b>		
Capital/repairs and maintenance	-	72,600
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ 329,500</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Due to (from) Ministry</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Retained by organization</b>	<b>-</b>	<b>329,500</b>
	<hr/>	<hr/>
	<b>\$ -</b>	<b>\$ 329,500</b>
	<hr/> <hr/>	<hr/> <hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**PARTNER FACILITY RENEWAL - FIRE CODE RETROFIT (8917)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 13,000	\$ 37,000
	<hr/>	<hr/>
<b>Expenses</b>		
Capital/repairs and maintenance	11,638	37,000
	<hr/>	<hr/>
	\$ 1,362	\$ -
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<hr/> <hr/>	<hr/> <hr/>
<b>Due to Ministry</b>	\$ 1,362	\$ -
	<hr/> <hr/>	<hr/> <hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**CHILDREN OUT-OF-HOME RESPITE INITIATIVE (A510)**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Provincial subsidy	\$ 186,535	\$ 186,535
Program fees	-	1,230
	<u>186,535</u>	<u>187,765</u>
<b>Expenses</b>		
Salaries	142,210	145,189
Benefits	30,357	28,022
Travel	4,338	4,004
Communication	884	1,141
Utilities	2,393	2,288
Staff training	422	1,166
Professional/contracted out services	413	543
Purchased client services	3,987	3,680
Insurance	490	531
Supplies, equipment related to repairs and maintenance	620	572
IT - supplies and equipment	421	389
Other supplies and equipment	-	240
	<u>186,535</u>	<u>187,765</u>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	\$ -	\$ -
<b>Due to (from) Ministry</b>	\$ -	\$ -

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DEDICATED SUPPORTIVE HOUSING**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
<b>Other provincial Subsidy</b>	\$ 208,837	\$ 248,719
<b>Program fees</b>	32,448	32,448
	<hr/>	<hr/>
	241,285	281,167
	<hr/>	<hr/>
<b>Expenses</b>		
<b>Operating</b>		
<b>Maintenance, salaries, wages and benefits</b>	55,650	55,650
<b>Maintenance materials and services</b>	9,081	44,761
<b>Utilities</b>	26,139	30,341
<b>Administration</b>	22,299	22,299
<b>Insurance</b>	2,100	2,100
	<hr/>	<hr/>
<b>Total Operating</b>	115,269	155,151
	<hr/>	<hr/>
<b>Other</b>		
<b>Mortgage interest</b>	20,895	23,290
<b>Transfer to capital reserve</b>	5,588	5,588
<b>Amortization</b>	99,533	97,138
	<hr/>	<hr/>
<b>Total Other</b>	126,016	126,016
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -
	<hr/>	<hr/>
<b>Due to Ministry</b>	\$ -	\$ -
	<hr/>	<hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**DEDICATED SUPPORTIVE HOUSING - SOCIAL HOUSING IMPROVEMENT PROGRAM**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
<b>Other provincial subsidy</b>	\$ <u>37,870</u>	\$ <u>73,630</u>
<b>Expenses</b>		
<b>Capital/repairs and maintenance</b>	<u>32,876</u>	<u>57,751</u>
	\$ <u>4,994</u>	\$ <u>15,879</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>		
	\$ <u>4,994</u>	\$ <u>15,879</u>
<b>Due to Ministry</b>		
	\$ <u>4,994</u>	\$ <u>15,879</u>



**COMMUNITY LIVING OSHAWA/CLARINGTON**

**EMPLOYMENT SUPPORTS**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
<b>Other Provincial subsidy</b>	\$ <b>173,543</b>	\$ <b>183,228</b>
	<hr/>	<hr/>
<b>Expenses</b>		
<b>Salaries</b>	<b>137,547</b>	<b>137,860</b>
<b>Benefits</b>	<b>27,334</b>	<b>28,694</b>
<b>Travel</b>	<b>6,683</b>	<b>6,514</b>
<b>Communication</b>	<b>415</b>	<b>377</b>
<b>Staff training</b>	<b>140</b>	<b>129</b>
<b>Other services</b>	<b>-</b>	<b>70</b>
<b>IT - supplies and equipment</b>	<b>777</b>	<b>717</b>
<b>Other supplies and equipment</b>	<b>1,641</b>	<b>4,997</b>
	<hr/>	<hr/>
	<b>174,537</b>	<b>179,358</b>
	<hr/>	<hr/>
<b>Excess of revenue over expenses (expenses over revenue)</b>		
<b>before vacation accrual</b>	<b>(994)</b>	<b>3,870</b>
<b>Vacation accrual (Note 12)</b>	<b>(994)</b>	<b>3,870</b>
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	\$ <b>-</b>	\$ <b>-</b>
	<hr/>	<hr/>
<b>Due to Ministry</b>	\$ <b>-</b>	\$ <b>-</b>
	<hr/>	<hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**SPECIAL PROJECTS**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
<b>Other</b>	\$ <b>30,426</b>	\$ <b>54,813</b>
	<hr/>	<hr/>
<b>Expenses</b>		
<b>Salaries</b>	17,458	18,983
<b>Benefits</b>	757	609
<b>Professional/contracted out services</b>	-	33,883
<b>Travel</b>	49	152
<b>Supplies, equipment related to repairs and maintenance</b>	9,261	-
<b>Other supplies and equipment</b>	2,901	-
	<hr/>	<hr/>
	<b>30,426</b>	<b>53,627</b>
	<hr/>	<hr/>
<b>EXCESS OF REVENUE OVER EXPENSES</b>		
<b>(EXPENSES OVER REVENUE)</b>	\$ <b>-</b>	\$ <b>1,186</b>
	<hr/>	<hr/>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**ASSOCIATION ACCOUNTS**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Revenue</b>		
Other Provincial subsidy	\$ 657,944	\$ 739,746
Donations	4,632	3,978
Fund-raising (net)	9,337	62,560
Other	57,972	102,082
Sales	45,336	44,072
	<u>775,221</u>	<u>952,438</u>
<b>Expenses</b>		
Salaries	49,149	78,963
Benefits	18,762	15,959
Supplies, equipment related to repairs and maintenance	21,289	83,547
Other supplies and equipment	15,467	22,583
Individualized funding	620,996	665,681
Expenditure transfer	36,948	74,065
Allocated administration	12,610	11,640
	<u>775,221</u>	<u>952,438</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ <u>-</u>	\$ <u>-</u>
<b>Retained by organization</b>	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**CLARINGTON PROJECT**

**STATEMENT OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>Revenue</b>		
Donations	\$ 8,920	\$ 2,297
Program fees	20,750	23,230
Fund-raising	47,812	67,622
	<u>77,482</u>	<u>93,149</u>
<b>Expenses</b>		
Travel	5,541	5,609
Communication	2,691	2,145
Supplies, equipment related to repairs and maintenance	7,317	9,887
Other supplies and equipment	7,974	13,824
Miscellaneous	19,138	7,930
Capital/repairs and maintenance	-	20,604
Expenditure transfer	21,726	20,055
	<u>64,387</u>	<u>80,054</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b><u>\$ 13,095</u></b>	<b><u>\$ 13,095</u></b>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED MARCH 31, 2019**

	<u>2019</u>		<u>2018</u>
<b>Operating activities</b>			
Excess of revenue over expenses (expenses over revenue)	\$ 72,104	\$	494,015
Charges to income not involving cash:			
Amortization	205,841		226,797
Adjustment due to MCSS review	-		-
Loss (gain) on disposal of capital assets	-		-
Change in capital reserve allowance	5,588		5,588
Net change in non-cash working capital balances related to operations:			
Accounts receivable	40,331		169,658
Subsidies receivable	31,298		77,818
Prepaid expenses	19,667		81,477
Accounts payable and accrued liabilities	(98,539)		383,904
Due to Ministry of Community and Social Services	6,356		15,879
Funds held in trust	193		192
	<u>282,839</u>		<u>1,455,328</u>
<b>Investing activities</b>			
Proceeds on disposal of capital assets	-		-
Additions to capital assets	(82,819)		(1,037,172)
	<u>(82,819)</u>		<u>(1,037,172)</u>
<b>Financing activities</b>			
Increase (decrease) in loans payable	(32,479)		(39,765)
Increase (decrease) in mortgages payable	(129,812)		517,771
Increase (decrease) in deferred contributions related to capital assets	(28,246)		(29,881)
	<u>(190,537)</u>		<u>448,125</u>
<b>Change in cash during the year</b>	<b>9,483</b>		<b>866,281</b>
<b>Cash at the beginning of the year</b>	<b>848,097</b>		<b>(18,184)</b>
<b>Cash at the end of the year</b>	<b>\$ 857,580</b>	<b>\$</b>	<b>848,097</b>
<b>Cash is comprised of:</b>			
Cash	\$ 857,580	\$	848,097
Bank indebtedness	-		-
	<u>\$ 857,580</u>	<u>\$</u>	<u>848,097</u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**1. Purpose of the Organization**

**Community Living Oshawa/Clarington is a non-profit organization, which provides care and accommodation for the benefit of individuals with an intellectual disability. The organization was incorporated in Ontario on February 15, 1957 without share capital and is a registered charity, which is exempt from tax under the provisions of the Income Tax Act. On May 22, 2003, the organization changed its name from The Oshawa/Clarington Association for Community Living to Community Living Oshawa/Clarington.**

**2. Significant Accounting Policies**

**The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and include the following significant accounting policies:**

**(a) Capital Assets**

**Capital assets are stated at cost. Amortization charges are calculated on a declining balance basis at the following rates:**

<b>Buildings</b>	<b>5%</b>
<b>Furniture, equipment and vehicles</b>	<b>25%</b>

**(b) Donated Services**

**The organization does not record the value of donated materials and services as it is felt to be impracticable from a record keeping and valuation point of view.**

**(c) Pledges**

**The organization does not account for the value of pledges. Accordingly, donations are recorded on a cash basis.**

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**2. Significant Accounting Policies - continued**

**(d) Revenue Recognition**

**Community Living Oshawa/Clarington follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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.**

**Government funding is recognized according to the contract. Fundraising revenue is recorded when the event is held. Sales are recognized when the product is shipped to the customer. Fees for programs are recognized on a monthly basis.**

**Certain revenues are received during the year for events to be held or programs to be completed in the next fiscal year. These revenues are deferred to the next year's operations.**

**(e) Basis of Presentation**

**These statements have been departmentalized in accordance with the funding and budgeting requirements prescribed by the Ministry of Children, Community and Social Services.**

**(f) Allocation of Expenses**

**The organization provides various programs on behalf of the Ministry of Children, Community and Social Services (MCCSS). The costs of each program include the costs of personnel, premises and other expenses that are directly related to providing the program. The organization also incurs a number of general support expenses that are common to the administration of the organization and each of its programs.**

**The organization allocates certain of its general support expenses by identifying the appropriate basis of allocating each component. The organization allocates these expenses to the departments in accordance with the approved budgets.**

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**2. Significant Accounting Policies - continued**

**(g) Use of Estimates**

**The preparation of financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results may differ from those estimates.**

**(h) Financial Instruments**

***Measurement of financial instruments***

**The organization initially measures its financial assets at fair value.**

**The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.**

**Financial assets measured at amortized cost include cash and cash equivalents, accounts receivable and subsidies receivable.**

**Financial liabilities measured at amortized cost include bank indebtedness, accounts payable and accrued liabilities and Due to Ministry of Community and Social Services.**

**The organization has no financial assets measured at fair value.**

***Impairment***

**Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.**



## COMMUNITY LIVING OSHAWA/CLARINGTON

### NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2019

#### 2. Significant Accounting Policies - continued

##### (h) Financial Instruments (continued)

###### *Transaction costs*

The organization recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

##### (i) Cash and Cash Equivalents

Cash and cash equivalents include cash on deposit and short-term guaranteed investment certificates.

#### 3. Bank Credit Facility

The bank credit facility represents a line of credit with the Royal Bank of Canada to a maximum of \$1,000,000. The interest rate is Royal Bank prime. Security pledged for the line of credit consists of a mortgage on 1200 Simcoe Street South and a general security agreement. There was no balance outstanding at March 31, 2019 (\$nil at March 31, 2018).

#### 4. Long Term

##### Mortgages Payable

Property:	630 Annapolis	\$ 72,713
Mortgagor:	Canada Mortgage and Housing Corporation	
Monthly Payment:	\$1,039.23	
Interest Rate:	1.39%	
Maturity Date:	June 1, 2020	
Property:	821 Central Park	79,430
Mortgagor:	Canada Mortgage and Housing Corporation	
Monthly Payment:	\$1,135.21	
Interest Rate:	1.39%	
Maturity Date:	June 1, 2020	

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**4. Long Term - continued**

<b>Property:</b>	<b>380 Holcan</b>	<b>128,156</b>
<b>Mortgagor:</b>	<b>Scotiabank</b>	
<b>Monthly Payment:</b>	<b>\$1,677.43</b>	
<b>Interest Rate:</b>	<b>1.735%</b>	
<b>Maturity Date:</b>	<b>March 1, 2021</b>	
<b>Property:</b>	<b>425 Adelaide</b>	<b>93,508</b>
<b>Mortgagor:</b>	<b>Scotiabank</b>	
<b>Monthly Payment:</b>	<b>\$1,223.93</b>	
<b>Interest Rate:</b>	<b>1.735%</b>	
<b>Maturity Date:</b>	<b>March 1, 2021</b>	
<b>Property:</b>	<b>488 Rosland</b>	<b>140,088</b>
<b>Mortgagor:</b>	<b>TD Canada Trust</b>	
<b>Monthly Payment:</b>	<b>\$2,092.35</b>	
<b>Interest Rate:</b>	<b>6.51%</b>	
<b>Maturity Date:</b>	<b>March 1, 2026</b>	
<b>Property:</b>	<b>844 Bessborough</b>	<b>132,423</b>
<b>Mortgagor:</b>	<b>Scotiabank</b>	
<b>Monthly Payment:</b>	<b>\$1,663.30</b>	
<b>Interest Rate:</b>	<b>1.855%</b>	
<b>Maturity Date:</b>	<b>June 1, 2021</b>	
<b>Property:</b>	<b>209 Killdeer</b>	<b>101,015</b>
<b>Mortgagor:</b>	<b>Scotiabank</b>	
<b>Monthly Payment:</b>	<b>\$1,204.19</b>	
<b>Interest Rate:</b>	<b>2.164%</b>	
<b>Maturity Date:</b>	<b>November 1, 2019</b>	
<b>Property:</b>	<b>6758 Enfield</b>	<b>314,533</b>
<b>Mortgagor:</b>	<b>Royal Bank</b>	
<b>Monthly Payment:</b>	<b>\$1,992.43</b>	
<b>Interest Rate:</b>	<b>4.42%</b>	
<b>Maturity Date:</b>	<b>December 23, 2018</b>	

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**4. Long Term - continued**

<b>Property:</b>	<b>1200 Simcoe Street</b>	<b>29,200</b>
<b>Mortgagor:</b>	<b>Royal Bank</b>	
<b>Monthly Payment:</b>	<b>\$529.88</b>	
<b>Interest Rate:</b>	<b>3.41%</b>	
<b>Maturity Date:</b>	<b>September 2, 2018</b>	
<b>Property:</b>	<b>1186 King Street</b>	<b>611,495</b>
<b>Mortgagor:</b>	<b>Royal Bank</b>	
<b>Monthly Payment:</b>	<b>\$3,357.00</b>	
<b>Interest Rate:</b>	<b>3.58%</b>	
<b>Maturity Date:</b>	<b>November 3, 2020</b>	

	<hr/>
	<b>1,702,561</b>
<b>Less: Current portion</b>	<hr/> <b>248,802</b> <hr/>
	<b><u>\$ 1,453,759</u></b>

All mortgages are secured by the respective properties. The Ministry of Children, Community and Social Services has guaranteed payment of all the above mortgages, except 6758 Enfield and 1200 Simcoe Street, and funds all capital expenditures and mortgage payments. Principal repayments in the next five years are as follows: \$248,802 in 2020, \$957,538 in 2021, \$126,787 in 2022, \$31,767 in 2023 and \$292,258 in 2024. All mortgages are to be refinanced when they mature.

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**4. Long Term - continued**

**Loans payable**

The loan payable below was utilized to purchase a vehicle.

Loan payable to:	Royal Bank	\$ 21,807
Monthly Payment:	variable	
Interest Rate:	variable	
Maturity Date:	March 7, 2021	
Less: Current portion		<u>13,095</u>
		<u>\$ 8,712</u>

All loans are secured by the respective vehicles. Principal repayments in the next five years are as follows: \$8,712 in 2020.

**5. Deferred Contributions - Capital Assets**

Deferred capital contributions related to capital assets represent the unamortized amount of grants received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations.

	<u>2019</u>	<u>2018</u>
Opening balance	\$ 556,410	\$ 586,291
Less: Amounts amortized to revenue	<u>28,246</u>	<u>29,881</u>
Closing balance	<u>\$ 528,164</u>	<u>\$ 556,410</u>

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**6. Investment in Capital Assets**

(a) Investment in capital assets is calculated as follows:

	<u>2019</u>	<u>2018</u>
Capital assets	\$5,031,401	\$ 5,154,423
Less: Amount financed by deferred contributions	(528,164)	(556,410)
Bank credit facility	-	-
Loans payable	(21,807)	(54,286)
Mortgages payable	<u>(1,702,561)</u>	<u>(1,832,373)</u>
	<u>\$ 2,778,869</u>	<u>\$ 2,711,354</u>

(b) Change in net assets invested in capital assets is calculated as follows:

	<u>2019</u>	<u>2018</u>
Excess of revenue over expenses (expenses over revenue)		
Amortization of deferred contributions	\$ 28,246	\$ 29,881
Gain (loss) on sale	-	-
Less: Amortization of capital assets	<u>(205,841)</u>	<u>(226,797)</u>
	<u>\$ (177,595)</u>	<u>\$ (196,916)</u>
Net change in investment in capital assets		
Purchase of capital assets	\$ 82,819	\$ 1,037,172
Proceeds on sale	-	-
Addition of new mortgage and loans	-	(704,400)
Repayment of mortgage and loan principal	<u>162,291</u>	<u>226,394</u>
	<u>\$ 245,110</u>	<u>\$ 559,166</u>

**7. Contingent Liabilities**

In the normal course of operations, the organization becomes involved in various legal actions, including claims relating to injuries and damage to property. The organization maintains provisions (including but not limited to insurance) it considers to be adequate for such actions. While the final outcome with respect to actions outstanding or pending at March 31, 2019 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on the organization's financial position or results of its operations.

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**8. Prior year adjustment**

Each fiscal year, the organization is required to perform a year-end reconciliation to determine any amounts repayable to, or recoverable from, Ministry of Children, Community and Social Services (MCCSS) in accordance with the corporation's operating agreements. As at the Auditors' Report date, the fiscal years ending March 31, 2018 and 2019 have not been reviewed by MCCSS, and as a result, future adjustments may be required as a result of this review. Due to the particular requirements of MCCSS, comparative figures are not restated when these adjustments are made.

**9. Capital Reserve Allowance - Dedicated Supportive Housing**

The capital reserve allowance represents funding received from the Dedicated Supportive Housing, which can be used for future approved capital expenditures. Reduction in this reserve occurs when allowable capital expenditures are made. During the year, funding and interest of \$5,588 was received and no expenditures were incurred.

**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**10. Community Living - Residences**

**The following are under the operations of Community Living - Adult Residences:**

**630 Annapolis Avenue  
38-40 Wayne Street  
425 Adelaide Avenue  
821 Central Park Boulevard  
380 Holcan Avenue  
488 Rossland Road  
6758 Enfield Road  
209 Killdeer Street  
706 Holt Road  
4794 Old Scugog Road  
580 Wilson Road  
844 Bessborough Drive  
321 Marland Street  
88 Wyndfield Crescent  
1186 King Street East**

**The following are under the operations of Community Living - Children's' Residences:**

**1035 Olive Avenue  
1200 Simcoe Street  
23 Inglewood Place  
881 Pinecrest Road**

**11. Commitments**

**The organization is committed to annual amounts under lease agreements with respect to vehicles, equipment and properties as follows:**

<b>2020</b>	<b>\$21,044</b>
<b>2021</b>	<b>\$21,044</b>
<b>2022</b>	<b>\$21,044</b>
<b>2023</b>	<b>\$10,992</b>
<b>2024</b>	<b>\$ 1,156</b>

**These leases expire at various dates between March 2022 and June 2023**

## COMMUNITY LIVING OSHAWA/CLARINGTON

### NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2019

#### 12. Vacation Accrual

Vacation salaries payable in the amount of \$608,375 were accrued in the March 31, 2015 financial statements in accordance with the Ministry of Children, Community and Social Services guidelines. Prior to 2015, per the Ministry of Children, Community and Social Services guidelines, this payable was not accrued. The entire amount was recognized in the March 31, 2015 fiscal year to be consistent with reporting to the Ministry of Children, Community and Social Services for fiscal 2014/15. Vacation is being accrued on an annual basis starting in 2016.

#### 13. Financial Instruments

##### Risks and concentrations

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations at March 31, 2019.

##### *Credit risk*

Credit risk arises from the potential that counterparties will fail to perform their obligations. The organization is subject to credit risk through its accounts receivables. Account monitoring procedures are utilized to minimize risk of loss.

##### *Interest rate risk*

Interest rate risk arises because of the fluctuation in interest rates. The organization is subject to interest rate risk through some of their mortgages. The organization is not subject to interest rate risk with certain mortgages payable as the mortgages are guaranteed by the funding authority. For the other mortgages payable, the organization monitors the current interest rate to ensure that their interest rates do not vary much from the market rate.

##### *Liquidity Risk*

Liquidity risk is defined as the risk that the organization may not be able to meet or settle its obligations as they become due. The organization has taken steps to ensure that it will have sufficient working capital to meet its obligations.



**COMMUNITY LIVING OSHAWA/CLARINGTON**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**14. Economic Dependence**

**In common with other publicly funded agencies, the organization derives the majority of its revenue from the Province of Ontario. Further, the Province of Ontario through the Ministry of Children, Community and Social Services has an encumbrance on specific real properties held in the name of the Association.**