

Community Living North Perth

Financial Statements
Year Ended March 31, 2019

- audited -

Community Living North Perth

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Community Living North Perth:

Qualified Opinion

We have audited the financial statements of Community Living North Perth, which comprise of the statement of financial position as at March 31, 2019, and the statements of operations, changes in fund balances and statement of cash flows as at March 31, 2019 for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the 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 Community Living North Perth as at March 31, 2019, and its results of its operations and its cash flows for the year then ended March 31, 2019 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, Community Living North Perth derives revenue from donations, the completeness of which is not susceptible to us obtaining evidence we considered necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of Community Living North Perth and we were not able to determine whether any adjustments might have been found necessary with respect to donations, the excess of revenues over expenses, cash flows from operating activities for the years ended March 31, 2019 and March 31, 2018, current assets as at March 31, 2019 and March 31, 2018, and fund balances as at April 1 and March 31 for both the 2019 and 2018 year ends. As described in Note 2 to the financial statements, Community Living North Perth does not follow Canadian accounting standards for not-for-profit organizations with respect to the recording of capital assets. Due to the effects of this departure from Canadian accounting standards for not-for-profit organizations we were not able to determine whether any adjustments might be necessary for recorded capital assets in prior years. As such, the financial effect of this departure from Canadian accounting standards for not-for-profits could not be quantified. Our conclusion on the financial statements as at and for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

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 Association in accordance with the ethical requirements that are relevant to our audit 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 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.

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease

Independent Auditor's Report continued on next page...

Independent Auditor's Report continued...

operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association'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 Association'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 Association 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.

Ward & Uptigrove

Listowel, Ontario

June 6, 2019

**Ward & Uptigrove
Chartered Professional Accountants
Licensed Public Accountants**



Community Living North Perth

Statement of Financial Position

year ended March 31, 2019

in dollars

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| <i>The Accompanying Notes are an Integral Part of the Financial Statements</i> | Operating Fund | Restricted Funds | | 2019 | 2018 |
|--|-------------------|-----------------------|-------------------------|----------------|----------------|
| | | Capital Asset Fund | Capital Reserve Fund | | |
| ASSETS | | | | | |
| Current | | | | | |
| Cash | 97,828 | - | 28,790 | 126,618 | 172,836 |
| Investments - Note 4 | 211,961 | - | - | 211,961 | 120,163 |
| Accounts receivable | 22,080 | - | - | 22,080 | 24,100 |
| HST rebate receivable | 7,847 | - | - | 7,847 | 10,784 |
| Prepaid expenses | - | - | - | - | 131 |
| Accounts receivable - interfund | (6,496) | - | 6,496 | - | - |
| | 333,220 | - | 35,286 | 368,506 | 328,014 |
| Other Assets | | | | | |
| Investments - Note 4 | 63,753 | - | - | 63,753 | 100,942 |
| | 63,753 | - | - | 63,753 | 100,942 |
| Capital Assets - Note 5 | | | | | |
| Cost | - | 784,566 | - | 784,566 | 784,566 |
| Accumulated amortization | - | 492,380 | - | 492,380 | 469,438 |
| | - | 292,186 | - | 292,186 | 315,128 |
| TOTAL ASSETS | 396,973 | 292,186 | 35,286 | 724,445 | 744,084 |
| LIABILITIES AND FUND BALANCES | | | | | |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Accounts payable and accruals | 226,211 | - | - | 226,211 | 129,174 |
| Government remittances payable | 40,332 | - | - | 40,332 | 35,417 |
| Deferred revenue | 3,443 | - | - | 3,443 | 4,725 |
| Current portion of long term debt | - | 14,900 | - | 14,900 | 14,600 |
| | 269,986 | 14,900 | - | 284,886 | 183,916 |
| Long Term Liabilities | | | | | |
| Long term debt - Note 7 | - | 121,820 | - | 121,820 | 136,449 |
| Less current portion | - | (14,900) | - | (14,900) | (14,600) |
| | - | 106,920 | - | 106,920 | 121,849 |
| FUND BALANCES | | | | | |
| Unrestricted | 126,987 | - | - | 126,987 | 232,021 |
| Invested in capital assets | - | 170,366 | - | 170,366 | 178,680 |
| Externally restricted | - | - | 35,286 | 35,286 | 27,618 |
| | 126,987 | 170,366 | 35,286 | 332,639 | 438,319 |
| TOTAL LIABILITIES AND FUND BALANCES | 396,973 | 292,186 | 35,286 | 724,445 | 744,084 |

Community Living North Perth
Statement of Changes in Fund Balances
year ended March 31, 2019

in dollars

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| <i>The Accompanying Notes are an Integral Part of the Financial Statements</i> | Operating Fund | Restricted Funds | | 2019 | 2018 |
|--|-------------------|-----------------------|-------------------------|-----------|----------|
| | | Capital Asset Fund | Capital Reserve Fund | | |
| Net revenue (deficiency) for Ministry purposes | (88,415) | (24,933) | 7,668 | (105,681) | (35,490) |
| Interfund transfers | (16,619) | 16,619 | - | - | - |
| Fund balances, beginning of year | 232,021 | 178,680 | 27,618 | 438,319 | 473,811 |
| FUND BALANCES, END OF YEAR | 126,987 | 170,366 | 35,286 | 332,638 | 438,321 |

Community Living North Perth

Statement of Operations year ended March 31, 2019

in dollars

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| <i>The Accompanying Notes are an Integral Part of the Financial Statements</i> | Operating Fund | Restricted Funds | | 2019 | 2018 |
|--|-------------------|-----------------------|-------------------------|------------------|-----------------|
| | | Capital Asset Fund | Capital Reserve Fund | | |
| REVENUE | | | | | |
| Capital reserve | - | - | 7,644 | 7,644 | 4,444 |
| CSCN Administrative | 19,817 | - | - | 19,817 | 17,037 |
| CSCN Passport | 182,003 | - | - | 182,003 | 165,301 |
| Donations and fundraising | 5,513 | - | - | 5,513 | 2,346 |
| Interest income | 4,586 | - | 24 | 4,610 | 3,745 |
| Ministry of Community and Social Service grants: | | | | | |
| Operating | 1,915,415 | - | - | 1,915,415 | 1,876,145 |
| Rent subsidy | 29,996 | - | - | 29,996 | 33,139 |
| Other | 7,663 | - | - | 7,663 | 273 |
| Other government funding | 50,000 | - | - | 50,000 | - |
| Regional support associates | 12,430 | - | - | 12,430 | - |
| Rent income | 47,616 | - | - | 47,616 | 44,740 |
| ReStore | 2 | - | - | 2 | 6 |
| SHIP Funding | - | - | - | - | 15,000 |
| Summer support grant and donations | 27,039 | - | - | 27,039 | 14,856 |
| | 2,302,080 | - | 7,668 | 2,309,748 | 2,177,032 |
| EXPENSES | | | | | |
| Amortization | - | 22,944 | - | 22,944 | 22,409 |
| Capital reserve - Note 8 | 7,644 | - | - | 7,644 | 4,444 |
| Communications | 7,330 | - | - | 7,330 | 5,237 |
| Donations | 250 | - | - | 250 | 250 |
| Insurance | 1,710 | - | - | 1,710 | 1,517 |
| IT supplies and equipment | 9,990 | - | - | 9,990 | 13,302 |
| Mortgage interest | - | 1,989 | - | 1,989 | 2,082 |
| Other services | 49,862 | - | - | 49,862 | 39,306 |
| Other supplies | 25,287 | - | - | 25,287 | 22,195 |
| Professional contracted out services | 36,305 | - | - | 36,305 | 27,762 |
| Purchased client services | 40,050 | - | - | 40,050 | 56,487 |
| Repairs and maintenance | 50,675 | - | - | 50,675 | 81,573 |
| Staff salaries and benefits | 2,046,174 | - | - | 2,046,174 | 1,822,480 |
| Staff travel and training | 15,537 | - | - | 15,537 | 23,697 |
| Supplies and equipment repairs and maintenance | 6,291 | - | - | 6,291 | 8,739 |
| Transportation and vehicle operation | 68,731 | - | - | 68,731 | 58,765 |
| Utilities | 24,659 | - | - | 24,660 | 22,277 |
| | 2,390,495 | 24,933 | - | 2,415,429 | 2,212,522 |
| NET REVENUE (DEFICIENCY) FOR MINISTRY PURPOSES | (88,415) | (24,933) | 7,668 | (105,681) | (35,490) |

Community Living North Perth

Statement of Cash Flows year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

2019

2018

CASH PROVIDED BY (USED IN):

OPERATING ACTIVITIES

| | | |
|--|-----------------|-----------------|
| Adjusted net revenue for the year | (105,681) | (35,490) |
| Items not affecting cash | | |
| Amortization of capital assets | 22,944 | 22,409 |
| <hr/> | | |
| | (82,737) | (13,081) |
| Changes in non-cash working capital related to operations - <i>Note 9</i> | 51,150 | 2,165 |
| <hr/> | | |
| | (31,587) | (10,916) |

FINANCING ACTIVITIES

| | | |
|-----------------------------|----------|----------|
| Repayment of long-term debt | (14,630) | (14,422) |
|-----------------------------|----------|----------|

INVESTING ACTIVITIES

| | | |
|----------------------------|---|----------|
| Purchase of capital assets | - | (30,938) |
|----------------------------|---|----------|

CHANGE IN CASH AND CASH EQUIVALENTS

(46,217) (56,276)

| | | |
|--|---------|---------|
| Cash and cash equivalents, beginning of year | 172,835 | 229,111 |
|--|---------|---------|

Cash and cash equivalents, end of year

126,618 172,835

Represented by:

| | | |
|------|---------|---------|
| Cash | 126,618 | 172,835 |
|------|---------|---------|

126,618 172,835

Community Living North Perth

Notes to the Financial Statements

year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

1 PURPOSE OF ASSOCIATION

Community Living North Perth ("the Association") is a not-for-profit corporation and is a registered charity under the Income Tax Act. The purpose of the Association is to provide housing, independent living, training and support to adults with developmental disabilities living in North Perth and area.

2 SUMMARY OF 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:

2.1 Basis of Accounting

These financial statements of the Association are the representation of management prepared in accordance with the accounting policies prescribed by the Ministry of Community and Social Services. Except as noted, the Association's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), which is one of the financial reporting frameworks in Canadian generally accepted accounting principles.

The Association reports amounts transferred between the operating fund and the capital reserve fund in the statement of operations rather than the statement of changes in fund balances.

The building at 360 Nichol Street is amortized based on the principal amount of the mortgage paid during the year. The building at 623 Elma Street West is amortized on a straight line basis over the loan amortization period.

The Association only capitalizes land and buildings. Equipment, furniture, computers are expensed as incurred.

Expenditures for specifically funded projects that have been committed for, but not fully incurred at year end, have been fully recognized in these financial statements.

2.2 Fund Accounting

In order to ensure observance of the limitations and restrictions on the use of resources available to the organization, the accounts of the organization are maintained in accordance with the principles of fund accounting. These funds are held in accordance with the objectives specified by the members, or in accordance with the directives issued by the Board of Directors. Transfers between the funds are made when it is considered appropriate and authorized by the Board of Directors. To meet these objectives of financial reporting and stewardship over assets, certain interfund transfers are necessary to ensure the appropriate allocation of assets and liabilities to the respective funds.

The following funds have been established:

- i) **Operating Fund** - accounts for the Association's program delivery and administration activities. This fund reports unrestricted resources and restricted operating grants.
- ii) **Capital Asset Fund** - reports the assets, liabilities, revenues and expenditures related to the Association's capital assets. Fundraising dollars designated for future use are also accumulated here.
- iii) **Capital Reserve Fund** - reports the resources restricted by the Ministry of Community and Social Services - Dedicated Supportive Non-Profit Housing Program to fund future repairs and maintenance to the housing unit.

Community Living North Perth

Notes to the Financial Statements

year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

2.3 Portfolio Investments

Short term investments consist of investments with maturities of between three months and one year at the date of acquisition. Long term investments consist of investments with maturities in excess of one year at the date of acquisition. The Association does not exercise significant influence with respect to any of these investments.

2.4 Capital assets

For the purposes of the Ministry of Community and Social Services, subsidizable purchases of Capital assets are recorded as an expense in the Statement of Operations. Only land and buildings are capitalized. Buildings are amortized on a straight line basis as indicated below, which will fully amortize the assets over their estimated useful lives.

| | |
|--------------|----------|
| Modular home | 25 years |
|--------------|----------|

The buildings at 360 Nichol Street and 623 Elma Street West are amortized over the life of the mortgage on the properties.

2.5 Revenue recognition

The Association follows the deferral method of accounting for contributions. Under this method unrestricted contributions are recorded as revenue in the year of receipt. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

2.6 Financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for any 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.

2.7 Use of estimates

The preparation of these financial statements in conformity with accounting principles noted above, which requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

3 FINANCIAL INSTRUMENTS

The Association is exposed to various financial risks through transactions in financial instruments.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association's main credit risk relates to its trade accounts receivable. At year-end, Community Services Coordination Network (CSCN) accounted for 97% (2018 - 95%) of accounts receivable.

(b) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association is not exposed to currency risk.

Community Living North Perth

Notes to the Financial Statements

year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk on its guaranteed investment certificates and high interest savings account.

(d) Liquidity risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association is not exposed to liquidity risk.

(e) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Association is not exposed to other price risk.

4 INVESTMENTS

| | 2019 | 2018 |
|------------------------------------|---------|---------|
| Guaranteed investment certificates | 100,942 | 151,314 |
| High interest savings account | 174,772 | 69,791 |
| | 275,714 | 221,105 |

The guaranteed investment certificates have interest rates of 2.40% to 2.60% and maturity dates from November 15, 2019 to November 15, 2020. Short term investments with maturities of less than twelve months amounted to \$211,961 and were disclosed separately.

5 CAPITAL ASSETS

| | Cost | Accumulated Amortization | 2019 Net book value | 2018 Net book value |
|---|---------|--------------------------|---------------------|---------------------|
| Land and building | 423,681 | 212,268 | 211,413 | 232,124 |
| Building - 820 Main Street (leased property) | 245,048 | 245,048 | - | - |
| Modular home | 55,837 | 35,065 | 20,772 | 23,005 |
| Land | 60,000 | - | 60,000 | 60,000 |
| | 784,566 | 492,381 | 292,185 | 315,129 |

6 BANK INDEBTEDNESS

The Association has overall approved credit line facilities available in the amount of \$50,000, bearing interest at 5.2% (2018 - 4.7%). At the year-end date, \$2,916 had been utilized (2018 - \$14,920).

Community Living North Perth

Notes to the Financial Statements

year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

7 LONG TERM DEBT

| | 2019 | 2018 |
|---|---------|---------|
| Mortgage payable - Scotiabank, repayable in blended monthly payments of principal and interest of \$1,125, interest payable at 2.62%, due October 1, 2022 | 70,070 | 81,579 |
| Mortgage payable - Habitat for Humanity, repayable in principal only payments of \$260, interest free | 51,750 | 54,870 |
| | 121,820 | 136,449 |

Long term debt with Scotiabank is secured by the land and building at 360 Nichol Ave. South, Listowel.

Although the mortgage/loans are due in the next fiscal period, the repayment schedule below assumes subsequent renewal at the original terms.

Long term debt payable in each of the next five years is as follows:

| | |
|------------|----------------|
| 2020 | 14,900 |
| 2021 | 15,200 |
| 2022 | 15,600 |
| 2023 | 15,900 |
| 2024 | 16,200 |
| Thereafter | 44,020 |
| | <u>121,820</u> |

8 CAPITAL RESERVE FUND

Under the terms of the agreement with the Ministry of Community and Social Services - Dedicated Supportive Non-Profit Housing Program, the Capital Reserve Fund must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by the Ministry from time to time. The funds in the account may be used only as approved by the Ministry. During the year, \$7,644 (2018 - \$4,444) was transferred to the Capital Reserve Fund as approved by the Ministry. The only other reserve fund activity during the year was interest income earned on the bank balance.

Community Living North Perth

Notes to the Financial Statements

year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

9 STATEMENT OF CASH FLOWS

The net change in non-cash working capital consists of:

| | 2019 | 2018 |
|-----------------------------------|----------|----------|
| Accounts receivable | 2,020 | (3,058) |
| HST rebate receivable | 2,937 | 3,317 |
| Investments | (54,609) | (53,028) |
| Prepaid expenses | 131 | (66) |
| Government remittances receivable | - | 521 |
| Accounts payable and accruals | 97,038 | 19,062 |
| Government remittances payable | 4,915 | 35,417 |
| Deferred revenue | (1,282) | - |
| | 51,150 | 2,165 |

10 CONTRACTS WITH MINISTRY OF COMMUNITY AND SOCIAL SERVICES

The Association has a service contract with the Ministry of Community and Social Services. One requirement of the contract is the production by management of a transfer payment annual reconciliation which shows a summary by service of all revenues and expenditures and any resulting surplus or deficit.

The transfer payment annual reconciliation for the year ended March 31, 2019 has yet to be completed as at the audit report date. No significant variance from the financial results reported in the Statement of Operations is expected.

11 COMMITMENTS

The Association has an operating lease with the Listowel Agricultural Society for its premises at \$2,540 per year. The lease expires July 31, 2019.

The Association has an operating lease with Skeoch Business Equipment Ltd for its digital photocopier at \$174 per month. The lease expires May 31, 2021.

The Association also has four operating leases for vehicles. Three vehicles are leased at \$422 per month, and one is leased at \$395 per month. One of the leases expires during fiscal 2020 and the other three expire in fiscal 2023.

The annual lease payments for the next three years are as follows:

| | |
|------|--------|
| 2020 | 20,450 |
| 2021 | 17,290 |
| 2022 | 15,550 |
| | <hr/> |
| | 53,290 |

Community Living North Perth

Notes to the Financial Statements

year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

12 ECONOMIC DEPENDENCE

The Association derives substantially all of its revenue from the Ministry of Community and Social Services, without which it would be unable to continue operating in its current form.

13 COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's presentation.

Community Living North Perth
 Schedule of Revenue and Expenditure - Board
 year ended March 31, 2019

in dollars

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| <i>The Accompanying Notes are an Integral Part of the Financial Statements</i> | 2019 | 2018 |
|--|----------------|----------------|
| Revenue | | |
| CSCN Administrative | 19,817 | 17,037 |
| CSCN Passport | 182,003 | 165,301 |
| Capital reserve | 7,644 | 4,444 |
| Donations and fundraising | 5,513 | 2,346 |
| Interest income | 3,554 | 2,462 |
| Other | 7,664 | 273 |
| Other government funding | 50,000 | - |
| Regional support associates | 12,430 | - |
| Rent income | 41,208 | 37,905 |
| ReStore | 2 | 6 |
| Summer support grant and donations | 27,039 | 14,856 |
| | 356,874 | 244,630 |
| Expenditure | | |
| Amortization | 11,446 | 10,910 |
| Donations | 250 | 250 |
| Insurance | 410 | 410 |
| Other supplies | 22,238 | 11,713 |
| Purchased client services | 16,390 | 16,760 |
| Repairs and maintenance - Elma | 8,374 | 14,011 |
| Repairs and maintenance - Modular | 9,766 | 24,682 |
| Staff salaries and benefits | 151,673 | 125,672 |
| Transportation and vehicle operation | 38,325 | 26,635 |
| Utilities | 6,527 | 5,222 |
| | 265,399 | 236,265 |
| Excess (deficiency) of revenues over expenditures | 91,475 | 8,365 |

Community Living North Perth
 Schedule of Revenue and Expenditure - Community Supports
 year ended March 31, 2019

in dollars

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| <i>The Accompanying Notes are an Integral Part of the Financial Statements</i> | 2019 | 2018 |
|--|------------------|------------------|
| Revenue | | |
| MCSS - Operating | 1,915,415 | 1,876,145 |
| | 1,915,415 | 1,876,145 |
| Expenditures | | |
| Communications | 7,330 | 5,237 |
| IT supplies and equipment | 9,991 | 13,302 |
| Other services | 49,862 | 39,306 |
| Other supplies | 3,052 | 10,483 |
| Professional contracted out services | 36,305 | 27,762 |
| Purchased client services | 23,660 | 39,727 |
| Repairs and maintenance | 14,577 | 17,712 |
| Staff travel and training | 15,536 | 23,698 |
| Staff salaries and benefits | 1,890,137 | 1,692,449 |
| Supplies and equipment repairs and maintenance | 6,292 | 8,739 |
| Transportation and vehicle operation | 30,406 | 32,128 |
| Utilities | 12,876 | 10,859 |
| | 2,100,024 | 1,921,402 |
| Excess (deficiency) of revenues over expenditures | (184,609) | (45,257) |

Community Living North Perth

Schedule of Revenue and Expenditure - Dedicated Supported Non-Profit Housing year ended March 31, 2019

in dollars

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The Accompanying Notes are an Integral Part of the Financial Statements

2019

2018

Revenue

| | | |
|---|--------|--------|
| Interest income | 1,057 | 1,283 |
| Ministry of Community and Social Services grant | 29,996 | 33,139 |
| Rent income | 6,408 | 6,835 |
| SHIP Funding | - | 15,000 |

37,461

56,257

Expenditures

| | | |
|-----------------------------------|--------|--------|
| Amortization (mortgage principal) | 11,498 | 11,499 |
| Capital reserve | 7,644 | 4,444 |
| Insurance | 1,300 | 1,107 |
| Mortgage interest | 1,989 | 2,082 |
| Repairs and maintenance | 17,958 | 25,166 |
| Staff salaries and benefits | 4,360 | 4,360 |
| Utilities | 5,257 | 6,197 |

50,006

54,855

Excess (deficiency) of revenues over expenditures

(12,545)

1,402