

**FINANCIAL STATEMENTS**  
**March 31, 2021**

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**CONTENT**

Management's Responsibility for the Financial Reporting. . . . .	1
Auditor's Report.. . . .	2 - 4
Statement of Financial Position.. . . .	5
Statement of Operations. . . . .	6
Statement of Changes in Net Assets. . . . .	7
Statement of Cash Flows.. . . .	8
Notes to the Financial Statements.. . . .	9 - 14
Ministry of Children, Community and Social Services Programs	
▸ Statement of Financial Position – Schedule 1. . . . .	15
▸ Operating Program – Schedule 2.. . . .	16
▸ Dedicated Supportive Housing Programs – Schedule 3. . . . .	17
▸ General Reserve Program – Schedule 4. . . . .	18

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**Community Living Association**  
**- Lanark County**  
**Financial Statements**  
**March 31, 2021**



## Management's Responsibility for the Financial Statements

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The accompanying financial statements of Community Living Association - Lanark County are the responsibility of the Organization's management and have been prepared in compliance with legislation, and in accordance with Canadian Accounting Standards for Not-For-Profit Organizations (ASNFO's). A summary of significant accounting policies are described in note 1 to the financial statements. The preparation of financial statements necessarily involved the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Organization's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of financial statements. These systems are monitored and evaluated by management.

Management meets with the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters. The Board of Directors meets with management subsequently to review these same matters prior to the Board's approval of the financial statements.

The financial statements have been audited by Allan and Partners LLP, independent external auditors appointed by the Organization. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Organization's financial statements.

A handwritten signature in blue ink, appearing to read "Robert Eves", is positioned above a horizontal line.

Robert Eves, Executive Director

## INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors of Community Living Association – Lanark County:

### Qualified Opinion

We have audited the financial statements of the Community Living Association – Lanark County (the 'Entity'), which comprise:

- the statement of financial position as at March 31, 2021;
- the statement of operations for the year then ended;
- the statement of changed in net assets for the year then ended;
- the statement of cash flows for the year then ended;
- and the notes to the financial statements, including a summary of significant accounting policies;

(Hereinafter referred to as the 'financial statements').

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 Entity as at March 31, 2021 and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.

### Basis for Qualified Opinion

Note 1 to the financial statements describes the departures from Canadian Accounting Standards for Not-For-Profit Organizations and the related impact on operations and net capital assets which pertain to the capital funded projects.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the '**Auditors' Responsibilities for the Audit of the Financial Statements**' section of our auditor's report.

We are independent of the Entity 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 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 of 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.
- 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.



Allan and Partners LLP  
Chartered Professional Accountants  
Licensed Public Accountants

Perth, Ontario  
August 31, 2021.



# Community Living Association - Lanark County

## Statement of Financial Position

March 31	2021	2020
	\$	\$
<b>Assets</b>		
<b>Financial Assets</b>		
Cash and investments	235,047	308,104
Funds held in trust	---	25,621
Accounts receivable	149,118	29,501
Prepaid expenses	24,692	21,018
	408,857	384,244
<b>Restricted Financial Assets</b>		
Internally restricted cash	161,511	167,854
Externally restricted cash	118,577	125,571
	280,088	293,425
<b>Capital Assets</b> (note 4)	1,143,796	1,168,618
<b>Total Assets</b>	1,832,741	1,846,287
<b>Liabilities and Fund Balances</b>		
<b>Liabilities</b>		
Accounts payable and accrued liabilities	222,368	260,084
Obligation - funds held in trust (note 5)	---	25,621
Deferred revenues (note 6)	25,657	25,657
Current portion of long term debt (note 7)	45,982	44,920
	294,007	356,282
<b>Long Term Debt</b> (note 7)	370,854	422,802
<b>Fund Balances</b>		
Unrestricted surplus	160,832	72,882
Restricted financial assets	280,088	293,425
Invested in capital assets	726,960	700,896
<b>Total Fund Balances</b>	1,167,880	1,067,203
<b>Total Liabilities and Fund Balances</b>	1,832,741	1,846,287

On Behalf of the Board:

\_\_\_\_\_, Director

\_\_\_\_\_, Director

The accompanying notes are an integral part of these financial statements.

## Community Living Association - Lanark County

### Statement of Operations

For the year ended March 31	2021	2020
	\$	\$
<b>Revenues</b>		
Ministry of Children, Community and Social Services		
▸ Operating program (Schedule 2)	6,031,960	5,577,464
▸ Dedicated Supportive Housing (Schedule 3)	102,199	109,175
Canada Summer Jobs Grant	16,100	31,593
General Reserve Program (Schedule 4)	119,573	234,128
<b>Total Revenues</b>	<b>6,269,832</b>	<b>5,952,360</b>
<b>Expenses</b>		
Ministry of Children, Community and Social Services		
▸ Operating program (Schedule 2)	5,968,792	5,680,529
▸ Dedicated Supportive Housing (Schedule 3)	109,092	108,325
Canada Summer Jobs Grant	16,100	31,593
General Reserve Program (Schedule 4)	75,171	57,058
<b>Total Expenses</b>	<b>6,169,155</b>	<b>5,877,505</b>
<b>Excess of Revenues Over Expenses</b>	<b>100,677</b>	<b>74,855</b>

The accompanying notes are an integral part of these financial statements.

**Community Living Association - Lanark County**  
**Statement of Changes in Net Assets**

<b>For the year ended March 31</b>	<b>General Operations</b>	<b>Housing Reserve Fund</b>	<b>General Reserve Fund</b>	<b>2021</b>	<b>2020</b>
	\$	\$	\$	\$	\$
<b>Net Assets, Beginning of Year</b>	415,300	125,571	526,332	<b>1,067,203</b>	992,348
<b>Excess (Shortfall) of Revenues Over Expenses</b>	63,168	(6,893)	44,402	<b>100,677</b>	74,855
<b>Balance, End of Year</b>	478,468	118,678	570,734	<b>1,167,880</b>	1,067,203

**Represented By:**

<b>For the year ended March 31</b>	<b>General Operations</b>	<b>Housing Reserve Fund</b>	<b>General Reserve Fund</b>	<b>2021</b>	<b>2020</b>
	\$	\$	\$	\$	\$
<b>Unrestricted Assets</b>	(106,179)	101	266,910	<b>160,832</b>	72,882
<b>Restricted Assets</b>	---	118,577	161,511	<b>280,088</b>	293,425
<b>Invested in Capital Assets</b>	584,647	---	142,313	<b>726,960</b>	700,896
	478,468	118,678	570,734	<b>1,167,880</b>	1,067,203

The accompanying notes are an integral part of these financial statements.



## Community Living Association - Lanark County

### Statement of Cash Flows

For the year ended March 31	2021	2020
	\$	\$
<b>Cash Flows Provided From:</b>		
<b>Operating Activities</b>		
Net revenues for the year	100,677	74,855
<b>Items Not Involving Cash</b>		
Amortization	37,417	36,101
<b>Net Change in Non-Cash Working Capital</b>		
<b>Balances Related to Operations</b>		
Accounts receivable	(119,617)	58,759
Prepaid expenses	(3,674)	169
Accounts payable and accrued liabilities	(37,716)	(188,850)
Funds held in trust - obligation	(25,621)	---
	(186,628)	(129,922)
<b>Investing Activities</b>		
Gain on disposition of assets	(12,595)	(13,369)
<b>Financing Activities</b>		
Repayment of long term debt	(50,886)	(39,815)
 <b>Change in Cash and Equivalents, During the Year</b>	 (112,015)	 (72,150)
 <b>Cash and Equivalents, Beginning of Year</b>	 627,150	 699,300
 <b>Cash and Equivalents, End of Year</b>	 515,135	 627,150
 <b>Cash and Short Term Investments Represented By:</b>		
Bank Deposits - unrestricted	235,047	308,104
Bank Deposits and Short Term Investments - restricted	280,088	293,425
Funds Held In Trust - restricted	---	25,621
	280,088	319,046
	515,135	627,150

The accompanying notes are an integral part of these financial statements.

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# Community Living Association - Lanark County

## Notes to the Financial Statements

March 31, 2021

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### 1. Purpose of Organization

Community Living Association - Lanark County (CLA) is a not-for-profit organization which provides people with intellectual disabilities with training, residential care and employment, as an alternative to institutional care. The Organization is funded by government subsidies from the Ministry of Children, Community and Social Services.

The Organization is registered as a charitable organization under the Income Tax Act of Canada and as such is exempt from income taxes and has the authority to issue donation receipts for income tax purposes.

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### 2. Significant Accounting Policies

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

#### **Basis of Presentation**

The Organization follows the deferral method of accounting for contributions. Grants and subsidies are recognized as revenue in the year in which the related expenses are incurred. Grants and subsidies received in advance are deferred for financial statements purposes. 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.

#### **Revenue Recognition**

Contributions from the Ministry of Children, Community and Social Services (MCCSS) are recognized as revenue in the year of receipt except for the following:

- (i) contributions relating to capital assets are credited to deferred capital contributions and recognized as revenue on the same basis as amortization of the related asset is charged against operations;
- (ii) unexpended funds at the end of the year from contributions by the Ministry of Health to the General Fund reduce contribution revenue and are reported as amounts payable unless approval has been received to use excess funds for specific upcoming expenses. Over expenses may not be reimbursed by the Ministry of Health.

#### **Restricted Contributions**

Restricted contributions are accounted for using the restricted fund method. The Organization maintains two restricted funds; Housing Reserve Fund and General Reserve Fund. The Housing Reserve Fund is maintained according to guidelines established by the Ministry of Housing that requires a portion of the annual subsidy be saved for future building repairs. The General Reserve Fund is maintained to restrict receipts obtained from memberships, donations and fundraising and other activities not related to the MCCSS contracts. The funds are restricted for special purposes and disbursement is subject to Board of Directors approval.

#### **Deferred Revenues**

The Organization receives certain amounts for which the related services have yet to be performed. These amounts are recognized as revenues in the fiscal year the related expenses are incurred or services performed.

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# Community Living Association - Lanark County

## Notes to the Financial Statements

March 31, 2021

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### 1. Significant Accounting Policies / continued

#### Capital Assets and Amortization

Capital expenses, equipment, small tools and other items of a capital asset nature purchased by the Association are expensed in the year of acquisition, except for buildings which are capitalized at cost.

Amortization is not recorded on buildings funded by the MCCSS Base Funding.

Amortization is provided on the same basis as the repayment terms of the corresponding mortgage for buildings funded by the Dedicated Supportive Housing Funding. Under this policy, the cost of land, building and equipment is amortized over the terms of the mortgage secured to finance the assets and the annual charge for amortization is equal to the annual principal repayments.

#### Expense Recognition

Expenses are recognized according to the accrual basis of accounting in that the expenses are recorded as incurred as a result of receipt of goods and services and the creation of a legal obligation to pay.

#### Cash and Cash Equivalents

Cash and cash equivalents are defined as cash and bank term deposits or equivalent financial instruments with original maturities upon issue of less than 90 days.

#### Investments

Investments are recorded at market value.

#### Financial Instruments

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measure at fair value. All other financial instruments are subsequently measured at cost or amortized cost, unless management has elected to carry the instruments at fair value. CLA has not elected to carry any such financial instruments at fair value.

Sales and purchases of investments are recorded on the trade date. Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

#### Measurement Uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary they are reported in earnings in the period in which they become known.

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### 3. Departures from Generally Accepted Accounting Principles

As mandated by the Ministry of Children, Community and Social Services (MCCSS) and the Dedicated Supportive Housing Program, Community Living Association - Lanark County departs from Canadian generally accepted accounting principles with the application of the following accounting procedures and financial statement presentation:

# Community Living Association - Lanark County

## Notes to the Financial Statements

**March 31, 2021**

### 3. Departures from Generally Accepted Accounting Principles/ continued

- (a) Amortization is not being recorded on buildings funded by the MCCSS Base Funding Program.
- (b) Amortization is being provided on buildings funded by the MCCSS Dedicated Supportive Housing Program (DSH) at a rate equal to the annual principal reduction of the mortgage rather than over the estimated useful lives of the buildings.
- © Capital assets purchased and funded by MCCSS, other than the buildings identified in part (a) and (b) above, are recorded as expenses in the period in which they are purchased, rather than being capitalized on the statement of financial position and amortized over their estimated useful lives.
- (d) At March 31<sup>st</sup>, 2021, the Organization's employees had accumulated approximately 4,968 (2020 5,345) of unpaid vacation and overtime hours, representing an unfunded liability in the amount of approximately \$174,825 (2020 \$176,137). In the event of an employee's termination, banked amounts are recorded as an expense and paid out to the employee. No amounts for these liability have been accrued and reported as a liability on the Statement of Financial Position at March 31<sup>st</sup>, 2021.

### 4. Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	\$	\$	\$	\$
MCCSS Program Properties				
Edward Street Residence	321,045	---	321,045	321,045
Andrews Avenue Residence	263,603	---	263,603	263,603
	584,648	---	584,648	584,648
DSH Program Properties				
Thomas Street Residence	194,360	149,604	44,756	57,422
Moffatt Street Residence	145,000	106,106	38,894	47,113
Elmsley Street Residence	280,000	201,833	78,167	94,700
	619,360	457,543	161,817	199,235
Administrative Office	30,000	---	30,000	30,000
Napoleon Street Residence	367,331	---	367,331	354,735
	397,331	---	397,331	384,735
	1,601,339	457,543	1,143,796	1,168,618

### 5. Obligation - Funds Held In Trust

Funds held in trust represents amounts held in trust on behalf of clients supported by CLA.

# Community Living Association - Lanark County

## Notes to the Financial Statements

**March 31, 2021**

### 6. Deferred Revenues

	2021	2020
	\$	\$
Balance, Beginning of Year	25,657	25,657
Amounts recognized as revenue during the year	---	---
Balance, End of Year	25,657	25,657

**Comprised of:**

	2021	2020
	\$	\$
SHIP Funding	25,657	25,657

### 7. Long Term Debt

	2021	2020
	\$	\$
RBC Royal Bank mortgage payable (3.45%), repayable in monthly blended payments of principal and interest of \$1,295, secured by Napoleon St. Residence and a general security agreement, due June 2025.	255,018	---
Westboro Mortgage Investment Corp mortgage payable (7.990%), repayable in combined principal and interest payments of \$2,135, secured by Napoleon Street residence and Edward Street residence, due February 2021.	---	268,487
CMHC mortgage payable (1.010%), repayable in combined principal and interest payments of \$1,454, secured by Elmsley Street residence, maturing October 2025.	78,162	94,694
TD Canada Trust mortgage payable (2.435%), repayable in combined principal and interest payments of \$1,164, secured by Thomas Street residence, maturing April 2024.	44,761	57,427
TD Canada Trust mortgage payable (1.790%), repayable in combined principal and interest payments of \$805, secured by Moffat Street residence, maturing May 2025.	38,895	47,114
	416,836	467,722
Less: current portion	45,982	44,920
	370,854	422,802

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## Community Living Association - Lanark County Notes to the Financial Statements

**March 31, 2021**

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### 7. Long Term Debt / continued

Principal payments on the mortgages for the next five years are as follows:

	\$
2022	45,982
2023	47,922
2024	48,983
2025	43,092
2025 and thereafter	230,857
	416,836

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### 8. Risk Management

In the normal course of operations, the Organization is exposed to a variety of financial risks which are actively managed by the Organization.

The Organization's financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities. The fair values of cash and accounts payable and accrued liabilities approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The Organization's exposure to and management of risk has not changed materially from March 31, 2020.

#### Credit Risk

Credit risk refers to the risk that a counter party may default on its contractual obligations resulting in a financial loss. CLA is exposed to credit risk with respect to the accounts receivable and cash.

CLA assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Organization at March 31, 2021 is the carrying value of these assets.

The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the income statement. Subsequent recoveries of impairment losses related to accounts receivable are credited to the income statement.

There have been no significant changes to the credit risk exposure from 2020.

#### Liquidity Risk

Liquidity risk is the risk that CLA will be unable to fulfill its obligations on a timely basis or at a reasonable cost. CLA manages its liquidity risk by monitoring its operating requirements. CLA prepares budget and forecasts to ensure it has sufficient funds to fulfill its obligations.

Accounts payable are generally due within 30 days of receipt of an invoice.

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## Community Living Association - Lanark County

### Notes to the Financial Statements

March 31, 2021

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#### 8. Risk Management / continued

##### Liquidity Risk / continued

There have been no significant changes to the risk exposures from 2020.

##### Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect CLA's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

##### (i) Foreign Exchange Risk

Foreign exchange risk results from the fluctuation and volatility of exchange rates.

CLA is not exposed to foreign exchange risk.

##### (ii) Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates. CLA is not subject to interest rate risk.

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#### 9. Impact of COVID-19

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ('COVID-19') as a pandemic. This resulted in governments worldwide, including the Canadian, Ontario and municipal governments, enacting emergency measures to combat the spread of the virus.

The pandemic has had significant operational and financial impacts including service reductions, declines in associated user fee revenues and additional costs. While impacts have been mitigated by associated funding and other cost saving measures, the pandemic has created uncertainty over current and future year operations and the financial position of the Organization.

The duration and impact of COVID-19 are unknown at this time. It is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and conditions of the Organization in future periods. The Organization continues to closely monitor and assess the impact on its operations. It is management's assessment that the Organization will have sufficient resources to mitigate the potential losses in 2022 as a result of COVID-19.

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**Community Living Association - Lanark County**  
**► Statement of Financial Position – Schedule 1**

<b>March 31</b>	General Operation s	Housing Reserve Fund	General Reserve Fund	<b>2021</b>	2020
	\$	\$	\$	\$	\$
<b>Assets</b>					
<b>Financial Assets</b>					
Cash	235,047	---	---	<b>235,047</b>	308,104
Funds held in trust	---	---	---	---	25,621
Accounts receivable	149,118	---	---	<b>149,118</b>	29,501
Prepaid expenses	24,692	---	---	<b>24,692</b>	21,018
	408,857	---	---	<b>408,857</b>	384,244
<b>Restricted Assets</b>					
Internally restricted cash	---	---	161,511	<b>161,511</b>	167,854
Externally restricted cash	---	118,577	---	<b>118,577</b>	125,571
Due from other funds	---	101	266,910	<b>267,011</b>	242,229
	---	118,678	428,421	<b>547,099</b>	535,654
<b>Capital Assets</b> (note 3)	746,465	---	397,331	<b>1,143,796</b>	1,168,618
<b>Total Assets</b>	1,155,322	118,678	825,752	<b>2,099,752</b>	2,088,516
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable and accrued liabilities	222,368	---	---	<b>222,368</b>	260,084
Due to other funds	267,011	---	---	<b>267,011</b>	242,229
Funds held in trust (note 5)	---	---	---	---	25,621
Deferred revenues (note 6)	25,657	---	---	<b>25,657</b>	25,657
Current portion of long term debt (note 7)	39,268	---	6,714	<b>45,982</b>	44,920
	554,304	---	6,714	<b>561,018</b>	598,511
<b>Long Term Debt</b> (note 7)	122,550	---	248,304	<b>370,854</b>	422,802
<b>Fund Balances</b>					
Unrestricted surplus (deficit)	(106,179)	101	266,910	<b>160,832</b>	72,882
Restricted net assets	---	118,577	161,511	<b>280,088</b>	293,425
Invested in capital assets	584,647	---	142,313	<b>726,960</b>	700,896
<b>Total Fund Balances</b>	478,468	118,678	570,734	<b>1,167,880</b>	1,067,203
<b>Total Liabilities and Fund Balances</b>	1,155,322	118,678	825,752	<b>2,099,752</b>	2,088,516

**Community Living Association - Lanark County**  
**Ministry of Children, Community and Social Services Programs**  
**► Operating Program – Schedule 2**

<b>For the year ended March 31</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
MCCSS	5,385,487	5,067,862
Rental and other income	396,447	381,575
Passport funding	250,026	128,027
<b>Total Revenues</b>	<b>6,031,960</b>	<b>5,577,464</b>
<b>Expenses</b>		
Salaries	3,767,127	3,649,347
Benefits	575,590	605,232
Staff travel	18,810	31,178
Staff training	3,659	12,870
Purchased services	539,271	547,945
Supplies	135,949	67,832
Food costs	87,982	76,179
Professional fees	31,374	28,211
Rent	115,491	106,889
Utilities	81,320	56,192
Insurance	40,291	36,052
Repairs and maintenance	17,353	174,856
Furnishings and equipment	56,507	36,264
Consulting / software	83,139	61,064
Personal needs	8,458	8,905
Vehicle operation	26,066	43,520
HST paid on purchases	66,456	85,319
HST recovered	(46,315)	(57,564)
Flow through funding	110,238	110,238
Passport one	250,026	---
<b>Total Expenses</b>	<b>5,968,792</b>	<b>5,680,529</b>
<b>Excess (Shortfall)</b>	<b>63,168</b>	<b>(103,065)</b>

**Community Living Association - Lanark County**  
**Ministry of Children, Community and Social Services Programs**  
**Dedicated Supportive Housing Programs – Schedule 3**

<b>For the year ended March 31</b>	<b>Elmsley</b>	<b>Moffat</b>	<b>Thomas</b>	<b>2021</b>	<b>2020</b>
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Operating subsidy	28,647	14,060	19,824	<b>62,531</b>	62,531
Rental income	9,492	21,104	9,072	<b>39,668</b>	46,644
<b>Total Revenues</b>	<b>38,139</b>	<b>35,164</b>	<b>28,896</b>	<b>102,199</b>	109,175
<b>Expenses</b>					
Materials and services	239	7,952	4,678	<b>12,869</b>	30,520
Utilities and taxes	21,575	16,017	10,453	<b>48,045</b>	37,940
Amortization of capital costs	16,395	8,673	12,391	<b>37,459</b>	36,102
Mortgage interest	1,046	1,118	1,662	<b>3,826</b>	3,763
<b>Operating Expenses</b>	<b>39,255</b>	<b>33,760</b>	<b>29,184</b>	<b>102,199</b>	108,325
<b>Repairs Funded by Capital Reserve</b>	<b>(5,466)</b>	<b>(1,427)</b>	---	<b>(6,893)</b>	---
<b>(Shortfall) Excess</b>	<b>(6,582)</b>	<b>(23)</b>	<b>(288)</b>	<b>(6,893)</b>	850

**Community Living Association - Lanark County**  
**Ministry of Children, Community and Social Services Programs**  
**► General Reserve Program – Schedule 4**

<b>For the year ended March 31</b>	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Revenues</b>		
Donations	200	670
Fundraising	7,336	35,832
Interest and other	12,596	27,122
Memberships	300	150
Monthly support revenues	50,409	89,915
Rent	48,732	80,439
<b>Total Revenues</b>	<b>119,573</b>	<b>234,128</b>
<b>Expenses</b>		
Fundraising expenses	22,833	20,410
Housing costs	13,720	11,734
Insurance, meetings and other	21,204	1,994
Interest on long term debt	17,414	22,920
<b>Total Expenses</b>	<b>75,171</b>	<b>57,058</b>
<b>Excess</b>	<b>44,402</b>	<b>177,070</b>