

EASTERN OTTAWA RESOURCE CENTRE

FINANCIAL STATEMENTS

MARCH 31, 2019



MCCAY DUFF LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

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1.

INDEPENDENT AUDITORS' REPORT

To the Members of
Eastern Ottawa Resource Centre

Qualified Opinion

We have audited the financial statements of Eastern Ottawa Resource Centre (the "Centre"), which comprise the statement of financial position as at March 31, 2019, the statements of operations, surplus, net assets invested in capital assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Qualified Opinion

In common with many charitable organizations, the Centre derives revenue from the general public in the form of donations and fundraising, 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 Centre. Therefore, we were not able to determine whether any adjustments might be necessary to the revenues referred to above, net revenue (expenses) and cash flows from operations for the years ended March 31, 2019 and March 31, 2018, current assets and net assets as at March 31, 2019 and March 31, 2018. Our audit opinion on the financial statements for the year ended March 31, 2018 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Centre 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.

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2.

INDEPENDENT AUDITORS' REPORT (Cont'd)

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

Those charged with governance are responsible for overseeing the Centre's financial reporting process.

Auditors' 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 auditors' 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 Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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INDEPENDENT AUDITORS' REPORT (Cont'd)

- 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 Centre'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 Centre 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.

McCay Duff LLP

McCay Duff LLP,
Licensed Public Accountants.

Ottawa, Ontario,
June 6, 2019.

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2019

	ASSETS	
	<u>2019</u>	<u>2018</u>
CURRENT		
Cash	\$ 240,329	\$ 473,408
Short-term investments	849,758	625,354
Accounts receivable	131,597	135,673
Prepaid expenses	<u>24,974</u>	<u>51,971</u>
	1,246,658	1,286,406
LONG-TERM INVESTMENTS	203,963	200,149
CAPITAL (note 4)	<u>226,093</u>	<u>269,605</u>
	<u>\$ 1,676,714</u>	<u>\$ 1,756,160</u>
	LIABILITIES	
CURRENT		
Accounts payable and accrued liabilities	\$ 72,077	\$ 71,911
Deferred contributions (note 5)	<u>493,192</u>	<u>740,634</u>
	565,269	812,545
	NET ASSETS	
SURPLUS	658,361	507,433
NET ASSETS INVESTED IN CAPITAL ASSETS	3,084	6,182
RESERVE FUND (note 2 (b))	<u>450,000</u>	<u>430,000</u>
	<u>1,111,445</u>	<u>943,615</u>
	<u>\$ 1,676,714</u>	<u>\$ 1,756,160</u>

Commitment (note 6)

Approved on behalf of the Organization:



 Director



 Director

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF SURPLUS

FOR THE YEAR ENDED MARCH 31, 2019

	<u>Surplus Beginning of Year</u>	<u>Interfund Appropriation</u>	<u>Allocation from Net Assets Invested In Capital Assets</u>	<u>Net Revenue (Expenses) for the Year</u>	<u>Surplus End of Year</u>
Abused women	\$ -	\$ 12,900	\$ -	\$ (12,900)	\$ -
Centre	427,293	(43,571)	3,098	139,062	525,882
Children who Witness	-	539	-	(539)	-
Client disbursement	55,128	-	-	2,984	58,112
Community developer	680	1,734	-	(2,414)	-
Home support	-	-	-	41,232	41,232
Refugee	-	35,386	-	(35,386)	-
Resource and referral	15,959	(13,549)	-	(2,410)	-
Transitional support	-	(13,439)	-	30,140	16,701
Youth	<u>8,373</u>	<u>-</u>	<u>-</u>	<u>8,061</u>	<u>16,434</u>
	<u>\$ 507,433</u>	<u>\$(20,000)</u>	<u>\$ 3,098</u>	<u>\$ 167,830</u>	<u>\$ 658,361</u>

STATEMENT OF NET ASSETS INVESTED IN CAPITAL ASSETS

FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
BALANCE - BEGINNING OF YEAR	\$ 6,182	\$ 9,280
Capital contributions recognized in the year	40,414	53,988
Amortization	<u>(43,512)</u>	<u>(57,086)</u>
	<u>(3,098)</u>	<u>(3,098)</u>
BALANCE - END OF YEAR	<u>\$ 3,084</u>	<u>\$ 6,182</u>

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
REVENUE		
General operations (Schedule A)	\$ 3,341,719	\$ 3,244,406
Special projects (Schedule B)	<u>452,671</u>	<u>507,567</u>
	3,794,390	3,751,973
EXPENSES		
General operations (Schedule A)	3,138,503	3,282,701
Special projects (Schedule B)	<u>488,057</u>	<u>507,567</u>
	<u>3,626,560</u>	<u>3,790,268</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ 167,830</u>	<u>\$ (38,295)</u>

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations		
Net revenue (expenses) for the year	\$ 167,830	\$(38,295)
Item not requiring an outlay of cash		
- amortization	<u>43,512</u>	<u>57,086</u>
	211,342	18,791
Net change in non-cash working capital		
- accounts receivable	4,076	(17,478)
- prepaid expenses	26,997	(24,427)
- accounts payable and accrued liabilities	166	16,096
- deferred contributions	<u>(247,442)</u>	<u>58,030</u>
	<u>(216,203)</u>	<u>32,221</u>
	(4,861)	51,012
INVESTING ACTIVITIES		
Change in investments	<u>(228,218)</u>	<u>36,283</u>
CHANGE IN CASH POSITION DURING THE YEAR	(233,079)	87,295
Cash position - beginning of year	<u>473,408</u>	<u>386,113</u>
CASH POSITION - END OF YEAR	\$ <u>240,329</u>	\$ <u>473,408</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

1. ORGANIZATION

Eastern Ottawa Resource Centre (the "Centre") engages in community-based activities designed to improve the social conditions and well-being of the residents of the eastern Ottawa area. The Centre is incorporated, without share capital, under the Corporations Act (Ontario) as a not-for-profit organization. The Centre is a registered charity under the Income Tax Act and as such, is not subject to income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Centre's significant accounting policies are as follows:

(a) Revenue Recognition

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related restrictions are met. Restricted contributions for the purchase of capital assets are deferred and recognized as revenue at the same rate as the related capital asset is amortized. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

(b) Fund Accounting

The Centre maintains its accounts using the fund accounting method. Under this method, all resources are classified for accounting and reporting purposes into funds in accordance with specified activities or objectives.

The following funds have been established by the Centre:

The Centre Fund represents the general fund and is used for program coordination, infrastructure, support and supervision of program staff and initiatives. During the 2018/19 year, the Fund transferred amounts from its operating surplus, resulting from fundraising revenues, as follows: \$1,734 to the Community Developer Fund, \$21,837 to the Refugee Fund, and \$20,000 to the Reserve Fund.

The Reserve Fund was established in 95/96 with an initial amount of \$30,000. Subsequent allocations to this Fund in the amounts of \$15,000 (96/97), \$10,000 (97/98), \$30,000 (99/00), \$35,000 (01/02), \$20,000 (02/03), \$15,000 (05/06), \$20,000 (06/07), \$40,000 (07/08), \$25,000 (08/09), \$25,000 (10/11), \$75,000 (11/12), \$40,000 (13/14), \$50,000 (14/15), and \$20,000 (18/19) were approved by the Board of Directors. The purpose of this Fund is to provide funding for the following expenses: expanded client base and operational costs.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

The Abused Women Fund is used for individual counseling, support groups to women above the age of 16 who have or are experiencing violence, and workshops for school boards. In the 2018/19 year, the Fund received a transfer, in the amount of \$12,900, from the Transitional Support Fund to support the activities of the Abused Women Fund.

The Baby Food Fund was established to provide low income clients with an emergency baby food cupboard.

The Children Who Witness Fund is used for individual and group counseling for children aged 3 - 18 years old who have been abused or have witnessed abuse. In the 2018/19 year, the Fund received a transfer, in the amount of \$539, from the Transitional Support Fund to support the activities of the Children Who Witness Fund.

The Client Disbursement Fund was established as an emergency fund to address exceptional client needs.

The Comite Reseau Fund was established to account for the Domestic Violence Coordinating Committee of Francophone Services in Ottawa.

The Community Developer Fund is used to work in partnership across sectors and with communities to address local issues and strengthen the health of neighbourhoods. During the 2018/19 year, the Fund received a transfer, in the amount of \$1,734, from the Centre Fund to support the activities of the Community Developer Fund.

The Early Years Fund was established to support play groups for pre-school aged children.

The Family Court Support fund is used to support women victims of violence in Family Law Court regarding custody access, separation, and child and spousal support.

The Home Support Fund is used to provide services for seniors and adults with physical disabilities and to help individuals stay in their own home for as long as they choose.

The Homemaking Fund was established to provide home help for seniors and individuals with physical disabilities.

The Performance Management and Capacity Building Fund is used to provide additional support for human resources, financial and governance initiatives, and evaluate the Centre's services.

The Refugee Fund is used to provide settlement support for new immigrants. During the 2018/19 year, the Fund received a transfer, in the amount of \$21,837, from the Centre Fund and \$13,549 from the Resource and Referral Fund to support the activities of the Refugee Fund.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

The Resource and Referral Fund was established for crisis intervention, counselling and referrals. During the 2018/19 year, the Fund transferred \$13,549 to the Refugee Fund.

The RTO Fund is used for the rural transportation option for seniors and people with disabilities.

The Snow Go Fund is used for coordination and subsidies for reliable snow removal service for seniors and individuals with disabilities.

The Summer Placement Fund was established as an ESDC funded program for student summer jobs.

The Transitional Support Fund is used to help women transition to a life free from abuse, to support in finding housing, and to connect women to financial resources. During the 2018/19 year, the Fund transferred \$12,900 to the Abused Women Fund and \$539 to the Children who Witness Fund.

The Violence Prevention Fund is used to support and provide awareness to the issues of violence prevention.

The Wellness Group Fund is used to facilitate self-help support groups.

The Youth Fund is used to provide individual and small group counselling, support and advocacy for youth aged 6 - 21 years old with crisis intervention and emergency support.

(c) Capital Assets and Amortization

Capital assets are stated at cost, less accumulated amortization. Amortization is provided for, from the date of acquisition, as follows:

Computers	-	three (3) year straight line basis
Equipment	-	three (3) year straight line basis
Furniture	-	three (3) year straight line basis
Vehicles	-	three (3) year straight line basis
Leasehold improvements	-	fifteen (15) year straight line basis

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(d) Contributions

Contributions received from the different levels of government are subject to specific terms and conditions regarding the expenditure of the funds. The Centre's accounting records are subject to audits to identify instances, if any, in which amounts charged against contributions have not complied with the agreed terms and conditions and, which therefore, would be refundable to the governments. Adjustments to prior years' contributions are recorded in the year in which they are made.

(e) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and disclosure of contingent assets and liabilities. These estimates are reviewed periodically and adjustments are made to net revenue (expenses) as appropriate in the year they become known.

(f) Volunteers

Volunteers have contributed approximately 13,445 hours for the year ending March 31, 2019 to assist the Centre in carrying out its service delivery activities. This time has not been valued or recorded in the financial statements.

(g) Financial Instruments

The Centre's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities.

Measurement

Financial instruments are recorded at fair value on initial recognition.

The Centre subsequently measures its financial instruments as follows.

Cash, accounts receivable, and accounts payable and accrued liabilities are subsequently measured at amortized cost.

Investments are measured at fair value. Changes in fair value are recognized in net revenue (expenses).

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down or subsequent recovery is recognized in net revenue (expenses).

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

3. FINANCIAL RISKS AND CONCENTRATION OF RISKS

It is management's opinion that the Centre is not exposed to significant interest rate, liquidity, market or currency risks arising from its financial instruments. There has been no change to the risk exposure from 2018.

Credit Risk

Credit risk arises from the potential that clients and contributors will fail to honour their obligations. It is the opinion of management that the Centre is not exposed to significant credit risk. There has been no change to the risk exposure from 2018.

4. CAPITAL ASSETS

	2019			2018
	Cost	Accumulated Amortization	Net	Net
Computers	\$ 32,150	\$ 29,051	\$ 3,099	\$ 6,198
Vehicles	205,609	205,609	-	22,332
Leasehold improvements	<u>271,210</u>	<u>48,216</u>	<u>222,994</u>	<u>241,075</u>
	<u>\$ 508,969</u>	<u>\$ 282,876</u>	<u>\$ 226,093</u>	<u>\$ 269,605</u>

5. DEFERRED CONTRIBUTIONS

The Centre's deferred contributions are restricted for use on the applicable projects or specific activities for which funding was received. Contributions for the purchase of capital assets are deferred and recognized as revenue at the same rate as the related capital asset is amortized.

The summary of deferred contributions is as follows:

	Balance - Beginning of Year	Plus: Amount Received	Less: Revenue Recognized	Balance - End of Year
Government Contributions				
Federal funding	\$ -	\$ 10,942	\$ 10,942	\$ -
Municipal funding	249,835	1,068,585	1,318,233	187
Provincial funding	<u>4,906</u>	<u>1,736,596</u>	<u>1,736,596</u>	<u>4,906</u>
Subtotal	254,741	2,816,123	3,065,771	5,093
Contributions from non-government sources	222,470	322,691	280,071	265,090
Deferred Capital Contributions Including government and non-government funding	<u>263,423</u>	<u>-</u>	<u>40,414</u>	<u>223,009</u>
Total	<u>\$ 740,634</u>	<u>\$ 3,138,814</u>	<u>\$ 3,386,256</u>	<u>\$ 493,192</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

6. COMMITMENT

Commencing August 1, 2016 for a period of 15 years the Centre has leased premises for the following annual basic rent:

2016-2021	\$ 104,151
2021-2026	\$ 111,460
2026-2031	\$ 118,769

In addition to the basic rent, the Centre is responsible for its proportionate share of taxes and operating costs for the building.

7. CONTRACT WITH M.C.S.S.

The Centre has a service contract with the Ministry of Community and Social Services (M.C.S.S.). One requirement of the contract is the production by management of a Transfer Payment Annual Reconciliation (TPAR) which shows a summary by service of all revenues and expenditures and any resulting surplus or deficit that relate to the contract.

8. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current financial statement presentation.

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2019**

	MCSS (Schedule D)	Centre	Client Disbursement	Community Developer	Home Support	Snow Go	Resource & Referral	Youth	2019		2018	
									Total	Total	Total	Total
REVENUE												
Grants												
- Provincial	\$ 645,691	\$ -	\$ -	\$ -	\$ 1,005,770	\$ -	\$ -	\$ -	\$ -	\$ 1,651,461	\$ 1,502,832	
- Federal	-	-	-	-	-	-	-	-	-	-	11,683	
- Municipal	-	620,922	9,000	87,558	96,340	17,831	146,917	90,635	90,635	1,069,203	1,047,823	
Miscellaneous (Schedule C)	<u>39,839</u>	<u>167,883</u>	<u>26,196</u>	<u>-</u>	<u>383,546</u>	<u>-</u>	<u>-</u>	<u>3,591</u>	<u>621,055</u>	<u>682,068</u>		
	\$ 685,530	\$ 788,805	\$ 35,196	\$ 87,558	\$ 1,485,656	\$ 17,831	\$ 146,917	\$ 94,226	\$ 3,341,719	\$ 3,244,406		

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2019**

	MCSS (Schedule D)	Client						Resource & Referral	Youth	2019 Total	2018 Total
		Centre	Disbursement	Community Developer	Home Support	Snow Go					
EXPENSES											
Administration	\$ 57,381	\$ -	\$ -	\$ -	\$ 102,628	\$ -	\$ -	\$ -	\$ 160,009	\$ 150,927	
Advertising	4,400	1,109	-	1,208	-	-	-	-	6,717	13,167	
Amortization	-	21,179	-	-	-	-	-	-	21,179	21,179	
Board expenses	-	651	-	-	-	-	-	-	651	1,196	
Client transportation	939	-	173	15,258	-	-	53	-	16,423	21,914	
Contract expenses	3,800	2,588	-	46,556	-	-	-	-	53,503	67,355	
CRC Coalition	-	2,500	-	-	-	-	-	-	2,500	2,500	
CSS client subsidies	-	-	11,792	-	9,831	-	-	-	21,623	22,887	
Emergency disbursement	335	242	-	-	-	-	75	-	11,783	24,792	
Emergency transportation	-	-	49	-	-	-	-	-	49	-	
Fundraising	-	22,724	-	-	-	-	-	-	22,724	33,416	
Home support costs	-	-	-	230,825	-	-	-	-	230,825	249,419	
Insurance	6,197	12,261	-	9,218	-	735	1,470	735	30,616	26,644	
Maintenance and repairs	12,777	20,658	-	24,887	-	1,250	2,500	1,250	63,322	46,752	
Photocopy and postage	5,564	5,267	-	15,500	-	400	450	450	27,631	31,243	
Professional services	7,490	52,838	1,989	184,497	-	300	300	1,100	248,515	286,154	
Public relations	2,485	2,739	-	3,812	-	1,000	300	500	10,835	8,411	
Rent	44,845	133,229	-	59,080	-	9,542	19,081	8,816	274,593	262,404	
Salaries & benefits	497,008	344,588	6,549	631,122	8,000	70,056	122,950	68,249	1,748,522	1,825,373	
Staff travel and training	7,530	4,489	200	7,073	-	2,108	476	801	22,677	33,632	
Subscriptions and memberships	1,040	1,093	50	3,517	-	-	-	-	5,700	8,246	
Supplies	5,640	16,197	-	30,838	-	2,373	600	538	56,186	51,277	
Support group	3,971	213	123	546	-	865	-	2,998	8,716	13,000	
Telephone	7,328	4,951	156	16,540	-	633	1,200	600	31,408	25,276	
Translation and accessibility	100	181	-	150	-	150	-	-	581	967	
Volunteer travel and appreciation	-	46	-	61,169	-	-	-	-	61,215	54,570	
NET REVENUE (EXPENSES)	668,830	649,743	32,212	1,444,424	17,831	89,972	149,327	86,165	3,138,503	3,282,701	
FOR THE YEAR	\$ 16,700	\$ 139,062	\$ 2,984	\$ (2,414)	\$ 41,232	\$ (2,410)	\$ 8,061	\$ 203,216	\$ (38,295)		

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2019**

	Baby Food	RTO	Wellness Group	Early Years	Summer Placement
REVENUE					
Grants					
- Provincial	\$ -	\$ -	\$ -	\$ -	\$ -
- Federal	-	-	-	-	10,942
- Municipal	-	249,030	-	-	-
Miscellaneous (Schedule C)	<u>2,618</u>	<u>22,333</u>	<u>6,918</u>	<u>23,481</u>	<u>-</u>
	2,618	271,363	6,918	23,481	10,942
EXPENSES					
Administration	-	33,000	-	-	-
Advertising	-	-	50	139	-
Amortization	-	22,333	-	-	-
Client transportation	-	8,105	-	230	-
Contract expenses	-	-	2,100	-	-
Insurance	-	710	246	735	-
Maintenance and repairs	-	7,542	-	450	-
Photocopy and postage	-	-	-	25	-
Professional services	-	216	-	200	-
Public relations	-	22	-	100	-
Rent	-	-	-	6,897	-
Salaries and benefits	-	130,356	-	13,573	10,942
Staff travel and training	-	-	-	45	-
Supplies	2,618	60,000	-	375	-
Support group	-	-	4,522	262	-
Telephone	-	720	-	450	-
Translation and accessibility	-	-	-	-	-
Volunteer travel and appreciation	-	8,359	-	-	-
	<u>2,618</u>	<u>271,363</u>	<u>6,918</u>	<u>23,481</u>	<u>10,942</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2019**

	<u>Homemaking</u>	<u>Refugee</u>	<u>Family Court Support</u>	<u>Violence Prevention</u>	<u>2019 Total</u>	<u>2018 Total</u>
REVENUE						
Grants						
- Provincial	\$ -	\$ 3,885	\$ 81,250	\$ -	\$ 85,135	\$ 84,965
- Federal	-	-	-	-	10,942	24,662
- Municipal	-	-	-	-	249,030	111,530
Miscellaneous (Schedule C)	<u>23,477</u>	<u>11,189</u>	-	<u>17,548</u>	<u>107,564</u>	<u>286,410</u>
	<u>23,477</u>	<u>15,074</u>	<u>81,250</u>	<u>17,548</u>	<u>452,671</u>	<u>507,567</u>
EXPENSES						
Administration	-	-	7,500	-	40,500	43,000
Advertising	-	-	-	-	189	860
Amortization	-	-	-	-	22,333	35,907
Client transportation	-	-	149	-	8,484	20,168
Contract expenses	-	-	-	-	2,100	7,285
CSS client subsidies	-	-	-	-	-	729
Emergency disbursement	-	-	-	-	-	33
Insurance	-	-	735	-	2,426	3,794
Maintenance and repairs	-	-	1,025	-	9,017	7,901
Photocopy and postage	-	-	157	-	182	808
Professional services	608	-	300	-	1,324	681
Public relations	-	239	95	-	456	1,359
Rent	-	-	-	-	6,897	9,829
Salaries and benefits	22,819	47,526	67,217	17,262	309,695	330,110
Staff travel and training	50	-	1,948	-	2,043	4,709
Supplies	-	-	150	-	63,143	25,554
Support group	-	2,129	-	286	7,199	10,593
Telephone	-	566	1,874	-	3,610	4,157
Translation and accessibility	-	-	100	-	100	90
Volunteer travel and appreciation	-	-	-	-	8,359	-
	<u>23,477</u>	<u>50,460</u>	<u>81,250</u>	<u>17,548</u>	<u>488,057</u>	<u>507,567</u>
NET REVENUE (EXPENSES) FOR THE YEAR	\$ -	\$(35,386)	\$ -	\$ -	\$(35,386)	\$ -

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF MISCELLANEOUS REVENUE
FOR THE YEAR ENDED MARCH 31, 2019

	Client Contribution	Donations	Fund- raising	Investment Income	Other Grants	Other Miscellaneous	2019 Total	2018 Total
GENERAL OPERATIONS								
Abused Women (Schedule D) Centre	\$ 1,853	\$ 23,773	\$ 50,480	\$ 28,296	-	\$ 38,945	\$ 38,945	\$ 55,622
Children Who Witness (Schedule D)	-	-	-	-	-	63,481	167,883	169,106
Client disbursement	1,444	11,016	-	-	-	-	-	732
Comite Reseau (Schedule D)	-	-	-	-	-	13,736	26,196	44,232
Home Support	376,046	3,500	4,000	-	-	894	894	731
Transitional Support (Schedule D)	-	-	-	-	-	-	383,546	409,659
Youth	-	-	-	-	-	-	-	1,394
	<u>379,343</u>	<u>38,289</u>	<u>54,480</u>	<u>28,296</u>	<u>-</u>	<u>120,647</u>	<u>621,055</u>	<u>682,068</u>
SPECIAL PROJECTS								
Baby Food	-	-	-	-	-	2,618	2,618	1,984
RTO	-	-	-	-	-	22,333	22,333	81,658
Child worker	-	-	-	-	-	-	-	16,685
Homemaking	-	-	-	-	-	23,477	23,477	14,277
Early Years	-	-	-	-	-	23,481	23,481	38,266
Refugee	-	-	-	-	-	11,189	11,189	49,619
Health Links 4	-	9,145	-	-	-	-	-	72,257
Violence Prevention	-	-	-	-	-	8,403	17,548	-
Wellness group	<u>480</u>	<u>150</u>	<u>3,588</u>	<u>-</u>	<u>-</u>	<u>2,700</u>	<u>6,918</u>	<u>11,664</u>
	<u>480</u>	<u>9,295</u>	<u>3,588</u>	<u>-</u>	<u>-</u>	<u>94,201</u>	<u>107,564</u>	<u>286,410</u>
2019 TOTAL	<u>\$ 379,823</u>	<u>\$ 47,584</u>	<u>\$ 58,068</u>	<u>\$ 28,296</u>	<u>\$ -</u>	<u>\$ 214,848</u>	<u>\$ 728,619</u>	<u>\$ 968,478</u>
2018 TOTAL	<u>\$ 401,852</u>	<u>\$ 57,553</u>	<u>\$ 81,800</u>	<u>\$ 8,095</u>	<u>\$ 49,619</u>	<u>\$ 369,559</u>		

EASTERN OTTAWA RESOURCE CENTRE

SCHEDULE OF MCSS ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 2019

	Children Who Witness	Abused Women	Comite Reseau	Performance Management/ Survey	Pay Equity	Transitional Support	2019 Total	2018 Total
REVENUE								
Grants								
- Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139
- Provincial	68,313	362,682	25,342	9,774	19,730	159,850	645,691	609,363
Miscellaneous (Schedule C)	-	38,945	894	-	-	-	39,839	58,479
	<u>68,313</u>	<u>401,627</u>	<u>26,236</u>	<u>9,774</u>	<u>19,730</u>	<u>159,850</u>	<u>685,530</u>	<u>667,981</u>
EXPENSES								
Administration	6,412	33,728	2,481	-	-	14,760	57,381	57,380
Advertising	263	2,965	-	-	-	1,172	4,400	3,015
Client transportation	-	290	-	-	-	649	939	2,138
Contract expenses	1,100	2,700	-	-	-	-	3,800	22,578
Emergency disbursement	-	332	-	-	-	3	335	616
Insurance	735	3,257	735	-	-	1,470	6,197	6,197
Maintenance and repairs	962	5,000	300	3,366	-	3,149	12,777	8,491
Photocopy and postage	780	3,420	120	375	-	869	5,564	4,874
Professional services	414	2,497	-	3,365	-	1,214	7,490	3,014
Public relations	300	284	500	800	-	600	2,484	4,171
Rent	4,797	24,795	2,486	-	-	12,767	44,845	44,149
Salaries and benefits	49,299	321,187	18,896	-	19,730	87,896	497,008	481,925
Staff travel and training	1,115	3,170	8	1,374	-	1,863	7,530	7,077
Subscriptions/membership	-	1,040	-	-	-	-	1,040	1,040
Supplies	538	3,328	200	494	-	1,080	5,640	7,178
Support group	1,537	2,434	-	-	-	-	3,971	5,331
Telephone	600	4,000	510	-	-	2,218	7,328	8,657
Translation and accessibility	-	100	-	-	-	-	100	150
	<u>68,852</u>	<u>414,527</u>	<u>26,236</u>	<u>9,774</u>	<u>19,730</u>	<u>129,710</u>	<u>668,829</u>	<u>667,981</u>
NET REVENUE (EXPENSE)								
FOR THE YEAR	<u>\$ (539)</u>	<u>\$ (12,900)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,140</u>	<u>\$ 16,701</u>	<u>\$ -</u>