

**THE GOOD COMPANIONS**

**FINANCIAL STATEMENTS**

**MARCH 31, 2014**



**MCCAY DUFF LLP**  
Chartered Accountants

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## **INDEPENDENT AUDITORS' REPORT**

To the Members of  
The Good Companions

Report on the Financial Statements

We have audited the accompanying financial statements of The Good Companions, which comprise the statement of financial position as at March 31, 2014 and the statements of fund balances, operations and cash flows for the year ended March 31, 2014 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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## **INDEPENDENT AUDITORS' REPORT**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Basis for Qualified Opinion**

In common with many charitable organizations, the Corporation derives revenue from the general public in the form of donor contributions and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Corporation and we were not able to determine whether any adjustments might be necessary to revenue from donor contributions and fundraising, net revenue (expenses) for each fund for the years ended March 31, 2014 and March 31, 2013, current assets and fund balances as at March 31, 2014 and March 31, 2013. Our audit opinion on the financial statements for the year ended March 31, 2013 was modified accordingly because of the possible effects of this limitation in scope.

### **Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of The Good Companions as at March 31, 2014 and the results of its operations and its cash flows for the year ended March 31, 2014 in accordance with Canadian accounting standards for not-for-profit organizations.

### **Report on Other Legal and Regulatory Requirements**

As required by the Ontario Corporations Act, we report that, in our opinion, these accounting principles have been applied on a basis consistent with that of the preceding year.

*McCay Duff LLP*

McCay Duff LLP,  
Licensed Public Accountants.

Ottawa, Ontario,  
May 27, 2014.

**THE GOOD COMPANIONS**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2014**

	<u>Operating Fund</u>		<u>Property Fund</u>		<u>Memorial Fund</u>		<u>Special Projects Fund</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<b>CURRENT ASSETS</b>										
Cash	\$ 19,300	\$ 56,183	\$ 54,206	\$ 101,981	\$ 14,860	\$ 14,802	\$ 13,360	\$ 9,478	\$ 101,726	\$ 182,444
Short-term investments	-	-	274,340	222,361	-	-	-	-	274,340	222,361
Accounts receivable	30,156	26,180	11,609	4,924	-	-	110	2,063	41,875	33,167
Due from (due to) funds	16,091	( 4,671)	( 16,030)	4,671	-	-	( 61)	-	-	-
Prepaid expenses	6,905	21,237	109	-	-	-	-	509	7,014	21,746
<b>TOTAL CURRENT ASSETS</b>	<b>72,452</b>	<b>98,929</b>	<b>324,234</b>	<b>333,937</b>	<b>14,860</b>	<b>14,802</b>	<b>13,409</b>	<b>12,050</b>	<b>424,955</b>	<b>459,718</b>
<b>CAPITAL (note 5)</b>	<b>-</b>	<b>-</b>	<b>1,935,002</b>	<b>1,836,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,935,002</b>	<b>1,836,746</b>
<b>TOTAL ASSETS</b>	<b>\$ 72,452</b>	<b>\$ 98,929</b>	<b>\$ 2,259,236</b>	<b>\$ 2,170,683</b>	<b>\$ 14,860</b>	<b>\$ 14,802</b>	<b>\$ 13,409</b>	<b>\$ 12,050</b>	<b>\$ 2,359,957</b>	<b>\$ 2,296,464</b>
<b>CURRENT LIABILITIES</b>										
Accounts payable and accrued liabilities	\$ 71,877	\$ 96,876	\$ 347	\$ -	\$ -	\$ -	\$ 11,787	\$ 11,165	\$ 84,011	\$ 108,041
Deferred capital contributions (note 6)	-	-	115,548	73,100	-	-	-	-	115,548	73,100
Deferred revenue	14,670	16,153	5,612	2,128	-	-	737	-	21,019	18,281
<b>TOTAL CURRENT LIABILITIES</b>	<b>86,547</b>	<b>113,029</b>	<b>121,507</b>	<b>75,228</b>	<b>-</b>	<b>-</b>	<b>12,524</b>	<b>11,165</b>	<b>220,578</b>	<b>199,422</b>
<b>FUND BALANCES</b>										
Equity invested in capital assets (note 5)	-	-	1,935,002	1,836,746	-	-	-	-	1,935,002	1,836,746
Fund balance	( 14,095)	( 14,100)	202,727	258,709	14,860	14,802	885	885	204,377	260,296
<b>TOTAL FUND BALANCES</b>	<b>( 14,095)</b>	<b>( 14,100)</b>	<b>2,137,729</b>	<b>2,095,455</b>	<b>14,860</b>	<b>14,802</b>	<b>885</b>	<b>885</b>	<b>2,139,379</b>	<b>2,097,042</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 72,452</b>	<b>\$ 98,929</b>	<b>\$ 2,259,236</b>	<b>\$ 2,170,683</b>	<b>\$ 14,860</b>	<b>\$ 14,802</b>	<b>\$ 13,409</b>	<b>\$ 12,050</b>	<b>\$ 2,359,957</b>	<b>\$ 2,296,464</b>

**Approved on behalf of the Board:**

Director

Director

McCAY DUFF LLP, CHARTERED ACCOUNTANTS

**THE GOOD COMPANIONS**  
**STATEMENT OF FUND BALANCES**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>Operating Fund</u>	<u>Property Fund</u>	<u>Memorial Fund</u>	<u>Special Projects Fund</u>	<u>Total</u>
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	\$( 14,100)	\$( 13,973)	\$ 258,709	\$ 223,135	\$ 14,802
			\$ 10,052	\$ 885	\$ 885
Net revenue (expenses) for the year	5 ( 127)	( 2,623)	6,058	6,750	42,337
Transfer to property fund	-	-	( 6,000)	( 2,000)	-
Allocated from (to) equity invested in capital assets (note 5)	-	-	-	-	( 98,256)
	<u>\$( 14,095)</u>	<u>\$( 14,100)</u>	<u>\$ 202,727</u>	<u>\$ 258,709</u>	<u>\$ 204,377</u>
<b>FUND BALANCES - END OF YEAR</b>			<u>\$ 14,860</u>	<u>\$ 14,802</u>	<u>\$ 260,296</u>

THE GOOD COMPANIONS

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2014

	Operating Fund (Schedule A)		Property Fund (Schedule B)		Memorial Fund (Schedule C)		Special Projects Fund (Schedule D)		Total	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
<b>REVENUE</b>	\$ 1,782,363	\$ 1,735,754	\$ 206,110	\$ 127,563	\$ 6,290	\$ 6,982	\$ 181,192	\$ 209,115	\$ 2,175,955	\$ 2,079,414
<b>EXPENSES</b>	<u>1,782,358</u>	<u>1,735,881</u>	<u>169,836</u>	<u>130,186</u>	<u>232</u>	<u>232</u>	<u>181,192</u>	<u>209,115</u>	<u>2,133,618</u>	<u>2,075,414</u>
<b>NET REVENUE (EXPENSES) FOR THE YEAR</b>	<u>\$ 5</u>	<u>\$ (127)</u>	<u>\$ 36,274</u>	<u>\$ ( 2,623)</u>	<u>\$ 6,058</u>	<u>\$ 6,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,337</u>	<u>\$ 4,000</u>

**THE GOOD COMPANIONS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>CASH PROVIDED BY (USED FOR)</b>		
<b>OPERATING ACTIVITIES</b>		
Cash from operations		
Net revenue for the year	\$ 42,337	\$ 4,000
Item not involving cash		
- amortization	<u>41,544</u>	<u>36,962</u>
	83,881	40,962
Changes in non-cash working capital		
- accounts receivable	( 8,708)	20,621
- prepaid expenses	14,732	540
- accounts payable and accrued liabilities	( 24,030)	6,527
- deferred capital contributions	42,448	73,100
- deferred revenue	<u>2,738</u>	<u>( 6,105)</u>
	<u>27,180</u>	<u>94,683</u>
	111,061	135,645
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>( 139,800)</u>	<u>( 765)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS DURING THE YEAR</b>	<u>( 28,739)</u>	<u>134,880</u>
Cash and cash equivalents - beginning of year	<u>404,805</u>	<u>269,925</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 376,066</u>	<u>\$ 404,805</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	\$ 101,726	\$ 182,444
Short-term investments	<u>274,340</u>	<u>222,361</u>
	<u>\$ 376,066</u>	<u>\$ 404,805</u>

**THE GOOD COMPANIONS****NOTES TO FINANCIAL STATEMENTS****MARCH 31, 2014****1. ORGANIZATION**

The Good Companions (the "Corporation") is incorporated under the Ontario Corporations Act as a not-for-profit organization and is a registered charity under the Income Tax Act.

**Mission Statement**

The Good Companions is a not-for-profit organization that offers programs and services in partnership with volunteers, to promote, enhance and support the well-being, independence and zest for living of both seniors and adults with physical disabilities in the Ottawa area.

**2. DESCRIPTION OF FUNDS****(a) Operating Fund**

The Operating Fund accounts for the Corporation's delivery of programs and administrative activities. This fund reports restricted operating grants and unrestricted revenue.

**(b) Property Fund**

The Property Fund reports the assets, revenues and expenses related to The Good Companions' capital assets. All amounts reported in the Property Fund are either subject to restrictions or relate to capital assets purchased using externally or internally restricted resources. Revenues and expenses related to fundraising activities are also reported in the Property Fund.

The Board of Directors has determined a need to accumulate funds in a "Special Reserve Fund" for future needs which may be necessary but for which funding may not be available. Such needs might be for special expenses such as major emergency repairs, major building upgrading or unexpected costs. Considering the size and nature of the activities of the Corporation and the total value of its assets, it would be considered imprudent not to have a modest reserve fund.

**(c) Memorial Fund**

The Memorial Fund was established to receive bequests or donations to pay tribute to friends or relatives at the time of their death.

**(d) Special Projects Fund**

The Special Projects Fund was established to reflect the expenditure of designated grant funding.



**THE GOOD COMPANIONS**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2014**

**3. SIGNIFICANT ACCOUNTING POLICIES**

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

(a) Revenue Recognition

The Corporation follows the restricted fund method of accounting for contributions. Restricted contributions, related to a particular fund are recognized as revenue in the fund corresponding to the purpose for which they were contributed. Restricted contributions for which there is no related restricted fund are deferred and recognized as revenue of the operating fund when the related restrictions have been met.

Unrestricted contributions, grants, fees and other revenue are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(b) Financial Instruments

The Corporation's financial instruments consist of cash, short-term investments, accounts receivable and accounts payable and accrued liabilities.

Measurement

Financial instruments are recorded at fair value on initial recognition.

The Corporation subsequently measures its financial instruments as follows:

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

Short-term investments are subsequently 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).

(c) Capital Assets and Amortization

The Property Fund records all significant property additions. Minor capital expenditures are charged to current operations as incurred. Equipment paid for from designated contributions is expensed to the fund which received the contribution.

Capital assets are stated at cost, less accumulated amortization. Amortization is provided on the reducing balance basis as follows:

Building	2.5%
Computers	30%
Furniture and equipment	10%
Parking lot	10%

One-half of the above rates are recorded in the year of acquisition.

**THE GOOD COMPANIONS**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**3. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)**

(d) Contributions

Grants and contributions from government funding agencies are subject to specific terms and conditions regarding the expenditure of the funds. The Corporation's accounting records are subject to audit by these government funding agencies 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 government funding agency. Adjustments to prior years' contributions are recorded in the year in which the government funding agency requests the adjustment.

(e) Volunteer Services

The Corporation receives the services of many volunteers, the cost of which cannot be reasonably estimated. Therefore, no representation of this expense has been included in these financial statements.

(f) 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, revenues 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.

(g) Employee Future Benefits

The Corporation has defined contribution plans providing pension for its salaried employees. The cost of the defined contribution plans is recognized based on the contributions required to be made during the year.

**4. FINANCIAL RISKS AND CONCENTRATION OF RISKS**

It is management's opinion that the Corporation is not exposed to significant interest rate, liquidity, market, currency or credit risks arising from its financial instruments. There has been no change to the risk exposure from 2013.

## THE GOOD COMPANIONS

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2014

## 5. CAPITAL ASSETS

	<u>2014</u>			<u>2013</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>	<u>Net</u>
Land	\$ 620,905	\$ -	\$ 620,905	\$ 620,905
Building	4,674,961	1,808,967	2,865,994	2,939,481
Computers	87,488	78,101	9,387	13,411
Parking lot	124,291	6,215	118,076	-
Furniture and equipment	<u>404,831</u>	<u>339,472</u>	<u>65,359</u>	<u>55,532</u>
	5,912,476	2,232,755	3,679,721	3,629,329
Deferred capital contribution	( 2,915,899)	( 1,171,180)	( 1,744,719)	( 1,792,583)
	<u>\$ 2,996,577</u>	<u>\$ 1,061,575</u>	<u>\$ 1,935,002</u>	<u>\$ 1,836,746</u>

The following schedule shows the net change of equity invested in capital assets:

	<u>2014</u>	<u>2013</u>
<b>EQUITY INVESTED IN CAPITAL ASSETS</b>		
<b>BALANCE - BEGINNING OF YEAR</b>	\$ 1,836,746	\$ 1,872,943
Purchase of capital assets	139,800	765
Amortization	( 41,544)	( 36,962)
Allocated from (to) equity invested in capital assets	<u>98,256</u>	<u>( 36,197)</u>
<b>BALANCE - END OF YEAR</b>	<u>\$ 1,935,002</u>	<u>\$ 1,836,746</u>

## 6. DEFERRED CAPITAL CONTRIBUTIONS

Funding received for specified capital purchases is deferred and recognized as revenue in subsequent periods as the specified assets is amortized.

The summary of deferred capital contributions is as follows:

	<u>Balance, Beginning of Year</u>	<u>Less: Amounts Amortized</u>	<u>Plus: Contri- butions Received</u>	<u>Balance, End of Year</u>
Ontario Trillium Foundation	\$ 73,100	\$ ( 3,655)	\$ -	\$ 69,445
City of Ottawa	<u>-</u>	<u>( 2,426)</u>	<u>48,529</u>	<u>46,103</u>
Total	<u>\$ 73,100</u>	<u>\$ ( 6,081)</u>	<u>\$ 48,529</u>	<u>\$ 115,548</u>

**THE GOOD COMPANIONS**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2014**

**7. LINE OF CREDIT**

The line of credit is payable on demand, with interest charged at bank prime rate plus 2.5% per annum. The operating line is secured by a general assignment of book debts and a general security agreement. As at March 31, 2014, the limit on the loan was \$100,000, none of which was utilized.

**8. PROPERTY FUND**

As referred to in note 2(b), the Board of Directors has created a special reserve fund within the Property Fund. The balance of the Property Fund consists of the following:

	<u>2014</u>	<u>2013</u>
<b>SPECIAL RESERVE FUND</b>		
<b>BALANCE - BEGINNING OF YEAR</b>	\$ 221,776	\$ 175,177
Addition during the year	<u>59,313</u>	<u>46,599</u>
<b>BALANCE - END OF YEAR</b>	281,089	221,776
<b>UNAPPROPRIATED PROPERTY FUND</b>	<u>( 78,362)</u>	<u>36,933</u>
	202,727	258,709
<b>EQUITY INVESTED IN CAPITAL ASSETS</b>	<u>1,935,002</u>	<u>1,836,746</u>
<b>BALANCE - END OF YEAR</b>	<u>\$ 2,137,729</u>	<u>\$ 2,095,455</u>

**9. PENSION PLAN**

The Corporation participates in the Ottawa-Carleton Community Agencies Pension Plan. This multi-employer defined benefit pension plan covers employees of the Corporation and employees of all other participating organizations.

The Corporation has adopted defined contribution plan accounting principles for this pension plan as sufficient information is not available to use defined benefit plan accounting.

As at December 31, 2012, the pension plan deficit in aggregate was \$436,497. During the year, the Corporation contributed and expensed \$57,332 (2013 - \$50,990) to the plan. No significant changes were made to the contractual elements of the plan during the year.

**10. COMPARATIVE FIGURES**

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

THE GOOD COMPANIONS

OPERATING FUND

SCHEDULE OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2014

	<u>2014</u>	<u>2013</u>
<b>REVENUE</b>		
Grants - United Way/Centraide Ottawa	\$ 184,690	\$ 194,356
- Province of Ontario - General	806,633	806,666
- Base increase	45,746	16,202
- City of Ottawa	173,720	170,525
User fees	461,062	434,074
Membership fees	31,318	29,876
Contributions	24,358	26,740
Rent, parking and interest	<u>54,836</u>	<u>57,315</u>
	1,782,363	1,735,754
<b>EXPENSES</b>		
Salaries - administration	180,613	190,122
- clerical	112,484	109,866
- food services and maintenance	179,225	170,820
- program	447,184	478,882
Employee benefits	212,746	183,521
Program - dining room supplies	155,203	153,534
- health and social services	35,798	24,632
- recreation and crafts	72,638	63,981
- transportation services	13,102	10,095
Occupancy - building and ground maintenance	40,610	28,798
- cleaning and laundry	39,981	44,655
- equipment purchases and repairs	13,291	12,701
- insurance and regional services	27,030	33,132
- parking lot maintenance and interest	8,885	9,676
- utilities	109,336	92,260
Administration - office equipment and repairs	52,884	52,650
- office supplies	8,987	7,430
- postage	6,514	6,033
- professional fees and bank charges	19,358	17,658
- telephone	8,729	9,203
Other - organization dues	3,338	3,926
- public relations	14,122	12,374
- employee and volunteer development	<u>20,300</u>	<u>19,932</u>
	<u>1,782,358</u>	<u>1,735,881</u>
<b>NET REVENUE (EXPENSES) FOR THE YEAR</b>	<u>\$ <u>5</u></u>	<u>\$ (<u>127</u>)</u>

**THE GOOD COMPANIONS**  
**PROPERTY FUND**  
**SCHEDULE OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>REVENUE</b>		
Fundraising - donations	\$ 75,811	\$ 26,796
- events	43,280	42,972
Rental revenue (The King's Daughters)	38,209	32,208
Champlain Local Health Integration Network - one time funding	16,800	10,587
Province of Ontario - one time funding	12,200	15,000
Human Resources and Skills Development Canada	13,729	-
Contributed capital revenue	<u>6,081</u>	<u>-</u>
	206,110	127,563
<b>EXPENSES</b>		
Amortization	41,544	36,962
Fundraising costs	55,644	31,979
Computer expenses	13,620	8,200
Repairs and maintenance	40,921	31,571
Events	17,190	14,392
Signage	<u>917</u>	<u>7,082</u>
	<u>169,836</u>	<u>130,186</u>
<b>NET REVENUE (EXPENSES) FOR THE YEAR</b>	<u>\$ 36,274</u>	<u>\$ ( 2,623)</u>

**THE GOOD COMPANIONS**  
**MEMORIAL FUND**  
**SCHEDULE OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>REVENUE</b>		
Contributions - private	\$ 290	\$ 4,982
- bequests	<u>6,000</u>	<u>2,000</u>
	6,290	6,982
 <b>EXPENSE</b>		
Bank charges	<u>232</u>	<u>232</u>
 <b>NET REVENUE FOR THE YEAR</b>	 <u><u>\$ 6,058</u></u>	 <u><u>\$ 6,750</u></u>

**THE GOOD COMPANIONS**  
**SPECIAL PROJECTS FUND**  
**SCHEDULE OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>REVENUE</b>		
Grants - Champlain Local Health Integration Network	\$ 81,795	\$ 81,795
- City of Ottawa	7,285	9,551
- Federal Career Placement (Summer Employment)	4,048	4,051
- Ministry of Health (Inter RAI-CHA)	-	19,900
- Ottawa Community Care Access Centre - PSW Training	3,131	3,218
Carefor	<u>84,933</u>	<u>90,600</u>
	181,192	209,115
<b>EXPENSES</b>		
PSW expenses	81,795	81,795
Snow Go	7,285	9,551
Federal Career Placement (Summer Employment)	4,048	4,051
Ministry of Health (Inter RAI-CHA)	-	19,900
Ottawa Community Care Access Centre - PSW Training	3,131	3,218
GEM funding (Carefor)	24,933	48,100
Regional Transportation Program (Carefor)	<u>60,000</u>	<u>42,500</u>
	<u>181,192</u>	<u>209,115</u>
<b>NET REVENUE FOR THE YEAR</b>	<u>\$ -</u>	<u>\$ -</u>



