

FINANCIAL STATEMENTS
For
OTTAWA JEWISH HOME FOR THE AGED
For year ended
DECEMBER 31, 2020

OTTAWA JEWISH HOME FOR THE AGED
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DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of

OTTAWA JEWISH HOME FOR THE AGED*Opinion*

We have audited the financial statements of Ottawa Jewish Home for the Aged (the Lodge), which comprise the statement of financial position as at December 31, 2020, and the statements of operations and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Lodge as at December 31, 2020 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 Opinion

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 Lodge in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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 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 Lodge'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 Lodge or to cease operations, or has no realistic alternative but to do so.

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

Welch LLP

Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
April 21, 2021.

OTTAWA JEWISH HOME FOR THE AGED
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

<u>ASSETS</u>	<u>Operating Fund</u>	<u>Capital Asset Fund</u>	<u>2020 Total</u>	<u>2019 Total</u>
CURRENT ASSETS				
Cash	\$ 1,423,420	\$ 63,833	\$ 1,487,253	\$ 655,866
Accounts receivable - residents	5,446	-	5,446	29,191
- other	15,821	-	15,821	59,699
- commodity tax	164,897	-	164,897	77,161
Contributions receivable (note 3)	489,597	-	489,597	266,322
Prepaid expenses	<u>150,705</u>	<u>-</u>	<u>150,705</u>	<u>66,990</u>
	2,249,886	63,833	2,313,719	1,155,229
INVESTMENT IN ANNUITY (note 5)	-	62,963	62,963	147,753
TANGIBLE CAPITAL ASSETS (note 6)	<u>-</u>	<u>10,562,320</u>	<u>10,562,320</u>	<u>11,003,996</u>
	<u>\$ 2,249,886</u>	<u>\$ 10,689,116</u>	<u>\$ 12,939,002</u>	<u>\$ 12,306,978</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities (note 8)	\$ 1,552,708	\$ -	\$ 1,552,708	\$ 1,242,505
Deferred contributions (note 9)	678,130	-	678,130	220,652
Current portion of long-term liabilities (note 10)	<u>-</u>	<u>165,105</u>	<u>165,105</u>	<u>1,625,998</u>
	2,230,838	165,105	2,395,943	3,089,155
LONG-TERM LIABILITIES (note 10)	<u>-</u>	<u>1,635,619</u>	<u>1,635,619</u>	<u>512,528</u>
	2,230,838	1,800,724	4,031,562	3,601,683
FUND BALANCES	<u>19,048</u>	<u>8,888,392</u>	<u>8,907,440</u>	<u>8,705,295</u>
	<u>\$ 2,249,886</u>	<u>\$ 10,689,116</u>	<u>\$ 12,939,002</u>	<u>\$ 12,306,978</u>

Approved by the Board:

..... Director

..... Director

(See accompanying notes)

Welch LLP[®]

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OTTAWA JEWISH HOME FOR THE AGED
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 2020

	Operating Fund	Capital Asset Fund	2020 Total	2019 Total
Revenue				
Operating revenue (note 11)	\$ 10,349,019	\$ -	\$ 10,349,019	\$ 8,969,157
Provincial government grants (note 11)	-	351,055	351,055	457,091
Community donations	616,423	-	616,423	485,664
Hillel Lodge Long-Term Care Foundation (Ottawa) (note 3)	624,700	202,806	827,506	573,414
Investment income	-	9,653	9,653	5,390
Sundry income	13,369	-	13,369	43,045
	<u>11,603,511</u>	<u>563,514</u>	<u>12,167,025</u>	<u>10,533,761</u>
Expenses				
Operating expenses	11,147,925	-	11,147,925	9,525,111
Amortization of tangible capital assets	-	753,447	753,447	703,915
Interest on long-term liabilities	-	63,508	63,508	93,212
	<u>11,147,925</u>	<u>816,955</u>	<u>11,964,880</u>	<u>10,322,238</u>
Net revenue (expense) before items below	<u>455,586</u>	<u>(253,441)</u>	<u>202,145</u>	<u>211,523</u>
Loss on sale of land - parking lot (note 6)	-	-	-	(174,057)
Allocation to community partner (note 6)	-	-	-	(142,955)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(317,012)</u>
Net revenue (expense) for the year	455,586	(253,441)	202,145	(105,489)
Fund balances, beginning of year	(424,948)	9,130,243	8,705,295	8,810,784
Interfund transfer	<u>(11,590)</u>	<u>11,590</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 19,048</u>	<u>\$ 8,888,392</u>	<u>\$ 8,907,440</u>	<u>\$ 8,705,295</u>

(See accompanying notes)

OTTAWA JEWISH HOME FOR THE AGED
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2020

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM (USED IN):		
OPERATING ACTIVITIES		
Net revenue (expense)	\$ 202,145	\$ (105,489)
Adjustments for:		
Amortization of tangible capital assets	753,447	703,915
Increase in fair value of annuity	-	(5,391)
Loss on sale of land - parking lot	-	174,057
	<u>955,592</u>	<u>767,092</u>
Changes in non-cash working capital components:		
Accounts receivable	(20,113)	(64,312)
Contributions receivable	(223,275)	39,880
Prepaid expenses	(83,715)	(12,167)
Accounts payable and accrued liabilities	310,203	97,735
Deferred contributions	457,478	104,234
	<u>1,396,170</u>	<u>932,462</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(311,771)	(287,674)
Proceeds from maturation of annuity	84,790	-
Proceeds from sale of land	-	1,325,000
	<u>(226,981)</u>	<u>1,037,326</u>
FINANCING ACTIVITIES		
Repayment of long-term liabilities - net	<u>(337,802)</u>	<u>(1,577,439)</u>
INCREASE IN CASH	831,387	392,349
CASH AT BEGINNING OF YEAR	<u>655,866</u>	<u>263,517</u>
CASH AT END OF YEAR	<u>\$ 1,487,253</u>	<u>\$ 655,866</u>

(See accompanying notes)

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020

1. PURPOSE OF THE ORGANIZATION

Ottawa Jewish Home for the Aged ("the Lodge"), operating as The Bess and Moe Greenberg Family Hillel Lodge, was incorporated without share capital on August 9, 1957 under the Charitable Institution Act of Ontario and as such is not subject to income tax. The purpose of the Lodge is to provide long-term care services within a traditional Jewish environment.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

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 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 those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period they become known.

Management makes accounting estimates when determining the useful life of tangible capital assets, the net realizable value of its receivables and the amount of accrued liabilities. Management also makes accounting estimates in determining the amount of funds receivable from/repayable to the Ministry of Health and Long-Term Care ("the Ministry"). Differences between management's estimates and the Ministry are recorded in the year in which the Ministry completes its reconciliation. Actual results could differ from these estimates and these differences could be significant.

Fund accounting

The Operating Fund reports the assets, liabilities, revenues and expenses related to the operations of the Lodge. The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Lodge's land, building and equipment.

Tangible capital assets

Tangible capital assets are initially recorded at cost and are then amortized on a straight-line basis, over their estimated useful lives as follows:

Building	40 years
Furniture, fixtures and equipment	5 - 10 years
Computer equipment	7 years

Amortization expense is recorded in the Capital Asset Fund.

Contributed services

Volunteers contribute numerous hours to assist the Lodge in carrying out certain charitable aspects of its service delivery activities. Contributed services are not reflected in these financial statements.

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES - Cont'd.

Revenue recognition

The Lodge follows the restricted fund method of accounting for contributions.

Operating revenues and provincial government grants are recognized in the period to which they relate.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be estimated and collection is reasonably assured.

Externally restricted contributions for tangible capital assets and interest are recognized as revenue of the Capital Asset Fund.

Externally restricted contributions for which no corresponding restricted fund is presented are recognized in the Operating Fund in accordance with the deferral method.

Financial instruments

Cash and the annuity investment are measured at fair value at the financial statement date.

All other financial instruments are measured at cost or amortized cost at the financial statement date.

3. HILLEL LODGE LONG-TERM CARE FOUNDATION (OTTAWA)

The Hillel Lodge Long-Term Care Foundation (Ottawa) ("the Foundation") is incorporated without share capital under Part II of the Canada Corporations Act as a public foundation and as a registered charity with Canada Revenue Agency. The Foundation supports the Lodge by raising funds to assist in its operations. The Lodge exercises economic influence over the Foundation since the Board of Directors of the Foundation includes a Board member of the Lodge.

Related party transactions with the Foundation occurred in the normal course of business and have been recorded at their exchange amount, which is the amount agreed to between both parties.

Donations received or receivable from the Foundation are as follows:

	<u>2020</u>	<u>2019</u>
Operating and designation donations	\$ 624,700	\$ 400,898
Capital funding	150,836	121,336
Capital campaign donations	<u>51,970</u>	<u>51,180</u>
Amounts recorded as revenue	827,506	573,414
Previous years deferred revenue recognized in the year	(188,511)	(97,154)
Amounts deferred for specific projects to occur in future years	<u>242,498</u>	<u>137,822</u>
Amounts paid or payable from the Foundation during 2020	<u>\$ 881,493</u>	<u>\$ 614,082</u>

Included in the amounts paid or payable from the Foundation during 2020 totalling \$881,493 is \$429,996 in operating funding, \$270,863 in restricted funding, \$51,970 in capital campaign pledges and \$128,664 of capital funding which was committed by the Foundation in 2019, but only received by the Lodge in 2020. The Lodge's contributions receivable includes amounts receivable from the Foundation of \$3,279 (2019 - \$nil). In addition to the amounts noted above, the Foundation had agreed to commit an additional \$100,000 of capital campaign funding as at December 31, 2020. However, as the funds will only be recorded by the Lodge upon receipt from the Foundation.

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2020

4. FINANCIAL INSTRUMENTS

The Lodge is exposed to various risks through its financial instruments. The following analysis provides a measure of the Lodge's risk exposure and concentrations at December 31, 2020.

The Lodge does not use derivative financial instruments to manage its risk.

Credit risk

The Lodge is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Lodge's maximum exposure to credit risk represents the sum of the carrying value of its cash, accounts and contributions receivable and investment in annuity. The Lodge's cash is deposited with a Canadian chartered bank as a result management believes the risk of loss on these items to be remote.

The Lodge provides credit to its residents in the normal course of operations. It carries out, on a continuing basis, a review of outstanding amounts and maintains provisions for uncollectible amounts. Contributions and all other accounts receivable are primarily from the Foundation, the Jewish Federation of Ottawa and from various levels of government and as such the Lodge believes that the risk of non-collection is remote. The Lodge's investment in annuity is held with a large insurance company and as such the Lodge believes ultimate collection will be reasonably assured. The Lodge does not believe there are any significant concentrations of credit risk. At December 31, the allowance for doubtful accounts was \$98,191 (2019 - \$96,545).

Liquidity risk

Liquidity risk is the risk that the Lodge will not be able to meet its financial obligations as they fall due. The Lodge manages its liquidity risk through its budget process and by monitoring its cash flow requirements.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

i) *Currency risk*

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates.

Substantially all of the Lodge's transactions are in Canadian dollars and as a result the Lodge is not subject to significant currency risk.

ii) *Interest rate risk*

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates.

At year end, as discussed in note 10, the Lodge entered into several borrowing arrangements which are subject to various rates of interest. The Lodge manages its interest rate risk by obtaining fixed interest rates on most of its borrowing arrangements. The Lodge is also exposed to interest rate risk on its annuity investment, the terms of which are disclosed in the notes to these financial statements.

iii) *Other price risk*

Other price risk refers to the risk that the fair value of financial instruments of future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The Lodge is not exposed to other price risk.

Changes in risk

There have been no significant changes in the Lodge's risk exposures from the prior year.

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2020

5. INVESTMENT IN ANNUITY

The annuity is issued by Industrial-Alliance Life Insurance Company, with an original yield-to-maturity of 5.00% and which consisted of five monthly payments of \$31,481, commencing October 20, 2020. As at December 31, 2020, 3 payments have been received and the remaining two payments will be received in 2021.

6. TANGIBLE CAPITAL ASSETS

	2020			2019
	Cost	Accumulated amortization	Net	Net
Land	\$ 302,975	\$ -	\$ 302,975	\$ 302,975
Building	17,284,754	7,968,030	9,316,724	9,749,096
Furniture, fixtures and equipment	4,253,893	3,588,971	664,922	765,269
Computer equipment	<u>465,942</u>	<u>188,243</u>	<u>277,699</u>	<u>186,655</u>
	<u>\$ 22,307,564</u>	<u>\$ 11,745,244</u>	<u>\$ 10,562,320</u>	<u>\$ 11,003,995</u>

Cost and accumulated amortization amounted to \$21,995,794 and \$10,991,798 respectively, at December 31, 2019.

7. BANK INDEBTEDNESS

The Lodge's revolving line of credit is secured a general security agreement. The interest rate on the line of credit is the bank prime rate plus 0.5% and the authorized limit of the line of credit is \$500,000, none of which was used as at December 31, 2020 (2019 - \$nil).

8. GOVERNMENT REMITTANCES

Government remittances (workers' safety insurance premiums) of \$28,534 (2019 - \$12,121) are included in accounts payable and accrued liabilities.

9. DEFERRED CONTRIBUTIONS

Deferred contributions are comprised of the following amounts related to the funding received for designated projects:

	<u>2020</u>	<u>2019</u>
Balance at beginning of year	\$ 220,652	\$ 116,418
Contributions received in year		
Hillel Lodge Foundation (note 3)	242,498	137,822
Other	<u>403,491</u>	<u>63,566</u>
Sub-total	866,641	317,806
Less amounts recognized as revenue	<u>(188,511)</u>	<u>(97,154)</u>
Balance at end of year	<u>\$ 678,130</u>	<u>\$ 220,652</u>

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2020

10. LONG-TERM LIABILITIES

The Lodge's long-term liabilities as at December 31, 2020 are as follows:

	<u>2020</u>	<u>2019</u>
Promissory note payable (a)	\$ 480,000	\$ 480,000
Mortgage payable (b)	-	422,530
Mortgage payable (c)	-	1,235,996
Mortgage payable (d)	1,200,236	-
Loan payable (e)	<u>120,488</u>	<u>-</u>
	1,800,724	2,138,526
Less current portion	<u>165,105</u>	<u>1,625,998</u>
	<u>\$ 1,635,619</u>	<u>\$ 512,528</u>

Principal repayments are as follows:

2021	\$ 165,105
2022	526,112
2023	47,656
2024	49,251
2025	1,012,600

- a) The promissory note payable of \$480,000 (2019 - \$480,000) with the Ottawa Hebrew Free Loan Association is repayable on demand with a minimum of one year's notice after December 31, 2020. The interest-free note is guaranteed by the Ottawa Jewish Community Foundation.
- b) The mortgage payable of \$nil (2019 - \$422,530) with Manulife Financial beared interest at 6.775% per annum, with blended monthly payments of principal and interest of \$31,482 was paid off during the year.
- c) The mortgage payable of \$nil (2019 - \$1,235,998) with Alterna Savings beared interest at 3.70% per annum, with blended monthly payments of principal and interest of \$6,748 was paid off during the year.
- d) The mortgage payable of \$1,200,236 with CIBC bears interest at 3.30% per annum, with blended monthly payments of principal and interest of \$6,947, is secured by a first charge over the Lodge and matures June 2, 2025.
- e) The loan payable of \$120,488 with CIBC bears interest at bank prime plus 0.75% per annum, with blended monthly payments of principal and interest of \$30,531, and matures May 31, 2021.

11. ECONOMIC DEPENDENCE

The Lodge is economically dependant on the Province of Ontario from which it receives a significant portion of its funding. Provincial contributions have been included in operating revenue within the Operating Fund in the amount of \$7,206,786 (2019 - \$5,787,852) and in provincial government grants revenue within the Capital Asset Fund in the amount of \$351,055 (2019 - \$457,091).

No provision for possible loss has been included in these financial statements.

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2020

12. COMMITMENTS

The Lodge is committed to the following payments for equipment under various leases:

2021	\$ 6,808
2022	5,460
2023	2,730

13. ECONOMIC UNCERTAINTY FROM COVID-19

In Mid-March of 2020, the province of Ontario declared a state of emergency in response to the public health concerns originating from the spread of the Covid-19 disease.

After a lifting of the state of emergency in the second half of the year, the province of Ontario reinstated the state of emergency at the end of December 2020. A high degree of uncertainty persists surrounding the full economic impact of the situation. The unpredictable nature of the spread of the disease makes it difficult to determine the length of time that the Lodge's operations will be impacted. Consequently, at the time of issuance of these financial statements, the effect that this will have on the Lodge's operations, assets, liabilities, revenues and expenses is not yet known.

OTHER FINANCIAL INFORMATION
For
OTTAWA JEWISH HOME FOR THE AGED
For year ended
DECEMBER 31, 2020

To the Members of

OTTAWA JEWISH HOME FOR THE AGED

The audited financial statements of the Ottawa Jewish Home for the Aged ("the Lodge") for the year ended December 31, 2020 and our report thereon are included in the preceding section of this financial report. The financial information that follows, consisting of the schedule of revenue and expenses of the operating fund as well as the schedule of operating expenses, was derived from the accounting records of the Ottawa Jewish Home for the Aged and is presented for purposes of additional analysis and is not a required part of the financial statements.

Our audit of the Ottawa Jewish Home for the Aged's financial statements for the year ended December 31, 2020 was not directed to the determination of the detailed information set out in the accompanying schedule of revenue and expenses of the operating fund or the schedule of operating expenses. The supplementary information presented is the responsibility of management and was subject to the auditing procedures applied in the audit of the financial statements as a whole.



Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
April 21, 2021.

OTTAWA JEWISH HOME FOR THE AGED
UNAUDITED SCHEDULE OF REVENUE AND EXPENSES - OPERATING FUND
YEAR ENDED DECEMBER 31, 2020

	<u>2020</u>		<u>2019</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
OPERATING REVENUE			
Residents' portion	\$ 2,605,516	\$ 2,550,439	\$ 2,567,066
Preferred accommodation	<u>676,286</u>	<u>591,794</u>	<u>614,239</u>
	3,281,802	3,142,233	3,181,305
Provincial operating fund	<u>5,701,485</u>	<u>7,206,786</u>	<u>5,787,852</u>
TOTAL OPERATING REVENUE	<u>8,983,287</u>	<u>10,349,019</u>	<u>8,969,157</u>
CONTRIBUTIONS			
Operating contributions	846,443	1,019,685	747,878
Contributions designated	<u>193,000</u>	<u>221,438</u>	<u>108,277</u>
	<u>1,039,443</u>	<u>1,241,123</u>	<u>856,155</u>
SUNDRY INCOME	<u>24,000</u>	<u>13,369</u>	<u>43,045</u>
TOTAL REVENUE	<u>\$ 10,046,730</u>	<u>\$ 11,603,511</u>	<u>\$ 9,868,357</u>
OPERATING EXPENSES			
Nursing and personal care	\$ 5,031,630	\$ 5,999,342	\$ 4,791,886
Program support	671,607	670,114	584,642
Accommodation			
Raw food	544,300	563,833	537,960
Dietary services	793,900	917,194	787,981
Housekeeping services	610,420	676,615	602,154
Laundry services	301,702	299,512	292,378
Facility costs	1,009,803	1,008,928	1,057,129
General	<u>951,574</u>	<u>1,012,387</u>	<u>870,981</u>
TOTAL OPERATING EXPENSES	<u>\$ 9,914,936</u>	<u>\$ 11,147,925</u>	<u>\$ 9,525,111</u>

OTTAWA JEWISH HOME FOR THE AGED
UNAUDITED SCHEDULE OF OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2020

	2020		2019
	Budget	Actual	Actual
NURSING AND PERSONAL CARE			
Salaries	\$ 3,939,493	\$ 4,710,794	\$ 3,814,898
Benefits	592,594	655,935	590,198
Supplies	60,000	242,266	84,718
Disposable supplies	74,000	79,650	73,963
Nursing equipment	18,000	6,319	15,751
Nursing IT	31,000	31,320	29,691
Medical fees	16,000	17,235	15,987
Agencies	35,000	11,600	36,884
Feeding Program Salaries/benefits	125,930	124,373	-
RAI Salaries/benefits	68,664	63,329	67,440
BSO Salaries/benefits	44,040	44,040	44,040
Administrative support	14,813	-	10,818
Fall Prevention	12,096	12,481	7,498
	<u>\$ 5,031,630</u>	<u>\$ 5,999,342</u>	<u>\$ 4,791,886</u>
PROGRAM SUPPORT			
Salaries	\$ 434,030	\$ 511,338	\$ 421,425
Benefits	68,105	72,917	62,972
Supplies and transportation	15,800	12,665	21,735
Special events	6,000	4,030	2,161
Volunteer support	2,500	-	1,348
Therapy support	1,000	692	330
Physiotherapy	34,000	30,600	33,013
Occupational therapy	16,000	9,960	13,930
Music and art therapy	15,200	1,023	3,056
Nurture and horticultural therapy	32,500	5,149	-
Aquarium	8,000	5,207	-
Current events	1,200	215	-
Religious/pastoral care	37,272	16,318	24,672
	<u>\$ 671,607</u>	<u>\$ 670,114</u>	<u>\$ 584,642</u>
ACCOMMODATION			
RAW FOOD	<u>\$ 544,300</u>	<u>\$ 563,833</u>	<u>\$ 537,960</u>
DIETARY SERVICES			
Wages	\$ 679,219	\$ 791,684	\$ 671,346
Benefits	106,976	114,924	110,333
Software	2,705	2,933	-
Supplies	5,000	7,653	6,302
	<u>\$ 793,900</u>	<u>\$ 917,194</u>	<u>\$ 787,981</u>
HOUSEKEEPING SERVICES			
Salaries	\$ 389,940	\$ 443,596	\$ 364,003
Benefits	61,480	68,995	68,415
Household supplies	159,000	106,013	169,736
Housekeeping supplies	-	58,011	-
	<u>\$ 610,420</u>	<u>\$ 676,615</u>	<u>\$ 602,154</u>
LAUNDRY SERVICES			
Salaries	\$ 105,848	\$ 118,115	\$ 104,220
Benefits	15,354	18,731	17,462
Laundry contract	170,000	157,112	159,389
Laundry supplies	7,500	5,554	9,410
Linen supplies	3,000	-	1,897
	<u>\$ 301,702</u>	<u>\$ 299,512</u>	<u>\$ 292,378</u>

OTTAWA JEWISH HOME FOR THE AGED
UNAUDITED SCHEDULE OF OPERATING EXPENSES - Cont'd.
YEAR ENDED DECEMBER 31, 2020

	2020		2019
	Budget	Actual	Actual
ACCOMMODATION - Cont'd.			
FACILITY COSTS			
Salaries - building	\$ 220,936	\$ 233,154	\$ 224,382
Benefits	35,671	36,960	35,223
Repairs to buildings and grounds	34,202	19,852	31,320
Repairs and maintenance - equipment	167,919	159,013	174,098
- other	120,472	170,574	172,145
Protective services	44,260	30,391	33,028
Sanitation	10,210	17,931	26,823
Utilities	319,978	286,555	310,033
Insurance - property	53,155	54,134	44,464
Indoor plant program	3,000	364	5,613
	\$ 1,009,803	\$ 1,008,928	\$ 1,057,129
GENERAL			
Salaries - administrative	\$ 568,840	\$ 601,119	\$ 523,367
Benefits	92,894	147,764	89,824
Bank charges	27,156	28,183	46,331
Insurance	6,000	10,743	4,786
Interest	250	193	120
Membership dues	25,500	19,784	21,010
Postage	8,400	8,181	2,995
Printing and office supplies	13,000	20,005	13,857
Professional development	59,500	24,977	15,961
Professional fees	73,300	16,050	51,476
Public relations	10,000	-	6,161
Religious food services	-	19,687	11,886
Bad debt	-	26,519	15,837
Subscriptions	250	2,740	122
Sundry	8,500	1,897	2,445
Telephone	15,118	21,214	16,543
Travel	1,000	594	5,065
Administrative support	41,866	62,737	20,343
Damages/claims	-	-	22,852
	\$ 951,574	\$ 1,012,387	\$ 870,981