

FINANCIAL STATEMENTS
For
OTTAWA JEWISH HOME FOR THE AGED
For year ended
DECEMBER 31, 2021

OTTAWA JEWISH HOME FOR THE AGED
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DECEMBER 31, 2021

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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, 2021, 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, 2021 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.

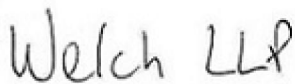
Auditor's Responsibilities for the Audit of the Financial Statements

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.



Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
April 26, 2022.

OTTAWA JEWISH HOME FOR THE AGED
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2021

<u>ASSETS</u>	<u>Operating Fund</u>	<u>Capital Asset Fund</u>	<u>2021 Total</u>	<u>2020 Total</u>
CURRENT ASSETS				
Cash	\$ 3,945,093	\$ 123,735	\$ 4,068,828	\$ 1,487,253
Accounts receivable - residents	26,589	-	26,589	5,446
- other	20,284	-	20,284	15,821
- commodity tax	74,303	-	74,303	164,897
Contributions receivable (note 3)	342,671	-	342,671	489,597
Prepaid expenses	<u>153,171</u>	<u>-</u>	<u>153,171</u>	<u>150,705</u>
	4,562,111	123,735	4,685,846	2,313,719
INVESTMENT IN ANNUITY (note 5)	-	-	-	62,963
TANGIBLE CAPITAL ASSETS (note 6)	<u>-</u>	<u>9,948,484</u>	<u>9,948,484</u>	<u>10,562,320</u>
	<u>\$ 4,562,111</u>	<u>\$ 10,072,219</u>	<u>\$ 14,634,330</u>	<u>\$ 12,939,002</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities (note 8)	\$ 2,132,366	\$ -	\$ 2,132,366	\$ 1,552,708
Deferred contributions (note 9)	1,502,315	-	1,502,315	678,130
Current portion of long-term liabilities (note 10)	<u>-</u>	<u>76,112</u>	<u>76,112</u>	<u>165,105</u>
	3,634,681	76,112	3,710,793	2,395,943
LONG-TERM LIABILITIES (note 10)	<u>-</u>	<u>1,529,506</u>	<u>1,529,506</u>	<u>1,635,619</u>
	3,634,681	1,605,618	5,240,299	4,031,562
FUND BALANCES	<u>927,430</u>	<u>8,466,601</u>	<u>9,394,031</u>	<u>8,907,440</u>
	<u>\$ 4,562,111</u>	<u>\$ 10,072,219</u>	<u>\$ 14,634,330</u>	<u>\$ 12,939,002</u>

Approved by the Board:

R. Greenstone

..... Director

[Signature]

..... 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, 2021

	Operating Fund	Capital Asset Fund	2021 Total	2020 Total
Revenue				
Operating revenue (note 11)	\$ 10,566,984	\$ -	\$ 10,566,984	\$ 10,349,019
Provincial government grants (note 11)	-	88,032	88,032	351,055
Community donations	546,121	5,000	551,121	616,423
Hillel Lodge Long-Term Care Foundation (Ottawa) (note 3)	647,521	68,577	716,098	827,506
Investment income	-	-	-	9,653
Sundry income	35,188	-	35,188	13,369
	<u>11,795,814</u>	<u>161,609</u>	<u>11,957,423</u>	<u>12,167,025</u>
Expenses				
Operating expenses	10,664,797	-	10,664,797	11,147,925
Amortization of tangible capital assets	-	766,300	766,300	753,447
Interest on long-term liabilities	-	39,735	39,735	63,508
	<u>10,664,797</u>	<u>806,035</u>	<u>11,470,832</u>	<u>11,964,880</u>
Net revenue (expense) for the year	1,131,017	(644,426)	486,591	202,145
Fund balances, beginning of year	19,048	8,888,392	8,907,440	8,705,295
Interfund transfer	<u>(222,635)</u>	<u>222,635</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 927,430</u>	<u>\$ 8,466,601</u>	<u>\$ 9,394,031</u>	<u>\$ 8,907,440</u>

(See accompanying notes)

OTTAWA JEWISH HOME FOR THE AGED
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM (USED IN):		
OPERATING ACTIVITIES		
Net revenue	\$ 486,591	\$ 202,145
Adjustments for:		
Amortization of tangible capital assets	<u>766,300</u>	<u>753,447</u>
	1,252,891	955,592
Changes in non-cash working capital components:		
Accounts receivable	64,988	(20,113)
Contributions receivable	146,926	(223,275)
Prepaid expenses	(2,466)	(83,715)
Accounts payable and accrued liabilities	579,658	310,203
Deferred contributions	<u>824,185</u>	<u>457,478</u>
	<u>2,866,182</u>	<u>1,396,170</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(152,464)	(311,771)
Proceeds from maturation of annuity	<u>62,963</u>	<u>84,790</u>
	<u>(89,501)</u>	<u>(226,981)</u>
FINANCING ACTIVITIES		
Repayment of long-term liabilities - net	<u>(195,106)</u>	<u>(337,802)</u>
INCREASE IN CASH	2,581,575	831,387
CASH AT BEGINNING OF YEAR	<u>1,487,253</u>	<u>655,866</u>
CASH AT END OF YEAR	<u>\$ 4,068,828</u>	<u>\$ 1,487,253</u>

(See accompanying notes)

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

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, 2021

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>2021</u>	<u>2020</u>
Operating and designation donations	\$ 647,521	\$ 624,700
Capital funding	18,577	150,836
Capital campaign donations	<u>50,000</u>	<u>51,970</u>
Amounts recorded as revenue	716,098	827,506
Previous years deferred revenue recognized in the year	(209,743)	(188,511)
Amounts deferred for specific projects to occur in future years	<u>296,151</u>	<u>242,498</u>
Amounts paid or payable from the Foundation during the year	<u>\$ 802,506</u>	<u>\$ 881,493</u>

Included in the amounts paid or payable from the Foundation during 2021 totalling \$802,506 is \$481,572 in operating funding, \$270,934 in restricted funding and \$50,000 in capital campaign pledges. The Lodge's contributions receivable includes amounts receivable from the Foundation of \$19,784 (2020 - \$3,279). In addition to the amounts noted above, the Foundation has agreed to commit their final capital campaign receivable payment to the Lodge of \$50,000 in 2022. However, these funds will only be recorded by the Lodge as revenue upon receipt from the Foundation.

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2021

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, 2021.

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 \$98,307 (2020 - \$98,191).

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.

As discussed in note 10, the Lodge has entered into borrowing arrangements which are subject to various rates of interest. The Lodge manages its interest rate risk by obtaining fixed interest rates on its borrowing arrangements.

iii) *Other price risk*

Other price risk refers to the risk that the fair value of financial instruments or 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, 2021

5. INVESTMENT IN ANNUITY

The annuity was 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, 2021, all five payments have been received by the Lodge.

6. TANGIBLE CAPITAL ASSETS

	2021			2020
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Land	\$ 302,975	\$ -	\$ 302,975	\$ 302,975
Building	17,331,296	8,400,601	8,930,695	9,316,724
Furniture, fixtures and equipment	4,326,740	3,857,117	469,623	664,922
Computer equipment	<u>499,018</u>	<u>253,827</u>	<u>245,191</u>	<u>277,699</u>
	<u>\$ 22,460,029</u>	<u>\$ 12,511,545</u>	<u>\$ 9,948,484</u>	<u>\$ 10,562,320</u>

Cost and accumulated amortization amounted to \$22,307,564 and \$11,745,244 respectively, at December 31, 2020.

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, 2021 (2020 - \$nil).

8. GOVERNMENT REMITTANCES

Government remittances (workers' safety insurance premiums) of \$15,108 (2020 - \$28,534) 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>2021</u>	<u>2020</u>
Balance at beginning of year	\$ 678,130	\$ 220,652
Contributions received in year		
Hillel Lodge Foundation (note 3)	296,151	242,498
Other	<u>2,404,881</u>	<u>403,491</u>
Sub-total	3,379,162	866,641
Less amounts recognized as revenue	<u>(1,876,847)</u>	<u>(188,511)</u>
Balance at end of year	<u>\$ 1,502,315</u>	<u>\$ 678,130</u>

OTTAWA JEWISH HOME FOR THE AGED
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2021

10. LONG-TERM LIABILITIES

The Lodge's long-term liabilities as at December 31, 2021 are as follows:

	<u>2021</u>	<u>2020</u>
Promissory note payable (a)	\$ 450,000	\$ 480,000
Mortgage payable (b)	1,155,618	1,200,236
Loan payable	<u>-</u>	<u>120,488</u>
	1,605,618	1,800,724
Less current portion	<u>76,112</u>	<u>165,105</u>
	<u>\$ 1,529,506</u>	<u>\$ 1,635,619</u>

Principal repayments are as follows:

2022	\$ 76,112
2023	467,655
2024	49,251
2025	1,012,600

- a) The promissory note payable of \$450,000 (2020 - \$480,000) with the Ottawa Hebrew Free Loan Association is repayable on demand with a minimum of one year's notice after December 31, 2021. The interest-free note is guaranteed by the Ottawa Jewish Community Foundation.
- b) The mortgage payable of \$1,155,618 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.

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 \$7,381,083 (2020 - \$7,206,786) and in provincial government grants revenue within the Capital Asset Fund in the amount of \$88,032 (2020 - \$351,055).

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

12. COMMITMENTS

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

2022	\$ 5,460
2023	2,730

OTHER FINANCIAL INFORMATION
For
OTTAWA JEWISH HOME FOR THE AGED
For year ended
DECEMBER 31, 2021

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, 2021 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, 2021 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 26, 2022.

OTTAWA JEWISH HOME FOR THE AGED
UNAUDITED SCHEDULE OF REVENUE AND EXPENSES - OPERATING FUND
YEAR ENDED DECEMBER 31, 2021

	<u>2021</u>		<u>2020</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
OPERATING REVENUE			
Residents' portion	\$ 2,704,637	\$ 2,456,152	\$ 2,550,439
Preferred accommodation	<u>714,701</u>	<u>729,749</u>	<u>591,794</u>
	3,419,338	3,185,901	3,142,233
Provincial operating fund	<u>5,953,770</u>	<u>7,381,083</u>	<u>7,206,786</u>
TOTAL OPERATING REVENUE	<u>9,373,108</u>	<u>10,566,984</u>	<u>10,349,019</u>
CONTRIBUTIONS			
Operating contributions	749,378	959,361	1,019,685
Contributions designated	<u>176,926</u>	<u>234,281</u>	<u>221,438</u>
	<u>926,304</u>	<u>1,193,642</u>	<u>1,241,123</u>
SUNDRY INCOME	<u>20,000</u>	<u>35,188</u>	<u>13,369</u>
TOTAL REVENUE	<u>\$ 10,319,412</u>	<u>\$ 11,795,814</u>	<u>\$ 11,603,511</u>
OPERATING EXPENSES			
Nursing and personal care	\$ 5,089,623	\$ 5,650,432	\$ 5,999,342
Program support	628,171	650,576	670,114
Accommodation			
Raw food	567,000	533,243	563,833
Dietary services	795,869	842,307	917,194
Housekeeping services	617,602	637,509	676,615
Laundry services	332,289	313,396	299,512
Facility costs	1,069,967	1,018,851	1,008,928
General	<u>1,221,131</u>	<u>1,018,483</u>	<u>1,012,387</u>
TOTAL OPERATING EXPENSES	<u>\$ 10,321,652</u>	<u>\$ 10,664,797</u>	<u>\$ 11,147,925</u>

OTTAWA JEWISH HOME FOR THE AGED
UNAUDITED SCHEDULE OF OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2021

	2021		2020
	Budget	Actual	Actual
NURSING AND PERSONAL CARE			
Salaries	\$ 4,050,000	\$ 4,469,776	\$ 4,710,794
Benefits	578,788	675,381	655,935
Supplies	60,000	104,895	242,266
Disposable supplies	80,000	122,861	79,650
Nursing equipment	20,000	11,067	6,319
Nursing IT	30,000	33,296	31,320
Medical fees	17,000	16,625	17,235
Agencies	5,000	-	11,600
Feeding Program Salaries/benefits	124,035	104,652	124,373
RAI Salaries/benefits	68,664	63,156	63,329
BSO Salaries/benefits	44,040	44,040	44,040
Fall Prevention	12,096	4,683	12,481
	<u>\$ 5,089,623</u>	<u>\$ 5,650,432</u>	<u>\$ 5,999,342</u>
PROGRAM SUPPORT			
Salaries	\$ 425,844	\$ 487,762	\$ 511,338
Benefits	63,455	71,214	72,917
Supplies and transportation	22,300	9,017	12,665
Special events	9,000	4,763	4,030
Volunteer support	1,000	-	-
Therapy support	1,000	205	692
Physiotherapy	35,000	30,361	30,600
Occupational therapy	16,000	15,840	9,960
Music and art therapy	8,800	10,589	1,023
Nurture and horticultural therapy	-	909	5,149
Aquarium	3,500	5,730	5,207
Current events	-	3,857	215
Religious/pastoral care	42,272	10,329	16,318
	<u>\$ 628,171</u>	<u>\$ 650,576</u>	<u>\$ 670,114</u>
ACCOMMODATION			
RAW FOOD	<u>\$ 567,000</u>	<u>\$ 533,243</u>	<u>\$ 563,833</u>
DIETARY SERVICES			
Wages	\$ 680,544	\$ 705,945	\$ 791,684
Benefits	100,325	115,777	114,924
Software	5,000	10,314	2,933
Supplies	10,000	10,271	7,653
	<u>\$ 795,869</u>	<u>\$ 842,307</u>	<u>\$ 917,194</u>
HOUSEKEEPING SERVICES			
Salaries	\$ 387,092	\$ 414,772	\$ 443,596
Benefits	55,510	70,735	68,995
Household supplies	115,000	88,846	106,013
Housekeeping supplies	60,000	63,156	58,011
	<u>\$ 617,602</u>	<u>\$ 637,509</u>	<u>\$ 676,615</u>
LAUNDRY SERVICES			
Salaries	\$ 123,790	\$ 116,148	\$ 118,115
Benefits	17,999	19,682	18,731
Laundry contract	180,000	165,747	157,112
Laundry supplies	7,500	76	5,554
Linen supplies	3,000	11,743	-
	<u>\$ 332,289</u>	<u>\$ 313,396</u>	<u>\$ 299,512</u>

OTTAWA JEWISH HOME FOR THE AGED
UNAUDITED SCHEDULE OF OPERATING EXPENSES - Cont'd.
YEAR ENDED DECEMBER 31, 2021

	2021		2020
	Budget	Actual	Actual
ACCOMMODATION - Cont'd.			
FACILITY COSTS			
Salaries - building	\$ 222,354	\$ 213,625	\$ 233,154
Benefits	34,637	35,237	36,960
Repairs to buildings and grounds	34,202	26,696	19,852
Repairs and maintenance - equipment	210,000	166,550	159,013
- other	140,088	170,165	170,574
Protective services	33,000	19,213	30,391
Sanitation	18,000	31,685	17,931
Utilities	307,000	279,911	286,555
Insurance - property	67,686	74,678	54,134
Indoor plant program	3,000	1,091	364
	\$ 1,069,967	\$ 1,018,851	\$ 1,008,928
GENERAL			
Salaries - administrative	\$ 743,121	\$ 615,317	\$ 601,119
Benefits	120,241	108,517	147,764
Bank charges	28,000	26,707	28,183
Insurance	8,000	16,266	10,743
Interest	39,163	3,862	193
Membership dues	26,000	19,928	19,784
Postage	8,400	4,280	8,181
Printing and office supplies	15,000	17,923	20,005
Professional development	61,000	15,083	24,977
Professional fees	89,500	62,905	16,050
Public relations	-	5,662	-
Religious food services	-	19,806	19,687
Bad debt	5,000	21,773	26,519
Subscriptions	2,000	3,776	2,740
Sundry	5,350	2,169	1,897
Telephone	25,000	45,149	21,214
Travel	1,000	165	594
Administrative support	44,356	29,195	62,737
	\$ 1,221,131	\$ 1,018,483	\$ 1,012,387