

**E3 (EDUCATE, ENABLE, EMPOWER)
COMMUNITY SERVICES INC.**

o/a E3 COMMUNITY SERVICES INC.

FINANCIAL STATEMENTS

MARCH 31, 2018

E3 COMMUNITY SERVICES INC.

MARCH 31, 2018

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COLLINS BARROW SGB LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of E3 Community Services Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of E3 Community Services Inc., which comprise the statement of financial position as at March 31, 2018, and the statements of changes in fund balances, operations and cash flow for the year then ended, 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 the financial reporting provisions as defined by the Ministry of Community and Social Services and the Ministry of Children and Youth Services as described in Note 1; this includes the determination that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, 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.

Auditor's 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 auditor's 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 organization'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 organization'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.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of E3 Community Services Inc. as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with the financial reporting provisions as defined by the Ministry of Community and Social Services and the Ministry of Children and Youth Services.

Emphasis of Matter

Without modifying our opinion, we draw attention to the summary of significant accounting policies attached to the financial statements, which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and Canadian accounting standards for not-for-profit organizations.

Collins Barrow SGB LLP

Licensed Public Accountants
Collingwood, Ontario
June 27, 2018

E3 COMMUNITY SERVICES INC.

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	Operating Fund	Capital Asset Fund	Association Fund	Total 2018	Total 2017
	\$	\$	\$	\$	\$
Assets					
Current					
Cash (Note 3)	148,514	-	250,888	399,402	506,527
Investments (Note 4)	-	-	600,000	600,000	600,000
Accounts receivable	80,597	-	60,234	140,831	281,631
Operating subsidies receivable (Note 5)	6,935	-	-	6,935	6,935
Prepaid expenses	28,230	-	-	28,230	5,274
Due from (to) other funds	556,091	69,003	(625,094)	-	-
	820,367	69,003	286,028	1,175,398	1,400,367
Capital assets (Note 6)	-	9,364,583	-	9,364,583	9,501,971
	820,367	9,433,586	286,028	10,539,981	10,902,338

Approved on behalf of the board:

_____ Director

_____ Director

E3 COMMUNITY SERVICES INC.

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	Operating Fund	Capital Asset Fund	Association Fund	Total 2018	Total 2017
	\$	\$	\$	\$	\$
Liabilities					
Current					
Accounts payable (Note 3)	715,952	-	190,613	906,565	762,895
Government remittances payable	20,790	-	-	20,790	-
Deferred revenue (Note 12)	7,857	-	13,730	21,587	17,716
Due to Strategic Operations Committee (Note 3)	53,517	-	-	53,517	50,194
Current portion of long-term	-	46,757	-	46,757	1,770,159
	798,116	46,757	204,343	1,049,216	2,600,964
Long-term (Note 8)	-	699,517	-	699,517	340,783
Total liabilities	798,116	746,274	204,343	1,748,733	2,941,747
Deferred capital contributions (Note 9)	-	4,086,630	-	4,086,630	3,661,173
Fund balances					
Invested in capital assets	-	4,600,682	-	4,600,682	3,797,195
Unrestricted	-	-	81,685	81,685	434,461
Externally restricted (Note 1(e))	22,251	-	-	22,251	67,762
	22,251	4,600,682	81,685	4,704,618	4,299,418
	820,367	9,433,586	286,028	10,539,981	10,902,338

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

STATEMENT OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED MARCH 31

	Operating Fund	Capital Asset Fund	Association Fund	Total 2018	Total 2017
	\$	\$	\$	\$	\$
Fund balances, beginning of the year	67,762	3,797,195	434,461	4,299,418	4,211,795
Excess (deficiency) of revenue over expense	(12,786)	130,433	287,553	405,200	87,623
Interfund transfers (Note 7)	(32,725)	673,054	(640,329)	-	-
Net change in fund balances	(45,511)	803,487	(352,776)	405,200	87,623
Fund balances, end of the year	22,251	4,600,682	81,685	4,704,618	4,299,418

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	Operating Fund	Capital Asset Fund	Association Fund	Total 2018	Total 2017
	\$	\$	\$	\$	\$
Revenue					
Childcare fees	-	-	380,675	380,675	385,380
Contributions from clients and agencies and expenditure recovery	1,231,954	-	26,736	1,258,690	1,391,513
County of Simcoe Program Subsidy	113,492	-	-	113,492	323,970
County of Simcoe Provincial Wage Enhancement Funding	-	-	37,457	37,457	24,679
County of Simcoe Enhancement Inclusion Funding	-	-	1,451	1,451	7,641
County of Simcoe One Time Capital Funding	-	-	7,345	7,345	41,245
County of Simcoe Pay Equity	-	-	29,175	29,175	29,175
County of Simcoe General Operating Grant	-	-	76,310	76,310	54,204
Dedicated Supportive Housing subsidy	76,293	-	-	76,293	83,229
Recovery of allocated administration costs	1,175,333	-	-	1,175,333	1,205,768
Fundraising	-	-	72,243	72,243	53,213
Gain on disposal of capital assets	-	288,399	-	288,399	-
Interest	-	-	22,608	22,608	19,019
Membership fees	-	-	155	155	195
Other income	-	-	1,915	1,915	1,711
Provincial subsidy	10,995,983	-	-	10,995,983	9,701,511
Rental income	-	-	587,671	587,671	606,234
Sales - ReUse Centres	-	-	329,842	329,842	373,541
Amortization of deferred capital contributions (Note 9)	-	194,783	-	194,783	196,472
Total revenue	13,593,055	483,182	1,573,583	15,649,820	14,498,700

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

STATEMENT OF OPERATIONS - CONTINUED FOR THE YEAR ENDED MARCH 31

	Operating Fund	Capital Asset Fund	Association Fund	Total 2018	Total 2017
	\$	\$	\$	\$	\$
Expense					
Advertising and promotion	21,044	-	19,519	40,563	40,548
Allocated administration and central resources costs	1,090,153	-	95,373	1,185,526	1,208,471
Amortization of capital assets	-	352,749	-	352,749	341,582
Client wages	-	-	-	-	1,917
Equipment rentals	20,218	-	-	20,218	12,256
Food costs	225,749	-	19,260	245,009	269,226
Fundraising	-	-	28,498	28,498	23,546
Insurance	38,408	-	13,143	51,551	47,914
Interest and bank charges	3,890	-	11,072	14,962	17,394
Meetings	10,362	-	-	10,362	7,308
Memberships and licenses	12,591	-	1,156	13,747	10,468
Mortgage interest	41,153	-	-	41,153	7,262
New furnishings and equipment	27,597	-	2,250	29,847	91,462
Non-recoverable HST	59,686	-	10,123	69,809	80,661
Office and program supplies	150,249	-	35,398	185,647	173,946
Personal needs	158,295	-	-	158,295	169,822
Premises rent	314,963	-	152,145	467,108	473,172
Professional and consulting	194,041	-	2,168	196,209	150,320
Purchased services	1,244,435	-	9,734	1,254,169	682,648
Repairs and maintenance	712,995	-	91,870	804,865	477,520
Salaries and benefits	8,824,849	-	622,106	9,446,955	9,511,687
Social and recreation	4,167	-	9,242	13,409	16,397
Staff training	44,666	-	20	44,686	44,306
Telephone	28,228	-	4,231	32,459	34,630
Utilities and taxes	91,955	-	108,059	200,014	239,000
Vehicle operations, staff travel and transportation	318,872	-	17,938	336,810	277,614
Total expense	13,638,566	352,749	1,253,305	15,244,620	14,411,077
Excess (deficiency) of revenue over expense as reported in schedules	(45,511)	130,433	320,278	405,200	87,623
Mortgage principal payments (Note 7)	32,725	-	(32,725)	-	-
Excess (deficiency) of revenue over expense	(12,786)	130,433	287,553	405,200	87,623

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Cash flows from (for):		
Operating activities		
Excess of revenue over expense	405,200	87,623
Items not involving cash		
Amortization of capital assets	352,749	341,582
Amortization of deferred capital contributions	(194,783)	(196,472)
Gain on disposal of capital assets	(288,399)	-
	274,767	232,733
Changes in		
Accounts receivable and operating subsidies receivable	140,800	(148,365)
Prepaid expenses	(22,956)	-
Accounts payable	143,670	(111,852)
Government remittances payable	20,790	(251)
Deferred revenue	3,871	3,317
Due to Strategic Operations Committee	3,323	6,728
	564,265	(17,690)
Financing activities		
Repayment of long-term liabilities	(1,364,688)	(89,557)
Proceeds of long-term liabilities	-	375,000
	(1,364,688)	285,443
Investing activities		
Additions to capital assets	(634,985)	(1,037,969)
Capital funding received	620,240	348,928
Proceeds on disposal of capital assets	708,043	-
Investments matured	-	150,000
	693,298	(539,041)
Change in cash	(107,125)	(271,288)
Cash position, beginning of year	506,527	777,815
Cash position, end of year (Note 3)	399,402	506,527

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

Purpose of the organization

E3 Community Services Inc. is a not-for-profit, charitable organization, the main purpose of which is to serve, support, educate, protect and advocate, for persons of all ages, with developmental disabilities, in order that they may grow, live and work in the community in as normal a manner as possible. The organization's activities are dependent on funding from the Ministry of Community and Social Services, the Ministry of Children and Youth Services, the Ministry of Education and the County of Simcoe, Members and private donors.

1. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with guidance issued by the Ministry of Community and Social Services and Ministry of Children and Youth Services. The basis of accounting used in these financial statements differs materially from Canadian accounting standards for not-for-profit organizations only with respect to accrued vacation pay, which is recorded on a cash basis; the same basis on which the Ministry of Community and Social Services and the Ministry of Children and Youth Services fund vacation pay.

The following is a summary of certain significant accounting policies followed in the preparation of the financial statements:

(a) Fund accounting

The organization follows the deferral method of accounting for contributions.

(i) Revenue and expense related to program delivery and administrative activities are reported in the Operating Fund. Revenue in this fund is externally restricted by the Ministry of Community and Social Services, the Ministry of Children and Youth Services, the Ministry of Education and the County of Simcoe and must be administered in accordance with Ministry and County approved objectives.

(ii) The Capital Asset Fund reports the assets, liabilities, revenue and expense related to the capital assets owned by the organization and the Ministry of Community and Social Services.

(iii) The Association Fund includes all unrestricted donations and reports revenue and expense related to fundraising, membership and operations other than program administration delivery, as detailed in Schedules 1, 2, 3, 4, 5, 6, 7, 8 and 9.

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

1. Significant accounting policies (continued)

(b) Financial instruments

The organization considers any contract that creates a financial asset, a financial liability or equity instrument as a financial instrument, except in limited items such as leases and loan commitments.

Initial recognition and measurement

A financial asset or a financial liability is recognized when the organization becomes a party to the contractual provisions of the financial instrument.

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value.

Subsequent measurement

Changes in fair value of investments in equity instruments are recognized in operations in the period incurred. All other financial assets and financial liabilities are measured at amortized cost.

Impairment

At the end of each reporting period, the organization assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired.

(c) Investments

Investment measurement is initially at fair value. Interest income is recognized in the period it is earned.

(d) Capital assets

Purchased capital assets are recorded at cost. Cost includes the purchase price and any directly attributable cost of preparing the asset for its intended use. Contributed capital assets are recorded at fair market value at the date of contribution.

Capital assets are tested for impairment when events or changes in circumstances indicate that its carrying amount may not be recoverable. The impairment loss is measured as the amount by which the carrying amount of the capital asset exceeds its fair value.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.

Amortization is provided to amortize the cost of assets over their estimated useful lives. Provision is made for amortization as follows:

Buildings and fixtures	- 4% diminishing balance
Leaseholds	- 5 years straight-line
Computers and software	- 30% diminishing balance
Vehicles	- 30% diminishing balance

Land is not amortized.

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

1. Significant accounting policies (continued)

(e) Replacement reserve fund

The organization is required by the Ministry of Community and Social Services to establish a capital reserve fund for future expenditures of a capital nature at Oak Street, Reid Crescent and Fifth Street only. This requirement is under the Dedicated Supportive Housing Program. The fund is represented by a bank account and all interest earned on these funds is added to the reserve.

(f) Revenue recognition

Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. Unrestricted contributions include: childcare fees, contributions from clients and agencies, expenditure recovery, recovery of allocated administration costs, fundraising, gain on disposal of capital assets, interest, membership fees, other income, rental income and sales - Re-Use Centres.

Restricted contributions, such as Government funding, are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Restricted contributions include: various County of Simcoe subsidies, Dedicated Supportive Housing subsidy, Provincial grant and subsidy.

Externally restricted contributions for the purchase of capital assets are deferred and recognized as revenue on the same basis that the related capital assets are amortized.

(g) Contributed services

The organization receives volunteer services from many individuals. Since these services are not normally purchased by the organization and because of the difficulty in estimating their fair market value, these services are not recorded in these financial statements.

(h) Use of estimates

The preparation of financial statements in conformity with the basis of accounting described in Note 1 requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenditures during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the period in which they become known. Estimates include accounting for amortization expense of capital assets and amortization of deferred capital contributions. Actual results could differ from those estimates.

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

2. Financial instruments

The organization's financial instruments consist of cash, investments, accounts receivable, operating subsidies receivable, accounts payable, and long-term liabilities.

The organization is not exposed to significant market risk, currency risk nor other price risk.

Financial risks

(a) Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the organization.

Credit risk is managed through maintaining credit policies. Credit is not extended to parties with aged accounts and credit is not issued beyond approved credit limits.

The organization has no significant concentration of credit risk with respect to any single counterparty or group of counterparties. The main source of credit risk to the organization is considered to relate to the class of assets described as "accounts receivable", and primarily comprised of monies due from government.

(b) Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognized at the year end date whereby a future change in interest rates will affect future cash flows or the fair value of fixed financial instruments.

Interest rate risk is managed by maximizing the interest income earned on excess funds while maintaining the liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest on cash do not have a significant impact on the organization's results of operations. Interest rate risk is also managed by having the mortgages for the Residential Services programs negotiated by the Ministry.

(c) Liquidity risk

Liquidity risk is the risk that the organization will not be able to fund its obligations as they come due. The organization meets its liquidity requirements through cash flow from operations, anticipating investing and financing activities and holding assets that can be readily converted into cash. This is combined with the fact that almost 72% of the organization's revenues are from either provincial or regional government sources. Additional cash requirements may be met with the available operating line of credit, providing flexibility in the short-term to meet operational needs.

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

3. Cash

Cash consists of the following:

	2018	2017
	\$	\$
Unrestricted cash - Operating Fund	44,338	164,496
Restricted cash - Funds held on behalf of the Strategic Operations Committee	53,517	50,194
Restricted cash - Dedicated Supportive Housing Replacement Reserve funds (Note 1(e))	50,659	46,313
Operating fund	148,514	261,003
Unrestricted cash - Association Fund	81,195	70,227
Restricted cash - Client trust accounts	169,693	175,297
Association fund	250,888	245,524
	399,402	506,527

Included in accounts payable for the Association Fund are client funds held in trust of \$169,693 (2017 - \$175,297).

4. Investments

At the end of the year the organization held five GIC certificates maturing in January 2020, October 2019 and three in June 2020, with face values of \$200,000, and four at \$100,000. The interest rate ranges from .75% to 1.75% respectively, with interest compounded annually. In 2017 there were 5 GIC certificates, one with a face value of \$200,000 and four at \$100,000.

5. Operating subsidies receivable

Operating subsidies receivable as at March 31 are as follows:

	2018	2017
	\$	\$
Dedicated Supportive Housing	6,935	6,935

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

6. Capital assets

Capital assets consist of the following:

	Cost	Accumulated Amortization	Net Book Value 2018	Net Book Value 2017
	\$	\$	\$	\$
Agency Owned				
Land	935,382	-	935,382	1,070,382
Buildings and fixtures	3,636,290	1,130,208	2,506,082	2,889,867
Leaseholds	24,885	24,885	-	2,570
Vehicles	19,707	7,981	11,726	16,751
	4,616,264	1,163,074	3,453,190	3,979,570
Ministry Owned				
Land - Residences	752,105	-	752,105	752,105
Buildings and fixtures - Residences	3,864,281	1,390,999	2,473,282	2,137,661
Computers and software	426,184	345,637	80,547	115,068
Vehicles	745,754	507,383	238,371	126,616
	5,788,324	2,244,019	3,544,305	3,131,450
Jointly Owned*				
Land	350,000	-	350,000	350,000
Land - Residences	225,504	-	225,504	225,504
Buildings and fixtures	1,552,124	642,345	909,779	947,687
Buildings and fixtures - Residences	1,109,725	227,920	881,805	867,760
	3,237,353	870,265	2,367,088	2,390,951
	13,641,941	4,277,358	9,364,583	9,501,971

*The Ministry's interest is derived from capital contributions to the Peel Street property of \$423,910 (22%) (2017 - \$423,910), Stanley Street property of \$517,000 (81%) (2017 - \$517,000) and the 60th Street property of \$184,144 (28%) (2017 - \$184,144).

7. Interfund transfers

During the year, \$32,725 (2017 - \$33,997) was transferred from the Operating Fund to the Capital Asset Fund for cash outlays related to mortgage and loan principal payments and \$1,332,182 (2017 - \$55,555) was transferred from the Association Fund to the Capital Asset Fund for cash outlays related to mortgage principal payments. Also during the year, \$708,043 (2017 - \$NIL) of proceeds on the disposal of 140 Main Street, Wasaga Beach, was transferred from the Capital Asset Fund to the Association Fund and \$16,190 (2017 - \$314,041) was transferred from the Association Fund to the Capital Asset Fund for the acquisition and construction of capital assets.

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

8. Long-term liabilities

Long-term liabilities consist of the following:

	2018	2017
	\$	\$
(a) 3.15% fixed term loan payable to BMO, repayable \$1,808 monthly principal and interest, secured by property at 137 Constance Boulevard, Wasaga Beach, with a net book value of \$739,048, due March 2022.	366,248	375,000
(b) Prime plus 0.5% demand loan payable to BMO, repayable \$1,558 monthly principal and interest, repaid in full during the year.	-	286,034
(c) 1.85% mortgage payable to MCAP, repayable \$951 monthly principal and interest, secured by property at 2 Reid Crescent, Collingwood, with a net book value of \$139,850, due May 2021.	81,570	91,385
(d) 1.735% mortgage payable to The Bank of Nova Scotia, repayable \$1,178 monthly principal and interest, secured by property at 444 Fifth Street, Collingwood, with a net book value of \$217,815 due March 2021.	100,437	112,727
(e) 2.418% mortgage payable to Royal Bank of Canada, repayable \$1,300 monthly principal and interest, secured by property at 120 Oak Street, Collingwood, with a net book value of \$269,688, due October 2019.	157,513	169,166
(f) 3.65% mortgage payable to TD Canada Trust, repayable \$3,736 monthly principal and interest, repaid in full during the year.	-	642,916
(g) Prime plus 0.5% demand loan payable to Bank of Montreal, repayable \$1,838 monthly principal and interest, repaid in full during the year.	-	142,971
(h) 4.8% commercial loan payable to TD Canada Trust, repayable in monthly principal and interest, secured by property at 60th Street, Wasaga Beach, with a net book value of \$526,845, due September 2023.	40,506	290,743
	746,274	2,110,942
Less current portion	(46,757)	(1,770,159)
	699,517	340,783

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

8. Long-term liabilities (continued)

Scheduled principal payments anticipated in the next five years and thereafter are as follows:

2019	\$	46,757
2020		181,133
2021		99,450
2022		63,486
2023		323,550
Thereafter		31,898

An operating line of credit in the amount of \$325,000 is available through the Bank of Montreal. The interest rate is prime plus 0.25%.

Certain loans above from TD Canada Trust require the organization to comply with covenants imposed by the bank. At year end, the organization was in compliance with all covenants.

9. Deferred capital contributions

Deferred capital contributions reported in the Capital Asset Fund include the amount of restricted contributions with which the capital assets were originally purchased. The changes for the year in the deferred capital contributions balance are as follows:

	2018	2017
	\$	\$
Balance, beginning of year	3,661,173	3,508,717
Designated funds received during the year	620,240	348,928
Amounts amortized to revenue during the year	(194,783)	(196,472)
Balance, end of year	4,086,630	3,661,173

10. Contingent liabilities

In the ordinary course of operations, claims and lawsuits are brought against the organization. The amount and likelihood of loss resulting from any claims or lawsuits is unknown at this time. Any payment made by the organization pursuant to claims or lawsuits will be expensed in the year of settlement.

The organization recently determined that certain employees and their spouses are eligible for extended health benefits for life if they serve a minimum tenure with the organization of 10 years. The liability for these benefits has not been accrued in the financial statements, as the organization is unable to determine the amount at this time.

E3 COMMUNITY SERVICES INC.

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2018

11. Allocation of expenses

The organization operates a number of programs in the Operating and Association Funds. The costs of each program include directly related expenses and common costs such as office supplies, salary and benefit costs, premises rent, building maintenance, interest and bank charges and professional and consulting fees. Generally, each program is allocated such costs up to 10% of its Ministry funding amount. This is the maximum allowed by the Ministry. In some cases, the organization has the flexibility to allocate less than 10% for non-Ministry programs. This allocation is applied consistently from year to year to the programs in the Operating Fund.

12. Deferred revenue

Deferred revenue consists of the following:

	2018	2017
	\$	\$
Operating fund:		
Deferred enhancement initiative funding	7,857	3,986
Association fund:		
Deferred fundraising revenue	13,730	13,730
	21,587	17,716

13. Economic dependence

The organization received 70% (2017 - 67%) of its revenue from the Ministry of Community and Social Services, the Ministry of Children and Youth Services and the Ministry of Education.

14. Discontinued operations

The Wasaga Beach Reuse Centre operations were discontinued during the year. Proceeds from the sale of the property used to operate the department were \$708,043. See Schedule 8 for financial details during the year.

Services for Children's Preschool Resource Services were discontinued during the year. See Schedule 10 for financial details during the year.

Services for Early Literacy Specialist were discontinued on March 31, 2018. See Schedule 20 for financial details during the year.

E3 COMMUNITY SERVICES INC.

ASSOCIATION SCHEDULE 1 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Fundraising	72,243	53,213
Interest	22,608	19,019
Membership fees	155	195
Other income	1,915	1,459
Rental income	97,505	89,557
	194,426	163,443
Expense		
Fundraising	28,498	23,546
Social and recreation	9,242	11,348
	37,740	34,894
Excess of revenue over expense	156,686	128,549

PEEL STREET SCHEDULE 2 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Rental income	134,699	113,604
Expense		
Benefits	-	726
Insurance	1,005	874
Non-recoverable HST	1,263	1,954
Office supplies	13,995	13,990
Repairs and maintenance	11,087	7,638
Salaries	-	3,575
Utilities	24,086	24,997
	51,436	53,754
Excess of revenue over expense	83,263	59,850

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

HEADQUARTERS SCHEDULE 3 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Rental income	120,000	120,000
Expense		
Benefits	-	726
Insurance	1,805	1,666
Non-recoverable HST	2,210	3,419
Office supplies	-	2,477
Repairs and maintenance	26,055	38,827
Salaries	-	3,575
Utilities and taxes	48,113	50,306
	78,183	100,996
Excess of revenue over expense	41,817	19,004

ALLISTON SCHEDULE 4 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Rental income	21,600	25,500
Expense		
Insurance	399	371
Premises rent	20,213	22,050
Utilities and taxes	3,018	2,920
	23,630	25,341
(Deficiency) excess of revenue over expense	(2,030)	159

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

OASIS BY THE BAY SCHEDULE 5 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Expenditure recovery	24,000	24,000
Rental income	194,896	238,601
	218,896	262,601
Expense		
Advertising and promotion	17,264	27,647
Allocated administrative costs	23,634	21,900
Benefits	4,051	3,589
Insurance	5,389	5,754
Interest and bank charges	4,698	5,944
Memberships and licenses	325	290
New furnishings and equipment	1,013	9,580
Non-recoverable HST	2,915	4,190
Office supplies	5,486	6,552
Premises rent	54,774	44,832
Professional and consulting	271	165
Program supplies	6,186	7,218
Purchased services	5,922	7,123
Repairs and maintenance	12,845	9,023
Salaries	55,567	51,171
Staff travel	144	214
Telephone	960	959
Utilities and taxes	9,726	26,159
Vehicle operations	1,749	5,896
	212,919	238,206
Excess of revenue over expense	5,977	24,395

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

NINTH STREET SCHEDULE 6 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Rental income	18,972	18,972
Property taxes	-	2,342
Repairs and maintenance	-	8,290
	-	10,632
Excess of revenue over expense	18,972	8,340

REUSE CENTRE - COLLINGWOOD SCHEDULE 7 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Sales	279,035	257,393
Expense		
Advertising and promotion	2,255	430
Allocated administration costs	28,230	26,496
Benefits	10,405	9,910
Client wages	-	685
Insurance	1,757	1,414
Interest and bank charges	1,791	1,628
Non-recoverable HST	1,812	2,804
Office supplies	1,348	1,199
Premises rent	40,398	37,829
Professional and consulting	485	165
Program supplies	1,441	1,336
Purchased services	1,513	2,000
Repairs and maintenance	17,336	18,509
Salaries	152,313	143,160
Staff training	-	127
Staff travel	-	25
Telephone	1,294	1,358
Utilities	8,511	9,243
Vehicle operations and transportation	15,525	9,490
	286,414	267,808
Deficiency of revenue over expense	(7,379)	(10,415)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

REUSE CENTRE - WASAGA BEACH SCHEDULE 8 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$ (Note 14)	\$
Revenue		
Sales	50,807	116,148
Expense		
Advertising and promotion	-	1,397
Allocated administration costs	3,252	13,008
Benefits	2,545	4,915
Client wages	-	1,103
Insurance	1,919	1,924
Interest and bank charges	894	1,223
New furnishings and equipment	38	522
Non-recoverable HST	345	1,107
Office supplies	494	1,335
Premises rent	17,788	18,705
Professional and consulting	58	165
Program supplies	406	662
Property taxes	-	10,747
Purchased services	113	343
Repairs and maintenance	1,254	3,345
Salaries	40,898	68,950
Staff travel	92	295
Telephone	437	1,147
Utilities	1,767	4,299
	72,300	135,192
Deficiency of revenue over expense	(21,493)	(19,044)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

TOTS 'N' TYKES CHILDCARE CENTRE SCHEDULE 9 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Childcare fees	380,675	385,380
Expenditure recovery	2,736	2,598
Other income	-	252
County of Simcoe Pay Equity	29,175	29,175
County of Simcoe General Operating Grant	76,310	54,204
County of Simcoe Provincial Wage Enhancement Funding	37,457	24,679
County of Simcoe Wage Enhancement Inclusion Funding	1,451	7,641
County of Simcoe One Time Capital Funding	7,345	41,245
	535,149	545,174
Expense		
Advertising and promotion	-	875
Allocated administration costs	40,257	38,496
Benefits	24,488	15,650
Food costs	19,260	42,702
Insurance	869	799
Interest and bank charges	3,689	3,066
Memberships and licences	831	883
New furnishings and equipment	1,199	817
Non-recoverable HST	1,578	2,442
Office supplies	1,976	2,719
Premises rent	18,972	18,972
Professional and consulting	1,354	803
Program supplies	4,066	2,094
Purchased services	2,186	3,202
Repairs and maintenance	23,293	66,844
Salaries	331,839	326,377
Staff training	20	1,135
Staff travel	428	243
Telephone	1,540	1,607
Utilities and taxes	12,837	11,993
	490,682	541,719
Excess of revenue over expense	44,467	3,455

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

CHILDREN'S PRESCHOOL RESOURCE SERVICES SCHEDULE 10 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$ (Note 14)	\$
Revenue		
County of Simcoe Program Subsidy	80,993	323,970
Expenditure recovery	-	1,500
	80,993	325,470
Expense		
Allocated administration costs	7,350	29,400
Benefits	12,646	46,449
Central Resource Team	1,395	5,580
Food costs	-	109
Insurance	374	385
Non-recoverable HST	317	2,198
Office supplies	734	2,349
Premises rent	3,849	15,396
Professional and consulting	695	1,907
Program supplies	476	1,443
Purchased services	150	524
Memberships and licences	411	574
Repairs and maintenance	271	1,289
Salaries	74,473	216,791
Staff training	-	957
Staff travel	3,412	5,067
Telephone	394	1,076
	106,947	331,494
Deficiency of revenue over expense	(25,954)	(6,024)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

CENTRAL ADMINISTRATION SCHEDULE 11 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Expenditure recovery	12,969	7,853
Recovery of allocated administration costs	1,025,981	1,054,416
	1,038,950	1,062,269
Expense		
Advertising and promotion	20,791	10,199
Benefits	91,793	95,878
Equipment rentals	11,781	11,361
Insurance	1,748	1,645
Interest and bank charges	3,890	5,533
Meetings	5,943	3,241
Memberships and licenses	10,105	7,521
New furnishings and equipment	2,174	3,839
Non-recoverable HST	10,311	15,956
Office supplies	57,708	36,125
Premises rent	48,000	48,000
Professional and consulting	150,730	116,865
Program supplies	154	1,109
Purchased services	26,498	41,947
Repairs and maintenance	10,882	68,164
Salaries	545,630	558,769
Staff training	26,916	11,894
Staff travel	6,196	2,257
Telephone	6,775	7,859
Transportation	1,613	1,748
	1,039,638	1,049,910
(Deficiency) excess of revenue over expense	(688)	12,359

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

CENTRAL RESOURCES SCHEDULE 12 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Recovery of allocated administration costs	149,352	149,352
Expense		
Benefits	19,593	19,346
Non-recoverable HST	964	1,491
Office supplies	704	587
Premises rent	12,000	12,000
Professional and consulting	1,354	831
Program supplies	283	1,054
Purchased services	3,320	-
Salaries	100,836	96,586
Staff training	9,668	14,643
Staff travel	633	199
	149,355	146,737
(Deficiency) excess of revenue over expense	(3)	2,615

PASSPORT PROGRAMS SCHEDULE 13 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Provincial subsidy	87,213	56,266
Expense		
Allocated administration costs	8,341	4,703
Purchased services	41,312	38,331
Salaries	37,560	13,232
	87,213	56,266
Excess of revenue over expense	-	-

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

LIFE SKILLS SCHEDULE 14 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Contributions from clients	2,325	6,118
Expenditure recovery	43,116	39,299
Provincial subsidy	1,132,128	1,128,188
	1,177,569	1,173,605
Expense		
Allocated administration costs	112,824	112,824
Allocated central resources	21,240	19,440
Benefits	134,127	149,953
Food costs	5,601	4,853
Insurance	2,749	3,386
New furnishings and equipment	966	15,631
Non-recoverable HST	1,894	2,931
Office supplies	977	1,944
Premises rent	60,051	53,904
Professional and consulting	2,816	1,488
Program supplies	5,342	5,306
Purchased services	34,547	2,884
Repairs and maintenance	13,284	15,436
Salaries and benefits	740,309	751,215
Social and recreation	4,106	4,954
Staff training	70	959
Staff travel	3,851	534
Telephone	3,251	2,900
Vehicle operations and transportation	33,955	20,520
	1,181,960	1,171,062
(Deficiency) excess of revenue over expense	(4,391)	2,543

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

EMPLOYMENT SERVICES SCHEDULE 15 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Expenditure recovery	-	171
Provincial subsidy	622,218	620,048
	622,218	620,219
Expense		
Advertising and promotion	225	-
Allocated administration costs	62,004	62,004
Allocated central resources	11,760	10,680
Benefits	65,468	75,156
Client wages	(25)	129
Food costs	121	287
Insurance	3,967	2,187
Memberships	500	400
Non-recoverable HST	1,431	2,214
Office supplies	1,205	3,903
Premises rent	16,800	16,800
Professional and consulting	2,169	1,293
Program supplies	1,013	128
Purchased services	250	170
Repairs and maintenance	9,075	-
Salaries	367,499	392,717
Staff training	317	8,088
Staff travel	7,329	5,669
Telephone	577	652
Vehicle operations	70,937	37,753
	622,622	620,230
Deficiency of revenue over expense	(404)	(11)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

FUTURE TRANSITIONS SCHEDULE 16 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Provincial subsidy	109,673	109,282
Expense		
Allocated administration costs	10,932	10,932
Allocated central resources	1,884	1,884
Benefits	12,913	15,142
Food costs	29	81
Insurance	126	130
Non-recoverable HST	501	775
Office supplies	39	95
Premises rent	6,900	7,600
Professional and consulting	271	165
Program supplies (recovered)	312	(1,064)
Purchased services	70	13
Salaries	70,349	74,315
Staff training	-	460
Staff travel	536	628
Telephone	566	1,094
	105,428	112,250
Excess (deficiency) of revenue over expense	4,245	(2,968)

SPEECH AND LANGUAGE SCHEDULE 17 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Provincial subsidy	766,746	401,344
Expense		
Purchased services	769,982	401,291
(Deficiency) excess of revenue over expense	(3,236)	53

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

RESIDENTIAL SERVICES SCHEDULE 18 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Contributions from clients	115,770	132,020
Expenditure recovery	966,692	1,088,453
Provincial subsidy	6,284,839	5,888,478
	7,367,301	7,108,951
Expense		
Advertising and promotion	28	-
Allocated administration costs	585,596	582,360
Allocated central resources	101,625	100,320
Benefits	651,440	650,786
Food costs	218,175	219,630
Insurance	27,057	24,965
New furnishings and equipment	14,784	57,813
Non-recoverable HST	37,521	28,499
Office supplies	13,027	12,451
Personal needs	149,177	157,319
Premises rent	74,081	58,883
Professional and consulting	10,748	4,614
Program supplies	44,842	46,069
Purchased services	217,033	45,496
Repairs and maintenance	120,621	183,471
Salaries	4,936,369	4,678,612
Social and recreation	61	-
Staff training	6,426	3,475
Staff travel	11,080	7,327
Telephone	10,706	10,321
Utilities and taxes	71,907	74,653
Vehicle operations and transportation	71,971	122,567
	7,374,275	7,069,631
(Deficiency) excess of revenue over expense	(6,974)	39,320

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

EARLYON SCHEDULE 19 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
County of Simcoe subsidy	32,499	-
Provincial subsidy	663,697	650,853
Recovery of allocated administrative costs	-	2,000
	696,196	652,853
Expense		
Allocated administration costs	65,586	63,888
Benefits	67,968	70,224
Equipment rentals	8,437	895
Food costs	431	85
Insurance	751	760
Memberships and licences	1,575	800
New furnishings and equipment	6,975	3,000
Non-recoverable HST	2,981	4,559
Office supplies	8,829	5,555
Premises rent	62,574	53,496
Professional and consulting	6,163	2,125
Program supplies	13,665	8,272
Purchased services	45,861	35,168
Repairs and maintenance	4,507	22,077
Salaries	382,954	363,413
Staff training	964	455
Staff travel	12,801	8,456
Telephone	3,547	3,413
Utilities and taxes	5,474	6,475
	702,043	653,116
Deficiency of revenue over expense	(5,847)	(263)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

EARLY LITERACY SPECIALIST SCHEDULE 20 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$ (Note 14)	\$
Revenue		
Provincial subsidy	51,076	68,102
Recovery of allocated administrative costs	15,412	-
	66,488	68,102
Expense		
Allocated administration costs	6,816	6,816
Benefits	10,025	9,327
Non-recoverable HST	63	147
Office supplies	314	621
Professional and consulting	163	165
Program supplies	125	6,452
Salaries	45,614	38,752
Staff training	-	938
Staff travel	4,603	4,979
	67,723	68,197
Deficiency of revenue over expense	(1,235)	(95)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

REGIONAL PLANNING SCHEDULE 21 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Contributions from agencies	31,500	31,500
Provincial subsidy	10,645	10,000
	42,145	41,500
Expense		
Benefits	3,461	2,693
Meetings	4,419	4,067
Non-recoverable HST	947	1,465
Office supplies	3	-
Premises rent	3,600	3,600
Professional and consulting	271	165
Purchased services	-	6,728
Salaries	23,299	22,937
Staff travel	2,275	293
Telephone	-	100
	38,275	42,048
Excess (deficiency) of revenue over expense	3,870	(548)

DATA ANALYSIS COORDINATOR SCHEDULE 22 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Provincial subsidy	-	38,900
Expense		
Allocated administration costs	-	6,792
Benefits	-	6,035
New furnishings and equipment	-	260
Non-recoverable HST	-	244
Professional and consulting	-	328
Program supplies	-	301
Salaries	-	38,866
Staff travel	-	325
	-	53,151
Deficiency of revenue over expense	-	(14,251)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

BEHAVIOUR MANAGEMENT SCHEDULE 23 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Provincial subsidy	18,678	18,678
Expense		
Allocated administration costs	1,872	1,872
Non-recoverable HST	315	488
Professional and consulting	15,938	16,878
	18,125	19,238
Excess (deficiency) of revenue over expense	553	(560)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

CHILDREN'S OUT OF HOME RESPITE SCHEDULE 24 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Expenditure recovery	2,091	2,140
Provincial subsidy	47,313	47,313
	49,404	49,453
Expense		
Allocated administration costs	4,728	4,728
Benefits	2,144	2,964
Food costs	1,233	1,373
Insurance	55	56
Non-recoverable HST	168	261
Office supplies	-	1
Premises rent	5,508	5,508
Professional and consulting	271	165
Program supplies	242	198
Purchased services	605	1,788
Repairs and maintenance	-	611
Salaries	33,956	32,207
Staff training	20	50
Staff travel	(3)	51
Telephone	60	135
	48,987	50,096
Excess (deficiency) of revenue over expense	417	(643)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

SUPPORTED INDEPENDENT LIVING SCHEDULE 25 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Contributions from clients	125	75
Provincial subsidy	603,637	536,884
	603,762	536,959
Expense		
Allocated administration costs	60,180	60,180
Allocated central resources	9,252	9,252
Benefits	60,353	61,391
Food costs	159	106
Insurance	620	638
New furnishings and equipment	2,698	-
Non-recoverable HST	1,894	2,931
Office supplies	153	146
Personal needs	8,700	11,885
Premises rent	15,600	15,600
Professional and consulting	1,355	803
Program supplies	102	119
Purchased services	40	796
Repairs and maintenance	55,000	-
Salaries	309,107	341,901
Social and recreation	-	95
Staff training	260	1,100
Staff travel	14,877	12,581
Telephone	2,352	2,009
Vehicle operations and transportation	61,638	16,080
	604,340	537,613
Deficiency of revenue over expense	(578)	(654)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

FAMILY HOME PROGRAM SCHEDULE 26 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Contributions from clients	34,742	34,307
Provincial subsidy	110,883	110,496
	145,625	144,803
Expense		
Allocated administration costs	11,052	11,052
Allocated central resources	1,908	1,908
Benefits	1,353	2,289
Insurance	128	131
Non-recoverable HST	379	586
Personal needs	418	618
Premises rent	6,000	6,000
Professional and consulting	1,097	30
Purchased services	104,767	94,844
Salaries	7,526	14,396
Staff training	25	25
Staff travel (recovered)	-	(30)
Transportation	10,813	14,210
	145,466	146,059
Excess (deficiency) of revenue over expense	159	(1,256)

See accompanying notes to the financial statements

E3 COMMUNITY SERVICES INC.

ADULT RESPITE SCHEDULE 27 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Expenditure recovery	1,791	1,602
Provincial subsidy	16,737	16,679
	18,528	18,281
Expense		
Allocated administration costs	1,668	1,956
Allocated central resources	288	-
Benefits	1,784	2,230
Salaries	14,300	14,091
Staff travel	355	237
	18,395	18,514
Excess (deficiency) of revenue over expense	133	(233)

PARTNER FACILITY RENEWAL SCHEDULE 28 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Provincial grant	470,500	-
Expense		
Repairs and maintenance	470,500	-
Excess of revenue over expense	-	-

E3 COMMUNITY SERVICES INC.

DEDICATED SUPPORTIVE HOUSING SCHEDULE 29 FOR THE YEAR ENDED MARCH 31

	2018	2017
	\$	\$
Revenue		
Contributions from clients	5,421	19,877
Dedicated Supportive Housing subsidy	76,293	83,229
	81,714	103,106
Expense		
Benefits	-	3,400
Insurance	833	829
Mortgage interest	7,395	7,262
Mortgage principal	33,758	33,997
Office supplies	-	1,200
Professional and consulting	-	1,200
Repairs and maintenance	24,985	30,125
Replacements	3,871	3,871
Salaries	-	17,300
Utilities	14,574	14,866
	85,416	114,050
Deficiency of revenue over expense	(3,702)	(10,944)

See accompanying notes to the financial statements