

Mariner's Co-operative Homes (Leamington) Inc.

Financial Statements

October 31, 2020

Mariner's Co-operative Homes (Leamington) Inc.

Table of Contents

	Page
Independent Auditor's Report	
Statement of Financial Position	1 - 2
Statement of General Fund Operations and Fund Balance (Deficit)	3
Statement of Reserve Fund Operations and Fund Balance	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 11
Schedule of Revenue	12
Schedule of Administrative Overhead	12
Schedule of Materials and Service	13
Schedule of Utilities	13

Independent Auditor's Report

To: The Members of
Mariner's Co-operative Homes (Leamington) Inc.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Mariner's Co-operative Homes (Leamington) Inc. (the Co-operative) as at October 31, 2020, and the results of its operations and cash flows for the year then ended, in accordance with the basis of accounting described in Note 2.

Basis of Accounting and Restriction on Use

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 Co-operative in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements of the Co-operative are prepared for the purpose of providing information to the Corporation of the City of Windsor Housing and Children's Services Unit (the City). As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Co-operative and the City and should not be distributed to or used by other parties.

Emphasis of Matter - Going Concern

Without qualifying our opinion, we draw attention to Note 1 of the financial statements, which describes a material uncertainty as to the ability of the Co-operative to continue as a going concern.

Report on the Financial Statements

We have audited the accompanying financial statements of Mariner's Co-operative Homes (Leamington) Inc. which comprise the statement of financial position as at October 31, 2020, the statements of general fund operations and fund balance, reserve fund operations and fund balance and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by the management of the Co-operative, for the purpose of providing information to the City.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in Note 2 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 Co-Operative'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 Co-Operative or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility

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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 Co-Operative'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 events or conditions that may cast significant doubt on the company'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 are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Co-Operative 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 that we identify during our audit.

Mariner's Co-operative Homes (Leamington) Inc.

Statement of Financial Position

October 31, 2020

	2020	2019
Assets		
Current		
Cash and investments - operating	\$ 123,811	\$ 125,187
HST rebate receivable (Note 2)	16,911	15,133
Prepaid expense	<u>14,145</u>	<u>15,660</u>
	<u>154,867</u>	<u>155,980</u>
Restricted capital reserve (Note 4)		
Cash and investments	<u>144,330</u>	<u>143,907</u>
Capital (Note 5)		
Land, building and equipment	4,292,725	4,292,725
Less accumulated amortization	<u>2,852,307</u>	<u>2,662,426</u>
	<u>1,440,418</u>	<u>1,630,299</u>
Other assets		
Sector support	44,825	44,825
Less: Accumulated amortization	<u>28,872</u>	<u>26,954</u>
	<u>15,953</u>	<u>17,871</u>
	<u>\$ 1,755,568</u>	<u>\$ 1,948,057</u>

See accompanying Notes to the Financial Statements

	2020	2019
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 27,716	\$ 26,879
Members' deposits	31,661	35,386
Subsidy repayable (Note 3)	14,063	24,290
Current portion of mortgage payable (Note 6)	<u>195,342</u>	<u>191,705</u>
	<u>268,782</u>	<u>278,260</u>
Long-term		
Mortgage payable (Note 6)	<u>1,271,157</u>	<u>1,466,592</u>
	<u>1,539,939</u>	<u>1,744,852</u>
Members' equity		
Contributed surplus	3,787	3,752
General fund deficit	(129,230)	(158,783)
Reserve fund	<u>341,072</u>	<u>358,236</u>
	<u>215,629</u>	<u>203,205</u>
	<u>\$ 1,755,568</u>	<u>\$ 1,948,057</u>

Going concern (Note 1)

Approved on behalf of the Board of Directors of:
Mariner's Co-operative Homes (Leamington) Inc.:

Director _____ Director

See accompanying Notes to the Financial Statements

Mariner's Co-operative Homes (Leamington) Inc.

Statement of General Fund Operations and Fund Balance

For the year ended October 31, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
Revenue (Schedule 1)	\$ <u>516,388</u>	\$ <u>524,409</u>	\$ <u>518,410</u>
Expenditures - shelter			
Administrative overhead (Schedule 2)	49,380	45,055	47,769
Mortgage interest	29,125	29,125	32,670
Property taxes	60,500	59,011	58,444
Amortization	189,920	189,880	186,383
Materials and services (Schedule 3)	63,740	49,497	47,323
Insurance	19,300	21,877	18,370
Capital reserve contribution	37,286	37,286	36,458
Utilities (Schedule 4)	56,700	63,459	58,179
HST not recoverable	3,600	3,547	3,041
Bad debts	<u>2,000</u>	<u>-</u>	<u>2,448</u>
	<u>511,551</u>	<u>498,737</u>	<u>491,085</u>
Excess of revenue over expenses - shelter costs	4,837	25,672	27,325
Other items			
Sector support levy	6,000	5,799	5,867
Amortization of sector support levy	<u>(2,290)</u>	<u>(1,918)</u>	<u>(1,883)</u>
	<u>3,710</u>	<u>3,881</u>	<u>3,984</u>
Excess of revenue over expenses for the year	\$ <u>8,547</u>	29,553	31,309
Fund balance deficit, beginning of year		<u>(158,783)</u>	<u>(190,092)</u>
Fund balance deficit, end of year		\$ <u>(129,230)</u>	\$ <u>(158,783)</u>

See accompanying Notes to the Financial Statements

Mariner's Co-operative Homes (Leamington) Inc.

Statement of Reserve Fund Operations and Fund Balance

For the year ended October 31, 2020

	2020	2019
Revenue		
Allocation from operating	\$ 37,286	\$ 36,458
Interest on investments	<u>423</u>	<u>4,950</u>
	<u>37,709</u>	<u>41,408</u>
Expenses		
Carpet and flooring	16,128	-
Storm doors	9,643	12,215
Cabinetry and countertops	1,481	-
Security systems	21,060	-
Unit repairs	3,992	6,183
Stoves/refrigerators	2,569	6,091
Sprinkler system deficiencies	-	2,501
Replace fence	<u>-</u>	<u>19,301</u>
	<u>54,873</u>	<u>46,291</u>
Deficit of revenue over expenses for the year	(17,164)	(4,883)
Balance, beginning of year	<u>358,236</u>	<u>363,119</u>
Balance, end of year	<u>\$ 341,072</u>	<u>\$ 358,236</u>
Fund balance, consists of:		
Cash and investments	\$ 144,330	\$ 143,907
Due from operating fund	<u>196,742</u>	<u>214,329</u>
	<u>\$ 341,072</u>	<u>\$ 358,236</u>

See accompanying Notes to the Financial Statements

Mariner's Co-operative Homes (Leamington) Inc.

Statement of Cash Flows

For the year ended October 31, 2020

	2020	2019
Cash flows from operating activities		
Excess of revenue over expenses for the year	\$ 29,553	\$ 31,309
Other revenue - reserve fund	423	4,950
Expenditures from reserve fund	(54,873)	(46,291)
Items not affecting cash		
Amortization of capital assets	189,880	186,383
Amortization of sector support	1,918	1,883
Contribution to reserve fund	<u>37,286</u>	<u>36,458</u>
	204,187	214,692
Change in non-cash operating items	<u>(13,377)</u>	<u>25,026</u>
Cash provided from operations	<u>190,810</u>	<u>239,718</u>
Cash flows from financing activities		
Principal payment on mortgage	(191,798)	(188,265)
Members' fees received	<u>35</u>	<u>45</u>
	<u>(191,763)</u>	<u>(188,220)</u>
(Decrease) increase in cash and cash equivalents	(953)	51,498
Cash and cash equivalents, beginning of year	<u>269,094</u>	<u>217,596</u>
Cash and cash equivalents, end of year	\$ <u>268,141</u>	\$ <u>269,094</u>
Represented by:		
Cash	\$ 123,811	\$ 125,187
Investments	<u>144,330</u>	<u>143,907</u>
	\$ <u>268,141</u>	\$ <u>269,094</u>

See accompanying Notes to the Financial Statements

Mariner's Co-operative Homes (Leamington) Inc.

Notes to the Financial Statements

October 31, 2020

1. Purpose of the organization and Going Concern

The Co-operative was incorporated under a Certificate of Incorporation of the Province of Ontario on November 6, 1990 under the Co-operative Corporations Act 1973 as a co-operative corporation without share capital.

The purpose of the Co-operative is to provide residential accommodation to its members of the 50 unit townhouse complex located on Sherk Street in Leamington, Ontario.

The Co-operative is a non-profit entity and is exempt from income taxes under the Income Tax Act.

As at October 31, 2020, the operating fund of the Co-operative reported a cumulative deficit of \$129,230, which is funded by borrowings totaling \$196,741 from the replacement reserve fund. The Co-operative faces continuing economic pressure, and is unlikely to be able to generate a sufficient surplus within the operating fund to finance repayment of this borrowing in the foreseeable future.

The Co-operative remains dependent on the ongoing financial support of the City, to maintain its operations. Given the history of such support, the Co-operative has prepared these financial statements on the going concern basis. They do not reflect any adjustments that may be necessary should the Co-operative be unable to continue its operations as a going concern, in which case it may realize its assets and settle its liabilities in a manner different from the normal course of business, and at amounts different from those recorded in the financial statements

2. Summary of significant accounting policies

The financial statements are prepared in accordance with the accounting requirements of the City. Except as described below, the accounting and reporting requirements of the City and Canadian Mortgage and Housing Corporation (CMHC) are consistent with the requirements of Canadian Accounting Standards for Not-for-Profit Organizations.

Significant accounting policies followed in the preparation of these financial statements are described below:

Fund accounting

The Co-operative maintains separate funds to allow it to monitor and report separately different aspects of its operations, or to segregate certain categories of net assets which must be separately maintained as required by the Co-operative's funders. The funds maintained by the Co-operative, and their purposes, are as follows:

Mariner's Co-operative Homes (Leamington) Inc.

Notes to the Financial Statements

October 31, 2020

2. Summary of significant accounting policies (continued)

Fund accounting (continued)

General fund - reports the income from members and government subsidies. It also reports expenses related to the operations and administration of the building, including minor repairs and maintenance. The unaudited budget for the general fund has been approved by the City.

Capital reserve fund - reports major repairs and replacements of the fixtures and equipment, and funds restricted for that purpose.

Contributed surplus - represents members' fees paid to date.

Revenue recognition

The Co-operative has three continuing significant revenue streams; market rental revenue, geared-to-income rental revenue and government subsidy. The Co-operative has a target of 18 market housing units with market housing charges being charged based on an indexed market charge approved by the City. The Co-operative has a target of 32 rent geared to income units with housing charges being charged based on the members' income. The government subsidy is provided based on an annual budget approved by the City.

The Co-operative accounts for contributions (which comprise subsidies and other non-reciprocal assistance received by the Co-operative) using the restricted fund method. Under this method, contributions which fund current operating activities are recognized as income of the general fund under the accrual basis. Contributions which fund expenses of the reserve fund are recognized as revenue of the capital reserve fund. Contributions which fund future activities are deferred and recognized as income of the relevant fund in the year when the relevant activities take place.

Housing charges and other income are recognized on the accrual basis as earned.

HST rebates

HST rebates are being claimed by the Co-operative at the rate of 50% on the market share and 100% on geared-to-income share on the federal portion and 78% of the market share and 82% on the geared-to-income share on the provincial portion.

Mariner's Co-operative Homes (Leamington) Inc.

Notes to the Financial Statements

October 31, 2020

2. Summary of significant accounting policies (continued)

Capital assets

Capital assets are recorded at cost and constitute land and buildings used in the provision of services. Land is not amortized.

As required by the accounting requirements of the City, amortization is charged on buildings in an amount equal to the annual principal reduction of the mortgage secured on those properties rather than reflecting the useful life of the assets as required by Canadian Accounting Standards for Not-for-Profit Organizations.

Each year the Co-operative allocates funding for the replacement of capital assets. Under the accounting requirements of the City this allocation is reported as an expense of the general fund and revenue of the replacement reserve fund. Amounts spent on fixtures and equipment are not capitalized, but are recorded as an expense of the capital reserve fund.

Sector support

Sector support is recorded at original cost and represents an amount paid by the Co-operative to the Co-operative Housing Federation of Canada. Amortization of sector support is charged to operations at an amount equal to its portion of the principal repayment of the mortgage amortized over 35 years.

Sector support levy represents the amount charged to members to offset mortgage interest and amortization. These amounts are accounted for separately and are not included in operating expenditures. Capital assets purchased from the replacement reserve are charged against that account.

Measurement uncertainty

The preparation of financial statements requires the Co-operative's management to make estimates and assumptions that affect the reported value of assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual amounts could differ from those estimates.

Financial Instruments

The Co-operative recognizes all financial instruments at fair value when they are acquired or become an obligation of the Co-operative. Subsequent to that date, they are measured at amortized cost.

Contributed Services

A number of volunteers contribute their time and other resources each year. There is significant measurement uncertainty associated with determining the fair value of the time and other resources, therefore contributed services/resources are not recognized in these financial statements. There was no remuneration paid to Directors or Officers during the year.

Mariner's Co-operative Homes (Leamington) Inc.

Notes to the Financial Statements

October 31, 2020

3. Government assistance

The Co-operative receives annual funding from the City for its operations as assistance to reduce charges paid by certain of its members. Any excess or deficiency of funding for the year will be repayable to or receivable from the City, calculated pursuant to a certain formula.

The balance of the subsidy repayable for the year ended October 31, 2019 will be withheld by the City in November and December 2020.

As well, the City has allocated 5 rent supplement units which reduce the basic housing charge paid by members by means of an agreed scale. The amount received of \$24,996 (2019 - \$31,512) has been included in income.

The following amounts are receivable/(repayable) at the end of the year.

	2020	2019
Housing charge supplement - October	\$ 18,803	\$ 19,018
Rent supplement receivable	4,663	5,021
Subsidy reconciliation - October 31, 2018	-	(31,108)
Subsidy reconciliation - October 31, 2019	(12,082)	(17,221)
Subsidy reconciliation - October 31, 2020	(25,447)	-
	<u>\$ (14,063)</u>	<u>\$ (24,290)</u>

4. Capital reserve fund

Under the terms of the Social Housing Act, the Capital Reserve account funds along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by the City from time to time. The funds in the account may only be used to replace ranges, refrigerators, mechanical laundry equipment, roofs, plumbing, heating equipment and/or other items of a capital nature. This reserve shall not be used for ordinary maintenance and minor repairs to the building and grounds. During 2020 the Co-operative was required to transfer \$37,286 (2019 - \$36,458) into the capital reserve fund.

Mariner's Co-operative Homes (Leamington) Inc.

Notes to the Financial Statements

October 31, 2020

5. Capital assets

	Cost	2020 Accumulated amortization	Net book value	2019 Net book value
Land	\$ 378,777	\$ -	\$ 378,777	\$ 378,777
Building	3,873,632	2,804,671	1,068,961	1,255,773
Equipment and Furnishings	68,678	47,636	21,042	24,111
Capital GST rebate adjustment	(28,362)	-	(28,362)	(28,362)
	<u>\$ 4,292,725</u>	<u>\$ 2,852,307</u>	<u>\$ 1,440,418</u>	<u>\$ 1,630,299</u>

6. Mortgage payable

CMHC holds the mortgage, secured by a general security agreement on the land and buildings located at 282 Sherk Street in Leamington, Ontario. The mortgage bears interest at 1.88%, with principal and interest payable in monthly installments of \$18,436 maturing December 1, 2022.

A reconciliation of movement in the outstanding mortgage balance is as follows:

	2020	2019
Balance, beginning of year	\$ 1,658,297	\$ 1,846,563
Principal repaid		
Shelter	189,880	186,383
Sector support	<u>1,918</u>	<u>1,883</u>
	1,466,499	1,658,297
Less: Current portion	<u>195,342</u>	<u>191,705</u>
Mortgage balance, end of the year	<u>\$ 1,271,157</u>	<u>\$ 1,466,592</u>

The mortgage payment requirements over the next five years, assuming the mortgage is renewed at a similar interest rate and terms, are as follows:

	Principal	Interest	Total
2021	195,342	25,893	221,235
2022	199,046	22,189	221,235
2023	202,821	18,414	221,235
2024	206,667	14,568	221,235
2025	<u>210,586</u>	<u>10,649</u>	<u>221,235</u>
	<u>\$ 1,014,462</u>	<u>\$ 91,713</u>	<u>\$ 1,106,175</u>

Mariner's Co-operative Homes (Leamington) Inc.

Notes to the Financial Statements

October 31, 2020

7. Commitments

Management agreement

The Co-operative renewed the management agreement with the Homestarts Incorporated effective December 1, 2019 for a three year term at the monthly rate of \$2,665 plus HST, \$3,450 plus HST for the second year and \$3,495 plus HST for the third year. Total management fees paid for the year ended October 31, 2020 were \$31,890 (2019 - \$30,800).

Water heater rentals

The Co-operative entered into an on going water heater rental agreement with Reliance Home Comfort on April 24, 2018 to rent approximately 48 power vented 40 gallon water heaters at the rate of \$27 plus HST per month and 2 conventional vented 40 gallon water heaters at the rate of \$17 plus HST per month.

8. Insurance coverage

The Co-operative has entered into a policy with the Aviva Insurance Company of Canada for the following coverage:

Property	\$ 12,000,000
Liability	2,000,000
Directors and officers liability	1,000,000
Crime	50,000
Accident	2,000,000
Housing charges - general commercial liability	450,000

9. Financial instruments

The Co-operative's financial instruments comprise cash, accounts receivable, accounts payable and mortgage. The fair value of these financial instruments approximate their carrying values, unless otherwise noted

Consistent with earlier years, management does not believe that the Co-operative has any material exposure to credit risk, or to changes in market prices, interest rates or exchange rates.

10. COVID-19

In March 2020, the World Health Organization ("WHO") declared a global pandemic due to the COVID-19 outbreak. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Co-operative as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence.

Mariner's Co-operative Homes (Leamington) Inc.

Schedule of Revenue

For the year ended October 31, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
Occupancy charges			
Market occupants	\$ 156,524	\$ 164,121	\$ 141,278
Allowance for vacancies	(4,827)	(4,030)	(3,379)
Geared-to-income occupants	<u>111,012</u>	<u>137,054</u>	<u>134,858</u>
	<u>262,709</u>	<u>297,145</u>	<u>272,757</u>
Government subsidies			
Geared-to-income occupants (Note 3)	225,640	200,193	210,990
Rent supplement program (Note 3)	<u>25,000</u>	<u>24,996</u>	<u>31,512</u>
	<u>250,640</u>	<u>225,189</u>	<u>242,502</u>
Non-occupancy charges			
Parking	840	900	811
Miscellaneous	<u>2,199</u>	<u>1,175</u>	<u>2,340</u>
	<u>3,039</u>	<u>2,075</u>	<u>3,151</u>
	<u>\$ 516,388</u>	<u>\$ 524,409</u>	<u>\$ 518,410</u>

Schedule 1

Schedule of Administrative Overhead

For the year ended October 31, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
Memberships and dues	\$ 4,200	\$ 4,120	\$ 4,000
CHF Canada AGM/conference	-	-	3,015
Transportation and communication	2,630	2,122	1,833
Materials and services	1,300	1,195	589
Supplies	2,750	1,663	1,592
Management fees (Note 7)	31,800	31,890	30,800
Audit and legal fees	<u>6,700</u>	<u>4,065</u>	<u>5,940</u>
	<u>\$ 49,380</u>	<u>\$ 45,055</u>	<u>\$ 47,769</u>

Schedule 2

See accompanying Notes to the Financial Statements

Mariner's Co-operative Homes (Leamington) Inc.

Schedule of Materials and Services

For the year ended October 31, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
Building and equipment	\$ 17,600	\$ 10,141	\$ 6,368
Waste removal	7,400	8,261	7,145
Electrical systems	6,840	5,189	11,074
Equipment	1,000	976	1,117
Grounds	16,600	12,046	10,400
Heating and plumbing	8,500	8,211	6,568
Painting	3,000	1,772	463
Pest control	1,500	1,576	2,877
Security	1,300	1,325	1,311
	<u>\$ 63,740</u>	<u>\$ 49,497</u>	<u>\$ 47,323</u>

Schedule 3

Schedule of Utilities

For the year ended October 31, 2020

	2020 Budget (unaudited)	2020 Actual	2019 Actual
Electricity	\$ 3,000	\$ 2,597	\$ 2,435
Natural gas/water tank rental	17,500	17,970	16,990
Water	36,200	42,892	38,754
	<u>\$ 56,700</u>	<u>\$ 63,459</u>	<u>\$ 58,179</u>

Schedule 4

See accompanying Notes to the Financial Statements

Mariner's Co-operative Homes (Leamington) Inc.
282 Sherk Street
Leamington ON N8H5C6

January 19, 2021

Gordon B. Lee & Company CPAs
5886 Wyandotte Street East
Windsor ON N8S 1M8

Dear Mr. Lee:

We are providing this letter in connection with your audit of the financial statements of Mariner's Co-operative Homes (Leamington) Inc. as of October 31, 2020 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly in all material respects, the financial position, results of operations, and cash flows of Mariner's Co-operative Homes (Leamington) Inc. in accordance with the accounting principles as outlined in Note 2 of the financial statements.

We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with the accounting purposes as outlined in Note 2 to the financial statements and for the design and implementation of internal control to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.

Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of January 19, 2021, the following representations made to you during your audit.

Financial statements

1. The financial statements referred to above present fairly, in all material respects, the financial position of the Co-operative as at October 31, 2020, and the results of its operations and its cash flows for the years then ended, in accordance with the accounting principles outlined in Note 2 to the financial statements.

Completeness of information

2. We have made available to you all financial records and related data and all minutes of the meetings of directors and committees of directors.
3. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
5. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
6. We have identified to you all known related parties and related party transactions, including guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

7. We have no knowledge of fraud or suspected fraud affecting the entity involving management; employees who have significant roles in internal control; or others where the fraud could have a non-trivial effect on the financial statements.
8. We have no knowledge of any allegations of fraud or suspected fraud affecting the Co-operative's financial statements communicated by employees, former employees, analysts, regulators or others.
9. There are no uncorrected misstatements identified by you that are material, both individually and in aggregate to the financial statements taken as a whole.

Recognition, measurement and disclosure

10. We believe that the significant assumptions used in arriving at the fair values of financial statements as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
11. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
12. All related party transactions have been appropriately measured and disclosed in the financial statements.
13. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
14. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
15. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
16. The Co-operative has satisfactory title to all assets, and there are no liens or encumbrances on the Co-operative's assets.

Mariner's Co-operative Homes
(Leamington) Inc.

January 19, 2021

17. We have disclosed to you, and the Co-operative has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
 18. There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.
 19. The minute books of the Co-operative are a complete record of all meetings and resolutions of our directors throughout the period and to the present date.
 20. We have reviewed and approved all of the following:
 - Journal entries you prepared or changed;
 - Account codes you determined or changed;
 - Transactions you classified or re-classified; and
 - Accounting records you prepared or changed
- We further state that all these changes have been included in our books of accounts

Yours very truly,

Mariner's Co-operative Homes (Leamington) Inc.

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Mariner's Co-operative Homes (Leamington) Inc.

Year End: October-31-20

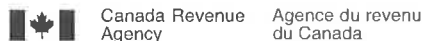
Adjusting journal entries

Date: 01/11/2019 To 31/10/2020

Prepared by	Reviewed by
RN	DH
18/12/2020	21/12/2020

AJE

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	31/10/2020	Less: Acc dep'n - buildings	191	KK. 1			186,811.61		
1	31/10/2020	Accumulated amortization - equipment	193	KK. 1			3,068.77		
1	31/10/2020	Less: Acc amort - sector support	194	KK. 1			1,917.98		
1	31/10/2020	Accrued mortgage payment	230	KK. 1		311.44			
1	31/10/2020	Mortgage payable	270	KK. 1		191,798.37			
1	31/10/2020	Amortization	470	KK. 1		189,880.38			
1	31/10/2020	Mortgage interest	480	KK. 1			189,919.33		
1	31/10/2020	Sector support amortization	320MORT	KK. 1			272.50		
To record principal portion of mortgage payments									
2	31/10/2020	Rent supplement receivable	128	10. 2		2,990.50			
2	31/10/2020	Housing charges - GTI City	302	10. 2		4,150.00			
2	31/10/2020	Rent supplement program	303	10. 2			5,810.00		
2	31/10/2020	Housing subsidy - City	306	10. 2			3,004.00		
2	31/10/2020	RS administration fees	334	10. 2		13.50			
2	31/10/2020	RGI paying market rent	301A	10. 2		1,660.00			
To adjust unit 39 to be recorded as a rent supplement unit for the year as per rent supplementn claims.									
3	31/10/2020	Due to city of windsor	202	GG. 4			1,874.00		
3	31/10/2020	BM Rent difference	305	GG. 4			170.00		
3	31/10/2020	Housing subsidy - City	306	GG. 4		2,044.00			
To adjust subsidy repayable as per AIR reconciliation									
						392,848.19	392,848.19		
Net Income (Loss)			29,552.46						



Information Return for Corporations Filing Electronically

- Do not send this form to the Canada Revenue Agency (CRA) unless we ask for it. We will not keep or return this form.
- Complete this return for every initial and amended T2 Corporation Income Tax Return electronically filed with the CRA on your behalf.
- By completing Part 2 and signing Part 3, you acknowledge that, under the Income Tax Act, you have to keep all records used to prepare your T2 Corporation Income Tax Return, and provide this information to us on request.
- Part 4 must be completed by either you or the electronic transmitter of your T2 Corporation Income Tax Return.
- Give the signed original of this return to the transmitter and keep a copy in your own records for six years.
- We are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted your return.

Part 1 – Identification

Corporation's name Mariner's Co-operative Homes (Leamington) Inc.				Business number 12876 6979 RC0001	
Tax year start	Year Month Day 2019-11-01	Tax year-end	Year Month Day 2020-10-31	Is this an amended return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Get your CRA mail electronically delivered in My Business Account at canada.ca/my-cra-business-account (optional)

Email address:

I understand that by providing an email address, I am **registering** the corporation to receive email notifications from the CRA. I understand and agree that all notices and other correspondence eligible for electronic delivery will no longer be printed and mailed. The CRA will notify the corporation at this email address when they are available in My Business Account and requiring immediate attention. They will be presumed to have been received on the date that the email is sent. For more information, see canada.ca/cra-business-email-notifications.

Part 2 – Declaration

Enter the following amounts, if applicable, from the T2 return for the tax year noted above:

Net income or loss for income tax purposes from Schedule 1, financial statements, or General Index of Financial Information (GIFI) (line 300)	219,433
Part I tax payable (line 700)	
Part III.1 tax payable (line 710)	
Part IV tax payable (line 712)	
Part IV.1 tax payable (line 716)	
Part VI tax payable (line 720)	
Part VI.1 tax payable (line 724)	
Part XIV tax payable (line 728)	
Net provincial and territorial tax payable (line 760)	

Part 3 – Certification and authorization

I, PICKLE	TAMMY	President
Last name	First name	Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined the T2 Corporation Income Tax Return, including accompanying schedules and statements, and that the information given on the T2 return and this T183 Corp information return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

I authorize the transmitter identified in Part 4 to electronically file the T2 Corporation Income Tax Return identified in Part 1. The transmitter can also modify the information originally filed in response to any errors Canada Revenue Agency identifies. This authorization expires when the Minister of National Revenue accepts the electronic return as filed.

2021-01-06		(519) 322-0525
Date (yyyy/mm/dd)	Signature of an authorized signing officer of the corporation	Telephone number

Part 4 – Transmitter identification

The following transmitter has electronically filed the tax return of the corporation identified in Part 1.

	A8149
Name of person or firm	Electronic filer number

Privacy statement

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 and CRA PPU 211 on Info Source at canada.ca/cra-info-source.



Canada Revenue Agency
Agence du revenu
du Canada

Non-Profit Organization (NPO) Information Return

- This return is for:
 - non-profit organizations (NPOs) described in paragraph 149(1)(l) of the Income Tax Act
 - organizations described in paragraph 149(1)(e) of the Act (agricultural organizations, boards of trade or chambers of commerce)
- An organization has to file this return if one of the following applies:
 - it received or is entitled to receive taxable dividends, interest, rentals or royalties totalling more than \$10,000 in the fiscal period
 - it owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period
 - it had to file an NPO information return for a previous fiscal period
- To determine if the organization you represent has to complete this return, see T4117, Income Tax Guide to the Non-Profit Organization (NPO) Information Return
- Mail your completed return to:
Jonquière Tax Centre, T1044 Program, PO Box 1300 LCD Jonquière, Jonquière QC G7S 0L5

Do not use this area

Part 1 – Identification

Fiscal period From 2019-11-01 to 2020-10-31	Business number, if any 12876 6979 RC0001		
Name of organization Mariner's Co-operative Homes (Leamington) Inc.	Trust number, T3, if any.		
Mailing address 282 Sherk Street	Is this the final return to be filed by this organization? If yes, attach an explanation. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
City Leamington	Province ON	Postal code N8H 5C6	Type of organization (see guide T4117) 9
Name and title of person to contact Ms. Kathleen Tilson	Telephone number (519) 254-2808		

Part 2 – Amounts received during the fiscal period

Membership dues, fees, and assessments	100	
Federal, provincial, and municipal grants and payments	101	225,189
Interest, taxable dividends, rentals, and royalties	102	297,568
Proceeds of disposition of capital property	103	
Gross sales and revenues from organizational activities	104	
Gifts	105	
Other receipts (specify) Parking, laundry, en	106	7,874
Total receipts (add lines 100 to 106)	107	530,631

Part 3 – Statement of assets and liabilities at the end of the fiscal period

Assets	
Method used to record assets cost	
Cash and short-term investments	108 268,141
Amounts receivable from members	109
Amounts receivable from all others (not included on line 109)	110 16,911
Prepaid expenses	111 14,145
Inventory	112
Long-term investments	113
Fixed assets	114 1,440,418
Other assets (specify) SECTOR SUPPORT	115 15,953
Total assets (add lines 108 to 115)	116 1,755,568
Liabilities	
Amounts owing to members	117 31,611
Amounts owing to all others (specify) A/P, MORTGAGE	118 1,508,328
Total liabilities (add lines 117 and 118)	119 1,539,939

Part 4 – Remuneration

Total remuneration and benefits paid to all employees and officers	120	0
Total remuneration and benefits paid to employees and officers who are members	121	0
Other payments to members (specify)	122	0
Number of members in the organization		50
Number of members who received remuneration or other amounts		0

Part 5 – The organization's activities

Briefly describe the activities of the organization. If this is the organization's first year filing this return, attach a copy of the organization's Mission Statement.

To provide residential accommodation to its members of the 50 unit townhouse complex offering market and rent geared to income accommodations.

Are any of the organization's activities carried on outside of Canada?

Yes ☐

No ☒

If yes, indicate where:

Part 6 – Location of books and records

Leave this area blank if the information is the same as in Part 1.

Name of person to contact

Mailing address

City

Province

Postal code

Telephone number

Part 7 – Certification

I certify that the information given on this return and in any attached documents is correct and complete.

TAMMY PICKLE

Name of authorized officer

President

Position

X

Authorized officer's signature

2021-01-06

Date (YYYY/MM/DD)

Language of correspondence
Indicate the language of your choice

English ☒

Langue de correspondance
Indiquer la langue de votre choix

Français ☐

Privacy statement

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at canada.ca/cra-info-source.

Authorization Request – Signature page

- Have this signature page signed and dated by the authorized signing officer of the business.
- Keep a copy of the signed and dated signature page in your files for six years from the date this information is transmitted to the CRA.
Do not mail or fax the signature page unless you are requested to do so.

Representative ID **OR** Group ID **OR** Firm BN:

BN: 112080965

Representative name:

GORDON B LEE & COMPANY CPAS

Representative phone number:

1

519-977-7117

Extension:

Business number:

128766979

Business name:

Mariner's Co-operative Homes (Leamington) Inc.

Level of authorization:

Update and view (**level 2**) authorization applied to **all** program accounts and **all** fiscal years.

Expiry date:

List of authorization(s):

Certified:

TAMMY

PICKLE

Certification

By signing and dating this page, you authorize the Canada Revenue Agency to interact with the representative mentioned above.

First name: TAMMY

Last name:

PICKLE

Signature:

X

Date signed:

Telephone number: (519) 322-0525

Extension:



Non-profit Organizations – Government Funding

Use this form if you are a non-profit organization (NPO) and you want to claim a public service bodies' rebate as a qualifying NPO. Only an NPO whose **percentage** of government funding is at least 40% of its total revenues qualifies for the public service bodies' rebate as a qualifying NPO. The head office of your organization has to file this form for each completed fiscal year you want to claim a public service bodies' rebate as a qualifying NPO.

You can also file this information using the "File a rebate" online service at www.cra.gc.ca/mybusinessaccount or at www.cra.gc.ca/representatives. If you submit your information through this online service, do **not** send us this form.

Part A – Identification of the non-profit organization

Name of the non-profit organization Mariner's Co-operative Homes (Leamington) Inc.		Business number (if applicable) 1 2 8 7 6 6 9 7 9 R T 0 0 0 1	
Operating/Trading name (if different from name)			
Mailing address 282 Sherk Street	City Leamington	Province or territory Ontario	Postal code N 8 H 5 C 6
Physical location (if different from mailing address)	City	Province or territory	Postal code

Does this form amend a previously filed GST523? ☐ Yes ☒ No

Are you a non-profit organization, as defined in Guide RC4081, *GST/HST Information for Non-Profit Organizations*? ☒ Yes ☐ No

Part B – Fiscal year

Enter the start and end dates of the **completed** fiscal year for which you want to be a qualifying non-profit organization:

From

Year	Month	Day
2 0 1 9	1 1	0 1

 to

Year	Month	Day
2 0 2 0	1 0	3 1

Complete the calculations in Part C to calculate your percentage of government funding.

Part C – Calculation based on the fiscal year in Part B

The amounts you enter in Part C must be based on the fiscal year identified in Part B.

Section 1 – Details of government funding

Provide the names of your sources (grantors) of government funding for the fiscal year identified in Part B. If your funding was received through an intermediary organization, you must list the grantor (source) of the funding, **not** the intermediary organization. If your funding was received from a federal, provincial, or municipal government, list the government as well as the specific department that issued the funding. **Do not use abbreviations.** For information on what qualifies as government funding and who is a grantor, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

Source (grantor)	Were funds received through an intermediary?	If yes, do you have Form GST322, Certificate of Government Funding, on file for this amount?	Amount
City of Windsor Housing and Children's Services - operating subsidy	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ 200,193 00
City of Windsor Housing and Children's Services - rent supplement subsidy	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ 24,996 00
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
Total (Enter this amount below on Line A in Section 2):			\$ 225,189 00

This section provides space to list five sources of government funding. To list additional sources of government funding, attach another page providing the same details as requested in this section.

Section 2 – Percentage of government funding

Enter the total of your government funding from Section 1 of Part C.	A	\$ 225,189 00
Enter the total revenue for the year as described in Guide RC4034 "What amounts are included in total revenue?"	B	\$ 524,409 00
Enter the percentage of government funding (divide line A by line B and then multiply by 100).	C	42.94 %

If your percentage of government funding on line C is **40% or more**, you are a qualifying NPO for the fiscal year in Part B. Complete Part E.

If your percentage of government funding on line C is **less than 40%** and the fiscal year in Part B is your first fiscal year of existence, you are **not** a qualifying NPO for that fiscal year.

If your percentage of government funding on line C is **less than 40%** and the fiscal year in Part B is **not** your first fiscal year of existence, complete Part D.

Part D – Calculation based on the year(s) immediately before the fiscal year in Part B

Complete Part D **only** if your percentage of government funding in Part C is **less than 40%** and this is not your first fiscal year of existence. You may be a qualifying NPO based on your preceding fiscal years:

- If the year indicated in Part B is your second fiscal year of existence, complete only Chart A in Section 1, as well as Line 1 of Section 2.
- In any other case, complete both Charts A and B in Section 1, as well as Section 2.

For examples and more information, see "How do you calculate your percentage of government funding?" on page 3.

Section 1 – Details of government funding for year(s) immediately before the fiscal year in Part B

Provide the names of your sources (grantors) of government funding for the year(s) immediately before the fiscal year identified in Part B. If your funding was received through an intermediary organization, you must list the grantor (source) of the funding, **not** the intermediary organization. If your funding was received from a federal, provincial, or municipal government, list the government as well as the specific department that issued the funding. **Do not use abbreviations.**

For information on what qualifies as government funding and who is a grantor, see Guide RC4034.

Chart A – Details of government funding for the fiscal year immediately before the fiscal year in Part B

Fiscal year immediately before fiscal year in Part B: From	Year	Month	Day	to	Year	Month	Day	Source (grantor)	Were funds received through an intermediary?	If yes, do you have Form GST322 on file for this amount?	Amount
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
Total for the fiscal year immediately before the fiscal year in Part B (Enter this amount below in Column A on Line 1 of Section 2):											\$

Chart B – Details of government funding for the fiscal year immediately before the fiscal year in Chart A

Fiscal year immediately before fiscal year in Chart A: From	Year	Month	Day	to	Year	Month	Day	Source (grantor)	Were funds received through an intermediary?	If yes, do you have Form GST322 on file for this amount?	Amount
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
Total for the fiscal year immediately before the fiscal year in Chart A (Enter this amount below in Column A on Line 2 of Section 2):											\$

This section provides space to list five sources of government funding. To list additional sources of government funding, attach another page providing the same details as requested in this section.

Section 2 – Percentage of government funding

Line	Fiscal years immediately before the fiscal year in Part B	Column A Total government funding – from Section 1	Column B Total revenue (see Guide RC4034)
1	Fiscal year in Chart A above, which is immediately before the fiscal year in Part B:	\$	\$
2	Fiscal year in Chart B above, which is immediately before the fiscal year in Chart A:	\$	\$
Totals:		\$	\$
Percentage of government funding (divide the total of Column A by the total of Column B and then multiply by 100): D %			

If your percentage of government funding on line D is **40% or more**, you are a qualifying NPO for the fiscal year in Part B. Complete Part E.

If your percentage of government funding on line D is **less than 40%**, you are **not** a qualifying NPO for the fiscal year in Part B.

Part E – Certification

I, Tammy Pickle, certify that the information given on this form and in any attached document is, to the best of my knowledge, true, correct, and complete in every respect, and that I am authorized to sign on behalf of the non-profit organization identified in Part A.

Signature of authorized person who represents the non-profit organization	Title President	Telephone number 519-322-0525	Extension
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Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the *Act*, such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 241.

General information

Who should complete this form?

Use this form if you are a non-profit organization (NPO) and you want to claim a public service bodies' rebate as a qualifying NPO. Only an NPO whose percentage of government funding is at least 40% of its total revenues qualifies for the public service bodies' rebate as a qualifying NPO.

The head office of your organization has to file this form for each completed fiscal year that you want to claim a public service bodies' rebate as a qualifying NPO.

Note

If your organization is a **registered charity** or a **registered Canadian amateur athletic association** under the *Income Tax Act*, you are **not** required to complete this form as you are not an NPO.

When do you have to file this form?

File this form for each completed fiscal year that you want to claim a public service bodies' rebate. This form is used to show the Canada Revenue Agency that you meet the percentage of government funding test for the year, and to support your calculation of the percentage. Once we establish the eligibility of your organization, we can process your public service bodies' rebate application based on the information provided.

Note

While Form GST523-1 is filed once for each fiscal year, a public service bodies' rebate application form must be filed for each claim period in your fiscal year. For more information, see Guide RC4034.

How do you calculate your percentage of government funding?

Depending on the method your organization uses to determine its revenues for the fiscal year, government funding is recorded either when it is received or when it becomes receivable. Ongoing revenue, such as sales, membership fees, or revenue items for activities extending over a number of years, is to be recorded when it is received or when it becomes receivable, whichever date is earlier.

To show that your organization is a qualifying NPO in the fiscal year identified in Part B, you can calculate your percentage of government funding for the year identified in Part B by using the method detailed in Part C and, if necessary, the method detailed in Part D.

You can use the total of your organization's government funding and total revenue for the fiscal year identified in Part B to determine your percentage of government funding. These amounts are entered in Part C.

If your percentage of government funding determined in Part C is less than 40%, you can use Part D to calculate your percentage of government funding based on:

- the first fiscal year of your organization's existence, if the fiscal year identified in Part B is your second fiscal year of existence; or
- the two fiscal years immediately before the fiscal year in Part B, if the fiscal year in Part B is your organization's third, or later, fiscal year of existence.

Examples

- The fiscal year in Part B is January 1 to December 31, 2014, and it is your second fiscal year of existence. The fiscal year immediately before the year in Part B is January 1 to December 31, 2013.
- The fiscal year in Part B is January 1 to December 31, 2014, and it is your fourth fiscal year of existence. The fiscal year immediately before the year in Part B is January 1 to December 31, 2013, and the fiscal year immediately before that is January 1 to December 31, 2012.
- The fiscal year in Part B is July 1, 2014 to June 30, 2015, and it is your eighth fiscal year of existence. The fiscal year immediately before the year in Part B is July 1, 2013 to June 30, 2014, and the fiscal year immediately before that is July 1, 2012 to June 30, 2013.

Who should sign this form?

The form must be signed by a person who is authorized to represent your NPO. Some examples of authorized individuals include a director, officer, delegated authority, or an authorized representative. The authorized individual signing the form should be listed on your GST/HST account.

For more information on updating authorized person(s) on your account, go to www.cra.gc.ca/gsthst.

How do you file this form electronically?

You can file your form electronically by using "File a rebate" at:

- www.cra.gc.ca/mybusinessaccount if you are a business owner; or
- www.cra.gc.ca/representatives if you are an authorized representative or employee.

If you choose to file this form using the "File a rebate" online service, do **not** send us a paper copy of this form.

Where do you send this form if you choose to file by paper?

If your organization is resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send this completed form to:

**Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1**

If your organization is resident anywhere else in Canada, send this completed form to:

**Canada Revenue Agency
Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2**

What if you need help?

For more information, see Guide RC4034, go to www.cra.gc.ca/gsthst, or call 1-800-959-5525.

To get our GST/HST-related forms and publications, go to www.cra.gc.ca/gsthstpub.



Canada Revenue
Agency

Agence du revenu
du Canada

Protected B
when completed

Application for GST/HST Public Services Bodies' Rebate and GST Self-Government Refund

Public service bodies' rebate – Use this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit.


Self-government refund – Use this form if you are eligible to claim a self-government refund of the GST or the **federal** part of the HST under a self-government agreement.

For more information, see "General information" on the back of this form.

Part A – Identification												
Business Number (if applicable) 1 2 8 7 6 6 9 7 9 R T 0 0 0 1						Name Mariner's Co-operative Homes Inc.			Operating/trade name (if different from name)			
Mailing address (Street No., and suite No. or PO Box) 282 Sherk Street						City Leamington			Province or territory O N		Postal code N 8 H 5 C 6	
Physical location (if different from mailing address)						City			Province or territory		Postal code	
Contact person Ms. Kathleen Tilson, Manager												
Telephone number 519-736-6944						Charity registration number (if you are a registered charity) R R			What is your fiscal year-end? Month Day 1 0 3 1			
Part B – Claim period												
Period covered by this application: From Year Month Day 2 0 1 9 1 1 0 1 to Year Month Day 2 0 2 0 0 4 3 0												
Part C – Offset on GST/HST return (This part applies to GST/HST registrants only.)												
Is the amount on line 409 of this form being included on line 111 of your GST/HST return? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, enter the reporting period end date of your GST/HST return. Year Month Day												
Part D – Details of claim												
Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, <i>GST/HST Public Service Bodies' Rebate</i> , for more information. If you are claiming a rebate of the provincial part of the HST (line B) use Form RC7066 SCH, <i>Provincial Schedule – GST/HST Public Service Bodies' Rebate</i> .												
Line #	Activity type	Rebate factor	Federal									
300	Municipality	100%	3,667 65									
301	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+									
302	School authority established and operated on a non-profit basis	68%	+									
303	Public college established and operated on a non-profit basis	67%	+									
304	Hospital authority (only on activities of operating a public hospital)	83%	+									
305	Charity or public institution on non-selected public service body activities (defined on the back of this form)	50%	+									
306	Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on the back of this form)	50%	1,222 55									
307	Printed books (do not include in other activity types)	100%	+									
308	Goods and services exported by a charity or public institution	100%	+									
309	Self-government refund	100%	+									
310	Hospital authority (for eligible activities other than the operation of a public hospital) – (See "Lines 310, 311 and 312" on the back of this form)	83%	+									
311	Facility operator (on eligible activities) – (See "Lines 310, 311 and 312" on the back of this form)	83%	+									
312	External supplier (on eligible activities) – (See "Lines 310, 311 and 312" on the back of this form)	83%	+									
Total federal amount claimed (add lines 300 to 312)		A	+	4,890 20								
Total provincial amount claimed (from Form RC7066 SCH)		B	+	7,785 19								
Total amount claimed (line A plus line B)		409	=	12,675 39								
FOR INTERNAL USE ONLY												
IC <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> NC <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>												

Part E – Certification

I certify that the information given on this form and in any documents attached is, to the best of my knowledge, true, correct, and complete in every way. The amount on line 409 on this form or any part of it has not previously been claimed; books, records, and invoices are available for inspection; and I am authorized to sign for the organization.

Print name Tammy Pickle	Title President		
Signature 	Telephone number 519-322-0525	Year 2 0 2 0	Month 1 2
		Day 2 8	

Privacy Act, personal information bank number CRA PPU 091

General information

Line 306 – Qualifying non-profit organizations

If you are a qualifying non-profit organization, you must send us a completed Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do **not** send us your annual reports or financial statements.

Lines 310, 311, and 312

A rebate of 83% of GST and the **federal** part of HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities engaged in by the person in the course of operating a qualifying facility for use in making facility supplies, or of making facility supplies, ancillary supplies, or home medical supplies.

Definition

Non-selected public service body activities – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
 - fulfilling responsibilities as a local authority;
 - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
 - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

What is your application claim period?

If you are a **GST/HST registrant**, your claim period is your reporting period.

Note

If you want to use the rebate from a claim period to reduce an amount payable on your GST/HST return, complete Part C in addition to the other parts.

If you are a **non-registrant**, you can file an application for the period covering the first six months of your fiscal year and another application for the period covering the last six months of your fiscal year. Each of those periods is one of your claim periods.

How do you file this application electronically?

GST/HST registrants – You can file this application electronically with your GST/HST return using:

- GST/HST NETFILE at www.cra.gc.ca/gsthst-netfile;
- "File a return" at www.cra.gc.ca/mybusinessaccount if you are a business owner; or
- "File a return" at www.cra.gc.ca/representatives if you are a representative (including employees).

Non-registrants – You can file your rebate electronically by using "File a rebate" at:

- www.cra.gc.ca/mybusinessaccount if you are a business owner; or
- www.cra.gc.ca/representatives if you are a representative (including employees).

If you are filing this rebate application electronically, you must also file any associated provincial rebate application electronically.

Where to send this form if you choose to file your application by paper?

If you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send this completed form to:

**Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1**

If you are resident anywhere else in Canada, send this completed form to:

**Canada Revenue Agency
Summerside Tax Centre
275 Pope Road, Suite 103
Summerside PE C1N 6A2**

For more information

For more information, go to www.cra.gc.ca/gsthst, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, or call 1-800-959-5525.

**Provincial Schedule – GST/HST Public Service
Bodies' Rebate****Protected B**
when completed

Complete this schedule to claim a rebate for the provincial part of the HST for each activity that you perform. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity. If your organization is resident in more than one province, at least one of which is a participating province, you have to calculate the public service bodies' rebate for the provincial part of the HST based on the extent you intended to consume, use, or supply property or services in the course of your activities in each province in which you are resident. No provincial rebate is available for property and services on which you were only charged the GST. To determine the amount to enter on the appropriate line(s), see Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

Note

The HST applies in Ontario only **after** June 2010, in British Columbia only **after** June 2010 and **before** April 2013, and in Prince Edward Island only **after** March 2013.

If you are electronically filing your rebate application, complete the applicable schedules electronically. Otherwise, attach this schedule to your Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*.

Claimant Information

Business number	Name	Operating/trade name (if different from name)
1 2 8 7 6 6 9 7 9 R T 0 0 0 1	Mariner's Co-operative Homes Inc.	

ONTARIO

Line number	Activity type	Rebate factor	Ontario
300-ON	Municipality	78%	\$4,577 22
301-ON	University (or affiliated college or research body) established and operated on a non-profit basis	78%	+
302-ON	School authority established and operated on a non-profit basis	93%	+
303-ON	Public college established and operated on a non-profit basis	78%	+
304-ON	Hospital authority (only on activities related to operating a public hospital)	87%	+
305-ON	Charity or public institution on non-selected public service body activities (see definition on page 3)	82%	+
306-ON	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see definition on page 3)	82%	+\$3,207 97
308-ON	Goods and services exported by a charity or public institution	100%	+
310-ON	Hospital authority (for eligible activities other than the operation of a public hospital) – see Note 2 on page 3	87%	+
311-ON	Facility operator (on eligible activities) – see Note 2 on page 3	87%	+
312-ON	External supplier (on eligible activities) – see Note 2 on page 3	87%	+
		Total	1 = \$7,785 19

BRITISH COLUMBIA

Line number	Activity type	Rebate factor	British Columbia
300-BC	Municipality	75%	
301-BC	University (or affiliated college or research body) established and operated on a non-profit basis	75%	+
302-BC	School authority established and operated on a non-profit basis	87%	+
303-BC	Public college established and operated on a non-profit basis	75%	+
304-BC	Hospital authority (only on activities related to operating a public hospital)	58%	+
305-BC	Charity or public institution on non-selected public service body activities (see definition on page 3)	57%	+
306-BC	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see the definition on page 3)	57%	+
308-BC	Goods and services exported by a charity or public institution	100%	+
310-BC	Hospital authority (for eligible activities other than the operation of a public hospital) – see Note 2 on page 3	58%	+
311-BC	Facility operator (on eligible activities) – see Note 2 on page 3	58%	+
312-BC	External supplier (on eligible activities) – see Note 2 on page 3	58%	+
		Total	2 =

NOVA SCOTIA

Line number	Activity type	Rebate factor	Nova Scotia	
300-NS	Municipality	57.14%		
301-NS	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+	
302-NS	School authority established and operated on a non-profit basis	68%	+	
303-NS	Public college established and operated on a non-profit basis	67%	+	
304-NS	Hospital authority (only on activities of operating a public hospital)	83%	+	
305-NS	Charity or public institution on non-selected public service body activities (see definition on page 3); a charity that is a facility operator or an external supplier; and a hospital authority that is a public institution on activities other than the operation of a public hospital.	50%	+	
306-NS	Qualifying non-profit organization (see Note 1 page 3) on non-selected public service body activities (see definition on page 3); a qualifying non-profit organization that is a facility operator or an external supplier; and hospital authority that is a qualifying non-profit organization on activities other than the operation of a public hospital.	50%	+	
308-NS	Goods and services exported by a charity or public institution	100%	+	
		Total	3	=

NEW BRUNSWICK

Line number	Activity type	Rebate factor	New Brunswick	
300-NB	Municipality	57.14%		
305-NB	Charity that is not a selected public service body and a charity that is a facility operator or an external supplier	50%	+	
306-NB	Qualifying non-profit organization (see Note 1 on page 3) that is not a selected public service body and a qualifying non-profit organization that is a facility operator or an external supplier	50%	+	
308-NB	Goods and services exported by a charity or public institution	100%	+	
		Total	4	=

NEWFOUNDLAND AND LABRADOR

Line number	Activity type	Rebate factor	Newfoundland and Labrador	
300-NL	Municipality (use the calculation below)			
305-NL	Charity or public institution on non-selected public service body activities (see the definition on page 3)	50%	+	
306-NL	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see the definition on page 3)	50%	+	
307-NL	Printed books (do not include in other activity types)	100%	+	
308-NL	Goods and services exported by a charity or public institution	100%	+	
		Total	5	=

Line 300-NL calculation (see **Note 3** on page 3)

A	Use the rebate factor of 25% for any tax that became payable in 2016.		
B	Use the rebate factor of 57.14% for any tax that became payable after December 31, 2016.	+	
C	Enter the result on line 300-NL.	=	

PRINCE EDWARD ISLAND

Line number	Activity type	Rebate factor	Prince Edward Island
305-PE	Charity or public institution on non-selected public service body activities (see the definition below)	35%	
306-PE	Qualifying non-profit organization (see Note 1 below) on non-selected public service body activities (see the definition below)	35%	+
308-PE	Goods and services exported by a charity or public institution	100%	+
Total			6 =
Total provincial amount claimed (add lines 1 to 6) Enter this amount on line B of your Form GST66.			= \$7,785.19

Notes

- If you are a qualifying non-profit organization, you must complete and file Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do not send us your annual reports or financial statements.
- "**Eligible activities**" – for the purposes of the public service bodies' rebate refers to the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility for use in making facility supplies.
- If you are a municipality resident in Newfoundland and Labrador, complete the Line 300-NL calculation as follows:
 - use Box A if your claim period ends before January 1, 2017;
 - use Box A and Box B if your claim period includes January 1, 2017 (for example, April 1, 2016 – March 31, 2017); and
 - use Box B if your claim period begins after December 31, 2016.

Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 241.

General Information

Definition

Non-selected public service body activities – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
 - fulfilling responsibilities as a local authority;
 - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
 - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

What if you need help?

For information on completing this schedule, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, go to cra.gc.ca/gsthst, or call 1-800-959-5525.

**Application for GST/HST Public Services Bodies' Rebate
and GST Self-Government Refund**

Public service bodies' rebate – Use this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit.

Self-government refund – Use this form if you are eligible to claim a self-government refund of the GST or the **federal** part of the HST under a self-government agreement.

For more information, see "General information" on the back of this form.

Part A – Identification

Business Number (if applicable) 1 2 8 7 6 6 9 7 9 R T 0 0 0 1		Name Mariner's Co-operative Homes Inc.		Operating/trade name (if different from name)	
Mailing address (Street No., and suite No. or PO Box) 282 Sherk Street		City Leamington		Province or territory O N	Postal code N 8 H 5 C 6
Physical location (if different from mailing address)		City		Province or territory	Postal code
Contact person Ms. Kathleen Tilson, Manager					
Telephone number 519-736-6944		Charity registration number (if you are a registered charity) R R		What is your fiscal year-end? Month Day 1 0 3 1	

Part B – Claim period

Period covered by this application:		Year	Month	Day	Year	Month	Day
From		2	0	2	0	1	0
to		2	0	2	0	1	0

Part C – Offset on GST/HST return (This part applies to GST/HST registrants only.)

Is the amount on line 409 of this form being included on line 111 of your GST/HST return?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	If yes, enter the reporting period end date of your GST/HST return.	Year	Month	Day

Part D – Details of claim

Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, for more information.

If you are claiming a rebate of the **provincial** part of the HST (line B) use Form RC7066 SCH, *Provincial Schedule – GST/HST Public Service Bodies' Rebate*.


Line #	Activity type	Rebate factor	Federal
300	Municipality	100%	1,349 06
301	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+
302	School authority established and operated on a non-profit basis	68%	+
303	Public college established and operated on a non-profit basis	67%	+
304	Hospital authority (only on activities of operating a public hospital)	83%	+
305	Charity or public institution on non-selected public service body activities (defined on the back of this form)	50%	+
306	Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on the back of this form)	50%	449 69
307	Printed books (do not include in other activity types)	100%	+
308	Goods and services exported by a charity or public institution	100%	+
309	Self-government refund	100%	+
310	Hospital authority (for eligible activities other than the operation of a public hospital) – (See "Lines 310, 311 and 312" on the back of this form)	83%	+
311	Facility operator (on eligible activities) – (See "Lines 310, 311 and 312" on the back of this form)	83%	+
312	External supplier (on eligible activities) – (See "Lines 310, 311 and 312" on the back of this form)	83%	+
Total federal amount claimed (add lines 300 to 312)		A	1,798 75
Total provincial amount claimed (from Form RC7066 SCH)		B	2,863 61
Total amount claimed (line A plus line B)		409	4,662 36

FOR INTERNAL USE ONLY

IC						NC					
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Part E – Certification

I certify that the information given on this form and in any documents attached is, to the best of my knowledge, true, correct, and complete in every way. The amount on line 409 on this form or any part of it has not previously been claimed; books, records, and invoices are available for inspection; and I am authorized to sign for the organization.

Print name Tammy Pickle	Title President		
Signature 	Telephone number 519-322-0525	Year 2 0 2 0	Month 1 2
		Day 2 8	

Privacy Act, personal information bank number CRA PPU 091

General information**Line 306 – Qualifying non-profit organizations**

If you are a qualifying non-profit organization, you must send us a completed Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do **not** send us your annual reports or financial statements.

Lines 310, 311, and 312

A rebate of 83% of GST and the **federal** part of HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities engaged in by the person in the course of operating a qualifying facility for use in making facility supplies, or of making facility supplies, ancillary supplies, or home medical supplies.

Definition

Non-selected public service body activities – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
 - fulfilling responsibilities as a local authority;
 - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
 - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

What is your application claim period?

If you are a **GST/HST registrant**, your claim period is your reporting period.

Note

If you want to use the rebate from a claim period to reduce an amount payable on your GST/HST return, complete Part C in addition to the other parts.

If you are a **non-registrant**, you can file an application for the period covering the first six months of your fiscal year and another application for the period covering the last six months of your fiscal year. Each of those periods is one of your claim periods.

How do you file this application electronically?

GST/HST registrants – You can file this application electronically with your GST/HST return using:

- GST/HST NETFILE at www.cra.gc.ca/gsthst-netfile;
- "File a return" at www.cra.gc.ca/mybusinessaccount if you are a business owner; or
- "File a return" at www.cra.gc.ca/representatives if you are a representative (including employees).

Non-registrants – You can file your rebate electronically by using "File a rebate" at:

- www.cra.gc.ca/mybusinessaccount if you are a business owner; or
- www.cra.gc.ca/representatives if you are a representative (including employees).

If you are filing this rebate application electronically, you must also file any associated provincial rebate application electronically.

Where to send this form if you choose to file your application by paper?

If you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send this completed form to:

**Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1**

If you are resident anywhere else in Canada, send this completed form to:

**Canada Revenue Agency
Summerside Tax Centre
275 Pope Road, Suite 103
Summerside PE C1N 6A2**

For more information

For more information, go to www.cra.gc.ca/gsthst, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, or call 1-800-959-5525.



Provincial Schedule – GST/HST Public Service Bodies' Rebate

Protected B
when completed

Complete this schedule to claim a rebate for the provincial part of the HST for each activity that you perform. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity. If your organization is resident in more than one province, at least one of which is a participating province, you have to calculate the public service bodies' rebate for the provincial part of the HST based on the extent you intended to consume, use, or supply property or services in the course of your activities in each province in which you are resident. No provincial rebate is available for property and services on which you were only charged the GST. To determine the amount to enter on the appropriate line(s), see Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

Note

The HST applies in Ontario only **after** June 2010, in British Columbia only **after** June 2010 and **before** April 2013, and in Prince Edward Island only **after** March 2013.

If you are electronically filing your rebate application, complete the applicable schedules electronically. Otherwise, attach this schedule to your Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*.

Claimant Information

Business number 1 2 8 7 6 6 9 7 9 R T 0 0 0 1	Name Mariner's Co-operative Homes Inc.	Operating/trade name (if different from name)
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ONTARIO

Line number	Activity type	Rebate factor	Ontario
300-ON	Municipality	78%	\$1,683 63
301-ON	University (or affiliated college or research body) established and operated on a non-profit basis	78%	+
302-ON	School authority established and operated on a non-profit basis	93%	+
303-ON	Public college established and operated on a non-profit basis	78%	+
304-ON	Hospital authority (only on activities related to operating a public hospital)	87%	+
305-ON	Charity or public institution on non-selected public service body activities (see definition on page 3)	82%	+
306-ON	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see definition on page 3)	82%	\$1,179 98
308-ON	Goods and services exported by a charity or public institution	100%	+
310-ON	Hospital authority (for eligible activities other than the operation of a public hospital) – see Note 2 on page 3	87%	+
311-ON	Facility operator (on eligible activities) – see Note 2 on page 3	87%	+
312-ON	External supplier (on eligible activities) – see Note 2 on page 3	87%	+
		Total	1 = \$2,863 61

BRITISH COLUMBIA

Line number	Activity type	Rebate factor	British Columbia
300-BC	Municipality	75%	
301-BC	University (or affiliated college or research body) established and operated on a non-profit basis	75%	+
302-BC	School authority established and operated on a non-profit basis	87%	+
303-BC	Public college established and operated on a non-profit basis	75%	+
304-BC	Hospital authority (only on activities related to operating a public hospital)	58%	+
305-BC	Charity or public institution on non-selected public service body activities (see definition on page 3)	57%	+
306-BC	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see the definition on page 3)	57%	+
308-BC	Goods and services exported by a charity or public institution	100%	+
310-BC	Hospital authority (for eligible activities other than the operation of a public hospital) – see Note 2 on page 3	58%	+
311-BC	Facility operator (on eligible activities) – see Note 2 on page 3	58%	+
312-BC	External supplier (on eligible activities) – see Note 2 on page 3	58%	+
		Total	2 =

NOVA SCOTIA

Line number	Activity type	Rebate factor	Nova Scotia	
300-NS	Municipality	57.14%		
301-NS	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+	
302-NS	School authority established and operated on a non-profit basis	68%	+	
303-NS	Public college established and operated on a non-profit basis	67%	+	
304-NS	Hospital authority (only on activities of operating a public hospital)	83%	+	
305-NS	Charity or public institution on non-selected public service body activities (see definition on page 3); a charity that is a facility operator or an external supplier; and a hospital authority that is a public institution on activities other than the operation of a public hospital.	50%	+	
306-NS	Qualifying non-profit organization (see Note 1 page 3) on non-selected public service body activities (see definition on page 3); a qualifying non-profit organization that is a facility operator or an external supplier; and hospital authority that is a qualifying non-profit organization on activities other than the operation of a public hospital.	50%	+	
308-NS	Goods and services exported by a charity or public institution	100%	+	
		Total	3	=

NEW BRUNSWICK

Line number	Activity type	Rebate factor	New Brunswick	
300-NB	Municipality	57.14%		
305-NB	Charity that is not a selected public service body and a charity that is a facility operator or an external supplier	50%	+	
306-NB	Qualifying non-profit organization (see Note 1 on page 3) that is not a selected public service body and a qualifying non-profit organization that is a facility operator or an external supplier	50%	+	
308-NB	Goods and services exported by a charity or public institution	100%	+	
		Total	4	=

NEWFOUNDLAND AND LABRADOR

Line number	Activity type	Rebate factor	Newfoundland and Labrador	
300-NL	Municipality (use the calculation below)			
305-NL	Charity or public institution on non-selected public service body activities (see the definition on page 3)	50%	+	
306-NL	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see the definition on page 3)	50%	+	
307-NL	Printed books (do not include in other activity types)	100%	+	
308-NL	Goods and services exported by a charity or public institution	100%	+	
		Total	5	=

Line 300-NL calculation (see Note 3 on page 3)

A	Use the rebate factor of 25% for any tax that became payable in 2016.		
B	Use the rebate factor of 57.14% for any tax that became payable after December 31, 2016.	+	
C	Enter the result on line 300-NL.	=	

PRINCE EDWARD ISLAND

Line number	Activity type	Rebate factor	Prince Edward Island
305-PE	Charity or public institution on non-selected public service body activities (see the definition below)	35%	
306-PE	Qualifying non-profit organization (see Note 1 below) on non-selected public service body activities (see the definition below)	35%	+
308-PE	Goods and services exported by a charity or public institution	100%	+
Total			6 =
Total provincial amount claimed (add lines 1 to 6) Enter this amount on line B of your Form GST66.			= \$2,863.61

Notes

- If you are a qualifying non-profit organization, you must complete and file Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do not send us your annual reports or financial statements.
- "Eligible activities" – for the purposes of the public service bodies' rebate refers to the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility for use in making facility supplies.
- If you are a municipality resident in Newfoundland and Labrador, complete the Line 300-NL calculation as follows:
 - use Box A if your claim period ends before January 1, 2017;
 - use Box A and Box B if your claim period includes January 1, 2017 (for example, April 1, 2016 – March 31, 2017); and
 - use Box B if your claim period begins after December 31, 2016.

Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 241.

General Information

Definition

Non-selected public service body activities – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
 - fulfilling responsibilities as a local authority;
 - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
 - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

What if you need help?

For information on completing this schedule, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, go to cra.gc.ca/gsthst, or call 1-800-959-5525.

Mariners Co-operative Homes Inc.
31-Oct-20

Prepared by: RN 12/15/20
Reviewed by:

D.1

HST ITC's 11/1/19 to 4/30/20 per GL

A/C113 - HST recoverable	12347.79
A/C 448- non recoverable - operating	2264.24
A/C non recoverable - reserve	<u>1,281.11</u>
	<u>\$15,893.14</u>

HST - federal	# units	%	HST - 5%	100%	50%	expense
Market	10.3	20	40.00%	2,445.10	1,222.55	1,222.55
RGI	10.3	30	60.00%	<u>3,667.65</u>	<u>3,667.65</u>	
Total gst		50	100.00%	<u>6,112.75</u>	<u>1,222.55</u>	<u>1,222.55</u>

4890²⁰

HST - provincial	# units	%	HST - 8%	78%	82%	expense
Market		20	40.00%	3,912.16	3,207.97	704.19
RGI		30	60.00%	<u>5,868.24</u>	<u>4,577.22</u>	1,291.01
Total gst		50	100.00%	<u>9,780.39</u>	<u>3,207.97</u>	<u>1,995.20</u>

778519
1267539

Total HST rebate	15,893.14	8,244.87	4,430.52	3,217.75
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Operating
reserve

3,547.28
1,281.11

Total HST rebate	12,675.39
per TB	<u>16,910.68</u> D
difference - insignificant	<u>-4,235.29</u>

4,828.39
-1,610.64

Ch.

225,189

524 409 - 4294

Mariners Co-operative Homes Inc.
31-Oct-20

Prepared by: RN 12/15/20
Reviewed by: David H 12/21/2020
D.1

HST ITC's 5/1/20 to 10/31/20 per GL

A/C113 - HST recoverable	4562.89
A/C 448- non recoverable - operating	1283.04
A/C non recoverable - reserve	
	<u>\$5,845.93</u>

HST - federal	# units	%	HST - 5%	100%	50%	expense
Market	10.3	20	40.00%	899.37	449.69	449.69
RGI	10.3	30	60.00%	<u>1,349.06</u>	<u>1,349.06</u>	
Total gst		50	100.00%	<u>2,248.43</u>	<u>1,349.06</u>	<u>449.69</u>

HST - provincial	# units	%	HST - 8%	78%	82%	expense
Market		20	40.00%	1,439.00	1,179.98	259.02
RGI		30	60.00%	<u>2,158.50</u>	<u>1,683.63</u>	474.87
Total gst		50	100.00%	<u>3,597.50</u>	<u>1,683.63</u>	<u>733.89</u>

Total HST rebate	<u>5,845.93</u>	<u>3,032.69</u>	<u>1,629.67</u>	<u>1,183.58</u>
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		Operating	3,547.28
		reserve	<u>1,281.11</u>

Total HST rebate	4,662.35	
per TB	<u>16,910.68</u> D	<u>4,828.39</u>
difference - insignificant	<u>-12,248.33</u>	<u>-3,644.81</u>

179875

286361
466236