

**FINANCIAL STATEMENTS**  
**For**  
**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**For year ended**  
**MARCH 31, 2016**

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**AUDITED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION**  
**MARCH 31, 2016**

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**INDEPENDENT AUDITOR'S REPORT**

To the members of

**SOMERSET WEST COMMUNITY HEALTH CENTRE**

We have audited the accompanying financial statements of Somerset West Community Health Centre, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in note 2 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

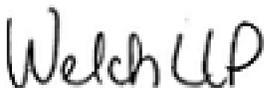
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Somerset West Community Health Centre as at March 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting described in note 2 to the financial statements.

*Basis of Accounting*

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist Somerset West Community Health Centre to meet the requirements of the Ministry of Health and Long-Term Care. As a result, the financial statements may not be suitable for another purpose.



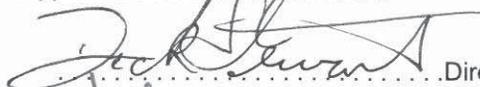
Chartered Professional Accountants  
Licensed Public Accountants

Ottawa, Ontario  
June 1, 2016.

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**STATEMENT OF FINANCIAL POSITION**  
**MARCH 31, 2016**

<u>ASSETS</u>	<u>Operating Fund</u>	<u>Special Projects Fund</u>	<u>Building Fund</u>	<u>2016 Total</u>	<u>2015 Total</u>
<b>CURRENT ASSETS</b>					
Cash	\$ -	\$ 1,475	\$ -	\$ 1,475	\$ 466,971
Amounts receivable	623,004	-	-	623,004	557,881
Prepaid expenses	49,493	-	-	49,493	47,322
Interfund receivable (payable)	<u>(8,686)</u>	<u>195,608</u>	<u>(186,922)</u>	<u>-</u>	<u>-</u>
	663,811	197,083	(186,922)	673,972	1,072,174
<b>CAPITAL ASSETS - note 5</b>	<u>60,589</u>	<u>16,226</u>	<u>8,859,020</u>	<u>8,935,835</u>	<u>8,837,307</u>
	<u>\$ 724,400</u>	<u>\$ 213,309</u>	<u>\$ 8,672,098</u>	<u>\$ 9,609,807</u>	<u>\$ 9,909,481</u>
 <b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b>CURRENT LIABILITIES</b>					
Bank indebtedness - note 6	\$ 131,926	\$ -	\$ -	\$ 131,926	\$ -
Accounts payable and accrued liabilities	218,547	-	-	218,547	358,979
Deferred grants and contributions - note 7	141,149	-	-	141,149	230,613
Current portion of long-term debt - note 8	<u>9,664</u>	<u>-</u>	<u>4,749,871</u>	<u>4,759,535</u>	<u>-</u>
	501,286	-	4,749,871	5,251,157	589,592
<b>LONG-TERM DEBT - note 8</b>	28,993	-	-	28,993	4,842,000
<b>FUNDS HELD IN TRUST - note 9</b>	<u>6,361</u>	<u>-</u>	<u>-</u>	<u>6,361</u>	<u>23,000</u>
	<u>536,640</u>	<u>-</u>	<u>4,749,871</u>	<u>5,286,511</u>	<u>5,454,592</u>
<b>FUND BALANCES</b>					
Unrestricted	187,760	-	-	187,760	151,432
Internally restricted	<u>-</u>	<u>213,309</u>	<u>3,922,227</u>	<u>4,135,536</u>	<u>4,303,457</u>
	<u>187,760</u>	<u>213,309</u>	<u>3,922,227</u>	<u>4,323,296</u>	<u>4,454,889</u>
	<u>\$ 724,400</u>	<u>\$ 213,309</u>	<u>\$ 8,672,098</u>	<u>\$ 9,609,807</u>	<u>\$ 9,909,481</u>

Approved on behalf of the Board:

.....Director

.....Director

(See accompanying notes)

Welch LLP<sup>®</sup>

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**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES**  
**YEAR ENDED MARCH 31, 2016**

	Operating Fund	Special Projects Fund (Schedule A)	Building Fund	2016 Total	2015 Total
<b>Revenue</b>					
Grants and contributions - note 10	\$ 10,497,863	\$ -	\$ -	\$ 10,497,863	\$ 10,401,972
Other program funding	175,802	-	5,000	180,802	243,531
Donations and sponsorships	26,009	-	67,699	93,708	265,874
Investment	-	820	-	820	415
	<u>10,699,674</u>	<u>820</u>	<u>72,699</u>	<u>10,773,193</u>	<u>10,911,792</u>
<b>Expenses</b>					
Salaries and benefits - note 11	8,129,365	-	-	8,129,365	7,875,912
Supplies and sundry	777,469	-	-	777,469	692,950
Building and grounds	506,546	-	4,602	511,148	268,500
Community one time expenses	196,071	-	-	196,071	184,111
Contracted out expenses	785,067	-	4,235	789,302	1,045,079
Equipment	225,689	-	-	225,689	212,397
Medical/surgical supplies and drugs	36,407	-	-	36,407	34,848
Amortization	6,732	6,490	218,748	231,970	155,550
Special projects	-	7,365	-	7,365	10,400
	<u>10,663,346</u>	<u>13,855</u>	<u>227,585</u>	<u>10,904,786</u>	<u>10,479,747</u>
<b>Excess (deficiency) of revenue over expenses</b>	36,328	(13,035)	(154,886)	(131,593)	432,045
<b>Balance, beginning of year</b>	151,432	319,744	3,983,713	4,454,889	4,022,844
<b>Interfund transfers - note 12</b>	<u>-</u>	<u>(93,400)</u>	<u>93,400</u>	<u>-</u>	<u>-</u>
<b>Balance, end of year</b>	<u>\$ 187,760</u>	<u>\$ 213,309</u>	<u>\$ 3,922,227</u>	<u>\$ 4,323,296</u>	<u>\$ 4,454,889</u>

(See accompanying notes)

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
<b>CASH PROVIDED (USED)</b>		
<b>Operations</b>		
Excess (deficiency) of revenue over expenses	\$ (131,593)	\$ 432,045
Non-cash items:		
Amortization	231,970	155,550
Changes in working capital items		
Amounts receivable	(65,123)	26,075
Prepaid expenses	(2,171)	23,876
Accounts payable and accrued liabilities	(140,432)	(780,465)
Repayable to government	-	(54,354)
Deferred grants and contributions	(89,464)	(42,573)
Funds held in trust	<u>(16,639)</u>	<u>(8,477)</u>
	<u>(213,452)</u>	<u>(248,323)</u>
<b>Investing activities</b>		
Purchase of capital assets	<u>(330,498)</u>	<u>(1,337,057)</u>
<b>Financing activities</b>		
Proceeds (repayments) of long-term debt - net	<u>(53,472)</u>	<u>1,599,541</u>
<b>INCREASE (DECREASE) IN CASH</b>	(597,422)	14,161
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>466,971</u>	<u>452,810</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ (130,451)</u>	<u>\$ 466,971</u>
<b>CASH AND CASH EQUIVALENTS CONSIST OF:</b>		
Cash	\$ 1,475	\$ 466,971
Bank indebtedness	<u>(131,926)</u>	<u>-</u>
	<u>\$ (130,451)</u>	<u>\$ 466,971</u>

(See accompanying notes)

**SOMERSET WEST COMMUNITY HEALTH CENTRE**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED MARCH 31, 2016**

**1. GOVERNING STATUTES AND PURPOSE OF THE ORGANIZATION**

Somerset West Community Health Centre ("the Centre") is incorporated under the Corporations Act of Ontario as a not-for-profit entity without share capital, and pursuant to the provisions of the Income Tax Act (Canada), is a registered charity. The primary purpose of the Centre is to provide assistance to the residents of West-Central Ottawa in their achieving of optimal health and social well-being, and to so do by way of comprehensive community-based programs, in the context of building healthy families and communities.

**2. BASIS OF ACCOUNTING**

These financial statements have been prepared in accordance with certain significant accounting policies set out below, to comply with the Community Health Centre reporting requirements of the Ministry of Health and Long-Term Care (MOHLTC) of Ontario. As per below, the basis of accounting used in these financial statements differs materially from Canadian accounting standards for not-for-profit organizations.

**Capital assets and related amortization**

In previous years, capital assets other than land and building were expensed in the Operating Fund in their year of purchase. As of April 1, 2012 the Centre began capitalizing all significant capital assets purchased in the current year.

**Accrued vacation pay and overtime**

Vacation and overtime entitlements earned but not taken by employees are not reflected in these financial statements. Unrecorded vacation and overtime liabilities as at March 31, 2016 approximate \$139,000 (\$125,000 in 2015).

**3. SIGNIFICANT ACCOUNTING POLICIES**

**Fund accounting**

The Centre's activities are reflected in the following funds:

*Operating Fund*

Assets, liabilities, revenue and expenses relating to Centre's day-to-day operations are recorded in the Operating Fund.

*Special Projects Fund*

Revenue and expenses relating to special projects, as defined by the Board of Directors, are recorded in the Special Projects Fund.

*Building Fund*

Expenses relating to the land and building from which the Centre operates are recorded in the Building Fund.

**SOMERSET WEST COMMUNITY HEALTH CENTRE**

**NOTES TO FINANCIAL STATEMENTS - Cont'd.**

**YEAR ENDED MARCH 31, 2016**

**3. SIGNIFICANT ACCOUNTING POLICIES - Cont'd.**

**Revenue recognition**

The Centre follows the restricted fund method of accounting for capital contributions, relating to the Centre's land and building, which are presented in the Building Fund, and follows the deferral method of accounting for all other restricted contributions. The Centre is funded, primarily by the Province of Ontario, in accordance with budget arrangements established by the Ministry of Health and Long-Term Care. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period.

Other unrestricted contributions, donations and sponsorships are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as it is earned.

**Financial instruments**

*i) Measurement of financial instruments*

The Centre initially measures its financial assets and its financial liabilities at fair value and subsequently measures them at cost or amortized cost.

*ii) Transaction costs*

Transaction costs associated with the acquisition and disposal of investments are capitalized to the acquisition costs or reduce proceeds on disposal.

**Capital assets**

Land, building and vehicle are recorded at cost. The buildings are amortized using the straight-line method, over their estimated useful life of 40 years. The vehicles are amortized using the straight-line method, over their estimated useful life of 5 years.

**Contributed services**

A substantial number of volunteers contribute a significant amount of their time each year to the Centre. Due to the difficulty in determining fair value, contributed services are not recognized in these financial statements.

**Legislative grants**

The legislative grant calculations are prepared annually by the Centre and submitted to the different Ministries and the City of Ottawa for final approval and may be subject to a separate funder audit of the financial records of the Centre. Adjustments, if any, are recorded in the year they are made by the funder.

**Accounting estimates**

The preparation of financial statements in accordance with the basis of accounting described in note 2 requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to financial statements. These estimates, including amortization of capital assets are based on management's best knowledge of current events and actions that the Centre may undertake in the future. Actual results may differ from these estimates.

**SOMERSET WEST COMMUNITY HEALTH CENTRE****NOTES TO FINANCIAL STATEMENTS - Cont'd.****YEAR ENDED MARCH 31, 2016****4. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT**

The Centre's financial instruments are subject to the following risks, substantially unchanged from the prior year unless otherwise noted.

The Centre does not use derivative financial instruments to manage its risks.

*Credit risk*

The Centre is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Centre's maximum exposure to credit risk represents the sum of the carrying value of its cash and its accounts receivable. The Centre's cash is deposited with a Canadian chartered bank and as a result, management believes the risk of loss on this item to be remote. The Centre manages its credit risk by reviewing accounts receivable aging monthly and following up on outstanding amounts. Management believes that all accounts receivable at year end will be collected.

*Liquidity risk*

Liquidity risk is the risk that the Centre cannot meet a demand for cash or fund its obligations as they become due. The Centre meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flow from operations, anticipated investing and financing activities and holding assets that can be readily converted into cash.

*Market risk*

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

*i) Currency risk*

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

The Centre's financial instruments are all denominated in Canadian dollars and it transacts primarily in Canadian dollars. As a result, management does not believe it is exposed to significant currency risk.

*ii) Interest rate risk*

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

The Centre's exposure to interest rate risk arises from the amount owing on its long term debt that bears a variable interest rate.

*iii) Other price risk*

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

The Centre is not exposed to other price risk.

## SOMERSET WEST COMMUNITY HEALTH CENTRE

## NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2016

## 5. CAPITAL ASSETS

The Centre's capital assets consist of the following:

	2016			2015		
	Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
Land - 55 Eccles	\$ 1,737,493	\$ -	\$ 1,737,493	\$ 1,737,493	\$ -	\$ 1,737,493
Land - 30 Rosemount	365,000	-	365,000	365,000	-	365,000
Building - 55 Eccles	3,314,852	1,933,480	1,381,372	3,314,852	1,850,609	1,464,243
Building - 30 Rosemount	5,577,220	202,065	5,375,155	5,295,043	66,188	5,228,855
Vehicles	99,772	22,957	76,815	51,451	9,735	41,716
	<u>\$ 11,094,337</u>	<u>\$ 2,158,502</u>	<u>\$ 8,935,835</u>	<u>\$ 10,763,839</u>	<u>\$ 1,926,532</u>	<u>\$ 8,837,307</u>

## 6. LINE OF CREDIT

The Centre has an authorized line of credit in the amount of \$250,000 which was not utilized at either of March 31, 2016 or 2015. This facility bears interest of prime plus 0.25% annually and is secured by a general security agreement. The bank indebtedness balance at year end consists of issued cheques that were uncashed by March 31, 2016.

## 7. DEFERRED CONTRIBUTIONS

Deferred grants and contributions represent unexpended restricted resources received in the current year, related to operating expenses of a subsequent period or to non-executed services.

	Balance, beginning of year	Amount received	Amount recognized in operations	Repaid in year	Balance, end of year
Yet Keen	\$ 23,292	\$ -	\$ (17,158)	\$ -	\$ 6,134
Headstart - City of Ottawa (schedule D)	63,414	666,768	(659,417)	-	70,765
Shelter Kitchen - United Way	10,566	43,159	(46,242)	-	7,483
City of Ottawa Core Funding	25,508	15,151	(40,659)	-	-
RH - Community Foundation - Debra Dynes	2,500	-	(2,500)	-	-
CDF - SEOCHC	11,456	18,500	(17,974)	-	11,982
SWAN - Social Planning Council	773	-	(773)	-	-
Lung Health - Astra Zeneca	2,311	-	(2,311)	-	-
Daisy's Drop In - Carlington CHC	823	985	(1,808)	-	-
St. Francis After School & L.P. Homework					
- MTCS	1,841	53,400	(52,606)	-	2,635
- MTCS One Time	1,595	593	(1,595)	-	593
After School - RBC	10,163	18,720	(21,122)	-	7,761
School Liaison - OCDSB	11,319	20,000	(25,481)	-	5,838
Centretown CHC	4,000	-	(4,000)	-	-
Balance carried forward	169,561	837,276	(893,646)	-	113,191

**SOMERSET WEST COMMUNITY HEALTH CENTRE**

**NOTES TO FINANCIAL STATEMENTS - Cont'd.**

**YEAR ENDED MARCH 31, 2016**

**7. DEFERRED CONTRIBUTIONS - Cont'd.**

	Balance, beginning <u>of year</u>	Amount received	Amount recognized in operations	Repaid in year	Balance, end <u>of year</u>
Balance brought forward	\$ 169,561	\$ 837,276	\$ (893,646)	\$ -	\$ 113,191
Capital campaign	51,591	21,108	(72,699)	-	-
RH - Ottawa Community Housing	300	-	(300)	-	-
Good Food Market - Community Foundation	4,400	18,000	(22,400)	-	-
After School - Social Planning Council	1,000	-	(639)	-	361
Forward Ave - United Way	3,761	78,516	(79,957)	-	2,320
Community Development	-	3,474	(1,337)	-	2,137
Youth Voice - United Way Spark	-	2,421	(316)	-	2,105
Trauma Information Training - Donations	-	10,000	-	-	10,000
Headstart - unrestricted	-	5,001	(302)	-	4,699
After School - Participation	-	500	-	-	500
- Donations	-	4,267	(2,267)	-	2,000
- Telus	-	11,476	(7,640)	-	3,836
	<u>\$ 230,613</u>	<u>\$ 992,039</u>	<u>\$ (1,081,503)</u>	<u>\$ -</u>	<u>\$ 141,149</u>

**8. LONG-TERM DEBT**

The Centre has completed renovations of its new property at 30 Rosemount Avenue. The capital project budget included financing totalling \$4,842,000 from the Ontario Infrastructure and Lands Corporation in the form of a mortgage. The financing is repayable over 25 years bearing a fixed rate of interest of 3.5%. The mortgage is being repaid using a base increase in funding from the Champlain Local Health Integration Network.

This credit facility is secured by:

- Blanket first ranking charge/mortgage on the 30 Rosemount and 55 Eccles street properties (net book value at March 31, 2016 of \$8,859,020);
- First ranking general security agreement registered site specific on both 55 Eccles and 30 Rosemount properties;
- First ranking assignment of rents and leases on both 55 Eccles and 30 Rosemount
- Assignment of construction rights agreement;
- Assignment of material contracts;
- Assignment of builders all-risk insurance;
- Title insurance in favour of the lender;
- Certificate of property insurance over the property with the lender shown as first loss payee; and;
- Rights of deduction pursuant to the Ontario Infrastructure and Lands Corporation Act, 2011.

**SOMERSET WEST COMMUNITY HEALTH CENTRE**

**NOTES TO FINANCIAL STATEMENTS - Cont'd.**

**YEAR ENDED MARCH 31, 2016**

**8. LONG-TERM DEBT - Cont'd.**

In addition, the Centre is required to maintain a minimum annual Debt Service Coverage Ratio of 1.1x that will be confirmed when the construction loan is converted to the term loan and annually thereafter. The Centre must also maintain a cash balance in the Special Projects Fund greater than \$100,000 as a capital expenditure fund for the property.

At March 31, 2016 the Centre is in breach of the covenants outlined above and as a result has been presented as a current liability.

Principal payments over the next 5 years, based on the balance owing at March 31, 2016 of \$4,749,871 are estimated to be as follows:

2017	\$ 126,656
2018	131,160
2019	135,825
2020	140,656
2021	145,659

During the year, the Centre is also financing the purchase of a new van with a carrying value of \$60,589. The financing bears interest at a fixed rate of 5.49% and is repayable over 5 years with fixed monthly payments totalling \$9,664 annually until 2020.

**9. FUNDS HELD IN TRUST**

The Centre administers select pooled funds on behalf of the Executive Directors of the ten Community Health Centres in the Champlain Local Health Integration Network.

**10. GRANTS AND CONTRIBUTIONS**

	<u>2016</u>	<u>2015</u>
Government of Ontario		
Champlain Local Health Integration Network (Schedule B)	\$ 7,287,053	\$ 6,937,829
Ministry of Health and Long-Term Care (Schedule B)	737,896	737,896
Ministry of Children and Youth Services	62,705	62,705
Ministry of Tourism Culture and Sport	66,593	68,120
Ministry of Citizenship and Immigration	<u>57,246</u>	<u>56,011</u>
	<u>8,211,493</u>	<u>7,862,561</u>
City of Ottawa		
Community Fund	693,852	678,546
Headstart (Schedule D)	666,768	637,507
Capital Funding	-	133,234
Economic Development	-	35,000
	<u>1,360,620</u>	<u>1,484,287</u>
<i>Other Sources</i>		
Canadian Mental Health Association	155,628	155,628
Other Community Health Centres	241,604	329,602
United Way	143,421	119,730
Trillium Foundation	75,000	75,000
Other	<u>310,097</u>	<u>375,164</u>
	<u>925,750</u>	<u>1,055,124</u>
	<u>\$ 10,497,863</u>	<u>\$ 10,401,972</u>

**SOMERSET WEST COMMUNITY HEALTH CENTRE**

**NOTES TO FINANCIAL STATEMENTS - Cont'd.**

**YEAR ENDED MARCH 31, 2016**

**11. EMPLOYEE BENEFIT PLANS**

The Centre is a member of the Healthcare of Ontario Pension Plan, which is a multi-employer, defined benefit pension plan. Employer contributions made to the plan amounted to \$577,452 (2015 - \$526,674) and are included in salaries and benefits in the statement of operations and changes in fund balances. The most recent actuarial valuation of the plan at December 31, 2014 indicates that the plan is fully funded.

**12. INTERFUND TRANSFERS**

In accordance with Board policy, periodic transfers for special projects are made between the Special Projects Fund and the Operating Fund. Any surpluses in the Operating Fund are transferred to the Special Projects Fund at the end of the subsequent year.

The Board also approved a transfer of \$93,400 to take place in the 2016 fiscal year, from the Special Projects Fund to the Building Fund.

**13. COMMITMENTS**

The Centre has entered into long-term agreements totaling \$68,820 which expire on various dates between April 2015 and March 2021 and which require minimum payments for the rental and maintenance of office equipment. The minimum payments for the next five years are \$14,988 in 2017, \$16,877 in 2018, \$16,877 in 2019, \$15,178 in 2020, and \$4,900 in 2021.

**14. SERVICE CONTRACT APPROVAL**

The Centre has a Service Contract Approval with the Ministry of Children and Youth Services. A reconciliation report summarizes, by service (detail code), all revenues and expenditures and identifies any resulting surplus or deficit that relates to the Service Contract Approval.

A review of this report shows the following services to be in a surplus (deficit) position as at March 31, 2016.

<u>Detail Code</u>	<u>Project Code Name</u>	<u>Surplus (Deficit)</u>
A556 & A356	C52893-8/A2	\$ <u>          -</u>

**15. BUDGET INFORMATION**

Budget information approved by the Board of Directors, has been presented for information purposes only, and is unaudited.

**16. COMPARATIVE FIGURES**

Comparative figures have been reclassified where necessary to conform to the presentation adopted for the current year.

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**SUPPLEMENTARY INFORMATION SCHEDULE A - SPECIAL PROJECTS FUND**  
**YEAR ENDED MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
<b>Fund balance, beginning of year</b>	\$ <u>319,744</u>	\$ <u>261,043</u>
<b>Revenue</b>		
Interest	<u>820</u>	<u>415</u>
<b>Expenses</b>		
Financial Aid Thulp Syabro - Nepal Donation	500	-
St. Anthony's School - School Yard Project	455	-
Community Walkathon	500	-
Syrian Refugee Support - Gift Cards	610	-
Refugee 613	5,000	-
Pinecrest Queensway CHC - Broadening the Base	-	5,000
Marion Dewar Scholarship Fund	-	3,000
Tucker Houser - Girls Empowerment Workshop	-	1,350
St. Luke's Lunch Club	-	400
Diane Holmes Fund	-	350
Hintonburg Economic Development Committee	<u>300</u>	<u>300</u>
	<u>7,365</u>	<u>10,400</u>
<b>Deficiency of revenue over expenses before amortization</b>	(6,545)	(9,985)
<b>Amortization</b>	<u>6,490</u>	<u>6,490</u>
<b>Deficiency of revenue over expenses</b>	(13,035)	(16,475)
<b>Transfer from Operating Fund</b> (note 12)		
Previous years operating surplus	-	75,176
<b>Transfer to Building Fund</b> (note 12)	<u>(93,400)</u>	<u>-</u>
	<u>(106,435)</u>	<u>58,701</u>
<b>Fund balance, end of year</b>	\$ <u>213,309</u>	\$ <u>319,744</u>

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**SUPPLEMENTARY INFORMATION SCHEDULE B - GOVERNMENT OF ONTARIO, CHAMPLAIN LHIN,**  
**AND MOHLTC REVENUE AND EXPENSES**  
**YEAR ENDED MARCH 31, 2016**

	<u>LHIN Programs</u>	<u>AIDS Programs (Schedule C)</u>	<u>Asthma Program</u>	<u>Total</u>	<u>Total Budget (unaudited note 15)</u>
<b>Revenue</b>	\$ 7,287,053	\$ 650,496	\$ 87,400	\$ 8,024,949	\$ 8,024,949
<b>Expenses</b>					
Salaries and benefits	<u>5,345,369</u>	<u>511,250</u>	<u>77,661</u>	<u>5,934,280</u>	<u>5,974,187</u>
Operating					
Contracted out expenses	611,834	-	-	611,834	663,002
Building and grounds	500,885	-	-	500,885	416,524
Medical/surgical supplies and drugs	31,760	-	-	31,760	37,500
Equipment	204,454	-	-	204,454	199,760
Community one-time expenses	179,930	-	-	179,930	179,930
Supplies and sundry	<u>412,821</u>	<u>139,246</u>	<u>9,739</u>	<u>561,806</u>	<u>554,046</u>
	<u>1,941,684</u>	<u>139,246</u>	<u>9,739</u>	<u>2,090,669</u>	<u>2,050,762</u>
<b>Funds repayable</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**SUPPLEMENTARY INFORMATION SCHEDULE C - GOVERNMENT OF ONTARIO, MOHLTC, AIDS BUREAU**  
**ACTUAL REVENUE AND EXPENSES COMPARED TO BUDGET**  
**YEAR ENDED MARCH 31, 2016**

	ANON HIV Testing	IDU Outreach	HIV Prevention	Safe Inhalation	Total	Total Budget (unaudited note 15)
<b>Revenue</b>	\$ 71,794	\$ 177,642	\$ 90,680	\$ 310,380	\$ 650,496	\$ 650,496
<b>Expenses</b>						
Salaries	53,597	115,913	60,333	205,812	435,655	440,404
Benefits	10,719	21,603	8,788	34,485	75,595	79,603
Supplies and other	6,978	26,126	19,559	68,583	121,246	112,489
Staff education	500	1,000	500	1,500	3,500	3,500
Volunteer support	-	13,000	1,500	-	14,500	14,500
	<u>71,794</u>	<u>177,642</u>	<u>90,680</u>	<u>310,380</u>	<u>650,496</u>	<u>650,496</u>
<b>Funds repayable</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**SUPPLEMENTARY INFORMATION SCHEDULE D - CITY OF OTTAWA - HEADSTART**  
**ACTUAL REVENUE AND EXPENSES COMPARED TO BUDGET**  
**YEAR ENDED MARCH 31, 2016**

	<u>Total</u>	<u>Total Budget (unaudited note 15)</u>
<b>Revenue</b>		
Revenue deferred from prior year	\$ 63,414	\$ 63,414
Revenue received in current year	<u>666,768</u>	<u>650,245</u>
	<u>730,182</u>	<u>713,659</u>
<b>Expenses</b>		
Salaries and benefits	464,106	459,256
Supplies and sundry	136,902	204,583
Equipment	2,840	4,000
Contracted out expenses	490	1,000
Building and grounds	<u>55,079</u>	<u>44,820</u>
	<u>659,417</u>	<u>713,659</u>
<b>Revenue deferred to following year</b>	<u>\$ 70,765</u>	<u>\$ -</u>

**SOMERSET WEST COMMUNITY HEALTH CENTRE**  
**SUPPLEMENTARY INFORMATION SCHEDULE E - PUBLIC HEALTH AGENCY OF CANADA**  
**ACTUAL REVENUE AND EXPENSES COMPARED TO BUDGET**  
**YEAR ENDED MARCH 31, 2016**

	<u>Total</u>	<u>Total Budget (unaudited note 15)</u>
<b>Revenue</b>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
<b>Expenses</b>		
Personnel	76,288	76,288
Travel	1,485	1,650
Other	<u>2,227</u>	<u>2,062</u>
	<u>80,000</u>	<u>80,000</u>
<b>Funds repayable</b>	<u>\$ -</u>	<u>\$ -</u>