

FINANCIAL STATEMENTS
For
SOMERSET WEST COMMUNITY HEALTH CENTRE
For year ended
MARCH 31, 2018

SOMERSET WEST COMMUNITY HEALTH CENTRE
AUDITED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION
MARCH 31, 2018

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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, 2018 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, 2018 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.

Welch LLP

Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
May 30, 2018.

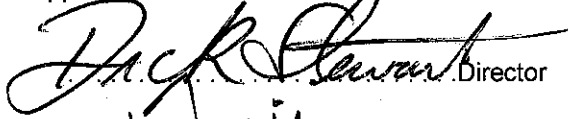
SOMERSET WEST COMMUNITY HEALTH CENTRE

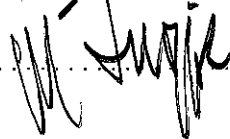
STATEMENT OF FINANCIAL POSITION

MARCH 31, 2018

<u>ASSETS</u>	<u>Operating Fund</u>	<u>Special Projects Fund</u>	<u>Building Fund</u>	<u>2018 Total</u>	<u>2017 Total</u>
CURRENT ASSETS					
Cash	\$ 753,800	\$ 202,344	\$ -	\$ 956,144	\$ 534,046
Amounts receivable	342,696	-	-	342,696	138,460
Prepaid expenses	62,177	-	-	62,177	28,589
Interfund receivable (payable)	<u>(122,813)</u>	<u>122,813</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1,035,860	325,157	-	1,361,017	701,095
CAPITAL ASSETS - note 5	<u>33,661</u>	<u>3,245</u>	<u>8,447,477</u>	<u>8,484,383</u>	<u>8,693,578</u>
	<u>\$ 1,069,521</u>	<u>\$ 328,402</u>	<u>\$ 8,447,477</u>	<u>\$ 9,845,400</u>	<u>\$ 9,394,673</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
CURRENT LIABILITIES					
Accounts payable and accrued liabilities	\$ 391,609	\$ -	\$ -	\$ 391,609	\$ 259,672
Deferred grants and contributions - note 7	558,894	-	-	558,894	164,138
Current portion of long-term debt - note 8	<u>9,664</u>	<u>-</u>	<u>135,825</u>	<u>145,489</u>	<u>140,824</u>
	960,167	-	135,825	1,095,992	564,634
LONG-TERM DEBT - note 8	9,664	-	4,356,230	4,365,894	4,511,384
FUNDS HELD IN TRUST - note 9	<u>2,982</u>	<u>-</u>	<u>-</u>	<u>2,982</u>	<u>2,982</u>
	<u>972,813</u>	<u>-</u>	<u>4,492,055</u>	<u>5,464,868</u>	<u>5,079,000</u>
FUND BALANCES					
Unrestricted	96,708	-	-	96,708	162,553
Internally restricted	<u>-</u>	<u>328,402</u>	<u>3,955,422</u>	<u>4,283,824</u>	<u>4,153,120</u>
	<u>96,708</u>	<u>328,402</u>	<u>3,955,422</u>	<u>4,380,532</u>	<u>4,315,673</u>
	<u>\$ 1,069,521</u>	<u>\$ 328,402</u>	<u>\$ 8,447,477</u>	<u>\$ 9,845,400</u>	<u>\$ 9,394,673</u>

Approved on behalf of the Board:

 Director

 Director

(See accompanying notes)

SOMERSET WEST COMMUNITY HEALTH CENTRE
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES
YEAR ENDED MARCH 31, 2018

	Operating Fund	Special Projects Fund (Schedule A)	Building Fund	2018 Total	2017 Total
Revenue					
Grants and contributions - note 10	\$ 11,467,937	\$ -	\$ 131,161	\$ 11,599,098	\$ 10,784,208
Other program funding	153,578	-	33,908	187,486	195,624
Donations and sponsorships	30,601	-	-	30,601	46,395
Investment	-	932	-	932	32
	<u>11,652,116</u>	<u>932</u>	<u>165,069</u>	<u>11,818,117</u>	<u>11,026,259</u>
Expenses					
Salaries and benefits - note 11	8,624,233	-	-	8,624,233	8,291,396
Supplies and sundry	740,850	-	-	740,850	620,576
Building and grounds	632,450	-	-	632,450	499,892
Community one time expenses	210,161	-	-	210,161	305,179
Contracted out expenses	864,845	-	-	864,845	792,766
Equipment	383,706	-	-	383,706	243,315
Medical/surgical supplies and drugs	50,209	-	-	50,209	29,732
Amortization	13,465	6,490	223,149	243,104	242,257
Special projects	-	3,700	-	3,700	8,769
	<u>11,519,919</u>	<u>10,190</u>	<u>223,149</u>	<u>11,753,258</u>	<u>11,033,882</u>
Excess (deficiency) of revenue over expenses	132,197	(9,258)	(58,080)	64,859	(7,623)
Balance, beginning of year	162,553	234,410	3,918,710	4,315,673	4,323,296
Interfund transfers - note 12	<u>(198,042)</u>	<u>103,250</u>	<u>94,792</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 96,708</u>	<u>\$ 328,402</u>	<u>\$ 3,955,422</u>	<u>\$ 4,380,532</u>	<u>\$ 4,315,673</u>

(See accompanying notes)

SOMERSET WEST COMMUNITY HEALTH CENTRE
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2018

	<u>2018</u>	<u>2017</u>
CASH PROVIDED (USED)		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ 64,859	\$ (7,623)
Non-cash items:		
Amortization	243,104	242,257
Changes in working capital items		
Amounts receivable	(204,236)	484,544
Prepaid expenses	(33,588)	20,904
Accounts payable and accrued liabilities	131,937	41,125
Deferred grants and contributions	394,756	22,989
Funds held in trust	-	(3,379)
	<u>596,832</u>	<u>800,817</u>
Investing activities		
Purchase of capital assets	<u>(33,909)</u>	<u>-</u>
Financing activities		
Repayments of long-term debt	<u>(140,825)</u>	<u>(136,320)</u>
INCREASE IN CASH	422,098	664,497
CASH, BEGINNING OF YEAR	<u>534,046</u>	<u>(130,451)</u>
CASH, END OF YEAR	<u>\$ 956,144</u>	<u>\$ 534,046</u>

(See accompanying notes)

SOMERSET WEST COMMUNITY HEALTH CENTRE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

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, 2018 approximate \$182,000 (\$130,000 in 2017).

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, 2018

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, 2018****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. However, since this rate is fixed until 2040, management believes its exposure to interest rate risk is negligible.

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.

Since the Centre does not have investments in publicly traded securities, it is not exposed to other price risk.

SOMERSET WEST COMMUNITY HEALTH CENTRE
NOTES TO FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2018

5. CAPITAL ASSETS

The Centre's capital assets consist of the following:

	2018			2017		
	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	3,348,760	2,100,070	1,248,690	3,314,852	2,016,351	1,298,501
Building - 30 Rosemount	5,577,220	480,926	5,096,294	5,577,220	341,496	5,235,724
Vehicles	99,772	62,866	36,906	99,772	42,912	56,860
	<u>\$ 11,128,245</u>	<u>\$ 2,643,862</u>	<u>\$ 8,484,383</u>	<u>\$ 11,094,337</u>	<u>\$ 2,400,759</u>	<u>\$ 8,693,578</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, 2018 or 2017. This facility bears interest of prime plus 0.25% annually and is secured by a general security agreement.

7. DEFERRED GRANTS AND 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	Balance, end of year
Yet Keen - ESDC	\$ -	\$ 16,000	\$ -	\$ 16,000
Headstart - City of Ottawa (Schedule D)	64,462	686,942	(718,890)	32,514
City of Ottawa	-	744,311	(387,693)	356,618
Rapid Response - CIC	12,750	-	(12,750)	-
PHC - Donations	-	3,090	(590)	2,500
Rooming House Tenant Support - Community Foundation	34,074	70,047	(88,598)	15,523
Breaking Ground - Community Foundation	-	24,030	(9,239)	14,791
CDF - SEOCHC	11,384	24,500	(19,245)	16,639
RH - United Way	-	5,942	(3,935)	2,007
RH - School of Art	-	390	(124)	266
RH Keeping Youth Connected - BACH	5,766	17,266	(15,421)	7,611
RH After School - BACH	2,910	4,593	(3,893)	3,610
A & MH - Counselling - Donations	-	4,450	(450)	4,000
Balance carried forward	<u>\$ 131,346</u>	<u>\$ 1,601,561</u>	<u>\$ (1,260,828)</u>	<u>\$ 472,079</u>

SOMERSET WEST COMMUNITY HEALTH CENTRE

NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2018

7. DEFERRED CONTRIBUTIONS - Cont'd.

	Balance, beginning <u>of year</u>	Amount received	Amount recognized in operations	Balance, end <u>of year</u>
Balance carried forward	\$ 131,346	\$ 1,601,561	\$ (1,260,828)	\$ 472,079
Community Planning - Catherine Donnelly Foundation	-	20,700	(3,000)	17,700
Grow Grant - Trillium	-	48,200	(8,972)	39,228
NESI - Punk Fundraiser	1,125	-	(1,125)	-
Headstart - Unrestricted	4,699	-	(4,699)	-
Building Healthy Kids - Donations	-	9,276	-	9,276
St. Francis After School & L.P. Homework - MTCS	2,355	49,905	(49,979)	2,281
After School				
- RBC	8,767	-	(8,767)	-
- RBC Bluesfest	2,749	-	(2,749)	-
- Donations	-	220	-	220
- Telus	3,233	13,675	(8,553)	8,355
Forward Ave - United Way	2,564	72,769	(72,136)	3,197
Forward Ave - School Liason	7,300	20,000	(20,742)	6,558
	<u>\$ 164,138</u>	<u>\$ 1,836,306</u>	<u>\$ (1,441,550)</u>	<u>\$ 558,894</u>

8. LONG-TERM DEBT

The Centre has financed the acquisition and renovations of 30 Rosemount Avenue in the form of a mortgage from the Ontario Infrastructure and Lands Corporation. The mortgage bears a fixed rate of interest of 3.5% and matures in 2040. The mortgage is being repaid using a base increase in funding from the Champlain Local Health Integration Network. Included in buildings and grounds expense is \$159,722 (2016 - \$164,227) of interest paid on the mortgage.

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, 2018 of \$8,447,477);
- 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, 2018

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.

Principal payments over the next 5 years are estimated to be as follows:

2019	\$ 135,825
2020	140,656
2021	145,659
2022	150,840
2023	156,205

The Centre has also financed a van with a carrying value of \$33,360. 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>2018</u>	<u>2017</u>
Government of Ontario		
Champlain Local Health Integration Network (Schedule B)	\$ 8,199,918	\$ 7,646,502
Ministry of Health and Long-Term Care (Schedule B)	846,496	737,896
Ministry of Health and Long-Term Care (SIS)	269,000	-
Ministry of Children and Youth Services	62,705	62,705
Ministry of Tourism Culture and Sport	67,905	66,000
Ministry of Citizenship and Immigration	<u>64,300</u>	<u>51,611</u>
	<u>9,510,324</u>	<u>8,564,714</u>
City of Ottawa		
Community Fund	744,311	702,550
Headstart (Schedule D)	686,942	679,167
Public Health	<u>10,000</u>	<u>-</u>
	<u>1,441,253</u>	<u>1,381,717</u>
Other Sources		
Canadian Mental Health Association	155,628	155,628
Other Community Health Centres	280,615	259,299
United Way	90,258	94,176
Trillium Foundation	48,200	-
Other	<u>72,819</u>	<u>328,674</u>
	<u>647,520</u>	<u>837,777</u>
	<u>\$ 11,599,097</u>	<u>\$ 10,784,208</u>

SOMERSET WEST COMMUNITY HEALTH CENTRE

NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2018

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 \$604,285 (2017 - \$592,065) 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, 2017 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. In addition, the Centre transferred \$94,792 from the Operating Fund to the Building Fund in order to reallocate Building Fund revenue previously recognized in the Operating Fund.

13. COMMITMENTS

The Centre has entered into long-term agreements totaling \$174,090 which expire on various dates between June 2018 and January 2023 and which require minimum payments for the rental and maintenance of office equipment. The minimum payments for the next five years are \$137,184 in 2019, \$28,105 in 2020, \$5,240 in 2021, \$2,035 in 2022 and \$1,527 in 2023.

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, 2018.

<u>Detail Code</u>	<u>Project Code Name</u>	<u>Surplus (Deficit)</u>
A556 & A356	C52893-9/A1	\$ <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, 2018

	<u>2018</u>	<u>2017</u>
Fund balance, beginning of year	\$ <u>234,410</u>	\$ <u>213,309</u>
Revenue		
Interest	<u>932</u>	<u>32</u>
Expenses		
Dalhousie Food Cupboard	3,000	3,000
St Lukes Table	400	-
Eastern Ontario Resource Centre	300	-
Good Food Markets	-	3,769
Vietnamese Canadian Foundation	-	1,000
Canadian Red Cross - Alberta Fires Appeal	<u>-</u>	<u>1,000</u>
	3,700	8,769
Deficiency of revenue over expenses before amortization	(2,768)	(8,737)
Amortization	<u>6,490</u>	<u>6,490</u>
Deficiency of revenue over expenses	(9,258)	(15,227)
Interfund transfers (note 12)		
Previous years operating surplus	<u>103,250</u>	<u>36,328</u>
	<u>93,992</u>	<u>21,101</u>
Fund balance, end of year	\$ <u>328,402</u>	\$ <u>234,410</u>

SOMERSET WEST COMMUNITY HEALTH CENTRE
SUPPLEMENTARY INFORMATION SCHEDULE B - GOVERNMENT OF ONTARIO, CHAMPLAIN LHIN,
AND MOHLTC REVENUE AND EXPENSES
YEAR ENDED MARCH 31, 2018

	LHIN Programs	AIDS Programs (Schedule C)	Asthma Program	Total	Total Budget (unaudited - note 15)
Revenue	<u>\$ 8,199,918</u>	<u>\$ 742,896</u>	<u>\$ 103,600</u>	<u>\$ 9,046,414</u>	<u>\$ 9,046,414</u>
Expenses					
Salaries and benefits	<u>5,874,145</u>	<u>572,697</u>	<u>74,314</u>	<u>6,521,156</u>	<u>6,708,174</u>
Operating					
Contracted out expenses	736,555	-	-	736,555	587,381
Building and grounds	589,341	-	-	589,341	543,034
Medical/surgical supplies and drugs	32,714	-	-	32,714	32,655
Equipment	363,238	-	16,200	379,438	338,984
Community one-time expenses	202,161	-	-	202,161	202,161
Supplies and sundry	<u>401,764</u>	<u>170,199</u>	<u>13,086</u>	<u>585,049</u>	<u>634,025</u>
	<u>2,325,773</u>	<u>170,199</u>	<u>29,286</u>	<u>2,525,258</u>	<u>2,338,240</u>
Funds repayable	<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, 2018

	ANON HIV <u>Testing</u>	IDU <u>Outreach</u>	HIV <u>Prevention</u>	Safe <u>Inhalation</u>	<u>Total</u>	Total Budget (unaudited - note 15)
Revenue	\$ 76,494	\$ 239,242	\$ 96,580	\$ 330,580	\$ 742,896	\$ 742,896
Expenses						
Salaries	56,854	139,360	64,132	232,451	492,797	486,757
Benefits	12,109	26,075	10,916	30,800	79,900	85,940
Supplies and other	7,031	55,807	19,532	64,829	147,199	147,199
Staff education	500	1,000	500	1,500	3,500	3,500
Volunteer support	-	17,000	1,500	1,000	19,500	19,500
	<u>76,494</u>	<u>239,242</u>	<u>96,580</u>	<u>330,580</u>	<u>742,896</u>	<u>742,896</u>
Funds repayable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOMERSET WEST COMMUNITY HEALTH CENTRE
SUPPLEMENTARY INFORMATION SCHEDULE D - CITY OF OTTAWA - HEADSTART
ACTUAL REVENUE AND EXPENSES COMPARED TO BUDGET
YEAR ENDED MARCH 31, 2018

	<u>Total</u>	<u>Total Budget (unaudited - note 15)</u>
Revenue		
Revenue deferred from prior year	\$ 64,462	\$ 64,463
Revenue received in current year	<u>686,942</u>	<u>678,689</u>
	<u>751,404</u>	<u>743,152</u>
Expenses		
Salaries and benefits	498,074	493,803
Supplies and sundry	145,246	166,382
Equipment	2,287	4,000
Contracted out expenses	94	1,000
Building and grounds	<u>73,189</u>	<u>77,967</u>
	<u>718,890</u>	<u>743,152</u>
Revenue deferred to following year	<u>\$ 32,514</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, 2018

	<u>Total</u>	<u>Total Budget (unaudited - note 15)</u>
Revenue	\$ <u>80,000</u>	\$ <u>80,000</u>
Expenses		
Personnel	<u>80,000</u>	<u>80,000</u>
Funds repayable	\$ <u>-</u>	\$ <u>-</u>