

FINANCIAL STATEMENTS
For
SOMERSET WEST COMMUNITY HEALTH CENTRE
For year ended
MARCH 31, 2019

SOMERSET WEST COMMUNITY HEALTH CENTRE
AUDITED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION
MARCH 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the members of

SOMERSET WEST COMMUNITY HEALTH CENTRE

Opinion

We have audited the financial statements of Somerset West Community Health Centre (the Centre), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and changes in fund balances and cash flows for the years ended March 31, 2019, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2019 and the results of its operations and its cash flows for the year ended March 31, 2019 in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPOs).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Centre'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 Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Centre's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants
Licensed Public Accountants


Ottawa, Ontario
May 29, 2019.

SOMERSET WEST COMMUNITY HEALTH CENTRE
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2019

<u>ASSETS</u>	<u>Operating Fund</u>	<u>Special Projects Fund</u>	<u>Building Fund</u>	<u>2019 Total</u>	<u>2018 Total</u>
CURRENT ASSETS					
Cash	\$ 1,247,963	\$ 304,434	\$ -	\$ 1,552,397	\$ 956,144
Amounts receivable	448,103	-	-	448,103	342,696
Prepaid expenses	8,842	-	-	8,842	62,177
Interfund receivable (payable)	<u>(146,923)</u>	<u>146,923</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1,557,985	451,357	-	2,009,342	1,361,017
CAPITAL ASSETS - note 5	<u>20,196</u>	<u>-</u>	<u>8,571,566</u>	<u>8,591,762</u>	<u>8,484,383</u>
	<u>\$ 1,578,181</u>	<u>\$ 451,357</u>	<u>\$ 8,571,566</u>	<u>\$ 10,601,104</u>	<u>\$ 9,845,400</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
CURRENT LIABILITIES					
Accounts payable and accrued liabilities - note 16	\$ 927,934	\$ -	\$ -	\$ 927,934	\$ 391,609
Deferred grants and contributions - note 7	553,273	-	-	553,273	558,894
Current portion of long-term debt - note 8	<u>9,664</u>	<u>-</u>	<u>135,825</u>	<u>145,489</u>	<u>145,489</u>
	1,490,871	-	135,825	1,626,696	1,095,992
LONG-TERM DEBT - note 8	-	-	4,220,405	4,220,405	4,365,894
FUNDS HELD IN TRUST - note 9	<u>2,982</u>	<u>-</u>	<u>-</u>	<u>2,982</u>	<u>2,982</u>
	<u>1,493,853</u>	<u>-</u>	<u>4,356,230</u>	<u>5,850,083</u>	<u>5,464,868</u>
FUND BALANCES					
Unrestricted	84,328	-	-	84,328	96,708
Internally restricted	<u>-</u>	<u>451,357</u>	<u>4,215,336</u>	<u>4,666,693</u>	<u>4,283,824</u>
	<u>84,328</u>	<u>451,357</u>	<u>4,215,336</u>	<u>4,751,021</u>	<u>4,380,532</u>
	<u>\$ 1,578,181</u>	<u>\$ 451,357</u>	<u>\$ 8,571,566</u>	<u>\$ 10,601,104</u>	<u>\$ 9,845,400</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, 2019

	Operating Fund	Special Projects Fund (Schedule A)	Building Fund	2019 Total	2018 Total
Revenue					
Grants and contributions - note 10	\$ 13,644,678	\$ -	\$ 491,967	\$ 14,136,645	\$ 11,599,098
Other program funding	167,315	-	-	167,315	187,486
Donations and sponsorships	19,162	-	-	19,162	30,601
Investment	-	2,138	-	2,138	932
	<u>13,831,155</u>	<u>2,138</u>	<u>491,967</u>	<u>14,325,260</u>	<u>11,818,117</u>
Expenses					
Salaries and benefits - note 11	10,255,893	-	-	10,255,893	8,624,233
Supplies and sundry	803,365	-	-	803,365	740,850
Building and grounds	1,079,945	-	-	1,079,945	632,450
Community one time expenses	429,050	-	-	429,050	210,161
Contracted out expenses	674,422	-	-	674,422	864,845
Equipment	353,699	-	-	353,699	383,706
Medical/surgical supplies and drugs	101,499	-	-	101,499	50,209
Amortization	13,465	3,245	232,053	248,763	243,104
Special projects	-	8,135	-	8,135	3,700
	<u>13,711,338</u>	<u>11,380</u>	<u>232,053</u>	<u>13,954,771</u>	<u>11,753,258</u>
Excess (deficiency) of revenue over expenses	119,817	(9,242)	259,914	370,489	64,859
Balance, beginning of year	96,708	328,402	3,955,422	4,380,532	4,315,673
Interfund transfers - note 12	<u>(132,197)</u>	<u>132,197</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 84,328</u>	<u>\$ 451,357</u>	<u>\$ 4,215,336</u>	<u>\$ 4,751,021</u>	<u>\$ 4,380,532</u>

(See accompanying notes)

SOMERSET WEST COMMUNITY HEALTH CENTRE

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Funding received	\$ 14,212,094	\$ 12,007,705
Interest received	2,138	932
Payments to employees	(10,255,893)	(8,624,233)
Payments to others	<u>(2,860,455)</u>	<u>(2,787,572)</u>
Cash flows from operations	<u>1,097,884</u>	<u>596,832</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of capital assets	<u>(356,142)</u>	<u>(33,909)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of mortgage	<u>(145,489)</u>	<u>(140,825)</u>
NET INCREASE IN CASH	596,253	422,098
CASH, BEGINNING OF YEAR	<u>956,144</u>	<u>534,046</u>
CASH, END OF YEAR	<u>\$ 1,552,397</u>	<u>\$ 956,144</u>

(See accompanying notes)

SOMERSET WEST COMMUNITY HEALTH CENTRE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

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 do so 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, 2019 approximate \$136,000 (\$182,000 in 2018).

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, 2019

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, 2019

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, 2019

5. CAPITAL ASSETS

The Centre's capital assets consist of the following:

	2019			2018		
	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	3,534,852	2,188,441	1,346,411	3,348,760	2,100,070	1,248,690
Building - 30 Rosemount	5,747,270	624,608	5,122,662	5,577,220	480,926	5,096,294
Vehicles	99,772	79,576	20,196	99,772	62,866	36,906
	<u>\$ 11,484,387</u>	<u>\$ 2,892,625</u>	<u>\$ 8,591,762</u>	<u>\$ 11,128,245</u>	<u>\$ 2,643,862</u>	<u>\$ 8,484,383</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, 2019 or 2018. 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)	\$ -
Yet Keen - Donations	-	11,459	(6,945)	4,514
Headstart - City of Ottawa (Schedule D)	32,514	905,582	(689,722)	248,374
City of Ottawa	356,618	421,888	(563,594)	214,912
PHC - Donations	2,500	-	(2,500)	-
Rooming House Tenant Support - Community Foundation	15,523	75,000	(83,522)	7,001
Breaking Ground - Community Foundation	14,791	24,864	(34,682)	4,973
CDF - SEOCHC	16,639	29,701	(25,746)	20,594
RH - United Way	2,007	-	(2,007)	-
RH - School of Art	266	390	(656)	-
RH Keeping Youth Connected - BACH	7,611	17,299	(19,305)	5,605
RH After School - BACH	3,610	4,594	(8,204)	-
RH After School - Donations	-	1,500	-	1,500
A & MH - Counselling - Donations	4,000	1,140	-	5,140
Balance carried forward	<u>\$ 472,079</u>	<u>\$ 1,493,417</u>	<u>\$ (1,452,883)</u>	<u>\$ 512,613</u>

SOMERSET WEST COMMUNITY HEALTH CENTRE

NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2019

7. DEFERRED GRANTS AND CONTRIBUTIONS - Cont'd.

	Balance, beginning of year	Amount received	Amount recognized in operations	Balance, end of year
Balance carried forward	\$ 472,079	\$ 1,493,417	\$ (1,452,883)	\$ 512,613
Community Planning - Catherine Donnelly Foundation	17,700	2,300	(20,000)	-
Grow Grant - Trillium	39,228	48,200	(78,811)	8,617
Building Healthy Kids - Donations	9,276	6,119	-	15,395
St. Francis After School & L.P. Homework - MTCS	2,281	14,400	(16,681)	-
After School - Donations	220	-	(220)	-
- Telus	8,355	5,915	(14,270)	-
Forward Ave - United Way	3,197	65,733	(60,312)	8,618
- School Liaison	6,558	20,000	(18,528)	8,030
	<u>\$ 558,894</u>	<u>\$ 1,656,084</u>	<u>\$ (1,661,705)</u>	<u>\$ 553,273</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 \$155,057 (2018 - \$159,722) 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, 2019 of \$8,571,566);
- 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, 2019

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:

2020	\$ 135,825
2021	145,659
2022	150,840
2023	156,205
2024	161,760

The Centre has also financed a van with a carrying value of \$20,196. 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>2019</u>	<u>2018</u>
Government of Ontario		
Champlain Local Health Integration Network (Schedule B)	\$ 9,062,359	\$ 8,199,918
Ministry of Health and Long-Term Care (Schedule B)	892,196	846,496
Ministry of Health and Long-Term Care (Schedule B)	1,011,300	269,000
Ministry of Health and Long-Term Care (SIS Capital)	186,092	-
Ministry of Children and Youth Services	87,413	62,705
Ministry of Tourism Culture and Sport	66,000	67,905
Ministry of Citizenship and Immigration	<u>56,538</u>	<u>64,300</u>
	<u>11,361,898</u>	<u>9,510,324</u>
City of Ottawa		
Community Fund	719,256	744,311
Headstart (Schedule D)	905,582	686,942
Public Health	-	10,000
Capital Funding	170,050	-
Children's Services	<u>41,622</u>	<u>-</u>
	<u>1,836,510</u>	<u>1,441,253</u>
Other Sources		
Canadian Mental Health Association	159,660	155,628
Other Community Health Centres	264,941	280,615
United Way	79,800	90,258
Trillium Foundation	48,200	48,200
Other	<u>385,636</u>	<u>72,820</u>
	<u>938,237</u>	<u>647,521</u>
	<u>\$ 14,136,645</u>	<u>\$ 11,599,098</u>

SOMERSET WEST COMMUNITY HEALTH CENTRE
NOTES TO FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2019

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 \$743,671(2018 - \$604,285) 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, 2018 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.

13. COMMITMENTS

The Centre has entered into long-term agreements totaling \$108,739 which expire on various dates between April 2019 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 \$48,665 in 2020, \$19,132 in 2021, \$15,419 in 2022, \$12,923 in 2023 and \$12,600 in 2024.

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, 2019.

<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. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Within accounts payable and accrued liabilities there are \$33,475 (2018 - \$nil) owing to governments.

17. 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, 2019

	<u>2019</u>	<u>2018</u>
Fund balance, beginning of year	<u>\$ 328,402</u>	<u>\$ 234,410</u>
Revenue		
Interest	<u>2,138</u>	<u>932</u>
Expenses		
Dalhousie Food Cupboard	3,000	3,000
St Luke's Table	400	400
Eastern Ontario Resource Centre	300	300
OCISO - Marion Dewar Scholarship	4,000	-
OCISO - Event	75	-
OCCSC Event	90	-
Chu Shing New Year Celebration	245	-
Black History Ottawa	<u>25</u>	<u>-</u>
	<u>8,135</u>	<u>3,700</u>
Deficiency of revenue over expenses before amortization	(5,997)	(2,768)
Amortization	<u>3,245</u>	<u>6,490</u>
Deficiency of revenue over expenses	(9,242)	(9,258)
Interfund transfers (note 12)		
Previous years operating surplus	<u>132,197</u>	<u>103,250</u>
	<u>122,955</u>	<u>93,992</u>
Fund balance, end of year	<u>\$ 451,357</u>	<u>\$ 328,402</u>

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

YEAR ENDED MARCH 31, 2019

	LHIN Programs	AIDS Programs (Schedule C)	Asthma Program	SCS Program	Total	Total Budget (unaudited - note 15)
Revenue	\$ 9,062,359	\$ 804,796	\$ 87,400	\$ 1,011,300	\$ 10,965,855	\$ 11,185,855
Expenses						
Salaries and benefits	6,520,534	642,876	74,202	851,712	8,089,324	8,429,081
Operating						
Contracted out expenses	534,384	-	-	13,242	547,626	577,271
Building and grounds	720,790	-	-	-	720,790	558,451
Medical/surgical supplies and drugs	46,045	-	-	24,547	70,592	54,500
Equipment	344,243	-	-	411	344,654	205,000
Community one-time expenses	400,708	-	-	-	400,708	620,708
Supplies and sundry	495,655	161,920	13,198	121,388	792,161	740,844
	<u>2,541,825</u>	<u>161,920</u>	<u>13,198</u>	<u>159,588</u>	<u>2,876,531</u>	<u>2,756,774</u>
Funds repayable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2019

	ANON HIV Testing	IDU Outreach	HIV Prevention	Safe Inhalation	Total	Total Budget (unaudited - note 15)
Revenue	\$ 77,694	\$ 293,442	\$ 98,080	\$ 335,580	\$ 804,796	\$ 804,796
Expenses						
Salaries	57,786	201,203	64,184	227,493	550,666	539,692
Benefits	11,792	32,328	12,320	35,770	92,210	103,183
Supplies and other	7,616	45,411	19,576	69,817	142,420	142,421
Staff education	500	1,500	500	1,500	4,000	4,000
Volunteer support	-	13,000	1,500	1,000	15,500	15,500
	<u>77,694</u>	<u>293,442</u>	<u>98,080</u>	<u>335,580</u>	<u>804,796</u>	<u>804,796</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, 2019

	<u>Total</u>	<u>Total Budget (unaudited - note 15)</u>
Revenue		
Revenue deferred from prior year	\$ 32,514	\$ 32,514
Revenue received in current year	<u>905,582</u>	<u>853,017</u>
	<u>938,096</u>	<u>885,531</u>
Expenses		
Salaries and benefits	466,260	656,166
Supplies and sundry	131,939	142,510
Equipment	2,809	4,000
Contracted out expenses	-	500
Building and grounds	62,860	55,013
One time	<u>25,854</u>	<u>27,342</u>
	<u>689,722</u>	<u>885,531</u>
Revenue deferred to following year	<u>\$ 248,374</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, 2019

	<u>Total</u>	<u>Total Budget (unaudited - note 15)</u>
Revenue	<u>\$ 33,232</u>	<u>\$ 33,232</u>
Expenses		
Personnel	27,642	27,802
Travel	440	461
Other	<u>5,150</u>	<u>4,969</u>
	<u>33,232</u>	<u>33,232</u>
Funds repayable	<u>\$ -</u>	<u>\$ -</u>