

**Somerset West Community Health Centre**  
**Financial Statements**  
For the year ended March 31, 2024

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## Independent Auditor's Report

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To the board 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, 2024, and the statements of operations, changes in fund balances and cash flows for the year then ended, 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, 2024, 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 1.

### 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 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.

### 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 the basis of accounting described in Note 1, 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.

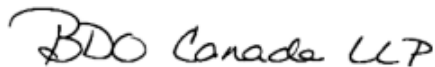
### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our 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 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  
July 4, 2024

## Somerset West Community Health Centre Statement of Financial Position

March 31	Operating Fund	Special Projects Fund	Building Fund	2024	2023
<b>Assets</b>					
<b>Current</b>					
Cash	\$ 2,522,517	\$ 858,687	\$ -	\$ 3,381,204	\$ 3,960,115
Accounts receivable	1,680,724	-	-	1,680,724	1,224,427
Prepaid expenses	8,842	-	-	8,842	19,092
Interfund receivable (payable)	(337,756)	499,515	(161,759)	-	-
	<u>3,874,327</u>	<u>1,358,202</u>	<u>(161,759)</u>	<u>5,070,770</u>	<u>5,203,634</u>
<b>Tangible capital assets (Note 2)</b>	<u>128,699</u>	<u>-</u>	<u>11,165,351</u>	<u>11,294,050</u>	<u>11,660,448</u>
	<u>\$ 4,003,026</u>	<u>\$ 1,358,202</u>	<u>\$11,003,592</u>	<u>\$16,364,820</u>	<u>\$ 16,864,082</u>
<b>Liabilities and Fund Balances</b>					
<b>Current</b>					
Accounts payable and accrued liabilities	\$ 815,641	\$ -	\$ -	\$ 815,641	\$ 926,281
Repayable to funders	311,058	-	-	311,058	304,058
Deferred contributions (Note 4)	2,891,912	-	-	2,891,912	2,936,220
Deferred revenue	34,683	-	-	34,683	59,683
Current portion of long-term debt (Note 5)	-	-	167,514	167,514	161,760
	<u>4,053,294</u>	<u>-</u>	<u>167,514</u>	<u>4,220,808</u>	<u>4,388,002</u>
<b>Long-term debt (Note 5)</b>	<u>-</u>	<u>-</u>	<u>3,433,595</u>	<u>3,433,595</u>	<u>3,601,109</u>
<b>Funds held in trust</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,982</u>
	<u>4,053,294</u>	<u>-</u>	<u>3,601,109</u>	<u>7,654,403</u>	<u>7,992,093</u>
<b>Fund Balances</b>					
Unrestricted	(50,268)	-	-	(50,268)	173,412
Internally restricted	-	1,358,202	7,402,483	8,760,685	8,698,577
	<u>(50,268)</u>	<u>1,358,202</u>	<u>7,402,483</u>	<u>8,710,417</u>	<u>8,871,989</u>
	<u>\$ 4,003,026</u>	<u>\$ 1,358,202</u>	<u>\$11,003,592</u>	<u>\$16,364,820</u>	<u>\$ 16,864,082</u>

On behalf of the Board:

 Director

 Director

**Somerset West Community Health Centre  
Statement of Changes in Fund Balances**

<u>For the year ended March 31</u>	<u>Operating Fund</u>	<u>Special Projects Fund</u>	<u>Building Fund</u>	<u>2024</u>	<u>2023</u>
Balance, beginning of the year	\$ 173,412	\$ 969,095	\$ 7,729,482	\$ 8,871,989	\$ 8,825,093
Excess (deficiency) of revenues over expenses	141,425	24,002	(326,999)	(161,572)	46,896
Interfund transfer (Note 10)	(365,105)	365,105	-	-	-
<b>Balance, end of the year</b>	<b>\$ (50,268)</b>	<b>\$ 1,358,202</b>	<b>\$ 7,402,483</b>	<b>\$ 8,710,417</b>	<b>\$ 8,871,989</b>

**Somerset West Community Health Centre  
Statement of Operations**

For the year ended March 31	Operating Fund	Special Projects Fund	Building Fund	2024	2023
<b>Revenues</b>					
Grants					
Grants and contributions (Note 6)	\$ 20,603,331	\$ -	\$ -	\$ 20,603,331	\$ 21,117,843
Donations and sponsorship	169,788	-	-	169,788	134,002
Other program funding	123,033	-	-	123,033	199,939
Interest income	-	31,292	-	31,292	16,752
	<u>20,896,152</u>	<u>31,292</u>	<u>-</u>	<u>20,927,444</u>	<u>21,468,536</u>
<b>Expenses</b>					
Amortization of tangible capital assets	39,398	-	326,999	366,397	344,026
Buildings and grounds	852,143	-	-	852,143	703,334
Community one time	279,247	-	-	279,247	1,473,299
Contracted out expenses	1,554,229	-	-	1,554,229	1,892,713
Equipment	532,934	-	-	532,934	558,544
Medical/surgical supplies and drugs	89,223	-	-	89,223	42,285
Salaries and benefits	15,870,325	-	-	15,870,325	15,107,944
Special projects	-	7,290	-	7,290	7,961
Supplies and sundry	1,537,228	-	-	1,537,228	1,291,534
	<u>20,754,727</u>	<u>7,290</u>	<u>326,999</u>	<u>21,089,016</u>	<u>21,421,640</u>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 141,425</b>	<b>\$ 24,002</b>	<b>\$ (326,999)</b>	<b>\$ (161,572)</b>	<b>\$ 46,896</b>

The notes are an integral part of these financial statements.

## Somerset West Community Health Centre Statement of Cash Flows

For the year ended March 31	2024	2023
<b>Cash flows from operating activities</b>		
Funding received	\$ 20,809,399	\$ 21,507,485
Interest received	31,292	16,752
Cash paid to suppliers and employees	<u>(21,257,843)</u>	<u>(20,827,365)</u>
	<u>(417,152)</u>	696,872
<b>Cash flows from investing activities</b>		
Acquisition of tangible capital assets	<u>-</u>	<u>(157,432)</u>
<b>Cash flows from financing activities</b>		
Repayment of long-term debt	<u>(161,759)</u>	<u>(156,205)</u>
<b>Net (decrease) increase in cash</b>	<b>(578,911)</b>	<b>383,235</b>
<b>Cash, beginning of the year</b>	<u><b>3,960,115</b></u>	<u><b>3,576,880</b></u>
<b>Cash, end of the year</b>	<u><b>\$ 3,381,204</b></u>	<u><b>\$ 3,960,115</b></u>

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# Somerset West Community Health Centre

## Notes to Financial Statements

March 31, 2024

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### 1. Accounting Policies

<b>Status and Purpose of Organization</b>	Somerset West Community Health Centre (the "Centre") is a not-for-profit organization incorporated without share capital under the Ontario Not-For-Profit Corporations Act. The Centre's purpose is to promote the well-being of the community, and encourages this through a caring environment, social, economic, physical, environmental and spiritual health. The Centre is a registered charity under the Income Tax Act and, as such, is exempt from income taxes and may issue income tax receipts to donors.
<b>Basis of Accounting</b>	These financial statements have been prepared in accordance with the significant accounting policies set out to comply with financial reporting provisions outlined in the Community Health Centre agreement between Somerset West Community Health Centre and Ontario Health East. The basis of accounting used in these financial statements differs from Canadian accounting standards for not-for-profit organizations as noted in the accounting policy for Accrued vacation pay and overtime.
<b>Accrued vacation pay and overtime</b>	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, 2024 approximate \$137,124 (2023 - \$235,764).
<b>Use of Estimates</b>	The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses for the year covered. The main estimate relates to the valuation of accounts receivable and the estimated useful life of tangible capital assets.
<b>Fund Accounting</b>	<p>The Operating Fund accounts for general operations and program delivery of the Centre. Unrestricted contributions and restricted contributions to be used for operations are reported in this fund.</p> <p>The Special Project Fund accounts for revenue and expenses related to special projects, as defined by the Board of Directors.</p> <p>The Building Fund accounts for acquisition cost of land and buildings as well as amortization relating to the buildings from which the Centre operates.</p>



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# Somerset West Community Health Centre

## Notes to Financial Statements

March 31, 2024

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### 1. Accounting Policies (continued)

**Revenue Recognition** The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest income is recognized as it is earned.

**Financial Instruments** *Initial and subsequent measurement*  
The Centre initially measures its financial assets and liabilities at fair value. The Centre subsequently measures all its financial assets and financial liabilities at amortized cost.

*Impairment*  
Financial assets measured at amortized cost are tested for impairment when there are indications of possible impairment.

*Transaction costs*  
Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in the statement of operations over the life of the instrument using the straight-line method.

**Tangible Capital Assets** Tangible capital assets are accounted for at cost and amortized on the basis of their useful life using the straight-line method and following durations:

Buildings	40 years
Vehicles	5 years

**Impairment of Long-Lived Assets** When a tangible capital asset no longer has any long-term service potential to the Centre, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations.

**Contributed Services** Volunteers contribute many hours per year to assist the Centre in carrying out its activities. Members of the community also contribute materials to support the Centre's activities. Due to the difficulty of determining their fair value, contributed services and contributed materials are not recognized in the financial statements.

## Somerset West Community Health Centre Notes to Financial Statements

**March 31, 2024**

### 1. Accounting Policies (continued)

#### Ontario Health East Funding

Funding received from the Ontario Health East (OHE) is subject to specific terms and conditions regarding the expenditure of the funds. The Centre's accounting records are subject to audit by the OHE to identify instances, if any, which amounts charged against the funds have not complied with the agreed terms and conditions and which therefore would be refundable to the OHE. The Centre is also required to complete the Annual Reconciliation Reports (ARR) provided by the OHE to identify any over/underpayments. Adjustment to prior years' funds are recorded in the year in which the OHE requests the adjustments. Should OHE calculate a liability that is different from that accrued by the Centre, the difference will be reflected in the year requested.

### 2. Tangible Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land - 55 Eccles Street	\$ 1,737,493	\$ -	\$ 1,737,493	\$ -
Land - 30 Rosemount Avenue	365,000	-	365,000	-
Land - 755 Somerset Street West	241,000	-	241,000	-
Building - 55 Eccles Street	3,534,852	2,630,298	3,534,852	2,541,927
Building - 30 Rosemount Avenue	5,747,270	1,343,017	5,747,270	1,199,335
Building - 755 Somerset Street West	3,797,893	284,842	3,797,893	189,895
Vehicles	264,308	135,609	296,760	128,663
	<b>\$ 15,687,816</b>	<b>\$ 4,393,766</b>	<b>\$ 15,720,268</b>	<b>\$ 4,059,820</b>
Net carrying amount		<b>\$ 11,294,050</b>		<b>\$ 11,660,448</b>

### 3. Line of Credit

The Centre has an authorized operating line of credit of \$250,000 that is due on demand and bears interest at the bank's prime rate plus 0.25% per annum, calculated and payable monthly. It is secured by a general security agreement covering all assets. At March 31, 2024 and March 31, 2023, no amounts were outstanding on this facility.

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## Somerset West Community Health Centre Notes to Financial Statements

**March 31, 2024**

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#### 4. Deferred Contributions

Deferred contributions represent funds received in the current year to cover expenses in the subsequent year.

	<u>2024</u>	<u>2023</u>
Balance, beginning of the year	\$ 2,936,220	\$ 3,339,689
Plus: contributions received	3,615,507	3,910,391
Less: amounts recognized as revenue in the year	<u>(3,659,815)</u>	<u>(4,313,860)</u>
Balance, end of the year	<u>\$ 2,891,912</u>	<u>\$ 2,936,220</u>

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## Somerset West Community Health Centre Notes to Financial Statements

**March 31, 2024**

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### 5. Long-term Debt

	2024	2023
Infrastructure Ontario and Lands Corporation, 3.5% per annum, maturing in 2040, payable by monthly instalments of \$24,240, principal and interest.	\$ 3,601,109	\$ 3,762,869
Less: current portion	167,514	161,760
	\$ 3,433,595	\$ 3,601,109

The principal repayments to be made during the next five years are as follows:

2025	\$167,514
2026	173,472
2027	179,642
2028	186,031
2029	192,647
Thereafter	2,701,803
	\$3,601,109

The Centre's financing agreement with the Ontario Infrastructure and Lands Corporation specifies covenant requirements that need to be maintained. As at March 31, 2024, the covenant requirements were met by the Centre.

The credit facility is secured by the following:

- Blanket first ranking charge/mortgage on the 30 Rosemount Avenue and 55 Eccles Street properties in Ottawa;
  - First ranking general security agreement registered site specific on the 30 Rosemount Avenue and 55 Eccles Street properties;
  - First ranking of assignment of rents and leases on the 30 Rosemount Avenue and 55 Eccles Street properties;
  - Assignment of material contracts and licenses;
  - Assignment of construction rights agreement;
  - Title insurance in favour of the lender;
  - Certificate of property insurance over the property with the lender shown as first loss payee; and
  - Assignment of builders all risk insurance.
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## Somerset West Community Health Centre Notes to Financial Statements

**March 31, 2024**

### 6. Grants and contributions

	2024	2023
Government of Ontario		
Ontario Health East (Schedule 2)	\$ 11,867,086	\$ 12,488,385
Ministry of Health - AIDS (Schedule 2)	844,996	804,796
Ministry of Health - Asthma (Schedule 2)	91,250	91,250
Ministry of Health - SIS Program (Schedule 2)	1,521,765	1,449,300
Ministry of Health - C&Y	23,510	22,310
Ministry of Health - SIS - One time	-	34,477
Ministry of Children, Community and Social Services	42,505	42,505
Ministry of Tourism, Culture and Sport	69,265	66,000
Ministry for Seniors & Accessibility	42,700	42,700
Ministry for Seniors & Accessibility- One time	8,738	8,790
	<b>14,511,815</b>	<b>15,050,513</b>
City Of Ottawa		
Community Fund	956,221	926,445
Headstart (Schedule 4)	1,334,758	972,556
Emergency Fund	600,962	856,343
Children's Services	330,181	232,057
	<b>3,222,122</b>	<b>2,987,401</b>
Other Sources		
Canadian Mental Health Association	159,360	159,360
Other Community Health Centres	503,108	522,837
United Way of Eastern Ontario	103,000	96,000
Trillium Foundation	93,600	135,000
Public Health Agency of Canada	670,988	224,928
Federal Substance Use and Addictions Fund	-	631,014
Ottawa Community Foundation	137,406	116,414
Pathways to Recovery	542,426	532,008
Other	659,506	662,368
	<b>2,869,394</b>	<b>3,079,929</b>
	<b>\$ 20,603,331</b>	<b>\$ 21,117,843</b>

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## Somerset West Community Health Centre Notes to Financial Statements

March 31, 2024

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### 7. Economic Dependence

The Centre receives 56% (2023 - 56%) of its revenues from Ontario Health East. Should this funding not be continued or it can't be replaced, the Centre wouldn't be able to continue its operations at the current level.

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### 8. Financial Instruments

#### Credit risk

The Centre is exposed to credit risk on its accounts receivable. The majority of the Centre's receivables are from government sources and the Centre works to ensure they meet all eligibility criteria in order to qualify to receive the corresponding funding. The Centre is also exposed to credit risk as a result of all of its bank accounts being held at a single financial institution. There has been no change to the credit risks throughout the year.

#### Interest rate risk

The Centre is exposed to interest rate risk on its loan. Fixed interest instruments subject the Centre to a fair value risk, since fair value fluctuates inversely to changes in market interest rates. There has been no change to the interest rate risk throughout the year.

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## Somerset West Community Health Centre Notes to Financial Statements

March 31, 2024

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### 9. Employee Future Benefits

#### Healthcare of Ontario Pension Plan ("HOOPP")

HOOPP provides pension services to more than 460,000 active and retired members and 670 employers. Substantially all of the full-time employees and some of the part-time employees are members of HOOPP. The plan is a multi-employer plan and therefore the Centre's contributions are accounted for as if the plan were a defined contribution plan with the Centre's contributions being expensed in the period they come due. Each year, an independent actuary determines the funding status of HOOPP by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The results of the most recent valuation as at December 31, 2023 disclosed a surplus of \$10,181 million. The results of this valuation disclosed total actuarial liabilities and pension obligations of \$193,575 million in respect of benefits accrued for service with actuarial assets at that date of \$203,756 million. Because HOOPP is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario member organizations and their employees. As a result, the Centre does not recognize any share of the HOOPP surplus or deficit. Contributions made by the Centre to HOOPP during the year amounted to \$1,138,063 (2023 - \$1,161,901).

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## Somerset West Community Health Centre Notes to Financial Statements

**March 31, 2024**

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### **10. Interfund Transfer**

In accordance with Board policy, funds are formally transferred into the Special Projects Fund one year after the close of the fiscal that generated the surplus, during the year \$365,105 was transferred from the Operating Fund to the Special Projects Fund. The excess of revenues over expenses from the Operating Fund will be transferred at the beginning of the next fiscal year.

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### **11. Budget Information**

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

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## Somerset West Community Health Centre Schedule 1 - Special Projects Fund

For the year ended March 31	2024	2023
Fund balance, beginning of year	\$ 969,095	\$ 828,695
<b>Revenue</b>		
Interest income	31,292	16,752
<b>Expenses</b>		
Dalhousie Food Cupboard	-	3,000
OCISO - Marion Dewar Scholarship	4,000	4,000
Events	3,290	961
	7,290	7,961
<b>Excess of revenue over expenses</b>	24,002	8,791
<b>Interfund transfers</b>		
Previous years operating surplus	365,105	131,609
<b>Fund balance, end of year</b>	<b>\$ 1,358,202</b>	<b>\$ 969,095</b>

**Somerset West Community Health Centre  
Schedule 2 - Government of Ontario, Ontario Health East and Ministry of Health**

<b>For the year ended March 31, 2024</b>	<b>OHE Program</b>	<b>AIDS Program (Schedule 3)</b>	<b>Asthma Program</b>	<b>SIS Program</b>	<b>Children and Youth Program</b>	<b>Total</b>	<b>Total Budget (Unaudited - Note 10)</b>
<b>Revenue</b>	\$ 11,867,086	\$ 844,996	\$ 91,250	\$ 1,521,765	\$ 23,510	\$14,348,607	\$12,826,842
<b>Expenses</b>							
Salaries and benefits	8,632,412	692,380	72,900	1,134,420	21,279	10,553,391	9,503,262
Operating							
Contracted out expenses	1,037,135	-	-	159,256	-	1,196,391	554,680
Building and grounds	664,013	-	-	-	-	664,013	615,721
Medical/surgical supplies and drugs	87,776	-	-	-	-	87,776	50,806
Equipment	476,685	-	-	-	-	476,685	279,500
Community one-time expenses	234,317	-	-	-	-	234,317	984,728
Supplies and sundry	734,748	152,616	18,350	228,089	2,231	1,136,034	838,145
	<u>11,867,086</u>	<u>844,996</u>	<u>91,250</u>	<u>1,521,765</u>	<u>23,510</u>	<u>14,348,607</u>	<u>12,826,842</u>
<b>Excess revenue over expenses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Somerset West Community Health Centre  
Schedule 3 - Government of Ontario, Ministry of Health and Aids Bureau**

For the year ended March 31, 2024	ANON HIV Testing	IDU Outreach	HIV Prevention	Safe Inhalation	Total	Total Budget (Unaudited - Note 10)
<b>Revenue</b>	\$ 81,594	\$ 308,200	\$ 102,980	\$ 352,222	\$ 844,996	\$ 844,996
<b>Expenses</b>						
Salaries	64,139	206,290	65,955	231,144	567,528	581,797
Benefits	11,156	42,408	16,528	54,760	124,852	111,027
Supplies and other	5,799	43,958	18,497	63,906	132,160	130,572
Staff education	500	1,544	500	1,412	3,956	5,100
Volunteer support	-	14,000	1,500	1,000	16,500	16,500
	81,594	308,200	102,980	352,222	844,996	844,996
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Somerset West Community Health Centre  
Schedule 4 - City of Ottawa Headstart**

For the year ended March 31, 2024	Total	Total Budget (Unaudited - Note 10)
<b>Revenue</b>		
Revenue deferred from prior year	\$ 657,103	\$ 657,105
Revenue received in the current year	1,229,792	1,186,787
	1,886,895	1,843,892
<b>Expenses</b>		
Salaries and benefits	750,140	795,669
Supplies and sundry	399,656	840,927
Community one time expenses	1,457	79,964
Equipment	8,763	22,750
Contracted out expenses	14,515	24,500
Buildings and grounds	54,534	80,082
	1,229,065	1,843,892
Revenue deferred to following year	\$ 657,830	\$ -

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**Somerset West Community Health Centre  
Schedule 5 - Public Health Agency of Canada  
Revenue and Expenses of Harm Reduction Peer Project**

For the year ended March 31, 2024	Total	Total Budget (Unaudited - Note 10)
<b>Revenue</b>	\$ 289,500	\$ 289,501
<b>Expenses</b>		
Personnel	162,149	162,148
Travel	3,561	3,750
Other	123,790	123,603
	289,500	289,501
<b>Funds repayable</b>	\$ -	\$ -

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**Somerset West Community Health Centre  
Schedule 6 - Ministry of Children, Community and Social Services**

For the year ended March 31, 2024	Total	Total Budget (Unaudited - Note 10)
Revenue	\$ 42,505	\$ 42,505
Expenses		
Personnel	37,448	37,448
Travel	1,657	1,657
Other	3,400	3,400
	42,505	42,505
Funds repayable	\$ -	\$ -

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