

Kingston Community Health Centres
Financial Statements
March 31, 2023

Kingston Community Health Centres

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For the year ended March 31, 2023

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Independent Auditor's Report

To the Members of Kingston Community Health Centres:

Opinion

We have audited the financial statements of Kingston Community Health Centres (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, 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 Organization as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Organization 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 the 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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.

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- 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 Organization'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 Organization'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 Organization 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.

Kingston, Ontario

May 23, 2023

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

Kingston Community Health Centres

Statement of Financial Position

As at March 31, 2023

	2023	2022
Assets		
Current		
Cash (Note 3)	9,427,504	10,465,575
Cash for restricted purposes (Note 4)	28,498	20,792
Amounts recoverable	946,567	1,125,438
Prepaid expenses	66,688	64,534
	10,469,257	11,676,339
Capital assets (Note 5)	14,307,829	14,940,672
	24,777,086	26,617,011
Liabilities		
Current		
Accounts payable and accruals (Note 6)	3,871,625	3,819,689
Restricted funds (Note 4)	28,498	20,792
Deferred contributions related to capital assets (Note 7)	439,043	439,043
Deferred revenue	676,885	583,689
Current portion of long-term debt (Note 8)	142,653	137,947
Due to Ministry of Health ("MOH") (Note 9)	1,319,269	3,340,695
Due to other funders	46,321	41,654
	6,524,294	8,383,509
Long-term debt (Note 8)	3,075,340	3,217,993
Deferred contributions related to capital assets (Note 7)	9,814,096	10,253,139
	19,413,730	21,854,641
Fund Balances		
KFL&A Healthy Smiles	124,020	124,020
Unrestricted General Fund	2,248,229	1,744,799
Invested in Capital Building	1,388,508	1,388,508
Special Purpose	1,117,253	1,000,016
Special Purpose Externally Restricted	485,346	505,027
	5,363,356	4,762,370
	24,777,086	26,617,011

Approved on behalf of the Board



Director



Director

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres

Statement of Operations

For the year ended March 31, 2023

	2023	2022
Revenue		
Ministry of Health (MOH) (Schedule 1)	13,364,817	12,427,003
AIDS and Hepatitis C, Addictions and Substances Programs (Schedule 2)	14,296,846	12,262,684
Ministry of Citizenship & Immigration funding (Schedule 3)	50,000	33,996
Immigration, Refugees and Citizenship Canada funding (Schedule 4)	739,850	693,150
Kingston, Frontenac, Lennox & Addington Public Health (Schedule 5)	934,096	1,199,314
Pathways to Education Canada (Schedule 6)	774,722	822,279
United Way Serving KFL&A (Schedule 7)	288,424	341,744
City of Kingston (Schedule 8)	1,107,909	1,186,844
Other funds (Schedule 9)	4,181,034	3,801,427
	35,737,698	32,768,441
Expenses		
Salaries and benefits	14,566,977	13,962,393
Operating	19,468,114	16,911,763
	34,035,091	30,874,156
Excess of revenues over expenditures before amounts payable to MOH and other funders	1,702,607	1,894,285
Other items		
Amounts payable to MOH and other funders	(501,981)	(564,863)
Amounts transferred to deferred revenue	(599,640)	(581,189)
Excess of revenue over expenditures	600,986	748,233

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Statement of Fund Balances
For the year ended March 31, 2023

	KFL&A Healthy Smiles	Unrestricted General Fund	Invested in Capital Building	Special Purpose	Special Purpose Externally Restricted	2023	2022
Fund balances, beginning of year	124,020	1,744,799	1,388,508	1,000,016	505,027	4,762,370	4,014,137
Excess of revenue over expenditures (expenditures over revenue)	-	503,430	-	117,237	(19,681)	600,986	748,233
Fund balances, end of year	124,020	2,248,229	1,388,508	1,117,253	485,346	5,363,356	4,762,370

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres

Statement of Cash Flows

For the year ended March 31, 2023

	2023	2022
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenditures	600,986	748,233
Amortization	632,843	632,843
Amortization of deferred contributions	(439,043)	(439,043)
	794,786	942,033
Changes in working capital accounts		
Amounts recoverable	178,871	(44,867)
Prepaid expenses	(2,154)	4,988
Accounts payable and accruals	51,936	(151,378)
Deferred revenue	93,196	316,807
	1,116,635	1,067,583
Financing		
Repayment of long-term debt	(137,947)	(132,731)
Increase in due to Ministry of Health	-	495,410
Decrease in due to Ministry of Health	(2,021,426)	-
Decrease in due to other funders	4,667	13,265
	(2,154,706)	375,944
Increase in cash resources	(1,038,071)	1,443,527
Cash resources, beginning of year	10,465,575	9,022,048
Cash resources, end of year	9,427,504	10,465,575

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Notes to the Financial Statements
For the year ended March 31, 2023

1. Incorporation and nature of the organization

Kingston Community Health Centres ("KCHC" or the "Organization") is incorporated without share capital under the laws of Ontario and is a registered charity exempt from income tax under the Canadian Income Tax Act. KCHC includes KCHC's main site at Weller Avenue, Street Health Centre (including Ontario Harm Reduction Distribution Program) and Napanee Area Community Health Centre. Sites provide a range of programs and services caring for vulnerable individuals and families, responding to their neighbourhood concerns and work towards building healthy communities.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Volunteer services

Volunteers contribute numerous hours per year to assist KCHC in carrying out its activities. Because of the difficulty to determine fair value, volunteer services are not recognized in the financial statements.

Contributed goods

Contributed goods are also received by KCHC. KCHC records the goods and the associated income at fair value.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Allocation of expenses

KCHC administers a number of different programs for a variety of funding agencies, the significant ones being disclosed in the paragraph below. The cost of each program includes the costs of personnel, premises and other expenses that are directly related to providing the program. KCHC also incurs senior management and infrastructure costs that are common to the administration of KCHC and each of its programs. These expenditures, which consist largely of salaries and benefits of certain upper management personnel, are allocated to various programs on the basis of estimated time incurred in the administration of each program, provided that the recovery of such costs is permitted under the respective funding agreements.

2. Significant accounting policies (continued)

Major programs and activities

The statement of financial position includes all assets and liabilities associated with the below programs funded by the various funding agencies and ministries. The financial statements reflect the approved funding arrangements with the said agencies and/or ministries.

Ministry of Health (MOH) Programs

Community Health Centre Programs (CHC) like *Core, Early Years 1, Early Years 2, Satellite-Street Health, Satellite-Napanee and Substance Abuse Programs (SAP)* are funded by the MOH. The financial statements reflect the approved funding arrangements with the MOH as at March 31, 2023.

Ontario Harm Reduction Distribution Program (OHRDP) and *Ontario Hepatitis Nursing Program* are funded by the MOH under the *Hepatitis C Secretariat Funding*. The financial statements reflect the approved funding arrangements with the Secretariat as at March 31, 2023.

Aids Bureau HIV/IDU Outreach Worker Program is funded by the MOH. These financial statements reflect the approved funding arrangements with the MOH as at March 31, 2023.

Consumption and Treatment Services Program (CTS) is funded by the MOH. These financial statements reflect the approved funding arrangements with the MOH as at March 31, 2023.

Ministry of Children, Community and Social Services

The *Newcomer Settlement Program* is funded by the Citizenship and Immigration Division. The financial statements reflect the approved funding arrangements with the MCI as at March 31, 2023.

Immigration, Refugees and Citizenship Canada (IRCC)

Settlement and Local Immigration Partnership (LIP) are funded by the IRCC. The financial statements reflect the approved funding arrangements with the IRCC as at March 31, 2023.

Kingston, Frontenac, Lennox & Addington (KFL&A) Public Health

The *Healthy Smiles Ontario Program*, the *Needle Exchange Program* and the *Seniors Dental Program* funding is provided by KFL&A Public Health. The financial statements reflect the approved funding arrangements with the KFL&A Public Health as at March 31, 2023.

Pathways to Education Canada

Programs and activities are funded by Pathways to Education Canada. The financial statements reflect the approved funding arrangements with Pathways to Education Canada as at March 31, 2023.

United Way Serving KFL&A

The *Childcare Program* is funded by the United Way Serving KFL&A. The financial statements reflect the approved funding arrangements with the United Way Serving KFL&A as at March 31, 2023.

City of Kingston

The *EarlyOn Program*, the *Childcare General Operating Program* and the *CTS Drug Checking Program* are funded by the City of Kingston. The financial statements reflect the approved funding arrangements with the City of Kingston as at March 31, 2023.

Kingston Community Health Centres
Notes to the Financial Statements
For the year ended March 31, 2023

2. Significant accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash on deposit and cashable term deposits.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition. Capital assets are stated at cost less accumulated amortization. Assets are not amortized until put into use.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Equipment	straight-line	5 years
Land/building - Napanee	straight-line	30 years
Land/building - Barrack St.	straight-line	30 years
Land/building - Weller Ave.	straight-line	30 years
Vehicle	straight-line	2-5 years

Revenue recognition

The Organization uses the deferral method of accounting for contributions and reports on a fund accounting basis. Contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions received in excess of expenditures are either repayable to the funding agency or deferred to be applied against future expenditures, based on the funding agreement with funders. Investment income is recognized as revenue when earned.

Government funding related to the purchase of land is netted against the purchase cost of the land.

3. Cash

KCHC's bank accounts are held at one credit union. The bank accounts earn interest at 0% to 1%. Cashable term deposits have maturity dates no later than December 2023 with interest rates ranging from 1.50% to 3.50%.

4. Restricted cash

The restricted cash is cash held in trust for the Good Food Box Program, administered by KCHC.

5. Capital assets

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Equipment	478,083	478,083	-	-
Land/building - Napanee	5,628,891	1,320,325	4,308,566	4,496,196
Land/building - Barrack St.	6,447,631	1,502,485	4,945,146	5,160,067
Land/building - Weller Ave.	7,129,957	2,075,840	5,054,117	5,284,409
Vehicle	9,192	9,192	-	-
	19,693,754	5,385,925	14,307,829	14,940,672

During the year, capital assets were acquired at an aggregate cost of \$Nil (2022- \$Nil). Total amortization for the year is \$632,843 (2022- \$632,843) spread across various programs.

Under the terms of the funding agreements with the MOH for the Napanee and Barrack Street properties, the KCHC cannot sell or dispose of the properties without the Ministry's prior written consent until after the settlement dates of the funding agreements.

Kingston Community Health Centres
Notes to the Financial Statements
For the year ended March 31, 2023

6. Accounts payable and accruals

	2023	2022
Trade accounts payable	3,565,958	2,893,864
Payroll accruals	233,314	759,094
Source deductions payable	66,070	161,013
HST payable	6,283	5,718
	3,871,625	3,819,689

7. Deferred contributions related to capital assets

In 2011 KCHC obtained approval from the MOH to develop a KCHC Napanee and Area satellite site. The cost of the project was to be primarily funded by the MOH and was budgeted to be \$6.3 million. Total grants received at year end are \$6,397,489 of which \$6,397,489 has been used in construction and \$Nil is available for future expenditures.

In 2014, KCHC obtained approval from the MOH to develop a new Street Health location on Barrack Street. The cost of the project was to be primarily funded by the MOH and was budgeted to be \$6.7 million. Total grants received at year end are \$6,615,700 of which \$6,497,624 has been used in construction and \$118,076 is repayable to the MOH. Of this amount, \$108,309 has been recovered by the MOH and \$9,767 remains payable.

	2023	2022
Land/Building Napanee		
Balance, beginning of year	4,496,196	4,683,827
Amounts amortized to revenues during the year	(187,631)	(187,631)
Balance, end of year	4,308,565	4,496,196
Land/Building Barrack Street		
Balance, beginning of year	5,160,067	5,374,988
Amounts amortized to revenues during the year	(214,921)	(214,921)
Balance, end of year	4,945,146	5,160,067
Land/Building Weller Avenue		
Balance, beginning of year	1,035,919	1,072,410
Amounts amortized to revenues during the year	(36,491)	(36,491)
Balance, end of year	999,428	1,035,919
Total Balance, end of year	10,253,139	10,692,182
Less: Current portion	439,043	439,043
	9,814,096	10,253,139

Kingston Community Health Centres
Notes to the Financial Statements
For the year ended March 31, 2023

8. Long-term debt

	2023	2022
Infrastructure Ontario loan, 3.57% due December 2039, repayable in blended monthly payments of \$21,292	3,217,993	3,355,940
Less: Current portion	142,653	137,947
	<u>3,075,340</u>	<u>3,217,993</u>

Principal repayments on long-term debt in each of the next five years are estimated as follows:

	<i>Principal</i>
2024	142,953
2025	148,141
2026	153,517
2027	159,088
2028	164,862
	<u>768,561</u>

Interest on long-term debt amounted to \$117,551 (2022 – \$122,767).

In January 2015, KCHC converted construction loans into two fixed rate term loans of \$4,228,000 and \$112,000 that bear interest set at the Infrastructure Ontario's interest rate at that time. The first loan will be amortized over 25 years and the second over 20 years. These loans are secured by a \$6 million mortgage on the property with a carrying value of \$5,054,117 and a general security agreement.

The Organization has a building reserve of \$764,002 (2022 - \$644,002) included in the special purpose funds.

9. Due to Ministry of Health (MOH)

	2023	2022
Balance, beginning of year	3,340,695	2,845,285
Recovered by MOH during the year	(2,519,423)	(56,188)
Excess of revenues over expenditures transferred from:		
CHC and SAP Funding (Schedule 1)	379,921	457,574
AIDS and Hepatitis C & Addiction Substances Programs (MOH) (Schedule 2)	101,454	65,018
FL&A Ontario Health Team Funding (Schedule 9)	10,283	29,006
Ontario Health - Online Booking (Schedule 9)	172	-
Ontario Health - Clinical Systems Renewal (Schedule 9)	6,167	-
Balance, end of year	<u>1,319,269</u>	<u>3,340,695</u>

In order to record the amount owing to the MOH, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. These estimates and assumptions are reviewed periodically and as adjustments become necessary they are recorded in the period in which they become known.

Kingston Community Health Centres
Notes to the Financial Statements
For the year ended March 31, 2023

10. Commitments

The Organization has entered into various lease agreements for premises and equipment with expiry dates not later than 2029. The estimated minimum annual payments as follows:

2024	167,858
2025	107,864
2026	90,000
2027	90,000
2028	90,000
2029	90,000
	<hr/>
	635,722

11. Pension plan

KCHC makes contributions to a multi-employer defined benefit plan administered by Healthcare of Ontario Pension Plan (HOOPP) for its employees. Contributions made to the plan during the year on behalf of employees amounted to \$865,935 (2022 - \$740,307) and are included as an expense in the statement of operations.

As at the date of the financial statements, HOOPP is fully funded.

12. Operating line

KCHC has arranged an operating line of credit with Kingston Community Credit Union in the amount of \$300,000. The line of credit bears interest at the credit union's annual variable rate of funds and is secured by term deposits with the lender. At March 31, 2023 and March 31, 2022, the line was undrawn.

KCHC has a Collabria Visa which has a limit of \$65,000, is due on demand and bears interest at 19.9%. As at March 31, 2023, the amount outstanding was \$36,013 (2022 - \$33,506).

13. Budget information

The budgets have been presented for information purposes only and have not been audited.

14. Special Purpose Funds

The Special Purposes Funds consist of a number of funds which have been established for specific purposes. Expenditures from these funds are controlled by management whose responsibility is to ensure that these expenditures are consistent with the previously determined purpose of the fund. These funds include donations and grants from individuals, United Way Serving KFL&A, the Community Foundation Kingston Area, Sister of Providence, Neighbourhood Sharing, The Rotary Club, The Lions Club and others.

15. Financial instruments

Financial instruments are financial assets or liabilities of KCHC where, in general, KCHC has the right to receive cash or another financial asset from another party or KCHC has the obligation to pay another party cash or other financial assets.

Financial instruments consist of cash, cash for restricted purposes, amounts recoverable, accounts payable and accruals, due to Ministry of Health, due to other funders and long-term debt.

KCHC initially recognizes its financial instruments at fair value and subsequently measures them at amortized cost.

Financial assets measured at cost or amortized cost are tested for impairment at the end of each year and the amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement and the amount of the reversal is recognized in net income. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost.

16. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

Kingston Community Health Centres
Schedule 1 - Statement of Operations
Ontario Health East
Ministry of Health

For the year ended March 31, 2023

	CHC Programs	SAP Programs	2023 Unaudited Budget	2023 Total Actual	2022 Total Actual
Revenue					
Ontario Health East					
Base	11,744,532	1,192,911	12,937,443	12,937,443	12,356,531
Base - In Year Recovery	(98,000)	-	-	(98,000)	-
Other	369,661	155,000	524,661	524,661	24,356
MOH Funding - Pandemic	-	-	-	-	41,302
Other revenue	-	-	-	-	4,225
Interest	713	-	-	713	589
	12,016,906	1,347,911	13,462,104	13,364,817	12,427,003
Expenditures					
Salaries and benefits					
Salaries	4,919,972	391,929	5,709,326	5,311,901	5,116,575
Benefits	1,065,990	78,924	1,222,341	1,144,914	1,114,646
NP salaries and benefits	1,188,635	393,834	1,639,432	1,582,469	1,483,095
MD salaries and benefits	1,639,018	34,175	1,852,800	1,673,193	1,571,819
Physiotherapy	-	-	-	-	102,939
	8,813,615	898,862	10,423,899	9,712,477	9,389,074
Operating					
Supplies and sundry expenses	996,746	64,344	1,041,172	1,061,090	941,344
Medical supplies	118,267	43,779	132,736	162,046	129,392
Personal protective equipment	3,325	68	-	3,393	13,534
Furniture and equipment	51,643	-	52,208	51,643	45,306
Building and grounds expenses	598,388	1,318	540,467	599,706	584,155
Contracted out	890,390	2,989	746,961	893,379	803,965
Community one time	346,162	155,000	524,661	501,162	62,659
	3,004,921	267,498	3,038,205	3,272,419	2,580,355
Total expenditures	11,818,536	1,166,360	13,462,104	12,984,896	11,969,429
Excess of revenues over expenditures before transfers	198,370	181,551	-	379,921	457,574
Transfer to deferred revenue	-	-	-	-	-
Transfer to due to MOH	(198,370)	(181,551)	-	(379,921)	(457,574)
Excess of revenues over expenditures	-	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres

Schedule 2 - Statement of Operations AIDS and Hepatitis C / Addiction and Substances Programs
Ministry of Health

For the year ended March 31, 2023

	Ontario Harm Reduction Distribution Program	Ontario Hepatitis Nursing Program	AIDS Bureau HIV/IDU Outreach Worker Program	Consumption and Treatment Services	2023 Unaudited Budget	2023 Total Actual	2022 Total Actual
Revenue							
Ministry Revenue	12,249,500	473,915	198,731	1,374,700	14,296,846	14,296,846	12,250,034
Ministry Revenue - MOH One-time	-	-	-	-	-	-	12,650
	12,249,500	473,915	198,731	1,374,700	14,296,846	14,296,846	12,262,684
Expenditures							
Salaries and benefits							
Salaries	415,494	323,874	127,130	566,640	1,510,937	1,433,138	1,171,534
Benefits	102,699	60,795	21,224	129,761	338,892	314,479	238,126
	518,193	384,669	148,354	696,401	1,849,829	1,747,617	1,409,660
Protected allocations							
Staff development	4,773	3,000	500	-	8,273	8,273	4,568
Travel	727	-	-	-	727	727	-
	5,500	3,000	500	-	9,000	9,000	4,568
Rent and utilities							
Utilities	13,388	6,736	1,008	-	21,960	21,132	22,035
Maintenance and repairs	19,732	7,264	1,192	21,843	48,860	50,031	43,776
Rent	-	-	-	75,000	75,000	75,000	21,450
	33,120	14,000	2,200	96,843	145,820	146,163	87,261
Operating							
Contracted out	37,697	-	2,400	311,909	381,400	352,006	263,828
One-time program set-up (van)	-	-	-	-	-	-	40,000
One-time set-up (renovation harm reduction space)	-	-	-	-	-	-	41,607
Staff travel	1,075	5,544	1,527	561	5,950	8,707	5,235
Professional development	375	-	275	3,647	15,000	4,297	1,264
Insurance general and CMPA	5,909	2,000	-	-	8,000	7,909	7,776
Training - peer recognition	-	308	-	-	500	308	662
Advertising, promotions, communications and recruitment	-	-	-	4,189	4,235	4,189	3,576
Meeting expenses	279	-	-	-	850	279	42
Provincial advisory committee meetings	175	-	-	-	15,000	175	-
Personal Protective Equipment	-	119	-	2,564	6,000	2,683	-
Program materials	11,084,337	10,863	28,266	19,141	11,234,681	11,142,607	9,718,092
CPIC expenses/ volunteer training and appreciation	-	-	-	35	-	35	35
Medical supplies	-	2,939	-	18,049	19,800	20,988	13,508
Biohazard disposal	-	-	-	1,980	5,000	1,980	3,670
Printing and photocopying - lease only	540	-	-	-	2,000	540	965
Allocated central admin	378,000	15,594	2,700	104,276	451,931	500,570	466,209
Furniture and equipment	-	-	-	-	1,250	-	4,016
Supplies, printing, stationary and office	648	1,136	-	3,452	8,600	5,236	3,094
Computer and/or equipment maintenance	56,732	6,457	2,351	3,439	10,654	68,979	5,141
Computer software licenses	62,844	7,777	866	10,603	14,582	82,090	19,205
Computer minor equipment purchases	2,765	4,997	7,496	-	25,500	15,258	2,395
Postage, delivery and courier	33	8	-	-	214	41	226
Telephone/TAS/alarm	9,245	7,165	1,796	2,659	17,600	20,865	17,394
Data communication charges	12,531	-	-	-	10,250	12,531	10,541
Audit	6,419	-	-	-	5,000	6,419	5,095
Legal	4,139	837	-	-	20,000	4,976	21,206
Accounting	28,794	-	-	-	28,050	28,794	28,571
Bank charges	150	-	-	-	150	150	150
Non-recurring	-	-	-	-	-	-	12,674
	11,692,687	65,744	47,677	486,504	12,292,197	12,292,612	10,696,177
Total expenditures	12,249,500	467,413	198,731	1,279,748	14,296,846	14,195,392	12,197,666
Excess of revenues over expenditures before transfers	-	6,502	-	94,952	-	101,454	65,018
Transfer to due to MOH	-	(6,502)	-	(94,952)	-	(101,454)	(65,018)
Excess of revenues over expenditures	-	-	-	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Schedule 3 - Statement of Operations
Ministry of Children, Community and Social Services
Citizenship and Immigration Division

For the year ended March 31, 2023

	<i>Newcomer Settlement Program</i>	<i>2023 Unaudited Budget</i>	<i>2023 Total Actual</i>	<i>2022 Total Actual</i>
Revenue				
Ministry of Children, Community and Social Services				
Base	50,000	50,000	50,000	33,996
Expenditures				
Salaries and benefits				
Salaries	29,406	36,514	29,406	26,303
Benefits	7,231	8,216	7,231	5,836
	36,637	44,730	36,637	32,139
Operating				
Contracted out	500	500	500	-
Staff travel	57	-	57	-
Community travel	35	300	35	-
Staff development	413	500	413	-
Insurance - general and CMPA	450	450	450	-
Advertising, promotion, communication and recruitment	364	350	364	-
Program materials	1,230	1,000	1,230	957
Allocated central administration	-	-	-	900
Furniture and equipment	8,102	-	8,102	-
Computer minor equipment purchases	1,692	1,500	1,692	-
Audit	520	500	520	-
	13,363	5,100	13,363	1,857
Eligible HST	-	170	-	-
Total expenditures	50,000	50,000	50,000	33,996
Excess of revenues over expenditures	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Schedule 4 - Statement of Operations
Immigration, Refugees and Citizenship Canada
For the year ended March 31, 2023

	<i>Settlement</i>	<i>LIP</i>	<i>2023 Unaudited Budget</i>	<i>2023 Total Actual</i>	<i>2022 Total Actual</i>
Revenue					
Immigration, Refugees and Citizenship Canada					
Base	551,943	187,907	739,853	739,850	693,150
Expenditures					
Salaries and benefits					
Salaries	358,313	97,125	470,822	455,438	469,379
Benefits	93,019	19,996	108,378	113,015	116,472
	451,332	117,121	579,200	568,453	585,851
Operating					
Contracted out	-	25,985	25,000	25,985	-
Staff travel	2,293	1,617	5,160	3,910	518
Translation	7,200	7,417	15,255	14,617	7,687
Staff development	1,967	910	3,898	2,877	1,372
Insurance - general and CMPA	293	-	293	293	566
Advertising, promotion, communication and recruitment	519	6,236	6,500	6,755	166
Program materials	18,893	6,272	18,570	25,165	20,009
CPIIC expenses/volunteer training and appreciation	810	-	1,080	810	789
Printing and photocopying lease only	1,166	-	1,663	1,166	1,728
Furniture and equipment	4,507	8,947	8,607	13,454	-
Computer maintenance	16,324	-	4,800	16,324	4,989
Computer software licenses	-	-	-	-	6,115
Computer minor equipment purchases	1,159	2,420	2,300	3,579	(10)
Telephone/TAS/alarm	11,562	3,501	8,760	15,063	11,202
Maintenance and repairs	2,042	147	6,145	2,189	9,666
Audit	1,040	-	1,000	1,040	1,039
Rent and utilities	30,836	7,334	47,448	38,170	41,463
	100,611	70,786	156,479	171,397	107,299
IRCC eligible HST	-	-	4,174	-	-
Total expenditures	551,943	187,907	739,853	739,850	693,150
Excess of revenues over expenditures	-	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Schedule 5 - Statement of Operations
Kingston, Frontenac, Lennox & Addington Public Health
For the year ended March 31, 2023

	<i>Needle Exchange Program</i>	<i>Healthy Smiles Ontario Program</i>	<i>Seniors Dental Program</i>	<i>2023 Unaudited Budget</i>	<i>2023 Total Actual</i>	<i>2022 Total Actual</i>
Revenue						
KFL&A Public Health						
Base	82,506	184,959	652,800	972,999	920,265	1,199,314
Administration Fees	13,831	-	-	-	13,831	-
	96,337	184,959	652,800	972,999	934,096	1,199,314
Expenditures						
Salaries and benefits						
Salaries	-	128,379	292,735	461,926	421,114	575,123
Benefits	-	7,083	40,194	45,451	47,277	63,804
	-	135,462	332,929	507,377	468,391	638,927
Operating						
Contracted out	-	-	200,445	200,000	200,445	83,403
Staff travel	2,895	-	-	2,250	2,895	3,624
Community travel	-	-	164	-	164	158
Staff development	-	9	420	2,225	429	688
Insurance - general and CMPA	-	1,000	1,000	2,000	2,000	2,000
Advertising, promotion, communication and recruitment	-	367	41	2,000	408	41
Meeting expenses	-	-	-	-	-	107
Medical supplies	54,462	12,496	14,587	98,855	81,545	109,934
Biohazard disposal	35,209	-	-	25,425	35,209	38,186
Allocated central administration	-	9,355	25,907	35,262	35,262	34,755
Furniture and equipment	-	9,836	1,545	2,000	11,381	1,179
Supplies, printing, stationary and office	-	351	518	2,225	869	1,215
Equipment maintenance	-	978	-	2,000	978	2,995
Computer and/or equipment maintenance expenses	-	663	2,383	4,000	3,046	3,947
Computer software licenses	-	1,930	3,528	2,225	5,458	2,604
Computer minor equipment purchases	-	-	-	-	-	52
Postage, delivery and courier	-	-	5	100	5	-
Telephone/TAS/alarm	115	1,961	2,329	3,065	4,405	3,229
Maintenance and repairs	848	3,239	1,893	6,179	5,980	5,727
Audit	-	1,223	-	1,200	1,223	1,223
Rent	2,175	6,089	15,223	23,486	23,487	22,224
Utilities	633	-	-	1,125	633	1,502
One-time capital	-	-	49,883	50,000	49,883	237,186
	96,337	49,497	319,871	465,622	465,705	555,979
Total expenditures	96,337	184,959	652,800	972,999	934,096	1,194,906
Excess of revenues over expenditures before transfers	-	-	-	-	-	4,408
Transfer to repayable	-	-	-	-	-	(4,408)
Excess of revenues over expenditures	-	-	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Schedule 6 - Statement of Operations
Pathways to Education Canada
For the year ended March 31, 2023

	<i>Pathways to Education</i>	<i>Project Grants</i>	<i>2023 Unaudited Budget</i>	<i>2023 Total Actual</i>	<i>2022 Total Actual</i>
Revenue					
Pathways to Education Canada					
Base	759,976	9,746	768,133	769,722	822,279
Other revenue	5,000	-	5,000	5,000	-
	764,976	9,746	773,133	774,722	822,279
Expenditures					
Salaries and benefits					
Salaries - Program Management	80,263	-	80,263	80,263	75,045
Salaries - Program	372,256	4,627	403,001	376,883	397,050
Benefits	124,605	835	108,735	125,440	116,463
	577,124	5,462	591,999	582,586	588,558
Operating					
Programming activities and materials	9,130	3,822	9,834	12,952	24,717
Staff costs	10,137	-	12,120	10,137	11,605
Office supplies and furniture	11,137	324	3,978	11,461	10,341
IT equipment and maintenance	10,420	-	9,000	10,420	12,565
Contracted out	-	-	-	-	6,338
Telephone/TAS/alarm/data communication	7,152	-	8,080	7,152	6,034
Programming space rent/maintenance/utilities	49,519	-	49,472	49,519	50,814
Capacity and infrastructure	45,634	-	43,912	45,634	43,912
Audit	-	-	4,000	-	-
School supplies	40,739	-	40,738	40,739	65,748
	183,868	4,146	181,134	188,014	232,074
Total expenditures	760,992	9,608	773,133	770,600	820,632
Excess of revenues over expenditures before transfers	3,984	138	-	4,122	1,647
Transfer to deferred revenue	-	(138)	-	(138)	(1,647)
Transfer to repayable	(3,984)	-	-	(3,984)	-
Excess of revenues over expenditures	-	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Schedule 7 - Statement of Operations
United Way Serving KFL&A
For the year ended March 31, 2022

	<i>Childcare Programs</i>	<i>Other</i>	<i>2023 Unaudited Budget</i>	<i>2023 Total Actual</i>	<i>2022 Total Actual</i>
Revenue					
United Way Serving KFL&A	26,734	261,690	303,883	288,424	341,744
Expenditures					
Salaries and benefits					
Salaries	10,123	46,063	74,073	56,186	63,312
Benefits	1,868	7,075	16,665	8,943	9,728
	11,991	53,138	90,738	65,129	73,040
Operating					
Staff travel	-	17,363	15,940	17,363	1,468
Community travel	6,005	-	5,075	6,005	1,253
Translation	1,317	20,666	32,595	21,983	8,751
Insurance - General and CMLA	-	-	1,125	-	-
Advertising, promotion, communication and recruitment	-	197	197	197	-
Food	7,421	101,533	105,825	108,954	117,887
Program materials	-	8,039	10,875	8,039	700
Medical supplies	-	173	-	173	-
Allocated central administration	-	-	396	-	-
Furniture and equipment	-	6,744	33,060	6,744	68,001
Equipment maintenance	-	9,964	5,057	9,964	-
Computer minor equipment purchases	-	3,000	3,000	3,000	-
	14,743	167,679	213,145	182,422	198,060
Total expenditures	26,734	220,817	303,883	247,551	271,100
Excess of revenues over expenditures before transfers	-	40,873	-	40,873	70,644
Transfer to deferred revenue	-	(40,873)	-	(40,873)	(57,379)
Transfer to repayable to the United Way of KFL&A	-	-	-	-	(13,265)
Excess of revenues over expenditures	-	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Schedule 8 - Statement of Operations
City of Kingston

For the year ended March 31, 2023

	EarlyON Program	Childcare General Operating Program	CTS Drug Checking Program	2023 Unaudited Budget	2023 Total Actual	2022 Total Actual
Revenue						
City of Kingston	1,002,763	5,558	99,588	1,023,516	1,107,909	1,169,093
Other revenue	-	-	-	-	-	17,751
	1,002,763	5,558	99,588	1,023,516	1,107,909	1,186,844
Expenditures						
Salaries and benefits						
Salaries	572,692	3,483	-	615,388	576,175	572,687
Benefits	167,402	610	-	138,462	168,012	146,770
	740,094	4,093	-	753,850	744,187	719,457
Operating						
Administration - contracted out, professional fees and telephone	17,838	492	67,457	110,292	85,787	150,664
Staff travel	4,927	-	-	5,750	4,927	3,639
Community travel	3,546	-	-	3,000	3,546	906
Staff development	3,597	62	-	5,077	3,659	5,636
Insurance - General and CMPA	1,500	-	-	1,500	1,500	1,500
Advertising, promotion, communication and recruitment	3,584	-	-	2,000	3,584	2,489
Meeting expenses	97	-	-	-	97	179
Food	9,113	-	-	11,480	9,113	3,777
Program materials	3,627	-	-	2,500	3,627	771
Printing and photocopying lease only	-	-	-	800	-	-
Memberships	125	-	-	-	125	63
Program supplies and maintenance	13,375	-	-	13,020	13,375	16,667
Supplies - personal protective equipment	362	-	-	2,500	362	668
Furniture and equipment	3,333	-	-	4,000	3,333	8,078
Furniture and equipment - one time	-	-	-	-	-	5,000
Supplies, printing, stationery and office	1,824	-	-	2,500	1,824	2,827
Computer and/or equipment maintenance expenses	2,449	-	-	4,747	2,449	3,767
Computer software licenses	8,478	-	-	700	8,478	6,268
Postage, delivery and courier	-	-	-	500	-	-
Data communication charges	-	-	-	4,800	-	4,532
Maintenance and repairs	17,308	-	-	19,000	17,308	22,076
Rent	100,064	419	-	75,500	100,483	89,279
NON recurring	-	-	-	-	-	6,000
	195,147	973	67,457	269,666	263,577	334,786
Total expenditures	935,241	5,066	67,457	1,023,516	1,007,764	1,054,243
Excess of revenues over expenditures before transfers	67,522	492	32,131	-	100,145	132,601
Transfer to deferred revenue	(67,522)	(492)	(32,131)	-	(100,145)	(132,601)
Excess of revenues over expenditures	-	-	-	-	-	-

The accompanying notes are an integral part of these financial statements

Kingston Community Health Centres
Schedule 9 - Statement of Operations
Other Funds

For the year ended March 31, 2023

	2023 <i>Unaudited</i> <i>Budget</i>	2023 <i>Total</i> <i>Actual</i>	2022 <i>Total</i> <i>Actual</i>
Revenue			
FL&A Ontario Health Team	662,500	662,500	1,047,500
Ontario Health - Online Booking	7,892	7,892	-
Ontario Health - Tests of Change Program	521,850	521,850	268,630
Ontario Health - Clinical Systems Renewal	261,606	261,606	-
Healthcare Excellence Canada	25,000	25,000	-
Community Infrastructure Renewal Fund	78,434	78,434	-
Community Food Centres Canada	40,000	40,000	40,000
Kingston Police - Equity, Diversity and Inclusion	10,469	10,983	25,125
Community - Youth Outreach	83,000	166,587	250,250
Ontario Trillium Foundation - Food WRx	150,000	75,000	-
Ontario Trillium Foundation - Queen's Psychology Project	17,650	17,650	41,401
Central Administration	544,600	544,666	549,751
Child Care Programs	557	557	1,757
Canada Summer Jobs	20,398	20,398	21,426
Resettlement Assistance Program - KEYS	31,764	31,764	11,714
Ontario Council of Agencies Serving Immigrants	7,700	7,700	7,700
KCHC - Property Management	339,362	381,149	380,193
Napanee/Barrack Street Amortization of Deferred Contributions	-	402,551	402,551
Oral Health Program	148,740	109,140	108,806
Opioid Substitution Treatment Program	126,000	75,386	86,997
Community Resilience Institute Training	214,900	214,940	25,270
Nutrition for Seniors	30,325	30,325	40,676
Periwinkle	20,000	20,000	-
Special Purpose Funds	-	474,956	491,680
	3,342,747	4,181,034	3,801,427
Expenditures			
FL&A Ontario Health Team	662,500	744,919	868,494
Ontario Health - Online Booking	7,892	7,720	-
Ontario Health - Tests of Change Program	521,850	428,951	268,630
Ontario Health - Clinical Systems Renewal	261,606	255,439	-
Healthcare Excellence Canada	25,000	12,170	-
Community Infrastructure Renewal Fund	78,434	68,151	-
Community Food Centres Canada	40,000	40,000	-
Kingston Police - Equity, Diversity and Inclusion	10,469	8,907	14,143
Community - Youth Outreach	83,000	69,496	83,663
Ontario Trillium Foundation - Food WRx	150,000	4,158	-
Ontario Trillium Foundation - Queen's Psychology Project	17,650	17,650	23,750
Central Administration	544,600	121,161	141,267
Child Care Programs	557	-	1,001
Canada Summer Jobs	20,398	20,398	21,426
Resettlement Assistance Program - KEYS	31,764	31,764	11,714
Ontario Council of Agencies Serving Immigrants	7,700	500	-
KCHC - Property Management	339,362	372,858	379,684
Napanee/Barrack Street Amortization of Deferred Contributions	-	402,551	402,551
Oral Health Program	148,740	27,681	108,150
Opioid Substitution Treatment Program	126,000	2,791	25,140
Community Resilience Institute Training	214,900	85,560	6,958
Nutrition for Seniors	30,325	4,717	16,755
Periwinkle	20,000	-	-
Special Purpose Funds	-	377,400	267,708
	3,342,747	3,104,942	2,639,034
Excess of revenue over expenditures before transfers	-	1,076,092	1,162,393
Transfer to deferred revenue	-	(458,484)	(385,154)
Transfer to due to MOH	-	(16,622)	(28,006)
Excess of revenues over expenditures	-	600,986	748,233

The accompanying notes are an integral part of these financial statements