Kingston Community Health Centres
Financial Statements
March 31, 2026

Contents

For the year ended March 31, 2026

Independent Auditor's Report

To the Board 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, 2026, 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 Organization as at March 31, 2026, 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.
- 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.

MNP LLP

May 26, 2026
Kingston, Ontario

Chartered Professional Accountants

Licensed Public Accountants

Kingston Community Health Centres
Statement of Financial Position
As at March 31, 2026

	2026	2025
Assets		
Current		
Cash *(Note 3)*	**13,944,585**	13,175,586
Amounts recoverable	**1,587,563**	2,072,483
Prepaid expenses	**51,040**	29,621
	15,583,188	15,277,690
Capital assets *(Note 4)*	**12,409,302**	13,042,144
	27,992,490	28,319,834
Liabilities		
Current		
Accounts payable and accruals *(Note 5)*	**3,840,691**	5,208,505
Current portion of deferred contributions related to capital assets *(Note 6)*	**439,043**	439,043
Deferred revenue	**1,448,237**	407,752
Current portion of long-term debt *(Note 7)*	**159,088**	153,517
Due to Ministry of Health ("MOH") *(Note 8)*	**2,837,265**	3,314,047
Due to other funders	**23,049**	34,824
	8,747,373	9,557,688
Deferred contributions related to capital assets *(Note 6)*	**8,496,967**	8,936,010
Long-term debt *(Note 7)*	**2,614,293**	2,773,381
	19,858,633	21,267,079
Fund Balances		
Healthy Smiles	**124,020**	124,020
Unrestricted General Fund	**4,534,886**	3,653,253
Invested in Capital Building	**1,388,508**	1,388,508
Special Purpose	**1,592,050**	1,368,450
Special Purpose Externally Restricted	**494,393**	518,524
	8,133,857	7,052,755
	27,992,490	28,319,834

Approved on behalf of the Board

M. Bourd

Director

Alex Koz

Director

The accompanying notes are an integral part of these financial statements

	2026	2025
Revenue		
Ontario Health East - Ministry of Health *(Schedule 1)*	**18,509,330**	17,893,159
HIV and Hepatitis C, Addictions and Substances Programs *(Schedule 2)*	**18,016,451**	17,344,181
Ministry of Children, Community and Social Services Citizenship and Immigration Division *(Schedule 3)*	**70,000**	220,000
Immigration, Refugees and Citizenship Canada funding *(Schedule 4)*	**875,441**	716,952
South East Health Unit *(Schedule 5)*	**717,176**	764,422
Pathways to Education Canada *(Schedule 6)*	**888,933**	825,700
United Way Serving KFL&A *(Schedule 7)*	**250,973**	242,779
City of Kingston *(Schedule 8)*	**1,335,685**	1,168,112
Other funds *(Schedule 9)*	**13,319,403**	10,952,746
	53,983,392	50,128,051
Expenses		
Salaries and benefits	**25,828,040**	19,985,910
Operating	**24,819,125**	27,128,617
	50,647,165	47,114,527
Excess of revenues over expenditures before other items	**3,336,227**	3,013,524
Other items		
Amounts repayable to MOH and other funders	**(950,586)**	(1,830,101)
Net amounts transferred to deferred revenue	**(1,304,537)**	(342,419)
	(2,255,123)	(2,172,520)
Excess of revenue over expenditures	**1,081,104**	841,004

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, 2026

	Healthy Smiles	*Unrestricted General Fund*	*Invested in Capital Building*	*Special Purpose*	*Special Purpose Externally Restricted*	*2026*	*2025*
Fund balances, beginning of year	**124,020**	**3,653,253**	**1,388,508**	**1,368,450**	**518,524**	**7,052,755**	6,211,751
Excess of revenue over expenditures	**-**	**881,633**	**-**	**223,600**	**(24,131)**	**1,081,104**	841,004
Fund balances, end of year	**124,020**	**4,534,886**	**1,388,508**	**1,592,050**	**494,393**	**8,133,859**	7,052,755

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, 2026

	2026	2025
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenditures	**1,081,104**	841,004
Amortization	**632,840**	632,843
Amortization of deferred contributions	**(439,043)**	(439,043)
	1,274,901	1,034,804
Changes in working capital accounts		
Amounts recoverable	**397,170**	792,433
Prepaid expenses	**(21,419)**	38,746
Accounts payable and accruals	**(1,367,814)**	1,585,397
Deferred revenue	**1,040,485**	(238,976)
	1,323,323	3,212,404
Financing		
Repayment of long-term debt	**(153,517)**	(148,142)
Increase in amounts repayable to MOH	**-**	1,927,129
Decrease in due to Ministry of Health	**(389,032)**	-
Decrease in amounts repayable to other funders	**(11,775)**	(13,185)
	(554,324)	1,765,802
Increase in cash resources	**768,999**	4,978,206
Cash resources, beginning of year	**13,175,586**	8,197,380
Cash resources, end of year	**13,944,585**	13,175,586

The accompanying notes are an integral part of these financial statements

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:

Fund accounting

The Organization follows the deferral method of accounting for contributions and reports its activities using fund accounting. Under this method, externally restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Contributions received for capital purposes are deferred and recognized as revenue on the same basis as the amortization of the related tangible capital assets. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

The Unrestricted General Fund accounts for the Organization's general operations and administrative activities. This fund reports resources that are not subject to external restrictions and are available for use at the discretion of the Organization.

The Healthy Smiles Fund reports revenues and expenses related to the delivery of the Healthy Smiles dental program. Funding is externally restricted for program-specific activities.

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.

The Invested in Capital Building Fund represents the Organization's investment in tangible capital assets relating to the Organization's real property. This fund includes the cost of capital assets, net of accumulated amortization and any related deferred capital contributions.

Transfers between funds are recorded in the statement of changes in net assets as adjustments to the respective fund balances.

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

2. *Significant accounting policies (continued)*

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.

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.

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.

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.

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, 2026.

Ontario Harm Reduction Distribution Program (OHRDP), Ontario Hepatitis Nursing Program and the Outreach Program P.W.U.D. are funded by the MOH under the HIV and Hepatitis C Programs. The financial statements reflect the approved funding arrangements with the MOH as at March 31, 2026.

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, 2026.

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, 2026.

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, 2026.

South East Health Unit
The Healthy Smiles Ontario Program and the Seniors Dental Program funding is provided by South East Health Unit. The financial statements reflect the approved funding arrangements with the South East Health Unit as at March 31, 2026.

Pathways Canada
Programs and activities are funded by Pathways Canada. The financial statements reflect the approved funding arrangements with Pathways Canada as at March 31, 2026.

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, 2026.

City of Kingston
The EarlyOn Program, the Childcare General Operating Program, the Community Gardens, and the Homeless Prevention 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, 2026.

Cloud computing

The Organization enters into cloud computing arrangements to access software and related services over the internet. In accordance with the guidance for customer accounting for cloud computing arrangements, management has elected to apply the simplification approach whereby all expenditures related to these arrangements are accounted for as services.

Accordingly, fees paid for access to cloud-based software, including subscription fees and ongoing service charges, are expensed as incurred in the statement of operations. Implementation, set-up, configuration, and customization costs associated with these arrangements are also expensed as incurred. No software intangible asset is recognized in respect of these arrangements.

Payments made in advance of the receipt of services are recorded as prepaid expenses and recognized as expenses over the term of the arrangement.

3. Cash

KCHC's bank accounts are held at one credit union. The bank accounts earn interest at 0% to 2.10%. Cashable term deposits have maturity dates no later than December 2026, with interest rates ranging from 2.85% to 3.10%.

4. Capital assets

	Cost	*Accumulated amortization*	*2026 Net book value*	*2025 Net book value*
Equipment	**478,083**	**478,083**	**-**	-
Land/building - Napanee	**5,628,891**	**1,883,214**	**3,745,677**	3,933,306
Land/building - Barrack St.	**6,447,632**	**2,147,248**	**4,300,384**	4,515,305
Land/building - Weller Ave.	**7,129,957**	**2,766,716**	**4,363,241**	4,593,533
Vehicle	**9,192**	**9,192**	**-**	-
	19,693,755	**7,284,453**	**12,409,302**	13,042,144

During the year, capital assets were acquired at an aggregate cost of $Nil (2025 - $Nil). Total amortization for the year is $632,840 (2025 - $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.

5. Accounts payable and accruals

	2026	*2025*
Trade accounts payable	**2,644,665**	3,976,240
Payroll accruals	**1,106,600**	1,153,833
Source deductions payable	**84,386**	71,278
HST payable	**5,040**	7,154
	3,840,691	5,208,505

6. 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.

	2026	*2025*
Land/Building Napanee		
Balance, beginning of year	**3,933,303**	4,120,934
Amounts amortized to revenues during the year	**(187,631)**	(187,631)
Balance, end of year	**3,745,672**	3,933,303
Land/Building Barrack Street		
Balance, beginning of year	**4,515,304**	4,730,225
Amounts amortized to revenues during the year	**(214,921)**	(214,921)
Balance, end of year	**4,300,383**	4,515,304
Land/Building Weller Avenue		
Balance, beginning of year	**926,446**	962,937
Amounts amortized to revenues during the year	**(36,491)**	(36,491)
Balance, end of year	**889,955**	926,446
Total Balance, end of year	**8,936,010**	9,375,053
Less: Current portion	**439,043**	439,043
	8,496,967	8,936,010

7. Long-term debt

	2026	2025
Infrastructure Ontario loan, 3.57% due December 2039, repayable in blended monthly payments of $21,292	**2,773,381**	2,926,898
Less: Current portion	**159,088**	153,517
	2,614,293	2,773,381

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

	Principal
2027	159,088
2028	164,862
2029	170,845
2030	177,045
2031	183,469
	855,309

Interest on long-term debt amounted to $101,981 (2025 – $107,357).

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 $4,363,241 and a general security agreement.

The Organization has a building reserve of $1,124,002 (2025 - $1,004,002) included in the special purpose funds.

8. Due to Ministry of Health (MOH)

	2026	2025
Balance, beginning of year	**3,314,047**	1,386,918
Recovered by MOH during the year	**(1,427,368)**	(10,284)
Excess of revenues over expenditures transferred from:		
CHC and SAP Funding (Schedule 1)	**598,876**	1,590,958
FL&A Ontario Health Team Funding (Schedule 9)	**1,115**	58,006
Ontario Health - Integrated Clinical Pathways (Schedule 9)	**-**	514
KHSC - Home & Community Care Modernization (Schedule 9)	**-**	3,791
Ontario Health - Preventative Care Program (Schedule 9)	**23,060**	83,448
Ontario Health - Online Booking (Schedule 9)	**21,400**	6,200
Ontario Health - Palliative Care (Schedule 9)	**42,835**	84,496
Repayable SAP Funding received in error	**-**	110,000
Clinical Systems Renewal (Schedule 9)	**228,700**	-
BI Digital Health Care (Schedule 9)	**34,600**	-
Balance, end of year	**2,837,265**	3,314,047

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.

9. 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:

2027	169,087
2028	128,613
2029	91,176
2030	392
	389,268

10. 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 $1,453,672 (2025 - $1,136,629) and are included as an expense in the statement of operations.

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

11. 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, 2026 and March 31, 2025, 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, 2026, the amount outstanding was $57,164 (2025 - $58,249).

12. Budget information

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

13. 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.

Kingston Community Health Centres
Schedule 1 - Statement of Operations
Ontario Health East
Ministry of Health
For the year ended March 31, 2026

	CHC Programs	SAP Programs	2026 Unaudited Budget	2026 Total Actual	2025 Total Actual
Revenue					
Ontario Health East					
Base	17,200,877	1,302,811	18,503,688	18,503,688	13,005,878
Other	43,768	(70,000)	61,518	(26,232)	4,876,738
Other revenue	31,874	-	-	31,874	8,120
Interest	-	-	-	-	2,422
	17,276,519	1,232,811	18,565,206	18,509,330	17,893,158
Expenditures					
Salaries and benefits					
Salaries	6,070,691	475,968	7,204,569	6,546,659	5,199,937
Benefits	1,392,577	100,705	1,569,979	1,493,282	1,159,104
NP salaries and benefits	1,664,889	406,497	2,222,664	2,071,386	1,549,605
MD salaries and benefits	4,052,402	34,229	4,211,021	4,086,631	1,796,162
	13,180,559	1,017,399	15,208,233	14,197,958	9,704,808
Operating					
Supplies and sundry expenses	1,255,018	128,795	1,144,118	1,383,813	1,011,347
Medical supplies	133,900	24,231	160,886	158,131	110,964
Personal protective equipment	1,907	-	-	1,907	2,271
Furniture and equipment	78,944	504	62,108	79,448	61,975
Building and grounds expenses	868,819	1,411	822,256	870,230	593,282
Contracted out	1,130,957	3,770	1,106,087	1,134,727	1,126,798
Community one time	42,547	-	61,518	42,547	3,690,756
	3,512,092	158,711	3,356,973	3,670,803	6,597,393
Total expenditures	16,692,651	1,176,110	18,565,206	17,868,761	16,302,201
Excess of revenues over expenditures before transfers	583,868	56,701	-	640,569	1,590,957
Transfer to deferred revenue	-	(41,691)	-	(41,691)	-
Transfer to due to MOH	(583,868)	(15,010)	-	(598,878)	(1,590,957)
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 HIV and Hepatitis C, Addictions and Substances Programs
Ministry of Health

For the year ended March 31, 2026

	Ontario Harm Reduction Distribution Program	*Ontario Hepatitis Nursing Program*	*AIDS Bureau HIV/IDU Outreach Worker Program*	*Consumption and Treatment Services*	*2026 Unaudited Budget*	*2026 Total Actual*	*2025 Total Actual*
Revenue							
Ministry Revenue	15,698,295	621,520	217,031	1,443,435	17,980,281	17,980,281	17,344,181
Interest	36,170	-	-	-	-	36,170	-
	15,734,465	621,520	217,031	1,443,435	17,980,281	18,016,451	17,344,181
Expenditures							
Salaries and benefits							
Salaries	722,678	405,659	154,117	642,288	2,048,406	1,924,742	1,816,041
Benefits	178,076	95,494	26,118	168,001	460,074	467,689	418,242
	900,754	501,153	180,235	810,289	2,508,480	2,392,431	2,234,283
Protected allocations							
Staff development	-	-	-	-	-	-	10,000
Travel	-	-	-	-	-	-	4,523
	-	-	-	-	-	-	14,523
Rent and utilities							
Utilities	13,977	7,035	1,056	-	21,960	22,068	21,016
Maintenance and repairs	22,149	7,047	1,957	23,183	52,540	54,336	50,586
Rent	-	-	-	75,000	75,000	75,000	75,000
	36,126	14,082	3,013	98,183	149,500	151,404	146,602
Operating							
Security	-	-	-	159,240	168,735	159,240	155,003
Contracted out	15,093	-	-	264,495	297,212	279,588	341,159
Staff travel	6,470	1,960	12	1,241	12,500	9,683	11,768
Community travel	-	3,823	2,288	433	658	6,544	10,763
Professional development - unprotected	7,909	1,023	-	3,768	25,000	12,699	24,948
Insurance general and CMPA	15,667	2,733	60	20	8,500	18,480	17,539
Training - peer recognition	-	166	-	-	500	166	75
Advertising, promotions, communications and recruitment	244	-	-	3,087	3,200	3,331	1,680
Meeting expenses	1,551	544	238	1,563	1,200	3,896	3,298
Personal protective equipment	-	-	-	643	6,000	643	783
Program materials	14,097,148	15,604	5,301	17,066	13,900,637	14,135,119	13,677,429
Medical supplies	-	10,340	2,306	2,897	23,970	15,543	6,867
Biohazard disposal	-	-	-	1,499	5,000	1,499	1,340
Printing and photocopying - lease only	2,000	-	-	-	2,000	2,000	2,000
Memberships	100	-	-	-	200	100	215
Allocated central admin	457,350	16,374	2,835	55,636	532,196	532,195	520,259
Furniture and equipment	-	153	-	2,110	1,000	2,263	38,115
Supplies, printing, stationary and office	2,926	3,904	2,063	5,278	7,300	14,171	12,681
Computer and/or equipment maintenance	3,241	3,086	789	1,717	12,286	8,832	7,583
Computer software licenses	17,754	9,495	4,134	6,150	21,268	37,533	37,998
Computer minor equipment purchases	257	4,670	3,114	6,738	17,000	14,779	11,182
Postage, delivery and courier	40,921	-	41	-	200,139	40,963	195
Telephone/TAS/alarm	12,361	7,529	2,214	1,382	17,600	23,486	19,840
Data communication charges	9,997	-	-	-	10,000	9,997	10,376
Audit	5,000	1,059	-	-	5,000	6,059	6,059
Legal	27,463	-	-	-	15,000	27,463	1,323
Accounting	28,738	-	-	-	28,050	28,738	28,230
Bank charges	150	-	-	-	150	150	65
One-time funding	-	-	-	-	-	-	-
	14,752,341	82,462	25,396	534,963	15,322,301	15,395,163	14,948,773
Total expenditures	15,689,221	597,697	208,644	1,443,435	17,980,281	17,938,998	17,344,181
Excess of revenues over expenditures before transfers	45,244	23,823	8,387	-	-	77,454	-
Transfer to deferred revenue	(45,244)	(23,823)	(8,387)	-	-	(77,454)	-
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, 2026

	Newcomer Settlement Program	2026 Unaudited Budget	2026 Total Actual	2025 Total Actual
Revenue				
Ministry of Children, Community and Social Services				
Base	70,000	50,000	70,000	220,000
Expenditures				
Salaries and benefits				
Salaries	34,731	36,514	34,731	150,072
Benefits	9,978	8,216	9,978	32,357
	44,709	44,730	44,709	182,429
Operating				
Contracted out	500	500	500	500
Staff travel	38	-	38	1,152
Community travel	48	300	48	355
Staff development	234	500	234	520
Insurance - general and CMPA	450	450	450	450
Advertising, promotion, communication and recruitment	-	350	-	259
Program materials	1,648	1,000	1,648	1,000
Special events	-	-	-	-
Special projects	-	-	-	14,510
Furniture and equipment	-	-	-	2,170
Computer maintenance expenses	-	-	-	808
Computer minor equipment purchases	1,588	1,500	1,588	-
Telephone/TAS/alarm	285	-	285	486
Audit	500	500	500	520
Rent	-	-	-	12,423
	5,291	5,100	5,291	35,152
Eligible HST	-	170	-	-
Total expenditures	50,000	50,000	50,000	217,580
Excess of revenues over expenditures before transfers	20,000	-	20,000	2,420
Transfer to deferred revenue	(20,000)	-	(20,000)	(2,420)
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, 2026

	Settlement	*LIP*	*2026 Unaudited Budget*	*2026 Total Actual*	*2025 Total Actual*
Revenue					
Immigration, Refugees and Citizenship Canada					
Base	682,841	192,600	948,319	875,441	716,952
Expenditures					
Salaries and benefits					
Salaries	466,553	101,734	644,412	568,286	496,962
Benefits	118,145	23,129	185,935	141,275	113,954
	584,698	124,863	830,347	709,561	610,915
Operating					
Staff travel	3,717	6,569	5,159	10,286	3,901
Translation	7,490	-	7,490	7,490	7,183
Staff development	2,033	1,875	3,039	3,909	1,284
Insurance - general and CMPA	541	-	597	541	542
Advertising, promotion, communication and recruitment	3,489	-	520	3,489	545
Program materials	14,014	42,989	22,977	57,003	22,843
CPIC expenses/volunteer training and appreciation	1,040	-	1,000	1,040	901
Printing and photocopying lease only	1,570	-	1,725	1,570	1,729
Memberships	-	-	1,100	-	-
Printing Supplies, Stationery & Office	1,172	624	1,809	1,796	-
Computer maintenance	6,070	-	4,989	6,070	5,612
Computer software licenses	3,413	1,141	-	4,554	-
Computer minor equipment purchases	4,629	-	4,158	4,629	1,819
Telephone/TAS/alarm	5,325	2,193	10,791	7,519	8,352
Data communication charges	7,327	1,783	4,800	9,110	7,845
Maintenance and repairs	5,565	-	6,236	5,565	1,765
Audit	1,662	-	2,226	1,662	1,039
Rent and utilities	29,084	10,562	39,356	39,647	40,406
	98,143	67,737	117,972	165,880	105,768
IRCC eligible HST	-	-	-	-	-
Total expenditures	682,841	192,600	948,319	875,441	716,683
Excess of revenues over expenditures before transfers	-	-	-	-	269
Transfer to Payable to IRCC	-	-	-	-	(269)
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
South East Health Unit
For the year ended March 31, 2026

	Healthy Smiles Ontario Program	*Seniors Dental Program*	*2026 Unaudited Budget*	*2026 Total Actual*	*2025 Total Actual*
Revenue					
South East Health Unit					
Base	180,470	536,706	790,499	717,176	764,422
	180,470	536,706	790,499	717,176	764,422
Expenditures					
Salaries and benefits					
Salaries	121,794	284,040	461,926	405,834	484,067
Benefits	6,507	28,210	45,451	34,717	42,409
	128,301	312,250	507,377	440,551	526,476
Operating					
Contracted out	-	123,698	150,000	123,698	133,452
Staff travel	-	-	-	-	144
Community travel	-	157	-	157	110
Staff development	240	240	2,000	480	464
Insurance - general and CMPA	1,740	1,740	2,000	3,481	3,025
Advertising, promotion, communication and recruitment	-	-	2,000	-	-
Meeting expenses	-	268	-	268	-
Program Materials	61	61	-	122	68
Medical supplies	19,124	16,420	49,355	35,543	31,337
Allocated central administration	9,355	25,907	35,262	35,262	35,262
Furniture and equipment	1,557	29,550	2,000	31,107	-
Supplies, printing, stationary and office	134	173	2,000	306	454
Equipment maintenance	2,642	-	2,000	2,642	1,618
Computer and/or equipment maintenance expenses	2,000	4,508	4,000	6,508	4,501
Computer software licenses	1,493	3,895	2,000	5,388	4,052
Postage, delivery and courier	102	-	100	102	51
Telephone/TAS/alarm	2,328	2,605	2,840	4,933	4,694
Maintenance and repairs	4,309	12	5,054	4,322	5,851
Audit	1,176	-	1,200	1,176	1,176
Rent	6,089	15,222	21,311	21,311	21,311
	52,351	224,456	283,122	276,807	247,571
Total expenditures	180,652	536,706	790,499	717,358	774,047
Excess of revenues over expenditures before transfers	(182)	-	-	(182)	(9,625)
Transfer to deferred revenue	-	-	-	-	9,625
Excess of revenues over expenditures	(182)	-	-	(182)	-

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, 2026

	Pathways to Education	*Project Grants*	*2026 Unaudited Budget*	*2026 Total Actual*	*2025 Total Actual*
Revenue					
Pathways to Education Canada					
Base	846,347	37,586	837,648	883,933	820,700
Other revenue	5,000	-	5,000	5,000	5,000
	851,347	37,586	842,648	888,933	825,700
Expenditures					
Salaries and benefits					
Salaries - Program Management	66,003	-	67,081	66,003	60,040
Salaries - Program	427,759	30,008	447,982	457,767	426,933
Benefits	130,443	7,579	127,314	138,022	136,731
	624,205	37,586	642,377	661,792	623,704
Operating					
Programming activities and materials	7,252	-	8,601	7,252	8,101
Staff costs	12,068	-	12,740	12,068	12,045
Office supplies and furniture	16,208	-	3,728	16,208	16,399
IT equipment and maintenance	6,000	-	9,000	6,000	4,662
Telephone/TAS/alarm/data communication	7,044	-	8,080	7,044	7,123
Programming space rent/maintenance/utilities	49,660	-	49,472	49,660	49,353
Capacity and infrastructure	43,693	-	43,912	43,693	42,698
Audit	-	-	4,000	-	-
School supplies	38,400	-	60,738	38,400	60,743
	180,325	-	200,271	180,325	201,123
Total expenditures	804,530	37,586	842,648	842,117	824,827
Excess of revenues over expenditures before transfers	46,816	-	-	46,816	873
Transfer to deferred revenue	(46,816)	-	-	(46,816)	(873)
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, 2026

	Childcare Programs	Other	2026 Unaudited Budget	2026 Total Actual	2025 Total Actual
Revenue					
United Way Serving KFL&A					
Base	26,083	214,460	218,890	240,542	217,779
Other Revenue	-	10,431	14,063	10,431	25,000
	26,083	224,890	232,953	250,973	242,779
Expenditures					
Salaries and benefits					
Salaries	9,618	62,173	61,203	71,791	49,386
Benefits	1,711	12,512	13,770	14,222	9,327
	11,329	74,685	74,973	86,014	58,713
Operating					
Staff travel	-	7,448	24,000	7,448	16,032
Community travel	4,860	-	5,000	4,860	6,121
Translation	2,980	-	2,980	2,980	8,988
Insurance - General & CMPA	-	5,922	4,000	5,922	-
Food	3,358	108,923	120,600	112,281	121,853
Program materials	-	1,926	1,400	1,926	2,923
Medical supplies	-	-	-	-	-
Equipment maintenance	-	4,282	-	4,282	1,325
	11,198	128,501	157,980	139,699	157,243
Total expenditures	22,527	203,186	232,953	225,713	215,956
Excess of revenues over expenditures before transfers	3,556	21,704	-	25,260	26,823
Transfer to deferred revenue	(3,556)	(21,704)	-	(25,260)	(26,823)
Transfer to receivable from the United Way of KFL&A	-		-	-	-
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, 2026

	EarlyON Program	*Childcare General Operating Program*	*Homeless Prevention/ Prevention & Diversion Programs*	*City Gardens*	*Wide Open Kitchens*	*Unnamed Youth Project*	*2026 Unaudited Budget*	*2026 Total Actual*	*2025 Total Actual*
Revenue									
City of Kingston									
Base	1,139,572	13,023	52,067	71,306	24,996	30,000	1,146,799	1,330,964	1,164,436
Other Revenue	4,721	-	-	-	-	-	-	4,721	3,676
	1,144,293	13,023	52,067	71,306	24,996	30,000	1,146,799	1,335,685	1,168,112
Expenditures									
Salaries and benefits									
Salaries	558,790	1,833	27,275	40,581	7,889	2,205	694,432	638,572	614,953
Benefits	156,873	323	4,801	4,644	1,931	528	186,805	169,100	173,097
	715,663	2,156	32,076	45,225	9,819	2,733	881,237	807,673	788,050
Operating									
Administration	10,328	-	-	-	-	7,599	20,746	17,927	11,525
Staff travel	4,088	-	367	-	-	130	7,116	4,585	2,454
Community travel	4,079	-	416	-	-	2,499	6,167	6,994	3,529
Translation	-	-	472	-	-	-	624	472	1,983
Cell phone	2,639	-	-	-	-	-	1,807	2,639	1,413
Staff development	990	-	75	-	-	-	5,455	1,065	1,287
Insurance - general and CMPA	1,657	-	-	-	-	-	1,500	1,657	884
Advertising, promotion, communication and	534	-	-	-	-	-	1,789	534	1,097
Meeting expenses	980	-	-	-	-	-	1,275	980	15,631
Food	37,317	-	-	-	616	5,415	19,375	43,347	1,055
Program materials	337	75	805	767	-	11,624	13,800	13,608	800
Printing and photocopying lease only	800	-	-	-	-	-	825	800	33,650
Program supplies and maintenance	18,279	-	-	-	-	-	14,942	18,279	344
Supplies - personal protective equipment	97	-	-	-	-	-	891	97	2,489
Furniture and equipment	4,219	-	-	-	-	-	4,006	4,219	4,268
Supplies, printing, stationary and office	4,760	-	-	-	-	-	2,565	4,760	3,421
Computer and/or equipment maintenance	3,052	-	1,123	-	-	-	5,983	4,175	6,430
Computer software licenses	11,175	-	-	-	-	-	720	11,175	-
Postage, delivery and courier	213	-	-	-	-	-	513	213	267
Data communication charges	3,280	-	-	-	-	-	5,219	3,280	4,346
Maintenance and repairs	13,260	-	-	-	-	-	18,844	13,260	13,165
Rent	116,931	-	780	-	-	-	124,700	117,711	101,812
NON recurring	-	804	-	-	-	-	6,701	804	22,317
	239,015	880	4,037	767	616	27,267	265,562	272,581	234,166
Total expenditures	954,678	3,036	36,113	45,992	10,435	30,000	1,146,799	1,080,254	1,022,216
Excess of revenues over expenditures before transfers	189,615	9,987	15,954	25,314	14,561	-	-	255,431	145,896
Transfer to deferred revenue	(189,615)	(9,987)	(15,954)	(25,314)	(14,561)	-	-	(255,431)	(145,896)
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, 2026

	2026 Unaudited Budget	***2026 Total Actual***	*2025 Total Actual*
Revenue			
Ontario Health - BI Digital Health Care	**62,500**	**62,500**	-
Ontario Health - Cervical Screening Project	**5,000**	**5,000**	-
Ontario Health - Clinical Systems Renewal	**724,000**	**724,000**	-
Ontario Health - FL&A Ontario Health Team	**1,661,892**	**1,661,892**	1,919,224
Ontario Health - Integrated Clinical Pathways	**450,000**	**450,000**	750,000
Ontario Health - Online Booking	**79,800**	**79,800**	105,450
Ontario Health - Palliative Care Program	**152,000**	**152,000**	125,400
Ontario Health - Preventative Care Program	**210,000**	**210,000**	210,000
BI Digital Health Care	**62,500**	**62,500**	-
CACH - Snap Project	**3,559**	**3,818**	20,000
Canada Summer Jobs	**-**	**44,503**	5,294
CFKA - Older Adults Hub at RHCC	**58,910**	**141,386**	-
CFKA - ON Adults Connecting	**55,880**	**78,533**	-
CFKA - Pediatric Care Initiative	**120,000**	**160,000**	-
CFKA - Unnamed Youth Project	**19,259**	**19,259**	-
Community - Youth Outreach	**83,000**	**199,065**	276,691
Community Food Centres Canada	**-**	**-**	1,178
Healthcare Excellence Canada	**10,000**	**6,005**	35,000
Home Instruction for Preschool Children	**176,784**	**192,854**	-
KHSC - Home and Community Care Modernization	**108,593**	**110,000**	300,000
Kitchens & Gardens	**150,000**	**159,484**	-
Medavie - Community Gardens	**50,000**	**50,000**	-
MFHT - Primary Care Action Team	**165,000**	**165,000**	-
Community Resilience Institute Training	**215,838**	**175,952**	255,259
Good Food Box	**33,793**	**31,250**	25,452
Nutrition for Seniors	**-**	**30,141**	34,488
Greater Napanee Health Home	**5,140,328**	**5,672,423**	4,701,893
Central Administration	**650,466**	**831,227**	584,271
KCHC - Property Management	**339,362**	**383,470**	412,133
Napanee/Barrack Street Amortization of Deferred Contributions	**-**	**402,551**	402,551
Opioid Substitution Treatment Program	**126,000**	**56,702**	80,745
Oral Health Program	**148,740**	**246,538**	184,984
Special Purpose Funds	**-**	**751,549**	516,362
Queen's Unattached Newborn Clinic	**-**	**-**	6,373
	11,063,204	**13,319,403**	10,952,746

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, 2026

	2026 Unaudited Budget	2026 Total Actual	2025 Total Actual
Expenditures			
Ontario Health - BI Digital Health Care	62,500	27,900	-
Ontario Health - Cervical Screening Project	5,000	5,000	-
Ontario Health - Clinical Systems Renewal	724,000	495,301	-
Ontario Health - FL&A Ontario Health Team	1,661,892	1,660,777	1,861,218
Ontario Health - Integrated Clinical Pathways	450,000	450,000	749,486
Ontario Health - Online Booking	79,800	58,400	99,250
Ontario Health - Palliative Care Program	152,000	109,165	40,903
Ontario Health - Preventative Care Program	210,000	186,940	126,552
BI Digital Health Care	62,500	17,071	-
CACH - Snap Project	3,559	259	16,182
Canada Summer Jobs	-	44,503	7,460
CFKA - Older Adults Hub at RHCC	58,910	14,884	-
CFKA - ON Adults Connecting	55,880	42,923	-
CFKA - Pediatric Care Initiative	120,000	65,667	-
CFKA - Unnamed Youth Project	19,259	11,414	-
Community - Youth Outreach	83,000	81,582	77,626
Community Food Centres Canada	-	-	1,178
Healthcare Excellence Canada	10,000	6,005	33,174
Home instruction for Preschool Children	176,784	95,410	-
KHSC - Home and Community Care Modernization	108,593	110,000	296,209
Kitchen & Gardens	150,000	51,394	899
Medavie - Community Gardens	50,000	50,000	-
MFHT - Primary Care Action Team	165,000	198,439	-
Community Resilience Institute Training	215,838	186,660	255,049
Good Food Box	33,793	34,509	27,774
Nutrition for Seniors	-	1,606	4,347
Greater Napanee Health Home	5,140,328	5,451,962	4,757,600
Central Administration	650,466	188,670	190,246
KCHC - Property Management	339,362	376,931	373,509
Napanee/Barrack Street Amortization of Deferred Contributions	-	402,551	402,551
Opioid Substitution Treatment Program	126,000	13,883	23,374
Oral Health Program	148,740	56,635	22,781
Special Purpose Funds	-	552,080	323,093
Queen's Unattached Newborn Clinic	-	-	6,373
	11,063,204	11,048,522	9,696,835
Excess of revenue over expenditures before transfers	-	2,270,881	1,255,911
Transfer to deferred revenue	-	(837,885)	(178,452)
Transfer to due to MOH	-	(351,710)	(236,455)
Excess of revenues over expenditures	-	1,081,286	841,004

The accompanying notes are an integral part of these financial statements