

FINANCIAL STATEMENTS

For

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

For year ended

MARCH 31, 2020

INDEPENDENT AUDITOR'S REPORT

To the members of

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

Opinion

We have audited the financial statements of Sandy Hill Community Health Centre, Inc./Le Centre de santé communautaire Côte-de-Sable, Inc. (the Centre), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2020 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 Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

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

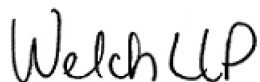
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
June 17, 2020.

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 884,926	\$ 772,062
Grants and other amounts receivable	303,210	400,476
Prepaid expenses	<u>143,219</u>	<u>135,613</u>
	1,331,355	1,308,151
CAPITAL ASSETS - note 4	<u>2,652,893</u>	<u>2,795,452</u>
	<u>\$ 3,984,248</u>	<u>\$ 4,103,603</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities - note 5	\$ 634,420	\$ 654,847
Repayable to funders - per schedule	203,707	218,319
Deferred contributions - note 6	<u>218,358</u>	<u>162,068</u>
	1,056,485	1,035,234
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS - note 7	<u>1,716,393</u>	<u>1,858,952</u>
	<u>2,772,878</u>	<u>2,894,186</u>
NET ASSETS		
Unrestricted fund	274,870	272,917
Invested in capital assets - internally restricted	<u>936,500</u>	<u>936,500</u>
	<u>1,211,370</u>	<u>1,209,417</u>
	<u>\$ 3,984,248</u>	<u>\$ 4,103,603</u>

Approved by the Board:

A. MORRIS
..... Chair

K. BROWN
..... Treasurer

(See accompanying notes)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
REVENUE		
Government grants:		
Ontario Ministry of Health & Long-Term Care/ Champlain Local Health Integration Network	\$ 11,681,501	\$ 10,955,715
Ministry of Community and Social Services/ Ministry of Children and Youth Services	74,701	74,701
City of Ottawa	221,565	288,379
Régie de l'assurance maladie du Québec	634	7,862
Other:		
Canadian Mental Health Association	925,072	989,624
Centre for Addiction and Mental Health	136,459	137,823
South-East Ottawa Community Health Centre	181,233	177,834
United Way		13,072
Client payments	12,905	17,671
Miscellaneous	386,860	267,657
Amortization of deferred grants - note 7	149,029	149,712
	<u>13,769,959</u>	<u>13,080,050</u>
EXPENSES		
Salaries and employee benefits	11,473,088	10,495,296
Office expenses	443,589	462,795
Occupancy	393,480	457,894
Consultant fees and purchased services	504,072	442,304
Program expenses	377,799	356,390
Non-recurring items	40,811	195,206
Staff development and travel	129,580	165,982
General administrative expenses	152,956	151,210
Amortization	149,029	149,712
Non-insured	68,000	68,000
Volunteer	26,167	22,267
	<u>13,758,571</u>	<u>12,967,056</u>
NET REVENUE BEFORE ITEMS BELOW	11,388	112,994
Use of restricted funds	-	(2,714)
Repayable to funders - per schedule	-	(73,704)
Transfers to deferred contributions - note 6	<u>(9,435)</u>	<u>(37,361)</u>
NET REVENUE (EXPENSE)	<u>\$ 1,953</u>	<u>\$ (785)</u>

(See accompanying notes)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

STATEMENT OF NET ASSETS

YEAR ENDED MARCH 31, 2020

	<u>Balance at start of year</u>	<u>Net revenue</u>	<u>Balance at end of year</u>
Unrestricted	\$ 272,917	\$ 1,953	\$ 274,870
Invested in capital assets	<u>936,500</u>	<u>-</u>	<u>936,500</u>
	<u>\$ 1,209,417</u>	<u>\$ 1,953</u>	<u>\$ 1,211,370</u>

(See accompanying notes)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
CASH PROVIDED (USED)		
Operations		
Net revenue (expense)	\$ 1,953	\$ (785)
Changes in non-cash operating items:		
Grants and other amounts receivable	97,266	(62,215)
Prepaid expenses	(7,606)	(10,449)
Accounts payable and accrued liabilities	<u>(20,427)</u>	<u>(192,134)</u>
	<u>71,186</u>	<u>(265,583)</u>
Investing activities		
Purchase of capital assets	<u>(6,470)</u>	<u>(63,473)</u>
Financing activities		
Grants received for purchase of capital assets	6,470	63,473
Advances from funders in excess of expenses - net of recoveries	(14,612)	(651,714)
Deferred contributions - net of transfers	<u>56,290</u>	<u>41,225</u>
	<u>48,148</u>	<u>(547,016)</u>
TOTAL CASH PROVIDED (USED)	112,864	(876,072)
CASH, BEGINNING OF YEAR	<u>772,062</u>	<u>1,648,134</u>
CASH, END OF YEAR	<u>\$ 884,926</u>	<u>\$ 772,062</u>

(See accompanying notes)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

SCHEDULE OF REPAYABLE TO FUNDERS

YEAR ENDED MARCH 31, 2020

	<u>Balance at start of year</u>	<u>Increases due to operations</u>	<u>Recovered by funder</u>	<u>Balance at end of year</u>
MINISTRY OF HEALTH AND LONG-TERM CARE/ CHAMPLAIN LOCAL HEALTH INTEGRATION NETWORK				
Community Health Centre Program				
Surplus 2017-18	\$ 14,612	\$ -	\$ (14,612)	\$ -
Surplus 2018-19	568	-	-	568
AIDS Bureau				
Surplus 2018-19	4,000	-	-	4,000
Mental Health and Addictions Branch - Substance Abuse				
Surplus 2017-18	129,362	-	-	129,362
Surplus 2018-19	65,326	-	-	65,326
Mental Health and Addictions Branch - Problem Gambling				
Surplus 2017-18	641	-	-	641
Population and Public Health				
Surplus 2018-19	<u>3,810</u>	<u>-</u>	<u>-</u>	<u>3,810</u>
	<u>\$ 218,319</u>	<u>\$ -</u>	<u>\$ (14,612)</u>	<u>\$ 203,707</u>

(See accompanying notes)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2020

1. PURPOSE OF THE ORGANIZATION

Sandy Hill Community Health Centre, Inc./Centre de santé communautaire Côte-de-sable, Inc. (the "Centre") is committed to advancing the health and well being of our diverse community by providing access to integrated, comprehensive, respectful and responsive primary health, social, health promotion and community development services in both official languages. The Centre was incorporated by Letters Patent on May 28, 1973 under the laws of Ontario as a non-profit charitable organization without share capital. It is registered with the Canada Revenue Agency as a charity and, as such, is not subject to income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

The Centre follows the accrual method of accounting. These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and consist of the following significant accounting policies:

(a) Revenue recognition

The Centre uses the deferral method to account for contributions. Government grants are recognized as revenue in the period in which they relate. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period.

Donations and miscellaneous revenues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Centre receives the majority of funds from the Ontario Ministry of Health & Long-Term Care/ Champlain Local Health Integration Network (LHIN). Any excess of actual funding over actual expenditures is subject to refund and has been shown as repayable to funders.

(b) Fund accounting

The Centre had restricted a portion of its net assets for the Sandy Hill Park and has utilized the balance of these funds in the current fiscal year.

(c) Capital assets, deferred contributions and amortization

Capital assets are stated on the statement of financial position at acquisition cost. Contributions received specifically for the acquisition of capital assets are deferred. Amortization of both capital assets and deferred contributions are provided on a straight-line basis at the following rates:

Building	40 years
Pavement	15 years
Furniture and equipment	5 years
Computer equipment and software	3 years

(d) Financial instruments

The Centre initially measures all of its financial instruments at fair value and subsequently measures them at cost or amortized cost at the year end date except for cash, which is subsequently presented at fair value.

NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2020

2. **SIGNIFICANT ACCOUNTING POLICIES** - Cont'd.

(e) *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. Management makes accounting estimates when determining the estimated useful life of the Centre's capital assets and related deferred contributions, its allowance for doubtful accounts and the balance of accrued liabilities. Actual results could differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

(f) *Contributed materials and services*

Contributed materials and services are not recognized in the financial statements unless the fair value is determinable; the contributed materials or services are used in the normal course of operations and would have otherwise been purchased and the value is significant. During the year, no donated materials and services were recognized in the statement of operations.

3. **FINANCIAL INSTRUMENTS**

Financial instruments expose the Centre to a variety of risks. The following analysis provides a measure of the Centre's risk exposure and concentrations. The Centre does not use derivative financial instruments to manage its risks.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Centre is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Centre's maximum exposure to credit risk represents the sum of the carrying value of its cash and amounts receivable.

The Centre's cash is deposited with a Canadian chartered bank and as a result management believes the risk of loss on this item to be remote.

Management believes concentration of credit risk with respect to amounts receivable is limited due to the credit quality of the parties and has not considered it necessary to provide for an allowance for doubtful accounts.

Liquidity risk

Liquidity risk is the risk that the Centre will not be able to meet a demand for cash or fund its obligations as they become due. Liquidity risk also includes risk of the organization not being able to liquidate assets in a timely manner at a reasonable price.

The Centre meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations, anticipating operating and financing activities.

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2020

3. FINANCIAL INSTRUMENTS - Cont'd.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of interest rate risk, currency risk and other price risk.

i) *Interest rate risk*

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates. The Centre does not have any significant interest bearing financial instruments, and therefore it is not exposed to any significant interest rate risk.

ii) *Currency risk*

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in the Canadian dollar compared to foreign currencies. The Centre mainly operates in Canadian dollars and as a result, the Centre is not exposed to a significant currency risk.

iii) *Other price risk*

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The Centre is not exposed to other price risk.

Changes in risk

There have been no significant changes in the Centre's risk exposures from the prior year.

4. CAPITAL ASSETS

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Cost</u>	<u>Accumulated amortization</u>
Land	\$ 936,500	\$ -	\$ 936,500	\$ -
Building	4,789,100	3,113,191	4,789,100	2,993,463
Pavement	18,734	18,734	18,734	17,486
Furniture and equipment	138,486	114,270	138,486	100,326
Computer equipment and software	<u>83,528</u>	<u>67,260</u>	<u>85,575</u>	<u>61,668</u>
	5,966,348	<u>\$ 3,313,455</u>	5,968,395	<u>\$ 3,172,943</u>
Accumulated amortization		<u>3,313,455</u>		<u>3,172,943</u>
	<u>\$ 2,652,893</u>		<u>\$ 2,795,452</u>	

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2020

5. GOVERNMENT REMITTANCES PAYABLE

Included in accounts payable and accrued liabilities are \$163,884 (2019 - \$136,849) in government remittances payable.

6. DEFERRED CONTRIBUTIONS

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 162,068	\$ 120,843
Add:		
Funds received - net	221,723	344,992
Transfers to deferred contributions - net	9,435	37,361
Less:		
Contributions recognized	<u>(174,868)</u>	<u>(341,128)</u>
Balance, end of year	<u>\$ 218,358</u>	<u>\$ 162,068</u>

7. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 1,858,952	\$ 1,945,191
Add:		
Contributions deferred in year for capital asset purchases	6,470	63,473
Less:		
Amortization of deferred contributions related to capital assets	<u>(149,029)</u>	<u>(149,712)</u>
Balance, end of year	<u>\$ 1,716,393</u>	<u>\$ 1,858,952</u>

8. PENSION PLAN

All of the employees of the Centre are eligible to be members of the Healthcare of Ontario Pension Plan, which is a contributory defined benefit multi-employer pension plan. Employer contributions made to the Plan during the year by the Centre amounted to \$823,901 (2019 - \$765,643). This amount was only 0.06% of the Plan's total employer contributions. The most recent actuarial valuation of the plan at December 31, 2019 indicates that the Plan is fully funded.

9. COMMITMENTS AND CONTINGENCIES

Commitments include maintenance contracts and leases for office equipment. Payments required under the above (before applicable taxes) until expiration are as follows:

2021	\$ 88,781
2022	26,055
2023	10,790
2024	6,600
2025	<u>6,600</u>
	<u>\$ 138,826</u>

Unpaid vacation pay

The estimated maximum liability for unpaid vacation pay at March 31, 2020 amounted to approximately \$185,292 (2019 - \$179,129). No provision has been made in the financial statements, as any amounts actually paid are charged to operations in the year of payment.

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

NOTES TO FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2020

10. COVID-19

In mid-March of 2020, prior to the Centre's year end, Ontario declared a state of emergency in response to the public health concerns originating from the spread of the COVID-19.

A high degree of uncertainty persists surrounding the full economic impact of the situation. The unpredictable nature of the spread of the virus makes it difficult to determine the length of time that the Centre's operations will be impacted. Consequently, at the time of issuance of these financial statements, the effect that the abrupt decline in economic activity may have on the Centre's operations, assets, liabilities, revenue, expenses and fund balances are not yet known.

To the Directors of

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

We have completed our examination of the financial statements of Sandy Hill Community Health Centre, Inc./Centre de santé communautaire Côte-de-sable, Inc. for the year ended March 31, 2020 and have reported to the members thereon. The Schedules attached, which reflect additional details not necessary to the fair presentation of the financial statements as a whole, have been drawn from the accounts for your information only.

The Schedules have been prepared in accordance with the instruction from the Ministry of Health and Long-Term Care.

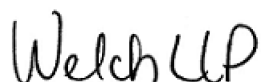
Schedule 1 - Schedule of operations by funder

Schedule 2 - Schedule of operations - Substance Abuse and Problem Gambling Programs

The accompanying notes are provided for additional information.

We shall be glad to provide any further information that you may require.

Yours very truly,



Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
June 17, 2020.

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

SCHEDULE OF OPERATIONS BY FUNDER

YEAR ENDED MARCH 31, 2020

	Ministry of Health and Long-Term Care			Subtotal MOHLTC Funding	Substance Abuse and Problem Gambling Programs (See Total Sch. 2)	City Community Services	Primary Care Outreach	Community Programs	Centre Funds	Total ¹
	Community Health Centre Program	AIDS Bureau	Population & Public Health							
REVENUE										
Government grants:										
Ontario Ministry of Health & Long-Term Care/ Champlain Local Health Integration Network (note 1)	\$ 8,481,023	\$ 253,610	\$ 1,175,400	\$ 9,910,033	\$ 1,777,938	\$ -	\$ -	\$ -	\$ -	\$ 11,687,971
Ministry of Community and Social Services/ Ministry of Children and Youth Services	-	-	-	-	74,701	-	-	-	-	74,701
City of Ottawa	-	-	-	-	37,330	184,235	-	-	-	221,565
Régie de l'assurance maladie du Québec	634	-	-	634	-	-	-	-	-	634
Other:										
Canadian Mental Health Association	-	-	-	-	925,072	-	-	-	-	925,072
Centre for Addiction and Mental Health	-	-	-	-	136,459	-	-	-	-	136,459
South-East Ottawa Community Health Centre	-	-	-	-	-	-	181,233	-	-	181,233
Client payments	12,905	-	-	12,905	-	-	-	-	-	12,905
Miscellaneous	46,712	-	-	46,712	142,006	-	-	152,478	45,664	386,860
TOTAL REVENUE	8,541,274	253,610	1,175,400	9,970,284	3,093,506	184,235	181,233	152,478	45,664	13,627,400
EXPENSES										
Salaries and employee benefits	7,130,337	175,086	1,048,542	8,353,965	2,672,448	150,421	168,550	127,095	609	11,473,088
Office expenses	423,650	76	-	423,726	24,606	31	1,346	350	-	450,059
Occupancy	388,209	-	807	389,016	3,714	750	-	-	-	393,480
Consultant fees and purchased services	451,261	113	-	451,374	52,499	-	-	199	-	504,072
Program expenses	211,939	30,267	19,196	261,402	40,140	36,384	4,231	27,628	8,014	377,799
Non-recurring expenses	40,811	-	-	40,811	-	-	-	-	-	40,811
Staff development and travel	67,103	1,250	-	68,353	58,002	-	2,306	919	-	129,580
General and administrative expenses	149,022	-	-	149,022	3,663	-	-	271	-	152,956
Non-insured	68,000	-	-	68,000	-	-	-	-	-	68,000
Volunteer	13,624	12,543	-	26,167	-	-	-	-	-	26,167
Services and administrative allocation	(402,682)	34,275	106,855	(261,552)	238,434	13,938	4,800	-	4,380	-
TOTAL EXPENSES	8,541,274	253,610	1,175,400	9,970,284	3,093,506	201,524	181,233	156,462	13,003	13,616,012
NET REVENUE (EXPENSE) BEFORE ITEMS BELOW						(17,289)		(3,984)	32,661	11,388
Transfer from (to) deferred revenue	-	-	-	-	-	17,289	-	3,984	(30,708)	(9,435)
NET REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,953	\$ 1,953

¹ See note to Schedule 1

(See accompanying letter to directors dated June 17, 2020)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

SCHEDULE OF OPERATIONS - SUBSTANCE ABUSE AND PROBLEM GAMBLING PROGRAMS

YEAR ENDED MARCH 31, 2020

	Substance Abuse					Subtotal Substance Abuse Programs	Problem Gambling	Total
	Addiction & Mental Health Services	Intensive Case Management	Addiction Services Initiative	MCYS Service to Youth ¹	Other			
REVENUE								
Government grants:								
Ontario Ministry of Health and Long-Term Care/Champlain Local Health Integration Network	\$ 1,479,661	\$ -	\$ -	\$ -	\$ -	\$ 1,479,661	\$ 298,277	\$ 1,777,938
Ministry of Community and Social Services/Ministry of Children and Youth Services	-	-	-	74,701	-	74,701	-	74,701
City of Ottawa	-	-	37,330	-	-	37,330	-	37,330
Canadian Mental Health Association	-	925,072	-	-	-	925,072	-	925,072
Centre for Addiction and Mental Health	-	-	-	-	136,459	136,459	-	136,459
Other revenue and grants	<u>142,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,006</u>	<u>-</u>	<u>142,006</u>
TOTAL REVENUE	<u>1,621,667</u>	<u>925,072</u>	<u>37,330</u>	<u>74,701</u>	<u>136,459</u>	<u>2,795,229</u>	<u>298,277</u>	<u>3,093,506</u>
EXPENSES								
Salaries and benefits	1,440,909	746,249	37,330	67,231	135,100	2,426,819	245,629	2,672,448
Office expenses	12,145	11,448	-	-	178	23,771	835	24,606
Occupancy	-	3,714	-	-	-	3,714	-	3,714
Consultant fees and purchased services	41,060	-	-	-	1,091	42,151	10,348	52,499
Program expenses	14,910	23,896	-	-	41	38,847	1,293	40,140
Staff development and travel	18,767	36,757	-	-	49	55,573	2,429	58,002
General administrative expenses	2,983	633	-	-	-	3,616	47	3,663
Services and administrative allocation	<u>90,893</u>	<u>102,375</u>	<u>-</u>	<u>7,470</u>	<u>-</u>	<u>200,738</u>	<u>37,696</u>	<u>238,434</u>
TOTAL EXPENSES	<u>1,621,667</u>	<u>925,072</u>	<u>37,330</u>	<u>74,701</u>	<u>136,459</u>	<u>2,795,229</u>	<u>298,277</u>	<u>3,093,506</u>
NET REVENUE BEFORE ITEM BELOW	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

¹ See note to Schedule 2

(See accompanying letter to directors dated June 17, 2020)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

NOTE TO SCHEDULE 1

**RECONCILIATION OF REVENUES AND EXPENSES
YEAR ENDED MARCH 31, 2020**

The following is a reconciliation of the total revenues and expenses per the Statement of Operations and the Schedule of Operations by Funder (Schedule 1).

	Statement of Operations	Schedule 1	Difference
Total revenue	\$ 13,769,959	\$ 13,627,400	\$ 142,559
Total expenses	<u>13,758,571</u>	<u>13,616,012</u>	<u>(142,559)</u>
Net revenue before amounts transferred from deferred	<u>\$ 11,388</u>	<u>\$ 11,388</u>	<u>\$ -</u>

The difference is made up of the following balances, which can be found in note 7 of the audited financial statements.

Contributions deferred in year for tangible capital asset purchases	\$ 6,470
Amortization of deferred contributions related to tangible capital assets	<u>(149,029)</u>
	<u>\$ (142,559)</u>

(See accompanying letter to directors dated June 17, 2020)

**SANDY HILL COMMUNITY HEALTH CENTRE, INC./
CENTRE DE SANTÉ COMMUNAUTAIRE CÔTE-DE-SABLE, INC.**

NOTE TO SCHEDULE 2

MINISTRY OF COMMUNITY AND SOCIAL SERVICES/MINISTRY OF CHILDREN AND YOUTH SERVICES

YEAR ENDED MARCH 31, 2020

The following table provides supplementary information for the Ministry of Community and Social Services/Ministry of Children and Youth Services.

	<u>CYMH Counselling/ Therapy Services</u>	<u>Family/ Capacity Building and Support</u>	<u>Coordinated Access and Intake</u>	<u>Case Management and Service Coordination</u>	<u>Total</u>
REVENUE					
Government grants Ministry of Community and Social Services/Ministry of Children and Youth Services	\$ 42,686	\$ 4,980	\$ 4,980	\$ 22,055	\$ 74,701
EXPENSES					
Salaries and benefits	38,417	4,482	4,482	19,850	67,231
Services and administrative allocation	<u>4,269</u>	<u>498</u>	<u>498</u>	<u>2,205</u>	<u>7,470</u>
	<u>42,686</u>	<u>4,980</u>	<u>4,980</u>	<u>22,055</u>	<u>74,701</u>
NET REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(See accompanying letter to directors dated June 17, 2020)