

Kitchener Downtown Community Health Centre  
Financial Statements  
For the year ended March 31, 2023

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Health Centre  
Financial Statements  
For the year ended March 31, 2023

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## Independent Auditor's Report

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To the Board of Directors of  
Kitchener Downtown Community Health Centre

### Opinion

We have audited the financial statements of Kitchener Downtown Community Health Centre (the Organization), which comprise the balance sheet as at March 31, 2023, the statements of operations and 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, 2023, and its financial performance and 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.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the schedule of the Ontario Midwifery Program on pages 17 - 18 of the Kitchener Downtown Community Health Centre's financial statements.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the schedule of the Ontario Midwifery Program prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.



## 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Ontario  
June 5, 2023

## Kitchener Downtown Community Health Centre Balance Sheet

March 31							2023	2022
	Operating Program	MOHLTC TPA Program Fund	Other Fund	KDCHC General Fund	Capital Fund	Total		
<b>Assets</b>								
<b>Current</b>								
Cash (Note 2)	\$ 1,549,727	\$ 532,505	\$ -	\$ -	\$ -	\$ 2,082,232	\$ 3,023,241	
Short-term investment (Note 3)	-	-	-	400,499	-	400,499	400,499	
Accounts receivable (Note 4)	496,583	-	177,717	236,976	-	911,276	614,110	
Prepaid expenses	16,594	-	-	150	-	16,744	55,790	
	<u>2,062,904</u>	<u>532,505</u>	<u>177,717</u>	<u>637,625</u>	<u>-</u>	<u>3,410,751</u>	<u>4,093,640</u>	
Tangible capital assets (Note 5)	-	-	-	35,550	1,671,739	1,707,289	1,864,773	
	<u>\$ 2,062,904</u>	<u>\$ 532,505</u>	<u>\$ 177,717</u>	<u>\$ 673,175</u>	<u>\$ 1,671,739</u>	<u>\$ 5,118,040</u>	<u>\$ 5,958,413</u>	
<b>Liabilities and Fund Balances</b>								
<b>Current</b>								
Accounts payable and accrued liabilities (Note 6)	\$ 407,274	\$ -	\$ 4,581	\$ 43,441	\$ -	\$ 455,296	\$ 1,018,824	
Deferred contributions (Note 7)	45,999	-	59,997	552,744	-	658,740	828,050	
Interfund balances (Note 8)	863,835	82,251	113,139	(1,059,225)	-	-	-	
Operational funding repayable (Note 9)	745,796	450,254	-	-	-	1,196,050	1,116,980	
	<u>2,062,904</u>	<u>532,505</u>	<u>177,717</u>	<u>(463,040)</u>	<u>-</u>	<u>2,310,086</u>	<u>2,963,854</u>	
<b>Fund balances</b>								
Unrestricted	-	-	-	605,693	-	605,693	574,731	
Internally restricted (Note 10)	-	-	-	409,167	1,671,739	2,080,906	2,284,029	
Externally restricted funds	-	-	-	121,355	-	121,355	135,799	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,136,215</u>	<u>1,671,739</u>	<u>2,807,954</u>	<u>2,994,559</u>	
	<u>\$ 2,062,904</u>	<u>\$ 532,505</u>	<u>\$ 177,717</u>	<u>\$ 673,175</u>	<u>\$ 1,671,739</u>	<u>\$ 5,118,040</u>	<u>\$ 5,958,413</u>	

Approved on behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

The accompanying notes are an integral part of these financial statements.

## Kitchener Downtown Community Health Centre Statement of Operations and Fund Balances

For the year ended March 31

2023

2022

	Operating Program	MOHLTC TPA Program Fund	Other Fund	KDCHC General Fund	Capital Fund	Total	Total
<b>Revenue</b>							
Ministry of Health and Long-Term Care / Ontario Health West (Note 11)	\$ 7,233,462	\$ 4,725,976	\$ -	\$ -	\$ 124,242	\$ 12,083,680	\$ 11,281,438
Amortization of deferred contributions (Note 7)	-	-	-	248,299	-	248,299	24,047
Service recipient revenue	16,894	-	-	-	-	16,894	12,137
Interest income	37,310	27,618	-	8,932	-	73,860	1,344
Grants (Note 12)	-	-	702,511	1,351,210	-	2,053,721	2,450,502
Other	1,712	-	-	40,620	-	42,332	409,769
Donations	-	-	-	42,859	-	42,859	54,893
	<b>7,289,378</b>	<b>4,753,594</b>	<b>702,511</b>	<b>1,691,920</b>	<b>124,242</b>	<b>14,561,645</b>	<b>14,234,130</b>
<b>Expenditures</b>							
Amortization (Schedule 1)	-	-	-	6,391	238,615	245,006	290,460
Facility expenses (Schedule 1)	531,064	-	25,495	64,689	57,774	679,022	817,657
Information management expenses	203,318	-	8,333	270,971	-	482,622	395,841
Medical supplies	62,546	-	2,546	47,600	-	112,692	119,557
Midwifery transfer payments	-	4,303,342	-	-	-	4,303,342	4,352,063
Contracted out services	62,381	-	8,777	84,256	-	155,414	414,896
Salaries and benefits (Schedule 1)	5,508,087	-	608,790	1,141,628	-	7,258,505	7,089,629
Supplies and sundries (Schedule 1)	585,140	-	50,145	110,322	-	745,607	429,181
	<b>6,952,536</b>	<b>4,303,342</b>	<b>704,086</b>	<b>1,725,857</b>	<b>296,389</b>	<b>13,982,210</b>	<b>13,909,284</b>
Excess (deficiency) of revenues over expenditures before operational funding repayable	336,842	450,252	(1,575)	(33,937)	(172,147)	579,435	324,846
Operational funding repaid/repayable	(315,788)	(450,252)	-	-	-	(766,040)	(78,882)
Excess (deficiency) of revenue over expenditures for the year	21,054	-	(1,575)	(33,937)	(172,147)	(186,605)	245,964
Fund balances, beginning of year	-	-	-	1,171,727	1,822,832	2,994,559	2,748,595
Inter-fund transfers (Note 13)	(21,054)	-	1,575	(1,575)	21,054	-	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,136,215</b>	<b>\$ 1,671,739</b>	<b>\$ 2,807,954</b>	<b>\$ 2,994,559</b>

The accompanying notes are an integral part of these financial statements.

## Kitchener Downtown Community Health Centre Statement of Cash Flows

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess of revenue over expenditures for the year	\$ (186,605)	\$ 245,964
Items not involving cash		
Amortization of tangible capital assets	245,006	290,460
Amortization of deferred contributions	(248,299)	(24,047)
	<u>(189,898)</u>	<u>512,377</u>
Changes in non-cash working capital balances		
Accounts receivable	(297,166)	1,141,755
Prepaid expenses	39,046	(37,263)
Accounts payable and accrued liabilities	(563,528)	(3,949)
	<u>(821,648)</u>	<u>1,100,543</u>
	(1,011,546)	1,612,920
Cash flows from investing activities		
Purchase of tangible capital assets	<u>(87,522)</u>	<u>(334,063)</u>
Cash flows from financing activities		
Change in operational funding repayable	79,070	(416,038)
Receipt of deferred contributions	78,989	183,549
	<u>158,059</u>	<u>(232,489)</u>
Increase (decrease) in cash during the year	(941,009)	1,046,368
Cash, beginning of year	<u>3,023,241</u>	<u>1,976,873</u>
Cash, end of year	<u>\$ 2,082,232</u>	<u>\$ 3,023,241</u>

The accompanying notes are an integral part of these financial statements.



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# Kitchener Downtown Community Health Centre

## Notes to Financial Statements

March 31, 2023

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### 1. Summary of Significant Accounting Policies

**Nature of Operations**            The Kitchener Downtown Community Health Centre (the "Organization") is a registered charity incorporated without share capital under the laws of Ontario. The organization provides integrated health services to area residents.

**Basis of Accounting**            These financial statements have been prepared using the Canadian accounting standards for not-for-profit organizations (ASNPO).

**Tangible Capital Assets**        Tangible capital assets are stated at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

Computer equipment        -    3        years straight line basis  
Leasehold improvements - lease term        straight line basis  
Medical equipment         -    10        years straight line basis  
Office equipment            -    10        years straight line basis

One-half of the annual rate is provided for in the year of acquisition and no amortization is provided in the year of disposal.

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

When a tangible capital asset is disposed of, the difference between the net proceeds on disposition and the net carrying amount is recognized in the statement of operations.

**Income Taxes**                    The Organization is a registered charity and, as such, is not subject to income taxes on its earnings.

**Employee Benefits**            The contributions to the Healthcare of Ontario Pension Plan, a multi-employer defined pension plan benefits are expensed when contributions are due.

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# Kitchener Downtown Community Health Centre

## Notes to Financial Statements

March 31, 2023

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### 1. Summary of Significant Accounting Policies (continued)

#### Fund Accounting

The Organization follows the restricted fund method of accounting for revenue and expenses. Using this method of accounting, resources are classified for accounting and reporting purposes in accordance with activities or objectives as specified by the funders or the Board of Directors of the Organization.

#### Operating Program Fund

Operating Program Fund reflects operations of the organization funded by the CHC Program of the Ministry of Health and Long-Term Care (MOHLTC) and monitored by the Ontario Health West. Surplus from the operating revenues in excess of operating expenditures are repayable to the MOHLTC at their request.

#### MOHLTC TPA Program Fund

The Transfer Payment Agency (TPA) Program Fund reflects the cash flows that are funded by the MOHLTC - Ontario Midwifery program. The organization has been contracted by the MOHLTC to act as the administrative agent for these funds. The Organization maintains the bank account for the MOHLTC and transfers funds to three midwifery practices in the area as requested by the practices and as budgeted by the MOHLTC. Any surplus from this agency arrangement represents cash flows received from the MOHLTC that were not required in the current or previous years and are repayable to the MOHLTC at their request.

#### Other Fund

Other Funds reflect the operations of the regional diabetes program, community airways clinic program, psychiatry program, mobile primary care bus program and the Ontario Tele-Medicine Network.

#### KDCHC General Fund

The KDCHC General Fund reflects assets, liabilities, revenues and expenditures related to funds derived from community resources and other funders. The Board of Directors created an internally restricted facilities reserve fund for future building related expenses. The Facilities Reserve was established with funding from the Ontario Realty Corporation to assist with relocation to the current site.

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## Kitchener Downtown Community Health Centre Notes to Financial Statements

March 31, 2023

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1. Summary of Significant Accounting Policies (continued)

Fund Accounting (continued)	<u>Capital Fund</u> The Capital Fund reflects the cost of tangible capital assets and the residual equity in those assets.
Revenue Recognition	<p>The Organization follows the restricted fund method of accounting for contributions. Restricted contributions are recognized as revenue in the KDCHC General Fund in the year in which the related expense is incurred. Otherwise, amounts are recorded as deferred contributions in the KDCHC General Fund. All other restricted contributions are recognized as revenue of the appropriate restricted fund when received. Unrestricted contributions are recognized in the KDCHC General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>The majority of funding is received from Ontario Health West and MOHLTC. Annual Reconciliation Reports are submitted to Ontario Health West and MOHLTC by the Organization for final approval. Assessments of prior funding may occur based on funder decisions. The effect of these adjustments, which cannot be quantified at the time of preparing the financial statements, will be recorded in the year of assessment.</p>
Harmonized Sales Tax	The Organization claims a 50% rebate from the federal portion and a 82% rebate for the provincial portion for HST paid on non-medical qualified expenditures and a 83% rebate from the federal portion and a 87% rebate for the provincial portion for HST paid on medical qualified expenditures.
Use of Estimates	The preparation of financial statements in accordance with ASNPO requires management 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 revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates are required for the following: valuation of accounts receivable and accounts payable and accrued liabilities, useful lives of tangible capital assets, and operational funding repayable.

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## Kitchener Downtown Community Health Centre Notes to Financial Statements

March 31, 2023

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1. Summary of Significant Accounting Policies (continued)

Financial Instruments      Financial instruments are recorded at fair value when acquired or issued. The Organization subsequently measures financial instruments at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments, are charged to the financial instrument for those measured at amortized cost.

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2. Cash

The Organization's bank accounts are held at one chartered bank and earn nominal interest. The Organization has a credit facility available to a maximum of \$150,000 which bears interest at the prime rate plus 1%. The facility is secured by a general security agreement and an assignment of relative insurance. The facility was not in use at year end.

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3. Short-term Investment

This is a term deposit bearing interest at 4.30%, maturing June 2023.

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4. Accounts Receivable

	2023	2022
Government receivables	\$ 157,265	\$ 104,583
Other receivables	754,011	509,527
	<u>\$ 911,276</u>	<u>\$ 614,110</u>

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## Kitchener Downtown Community Health Centre Notes to Financial Statements

March 31, 2023

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### 5. Tangible Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 459,654	\$ 454,024	\$ 459,654	\$ 436,284
Leasehold improvements	3,777,423	2,152,257	3,742,577	1,941,654
Medical equipment	174,611	160,029	174,611	152,141
Office equipment	431,153	419,285	431,153	413,143
Vehicles	52,677	2,634	-	-
	<b>\$ 4,895,518</b>	<b>\$ 3,188,229</b>	<b>\$ 4,807,995</b>	<b>\$ 2,943,222</b>
Net book value		<b>\$ 1,707,289</b>		<b>\$ 1,864,773</b>

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### 6. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$76,646 (2022 - \$67,263).

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### 7. Deferred Contributions

Deferred contributions relates to restricted funds received that are related to the subsequent period. Changes in the deferred contributions balance are as follows:

	2023	2022
Balance, beginning of year	\$ 828,050	\$ 668,548
Less amount recognized as revenue in the year	(248,299)	(24,047)
Add amount received related to the following year	78,989	183,549
	<b>\$ 658,740</b>	<b>\$ 828,050</b>

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### 8. Interfund Balances

Interfund balances are interest-free and unsecured with no fixed terms of repayment.

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## Kitchener Downtown Community Health Centre Notes to Financial Statements

March 31, 2023

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### 9. Operational Funding Repayable

	2023	2022
<u>Operational Funding Repayable</u>		
Ministry of Health and Long-Term Care - 2021	\$ 413,936	\$ 413,936
Ministry of Health and Long-Term Care - 2022	16,072	16,072
Ministry of Health and Long-Term Care - 2023	315,788	-
	<u>\$ 745,796</u>	<u>\$ 430,008</u>
 <u>Funding repayable - Ontario Midwifery Program</u>		
Ministry of Health and Long-Term Care - 2021	\$ -	\$ 624,162
Ministry of Health and Long-Term Care - 2022	-	62,810
Ministry of Health and Long-Term Care - 2023	450,254	-
	<u>\$ 450,254</u>	<u>\$ 686,972</u>

This above amounts are interest free and will be recovered through reduced cash flow.

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### 10. Internally Restricted Funds

The purpose of this internally restricted fund is to cover expenses relating to the Organization's facilities and premises.

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### 11. Economic Dependence

Approximately 75% (2022 - 70%) of the Organization's funding is from the Ministry of Health and Long-Term Care. The loss of this funding could have a material adverse affect on operations.

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Kitchener Downtown Community Health Centre  
Notes to Financial Statements

March 31, 2023

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12. Grants

	2023	2022
Region of Waterloo	\$ 1,166,883	\$ 1,228,329
Ministry of Health and Long-Term Care through Transfer Payment Agencies	669,094	612,391
Non-government funders	466,043	633,829
Amortization of deferred contributions	2,302,020 (248,299)	2,474,549 (24,047)
	 \$ 2,053,721	 \$ 2,450,502

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13. Interfund Transfers

During the year, interfund transfers were approved by the board of directors for the purposes as described below:

	Operating Fund	Other Fund	KDCHC General Fund	Capital Fund
Allocation to Capital Fund for the maintenance and purchase of tangible capital assets	\$ (21,054)	\$ -	\$ -	21,054
Allocation to Other Fund for deficiency of revenue over expenditures	\$ -	\$ 1,575	\$ (1,575)	-

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## Kitchener Downtown Community Health Centre Notes to Financial Statements

March 31, 2023

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### 14. Commitments

The Organization has leased its premises in agreements which expire in 2025 and 2029. The minimum annual payments for the next five years are as follows:

2024	\$ 541,525
2025	559,025
2026	523,023
2027	519,750
2028	519,750
Thereafter	<u>433,125</u>
	<u>\$ 3,096,198</u>

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### 15. Employee Benefits

The Organization makes contributions to the Healthcare of Ontario Pension Plan (HOOPP). The plan is a final average pay, defined benefit pension, multi-employer plan. Employer contributions during the period were \$420,062 (2022 - \$416,199) for current service and are included as an expense in the Statement of Operations.

HOOPP is a multi-employer pension plan, therefore any pension surpluses or deficits are a joint responsibility of the employers. The Kitchener Downtown Community Health Centre does not recognize any share of the HOOPP surplus or deficit. The last available report for the HOOPP pension plan was at December 31, 2022. The plan reported a \$16.1 billion regulatory surplus (2022 - \$17.6 billion) at that time based on liabilities of \$92.7 billion (2022 - \$96.8 billion) and assets of \$103.7 billion (2022 - \$114.4 billion).

The Organization incurred costs of \$41,622 during the period relating to employee separation benefits.

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## Kitchener Downtown Community Health Centre Notes to Financial Statements

March 31, 2023

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### 16. Financial Instrument Risks

#### 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 comprises three types of risk: currency risk, interest rate risk and other price risk. The Organization is mainly exposed to the interest rate risk.

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of its fixed interest rate investments.

#### 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. Financial instruments which potentially subject the Organization to concentrations of credit risk consist of cash, investments and accounts receivable. The Organization has deposited the cash and investments with a reputable financial institution, from which management believes the risk of loss to be remote. The credit risk on accounts receivable arises from clients and organizations in a similar not-for-profit sector.

#### Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities, operational funding repayable and commitments.

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## Kitchener Downtown Community Health Centre Schedule 1 - Operating Expenses

For the year ended March 31

2023

2022

	Operating Program	MOHLTC TPA Program Fund	Other Fund	KDCHC General Fund	Capital Fund	Total	Total
<b>Amortization</b>							
Leasehold improvements	\$ -	\$ -	\$ -	\$ 6,391	\$ 204,211	\$ 210,602	\$ 252,761
Other	-	-	-	-	34,404	34,404	37,699
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,391</u>	<u>\$ 238,615</u>	<u>\$ 245,006</u>	<u>\$ 290,460</u>
<b>Facility expenses</b>							
Maintenance and repairs	\$ 101,836	\$ -	\$ -	\$ -	\$ 57,774	\$ 159,610	\$ 136,031
Rent	429,228	-	25,495	64,689	-	519,412	681,626
	<u>\$ 531,064</u>	<u>\$ -</u>	<u>\$ 25,495</u>	<u>\$ 64,689</u>	<u>\$ 57,774</u>	<u>\$ 679,022</u>	<u>\$ 817,657</u>
<b>Salaries and benefits</b>							
Salaries (Note 15)	\$ 4,555,961	\$ -	\$ 506,740	\$ 937,905	\$ -	\$ 6,000,606	\$ 5,852,213
Employee benefits (Note 15)	917,023	-	102,050	203,723	-	1,222,796	1,152,556
Purchased services	35,103	-	-	-	-	35,103	84,860
	<u>\$ 5,508,087</u>	<u>\$ -</u>	<u>\$ 608,790</u>	<u>\$ 1,141,628</u>	<u>\$ -</u>	<u>\$ 7,258,505</u>	<u>\$ 7,089,629</u>
<b>Supplies and sundries</b>							
Administration	\$ -	\$ -	\$ 14,250	\$ (14,250)	\$ -	\$ -	\$ 14,250
Bank charges and interest	3,173	-	-	219	-	3,392	3,241
Board expenses	2,613	-	-	-	-	2,613	-
Contracted out services	1,017	-	-	-	-	1,017	2,068
Information technology	35,307	-	-	2,489	-	37,796	10,290
Insurance	17,121	-	2,691	-	-	19,812	27,162
Legal and audit fees	47,679	-	-	-	-	47,679	37,771
Memberships	66,769	-	-	-	-	66,769	35,446
Meetings	7,786	-	-	2,625	-	10,411	11,627
Minor equipment purchases	37,747	-	144	5,255	-	43,146	5,870
Other	77,583	-	-	9,383	-	86,966	5,226
Postage and courier	4,065	-	-	-	-	4,065	11,886
Professional development and training	14,422	-	2,402	13,423	-	30,247	26,202
Recruitment	1,590	-	-	52	-	1,642	5,484
Resource materials and office	214,905	-	16,104	71,978	-	302,987	167,045
Telephone	14,998	-	1,400	8,180	-	24,578	22,196
Travel and transportation	38,365	-	13,154	10,968	-	62,487	43,417
	<u>\$ 585,140</u>	<u>\$ -</u>	<u>\$ 50,145</u>	<u>\$ 110,322</u>	<u>\$ -</u>	<u>\$ 745,607</u>	<u>\$ 429,181</u>

The accompanying notes are an integral part of these financial statements.

**Kitchener Downtown Community Health Centre**  
**Schedule 2 - Ontario Midwifery Program**  
**(Unaudited)**

For the year ended March 31	2023	2022
<b>Ontario Midwifery Program - Revenues</b>		
MOHLTC - Midwifery program payments	\$ 4,725,976	\$ 4,414,873
Interest income	27,618	-
<b>Total OMP revenues</b>	<b>4,753,594</b>	<b>4,414,873</b>
<b>Midwifery Program Expenditures</b>		
<b>Fees</b>		
Base fees	2,688,412	2,901,199
New registrant fees	170,275	73,331
<b>Subtotal Fees</b>	<b>2,858,687</b>	<b>2,974,530</b>
<b>Disbursements</b>		
Base travel	152,695	67,800
Base liability insurance	660,236	670,275
Base benefits	442,908	468,640
Clinical equipment midwives	13,649	13,590
Home birth kits	16,380	19,656
New registrant travel	5,520	1,480
Liability insurance	35,608	33,731
New registrant benefits	33,626	11,644
Clinical equipment practice group	21,349	13,008
<b>Subtotal Base Disbursements</b>	<b>1,381,971</b>	<b>1,299,824</b>
<b>Special Schedules</b>		
Midwifery services for physician clients	182	1,254
<b>One-Time Funding</b>		
Special request office equipment	3,049	-
Ministry approved adjustment	-	7,700
Leasehold improvements	-	6,980
IT equipment replacement	9,430	9,430
<b>Subtotal One-Time Funding</b>	<b>12,479</b>	<b>24,110</b>
<b>Other</b>		
TPA operations fee	40,274	40,274
TPA support for uninsured clients	9,749	12,071
<b>Subtotal other expenses</b>	<b>50,023</b>	<b>52,345</b>
<b>Total Midwifery Program expenditures</b>	<b>4,303,342</b>	<b>4,352,063</b>
<b>Excess of revenues over Midwifery program expenditures</b>	<b>\$ 450,252</b>	<b>\$ 62,810</b>
<b>Amount Due to MOHLTC</b>	<b>\$ 450,252</b>	<b>\$ 62,810</b>

Kitchener Downtown Community Health Centre  
Schedule 2 - Ontario Midwifery Program  
(Unaudited)

For the year ended March 31	2023	2022
<u>Accumulated Surplus</u>		
Accumulated surplus - beginning of year	\$ 686,972	\$ 1,119,082
Excess of revenues over Midwifery program expenditures	450,252	62,810
Amounts paid to MOHLTC	<u>(686,970)</u>	<u>(494,920)</u>
Accumulated surplus - end of year	<u>\$ 450,254</u>	<u>\$ 686,972</u>
<u>Courses of Care</u>		
Number of base courses of care	667	725
Number of new registrant courses of care	<u>69</u>	<u>23</u>
Total courses of care	<u>736</u>	<u>748</u>