

REGIONAL HIV/AIDS CONNECTION

Financial Statements

Year Ended March 31, 2018

REGIONAL HIV/AIDS CONNECTION

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Year Ended March 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Members of Regional HIV/AIDS Connection

We have audited the accompanying financial statements of Regional HIV/AIDS Connection, which comprise the statement of financial position as at March 31, 2018 and the statements of operations and fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

(continues)

Basis for Qualified Opinion

As described in the notes to the financial statements in the summary of significant accounting policies, the organization's amortization policy for the building located at 596 Pall Mall Street is based on the amount of mortgage principal repaid during the year, as required by the Ontario Ministry of Health and Long Term Care: Housing. In this respect the financial statements are not in accordance with Canadian accounting standards for not-for-profit organizations.

In common with many charitable organizations, the organization derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenses, current assets and fund balances.

The above issues also resulted in a qualified opinion of the financial statements for the year ended March 31, 2017.

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Regional HIV/AIDS Connection as at March 31, 2018 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.


London, Ontario
June 20, 2018

BDO Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

REGIONAL HIV/AIDS CONNECTION**Statement of Financial Position****March 31, 2018**

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 535,261	\$ 207,475
Investment (Note 4)	401,455	400,515
Accounts receivable	135,714	157,014
Taxes receivable	74,019	63,369
Inventory of supplies	58,011	85,578
Prepaid expenses	30,531	34,494
	1,234,991	948,445
Capital assets (Note 5)	1,140,305	1,173,170
Assets held in trust	322,237	294,428
	\$ 2,697,533	\$ 2,416,043
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 501,997	\$ 318,014
Deferred contributions	148,853	108,651
Current portion of long term debt	626,131	36,372
	1,276,981	463,037
Long term debt (Note 8)	-	626,131
Deferred capital contributions	210,734	186,379
Amounts administered for other parties	322,237	294,428
	1,809,952	1,569,975
NET ASSETS		
General fund	584,328	559,432
Restricted fund	283,174	266,557
	20,079	20,079
	887,581	846,068
	\$ 2,697,533	\$ 2,416,043

ON BEHALF OF THE BOARD Director Director

See accompanying notes to the financial statements.

REGIONAL HIV/AIDS CONNECTION
Statement of Operations and Fund Balances
Year Ended March 31, 2018

	2018	2017
REVENUES		
Government funding	\$ 2,772,723	\$ 2,582,079
Donations in-kind - programs	482,465	444,489
Fundraising and special events	121,590	69,647
Contract funding	77,106	93,294
Amortization of deferred contributions related to equipment	53,910	50,024
Administrative and other recoveries - general	117,627	122,563
Donations	131,880	90,774
Interest and other income	19,035	23,323
Amort of deferred contributions CapAsset	63,130	45,184
	3,839,466	3,521,377
SCHEDULE OF OMOH PROGRAMS (Schedule 3)	3,797,953	3,498,634
EXCESS OF REVENUES OVER SCHEDULE OF OMOH PROGRAMS FOR THE YEAR	\$ 41,513	\$ 22,743

See accompanying notes to the financial statements.

REGIONAL HIV/AIDS CONNECTION**Statement of Cash Flows****Year Ended March 31, 2018**

	2018	2017
OPERATING ACTIVITIES		
Excess of revenues over expenses for the year	\$ 41,513	\$ 22,743
Items not affecting cash:		
Amortization of capital assets	120,350	107,131
Amortization of deferred capital contributions	(63,130)	(45,184)
	98,733	84,690
Changes in non-cash working capital:		
Grants and other amounts receivable	21,300	2,358
HST rebate recoverable	(10,650)	422
Inventory of supplies	27,567	(12,345)
Prepaid expenses	3,963	21,454
Accounts payable and accrued liabilities	183,983	(58,256)
Deferred contributions	40,202	(57,826)
	266,365	(104,193)
Cash flow from (used by) operating activities	365,098	(19,503)
INVESTING ACTIVITIES		
Purchase of capital assets	(87,485)	(226,653)
Decrease (increase) in investments - general fund	(940)	(140)
Decrease (increase) in investments - restricted fund	-	426,262
Cash flow from (used by) investing activities	(88,425)	199,469
FINANCING ACTIVITIES		
Repayment of long term debt	(36,372)	(35,503)
Deferred capital contributions received	87,485	12,160
Cash flow from (used by) financing activities	51,113	(23,343)
INCREASE IN CASH	327,786	156,623
Cash - beginning of year	207,475	50,852
CASH - END OF YEAR	\$ 535,261	\$ 207,475

See accompanying notes to the financial statements.

REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

1. NATURE OF OPERATIONS

The organization provides prevention, education, support and outreach services to those living with, affected by, and/or at risk for Human Immunodeficiency Virus ("HIV") and/or Acquired Immuno-Deficiency Syndrome ("AIDS"). In addition, they provide transitional care, palliative and respite care to those living with and affected by HIV, AIDS and Hepatitis C.

The organization is an amalgamation of Regional HIV/AIDS Connection (RHAC) and London Regional AIDS Hospice ("LRAH") (o/a John Gordon Home (JGH)) which became effective April 1, 2015. The combined organization continues to operate as Regional HIV/AIDS Connection.

RHAC was originally incorporated without share capital in the Province of Ontario in February 1990. LRAH was originally incorporated without share capital in the province of Ontario in December 1991.

The Regional HIV/AIDS Connection is a charitable organization registered under the Canadian Income Tax Act (the "Act") and as such is exempt from income taxes and is allowed to issue donation receipts for income tax purposes. In order to maintain its status as a charitable organization registered under the Act, the organization must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). ASNPO are part of Canadian generally accepted accounting principles (GAAP).

REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund accounting

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Regional HIV/AIDS Connection, the accounts are maintained in accordance with the principles of fund accounting. Accordingly, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund. Transfers between funds are made when it is considered appropriate and authorized by the Board of Directors.

The operations are organized into six funds as detailed below:

Community Action Fund (CAF) - fund sponsored by the Public Health Agency of Canada to provide funds for safer sex education.

Ontario Organizational Development Program Fund (OODP) - fund sponsored by Health Canada and the Ontario Ministry of Health (OMOH). This program operates independently with funds being administered through the organization. OODP facilitates strategic planning and organizational development workshops and services to AIDS Service Organizations throughout Ontario.

Counterpoint Fund - fund sponsored by the Ontario Ministry of Health through the Middlesex-London Health Unit (MLHU) along with in-kind contributions of materials from the Ontario Harm Reduction Distribution Program (OHRDP) for operating the Counterpoint Needle Exchange Program and other related programs for London and surrounding area.

Ontario Ministry of Health Fund (OMOH) - fund sponsored by OMOH to provide core funding for programs, and operations such as salaries, rent and office supplies.

John Gordon Home Fund - fund sponsored by OMOH, the Southwest Local Health Integration Network (SWLHIN) and the City of London to operate a nine unit community centred hospice for those living with and affected by HIV, AIDS, and Hepatitis C.

General Fund - derives its revenue from fundraising, donations and other short term programs to assist with funding operations. The General Fund reports unrestricted resources available for immediate purposes.

Restricted funds are detailed below:

Contingency Working Capital Fund - internally restricted fund established by the Board of Directors to be used for emergency operating expenses in the event that program funding for the organization was interrupted. These amounts are not available for other purposes without the approval of the Board of Directors.

Capital Replacement Reserve Fund - externally restricted fund as required by OMOH to maintain a reserve fund for replacement of capital items and unanticipated future costs related to the John Gordon Home.

JGH Replacement Fund - internally restricted fund established by the Board of Directors to support the regular replacement of property, equipment, and furnishings of the John Gordon Home, and to fund or partially fund renovation projects.

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REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Endowment Fund:

The Endowment Fund reports funds received where the donor has stipulated that such funds must be held as an endowment in perpetuity. Interest may be spent annually at the discretion of the organization.

Revenue recognition

The organization follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue in the appropriate Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Resident occupancy charges to tenants and the City of London are recognized as revenue in the month they are earned.

Contributions received for the purchase of capital assets are recorded as deferred capital contributions and amortized into revenue on the same terms as the related capital asset.

Endowment contributions are recognized as revenue in the Endowment Fund.

Investment income is recognized as earned. Investment income on restricted funds and endowment funds is recognized in the appropriate fund, depending on the nature of the restriction.

Contributed materials, capital assets and services

Contributed materials are recorded as revenues and expenses at their fair market value determined as at the date of the donation. Donated assets of a capital nature are recorded as assets and deferred contributions at their fair market value and amortized to revenues and expenses in accordance with amortization policies of the organization.

Volunteers contribute many hours per year to enable the organization to carry out its objectives. Because of the difficulty of determining their fair value, contributed services of volunteers are not recognized in these financial statements.

Cash

Cash consists of cash on hand and on deposit, less cheques issued and outstanding at the reporting date.

Inventory of supplies

Inventory of supplies is measured at the lower of cost, determined using the first-in, first-out method, and net realizable value which is determined to be replacement cost.

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REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets are stated at cost less accumulated amortization. Capital assets (except for the building located at 596 Pall Mall Street) are amortized over their estimated useful lives using the straight-line method at the following rates:

Building upgrades	15 years
Leasehold improvements	5 years
Furniture and office equipment	5 years
Computer equipment	3 years
Computer software	1-5 years

The building located at 596 Pall Mall Street is amortized annually by an amount equal to the mortgage principal repaid during the year.

A full year of amortization is taken in the year of acquisition and none in the year of disposal. Upon disposition of a capital asset, the cost and related accumulated amortization thereon are removed from the records of the organization and the resulting gain or loss is recorded in operations.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian ASNPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in operations in the period in which they become known. Actual results could differ from these estimates.

4. INVESTMENTS - GENERAL FUND

	2018	2017
TD Canada Trust Guaranteed Investment Certificates	\$ 375,800	\$ 375,000
CIBC Guaranteed Investment Certificate	25,655	25,515
	\$ 401,455	\$ 400,515

The above consists of various cashable GIC's with interest rates ranging from 0.4% to 0.55% and maturity dates ranging from June 2018 to December 2018.

REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Land	\$ 105,893	\$ -	\$ 105,893	\$ 105,893
Building - 596 Pall Mall Street	1,089,336	463,206	626,130	662,502
Building upgrades	635,863	274,728	361,135	357,254
Furniture and office equipment	304,976	293,587	11,389	5,194
Leasehold improvements	238,885	226,635	12,250	-
Computer equipment	177,137	154,207	22,930	41,172
Computer software	30,316	29,738	578	1,155
	\$ 2,582,406	\$ 1,442,101	\$ 1,140,305	\$ 1,173,170

6. AMOUNTS ADMINISTERED FOR OTHER PARTIES

The organization administers certain funds received from government grants and other sources on behalf of other parties external to the organization. The funds are held in trust and disbursed in accordance with the terms and conditions of each funder.

The following table summarizes the activity in such funds during the year:

	2018	2017
Cash receipts	\$ 523,000	\$ 551,167
Cash expenditures	(495,191)	(501,181)
Change during the year	27,809	49,986
Balance administered for other parties - beginning of the year	294,428	244,442
Balance administered for other parties - end of the year	\$ 322,237	\$ 294,428

7. DEFERRED CONTRIBUTIONS

The organization receives various grants which contain terms and conditions under which these funds may be used. Some of these grants extend beyond the fiscal year end. As a result, the following amounts have been deferred to match the expenses of future periods.

	2018	2017
Deferred contributions - expenses of future periods		
General fund	\$ 102,378	\$ 59,588
OODP fund	3,808	8,398
Counterpoint fund - donated materials in inventory	23,624	40,665
Counterpoint fund - externally restricted	19,043	-
	\$ 148,853	\$ 108,651

REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

8. LONG TERM DEBT	2018	2017
Mortgage on 596 Pall Mall Street, repayable in monthly blended payments of principal and interest of \$4,334, bearing interest at 2.433% per annum. Due March 1, 2019. Secured by land and building.	\$ 626,131	\$ 662,503
Amounts payable within one year	<u>(626,131)</u>	<u>(36,372)</u>
	<u>\$ -</u>	<u>\$ 626,131</u>

Principal repayment terms are approximately:

2019	<u>\$ 626,131</u>
	<u>\$ 626,131</u>

9. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent funds received for the purpose of funding capital purchases. Such contributions are deferred and amortized into revenue over time in order to match the amortization of the related capital item. Changes in the deferred capital contributions balance are as follows:

	2018	2017
Balance, beginning of year	\$ 186,379	\$ 219,403
Contributions received during the year (Note 11)	87,485	12,160
Amount amortized to revenue in the year	<u>(63,130)</u>	<u>(45,184)</u>
	<u>\$ 210,734</u>	<u>\$ 186,379</u>

10. LEASE COMMITMENT

The organization has a long term lease with respect to premises which expires on March 31, 2019. Future minimum lease payments are as follows:

2019	<u>\$ 100,467</u>
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REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

11. GOVERNMENT FUNDING

The organization receives funding from various government agencies to support the programs within the organization. Certain funders require that the organization spend the funding on specific program areas and on specific materials. Some of the funding received from these agencies related to items of a capital nature and therefore have been deferred to match the treatment of the expenditure of the funds. The funding received appears in the financial statements as follows:

	2018	2017
CAF Fund		
HIV and Hepatitis C Community Action Fund	\$ 271,823	\$ -
PHAC Alliance (MLHU and LIHC)	48,600	-
Hepatitis C Prevention Program	-	81,759
HIV/AIDS Regional Coordination & Integration	-	75,022
HIV Prevention Services	-	70,732
Subtotal	320,423	227,513
Less: Unspent amounts repayable to funder	(51,210)	-
Less: Deferred capital contributions portion (note 9)	(4,825)	-
Total revenue recognized in the year	\$ 264,388	\$ 227,513
OODP Fund		
Public Health Agency of Canada funding	\$ 30,000	\$ 91,477
Ontario Ministry of Health funding	227,576	204,076
Ontario Ministry of Health one-time funding	15,000	-
Total revenue recognized in the year	\$ 272,576	\$ 295,553
Counterpoint Fund		
Middlesex London Health Unit - funding received	\$ 586,114	\$ 504,719
Deferred capital contributions portion (note 9)	(24,500)	-
Funding deferred to a future year	(19,043)	-
Total revenue recognized in the year	\$ 542,571	\$ 504,719
OMOH Fund		
Community-based AIDS Education and Support	\$ 917,964	\$ 823,264
HIV/IDU Outreach Project	201,631	91,131
MOH One-time funding	85,000	-
Deferred capital contributions portion of funding (note 9)	(5,118)	(12,160)
Subtotal	1,199,477	902,235
Less: Unspent amounts repayable to OMOH	(127,526)	(8,216)
Total revenue recognized in the year	\$ 1,071,951	\$ 894,019

2018

2017

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REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

11. GOVERNMENT FUNDING *(continued)*

John Gordon Home Fund		
South West Local Health Integration Network (LHIN)	\$ 440,714	\$ 439,652
South West LHIN one time funding	49,875	-
Ontario Ministry of Health: Housing	117,238	115,386
Deferred capital contributions portion of one time funding (note 9)	(53,042)	-
Total revenue recognized in the year	\$ 554,785	\$ 555,038
General Fund		
London Intercommunity Health Centre	\$ 60,636	\$ 71,039
City of London - Needle Collection Study	-	15,000
Ontario HIV Treatment Network (OHTN)	-	13,481
Total revenue recognized in the year	\$ 60,636	\$ 99,520
Capital Replacement Reserve Fund		
Annual contribution	\$ 3,417	\$ 3,417
One-time Ontario Ministry of Health Funding	1,200	2,300
Total revenue recognized in the year	\$ 4,617	\$ 5,717

12. CITY OF LONDON

The organization receives funding from the City of London for the operations of the John Gordon Home. The amount received includes the Personal Needs Allowance (PNA) for those residents that qualify under the agreement. The PNA funds are administered by the organization on behalf of the residents. The net revenue represents the revenue to the organization based on the number of qualifying residents each month.

	2018	2017
Gross receipts from the City of London	\$ 88,155	\$ 105,864
Total Personal Needs Allowance disbursed to residents	(11,049)	(12,570)
Net revenue from the City of London	77,106	93,294
Resident occupancy charges	53,910	50,024
Occupancy charges	\$ 131,016	\$ 143,318

13. INTERFUND TRANSFERS

During the year, the Board of Directors approved the transfer of \$12,000 (2017 - \$12,000) from the General Fund to the Contingency Working Capital Fund. Also during the year, \$NIL (2017 - \$221,559) was transferred from the Capital Replacement Reserve Fund to the General Fund as those funds were expended on capital items.

REGIONAL HIV/AIDS CONNECTION

Notes to Financial Statements

Year Ended March 31, 2018

14. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments. The following analysis provides information about the organization's risk exposure and concentration. There have been no significant changes in the nature or concentration of the risk exposures from the prior year, unless otherwise noted.

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 organization is exposed to credit risk from its residents. In order to reduce its credit risk, the organization has adopted credit policies that include the regular review of outstanding accounts receivable. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The organization is not exposed to credit risk on the funding from various government agencies and affiliates.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization manages its liquidity risk by forecasting its cash needs on a regular basis and seeking additional information based on those forecasts. The organization has a line of credit available to assist with cash requirements over the short term.

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.

Currency risk

Currency risk is the risk to the organization's operations that arise from fluctuations of foreign exchange rates. The organization is not exposed to significant currency risk as it does not hold financial instruments denominated in a foreign currency.

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's interest bearing assets and liabilities include its line of credit, investments and long term debt. The organization is exposed to interest rate risk primarily through its floating interest rate line of credit at those times when the line of credit is utilized. The organization will be exposed to interest rate risk upon the maturity of the guaranteed investment certificates if market rates vary from the rates currently being offered on these investments. The long term debt bears interest at a fixed rate and, as such, the organization is exposed to the risk associated with having a fixed rate, but has the security of a fixed rate for operational management purposes.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. In management's opinion, the organization is not exposed to significant other price risk.

**Regional HIV/AIDS Connection
Schedule of Operating Funds
For the Year Ended March 31, 2018**

	March 31 2018					March 31 2017	
	CAF Fund	OODP Fund	Counterpoint Fund	OMOH Fund	John Gordon Home Fund	General Fund	Total
Revenues							
Government funding (note 11)	\$ 264,388	\$ 272,576	\$ 542,571	\$ 1,071,951	\$ 555,985	\$ 60,636	\$ 2,768,107
Donations	-	-	482,465	-	26,683	105,197	614,345
Occupancy charges (note 12)	-	-	-	-	131,016	-	143,318
Fundraising and special events	-	39,524	-	-	6,370	75,696	69,647
Administrative and other recoveries	-	-	-	-	-	117,627	122,563
Amortization of deferred capital contributions (note 9)	1,608	-	12,250	1,706	47,566	-	45,184
Interest and other	-	-	-	-	17,391	1,643	22,194
	265,996	312,100	1,037,286	1,073,657	783,011	360,799	3,834,849
Expenses							
Salaries and benefits	216,517	91,940	163,095	776,407	525,666	140,197	1,913,822
Program costs and resource materials	202	973	346,972	67,503	42,625	84,900	538,423
Donated materials	-	-	482,465	-	-	-	444,489
Subcontract	25,881	155,730	-	41,454	-	8,824	205,292
Amortization	1,608	-	12,250	1,706	99,518	5,268	107,131
Rent	7,312	-	8,000	70,243	-	27,414	96,236
Repairs and maintenance	-	-	-	-	73,555	-	65,314
Office	3,877	392	4,593	32,574	10,928	20,431	37,080
Computer maintenance and support	1,515	3,025	5,904	21,063	7,122	11,593	66,591
Administration	-	17,520	10,000	2,500	-	5,148	57,296
Professional fees	-	-	14,924	4,000	24,872	20,721	20,721
Advertising and promotion	-	-	-	5,108	2,671	13,989	18,505
Travel	5,804	3,849	379	6,244	989	3,258	12,867
Conference and staff development	409	52	2,845	12,357	2,301	2,199	17,242
Telephone	2,871	22	783	8,298	3,154	4,550	16,977
Interest on long term debt	-	-	-	-	15,636	-	16,433
Property Taxes	-	-	-	-	12,798	-	14,427
Volunteer development and appreciation	-	-	-	8,000	2,400	677	8,553
Insurance	-	940	-	2,856	6,800	(514)	14,339
OAN costs	-	-	-	2,000	-	-	2,000
Bank charges and interest	-	-	-	-	-	1,798	1,722
Membership fees	-	-	-	420	685	(60)	1,945
Special events	-	-	-	-	-	103	284
	265,996	274,443	1,037,286	1,073,657	810,848	335,723	3,797,953
Excess (deficiency) of revenues over expenses for the year	-	37,657	-	-	(25,837)	25,076	19,074
Fund balances, beginning of year	-	-	-	-	346,923	212,509	559,432
Interfund transfers (note 13)	-	-	-	-	-	(12,000)	209,559
Fund balances, end of year	\$ -	\$ 37,657	\$ -	\$ -	\$ 321,086	\$ 225,585	\$ 584,328
							\$ 3,495,006

**Regional HIV/AIDS Connection
Schedule of Restricted Funds
For the Year Ended March 31, 2018**

	March 31 2018			March 31 2017	
	Contingency Working Capital Fund	Capital Replacement Reserve Fund	JGH Replacement Fund	Total	Total
Revenues					
Government funding (note 11)	\$ -	\$ 4,617	\$ -	\$ 4,617	\$ 5,717
Interest and other	-	-	-	-	1,100
		4,617	-	4,617	6,817
Expenses					
Bank charges and interest	-	-	-	-	2,927
Excess of revenues over expenses for the year	-	4,617	-	4,617	3,890
Fund balances, beginning of year	106,382	125,464	34,711	266,557	472,226
Interfund transfers (note 13)	12,000	-	-	12,000	(209,559)
Fund balances, end of year	\$ 118,382	\$ 130,081	\$ 34,711	\$ 283,174	\$ 266,557

**Regional HIV/AIDS Connection
Schedule of OMOH Programs
March 31, 2018**

	OODP	HIV/IDU Outreach	Community Based Education	JGH MOH: Housing	JGH South West LHIN	Total
Revenues						
Total funding received (note 11)	\$ 242,576	\$ 286,631	\$ 917,964	\$ 121,855	\$ 490,589	\$ 2,059,615
Less: amounts spent on capital items	-	(5,118)	-	(4,150)	(48,892)	(58,160)
Less: amounts for capital replacement reserve	-	-	-	(4,617)	-	(4,617)
Less: unspent amounts repayable to OMOH	242,576	(121,748)	(5,778)	-	-	(127,526)
		159,765	912,186	113,088	441,697	1,869,312
Expenses						
Salaries and benefits	73,429	103,559	672,847	23,000	441,697	1,314,532
Subcontract	143,695	-	41,454	-	-	185,149
Rent	-	17,243	53,000	-	-	70,243
Program costs and resource materials	973	21,744	45,759	-	-	68,476
Amortization	-	-	-	36,372	-	36,372
Office	392	11,069	21,504	-	-	32,965
Computer maintenance and support	3,025	2,372	18,691	-	-	24,088
Repairs and maintenance	-	-	-	18,482	-	18,482
Administration	17,520	-	2,500	-	-	20,020
Interest on long term debt	-	-	-	15,636	-	15,636
Professional fees	-	-	14,924	-	-	14,924
Property Taxes	-	-	-	12,798	-	12,798
Conference and staff development	52	-	12,357	-	-	12,409
Insurance	940	-	2,856	6,800	-	10,596
Travel	2,528	698	5,547	-	-	8,773
Telephone	22	1,342	6,956	-	-	8,320
Volunteer development and appreciation	-	1,738	6,262	-	-	8,000
Advertising and promotion	-	-	5,108	-	-	5,108
OAN costs	-	-	2,000	-	-	2,000
Membership fees	-	-	420	-	-	420
	242,576	159,765	912,186	113,088	441,697	1,869,312
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -