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**LANARK, LEEDS AND GRENVILLE  
ADDICTIONS AND MENTAL HEALTH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2017**

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**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH**

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**Financial Statements**

**Year ended March 31, 2017**

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# NEPHIN WINTER BINGLEY

CHARTERED PROFESSIONAL ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Lanark, Leeds and Grenville Addictions and Mental Health:

### Report on the Financial Statements

We have audited the accompanying financial statements of Lanark, Leeds and Grenville Addictions and Mental Health which comprise the statement of financial position as at March 31, 2017 and the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising 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 the basis of accounting described in note 1 of the financial statements as prescribed by the Ministry of Health and Long-term Care/South East Local Health Integration Network, 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 judgement, 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 these financial statements.

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

#### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Lanark, Leeds and Grenville Addictions and Mental Health as at March 31, 2017, its results of operations and its cash flows for the year ended in accordance with the basis of accounting described in note 1 to the financial statements.

#### *Basis of Accounting*

Without modifying our opinion, we draw attention to note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist Lanark, Leeds and Grenville Addictions and Mental Health to comply with the requirements of the Ministry of Health and Long-term Care/South East Local Health Integration Network. As a result, the financial statements may not be suitable for another purpose.

#### *Other Matters*

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



Smiths Falls, Ontario  
June 21, 2017

Chartered Professional Accountants  
Licensed Public Accountants

LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2017, with comparative information for 2016

	2017	2016
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and short term investments	\$ 1,172,829	\$ 1,077,651
Receivables	195,928	135,752
GST/HST receivable	132,010	193,219
Prepaid expenses	26,432	38,157
	1,527,219	1,444,779
Restricted cash (note 2)	323,429	720,101
Capital assets, net (note 3)	4,155,642	4,457,842
	<u>\$ 6,006,290</u>	<u>\$ 6,622,722</u>
<b>LIABILITIES, DEFERRED CAPITAL CONTRIBUTIONS AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 540,234	\$ 691,111
Government remittances payable	168,727	170,887
Accounts payable to provincial ministries	423,519	91,711
Deferred revenue	21,756	-
Current portion of long-term debt	122,321	375,752
	1,276,557	1,329,461
Long-term debt (note 4)	975,234	841,101
Deferred Capital Contributions (note 5)	3,506,811	3,608,657
Capital reserves (note 7)	323,429	333,751
Net assets:		
Investment in capital assets (note 6)	24,275	18,682
Unrestricted	(100,016)	421,020
	(75,741)	509,752
Commitments (note 9)		
	<u>\$ 6,006,290</u>	<u>\$ 6,622,722</u>

APPROVED ON BEHALF OF THE BOARD

*Linda Bissonette*  
Linda Bissonette  
Chair

Director

*Debra Turner*  
Debra Turner  
Treasurer

Director

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

**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH****STATEMENT OF FINANCIAL POSITION**

AS AT MARCH 31, 2017, with comparative information for 2016

	2017	2016
<b>ASSETS</b>		
<b>CURRENT</b>		
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APPROVED ON BEHALF OF THE BOARD

\_\_\_\_\_  
Director\_\_\_\_\_  
Director

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

**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH  
STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2017, with comparative information for 2016**

	2017	2016
<b>REVENUE:</b>		
MOHLTC, LHIN and other funding (note 10)	\$ 10,151,441	\$ 9,720,035
LHIN sessional fees	159,842	160,427
One-time funding	221,475	532,700
	10,532,758	10,413,162
<b>RECOVERIES AND OTHER INCOME:</b>		
Administrative cost recoveries	174,220	144,551
Rental	250,971	264,096
Interest	9,918	9,464
Other	110,604	109,612
	11,078,471	10,940,885
<b>EXPENSES:</b>		
Salaries and wages	7,126,182	6,614,171
Employee benefits	1,786,231	1,585,582
Purchased psychiatry services	212,856	180,772
Other supplies and services	1,205,233	1,141,223
Occupancy costs and repairs	1,190,687	1,318,020
	11,521,189	10,839,768
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED</b>		
	(442,718)	101,117
Subsidy repayable	(29,070)	(32,604)
Amortization of grant revenue	188,496	197,379
Amortization of capital assets	(302,201)	(301,696)
	(142,775)	(136,921)
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>		
	\$ (585,493)	\$ (35,804)

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

**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH**

**STATEMENT OF CHANGES IN NET ASSETS**

**FOR THE YEAR ENDED MARCH 31, 2017, with comparative information for 2016**

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	Investment in capital Assets (note 6 a & b)	Unrestricted	2017 Total	2016 Total
Balance, beginning of year	\$ 18,682	491,070	\$ 509,752	\$ 541,242
Excess (deficiency) of revenue over expenses	5,593	(591,086)	(585,493)	(35,804)
Adjustments	-	-	-	4,314
<b>Balance, end of year</b>	<b>\$ 24,275</b>	<b>(100,016)</b>	<b>\$ (75,741)</b>	<b>\$ 509,752</b>

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

**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH  
STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED MARCH 31, 2017, with comparative information for 2016**

	<b>2017</b>	<b>2016</b>
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ (585,493)	\$ (35,804)
Items not involving cash:		
Amortization of deferred capital contributions	(188,496)	(197,379)
Amortization of capital assets	302,201	301,696
Changes in non-cash operating working capital:		
Receivables	(60,176)	(5,999)
GST/HST receivable	61,188	-
Prepaid expenses	11,725	82,759
Accounts payable and accruals	(153,037)	35,963
Amounts payable to provincial ministries	331,808	(147,007)
Deferred revenue	21,756	(2,427)
	<u>(258,524)</u>	<u>31,802</u>
Investing activities:		
Transfers to reserves and capital funding	33,845	45,000
Other revenue and expense adjustments	(44,167)	10,451
	<u>(10,322)</u>	<u>55,451</u>
Financing activities:		
Repayment of long-term debt	(119,298)	(115,190)
Increase in deferred capital contributions	86,650	-
	<u>(32,648)</u>	<u>(115,190)</u>
<b>INCREASE (DECREASE) IN CASH</b>	<b>(301,494)</b>	<b>(27,937)</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>1,797,752</b>	<b>1,825,689</b>
<b>CASH, END OF YEAR</b>	<b>\$ 1,496,258</b>	<b>\$ 1,797,752</b>
Represented by:		
Cash:		
Operating funds	\$ 1,172,829	\$ 1,077,651
Restricted cash	323,429	720,101
	<u>\$ 1,496,258</u>	<u>\$ 1,797,752</u>

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



# LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2017

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On March 31, 2016, Lanark, Leeds and Grenville Addictions and Mental Health was incorporated as a non-profit corporation without share capital under the laws of Ontario as a result of the amalgamation of Leeds Grenville Mental Health, Leeds Grenville Phased Housing Programme, Brockville Supportive Non Profit Housing Coalition, TriCounty Addiction Services and The Brock Cottage. The Organization is exempt from income taxes under the Income Tax Act (Canada). Using a variety of health and social supports, and in partnership with others, the Organization works with people who have serious and persistent mental illness and/or addictions in order that they can be active, participating members of the communities of Lanark, Leeds and Grenville.

### 1. Significant accounting policies:

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the basis of accounting required by the Ministry of Health and Long-term Care (MOHLTC)/South East Local Health Integration Network (LHIN). The basis of accounting used in these financial statements materially differs from Canadian accounting standards for not-for-profit organizations as follows:

#### (a) Capital assets

Purchased capital assets financed by capital grants for the Ministry of Health and Long-Term Care are recorded at cost. Repairs and maintenance are charged to expenditures. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the Corporation's ability to provide services, its carrying amount is written down to its residual value.

Amortization is provided on land, building and furniture and equipment purchased with mortgage financing at a rate equal to the annual principal reduction of the related mortgage, rather than over their estimated useful lives. Other assets are amortized on a straight line basis as indicated below.

Buildings - 25 Front Ave, West and 581 King St. W. Residential Housing, based on the principal reduction of the related mortgage pursuant to Ministry Guidelines.	40 year
Furniture, equipment and other	5 and 10 year

#### (b) Capital reserves

The capital reserve is funded by an annual charge against earnings as opposed to an appropriation of surplus.

#### (c) Employee future benefit liabilities

The Organization is an employer member of the Health Care of Ontario Pension Plan, which is a multi-employer, defined benefit pension plan. The Organization accounts for this plan on a defined contribution plan basis as contributions to the benefit plan are determined by the plan administrator and are expensed when due.

**1. Significant accounting policies: (continued)**

**(d) Revenue recognition**

The Organization follows the deferral method of accounting for contributions which include government grants.

Under various Province of Ontario Acts and Regulations thereto, the Organization is funded primarily in accordance with budget arrangements established by the Ministry of Health and Long-Term Care ("Ministry"). Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed arrangements approved by the Ministry with respect to the year ended March 31, 2017.

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

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are recognized. Unrestricted investment income is recognized as revenue when earned.

Rent is recognized as revenue when earned. Services revenue is recognized when the services are provided.

**(e) Financial instruments**

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to subsequently carry any such financial instruments at fair value.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount of timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2017**

**1. Significant accounting policies: (continued)**

(f) *Use of estimates*

The preparation of financial statements 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 revenue and expenses during the year. Significant estimates and assumptions include the carrying amount of capital assets. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the period in which they become known.

**2. Cash and short-term investments:**

	2017	2016
Cash and short-term investments:		
Cash	\$ 1,172,829	\$ 1,077,651
Restricted	323,429	720,101
	<u>\$ 1,496,258</u>	<u>\$ 1,797,752</u>
Comprised of:		
Cash	\$ 827,096	\$ 685,548
Short-term investments	669,162	1,112,204
	<u>\$ 1,496,258</u>	<u>\$ 1,797,752</u>

The short-term investments are comprised of redeemable term investments with interest rates at .55%.

Restricted cash represents the reserve for future capital replacement.

**3. Capital assets:**

			2017	2016
	Cost	Accumulated amortization	Net book value	Net book value
Land	351,366	-	351,366	351,366
Buildings:				
25 Front Ave. West	3,989,892	1,355,646	2,634,246	2,793,842
Residential Housing	2,821,102	1,728,147	1,092,955	1,212,253
Furniture, equipment and other	503,131	426,056	77,075	100,381
	<u>7,665,491</u>	<u>3,509,849</u>	<u>4,155,642</u>	<u>4,457,842</u>

**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2017**

**4. Long-term debt:**

	<u>2017</u>	<u>2016</u>
Mortgages payable	\$ 1,097,555	\$ 1,216,853
Less: principal included in current liabilities	122,321	375,752
	<u>\$ 975,234</u>	<u>\$ 841,101</u>

Mortgages payable are secured by first mortgages on land and buildings. Interest rates range from 1.04% to 5.755%. Maturity dates range from March 2019 to June 2027.

Principal due on the long-term debt in each of the next five years and thereafter are as follows:

2018	\$ 122,321
2019	197,669
2020	165,595
2021	56,768
2022 and thereafter	<u>555,202</u>
	<u>\$1,097,555</u>

Interest on long-term debt in the amount of \$27,797 (2016 - \$33,203) is included in occupancy costs on the statement of operations.

**5. Deferred capital contributions:**

Deferred contributions related to capital assets represent the unamortized and unspent capital grants from the Ministry of Health and Long-Term Care for the purchase of capital assets. The amortization of capital contributions is recorded in the statement of operations.

	<u>2017</u>	<u>2016</u>
Balance, beginning of year	\$ 3,608,657	\$ 3,806,036
Less: amortization of deferred contributions	(188,496)	(197,379)
unspent capital contributions returned	<u>(386,350)</u>	<u>-</u>
	3,033,811	3,608,657
Add: insurance proceeds King Street property	<u>473,000</u>	<u>-</u>
	<u>\$ 3,506,811</u>	<u>\$ 3,608,657</u>

The balance of deferred contributions related to capital assets consist of the following:

	<u>2017</u>	<u>2016</u>
Unamortized capital contributions	\$ 3,033,811	\$ 3,222,307
Unspent capital contributions	-	386,350
Insurance proceeds King Street property	<u>473,000</u>	<u>-</u>
	<u>\$ 3,506,811</u>	<u>\$ 3,608,657</u>

**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2017**

**6. Investment in capital assets:**

(a) Investment in capital assets is calculated as follows:

	2017	2016
Capital assets	\$ 4,155,642	\$ 4,457,842
Amounts financed by:		
Deferred contributions	(3,033,811)	(3,222,307)
Long-term debt	(1,097,555)	(1,216,853)
	<u>\$ 24,276</u>	<u>\$ 18,682</u>

(b) Change in net assets invested in capital assets is calculated as follows:

	2017	2016
Excess of expenses over revenue:		
Amortization of deferred contributions related to capital assets	\$ 188,496	\$ 197,379
Amortization of capital assets	(302,201)	(301,696)
	(113,705)	(104,317)
Net change in investment in capital assets:		
Repayment of long-term debt	119,298	115,190
	<u>\$ 5,593</u>	<u>\$ 10,873</u>

**7. Capital reserves:**

Internally and externally restricted capital reserves are replacement reserves set aside to fund future capital replacements and significant repairs and maintenance to housing properties. Amounts are allocated to these reserves each year as per approved operating budgets.

	2017	2016
Balance, beginning of year	\$ 333,751	\$ 282,614
Capital funding	17,200	45,000
Transfer from operations	16,645	15,942
Interest income	2,179	1,131
Adjustments/expenditures	(46,346)	(10,936)
	<u>\$ 323,429</u>	<u>\$ 333,751</u>

**8. Pension plan contributions:**

Pension plan:

The Organization makes contributions to a defined benefit pension plan. Contributions to the plan made during the year on behalf of its employees amounted to \$523,313, 2016 - \$388,530, and are included as an expense in the statement of operations. Contributions to the plan commenced October 2015.

# LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2017

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### 8. Pension plan contributions: (continued)

Substantially all of the employees of the Organization are members of the Health Care of Ontario Pension Plan (the "Plan"), which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Ontario Hospital Association. The Plan specifies the amount of the retirement benefit to be received by the employees on the length of service and rates of pay.

### 9. Commitments:

(a) The Organization is committed to the payment of annual rent under the terms of various lease agreements as follows:

2018	\$ 80,863
2019	\$ 3,575

In addition, the Organization is committed to the payment of additional rent in the form of a proportionate share of common area costs, property taxes and repairs and maintenance.

### 10. Provincial funding revenue:

The provincial operating subsidies are recognized based on approved fiscal allocations by the relevant Ministry. Current year unspent fiscal allocations are recognized as accounts payable to the relevant Ministry and are adjusted on the statement of operations in the current period. These operating subsidies are also subject to annual fiscal review and approval by the Ministry. Any year-end adjustments resulting from these reviews will be reflected as a subsidy recovery on the statement of operations in the year of determination.

### 11. Financial risks and concentration of risk:

#### (a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operation requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2016.

#### (b) Credit risk:

Credit risk refers to the risk that a counter party may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to receivables, cash and cash equivalents. The Organization assesses, on a continuous basis, receivables and provides for any amounts that are not collectible in the allowance for doubtful accounts.

The balance in the allowance for doubtful accounts at March 31, 2017 is \$10,000 (2016 - \$ NIL).

The cash and cash equivalents are held with reputable financial institutions.

**11. Financial risks and concentration of risk: (continued)**

**(c) Interest rate risk:**

The Organization's long-term debt has fixed interest rates. Fixed-interest rate instruments subject the Organization to a fair value risk.

**(d) Currency risk:**

The Corporation's financial instruments are all denominated in Canadian dollars and it transacts primarily in Canadian dollars. As a result, management does not believe it is exposed to currency risk.

LAVARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH  
 SCHEDULE 1 - FINANCIAL SUMMARY  
 FOR THE YEAR ENDED MARCH 31, 2017, with comparative figures for 2016

	Local Health Integration Network		Ministry of Health and Long-term Care		Fund Type 3 and other activity (see Schedule 2)	2017 Total	2016 Total
	Mental Health	Sessional Fees	Substance Abuse	Problem Gambling			
<b>Revenue:</b>							
LHIN funding	\$ 6,204,364	\$ 159,842	\$ 2,128,608	\$ 155,204	\$ -	\$ -	\$ 8,260,860
LHIN one-time funding	184,090	-	-	-	-	-	482,700
MOHLTC funding	-	-	-	-	455,064	328,900	821,276
MOHLTC one-time	-	-	-	-	17,200	20,185	50,000
Other government funding	-	-	-	-	-	879,301	798,326
Recoveries	6,388,454	159,842	2,128,608	155,204	472,264	349,085	10,413,162
Rental	167,970	-	6,250	-	-	-	174,220
Interest	140,700	-	-	-	110,271	-	250,971
Other	9,688	-	230	-	-	-	264,096
	25,562	-	2,703	-	-	-	9,464
	343,920	-	9,183	-	110,271	-	110,604
	6,732,374	159,842	2,137,791	155,204	582,535	349,085	527,723
<b>Total revenue</b>							<b>10,940,885</b>
<b>Expenses:</b>							
Salaries and wages	4,842,058	-	1,535,255	132,962	24,000	-	6,614,171
Employee benefits	1,297,341	-	329,257	35,353	-	-	1,585,582
Purchased psychiatry services	-	212,856	-	-	-	-	180,772
Other supplies and services	732,541	-	228,931	12,100	38,757	-	1,141,223
Occupancy costs	347,533	-	52,746	9,047	403,373	322,638	1,318,020
<b>Total expenses</b>	<b>7,219,473</b>	<b>212,856</b>	<b>2,146,189</b>	<b>189,462</b>	<b>466,130</b>	<b>322,638</b>	<b>10,839,768</b>
Excess (deficiency) of revenue over expenses before the undemoted	(487,099)	(53,014)	(8,398)	(34,258)	116,405	26,447	101,117
Deficit transfer	-	-	-	-	-	-	-
Amortized grant revenue	183,054	-	-	-	5,442	-	188,496
Amortization of capital assets	(182,902)	-	-	-	(119,299)	-	(301,696)
Subsidy payable	-	-	-	-	(2,548)	(26,447)	(32,604)
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (486,947)</b>	<b>\$ (53,014)</b>	<b>\$ (8,398)</b>	<b>\$ (34,258)</b>	<b>\$ -</b>	<b>\$ (2,876)</b>	<b>\$ (35,804)</b>



**LANARK, LEEDS AND GRENVILLE ADDICTIONS AND MENTAL HEALTH  
SCHEDULE 2 - FUND TYPE 3 AND OTHER  
FOR THE YEAR ENDED MARCH 31, 2017 , with comparative figures for 2016**

	Partner Assault Response Brockville	Partner Assault Response Perth	On Our Way	Direct Accountability	Back On Track	United Way	UCLG	2017 Total	2016 Total
<b>Revenues:</b>									
Other government funding	\$ 83,268	\$ 83,269	\$ 182,820	\$ 23,518	\$ 44,128	\$ -	\$ 462,298	\$ 879,301	\$ 798,326
Other	6,620	3,165	-	150	-	72,404	-	82,339	81,766
<b>Total revenue</b>	<b>89,888</b>	<b>86,434</b>	<b>182,820</b>	<b>23,668</b>	<b>44,128</b>	<b>72,404</b>	<b>462,298</b>	<b>961,640</b>	<b>880,092</b>
<b>Expenses:</b>									
Salaries and wages	55,079	53,688	130,555	13,130	43,042	-	281,538	577,032	553,377
Employee benefits	17,241	10,230	37,601	2,525	-	-	71,558	139,155	128,931
Other supplies and services	11,310	11,785	14,664	6,813	1,086	75,280	71,966	192,904	175,547
Occupancy costs	6,184	10,730	-	1,200	-	-	37,236	55,350	38,332
<b>Total Expenses</b>	<b>89,814</b>	<b>86,433</b>	<b>182,820</b>	<b>23,668</b>	<b>44,128</b>	<b>75,280</b>	<b>462,298</b>	<b>964,441</b>	<b>896,187</b>
Excess (deficiency) of revenue over expenses before the undernoted	74	1	-	-	-	(2,876)	-	(2,801)	(16,095)
Subsidy repayable	(74)	(1)	-	-	-	-	-	(75)	(109)
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,876)</b>	<b>\$ -</b>	<b>\$ (2,876)</b>	<b>\$ (16,204)</b>