

Financial Statements of

**TRELLIS MENTAL HEALTH AND
DEVELOPMENTAL SERVICES
Current Fund**

March 31, 2011



Chartered Accountants
and Business Advisors

People Count.

Independent Auditor's Report

To the Members of Trellis Mental Health and Developmental Services:

Report on the Financial Statements

We have audited the accompanying financial statements of Trellis Mental Health and Developmental Services which comprise the statement of current fund financial position as at March 31, 2011, and the current fund statement of revenue and expenditures for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management based on the financial reporting provisions of Ministry of Health and Long-Term Care, Waterloo Wellington Local Health Integration Network, Ministry of Community and Social Services / Ministry of Children and Youth Services, County of Wellington as disclosed in Note 2.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ministry of Health and Long-Term Care, Waterloo Wellington Local Health Integration Network, Ministry of Community and Social Services / Ministry of Children and Youth Services, County of Wellington as disclosed in Note 2 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 in our audit 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 Trellis Mental Health and Developmental Services as at March 31, 2011, and its operations and its cash flows for the year then ended in accordance with the financial reporting provisions of Ministry of Health and Long-Term Care, Waterloo Wellington Local Health Integration Network, Ministry of Community and Social Services / Ministry of Children and Youth Services, County of Wellington as disclosed in Note 2 to the financial statements.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are prepared solely for the information and use of the Members of Trellis Mental Health and Developmental Services, Ministry of Health and Long-Term Care, Waterloo Wellington Local Health Integration Network, Ministry of Community and Social Services / Ministry of Children and Youth Services, County of Wellington and CIBC for the purpose of informing the agency's numerous funders. Our report is intended solely for the specified users and should not be distributed to any other parties or used for any other purpose.

Guelph, Ontario
May 31, 2011

RLB LLP

Chartered Accountants
Licensed Public Accountants

TABLE OF CONTENTS

	<u>PAGE</u>
Current Fund Statement of Financial Position	1
Current Fund Statement of Revenue and Expenditure	2
Notes to the Current Fund Financial Statements	3-8
Schedule 1 - Statement of Financial Activity – Community Mental Health Program (WWLHIN/MOHLTC)	9
Schedule 2 - Statement of Financial Activity – Child and Family Intervention – Operating (MCSS/MCYS)	10
Schedule 3 - Statement of Financial Activity – Medical/Psychological Reports and Mental Health Specialized Program Other (MCSS/MCYS – Youth Justice Services)	11
Schedule 4 - Statement of Financial Activity – Child – Community Support – Assessment and Counselling (MCSS/MCYS)	12
Schedule 5 - Statement of Financial Activity – Child – Community Support – Infant Development (MCSS/MCYS)	13
Schedule 6 - Statement of Financial Activity – Child – Community Support – Respite Care – In Home (MCSS/MCYS)	14
Schedule 7 - Statement of Financial Activity – Special Needs Phase II – Child – Developmental Disability (MCSS/MCYS)	15
Schedule 8 - Statement of Financial Activity – Mobile Crisis (MCSS/MCYS)	16
Schedule 9 - Statement of Financial Activity – Intensive Child and Family Services (MCSS/MCYS)	17
Schedule 10 - Statement of Financial Activity – Special Services at Home Contracts; Enhanced Respite Funding (MCSS/MCYS)	18
Schedule 11 - Statement of Financial Activity – Children’s Mental Health 0–6 (MCSS/MCYS)	19
Schedule 12 - Statement of Financial Activity – Adult Assessment and Counselling (Service Resolution Coordinator); Out-of-Home Respite Services; Passport Transfer Payment Agency; In-Out of Home Respite; Community Capacity Building; Partner Facility Renewal Repairs and Maintenance; Capital Grant; SCS Adult Other; Repairs and Maintenance (C&FI); Telepsychiatry; Children Services Coordination Case Management (MCSS/MCYS)	20 - 23

TABLE OF CONTENTS - CONTINUED

	<u>PAGE</u>
Schedule 13 - Statement of Financial Activity – Specialized Resources – Community Network of Specialized Care; Specialized Resources – Intensive Case Management Dual Diagnosis (MCSS/MCYS)	24 - 25
Schedule 14 - Statement of Financial Activity – Child Care Special Needs Resourcing (County of Wellington)	26
Schedule 15 - Statement of Financial Activity – Eating Disorders (Halton Health Care Services)	27
Schedule 16 - Statement of Financial Activity – Psychogeriatric Consulting Services (WWLHIN/MOHLTC)	27
Schedule 17 - Statement of Financial Activity – Spark of Brilliance; Intensive Case Management for Seniors Service; GEM Nurse Integration; Societe Sante en francais – Francophone Program; Ministry of Health and Long Term Care – Capital Division; Roller Coaster to Recovery; Supporting Kids in Camps; Seniors at Risk in Dufferin; Memory Clinic’s Outreach Services for Vulnerable Seniors; Waterloo Wellington Addiction and Mental Health Network; New Horizons for Seniors Program – Community Participation and Leadership; New Horizons for Seniors Program – Project Wisdom; Regional Geriatric Program Central – Senior Friendly Initiative; Royal Bank of Canada – Children’s Mental Health Project; Trillium – Volunteer Engagement; LHIN – Francophone (Trillium Foundation/United Way/Societe Sante en francais/Ministry of Health and Long-Term Care/Alzheimer Society of Dufferin/St. Mary’s Hospital/Grand River Hospital/New Horizons/Royal Bank of Canada)	29 - 33
Schedule 18 - Statement of Financial Activity – Seniors at Risk Program (County of Wellington)	34
Schedule 19 - Statement of Financial Activity – Nurse Practitioner Program (MOHLTC – Primary Health Care and Physician Policy Branch)	35

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

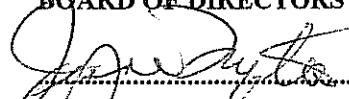
Current Fund Statement of Financial Position

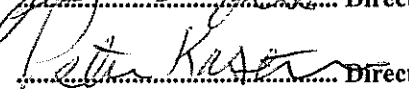
March 31, 2011

	<u>2011</u>	<u>2010</u>
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 2,474,605	\$ 2,804,545
Accounts receivable (Note 4)	275,781	105,285
Due from Ministry of Community and Social Services/ Ministry of Children and Youth Services (Note 6)	-	53,611
Prepaid expenses	151,435	40,155
	<u>\$ 2,901,821</u>	<u>\$ 3,003,596</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	1,385,646	1,305,984
Deferred revenue	1,162,295	1,289,910
Due to Ministry of Health and Long-Term Care/Waterloo Wellington Local Health Integration Network (Note 5)	259,297	322,961
Due to Ministry of Community and Social Services/ Ministry of Children and Youth Services (Note 6)	35,034	-
	<u>2,842,272</u>	<u>2,918,855</u>
NET ASSETS (Note 11)	<u>59,549</u>	<u>84,741</u>
	<u>\$ 2,901,821</u>	<u>\$ 3,003,596</u>

APPROVED BY TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

BOARD OF DIRECTORS

 Director

 Director

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Current Fund Statement of Revenue and Expenditure

Year Ended March 31, 2011

	MOHLTC/ WYWHIN		MCSS/MCYS		United Way/Out Mental Health Foundations/MOHLTC		County of Wellington		Helson Health Care Services (Schedule 15)	Other	2011		2010	
	(\$ Schedules 1, 16, 19)	(\$ Schedules 2, 13)	(\$ Schedules 14 & 18)	(\$ Schedule 17)	(\$ Schedules 14 & 18)	(\$ Schedule 15)	Total	Total			Total	Total		
REVENUE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants	9,989,950	-	-	-	-	-	-	-	-	-	-	9,989,950	-	9,982,834
Ministry of Health and Long-Term Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ministry of Community and Social Services/	-	7,589,266	-	-	-	-	-	-	-	-	-	7,589,266	-	7,582,851
Ministry of Children and Youth Services	-	-	-	-	-	-	1,566,389	-	-	-	-	1,566,389	-	1,597,018
County of Wellington	-	-	-	-	-	-	-	518,287	-	-	-	518,287	-	504,375
Helson Health Care Services	-	-	-	-	-	-	-	-	-	-	-	-	-	268,449
Trillium Foundation	-	-	-	240,189	-	-	-	-	-	-	-	-	-	36,836
Alzheimer Society of Dufferin County	-	-	-	159,038	-	-	-	-	-	-	-	-	-	106,708
St. Mary's General Hospital	-	-	-	118,144	-	-	-	-	-	-	-	-	-	3,500
Guelph Community Foundation	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
New Horizons	-	-	-	104,261	-	-	-	-	-	-	-	-	-	25,351
United Way	-	-	-	26,566	-	-	-	-	-	-	-	-	-	138,583
Grand River Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income (Preschool Assess, Minister Responsible for Seniors, Province of Ontario-Elder Abuse, Behaviour, Rural Out Med. Program, Family Educ Prog, Community Health Centre, Rent, Kids Ability, Kerry's Place, Societe Sante en Francais, Regional Geriatric, Royal Bank of Canada, Donations, Other medical billings)	-	-	-	-	-	103,516	-	-	-	155,107	-	258,623	-	133,267
Interest	-	-	-	1,765	-	-	-	-	-	-	-	1,765	-	-
Less: deferred revenue	(209,610)	(756,000)	-	(78,304)	(26,587)	(63,825)	(1,334,726)	-	-	-	(1,334,726)	-	-	-
	9,780,340	6,833,031	673,410	1,539,402	518,287	19,437,752	19,128,546	-	-	-	-	-	-	-
EXPENDITURE														
Salaries	5,151,290	3,924,311	232,715	1,064,876	364,341	10,737,533	10,619,113	-	-	-	-	10,737,533	-	10,619,113
Benefits	995,919	483,174	27,733	180,715	69,495	1,757,036	1,814,747	-	-	-	-	1,757,036	-	1,814,747
Seasonal fees including Sessional Supplement/Physician Consult fees	305,014	52,864	-	-	-	357,878	391,646	-	-	-	-	357,878	-	391,646
Allocated administration costs	-	371,820	-	72,459	-	444,279	455,732	-	-	-	-	444,279	-	455,732
Purchased services	-	83,599	-	83,599	-	74,840	74,840	-	-	-	-	83,599	-	74,840
Advertising and promotion	12,803	8,070	-	819	-	21,692	19,411	-	-	-	-	21,692	-	19,411
Program and craft supplies	38,421	34,690	62,517	8,278	-	143,906	114,914	-	-	-	-	143,906	-	114,914
Maintenance supplies	11,875	3,708	-	1,950	-	17,533	46,583	-	-	-	-	17,533	-	46,583
Travel - clients	77,964	35,849	-	19,740	6,675	140,228	118,619	-	-	-	-	140,228	-	118,619
Other direct expenses	14,248	4,097	-	4,039	12,263	30,608	35,972	-	-	-	-	30,608	-	35,972
Bank charges	10,437	6,904	-	2,286	-	19,627	20,384	-	-	-	-	19,627	-	20,384
Facilities insurance	26,195	12,701	-	8,731	-	47,627	44,515	-	-	-	-	47,627	-	44,515
Business machines	19,264	8,301	-	6,334	-	33,899	43,333	-	-	-	-	33,899	-	43,333
Professional fees	331,435	42,376	-	17,619	600	392,030	572,458	-	-	-	-	392,030	-	572,458
Postage, stationery and office supplies	89,572	29,191	-	13,452	11,696	143,911	204,130	-	-	-	-	143,911	-	204,130
Staff education	45,900	31,126	-	5,374	2,529	84,929	92,749	-	-	-	-	84,929	-	92,749
Telephone	144,169	76,445	-	21,929	9,308	251,851	263,582	-	-	-	-	251,851	-	263,582
Travel - staff	140,029	71,952	-	27,019	6,681	245,681	258,443	-	-	-	-	245,681	-	258,443
Meetings	25,357	14,344	-	929	-	40,630	73,853	-	-	-	-	40,630	-	73,853
Computer	159,259	31,657	-	7,731	-	198,647	168,266	-	-	-	-	198,647	-	168,266
Rent	315,710	166,522	-	47,242	16,083	545,557	508,316	-	-	-	-	545,557	-	508,316
Utilities and taxes	72,012	88,542	-	27,080	-	187,634	138,897	-	-	-	-	187,634	-	138,897
Waterloo, Wellington and Dufferin Crisis flex funds	299,786	-	-	-	-	299,786	140,162	-	-	-	-	299,786	-	140,162
Paymaster	234,793	-	-	-	-	234,793	979,854	-	-	-	-	234,793	-	979,854
Referred out	1,038,318	-	-	-	-	1,038,318	423,657	-	-	-	-	1,038,318	-	423,657
Clinical and specialized support, complex special needs, flex funds, seasonal supports, passport and one time	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MFTD and respite	34,443	560,037	-	-	-	594,480	416,554	-	-	-	-	594,480	-	416,554
Service Resolution	-	177,383	-	-	-	177,383	179,383	-	-	-	-	177,383	-	179,383
Other expenses (Preschool Assess, Province of Ontario - Elder Abuse, Behaviour, Family Education Program, Community Health Centre, Rent, Kids Ability, Kerry's Place, Other medical billings, Human Services, Rotary, ADVOX)	-	440,588	-	-	-	440,588	404,472	-	-	-	-	440,588	-	404,472
Capital expenses - 80 Waterloo	-	-	-	-	-	-	-	-	-	116,474	-	-	-	116,474
Adjustment to payables	9,724,175	6,792,782	654,025	1,539,402	499,671	19,330,529	18,867,018	-	-	-	-	19,330,529	-	18,867,018
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURE	(52,165)	(42,249)	(19,385)	(18,616)	(116,474)	(25,192)	(25,192)	(25,192)	(25,192)	(25,192)	(25,192)	(25,192)	(25,192)	(25,192)

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Notes to the Current Fund Financial Statements

March 31, 2011

1. NATURE OF BUSINESS

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES ("the agency") is a non-profit organization located in Guelph, Ontario and provides mental health and developmental services, community support services and education to members of local communities. The agency is exempt from income taxes under Section 149(1) (e) of the Income Tax Act.

2. ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the financial reporting provisions of Ministry of Health and Long-Term Care, Waterloo Wellington Local Health Integration Network, Ministry of Community and Social Services / Ministry of Children and Youth Services, County of Wellington. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because of various funder requirements:

- (a) Capital asset purchases and disposals are reported in the capital fund in the year the transaction is incurred. All capital assets are charged to expense in the year of acquisition except Ministry of Health and Long-Term Care and Local Health Integration Network, which requires assets in excess of \$5,000 to be capitalized and amortized on a straight-line basis.
- (b) Separate audited financial statements are prepared for the capital fund, which reflects the capital assets acquired by the Current Fund and the agency's investment in capital assets.
- (c) A statement of cash flows has not been presented.

Current fund

This fund records the day-to-day operations of the agency.

Revenue recognition

The agency follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

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

Grant revenue is recognized as revenue when received or when the amount can be reasonably estimated and collection is reasonably assured.

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Notes to the Current Fund Financial Statements

March 31, 2011

Deferred revenue

Deferred revenue represents grants received for which the related expenditures will be made during the next fiscal year. Any excess of revenue over expenditures where approved by the funders will be deferred and then recognized in the next fiscal year.

Vacation accrual

The agency is compliant with the MOHLTC MIS requirement for accrual of vacation earned by employees working within WWLHIN/MOHLTC funded programs. Actual vacation earned by these employees is accrued and is reflected in accounts payable and accrued liabilities.

Cash and cash equivalents

Cash and cash equivalents is comprised of cash and cashable guaranteed investment certificates.

3. FINANCIAL INSTRUMENTS

Trellis' financial instruments consist of cash and cash equivalents, accounts receivable, due from/to Ministry of Community and Social Services/Ministry of Children and Youth Services, accounts payable, and due to Ministry of Health and Long-Term Care/Waterloo Wellington Local Health Integration Network. Unless otherwise noted, Trellis is not exposed to significant currency, credit, interest rate or liquidity risk. The fair value of these financial instruments approximates carrying value due to the short term to maturity or capacity for prompt liquidation.

4. ACCOUNTS RECEIVABLE

	<u>2011</u>	<u>2010</u>
Harmonized Services Tax refundable	\$ 155,760	\$ 37,131
Miscellaneous	120,021	68,154
	<u>\$ 275,781</u>	<u>\$ 105,285</u>

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Notes to the Current Fund Financial Statements

March 31, 2011

5. DUE TO MINISTRY OF HEALTH AND LONG-TERM CARE / WATERLOO WELLINGTON LOCAL HEALTH INTEGRATION NETWORK

This liability reflects the net under expenditure of grant funds provided by the Ministry of Health and Long-Term Care as follows:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 322,961	\$ 262,649
Excess of revenue over expenditure for the year (MOHLTC)		
Mental Health/Treatment (Schedule 1)	52,165	110,830
Excess of revenue over expenditure for the year (MOHLTC)		
Mental Health/Treatment (Schedule 19)	(83,835)	83,835
2010/11 Nurse Practitioner - receivable	3,733	(3,733)
Excess of revenue over expenditure for the year		
Eating Disorders (Schedule 15)	18,616	18,616
Annual Settlements received	(54,343)	(149,236)
<u>Balance, end of year</u>	<u>\$ 259,297</u>	<u>\$ 322,961</u>

Excess of revenue over expenditure for the year includes \$15,409 (program 4009, schedule 1) related to a sessional supplement plan that was repaid to the Ministry of Health and Long-Term Care - Health, System Accountability and Performance Division, Provider Services Branch in April of 2011. There was a revenue receivable at year-end of \$44,226 (schedule 1) for this same program.

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Notes to the Current Fund Financial Statements

March 31, 2011

6. DUE FROM (TO) MINISTRY OF COMMUNITY AND SOCIAL SERVICES / MINISTRY OF CHILDREN AND YOUTH SERVICES

This asset (liability) reflects the net over (under) expenditure of grant funds provided by the Ministry of Community and Social Services / Ministry of Children and Youth Services for the following programs:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 53,611	\$ 30,684
Excess (deficiency) of revenue over expenditure for the year		
Child and Family Intervention - Operating (Schedule 2)	(49,875)	40,000
Medical/Psychological Assessments (Schedule 3)	(5,601)	-
Child - Community Support - Assessment & Counselling (Schedule 4)	7,216	(1)
Child - Community Support - Assessment & Counselling (Schedule 4)	(129)	
Child - Community Support - Infant Development (Schedule 5)	(133)	-
Child Community Support - Respite Care - In Home (Schedule 6)	(210)	-
Special Needs Phase II - Child - Developmental Disability (Schedule 7)	(71)	(3,682)
Mobile Crisis (Schedule 8)	(113)	(1)
Intensive Child & Family Services (Schedule 9)	(218)	-
Special Services at Home (Schedule 10)	(23,919)	17,295
Enhanced Respite (Schedule 10)	3,853	
Children's Mental Health 0-6 (Schedule 11)	(117)	-
Passport Transfer Payment Agency (Schedule 12)	(5,716)	-
	<u>(75,033)</u>	53,611
	(21,422)	84,295
APERS settlement from 2009 and 2010	(13,612)	(30,684)
Balance, end of year	\$ (35,034)	\$ 53,611

Trellis Mental Health and Developmental Services has a Service Contract/CFSA Approval with The Ministry of Community and Social Services and the Ministry of Children and Youth Services. This reconciliation report summarizes by service (project code), all revenues and expenditures and identifies any resulting surplus or deficit that relates to the Service Contract/CFSA Approval.

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Notes to the Current Fund Financial Statements

March 31, 2011

7. UNSPENT FUNDS – COUNTY OF WELLINGTON

The County of Wellington provides funding for the Child Care Special Needs Resourcing Program (Schedule 14) and the Seniors at Risk Program (Schedule 18) based on a calendar year. Excess revenue over expenditures is due to the County of Wellington at the end of each calendar year. Funding to the program for January to March of the fiscal year represents a draw on the County's next calendar year funding. Excess revenue over expenditures during this 3-month period is treated as deferred revenue (Note 2), and excess expenditures over revenue during this 3-month period is treated as accounts receivable.

8. LEASE COMMITMENT

The agency has entered into leases for premises in various locations with annual lease payments as follows:

2011-2012	\$ 476,151
2012-2013	264,105
2013-2014	249,402
2014-2015	271,369
2015-2016	266,696

Trellis Mental Health and Developmental Services has received MOHLTC approval for \$4,300,000 towards a capital project over the next two to three years. To date, \$2,268,975 of funding has been received and \$1,303,364 has been spent.

9. PENSION PLAN

All regular employees of the agency are eligible to be members of the Health Care of Ontario Pension Plan, which is a defined benefit pension plan. Employer contributions made to the plan during the year by the agency amounted to \$727,419 (2010 - \$739,998). These amounts are included in employee benefits expense in the statement of revenue and expenditure.

10. EMPLOYEE COMPENSATION

The *Public Sector Salary Disclosure Act (PSDA), 1996*, requires disclosure of aggregate remuneration paid to employees in excess of \$100,000. As required by the PSDA, 1996, the following employees were paid \$100,000 or more for the period January 1, 2010 to December 31, 2010:

Name	Position	Salary Paid	Taxable Benefits
Wagner, Fred	Executive Director	149,455	392

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Notes to the Current Fund Financial Statements
March 31, 2011

11. NET ASSETS

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 84,741	\$ 58,659
(Deficiency) excess of revenues over expenditures	<u>(25,192)</u>	<u>26,082</u>
Balance, end of year	<u>\$ 59,549</u>	<u>\$ 84,741</u>

12. CAPITAL DISCLOSURE

Trellis defines capital as the sum of net assets.

Trellis' objective when managing capital is to safeguard the agency's ability to continue as a going concern and to hold sufficient net assets to enable it to withstand negative unexpected financial events in order to maintain stability in the financial structure.

Trellis seeks to maintain sufficient liquidity to enable it to meet its obligations as they become due. Trellis holds short term investments to ensure sufficient liquidity. The agency manages the capital structure and makes adjustments to it in light of changes in economic conditions.

13. COMPARATIVE FIGURES

Certain figures presented for comparative purposes have been reclassified to conform to the current year's presentation.

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Statement of Financial Activity
Ministry of Health and Long-Term Care
Waterloo Wellington Local Health Integration Network
Community Mental Health Program (program 4009)
Year Ended March 31, 2011

Schedule 1

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Health and Long-Term Care	\$ 9,467,243	\$ 9,236,298
Grant - MOHLTC - Sessional Supplement Plan	34,753	86,573
Revenue receivable from MOHLTC (Note 5)	44,226	-
Interest	-	-
	<u>9,546,222</u>	<u>9,322,871</u>
EXPENDITURE		
Salaries	5,079,848	4,705,067
Benefits	982,363	967,451
Sessional fees	241,444	279,412
Sessional supplement plan fees	63,570	76,457
Advertising and promotion	12,803	11,285
Program and craft supplies	38,421	42,416
Maintenance supplies	11,875	24,221
Maintenance services	77,964	24,162
Travel - clients	14,248	14,043
Bank charges	10,437	10,414
Facilities insurance	26,195	22,386
Business machines	19,264	23,545
Professional fees	331,435	490,362
Postage, stationery and office supplies	85,192	125,381
Staff education	45,389	54,094
Telephone	144,038	156,096
Travel - staff	136,025	121,727
Meetings	25,357	45,441
Computer	159,259	122,550
Rent	309,578	288,853
Utilities and taxes	72,012	63,005
Waterloo, Wellington and Dufferin crisis flex funds and first step flex fund	299,786	140,162
Paymaster	234,793	979,854
Referred out	1,038,318	423,657
One time funding - miscellaneous	34,443	-
	<u>9,494,057</u>	<u>9,212,041</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 5)	\$ 52,165	\$ 110,830

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES**Statement of Financial Activity****Ministry of Community and Social Services****Ministry of Children and Youth Services****Child and Family Intervention - Operating (program A556)****Year Ended March 31, 2011****Schedule 2**

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 2,148,162	\$ 2,104,261
Revenue receivable from MCYS (Note 6)	-	40,000
Interest	774	-
	<u>2,148,936</u>	<u>2,144,261</u>
EXPENDITURE		
Salaries	1,025,341	1,057,206
Benefits	177,489	234,290
Sessional fees - specialized supports	45,823	24,922
Allocated administration costs	121,862	121,862
Purchased services	63,649	54,890
Advertising and promotion	3,196	1,548
Program supplies	7,428	5,297
Maintenance supplies	594	4,685
Maintenance services	12,707	27,107
Travel - clients	4,097	5,350
Bank charges	2,124	4,913
Facilities insurance	6,971	8,983
Business machines	21	4,853
Professional fees	14,276	19,721
Postage, stationery and office supplies	5,172	8,353
Staff education	12,710	11,364
Telephone	39,984	39,839
Travel - staff	15,576	19,303
Meetings	4,218	8,133
Computer	9,409	7,103
Rent	50,668	33,019
Utilities and taxes	39,158	32,139
ICF flex fund	60,385	63,900
Knowledge transfer	28,618	27,695
Case management support	10,899	-
One time funding - service resolution	360,000	302,786
One time funding - children's planning council	15,000	15,000
One time funding - walk in clinic	1,686	-
	<u>2,139,061</u>	<u>2,144,261</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 9,875	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Youth Justice Services

Medical/Psychological Reports and Mental Health Specialized

Program Other (programs A808 & A852)

Year Ended March 31, 2011

Schedule 3

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Community Children and Youth Services - Youth Justice Services	\$ 73,668	\$ 73,668
EXPENDITURE		
Salaries	28,862	34,237
Benefits	6,877	7,102
Allocated administration costs	5,636	5,637
Purchased services	19,950	19,950
Meetings	710	710
Staff education	395	395
Travel - staff	1,606	1,606
Rent	1,957	1,957
Postage, stationery and office supplies	1,538	1,538
Computer	536	536
	<u>68,067</u>	<u>73,668</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 5,601	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Child - Community Support - Assessment and Counselling (program 9256)

Year Ended March 31, 2011

Schedule 4

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 326,262	\$ 333,478
Revenue receivable from MCSS (Note 6)	7,216	
Interest	129	-
	<u>333,607</u>	<u>333,478</u>
EXPENDITURE		
Salaries	175,865	186,114
Benefits	34,623	23,592
Sessional fees	7,041	8,239
Allocated administration costs	34,009	34,009
Advertising and promotion	900	-
Program and craft supplies	10,987	4,631
Maintenance supplies	349	1,395
Maintenance services	4,446	3,400
Bank charges	1,100	1,100
Facilities insurance	2,600	2,600
Business machines	2,500	2,500
Postage, stationery and office supplies	2,791	3,171
Staff education	900	900
Telephone	4,412	4,099
Travel - staff	3,008	7,300
Meetings	1,860	1,800
Computer	2,700	2,700
Rent	10,980	12,227
Professional fees	2,000	2,000
Utilities and taxes	2,100	2,100
DS crisis flex fund	28,307	29,600
	<u>333,478</u>	<u>333,477</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	129	\$ 1

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES**Statement of Financial Activity****Ministry of Community and Social Services****Ministry of Children and Youth Services****Child - Community Support - Infant Development (program A476)****Year Ended March 31, 2011****Schedule 5**

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 343,594	\$ 343,594
Interest	133	-
	<u>343,727</u>	<u>343,594</u>
EXPENDITURE		
Salaries	226,905	235,485
Benefits	52,000	45,567
Allocated administration costs	31,257	31,257
Program supplies	3,300	4,531
Meetings	180	337
Postage, stationery and office supplies	1,368	1,067
Staff education	2,709	1,683
Telephone	2,861	2,494
Travel - staff	7,437	5,596
Utilities and taxes	5,877	5,877
Rent	9,700	9,700
	<u>343,594</u>	<u>343,594</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 133	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES**Statement of Financial Activity****Ministry of Community and Social Services****Ministry of Children and Youth Services****Child - Community Support - Respite Care - In Home (program 9254)****Year Ended March 31, 2011****Schedule 6**

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 546,000	\$ 546,000
Interest	210	-
	<u>546,210</u>	<u>546,000</u>
EXPENDITURE		
Salaries	175,840	183,248
Benefits	41,706	34,299
Allocated administration costs	58,689	58,679
Advertising and promotion	2,300	1,500
Program supplies	5,737	8,668
Meetings	500	500
Maintenance supplies	1,523	7,232
Maintenance services	15,049	37,340
Bank charges	3,000	3,000
Facilities insurance	1,530	1,530
Business machines	4,080	3,339
Professional fees	26,100	-
Postage, stationery and office supplies	7,882	11,600
Staff education	4,100	4,100
Telephone	8,544	8,000
Travel - staff	3,695	9,000
Computer	7,620	23,810
Utilities and taxes	26,570	3,570
Rent	58,755	53,805
Respite costs	90,780	92,780
One-time funding - respite.com	2,000	-
	<u>546,000</u>	<u>546,000</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 210	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Special Needs Phase II - Child - Developmental Disability (program 9261)

Year Ended March 31, 2011

Schedule 7

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 232,877	\$ 232,877
Interest	71	-
	<u>232,948</u>	<u>232,877</u>
EXPENDITURE		
Salaries	109,773	115,482
Benefits	23,739	21,893
Allocated administration costs	17,895	17,894
Program supplies	3,977	1,200
Maintenance supplies	442	1,200
Maintenance services	2,658	1,900
Facilities insurance	600	600
Business machines	1,200	1,200
Postage, stationery and office supplies	1,971	3,642
Telephone	2,037	1,800
Travel - staff	8,784	7,083
Computer	1,600	1,600
Staff education	1,951	1,132
Rent	5,150	5,150
Utilities and taxes	1,100	1,100
One time funding - camp fees	50,000	46,319
	<u>232,877</u>	<u>229,195</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	71	\$ 3,682

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Mobile Crisis (program A560)

Year Ended March 31, 2011

Schedule 8

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 292,132	\$ 292,132
Interest	113	-
	<u>292,245</u>	<u>292,132</u>
EXPENDITURE		
Salaries	201,302	206,452
Benefits	33,597	32,535
Allocated administration costs	24,850	24,850
Advertising and promotion	725	-
Meetings	500	500
Postage, stationery and office supplies	2,297	2,297
Telephone	6,957	6,900
Travel - staff	13,170	8,364
Computer	200	200
Rent	7,220	8,720
Staff education	1,314	1,313
	<u>292,132</u>	<u>292,131</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 113	\$ 1

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES**Statement of Financial Activity****Ministry of Community and Social Services****Ministry of Children and Youth Services****Intensive Child and Family Services (program A559)****Year Ended March 31, 2011****Schedule 9**

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 565,714	\$ 565,714
Interest	218	-
	<u>565,932</u>	<u>565,714</u>
EXPENDITURE		
Salaries	353,648	379,441
Benefits	75,457	70,087
Allocated administration costs	43,323	43,323
Advertising	949	-
Program supplies	860	-
Meetings	600	600
Maintenance supplies	800	800
Bank charges	680	680
Facilities insurance	1,000	1,000
Postage, stationery and office supplies	3,388	5,157
Telephone	7,937	7,750
Travel - staff	10,086	15,343
Computer	850	850
Rent	14,550	14,550
Utilities and taxes	13,737	6,950
Staff education	4,465	2,970
Clinical supports	33,384	16,213
	<u>565,714</u>	<u>565,714</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 218	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Special Services at Home Contracts (program 9261)

Enhanced Respite Funding (program A509)

Year Ended March 31, 2011

Schedule 10

Special Services at Home (program 9261)	2011	2010
REVENUE		
Grant - Ministry of Community and Social Services / Ministry of Children and Youth Services	\$ 1,316,851	\$ 1,354,566
Revenue receivable from MCSS (Note 6)	-	17,295
	1,316,851	1,371,861
EXPENDITURE		
Salaries and other costs	1,292,932	1,371,861
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 23,919	\$ -
Enhanced Respite (program A509)		
	2011	2010
REVENUE		
Grant - Ministry of Community and Social Services / Ministry of Children and Youth Services	\$ 101,057	\$ 110,250
Revenue receivable from MCYS (Note 6)	3,853	-
	104,910	110,250
EXPENDITURE		
Salaries and other costs	104,910	110,250
EXCESS OF REVENUE OVER EXPENDITURE		
	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES**Statement of Financial Activity****Ministry of Community and Social Services****Ministry of Children and Youth Services****Children's Mental Health 0-6 (program A562)****Year Ended March 31, 2011****Schedule 11**

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 304,723	\$ 304,723
Interest	117	-
	<u>304,840</u>	<u>304,723</u>
EXPENDITURE		
Salaries	188,333	192,018
Benefits	37,686	37,598
Allocated administration costs	24,399	24,399
Program supplies	2,401	-
Business machines	500	375
Meetings	1,000	750
Membership fees	4,776	4,856
Postage, stationery and office supplies	2,784	4,794
Telephone	3,713	3,488
Travel - staff	8,590	11,805
Rent	7,542	7,500
Staff education	2,582	911
Computer	8,742	487
Maintenance supplies and services	989	742
Flex fund	3,882	4,290
Specialized supports	6,804	10,710
	<u>304,723</u>	<u>304,723</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 117	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Adult Assessment and Counselling (Service Resolution Coordinator) (program 8857)

Out-of-Home Respite Services (program A510)

Passport Transfer Payment Agency (program 8885)

Year Ended March 31, 2011

Schedule 12

Adult Assessment and Counselling (Service Resolution Coordinator) (program 8857)

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 35,000	\$ -

EXPENDITURE		
Salaries and benefits	35,000	-
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

Out-of-Home Respite Services (program A510)

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 86,603	\$ 86,603

EXPENDITURE		
Respite	86,603	86,603
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

Passport Transfer Payment Agency (program 8885)

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 84,006	\$ 5,490

EXPENDITURE		
Salaries and benefits	6,531	5,490
Passport contract expenses	71,759	-
	<u>78,290</u>	<u>5,490</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 6)	\$ 5,716	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

In-Out of Home Respite (program A567)

Community Capacity Building (program A771)

Partner Facility Renewal Funding (program A710)

Year Ended March 31, 2011

Schedule 12

In-Out of Home Respite (program A567)	2011	2010
---------------------------------------	------	------

REVENUE

Grant - Ministry of Community and Social Services/
Ministry of Children and Youth Services

\$ 115,500	\$ 115,500
------------	------------

EXPENDITURE

Salaries and benefits
Allocated administration costs
Flex funds

5,600	5,825
9,900	9,900
100,000	99,775
115,500	115,500

EXCESS OF REVENUE OVER EXPENDITURE

\$ -	\$ -
------	------

Community Capacity Building (program A771)	2011	2010
--	------	------

REVENUE

Grant - Ministry of Community and Social Services/
Ministry of Children and Youth Services

\$ 46,458	\$ 30,000
-----------	-----------

EXPENDITURE

Community capacity building

46,458	30,000
--------	--------

EXCESS OF REVENUE OVER EXPENDITURE

\$ -	\$ -
------	------

Partner Facility Renewal Funding (program A710)	2011	2010
---	------	------

REVENUE

Grant - Ministry of Community and Social Services/
Ministry of Children and Youth Services

\$ 12,200	\$ -
-----------	------

EXPENDITURE

One time repairs and maintenance

12,200	-
--------	---

EXCESS OF REVENUE OVER EXPENDITURE

\$ -	\$ -
------	------

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Capital Grant

SCS Adult Other (program 8861)

Repairs and Maintenance (C & FI) (program A557)

Year Ended March 31, 2011

Schedule 12

Capital Grant	2011	2010
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 756,000	\$ 756,000
EXPENDITURE		
Expenditure	-	-
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ 756,000	\$ 756,000
SCS Adult Other (program 8861)	2011	2010
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 20,000	\$ 30,000
EXPENDITURE		
Expenditure	20,000	30,000
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -
Repairs and Maintenance (C & FI) (program A557)	2011	2010
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 16,211	\$ -
EXPENDITURE		
One time repairs and maintenance	16,211	-
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES**Statement of Financial Activity****Ministry of Community and Social Services****Ministry of Children and Youth Services****Telepsychiatry (program A561)****Children Services Coordination Case Management (program 9252)****Year Ended March 31, 2011****Schedule 12**

Telepsychiatry (program A561)	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 26,000	\$ 10,000
EXPENDITURE		
Expenditure	10,000	10,000
One time video conferencing	16,000	-
	<u>26,000</u>	<u>10,000</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ -</u>	<u>\$ -</u>

Children Services Coordination Case Management (program 9252)	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ 133,032	\$ 144,718
EXPENDITURE		
HNC	72,444	73,032
Service resolution - Wellington and Dufferin	40,000	60,000
Service resolution - operating costs	12,274	11,686
Service resolution - one time funding	8,314	-
	<u>133,032</u>	<u>144,718</u>
EXCESS OF REVENUE OVER EXPENDITURE	<u>\$ -</u>	<u>\$ -</u>

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Ministry of Community and Social Services

Ministry of Children and Youth Services

Specialized Resources - Community Network of Specialized Care (program 8887)

Year Ended March 31, 2011

Schedule 13

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ -	\$ 61,459
EXPENDITURE		
Salaries	-	40,314
Benefits	-	7,257
Allocated administration costs	-	4,741
Meetings	-	2,627
Maintenance supplies	-	375
Facilities insurance	-	125
Postage, stationery and office supplies	-	600
Telephone	-	1,135
Travel - staff	-	1,535
Computer	-	125
Rent	-	1,500
Taxes	-	1,125
	-	61,459
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Statement of Financial Activity
Ministry of Community and Social Services
Ministry of Children and Youth Services
Specialized Resources - Intensive Case Management Dual Diagnosis (program 8884)
Year Ended March 31, 2011 **Schedule 13**

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Community and Social Services/ Ministry of Children and Youth Services	\$ -	\$ 24,523
EXPENDITURE		
Salaries	-	17,257
Benefits	-	3,106
Allocated administration costs	-	1,704
Postage, stationery and office supplies	-	68
Computer	-	25
Telephone	-	448
Travel - staff	-	1,440
Rent	-	550
Training	-	(100)
Maintenance supplies	-	25
	-	24,523
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Statement of Financial Activity
County of Wellington
Child Care Special Needs Resourcing
Year Ended March 31, 2011

Schedule 14

	January 1, 2010 to December 31, 2010	January 1, 2011 to March 31, 2011 2011	April 1, 2010 to March 31, 2011	April 1, 2009 to March 31, 2010 2010
REVENUE				
Grant - County of Wellington	\$ 1,287,447	\$ 263,029	\$ 1,238,677	\$ 1,363,306
Pay equity	20,560	11,386	26,806	20,560
One-time funding	146,135	112,727	220,158	135,704
Interest	-	-	-	-
Less: deferred revenue	-	(33,805)	(29,198)	9,781
	<u>1,454,142</u>	<u>353,337</u>	<u>1,456,443</u>	<u>1,529,351</u>
EXPENDITURE				
Salaries	998,668	241,787	999,994	1,061,243
Benefits	177,008	40,334	167,477	205,485
Allocated administration costs	72,521	16,793	72,459	77,477
Program and craft supplies	8,138	1,106	8,278	4,383
Maintenance supplies	2,507	395	1,950	6,535
Maintenance services	18,817	6,410	19,740	13,021
Bank charges	2,563	-	2,286	277
Facilities insurance	8,713	1,164	8,731	7,291
Business machines	6,970	1,103	6,334	7,521
Professional fees	14,852	2,905	17,619	733
Postage, stationery and office supplies	12,332	4,054	13,452	13,005
Advertising and promotion	791	74	819	46
Staff education	3,042	2,990	5,374	2,754
Telephone	21,821	3,977	21,929	19,710
Travel - staff	27,985	8,040	27,019	36,940
Meetings and membership fees	1,056	332	929	3,875
Computer	6,593	2,759	7,731	7,985
Rent	45,502	11,919	47,242	38,039
Utilities and taxes	24,263	7,195	27,080	23,031
	<u>1,454,142</u>	<u>353,337</u>	<u>1,456,443</u>	<u>1,529,351</u>
EXCESS OF REVENUE OVER EXPENDITURE (Note 7)	\$ -	\$ -	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Statement of Financial Activity
Halton Health Care Services

Eating Disorders

Year Ended March 31, 2011

Schedule 15

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Halton Health Care Services	\$ 518,287	\$ 504,375
EXPENDITURE		
Salaries	364,341	309,678
Benefits	69,495	71,950
Staff training	2,529	7,374
Travel - clients	12,263	16,579
Postage, stationery and office supplies	11,696	12,395
Travel - staff	6,681	6,067
Telephone	9,308	10,035
Maintenance supplies and services	6,675	10,122
Rent	16,083	18,604
Professional fees	600	22,955
	<u>499,671</u>	<u>485,759</u>
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 5)	\$ 18,616	\$ 18,616

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Statement of Financial Activity
Ministry of Health and Long-Term Care
Waterloo Wellington Local Health Integration Network
Psychogeriatric Consulting Services
Year Ended March 31, 2011

Schedule 16

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Health and Long-Term Care	\$ 100,156	\$ 100,156
EXPENDITURE		
Salaries	71,442	71,505
Benefits	13,556	13,494
Staff training	511	561
Postage, stationery and office supplies	4,380	4,141
Travel - staff	4,004	4,323
Telephone	131	-
Rent	6,132	6,132
	100,156	100,156
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Trillium Foundation/United Way/Societe Sante en francais/Ministry of Health and Long Term Care/Alzheimer Society of Dufferin/St. Mary's Hospital/Grand River Hospital/New Horizons/Royal Bank of Canada

Spark of Brilliance

Intensive Case Management for Seniors Services

GEM Nurse Intergration

Year Ended March 31, 2011

Schedule 17

Spark of Brilliance	2011	2010
REVENUE		
Grant - United Way Funding	\$ 26,566	\$ 25,351
Grant - Trillium Foundation	34,095	65,200
Grant - Guelph Community Foundation	-	3,500
Donation revenue	3,194	4,381
Grant - Greenshield	8,299	9,750
Revenue receivable from Trillium Foundation	19,501	-
	91,655	108,182
EXPENDITURE		
Salaries	54,156	55,462
Benefits	5,099	3,505
Other costs	21,022	30,154
	80,277	89,121
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ 11,378	\$ 19,061
Intensive Case Management for Seniors Services	2011	2010
REVENUE		
Grant - Alzheimer Society of Dufferin County	\$ 159,038	\$ 36,836
EXPENDITURE		
Salaries	107,896	13,371
Benefits	19,205	1,992
Other costs	12,552	5,200
	139,653	20,563
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable	\$ 19,385	\$ 16,273
GEM Nurse Intergration	2011	2010
REVENUE		
Grant - St. Mary's Aging At Home	\$ 118,144	\$ 106,708
EXPENDITURE		
Salaries	-	20,600
Professional Fees and other costs	118,144	83,900
	118,144	104,500
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable	\$ -	\$ 2,208

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES**Statement of Financial Activity****Trillium Foundation/United Way/Societe Sante en francais/Ministry of Health and Long Term Care/Alzheimer Society of Dufferin/St. Mary's Hospital/Grand River Hospital/New Horizons/Royal Bank of Canada****Societe Sante en francais - Francophone Program****Ministry of Health and Long Term Care - Capital Division****Roller Coaster to Recovery****Year Ended March 31, 2011****Schedule 17**

Societe Sante en francais - Francophone Program	2011	2010
REVENUE		
Grant - Societe Sante en francais	\$ 43,750	\$ -
EXPENDITURE		
Salaries	11,762	-
Benefits	1,207	-
Other costs	30,781	-
	43,750	-
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -
Ministry of Health and Long Term Care - Capital Division	2011	2010
REVENUE		
Grant - Capital	\$ 343,572	\$ 406,836
EXPENDITURE		
Related costs - 80 Waterloo capital project	133,962	63,264
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred	\$ 209,610	\$ 343,572
Roller Coaster to Recovery	2011	2010
REVENUE		
Grant - Trillium Foundation	\$ -	\$ 1,392
EXPENDITURE		
Salaries	-	1,350
Other costs	-	42
	-	1,392
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Trillium Foundation/United Way/Societe Sante en francais/Ministry of Health and Long Term Care/Alzheimer Society of Dufferin/St. Mary's Hospital/Grand River Hospital/New Horizons/Royal Bank of Canada

Supporting Kids in Camps

Seniors at Risk in Dufferin

Memory Clinic's Outreach Service for Vulnerable Seniors

Year Ended March 31, 2011

Schedule 17

Supporting Kids in Camps	2011	2010
REVENUE		
Grant - Trillium Foundation	\$ 15,907	\$ 55,457
EXPENDITURE		
Salaries	11,842	30,862
Benefits	2,222	3,785
Other costs	1,843	4,903
	15,907	39,550
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ -	\$ 15,907

Seniors at Risk in Dufferin	2011	2010
REVENUE		
Grant - Trillium Foundation	\$ 68,915	\$ 80,600
EXPENDITURE		
Other costs	35,789	38,885
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ 33,126	\$ 41,715

Memory Clinic's Outreach Services for Vulnerable Seniors	2011	2010
REVENUE		
Grant - Trillium Foundation	\$ 42,471	\$ 65,800
EXPENDITURE		
Salaries and benefits	36,960	58,080
Other costs	5,511	7,049
	42,471	65,129
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ -	\$ 671

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Trillium Foundation/United Way/Societe Sante en francais/Ministry of

Health and Long Term Care/Alzheimer Society of Dufferin/St. Mary's

Hospital/Grand River Hospital/New Horizons/Royal Bank of Canada

Waterloo Wellington Addiction and Mental Health Network

New Horizons for Seniors Program - Community Participation and Leadership

New Horizons for Seniors Program - Project Wisdom

Year Ended March 31, 2011

Schedule 17

Waterloo Wellington Addiction and Mental Health Network	2011	2010
REVENUE		
Grant - Grand River Hospital	\$ -	\$ 138,583
EXPENDITURE		
Salaries	-	68,851
Benefits	-	12,578
Professional fees	-	36,687
Advertising	-	4,500
Meetings	-	3,724
Office supplies	-	3,776
Staff training	-	3,048
Other costs	-	5,419
	-	138,583
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -
New Horizons for Seniors Program - Community Participation and Leadership	2011	2010
REVENUE		
Grant - New Horizons	\$ 24,885	\$ 25,000
EXPENDITURE		
Other costs	24,885	115
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ -	\$ 24,885
New Horizons for Seniors Program - Project Wisdom	2011	2010
REVENUE		
Grant - New Horizons	\$ 79,376	\$ -
EXPENDITURE		
Other costs	79,376	-
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES

Statement of Financial Activity

Trillium Foundation/United Way/Societe Sante en francais/Ministry of Health and Long Term Care/Alzheimer Society of Dufferin/St. Mary's Hospital/Grand River Hospital/New Horizons/Royal Bank of Canada

Regional Geriatric Program Central - Senior Friendly Initiative

Royal Bank of Canada - Children's Mental Health Project

Trillium - Volunteer Engagement

LHIN - Francophone

Year Ended March 31, 2011

Schedule 17

	<u>2011</u>	<u>2010</u>
Regional Geriatric Program Central - Senior Friendly Initiative		
REVENUE		
Revenue receivable - Regional Geriatric Program Central	\$ 4,374	\$ -
EXPENDITURE		
Other costs	4,374	-
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -
Royal Bank of Canada - Children's Mental Health Project		
REVENUE		
Grant - Royal Bank of Canada	\$ 28,000	\$ -
EXPENDITURE		
Salaries and benefits	10,099	-
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ 17,901	\$ -
Trillium - Volunteer Engagement		
REVENUE		
Grant - Trillium	\$ 59,300	\$ -
EXPENDITURE		
Other costs	59,300	-
EXCESS OF REVENUE OVER EXPENDITURE	\$ -	\$ -
LHIN - Francophone		
REVENUE		
Grant - LHIN	\$ 15,900	\$ -
EXPENDITURE		
Other costs	-	-
EXCESS OF REVENUE OVER EXPENDITURE		
Adjusted to deferred revenue	\$ 15,900	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Statement of Financial Activity
County of Wellington
Seniors at Risk Program
Year Ended March 31, 2011

Schedule 18

	January 1, 2010 to December 31, 2010	January 1, 2011 to March 31, 2011 2011	April 1, 2010 to March 31, 2011	April 1, 2009 to March 31, 2010 2010
REVENUE				
Grant - County of Wellington	\$ 80,748	\$ 40,374	\$ 80,748	\$ 78,248
Less: deferred revenue	-	(20,754)	2,211	(4,469)
	80,748	19,620	82,959	73,779
EXPENDITURE				
Salaries	63,006	15,195	64,882	58,107
Benefits	12,602	3,707	13,238	11,045
Other costs	5,140	718	4,839	4,627
	80,748	19,620	82,959	73,779
EXCESS OF REVENUE OVER EXPENDITURE (Note 6)	\$ -	\$ -	\$ -	\$ -

TRELLIS MENTAL HEALTH AND DEVELOPMENTAL SERVICES
Statement of Financial Activity
Ministry of Health and Long-Term Care
Primary Health Care and Physician Policy Branch
Nurse Practitioner Program
Year Ended March 31, 2011

Schedule 19

	<u>2011</u>	<u>2010</u>
REVENUE		
Grant - Ministry of Health and Long-Term Care	\$ -	\$ 120,150
Revenue receivable from MOHLTC (Note 5)	-	2,703
Nurse Practitioner Consultation Fee Pilot Project Funding	-	9,088
Revenue receivable from Pilot Project (Note 5)	-	1,030
	-	132,971
EXPENDITURE		
Salaries	-	29,747
Benefits	-	6,136
Advertising	-	532
Staff training	-	250
Postage, stationery and office supplies	-	3,145
Rent	-	6,710
Consultation fees paid	-	2,616
	-	49,136
EXCESS OF REVENUE OVER EXPENDITURE		
Repayable (Note 5)	\$ -	\$ 83,835