

WOOLWICH COMMUNITY HEALTH CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014

WOOLWICH COMMUNITY HEALTH CENTRE
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YEAR ENDED MARCH 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the members of: Woolwich Community Health Centre

We have audited the accompanying financial statements of Woolwich Community Health Centre, which comprise the statement of financial position as at March 31, 2014 and the statements of revenues and expenditures and changes in net assets 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 in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Woolwich Community Health Centre as at March 31, 2014 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.

Other Matter

The financial statements of the prior period were audited by the predecessor auditor with an audit report dated May 27, 2013. The predecessor auditor expressed an opinion which stated that the financial statements presented fairly in all material respects.

Kitchener, Ontario
May 26, 2014

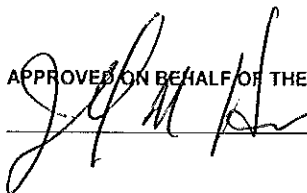
RLB LLP
Chartered Accountants
Licensed Public Accountants

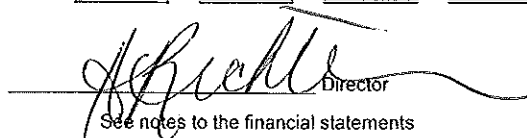
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WOOLWICH COMMUNITY HEALTH CENTRE
 STATEMENT OF FINANCIAL POSITION
 AS AT MARCH 31, 2014

	WWLHIN Operating Program	MOHLTC Wellesley Capital	TPA Program	WWLHIN Community Funds	WCHC Capital Fund	2014	2013
ASSETS							
CURRENT							
Cash	\$ 263,292	\$ 0	\$ 0	\$ 558,627	\$ 0	\$ 821,919	\$ 962,211
Accounts receivable	24,207	0	0	66,779	0	90,986	135,664
Prepaid	80,668	0	0	1,500	0	82,168	22,109
Interfund receivable (note 11)	0	32,153	260,182	0	0	0	0
	<u>368,167</u>	<u>32,153</u>	<u>260,182</u>	<u>626,906</u>	<u>0</u>	<u>995,073</u>	<u>1,119,884</u>
INVESTMENTS (note 3)	0	0	0	150,995	0	150,995	135,553
CAPITAL ASSETS (note 6)	0	0	0	0	1,618,765	1,618,765	1,744,340
	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,995</u>	<u>1,618,765</u>	<u>1,769,760</u>	<u>1,879,893</u>
	<u>\$ 368,167</u>	<u>\$ 32,153</u>	<u>\$ 260,182</u>	<u>\$ 777,901</u>	<u>\$ 1,618,765</u>	<u>\$ 2,764,833</u>	<u>\$ 2,999,777</u>
LIABILITIES							
Bank indebtedness (note 4)	\$ 0	\$ 0	\$ 3,561	\$ 0	\$ 0	\$ 3,561	\$ 0
Accounts payable and accrued liabilities	100,473	0	0	1,599	0	102,072	105,915
Government remittances payable	671	0	0	0	0	671	567
Surpluses repayable (note 10)	34,043	0	256,621	0	0	290,664	395,136
Deferred grants (note 5)	0	32,153	0	42,402	0	74,555	84,429
Interfund payable (note 11)	232,980	0	0	59,355	0	0	0
	<u>368,167</u>	<u>32,153</u>	<u>260,182</u>	<u>103,356</u>	<u>0</u>	<u>471,523</u>	<u>586,047</u>
ACCUMULATED SURPLUS							
Capital fund (note 6)	0	0	0	0	1,618,765	1,618,765	1,744,340
Internally restricted funds							
Reserve fund	0	0	0	588,684	0	588,684	523,777
Special projects	0	0	0	8,143	0	8,143	49,206
Externally restricted funds							
Hospice	0	0	0	19,910	0	19,910	24,114
Midwifery	0	0	0	21,814	0	21,814	28,453
Special projects	0	0	0	35,994	0	35,994	43,840
	<u>0</u>	<u>0</u>	<u>0</u>	<u>674,545</u>	<u>1,618,765</u>	<u>2,293,310</u>	<u>2,413,730</u>
	<u>\$ 368,167</u>	<u>\$ 32,153</u>	<u>\$ 260,182</u>	<u>\$ 777,901</u>	<u>\$ 1,618,765</u>	<u>\$ 2,764,833</u>	<u>\$ 2,999,777</u>

APPROVED ON BEHALF OF THE BOARD:

 Director

 Director
 See notes to the financial statements

WOOLWICH COMMUNITY HEALTH CENTRE
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2014

	WWLHIN	MOHLTC		WCHC Community Funds		WCHC		
	Operating Program	Regional Diabetes	TPA Program (Schedule 2)	Health Canada	Other Programs	Capital Fund	2014	2013)
REVENUES								
Ministry of Health (note 7)	\$ 4,478,755	\$ 177,569	\$ 2,116,767	\$ 0	\$ 31,707	\$ 0	\$ 6,804,798	\$ 6,691,786
Grants	0	0	0	0	100,418	0	100,418	74,590
Other revenue and recoveries	31,433	0	215	78,750	38,270	0	148,668	133,954
Investment income	0	0	0	0	22,304	0	22,304	12,174
Rental and common area fees	0	0	0	0	99,233	0	99,233	99,455
Memberships	0	0	0	0	200	0	200	20
Donations	6,300	0	0	192	2,527	0	9,019	13,727
	<u>4,516,488</u>	<u>177,569</u>	<u>2,116,982</u>	<u>78,942</u>	<u>294,659</u>	<u>0</u>	<u>7,184,640</u>	<u>7,025,706</u>
EXPENDITURES (pages 13 - 14)								
Salaries, benefits and relief	3,846,391	152,686	0	53,205	72,770	0	4,125,052	4,013,978
Medical and surgical supplies and drugs	47,456	0	0	0	0	0	47,456	47,875
Supplies and sundries (note 9)	338,429	14,737	0	25,737	149,762	0	528,665	482,866
Furniture and equipment	263	0	0	0	0	0	263	12,148
Contracted out expenses	1,268	0	0	0	0	0	1,268	6,482
Building and grounds	255,590	10,146	0	0	53,603	0	319,339	328,509
Other	0	0	1,860,361	0	13,369	150,415	2,024,145	1,806,543
	<u>4,489,397</u>	<u>177,569</u>	<u>1,860,361</u>	<u>78,942</u>	<u>289,504</u>	<u>150,415</u>	<u>7,046,188</u>	<u>6,698,401</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES before undernoted								
	27,091	0	256,621	0	5,155	(150,415)	138,452	327,305
CURRENT YEAR CAPITAL PURCHASES								
	(24,840)	0	0	0	0	24,840	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES before undernoted								
	2,251	0	256,621	0	5,155	(125,575)	138,452	327,305
LESS AMOUNTS REPAYABLE								
	(2,251)	0	(256,621)	0	0	0	(258,872)	(393,923)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES for the year								
	0	0	0	0	5,155	(125,575)	(120,420)	(66,618)
ACCUMULATED SURPLUS, beginning of year								
	0	0	0	0	669,390	1,744,340	2,413,730	2,480,348
ACCUMULATED SURPLUS, end of year								
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 674,545	\$ 1,618,765	\$ 2,293,310	\$ 2,413,730

See notes to the financial statements

WOOLWICH COMMUNITY HEALTH CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2014

	2014	2013
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Deficiency of revenues over expenditures for the year	\$ (120,420)	\$ (66,618)
Items not requiring an outlay of cash		
Amortization	150,415	158,448
Increase in fair value of investments	<u>(15,442)</u>	<u>(7,466)</u>
	14,553	84,364
Changes in non-cash working capital		
Accounts receivable	44,578	(6,296)
Prepaid	(60,059)	27,997
Accounts payable and accrued liabilities	(3,739)	(92,549)
Deferred grants	(9,874)	8,070
Surpluses repayable	<u>(104,472)</u>	<u>296,718</u>
	<u>(119,013)</u>	<u>318,304</u>
CASH (USED IN) INVESTING ACTIVITIES		
Additions to capital assets	<u>(24,840)</u>	<u>(71,209)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(143,853)	247,095
NET CASH AND CASH EQUIVALENTS, beginning of year	<u>962,211</u>	<u>715,116</u>
NET CASH AND CASH EQUIVALENTS, end of year	<u>\$ 818,358</u>	<u>\$ 962,211</u>
CASH AND CASH EQUIVALENTS CONSISTS OF:		
Cash	\$ 821,919	\$ 962,211
Bank indebtedness	<u>(3,561)</u>	<u>0</u>
	<u>\$ 818,358</u>	<u>\$ 962,211</u>

WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2014

1. NATURE OF BUSINESS

Woolwich Community Health Centre (WCHC) is a not for profit organization incorporated under the laws of Ontario without share capital and is a registered charity under the Income Tax Act. Woolwich Community Health Centre is exempt from income tax. Its purpose is to provide integrated health services to area residents. The Health Centre derives its revenues primarily from the Ontario Ministry of Health and Long-Term Care (MOHLTC).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not for profit organizations and include the following significant accounting policies:

(a) REVENUE RECOGNITION

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

Ministry of Health base revenue is recorded in the year received. Any amounts to be returned to the funder are reflected in the surpluses repayable.

Donations and memberships are recorded in the period received by the organization.

Revenue from grants is recognized in the period the related expenditure occurs.

All other revenues are recorded on an accrual basis.

(b) CAPITAL ASSETS

Capital assets are recorded at cost at the date of acquisition and are amortized on the basis of their estimated useful life using the following methods and rates:

Office equipment	- 10	years straight line basis
Computer equipment	- 5	years straight line basis
Medical equipment	- 10	years straight line basis
Buildings	- 10	years straight line basis
Leasehold improvements	- 10	years straight line basis

Amortization commences in the year the assets are put into use. No amortization is recorded in the year of disposal.

Some computer equipment is held offsite and is part of a joint initiative with other Health Centres within the WWLHIN. An agreement between the Health Centres is in place to direct the joint initiatives. These assets are amortized using the same policies described above.

(c) PROPERTY TAX REBATES

Property tax rebates are recorded as a reduction of the related expense as required by the Community Financial Policy in the Multi-Sector Accountability Agreement.

WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2014

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian generally accepted accounting principles for not for profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant areas requiring management's estimates include estimated useful life of capital assets. Actual results could differ from those estimates.

(e) FUND ACCOUNTING

The Health Centre maintains its accounts in accordance with the principles of fund accounting using the restricted fund method of accounting for contributions. Using this method of accounting, resources are classified for accounting and reporting purposes in accordance with activities or objectives as specified by the funders or the Board of Directors of the Health Centre.

Waterloo Wellington Local Health Integration Network (WWLHIN) Funds

The externally restricted WWLHIN Funds reflect operations of the Health Care funded by the CHC Program of the Ontario Ministry of Health and Long-Term Care and monitored by the LHIN.

Surplus from operating revenues in excess of operating expenditures are repayable to the Ministry of Health and Long-Term Care at their request.

Other MOHLTC Funds

The other externally restricted MOHLTC funds reflect certain other operations of the Health Centre also funded by the MOHLTC. Programs includes the Regional Diabetes Program, midwifery transfer payment agency, and capital for Wellesley.

Surplus from operating revenues in excess of operating expenditures are repayable to the Ministry of Health and Long-Term Care at their request.

WCHC Community Funds

The WCHC restricted Community Funds reflect assets, liabilities, revenues and expenditures relating to funds derived from community resources and other funders.

Capital Fund

The internally restricted Capital Fund reflects the cost of capital assets and the residual equity in those assets attributable to the Ministry of Health and the community.

WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2014

3. INVESTMENTS

Investments include segregated funds which are recorded at fair value as determined by the fund manager. The segregated funds investments mature in August 2016 at which time the organization is guaranteed the original purchase price of \$75,000. If the fair value on the date of maturity is greater than the purchase price, the Health Centre will receive the fair value.

	2014	2013
Segregated funds	\$ 96,840	\$ 83,513
Mutual funds	<u>54,155</u>	<u>52,040</u>
	<u>\$ 150,995</u>	<u>\$ 135,553</u>

4. BANK INDEBTEDNESS

As at year end, the organization has an overdraft of \$3,561 (2013 - \$nil). The overdraft balance bears interest at 5% per annum, payable monthly.

The organization has available an operating line of credit with a limit of \$150,000. As at year end, the organization has utilized \$nil (2013 - \$nil). The line of credit bears interest at the bank's prime plus 1% per annum, payable monthly. The line of credit is secured by a general security agreement. No conditions regarding the line of credit have been breached at year end and no accrued interest relating to the line of credit is owing.

5. DEFERRED GRANTS

	2014	2013
MOHLTC - Wellesley Capital	\$ <u>32,153</u>	\$ <u>58,704</u>
Community Funds		
Healthy Smiles Ontario	5,750	14,391
Wellesley Lions Club grant - skateboard park project	4,334	4,334
MSCU grant Low German project	8,023	7,000
Ministry of Education - Provincial PRO grant	6,024	0
Ministry of Transportation - Buggy Safety project	1,026	0
Federal Accessibility grant - Accessibility project	<u>17,245</u>	<u>0</u>
	<u>42,402</u>	<u>25,725</u>
	<u>\$ 74,555</u>	<u>\$ 84,429</u>

The following reflects the change in deferred grants:

	2014	2013
Opening balance	\$ 84,429	\$ 76,359
Funds received	58,889	30,000
Revenue recognized during the year	(42,212)	(21,930)
Deferred grant applied against purchase of capital assets	<u>(26,551)</u>	<u>0</u>
Ending balance	<u>\$ 74,555</u>	<u>\$ 84,429</u>

WOOLWICH COMMUNITY HEALTH CENTRE
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED MARCH 31, 2014

6. CAPITAL ASSETS AND CAPITAL FUND

	WWLHIN/MOHLTC			WCHC	Accumulated Amortization	2014	2013
	St. Jacobs	Wellesley	Linwood	Community			
CAPITAL ASSETS							
Office equipment	\$ 142,249	\$ 63,976	\$ 3,188	\$ 0	\$ 197,173	\$ 12,240	\$ 22,650
Computer equipment	104,275	96,335	4,406	0	175,948	29,068	19,586
Computer equipment - joint	0	46,319	0	0	37,056	9,263	18,527
Medical equipment	183,456	98,200	10,070	0	251,012	40,714	52,011
Building	1,453,515	20,700	0	0	742,395	731,820	768,502
Building							
10 Parkside tenant	0	0	0	427,834	232,767	195,067	205,981
9 Parkside	63,376	0	0	0	11,090	52,286	53,870
9 Parkside tenant	0	0	0	533,124	171,125	361,999	375,327
Leasehold improvements	0	415,775	0	0	370,175	45,600	87,178
Land	137,143	0	0	3,565	0	140,708	140,708
	<u>\$ 2,084,014</u>	<u>\$ 741,305</u>	<u>\$ 17,664</u>	<u>\$ 964,523</u>	<u>\$ 2,188,741</u>	<u>\$ 1,618,765</u>	<u>\$ 1,744,340</u>

	WWLHIN/MOHLTC		WCHC	2014	2013
	Operating Program	Joint CHC Projects	Community		
CAPITAL FUND - ACCUMULATED SURPLUS					
Capital fund, beginning of year		\$ 1,143,096	\$ 18,527	\$ 582,717	\$ 1,744,340
Capital expenditures	24,840	0	0	24,840	71,209
Amortization for the year	(116,908)	(9,264)	(24,243)	(150,415)	(158,448)
Disposal for the year	0	0	0	0	0
Capital fund, end of year	<u>\$ 1,051,028</u>	<u>\$ 9,263</u>	<u>\$ 558,474</u>	<u>\$ 1,618,765</u>	<u>\$ 1,744,340</u>

**WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2014**

7. TRANSACTIONS WITH OTHER HEALTH CENTRES

During the year, the organization had the following transactions recorded at the exchange amount, with other Health Centres in the LHIN.

	2014	2013
Other MOHLTC - base revenue (Regional Diabetes) \$	177,569	\$ 195,571
Resource materials and promotion	781	770

8. COMMITMENTS

The organization leases operating premises for the Wellesley Satellite location. The lease expires August 31, 2015 subject to a tenant renewal option to renew the lease for two additional five year terms. Minimum annual lease payments for the next two fiscal years are as follows:

2015	\$ 52,921
2016	<u>22,051</u>
	<u>\$ 74,972</u>

In addition to the rent, the organization is required to pay 85% of the property tax.

9. SHARED IT SERVICE AGREEMENT

In 2012, the organization entered into a shared IT service agreement with three other local Health Centres. The agreement is for a three year period and subject to renewal in fiscal 2015. Under the terms of the agreement, a "host" CHC (in this case the Guelph Community Health Centre) is established to manage information technology requirements and data management systems for the participating parties.

The agreement requires that any capital assets acquired jointly will be owned by the host CHC. Each Health Centre will own any IT assets situated and used locally.

The parties share costs equitably with WCHC being responsible for the following costs which are recorded at the exchange amount: 20% of total costs for the Shared Services Director and Co-ordinator; which amounted to \$39,216 (2012 - \$29,957), 25% of outsourced IT services, IT support, and data management resources, which amounted to \$54,628 (2012 - \$58,490), shared hardware and software costs on a case by case basis, which amounted to \$nil (2012 - \$nil) and an allocation of depreciation of shared capital assets in the amount of \$nil (2012 - \$nil).

WOOLWICH COMMUNITY HEALTH CENTRE
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED MARCH 31, 2014

10. ACCUMULATED SURPLUS - MINISTRY OF HEALTH AND LONG-TERM CARE CHC PROGRAM

	2014	2013
Approved funding for the year	\$ 4,473,214	\$ 4,392,514
Physician salary (decrease) increase	(27,428)	80,700
Refugee funding 2012/2013	1,000	1,000
One time funding - Expansion of hypertension management	28,000	0
One time funding - Information management strategy	16,750	0
One time salary reduction	(5,042)	0
Prior year recovery	(7,739)	0
Total funding for operations	<u>4,478,755</u>	<u>4,474,214</u>
Expenses eligible for MOHLTC funding	(4,489,397)	(4,434,138)
Capital purchases eligible for MOHLTC funding	(24,840)	(19,062)
(Deficiency) excess of funding over expenses	(35,482)	21,014
Other income and recoveries	31,433	9,565
Donations	<u>6,300</u>	<u>0</u>
	<u>\$ 2,251</u>	<u>\$ 30,579</u>
Accumulated surplus		
Surplus due MOHLTC - CHC for 2009/2010	\$ 1,066	\$ 1,066
Surplus due MOHLTC - CHC for 2011/2012	147	147
Surplus due MOHLTC - CHC for 2012/2013	30,579	30,579
Surplus due MOHLTC - CHC for 2013/2014	<u>2,251</u>	<u>0</u>
	<u>\$ 34,043</u>	<u>\$ 31,792</u>

During the year, the MOHLTC did not recover any surplus amounts from the prior fiscal years.

11. INTERFUND PAYABLE (RECEIVABLE)

The majority of funds are received or disbursed through one chequing account for all funds. Interfund balances arise from these receipts and disbursements. Interfund balances are interest free and unsecured.

WOOLWICH COMMUNITY HEALTH CENTRE
SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2014

(Schedule 1)

	WWLHIN	MOHLTC		WCHC Community Funds		WCHC		
	Operating Program	Regional Diabetes	TPA Program	Health Canada	Other Programs	Capital Fund	2014	2013
Salaries, benefits and relief								
Salaries	\$ 1,989,997	\$ 120,548	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,110,545	\$ 2,068,575
Physician compensation	1,194,573	0	0	0	0	0	1,194,573	1,210,550
Benefits and relief	661,821	32,138	0	53,205	72,770	0	819,934	734,853
	<u>3,846,391</u>	<u>152,686</u>	<u>0</u>	<u>53,205</u>	<u>72,770</u>	<u>0</u>	<u>4,125,052</u>	<u>4,013,978</u>
Medical and surgical supplies and drugs								
Medical supplies	34,573	0	0	0	0	0	34,573	34,478
Chiropody supplies	12,883	0	0	0	0	0	12,883	13,397
	<u>47,456</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,456</u>	<u>47,875</u>
Supplies and sundries								
Purchased services	4,594	0	0	0	143,342	0	147,936	108,661
Resource materials and promotions	18,486	5,167	0	17,569	3,174	0	44,396	48,412
Insurance - clinical and professional	33,263	0	0	0	3,246	0	36,509	30,503
Recruitment	7,210	0	0	0	0	0	7,210	3,655
Staff development	27,149	1,586	0	0	0	0	28,735	43,541
Travel and transportation	9,988	2,843	0	8,168	0	0	20,999	22,288
Memberships	269	0	0	0	0	0	269	24,460
Printing	21,365	3,172	0	0	0	0	24,537	21,867
Office supplies	4,286	0	0	0	0	0	4,286	7,069
Computer (note 9)	161,727	0	0	0	0	0	161,727	107,851
Postage and courier	7,445	383	0	0	0	0	7,828	8,263
Telephone and pagers	16,172	1,586	0	0	0	0	17,758	18,006
Legal and audit fees	14,380	0	0	0	0	0	14,380	11,934
Board expenses	6,703	0	0	0	0	0	6,703	8,347
Accreditation fees	0	0	0	0	0	0	0	6,791
Non-insured specialist	625	0	0	0	0	0	625	791
Non-insured diagnostic	328	0	0	0	0	0	328	487
Compassionate fund expenses	4,439	0	0	0	0	0	4,439	9,940
	<u>338,429</u>	<u>14,737</u>	<u>0</u>	<u>25,737</u>	<u>149,762</u>	<u>0</u>	<u>528,665</u>	<u>482,866</u>
Furniture and equipment	263	0	0	0	0	0	263	12,148
Contracted out expenses	1,268	0	0	0	0	0	1,268	6,482

See notes to the financial statements

WOOLWICH COMMUNITY HEALTH CENTRE
 SCHEDULE OF EXPENDITURES
 FOR THE YEAR ENDED MARCH 31, 2014

(Schedule 1)

	WWLHIN	MOHLTC		WCHC Community Funds		WCHC	2014	2013
	Operating Program	Regional Diabetes	TPA Program	Health Canada	Other Programs	Capital Fund		
Building and grounds								
Maintenance and repairs	117,125	0	0	0	21,014	0	138,139	154,776
Rent	60,082	10,146	0	0	0	0	70,228	68,727
Property tax	35,531	0	0	0	20,165	0	55,696	56,430
Utilities	42,852	0	0	0	12,424	0	55,276	48,576
	<u>255,590</u>	<u>10,146</u>	<u>0</u>	<u>0</u>	<u>63,603</u>	<u>0</u>	<u>319,339</u>	<u>328,509</u>
Other								
Transfer to others	0	0	1,860,361	0	0	0	1,860,361	1,645,888
Hospice and midwifery	0	0	0	0	13,369	0	13,369	2,207
Amortization	0	0	0	0	0	150,415	150,415	158,448
	<u>0</u>	<u>0</u>	<u>1,860,361</u>	<u>0</u>	<u>13,369</u>	<u>150,415</u>	<u>2,024,145</u>	<u>1,806,543</u>
	<u>\$ 4,489,397</u>	<u>\$ 177,569</u>	<u>\$ 1,860,361</u>	<u>\$ 78,942</u>	<u>\$ 289,504</u>	<u>\$ 150,415</u>	<u>\$ 7,046,188</u>	<u>\$ 6,698,401</u>

See notes to the financial statements

WOOLWICH COMMUNITY HEALTH CENTRE
 SCHEDULE OF ONTARIO MIDWIFERY PROGRAM
 FOR THE YEAR ENDED MARCH 31, 2014

(Schedule 2)

	2014	2013
REVENUES		
MOHLTC - Midwifery program payments	\$ 2,116,767	\$ 2,009,232
Interest income	215	0
	<u>2,116,982</u>	<u>2,009,232</u>
EXPENDITURES		
Fees		
Base fees	1,231,658	1,001,784
New registrant fees	28,938	50,120
	<u>1,260,596</u>	<u>1,051,904</u>
Disbursements		
Base travel	39,000	32,400
Base liability insurance	298,017	338,892
Base other	188,173	152,146
	<u>525,190</u>	<u>523,438</u>
New registrant travel	1,100	1,900
New registrant liability insurance	33,113	33,441
New registrant other	4,276	7,197
	<u>38,489</u>	<u>42,538</u>
Grants		
Office equipment	11,328	4,817
New registrant grants	0	7,273
	<u>11,328</u>	<u>12,090</u>
Other		
TPA operations fee	15,918	15,918
Other applicable expenditures	8,840	0
	<u>24,758</u>	<u>15,918</u>
	<u>1,860,361</u>	<u>1,645,888</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 256,621</u>	<u>\$ 363,344</u>
SURPLUS REPAYABLE		
Surplus repayable - beginning of year	\$ 363,344	\$ 51,907
Plus excess of revenues over expenditures for the year	256,621	363,344
Less amounts paid to the MOHLTC	<u>363,344</u>	<u>51,907</u>
Surplus repayable - end of year	<u>\$ 256,621</u>	<u>\$ 363,344</u>
COURSES OF CARE		
Number of base courses of care	390	323
Number of new registrant (new and ongoing) courses of care	<u>11</u>	<u>9</u>
Total courses of care	<u>401</u>	<u>332</u>