

WOOLWICH COMMUNITY HEALTH CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2015

WOOLWICH COMMUNITY HEALTH CENTRE
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YEAR ENDED MARCH 31, 2015

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Chartered Accountants
and Business Advisors

People Count.

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, 2015 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, 2015 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.

Kitchener, Ontario
May 25, 2015

Chartered Accountants
Licensed Public Accountants

**WOOLWICH COMMUNITY HEALTH CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2015**

	WWLHIN Operating Program	MOHLTC Wellesley Capital	TPA Program	WCHC Community Funds	WCHC Capital Fund	2015	2014
ASSETS							
CURRENT							
Cash	\$ 328,314	\$ 0	\$ 63,467	\$ 565,372	\$ 0	\$ 957,153	\$ 818,358
Accounts receivable	46,972	0	0	66,779	0	113,751	90,986
Prepaid	54,391	0	0	4,190	0	58,581	82,168
Interfund receivable (note 12)	0	25,980	161,985	0	0	0	0
INVESTMENTS (note 3)	<u>429,677</u>	<u>25,980</u>	<u>225,452</u>	<u>636,341</u>	<u>0</u>	<u>1,129,485</u>	<u>991,512</u>
CAPITAL ASSETS (note 7)	0	0	0	161,861	0	161,861	150,995
	0	0	0	0	1,564,802	1,564,802	1,618,765
	0	0	0	161,861	1,564,802	1,726,663	1,769,760
	<u>429,677</u>	<u>25,980</u>	<u>225,452</u>	<u>798,202</u>	<u>1,564,802</u>	<u>2,856,148</u>	<u>2,761,272</u>
LIABILITIES							
CURRENT							
Accounts payable and accrued liabilities	\$ 243,436	\$ 0	\$ 124	\$ 39,092	\$ 0	\$ 282,652	\$ 102,072
Government remittances payable	12,787	0	0	0	0	12,787	671
Surpluses repayable (note 11)	4,457	0	225,328	0	0	229,785	290,664
Deferred contributions (note 6)	0	25,980	0	72,243	0	98,223	74,555
Interfund payable (note 12)	<u>168,997</u>	<u>0</u>	<u>0</u>	<u>18,968</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>429,677</u>	<u>25,980</u>	<u>225,452</u>	<u>130,303</u>	<u>0</u>	<u>623,447</u>	<u>467,962</u>
ACCUMULATED SURPLUS							
Capital fund (note 7)	0	0	0	0	1,564,802	1,564,802	1,618,765
Internally restricted funds	0	0	0	0	0	594,498	588,684
Reserve fund	0	0	0	594,498	0	594,498	8,143
Special projects	0	0	0	593	0	593	0
Externally restricted funds	0	0	0	17,223	0	17,223	19,910
Hospice	0	0	0	19,591	0	19,591	21,814
Midwifery	0	0	0	35,994	0	35,994	35,994
Special projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>667,899</u>	<u>1,564,802</u>	<u>2,232,701</u>	<u>2,293,310</u>
	<u>429,677</u>	<u>25,980</u>	<u>225,452</u>	<u>798,202</u>	<u>1,564,802</u>	<u>2,856,148</u>	<u>2,761,272</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, 2015**

	WWLHIN		MOHLTC		WCHC Community Funds		WCHC	
	Operating Program		Regional Diabetes	TPA Program (Schedule 2)	Health Canada	Other Programs	Capital Fund	
	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES								
Ministry of Health (note 8)	4,496,786	2,177,112	0	0	31,707	0	6,896,255	6,804,798
Grants	0	0	0	0	102,095	0	102,095	100,418
Other revenue and recoveries	25,334	3,193	78,750	0	32,052	0	139,329	148,668
Investment income	0	0	0	0	17,610	0	17,610	22,304
Rental and common area fees	0	0	0	0	95,442	0	95,442	99,233
Memberships	0	0	0	0	30	0	30	200
Donations	1,348	0	0	0	5,809	0	7,157	9,019
	<u>4,523,468</u>	<u>2,180,305</u>	<u>78,750</u>	<u>0</u>	<u>284,745</u>	<u>0</u>	<u>7,257,918</u>	<u>7,184,640</u>
EXPENDITURES (Schedule 1)								
Salaries, benefits and relief	3,698,889	0	54,414	0	35,115	0	3,960,774	4,125,052
Medical and surgical supplies and drugs	57,173	0	0	0	0	0	57,173	47,456
Supplies and sundries (note 10)	453,590	0	24,336	0	125,863	0	611,923	528,665
Furniture and equipment	5,913	0	0	0	0	0	5,913	263
Contracted out expenses	3,219	0	0	0	0	0	3,219	1,268
Building and grounds	275,719	0	0	0	48,672	0	334,551	319,339
Other	0	1,954,977	0	0	8,029	0	2,118,653	2,024,145
	<u>4,494,503</u>	<u>1,954,977</u>	<u>78,750</u>	<u>0</u>	<u>217,679</u>	<u>0</u>	<u>7,092,206</u>	<u>7,046,188</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES before undernoted	28,965	225,328	0	0	67,066	(155,647)	165,712	138,452
CURRENT YEAR CAPITAL PURCHASES	(27,972)	0	0	0	(73,712)	101,684	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES before undernoted	993	225,328	0	0	(6,646)	(53,963)	165,712	138,452
LESS AMOUNTS REPAYABLE	(993)	(225,328)	0	0	0	0	(226,321)	(258,872)
DEFICIENCY OF REVENUES OVER EXPENDITURES for the year	0	0	0	0	(6,646)	(53,963)	(60,609)	(120,420)
ACCUMULATED SURPLUS, beginning of year	0	0	0	0	674,545	1,618,765	2,293,310	2,413,730
ACCUMULATED SURPLUS, end of year	0	0	0	0	667,899	1,564,802	2,232,701	2,293,310

See notes to the financial statements

WOOLWICH COMMUNITY HEALTH CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2015

	2015	2014
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Deficiency of revenues over expenditures for the year	\$ (60,609)	\$ (120,420)
Items not requiring an outlay of cash		
Amortization	155,647	150,415
Increase in fair value of investments	<u>(10,866)</u>	<u>(15,442)</u>
	84,172	14,553
Changes in non-cash working capital		
Accounts receivable	(22,765)	44,578
Prepaid	23,587	(60,059)
Accounts payable and accrued liabilities	192,696	(3,739)
Deferred contributions	23,668	(9,874)
Surpluses repayable	<u>(60,879)</u>	<u>(104,472)</u>
	<u>240,479</u>	<u>(119,013)</u>
CASH (USED IN) INVESTING ACTIVITIES		
Additions to capital assets	<u>(101,684)</u>	<u>(24,840)</u>
NET INCREASE (DECREASE) IN CASH	138,795	(143,853)
NET CASH, beginning of year	<u>818,358</u>	<u>962,211</u>
NET CASH, end of year	<u>\$ 957,153</u>	<u>\$ 818,358</u>

WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

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 and restricted contributions are 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, 2015

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) **FINANCIAL INSTRUMENTS**

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments, which are measured at fair value. Changes in fair value are recognized in net surplus.

Financial assets measured at amortized cost include cash, term deposits and accounts receivable.

Financial liabilities measured at amortized cost include bank indebtedness, accounts payable and accrued liabilities, surpluses repayable, and deferred contributions.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. If an impairment has occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. The amount of the write-down is recognized in net surplus. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net surplus.

Transaction costs

The organization recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

**WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) 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 include 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.

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.

	2015	2014
Segregated Funds	\$ 105,866	\$ 96,840
Mutual Funds	<u>55,995</u>	<u>54,155</u>
	<u>\$ 161,861</u>	<u>\$ 150,995</u>

4. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from these financial instruments.

The extent of the organization's exposure to these risks did not change in 2015 compared to the previous period.

WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

5. BANK INDEBTEDNESS

As at year end, the organization has an overdraft of \$nil (2014 - \$3,561). 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 (2014 - \$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.

6. DEFERRED CONTRIBUTIONS

	2015	2014
MOHLTC - Wellesley Capital Grant	\$ <u>25,980</u>	\$ <u>32,153</u>
Community Funds Grants		
Healthy Smiles Ontario	7,364	5,750
Wellesley Lions Club grant - skateboard park project	4,397	4,334
MSCU grant Low German project	9,186	8,023
Ministry of Education - Provincial PRO grant	4,538	6,024
Ministry of Transportation - Buggy Safety project	383	1,026
Federal Accessibility grant - Accessibility Project	<u>0</u>	<u>17,245</u>
	25,868	42,402
Community Funds Contributions		
Fitness Programming	6,375	0
Low German Literacy Donation	<u>40,000</u>	<u>0</u>
	<u>46,375</u>	<u>0</u>
	<u>72,243</u>	<u>42,402</u>
	<u>\$ 98,223</u>	<u>\$ 74,555</u>

The following reflects the change in deferred contributions:

	2015	2014
Opening Balance	\$ 74,555	\$ 84,429
Funds Received	114,390	58,889
Revenue recognized during the year	(84,548)	(42,212)
Deferred grant applied against purchase of capital assets	<u>(6,174)</u>	<u>(26,551)</u>
Ending balance	<u>\$ 98,223</u>	<u>\$ 74,555</u>

WOOLWICH COMMUNITY HEALTH CENTRE
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED MARCH 31, 2015

7. CAPITAL ASSETS AND CAPITAL FUND

	WWLHIN/MOHLTC			WCHC		Accumulated Amortization	2015	2014
	St. Jacobs	Wellesley	Linwood	Community	Projects			
CAPITAL ASSETS								
Office equipment	\$ 142,249	\$ 63,976	\$ 3,188	\$ 0	\$ 0	\$ 202,805	\$ 6,608	\$ 12,240
Computer equipment	117,543	96,335	4,406	0	0	188,427	29,857	29,068
Computer equipment - joint	0	46,319	0	0	0	46,319	0	9,263
Medical equipment	198,160	98,200	10,070	0	0	268,555	37,875	40,714
Building	1,453,514	20,700	0	67,538	0	782,946	758,806	731,820
Building								
10 Parkside tenant	0	0	0	427,834	0	245,840	181,994	195,067
9 Parkside	63,376	0	0	0	0	12,674	50,702	52,286
9 Parkside tenant	0	0	0	533,124	0	184,453	348,671	361,999
Leasehold improvements	0	415,775	0	6,174	0	412,368	9,581	45,600
Land	137,143	0	0	3,565	0	0	140,708	140,708
	<u>\$ 2,111,985</u>	<u>\$ 741,305</u>	<u>\$ 17,664</u>	<u>\$ 1,038,235</u>	<u>\$ 0</u>	<u>\$ 2,344,387</u>	<u>\$ 1,564,802</u>	<u>\$ 1,618,765</u>

	WWLHIN/MOHLTC		WCHC		2015	2014
	Operating Program	Joint CHC Projects	Community	Projects		
CAPITAL FUND - ACCUMULATED SURPLUS						
Capital fund, beginning of year	\$ 1,051,028	\$ 9,263	\$ 558,474	\$ 1,618,765	\$ 1,744,340	\$ 1,744,340
Capital expenditures	27,972	0	73,712	101,684	24,840	24,840
Amortization for the year	(122,140)	(9,263)	(24,244)	(155,647)	(150,415)	(150,415)
Disposal for the year	0	0	0	0	0	0
Capital fund, end of year	<u>\$ 956,860</u>	<u>\$ 0</u>	<u>\$ 607,942</u>	<u>\$ 1,564,802</u>	<u>\$ 1,618,765</u>	<u>\$ 1,618,765</u>

**WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015**

8. 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.

	2015	2014
Other MOHLTC - base revenue (Regional Diabetes) \$	190,650	\$ 177,569
Resource materials and promotion	772	781

9. 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 fiscal year are as follows:

2016	\$ <u>22,051</u>
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In addition to the rent, the organization is required to pay 85% of the property tax.

10. SHARED SERVICES AGREEMENTS

Shared IT Service Agreement

In fiscal 2013, the organization entered into a shared IT service agreement with three other local Community Health Centres ("CHC"). The agreement is for a three year period and subject to renewal in fiscal 2016. 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 Coordinator; which amounted to \$37,360 (2014 - \$39,216), 25% of outsourced IT services, IT support, and data management resources, which amounted to \$55,766 (2014 - \$54,628), shared hardware and software costs on a case by case basis, which amounted to \$nil (2014 - \$nil) and an allocation of depreciation of shared capital assets in the amount of \$nil (2014 - \$nil).

Shared Finance and Business Services

In fiscal 2015, the organization entered into a purchase of service contract with Langs CHC, to purchase finance and business services. These services are provided by staff of Langs CHC on an as needed basis. The purchase of services amounted to \$12,299 (2014 - \$nil).

WOOLWICH COMMUNITY HEALTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2015

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

	2015	2014
Approved funding for the year	\$ 4,477,365	\$ 4,473,214
One time funding - Enhancing Capacity	25,000	0
One time funding - Process improvement	9,000	0
New Base re: Access to primary care	17,000	0
Refugee (recovery) funding 2012/2013	(1,000)	1,000
Physician salary increase	0	(27,428)
One time funding - Expansion of hypertension management	0	28,000
One time funding - Information management strategy	0	16,750
One time salary reduction	0	(5,042)
Prior year recovery	<u>(30,579)</u>	<u>(7,739)</u>
Total funding for operations	4,496,786	4,478,755
Expenses eligible for MOHLTC funding	(4,494,503)	(4,489,396)
Capital purchases eligible for MOHLTC funding	<u>(27,972)</u>	<u>(24,840)</u>
Deficiency of funding over expenses	(25,689)	(35,481)
Other income and recoveries	25,334	31,433
Donations	<u>1,348</u>	<u>6,300</u>
	<u>\$ 993</u>	<u>\$ 2,252</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	0	30,579
Surplus due MOHLTC - CHC for 2013/2014	2,251	2,251
Surplus due MOHLTC - CHC for 2014/2015	<u>993</u>	<u>0</u>
	<u>\$ 4,457</u>	<u>\$ 34,043</u>

12. 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**

Schedule 1

FOR THE YEAR ENDED MARCH 31, 2015

	WWLJHJN Operating Program	MOHLIC Regional Diabetes	TPA Program	WCHC Health Canada	WCHC Community Funds Other Programs	WCHC Capital Fund	2015	2014
Salaries, benefits and relief								
Salaries	\$ 2,005,343	\$ 140,325	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,145,668	\$ 2,110,545
Physician compensation	1,180,761	0	0	0	0	0	1,180,761	1,194,573
Benefits and relief	512,785	32,031	0	54,414	35,115	0	634,345	819,934
	<u>3,698,889</u>	<u>172,356</u>	<u>0</u>	<u>54,414</u>	<u>35,115</u>	<u>0</u>	<u>3,960,774</u>	<u>4,125,052</u>
Medical and surgical supplies and drugs								
Medical supplies	39,466	0	0	0	0	0	39,466	34,573
Chiroprody supplies	17,707	0	0	0	0	0	17,707	12,883
	<u>57,173</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,173</u>	<u>47,456</u>
Supplies and sundries								
Purchased services	60,371	0	0	0	120,406	0	180,777	211,861
Resource materials and promotions	23,505	4,846	0	16,204	1,463	0	46,018	44,396
Insurance - clinical and professional	41,533	0	0	0	3,574	0	45,107	36,509
Recruitment	1,680	0	0	0	0	0	1,680	7,210
Staff development	34,615	1,588	0	0	0	0	36,203	28,735
Travel and transportation	11,937	1,700	0	8,132	420	0	22,189	20,999
Memberships	17,100	0	0	0	0	0	17,100	269
Office supplies	31,567	0	0	0	0	0	31,567	28,823
Computer (note 10)	175,651	0	0	0	0	0	175,651	97,802
Postage and courier	7,834	0	0	0	0	0	7,834	7,828
Telephone and pagers	15,385	0	0	0	0	0	15,385	17,758
Legal and audit fees	14,007	0	0	0	0	0	14,007	14,380
Board expenses	5,505	0	0	0	0	0	5,505	6,703
Accreditation fees	6,297	0	0	0	0	0	6,297	0
Non-insured specialist	2,514	0	0	0	0	0	2,514	625
Non-insured diagnostic	0	0	0	0	0	0	0	328
Compassionate fund expenses	4,089	0	0	0	0	0	4,089	4,439
	<u>453,590</u>	<u>8,134</u>	<u>0</u>	<u>24,336</u>	<u>125,863</u>	<u>0</u>	<u>611,923</u>	<u>528,665</u>
Furniture and equipment	5,913	0	0	0	0	0	5,913	263
Contracted out expenses	3,219	0	0	0	0	0	3,219	1,268

See notes to the financial statements

**WOOLWICH COMMUNITY HEALTH CENTRE
SCHEDULE OF EXPENDITURES**

Schedule 1

FOR THE YEAR ENDED MARCH 31, 2015

	WWLHIN		MOHLTC		WCHC Community Funds			WCHC	
	Operating Program	Regional Diabetes	TPA Program	Health Canada	Other Programs	Capital Fund	2015	2014	
Building and grounds									
Maintenance and repairs	136,903	0	0	0	15,378	0	152,281	138,139	
Rent	55,673	10,160	0	0	0	0	65,833	70,228	
Property tax	33,069	0	0	0	19,453	0	52,522	55,696	
Utilities	50,074	0	0	0	13,841	0	63,915	55,276	
	<u>275,719</u>	<u>10,160</u>	<u>0</u>	<u>0</u>	<u>48,672</u>	<u>0</u>	<u>334,551</u>	<u>319,339</u>	
Other									
Transfer to others	0	0	1,954,977	0	0	0	1,954,977	1,860,361	
Hospice and midwifery	0	0	0	0	8,029	0	8,029	13,369	
Amortization	0	0	0	0	0	155,647	155,647	150,415	
	<u>0</u>	<u>0</u>	<u>1,954,977</u>	<u>0</u>	<u>8,029</u>	<u>155,647</u>	<u>2,118,653</u>	<u>2,024,145</u>	
	<u>\$ 4,494,503</u>	<u>\$ 190,650</u>	<u>\$ 1,954,977</u>	<u>\$ 78,750</u>	<u>\$ 217,679</u>	<u>\$ 155,647</u>	<u>\$ 7,092,206</u>	<u>\$ 7,046,188</u>	

See notes to the financial statements

WOOLWICH COMMUNITY HEALTH CENTRE
SCHEDULE OF ONTARIO MIDWIFERY PROGRAM
FOR THE YEAR ENDED MARCH 31, 2015

Schedule 2

	2015	2014
REVENUES		
MOHLTC - Midwifery Program Payments	\$ 2,177,112	\$ 2,116,767
Interest Income	<u>3,193</u>	<u>215</u>
	<u>2,180,305</u>	<u>2,116,982</u>
EXPENDITURES		
Fees		
Base fees	1,269,329	1,231,658
New registrant fees	<u>76,972</u>	<u>28,938</u>
	<u>1,346,301</u>	<u>1,260,596</u>
Disbursements		
Base travel	39,500	39,000
Base liability insurance	291,333	298,017
Home Birth Kit	4,698	4,785
Base other	<u>195,065</u>	<u>188,173</u>
	<u>530,596</u>	<u>529,975</u>
New registrant travel	2,900	1,100
New registrant liability insurance	30,385	33,113
New registrant other	<u>11,104</u>	<u>4,276</u>
	<u>44,389</u>	<u>38,489</u>
Grants		
Office equipment	9,957	9,943
Special Request Office Equipment	0	1,385
IT Software	0	4,055
TPA Support for Uninsured Clients	124	0
Equipment Birth Bag	<u>7,692</u>	<u>0</u>
	<u>17,773</u>	<u>15,383</u>
Other		
TPA operations fee	<u>15,918</u>	<u>15,918</u>
	<u>1,954,977</u>	<u>1,860,361</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ <u>225,328</u>	\$ <u>256,621</u>
SURPLUS REPAYABLE		
Surplus repayable - beginning of year	\$ 256,621	\$ 363,344
Plus excess of revenue over expenditures for year	225,328	256,621
Less amounts paid to the MOHLTC	<u>(256,621)</u>	<u>(363,344)</u>
Surplus repayable - end of year	<u>\$ 225,328</u>	<u>\$ 256,621</u>
COURSES OF CARE		
Number of base courses of care	396	390
Number of new registrant (new and ongoing) courses of care	<u>26</u>	<u>11</u>
Total courses of care	<u>422</u>	<u>401</u>

See notes to the financial statements