

Financial Statements of

**WEENEBAYKO AREA
HEALTH AUTHORITY**

Year ended March 31, 2016



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Weeneebayko Area Health Authority

We have audited the accompanying financial statements of **Weeneebayko Area Health Authority**, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, changes in deficiency in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

Auditors' 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 our 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, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Weeneebayko Area Health Authority, as at March 31, 2016, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1, 2 and 3 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

May 26, 2016
Sudbury, Canada

WEENEEBAYKO AREA HEALTH AUTHORITY

Statement of Financial Position

March 31, 2016, with comparative information for 2015

	2016	2015
Assets		
Current assets:		
Accounts receivable (note 2)	\$ 4,457,929	\$ 6,075,618
Inventories	1,272,616	1,523,412
Prepayments	215,174	231,669
	<u>5,945,719</u>	<u>7,830,699</u>
Capital assets (note 3)	35,415,244	35,590,632
	<u>\$ 41,360,963</u>	<u>\$ 43,421,331</u>
Liabilities and Deficiency in Net Assets		
Current liabilities:		
Bank indebtedness (note 4)	\$ 6,956,690	\$ 7,813,305
Accounts payable and accrued liabilities (note 5)	16,611,434	19,712,163
Current obligations under capital lease (note 6)	121,740	242,254
	<u>23,689,864</u>	<u>27,767,722</u>
Obligations under capital lease (note 6)	-	121,729
Employee post-retirement benefits obligation (note 7)	538,100	547,100
Deferred capital contributions (note 8)	34,397,445	30,944,621
	<u>58,625,409</u>	<u>59,381,172</u>
Deficiency in net assets:		
Operating	(24,264,446)	(21,959,841)
Internally restricted for capital	7,000,000	6,000,000
	<u>(17,264,446)</u>	<u>(15,959,841)</u>
Contingencies (note 9)		
	<u>\$ 41,360,963</u>	<u>\$ 43,421,331</u>

See accompanying notes to the financial statements.

On behalf of the Board:

 Director

 Director

WEENEEBAYKO AREA HEALTH AUTHORITY

Statement of Operations

Year ended March 31, 2016, with comparative information for 2015

	2016 Budget	2016 Actual	2015 Actual
Revenue:			
North East Local Health Integration Network	\$ 22,920,744	\$ 27,397,762	\$ 23,041,931
Ministry of Health and Long-Term Care	5,290,000	8,110,707	5,927,747
Health Canada	12,000,000	9,000,000	12,000,000
Patient services	1,029,400	1,136,753	935,656
Rental	919,400	732,428	818,528
Other recoveries	2,132,740	2,632,199	2,569,475
Insurance recoveries	-	315,589	703,634
Specifically-funded Provincial programs	8,880,333	9,392,857	9,609,916
Specifically-funded Federal programs	12,076,841	15,203,235	13,600,408
Amortization - deferred capital contributions for equipment	400,000	1,024,640	907,217
	65,649,458	74,946,170	70,114,512
Expenses:			
Salaries and wages	20,471,356	21,530,820	23,299,284
Isolated post allowance	3,158,578	2,041,878	1,371,308
Employee benefits	3,927,932	3,928,408	3,444,585
Medical staff remuneration	6,238,500	6,386,420	6,096,349
Professional fees	707,950	1,121,219	958,094
Travel and training	1,011,154	1,136,745	1,131,630
Supplies and other costs	8,357,873	8,379,701	8,463,791
Carrying charges	292,200	269,801	589,211
Insurance claims	-	321,530	720,825
Attawapiskat oil spill	-	3,338,266	710,546
Fuel	1,446,165	1,297,591	1,504,244
Specifically-funded Provincial programs	9,024,431	9,430,437	9,608,751
Specifically-funded Federal programs	12,143,971	15,505,921	13,899,362
Amortization - equipment	900,000	1,578,330	1,280,192
	67,680,110	76,267,067	73,078,172
Deficiency of revenue over expenses before the undernoted	(2,030,652)	(1,320,897)	(2,963,660)
Amortization - buildings	(2,000,000)	(1,773,711)	(1,492,139)
Amortization - deferred capital contributions for buildings	1,400,000	1,790,003	1,581,822
Deficiency of revenue over expenses	\$ (2,630,652)	\$ (1,304,605)	\$ (2,873,977)

See accompanying notes to the financial statements.

WEENEEBAYKO AREA HEALTH AUTHORITY

Statement of Changes in Deficiency in Net Assets

Year ended March 31, 2016, with comparative information for 2015

	2016			2015
	Operating	Capital	Total	Total
Excess (deficiency) in net assets, beginning of year	\$ (21,959,841)	6,000,000	(15,959,841)	(13,085,864)
Deficiency in revenue over expenses	(1,304,605)	-	(1,304,605)	(2,873,977)
Internally restricted	(1,000,000)	1,000,000	-	-
Excess (deficiency) in net assets, end of year	\$ (24,264,446)	7,000,000	(17,264,446)	(15,959,841)

See accompanying notes to the financial statements.

WEENEEBAYKO AREA HEALTH AUTHORITY

Statement of Cash Flows

Year ended March 31, 2016, with comparative information for 2015

	2016	2015
Cash flows from operating activities:		
Deficiency in revenue over expenses	\$ (1,304,605)	\$ (2,873,977)
Adjustments for:		
Amortization of capital assets	3,352,041	2,772,331
Amortization of deferred capital contributions	(2,814,643)	(2,489,039)
Decrease in employee post-retirement benefits obligation	(9,000)	(487,500)
	(776,207)	(3,078,185)
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	1,617,689	(1,614,551)
Decrease in inventories	250,796	156,955
Decrease in prepayments	16,495	45,456
Increase (decrease) in accounts payable and accrued liabilities	(3,100,729)	4,991,049
	(1,991,956)	500,724
Cash flows from capital activities:		
Additions to capital assets	(3,176,653)	(2,002,985)
Increase in deferred capital contributions	6,267,467	1,883,760
	3,090,814	(119,225)
Cash flows from financing activities:		
Payments on capital lease obligations	(242,243)	(120,528)
Decrease in long-term obligations	-	(94,385)
	(242,243)	(214,913)
Net increase in cash	856,615	166,586
Bank indebtedness, beginning of year	(7,813,305)	(7,979,891)
Bank indebtedness, end of year	\$ (6,956,690)	\$ (7,813,305)

See accompanying notes to the financial statements.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2016

The Weeneebayko Area Health Authority (the "Health Authority") was incorporated on October 3, 2008 pursuant to subsection 4(1) of the Public Hospitals Act, R.S.O. 1990, chapter P.40.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations.

(a) Revenue recognition:

The Health Authority accounts for contributions, which include donations and government grants, under the deferral method of accounting.

Under the Health Insurance Act and Regulations thereto, the Health Authority is funded primarily by the North East Local Health Integration Network ("NELHIN"), Health Canada and the Ministry of Health and Long-Term Care ("MOHLTC"). Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in the subsequent period.

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

Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on the straight-line basis, at rates corresponding to those of the related capital assets.

Revenue from patient and other services is recognized when the service is provided.

(b) Inventories:

Inventories are stated at the lower of average cost and net realizable value. Cost comprises all costs to purchase, convert and any other costs in bringing the inventories to their present location and condition.

WEENEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2016

1. Significant accounting policies (continued):

(c) Capital assets:

Purchased capital assets, other than minor equipment, are recorded at cost. Assets acquired under capital leases are initially recorded at the present value of the future minimum lease payments and amortized over the useful life of the assets. Minor equipment replacements are expensed in the year of replacement.

Construction-in-progress is not amortized until construction is complete and the asset come into use.

Amortization is provided on the straight-line basis over the estimated useful lives of the asset and is calculated as follows:

Buildings and land improvements	20 years
Furniture and equipment	5 to 20 years
Information technology	5 years

Long-lived assets, including capital assets subject to amortization, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability is measured by a comparison of the carrying amount to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of the asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. When quoted market prices are not available, the Health Authority uses the expected future cash flows discounted at a rate commensurate with the risks associated with the recovery of the asset as an estimate of fair value.

Assets to be disposed of would be separately presented in the statement of financial position and reported at the lower of the carrying amount or fair value less costs to sell, and are no longer amortized. The asset and liabilities of a disposed group classified as held for sale would be presented separately in the appropriate asset and liability sections of the statement of financial position.

WEENEebAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2016

1. Significant accounting policies (continued):

(d) Employee post-retirement benefits:

The Health Authority accrues its obligations for employee benefit plans. The cost of non-pension post-retirement and post-employment benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of retirement ages of employees and expected health care costs.

Actuarial gains (losses) on the accrued benefit obligation arise from changes in actuarial assumptions used to determine the accrued benefit obligation. The net accumulated actuarial gains (losses) are amortized over the average remaining service period of active employees. The average remaining service period of the active employees covered by the employee benefit plan is 8 years.

Past service costs arising from plan amendments are recognized immediately in the period the plan amendments occur.

Substantially all of the employees of the Health Authority are members of the Health Care of Ontario Pension Plan (the "Plan"), which is a multi-employer, defined benefit pension plan. The Health Authority has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Health Authority records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the Plan for past employee service.

(e) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods specified. Significant items subject to such estimates and assumptions include the carrying amount of capital assets; valuation allowances for accounts receivable and inventories; and employee post-retirement benefits obligation. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(f) Funding adjustments:

The Health Authority receives grants from the NELHIN, Health Canada, MOHLTC, Ministry of Community and Social Services ("MCSS"), and Health Force Ontario ("HFO") for specific services. Pursuant to the related agreements, if the Health Authority does not meet specified levels of activity, the NELHIN, Health Canada, MOHLTC, MCSS and HFO may be entitled to seek refunds. Should any amounts become refundable, the refunds would be charged to operations in the period in which the refund is determined to be payable. Should programs and activities incur a deficit, the Health Authority records any recoveries thereon in the period in which collection is received.

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Notes to Financial Statements

Year ended March 31, 2016

1. Significant accounting policies (continued):

(g) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments, if any, held in equity instruments that trade in an active market are recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis. Freestanding derivative instruments that are not equity instruments that are quoted in an active market are subsequently measured at fair value.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. Where a decline in fair value is determined to be other than temporary, the amount of the loss is recognized in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the statement of operations.

2. Accounts receivable:

	2016	2015
Health Canada:		
Claim-based	\$ 1,681,501	1,267,747
Program funding	210,858	1,493,060
MOHLTC/NEHLIN	1,076,040	1,596,644
Canada Revenue Agency (HST)	528,945	696,706
Patients and other	1,593,920	1,225,164
	5,091,264	6,279,321
Less allowance for doubtful accounts	(633,335)	(203,703)
	\$ 4,457,929	6,075,618

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Notes to Financial Statements

Year ended March 31, 2016

3. Capital assets:

2016	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,994	279,587	777,407
Buildings	60,237,241	32,056,961	28,180,280
Furniture and equipment	27,206,407	22,988,777	4,217,630
Information technology	1,403,160	1,194,117	209,043
Construction in progress	2,030,884	–	2,030,884
	\$ 91,934,686	56,519,442	35,415,244

2015	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,994	268,718	788,276
Buildings	54,030,477	30,294,122	23,736,355
Furniture and equipment	25,704,170	21,615,530	4,088,640
Information technology	1,385,804	989,031	396,773
Construction in progress	6,580,588	–	6,580,588
	\$ 88,758,033	53,167,401	35,590,632

4. Bank indebtedness:

Pursuant to an agreement, the Health Authority's primary banker has provided the Health Authority with a demand credit facility for operating purposes. The credit facility, authorized to a maximum of \$10,000,000, is payable on demand with no fixed terms of repayment and bears interest at the rate of prime minus 0.5%, payable monthly. As at March 31, 2016, \$2,068,202 (2015 - \$7,921,108) had been drawn on the credit facility.

Pursuant to an agreement dated January 13, 2016, the Health Authority's primary banker has provided the Health Authority with a second demand credit facility for operating purposes. The credit facility, authorized and drawn to a maximum of \$5,000,000 as at March 31, 2016, is to be repaid on the earlier of: (i) June 30, 2016, (ii) receipt of preliminary cash advance from the NEHLIN, due April 15, 2016, or (iii) on demand; the credit facility bears interest at the rate of prime minus 0.5%, payable monthly. Following the terms of the agreement, the credit facility was repaid on April 26, 2016 upon receipt of the preliminary cash advance from the NEHLIN.

Each credit facility is secured by a general security agreement over the Health Authority's assets.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2016

5. Accounts payable and accrued liabilities:

	2016	2015
Accounts payable and accrued liabilities:		
- operating and capital	\$ 9,151,235	8,778,311
- MOHLTC/NEHLIN	868,532	48,859
- Health Canada	965,359	2,247,669
Payroll accruals:		
- salaries, wages and employee benefit contributions	1,987,993	1,163,820
- vacation pay, overtime, statutory holiday and sick leave banks	1,914,510	1,621,471
- negotiated settlements	1,544,140	5,028,114
Deferred revenue	179,665	823,919
	\$ 16,611,434	19,712,163

6. Obligation under capital leases:

	2016	2015
Capital lease obligation, bearing interest at 0.68%, due September 2016	\$ 121,740	363,983
Less current portion of obligation under capital leases	121,740	242,254
	\$ -	121,729

Future minimum lease payment is as follows:

2017	\$	121,982
Less interest included in lease payment		242
Present value of future minimum lease payment	\$	121,740

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Notes to Financial Statements

Year ended March 31, 2016

7. Employee post-retirement benefits obligation:

The Health Authority provides payments to certain employees upon their retirement, resignation or death while employed with the Health Authority, the amount of which is calculated based on their years of services and annual regular salary at the cessation of their employment. The most recent full valuation of the employee future benefits was completed as at March 31, 2015. The next full valuation of the plan will be as of March 31, 2018.

The accrued benefit obligation is recorded in the financial statements as follows:

	2016	2015
Balance, beginning of year	\$ 547,100	1,034,600
Add: Benefit costs	29,500	186,500
	576,600	1,221,100
Less: Benefit contributions	(38,500)	(43,600)
Less: Benefit curtailment	–	(630,400)
Balance, end of year	\$ 538,100	547,100

Similar to most post-employment benefit plans (other than pension) in Canada, the Health Authority's plan is not pre-funded, resulting in a plan deficit equal to the accrued benefit obligation.

The significant actuarial assumptions adopted in measuring the Health Authority's accrued benefit obligations are as follows:

	2016	2015
Discount rate	2.50%	2.50%
Salary scale rate	3.00%	3.00%

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Notes to Financial Statements

Year ended March 31, 2016

8. Deferred capital contributions:

Deferred capital contributions represent the unamortized and unspent balances of donations and grants restricted for capital asset acquisitions. Details of the continuity of these funds are as follows:

	2016	2015
Balance, beginning of year	\$ 30,944,621	31,549,900
Add: contributions	6,267,467	1,883,760
Less: amounts amortized to revenue	(2,814,643)	(2,489,039)
Balance, end of year	\$ 34,397,445	30,944,621

The balance of unamortized and unspent funds consists of the following:

	2016	2015
Unamortized	\$ 30,732,563	29,977,567
Unspent	3,664,882	967,054
	\$ 34,397,445	30,944,621

9. Contingencies:

The Health Authority is involved in certain legal matters and litigation, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved. Management is of the opinion that these matters are mitigated by adequate insurance coverage.

10. Pension plan:

Substantially all of the employees of the Health Authority are members of the Health Care of Ontario Pension Plan (the "Plan"), which is a multi-employer defined benefit plan. Contributions to the Plan made during the year on behalf of employees amounted to \$1,904,805 (2015 - \$1,767,896) and are included in employee benefits in the statement of operations.

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Notes to Financial Statements

Year ended March 31, 2016

11. Financial risks and concentration of credit risk:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Health Authority is exposed to credit risk with respect to accounts receivable.

The Health Authority assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Health Authority at March 31, 2016 is the carrying value of these assets.

Management considers credit risk to be minimal as most of the accounts receivable balance is collected in a timely fashion.

There have been no significant changes to the credit risk exposure from 2015.

(b) Liquidity risk:

Liquidity risk is the risk that the Health Authority will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Health Authority manages its liquidity risk by monitoring its operating requirements. The Health Authority prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

Accounts payable and accrued liabilities are generally due within 60 days of the date of an invoice.

There have been no significant changes to the liquidity risk exposure from 2015.

12. Comparative information:

The comparative information has been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 1

Schedule of Revenues and Expenses - Hospital Operations

Year ended March 31, 2016, with comparative information for 2015

	2016 Budget	2016 Actual	2015 Actual
Revenue:			
North East Local Health Integration Network	\$ 22,920,744	\$ 27,397,762	\$ 23,041,931
Ministry of Health and Long-Term Care	5,290,000	8,110,707	5,927,747
Health Canada	12,000,000	9,000,000	12,000,000
Patient services	1,037,700	1,136,753	935,656
Rental	889,400	732,428	818,528
Other recoveries	2,204,440	2,632,199	2,569,475
Insurance recoveries	-	315,589	703,634
Amortization - deferred capital contributions for equipment	400,000	1,024,640	907,217
	44,742,284	50,350,078	46,904,188
Expenses:			
Salaries and wages	21,991,143	21,530,820	23,299,284
Isolated post allowance	1,653,197	2,041,878	1,371,308
Employee benefits	3,901,569	3,928,408	3,444,585
Medical staff remuneration	6,214,500	6,386,420	6,096,349
Professional fees	707,750	1,121,219	958,094
Travel and training	1,011,154	1,136,745	1,131,630
Supplies and program costs	8,432,753	8,379,701	8,463,791
Carrying charges	292,200	269,801	589,211
Insurance claims	-	321,530	720,825
Attawapiskat oil spill	-	3,338,266	710,546
Fuel	1,446,165	1,297,591	1,504,244
Amortization - equipment	900,000	1,578,330	1,280,192
	46,550,431	51,330,709	49,570,059
Deficiency of revenue over expenses before the undernoted	(1,808,147)	(980,631)	(2,665,871)
Amortization - buildings	(2,000,000)	(1,773,711)	(1,492,139)
Amortization - deferred capital contributions for buildings	1,400,000	1,790,003	1,581,822
Deficiency of revenue over expenses	\$ (2,408,147)	\$ (964,339)	\$ (2,576,188)

WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 2

Schedule of Revenues and Expenses - Specifically-Funded Provincial Programs

Year ended March 31, 2016, with comparative information for 2015

	Ambulance Services	Mental Health	Locum Travel	2016 Total	2015 Total
Revenue:					
North East Local Health Integration Network	\$ -	1,285,516	-	1,285,516	\$ 1,284,063
Ministry of Health and Long-Term Care	8,903,898	-	-	8,903,898	8,837,058
Health Force Ontario	-	-	66,141	66,141	52,723
Other recoveries	-	-	-	-	92,292
	8,903,898	1,285,516	66,141	10,255,555	10,266,136
Expenses:					
Salaries and wages	4,741,829	787,168	-	5,528,997	6,410,070
Isolated post allowance	271,507	73,957	-	345,464	327,757
Employee benefits	1,553,015	174,618	-	1,727,633	1,303,928
Professional fees	10,519	68,944	-	79,463	47,675
Travel and training	90,026	67,150	28,101	185,277	202,731
Administration	81,480	-	-	81,480	81,500
Supplies and program costs	1,292,824	151,259	38,040	1,482,123	1,235,090
	8,041,200	1,323,096	66,141	9,430,437	9,608,751
Excess (deficiency) of revenue over expenses before the undernoted	862,698	(37,580)	-	825,118	657,385
Surplus repayable	(862,698)	-	-	(862,698)	(656,220)
Excess (deficiency) of revenue over expenses	\$ -	(37,580)	-	(37,580)	\$ 1,165

WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule of Revenues and Expenses - Specifically-Funded Federal Programs

Schedule 3

Year ended March 31, 2016, with comparative information for 2015

	Indian Residential School	NIHB Medical Transport Admin	Moosonee Hostel	Timmins Hostel	Local Transportation	NIHB Charter	Non-Insured Dental	Timmins Translator	Traditional Healing	Zone Support	Pre-Natal Teaching	Information Systems	2016 Total	2015 Total
Revenue:														
Health Canada	\$ 1,135,678	1,477,682	865,000	807,810	656,000	5,640,000	1,623,818	-	1,194,983	1,165,542	99,807	36,049	\$ 14,702,369	\$ 13,925,654
Ministry of Community and Social Services	-	-	-	208,158	-	-	-	68,444	-	-	-	-	276,802	247,121
Other recoveries	-	-	-	-	-	382,578	32,552	-	88,896	-	-	-	504,026	35,601
	1,135,678	1,477,682	865,000	1,015,968	656,000	6,022,578	1,656,370	68,444	1,283,879	1,165,542	99,807	36,049	15,482,997	14,208,376
Deferred revenue, end of year	-	-	-	-	-	-	-	-	-	(15,253)	(28,951)	-	(44,204)	-
	1,135,678	1,477,682	865,000	1,015,968	656,000	6,022,578	1,656,370	68,444	1,283,879	1,150,289	70,856	36,049	15,438,793	14,208,376
Expenses:														
Salaries and wages	-	511,002	46,560	326,574	152,184	-	435,227	56,489	124,155	324,000	15,760	16,628	2,008,579	2,237,242
Isolated post allowance	-	64,504	-	-	19,579	-	61,923	-	9,133	-	-	-	155,139	89,808
Employee benefits	-	91,914	10,671	59,004	23,601	-	77,335	10,762	18,112	-	-	3,856	295,255	310,304
Professional fees	-	23,076	-	-	-	-	652,254	-	710,374	-	-	-	1,385,704	1,382,449
Administration	-	728,762	-	-	-	-	-	-	-	-	-	-	728,762	675,865
Travel	1,347,425	56	-	2,158	17,468	-	164,553	480	445,177	1,597	2,444	-	1,981,356	1,705,825
Transportation	-	-	-	-	470,185	5,343,184	-	-	-	-	-	-	5,813,369	4,909,547
Supplies and program costs	-	68,216	802,340	1,145,914	47,026	37,176	133,026	801	10,347	824,692	52,652	15,565	3,137,755	2,588,322
	1,347,425	1,487,530	859,571	1,533,650	730,043	5,380,360	1,524,318	68,532	1,317,298	1,150,289	70,856	36,049	15,505,921	13,699,362
Excess (deficiency) of revenue over expenses before the undernoted														
	(211,747)	(9,848)	5,429	(517,682)	(74,043)	642,218	132,052	(88)	(33,419)	-	-	-	(67,128)	309,014
Inter-agreement revenue reallocation														
Surplus repayable - prior year	-	-	(5,429)	517,682	74,043	(586,296)	-	-	-	-	-	-	(47,584)	(607,968)
Surplus repayable - current year	-	-	-	-	-	(55,922)	(132,052)	-	-	-	-	-	(187,974)	-
Excess (deficiency) of revenue over expenses	\$ (211,747)	(9,848)	-	-	-	-	-	(88)	(33,419)	-	(47,584)	-	\$ (302,686)	\$ (298,954)