

Financial Statements of

**WEENEEBAYKO AREA  
HEALTH AUTHORITY**

Year ended March 31, 2017



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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, 2017, 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, 2017, 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

June 28, 2017

Sudbury, Canada

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Statement of Financial Position


March 31, 2017, with comparative information for 2016

	2017	2016
<b>Assets</b>		
Current assets:		
Cash	\$ 2,750,701	\$ -
Accounts receivable (note 2)	7,907,372	4,457,929
Inventories	1,210,844	1,272,616
Prepayments	279,095	215,174
	<u>12,148,012</u>	<u>5,945,719</u>
Capital assets (note 3)	35,126,188	35,415,244
	<u>\$ 47,274,200</u>	<u>\$ 41,360,963</u>
<b>Liabilities and Deficiency in Net Assets</b>		
Current liabilities:		
Demand line of credit (note 4)	\$ 1,889,381	\$ 6,956,690
Accounts payable and accrued liabilities (note 5)	16,565,995	16,611,434
Current obligations under capital lease	-	121,740
	<u>18,455,376</u>	<u>23,689,864</u>
Advances from Health Canada (note 6)	7,000,000	-
Employee post-retirement benefits obligation (note 7)	558,000	538,100
Deferred capital contributions (note 8)	37,161,413	34,397,445
	<u>63,174,789</u>	<u>58,625,409</u>
Deficiency in net assets:		
Operating	(15,900,589)	(24,264,446)
Internally restricted for capital	-	7,000,000
	<u>(15,900,589)</u>	<u>(17,264,446)</u>
Contingencies (note 9)		
	<u>\$ 47,274,200</u>	<u>\$ 41,360,963</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, 2017, with comparative information for 2016

	2017	2016
<b>Revenue:</b>		
North East Local Health Integration Network	\$ 29,443,165	\$ 27,397,762
Ministry of Health and Long-Term Care	5,216,179	8,110,707
Health Canada	9,000,000	9,000,000
Patient services	964,440	1,136,753
Rental	783,776	732,428
Other recoveries	2,946,567	2,632,199
Insurance recoveries	488,619	315,589
Specifically-funded Provincial programs	10,113,709	9,392,857
Specifically-funded Federal programs	15,736,048	15,203,235
Amortization - deferred capital contributions for equipment	1,076,273	1,024,640
	<u>75,768,776</u>	<u>74,946,170</u>
<b>Expenses:</b>		
Salaries and wages	22,725,473	21,530,820
Isolated post allowance	1,461,340	2,041,878
Employee benefits	3,897,875	3,928,408
Medical staff remuneration	6,327,376	6,386,420
Professional fees	1,187,299	1,121,219
Travel and training	1,250,224	1,136,745
Supplies and other costs	7,730,986	8,379,701
Carrying charges	179,966	269,801
Insurance claims	534,679	321,530
Attawapiskat oil spill	129,065	3,338,266
Fuel	967,182	1,297,591
Specifically-funded Provincial programs	10,123,951	9,430,437
Specifically-funded Federal programs	15,985,530	15,505,921
Amortization - equipment	1,303,527	1,578,330
	<u>73,804,473</u>	<u>76,267,067</u>
<b>Excess (deficiency) of revenue over expenses</b>		
before the undernoted	1,964,303	(1,320,897)
<b>Amortization:</b>		
Amortization - buildings	(2,040,715)	(1,773,711)
Amortization - deferred capital contributions for buildings	1,940,269	1,790,003
	<u>(100,446)</u>	<u>16,292</u>
	1,863,857	(1,304,605)
<b>Other adjustments:</b>		
Health Canada - one-time funding	6,500,000	-
Health Canada - prior year recoveries	(7,000,000)	-
	<u>(500,000)</u>	<u>-</u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 1,363,857</b>	<b>\$ (1,304,605)</b>

See accompanying notes to the financial statements.

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Statement of Changes in Deficiency in Net Assets

Year ended March 31, 2017, with comparative information for 2016

	2017			2016
	Operating	Capital	Total	Total
Excess (deficiency) in net assets, beginning of year	\$ (24,264,446)	7,000,000	(17,264,446)	(15,959,841)
Excess (deficiency) of revenue over expenses	1,363,857	-	1,363,857	(1,304,605)
Transfers	7,000,000	(7,000,000)	-	-
Excess (deficiency) in net assets, end of year	\$ (15,900,589)	-	(15,900,589)	(17,264,446)

See accompanying notes to the financial statements.

# WEENEBAYKO AREA HEALTH AUTHORITY

## Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ 1,363,857	\$ (1,304,605)
Adjustments for:		
Amortization of capital assets	3,344,242	3,352,041
Amortization of deferred capital contributions	(3,016,542)	(2,814,643)
Increase (decrease) in employee post-retirement benefits obligation	19,900	(9,000)
	<u>1,711,457</u>	<u>(776,207)</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	(3,449,443)	1,617,689
Decrease in inventories	61,772	250,796
Decrease (increase) in prepayments	(63,921)	16,495
Decrease in accounts payable and accrued liabilities	(45,439)	(3,100,729)
	<u>(1,785,574)</u>	<u>(1,991,956)</u>
Cash flows from capital activities:		
Additions to capital assets	(3,055,186)	(3,176,653)
Increase in deferred capital contributions	5,780,510	6,267,467
	<u>2,725,324</u>	<u>3,090,814</u>
Cash flows from financing activities:		
Payments on capital lease obligations	(121,740)	(242,243)
Advances from Health Canada	7,000,000	-
	<u>6,878,260</u>	<u>(242,243)</u>
Net increase in cash position	7,818,010	856,615
Cash position, beginning of year	(6,956,690)	(7,813,305)
Cash position, end of year	<u>\$ 861,320</u>	<u>\$ (6,956,690)</u>
Cash position consists of :		
Cash	\$ 2,750,701	\$ -
Demand line of credit	(1,889,381)	(6,956,690)
	<u>\$ 861,320</u>	<u>\$ (6,956,690)</u>

See accompanying notes to the financial statements.

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2017

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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.



# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2017

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## 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 comes into use.

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

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Buildings and land improvements	20 to 25 years
Furniture and equipment	5 to 25 years
Information technology	5 years

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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.

### (d) 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.

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2017

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

#### (e) 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.

#### (f) 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.

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2017

### 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:

	2017	2016
Health Canada:		
Program funding (i)	\$ 4,531,239	210,858
Claim-based – Indian Residential Schools	1,458,997	1,681,501
MOHLTC/NEHLIN	–	1,076,040
Canada Revenue Agency (HST)	1,004,357	528,945
Patients and other	1,474,400	1,593,920
	8,468,993	5,091,264
Less allowance for doubtful accounts	(561,621)	(633,335)
	\$ 7,907,372	4,457,929

(i) Program funding includes \$4,500,000 deficit reset funding (2016 - \$Nil)

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2017

### 3. Capital assets:

2017	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,994	290,460	766,534
Buildings	63,019,135	34,086,806	28,932,329
Furniture and equipment	28,075,830	24,185,472	3,890,358
Information technology	1,403,160	1,300,947	102,213
Construction in progress	1,434,754	—	1,434,754
	\$ 94,989,873	59,863,685	35,126,188

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

### 4. Demand line of credit:

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 plus 2.2%, payable monthly. As at March 31, 2017, \$1,889,381 (2016 - \$1,754,405) has been drawn on the credit facility.

The 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, 2017

### 5. Accounts payable and accrued liabilities:

	2017	2016
Accounts payable and accrued liabilities:		
- operating and capital	\$ 8,742,204	9,151,235
- MOHLTC/NEHLIN	2,012,930	868,532
- Health Canada	861,360	965,359
Payroll accruals:		
- salaries, wages and employee benefit contributions	1,468,880	1,987,993
- vacation pay, overtime, statutory holiday and sick leave banks	2,049,613	1,914,510
- negotiated settlements	1,307,027	1,544,140
Deferred revenue	123,981	179,665
	\$ 16,565,995	16,611,434

### 6. Advances from Health Canada:

In prior years, the Health Authority utilized \$7,000,000 of funding from Health Canada to supplement hospital operating shortfalls rather than designating this funding for capital infrastructure. Health Canada has since requested the Health Authority to repay this funding under terms to be negotiated but has indicated that repayment will not be required prior to September 30, 2020, the expiry date of its existing funding agreement with the Health Authority.

### 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:

	2017	2016
Balance, beginning of year	\$ 538,100	547,100
Add: Benefit costs	31,300	29,500
	569,400	576,600
Less: Benefit contributions	(11,400)	(38,500)
Balance, end of year	\$ 558,000	538,100

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.

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2017

## 7. Employee post-retirement benefits obligation (continued):

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

	2017	2016
Discount rate	2.50%	2.50%
Salary scale rate	3.00%	3.00%

## 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:

	2017	2016
Balance, beginning of year	\$ 34,397,445	30,944,621
Add: contributions	5,780,510	6,267,467
Less: amounts amortized to revenue	(3,016,542)	(2,814,643)
Balance, end of year	\$ 37,161,413	34,397,445

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

	2017	2016
Unamortized	\$ 30,460,324	30,732,563
Unspent	6,701,089	3,664,882
	\$ 37,161,413	34,397,445

## 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 \$1,936,678 (2016 - \$1,904,805) and are included in employee benefits in the statement of operations.

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2017

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## 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, 2017 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 the prior year.

### (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 the prior year.

## 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, 2017, with comparative information for 2016

	2017	2016
<b>Revenue:</b>		
North East Local Health Integration Network	\$ 29,443,165	\$ 27,397,762
Ministry of Health and Long-Term Care	5,216,179	8,110,707
Health Canada	9,000,000	9,000,000
Patient services	964,440	1,136,753
Rental	783,776	732,428
Other recoveries	2,946,567	2,632,199
Insurance recoveries	488,619	315,589
Amortization - deferred capital contributions for equipment	1,076,273	1,024,640
	<u>49,919,019</u>	<u>50,350,078</u>
<b>Expenses:</b>		
Salaries and wages	22,725,473	21,530,820
Isolated post allowance	1,461,340	2,041,878
Employee benefits	3,897,875	3,928,408
Medical staff remuneration	6,327,376	6,386,420
Professional fees	1,187,299	1,121,219
Travel and training	1,250,224	1,136,745
Supplies and program costs	7,730,986	8,379,701
Carrying charges	179,966	269,801
Insurance claims	534,679	321,530
Attawapiskat oil spill	129,065	3,338,266
Fuel	967,182	1,297,591
Amortization - equipment	1,303,527	1,578,330
	<u>47,694,992</u>	<u>51,330,709</u>
<b>Excess (deficiency) of revenue over expenses</b>		
before the undernoted	2,224,027	(980,631)
<b>Amortization:</b>		
Amortization - buildings	(2,040,715)	(1,773,711)
Amortization - deferred capital contributions for buildings	1,940,269	1,790,003
	<u>(100,446)</u>	<u>16,292</u>
	2,123,581	(964,339)
<b>Other adjustments:</b>		
Health Canada - one-time funding	6,500,000	-
Health Canada - prior year recoveries	(7,000,000)	-
	<u>(500,000)</u>	<u>-</u>
<b>Excess (deficiency) of revenue over expenses</b>	<u>\$ 1,623,581</u>	<u>\$ (964,339)</u>



# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 2

Schedule of Revenues and Expenses - Specifically-Funded Provincial Programs

Year ended March 31, 2017, with comparative information for 2016

	Ambulance Services	Mental Health	Locum Travel	Public Health Planning	Attawapiskat Suicide Prevention	2017 Total	2016 Total
<b>Revenue:</b>							
North East Local Health Integration Network	\$ -	1,285,386	-	350,000	282,104	1,917,490	\$ 1,285,516
Ministry of Health and Long-Term Care	9,503,707	-	-	-	-	9,503,707	8,903,898
Health Force Ontario	-	-	53,819	-	-	53,819	66,141
	9,503,707	1,285,386	53,819	350,000	282,104	11,475,016	10,255,555
<b>Expenses:</b>							
Salaries and wages	4,984,084	832,550	-	-	27,686	5,844,320	5,528,997
Isolated post allowance	175,743	48,481	-	-	-	224,224	345,464
Employee benefits	1,282,918	170,379	-	-	-	1,453,297	1,727,633
Professional fees	15,473	46,265	-	137,984	80,142	279,864	79,463
Travel and training	92,078	77,336	29,306	104,004	173,545	476,269	185,277
Administration	216,187	-	-	-	-	216,187	81,480
Supplies and program costs	1,399,668	120,617	24,513	84,261	731	1,629,790	1,482,123
	8,166,151	1,295,628	53,819	326,249	282,104	10,123,951	9,430,437
<b>Excess (deficiency) of revenue over expenses before the undernoted</b>							
	1,337,556	(10,242)	-	23,751	-	1,351,065	825,118
<b>Surplus repayable</b>							
	(1,337,556)	-	-	(23,751)	-	(1,361,307)	(862,698)
<b>Excess (deficiency) of revenue over expenses</b>							
	\$ -	(10,242)	-	-	-	(10,242)	\$ (37,580)

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Schedule of Revenue and Expenses - Specifically-Funded Federal Programs

Year ended March 31, 2017, with comparative information for 2016

	Indian Residential School	NIHB Med Transport Admin	Moosonee Hostel	Timmins Hostel	Local Transportation	NIHB Charter	Non-Insured Dental	Timmins Translator	Traditional Healing NIBTF	Traditional Healing HC	Zone Support	Pre-Natal Teaching	Child Oral Health	Info Systems	Capital Projects	Health Services Integration	2017 Total	2016 Total
<b>Revenue:</b>																		
Health Canada	\$ 1,617,663	1,444,920	865,000	807,810	656,000	5,312,389	1,623,818	-	-	1,307,116	1,326,343	102,240	92,936	71,456	461,624	150,000	\$ 15,839,315	\$ 14,702,369
Ministry of Community and Social Services	-	-	-	219,652	-	-	-	68,444	-	-	-	-	-	-	-	-	288,096	276,602
Other recoveries	-	-	-	17,572	840	-	47,988	-	48,224	-	-	-	-	-	-	-	114,624	504,026
	1,617,663	1,444,920	865,000	1,045,034	656,840	5,312,389	1,671,806	68,444	48,224	1,307,116	1,326,343	102,240	92,936	71,456	461,624	150,000	16,242,035	15,482,997
Deferred revenue, end of year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(44,204)
	1,617,663	1,444,920	865,000	1,045,034	656,840	5,312,389	1,671,806	68,444	48,224	1,307,116	1,326,343	102,240	92,936	71,456	461,624	150,000	16,242,035	15,438,793
<b>Expenses:</b>																		
Salaries and wages	-	514,582	45,725	355,649	147,922	-	457,236	57,413	-	169,881	267,208	49,750	7,059	58,703	-	-	2,131,128	2,008,579
Isolated post allowance	-	44,319	-	-	10,152	-	39,352	-	-	4,700	-	-	-	1,222	-	-	99,745	155,139
Employee benefits	-	89,341	10,236	61,520	23,336	-	75,765	10,741	-	25,138	-	-	1,643	11,080	-	-	308,800	295,255
Professional fees	-	-	-	382	-	-	716,746	-	11,940	694,655	29,921	-	-	-	-	108,239	1,561,883	1,385,704
Administration	-	754,393	-	-	-	-	-	-	-	-	66,392	-	-	-	-	-	820,785	728,762
Travel	1,829,947	2,424	-	4,648	41,774	-	170,812	-	16,724	249,534	17,107	4,145	-	-	-	39,131	2,376,246	1,981,358
Transportation	-	-	-	-	419,741	4,911,616	-	-	-	-	-	-	-	-	-	-	5,331,357	5,813,369
Supplies and program costs	-	72,774	791,480	757,286	79,228	9,650	172,504	503	19,560	3,801	931,678	57,356	-	455	456,611	2,700	3,355,586	3,137,755
	1,829,947	1,477,833	847,441	1,179,485	722,153	4,921,266	1,632,415	68,657	48,224	1,147,709	1,312,306	111,251	8,702	71,460	456,611	150,070	15,985,530	15,505,921
Excess (deficiency) of revenue over expenses before the undernoted	(212,284)	(32,913)	17,559	(134,451)	(65,313)	391,123	39,391	(213)	-	159,407	14,037	(9,011)	84,234	(4)	5,013	(70)	256,505	(67,128)
Inter-agreement revenue reallocation	-	-	(17,559)	134,451	65,313	(182,205)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus repayable	-	-	-	-	-	(208,918)	(39,391)	-	-	(159,407)	(14,037)	-	(84,234)	-	-	-	(505,987)	(235,558)
Excess (deficiency) of revenue over expenses	\$ (212,284)	(32,913)	-	-	-	-	-	(213)	-	-	-	(9,011)	-	(4)	5,013	(70)	\$ (249,482)	\$ (302,686)