

Financial Statements of

**WEENEEBAYKO AREA  
HEALTH AUTHORITY**

Year ended March 31, 2019



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Weeneebayko Area Health Authority

### *Opinion*

We have audited the financial statements of Weeneebayko Area Health Authority (the Entity), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations and net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### *Emphasis of Matter – Comparative Information*

We draw attention to Note 13 to the financial statements which describes that certain comparative information presented for the year ended March 31, 2018 has been restated.

Note 13 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.



### ***Responsibilities of Management 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

July 4, 2019

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Statement of Operations and Net Debt

Year ended March 31, 2019, with comparative information for 2018

	2019	2018 (restated - note 13)
<b>Revenue:</b>		
North East Local Health Integration Network	\$ 30,392,991	\$ 29,858,243
Ministry of Health and Long-Term Care	5,733,637	5,068,564
Patient services	1,068,368	1,096,813
Rental	894,428	851,150
Other recoveries	4,076,020	2,814,923
Specifically-funded Provincial programs (Schedule 2)	12,087,692	10,916,945
Specifically-funded Federal programs (Schedule 3)	18,435,860	15,944,153
Specifically-funded Federal programs - other (Schedule 4)	12,980,100	10,503,192
Amortization - deferred capital contributions for equipment	1,184,695	1,188,957
	<u>86,853,791</u>	<u>78,242,940</u>
<b>Expenses:</b>		
Salaries and wages	17,926,149	18,646,751
Isolated post allowance	1,840,753	2,060,415
Employee benefits (note 11)	3,888,534	3,164,050
Medical staff remuneration	5,080,930	4,251,701
Professional fees	1,801,710	1,608,862
Travel and training	900,260	1,118,566
Supplies and other costs	7,202,539	6,345,797
Fuel	1,232,827	1,027,924
Bad debts	694,600	735,704
Specifically-funded Provincial programs (Schedule 2)	12,353,114	10,918,865
Specifically-funded Federal programs (Schedule 3)	18,435,860	16,315,715
Specifically-funded Federal programs - other (Schedule 4)	12,980,100	10,503,192
Amortization - equipment	1,327,293	1,469,484
	<u>85,664,669</u>	<u>78,167,026</u>
Excess of revenue over expenses before the undernoted	1,189,122	75,914
<b>Amortization:</b>		
Amortization - buildings	(2,128,622)	(2,248,416)
Amortization - deferred capital contributions for buildings	1,966,966	1,940,269
	<u>(161,656)</u>	<u>(308,147)</u>
Excess (deficiency) of revenue over expenses	1,027,466	(232,233)
Net debt, beginning of year	(16,132,822)	(15,900,589)
Net debt, end of year	<u>\$ (15,105,356)</u>	<u>\$ (16,132,822)</u>

See accompanying notes to the financial statements.

# WEENEEBAYKO AREA HEALTH AUTHORITY


## Statement of Financial Position

March 31, 2019, with comparative information for 2018

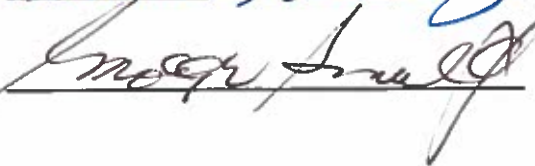
	2019	2018 (restated - note 13)
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 9,392,330	\$ 9,895,660
Accounts receivable (note 2)	2,751,514	2,181,986
Inventories	1,273,891	1,334,181
Prepayments	357,655	286,626
	<u>13,775,390</u>	<u>13,698,453</u>
Capital assets (note 3)	32,599,889	34,203,407
	<u>\$ 46,375,279</u>	<u>\$ 47,901,860</u>
<b>Liabilities and Net Debt</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities (note 5)	\$ 16,426,187	\$ 17,831,215
Deferred contributions (note 6)	2,637,627	1,858,792
	<u>19,063,814</u>	<u>19,690,007</u>
Advances from Health Canada (note 7)	7,000,000	7,000,000
Post-employment benefits obligation (note 8)	687,963	753,032
Deferred capital contributions (note 9)	34,728,858	36,591,643
	<u>61,480,635</u>	<u>64,034,682</u>
Net debt	(15,105,356)	(16,132,822)
Contingencies (note 10)		
	<u>\$ 46,375,279</u>	<u>\$ 47,901,860</u>

See accompanying notes to the financial statements.

On behalf of the Board:



Director



Director

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018 (restated - note 13)
<b>Cash flows from operating activities:</b>		
Excess (deficiency) of revenue over expenses	\$ 1,027,466	\$ (232,233)
Adjustments for:		
Amortization of capital assets	3,455,915	3,717,900
Amortization of deferred capital contributions	(3,151,661)	(3,129,226)
Increase (decrease) in accrued benefits obligation	(65,069)	195,032
	<u>1,266,651</u>	<u>551,473</u>
<b>Changes in non-cash working capital:</b>		
Decrease (increase) in accounts receivable	(569,528)	5,725,386
Decrease (increase) in inventories	60,290	(123,337)
Increase in prepayments	(71,029)	(7,531)
Increase (decrease) in accounts payable and accrued liabilities	(1,405,028)	1,389,200
Increase in deferred contributions	778,835	1,734,810
	<u>60,191</u>	<u>9,270,001</u>
<b>Cash flows from capital activities:</b>		
Additions to capital assets	(1,852,397)	(2,795,119)
Increase in deferred capital contributions	1,288,876	2,559,458
	<u>(563,521)</u>	<u>(235,661)</u>
<b>Net increase (decrease) in cash</b>	<u>(503,330)</u>	<u>9,034,340</u>
Cash, beginning of year	9,895,660	861,320
<b>Cash, end of year</b>	<u>\$ 9,392,330</u>	<u>\$ 9,895,660</u>

See accompanying notes to the financial statements.

# WEENEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2019

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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.

#### (c) Post-employment benefits:

The Health Authority accrues its obligations for employee benefit plans.

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 contributions made to the benefit plan as pension expense.



# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2019

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## 1. Significant accounting policies (continued):

### (d) 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.

### (e) 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, 2019

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

(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 post-employment 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.

(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:

	2019	2018
Health Canada:		
Claim-based – Indian Residential Schools	\$ 1,002,854	617,333
Canada Revenue Agency (HST)	741,815	816,999
Patients and other	1,667,642	1,700,600
	3,412,311	3,134,932
Less allowance for doubtful accounts	(660,797)	(952,946)
	\$ 2,751,514	2,181,986

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2019

### 3. Capital assets:

2019	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,991	312,204	744,787
Buildings	63,817,823	38,442,097	25,375,726
Furniture and equipment	30,998,644	26,733,237	4,265,407
Information technology	1,912,215	1,549,961	362,254
Construction in progress	1,851,715	—	1,851,715
	\$ 99,637,388	67,037,499	32,599,889

2018	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,991	301,332	755,659
Buildings	63,809,511	36,324,348	27,485,163
Furniture and equipment	29,335,178	25,510,003	3,825,175
Information technology	1,899,984	1,445,900	454,084
Construction in progress	1,683,326	—	1,683,326
	\$ 97,784,990	63,581,583	34,203,407

### 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 less 0.5%, payable monthly. As at March 31, 2019, \$Nil (2018 - \$Nil) has been drawn on the credit facility.

The credit facility is secured by a general security agreement over an irrevocable standby letter of guarantee.

### 5. Accounts payable and accrued liabilities:

	2019	2018
Accounts payable and accrued liabilities:		
- operating and capital	\$ 10,392,447	6,730,517
- MOHLTC/NEHLIN	266,813	1,772,048
- Health Canada	918	2,242,359
Payroll accruals:		
- salaries, wages and benefits	692,690	1,345,525
- vacation pay, overtime, statutory holiday and sick leave banks	2,776,858	2,452,064
- negotiated settlements	2,296,461	3,288,701
	\$ 16,426,187	17,831,215

# WEENEebAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2019

### 6. Deferred contributions:

Deferred contributions represent externally restricted contributions which are unspent at year-end and which relate to expenses of future periods.

	2019	2018 (restated – note 13)
NEHLIN	\$ 1,500,000	–
Health Canada – WAHIFA	516,708	1,496,808
Health Canada – Contribution Agreement	429,142	282,206
Other	191,777	79,778
	<u>\$ 2,637,627</u>	<u>1,858,792</u>

### 7. 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.

### 8. Post-employment benefits obligation:

Under the terms of agreements with certain employees, the Health Authority provides a benefit upon their retirement, resignation or death. The benefit is calculated based on years of service and the employee's wage rate at the time of departure from the Health Authority.

### 9. 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:

	2019	2018
Balance, beginning of year	\$ 36,591,643	37,161,413
Add: contributions received	1,288,876	2,559,456
Less: amounts amortized to revenue	(3,151,661)	(3,129,226)
Balance, end of year	<u>\$ 34,728,858</u>	<u>36,591,643</u>

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

	2019	2018
Unamortized	\$ 28,677,196	29,899,605
Unspent	6,051,662	6,692,038
	<u>\$ 34,728,858</u>	<u>36,591,643</u>

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2019

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### 10. Contingencies:

(a) Legal matters and litigation:

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.

(b) Employment matters:

During the normal course of operation, the Hospital is involved in certain employment related negotiations and has recorded accruals based on management's estimate of potential settlement amounts where these amounts are reasonably determinable.

### 11. 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 \$2,796,746 (2018 - \$2,147,549) and are included in employee benefits in the statement of operations.

### 12. 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, 2019 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.

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2019

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### **13. Restatement – prior period error:**

During the year ended March 31, 2019, the Health Authority retroactively corrected an error relating to certain funding that was inadvertently included in revenue during fiscal 2018. The 2018 comparative figures have been restated to decrease Specifically-funded Federal programs – other revenue and excess of revenue over expenses, and increase deferred contributions and net debt in the amount of \$1,496,808.

### **14. 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, 2019, with comparative information for 2018

	2019	2018
<b>Revenue:</b>		
North East Local Health Integration Network	\$ 30,392,991	\$ 29,858,243
Ministry of Health and Long-Term Care	5,733,637	5,068,564
Patient services	1,068,368	1,096,813
Rental	894,428	851,150
Other recoveries	4,076,020	2,814,923
Amortization - deferred capital contributions for equipment	1,184,695	1,188,957
	<u>43,350,139</u>	<u>40,878,650</u>
<b>Expenses:</b>		
Salaries and wages	17,926,149	18,646,752
Isolated post allowance	1,840,753	2,060,415
Employee benefits	3,888,534	3,164,050
Medical staff remuneration	5,080,930	4,251,701
Professional fees	1,801,710	1,608,862
Travel and training	900,260	1,118,566
Supplies and program costs	7,202,539	6,345,797
Bad debts	694,600	735,704
Fuel	1,232,827	1,027,924
Amortization - equipment	1,327,293	1,469,484
	<u>41,895,595</u>	<u>40,429,255</u>
Excess of revenue over expenses before the undernoted	1,454,544	449,395
<b>Amortization:</b>		
Amortization - buildings	(2,128,622)	(2,248,416)
Amortization - deferred capital contributions for buildings	1,966,966	1,940,269
	<u>(161,656)</u>	<u>(308,147)</u>
Excess of revenue over expenses	<u>\$ 1,292,888</u>	<u>\$ 141,248</u>

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 2

## Schedule of Revenues and Expenses - Specifically-Funded Provincial Programs

Year ended March 31, 2019, with comparative information for 2018

	Ambulance Services	Mental Health	Locum Travel	Public Health		Sioux Lookout FNHA	Timmins Translator	2019 Total	2018 Total
				Planning	FNHA				
<b>Revenue:</b>									
North East Local Health Integration Network	\$ -	1,311,161	-	350,000	-	-	-	1,661,161	\$ 1,635,386
Ministry of Health and Long-Term Care	9,416,271	-	-	-	814,309	-	-	10,230,580	9,519,475
Ministry of Community and Social Services	-	-	-	-	-	78,444	-	78,444	68,444
Health Force Ontario	-	-	124,590	-	-	-	-	124,590	111,628
	9,416,271	1,311,161	124,590	350,000	814,309	78,444	78,444	12,094,775	11,334,933
<b>Expenses:</b>									
Salaries and wages	5,465,651	802,147	-	133,813	3,836	-	59,442	6,464,889	6,321,403
Isolated post allowance	298,636	32,368	-	-	-	-	-	331,004	416,404
Employee benefits	1,688,843	206,753	-	39,638	2,703	-	11,919	1,949,856	1,788,730
Professional fees	19,941	27,400	-	67,255	644,517	-	-	759,113	154,825
Travel and training	107,287	86,015	124,590	90,323	52,976	-	-	461,191	443,023
Administration	300,000	-	-	-	74,028	-	-	374,028	246,509
Supplies and program costs	1,774,950	156,478	-	18,971	62,634	-	-	2,013,033	1,547,971
	9,655,308	1,311,161	124,590	350,000	840,694	71,361	71,361	12,353,114	10,918,865
<b>Excess (deficiency) of revenue over expenses before the undemoted</b>	(239,037)	-	-	-	(26,385)	-	7,083	(258,339)	416,068
<b>Surplus repayable</b>	-	-	-	-	-	-	(7,083)	(7,083)	(417,988)
<b>Deficiency of revenue over expenses</b>	\$ (239,037)	-	-	-	(26,385)	-	-	(265,422)	\$ (1,920)



# WEENEebAYKO AREA HEALTH AUTHORITY

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

Year ended March 31, 2019, with comparative information for 2018

	Medical Transport		Medical Transport Admin		Indian Residential School		Dental		Traditional Healing		Zone Supplies & Equipment		Zone Direct Services		Pre-Natal		Child Oral Health		Info Systems		Audiology		2018 Total			
<b>Revenue:</b>																										
Health Canada	\$	9,805,282	1,630,728	2,643,764	1,691,534	813,737	499,510	450,376	252,319	114,184	171,009	71,456	41,109	\$	18,185,008	\$	15,813,876									
Ministry of Community and Social Services		221,842	-	-	29,928	-	-	-	-	-	-	-	-		221,842		222,178									
Other recoveries		-	-	-	-	-	-	-	-	-	-	-	-		29,928		57,753									
		10,027,124	1,630,728	2,643,764	1,721,462	813,737	499,510	450,376	252,319	114,184	171,009	71,456	41,109		18,436,778		16,093,807									
<b>Expenses:</b>																										
Salaries and wages		580,666	332,261	-	562,149	136,817	76,960	147,207	56,053	37,088	84,560	57,810	26,724		2,098,295		2,125,901									
Isolated post allowance		15,958	65,064	-	96,748	18,782	-	-	-	-	-	-	1,430		197,962		236,261									
Employee benefits		108,398	114,320	-	81,058	35,509	-	-	-	8,389	47,402	12,728	6,718		414,522		405,538									
Professional fees		-	28,153	-	629,146	475,028	38,414	29,921	27,978	-	-	-	-		1,228,640		1,475,553									
Administration		-	989,729	-	-	-	-	-	-	-	-	-	-		989,729		773,790									
Travel		45,525	23,698	2,643,764	40,157	144,520	5,604	-	18,097	1,425	39,047	-	-		2,961,837		2,616,661									
Transportation		7,666,822	-	-	-	-	-	-	-	-	-	-	-		7,666,822		5,726,647									
Supplies and program costs		1,609,755	77,503	-	312,204	3,081	378,532	273,248	150,191	67,282	-	-	6,237		2,878,033		3,061,323									
Bad debts (recovery)		-	-	-	-	-	-	-	-	-	-	-	-		-		(105,959)									
		10,027,124	1,630,728	2,643,764	1,721,462	813,737	499,510	450,376	252,319	114,184	171,009	70,538	41,109		18,435,860		16,315,715									
<b>Excess (deficiency) of revenue over expenses before the undemoted</b>		-	-	-	-	-	-	-	-	-	-	-	-		918		(221,908)									
<b>Surplus repayable</b>		-	-	-	-	-	-	-	-	-	-	-	-		(918)		(149,654)									
<b>Excess (deficiency) of revenue over expenses</b>		\$	-	-	-	-	-	-	-	-	-	-	-		\$	-	\$	(371,562)								

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 4

## Schedule of Revenues and Expenses - Specifically-Funded Federal Programs - Other

Year ended March 31, 2019, with comparative information for 2018

	Primary Care Nursing	Family Physicians	Enhanced Community Health	2019 Total	2018 Total (restated - note 13)
<b>Revenue:</b>					
Health Canada	\$ 8,834,075	2,122,321	2,023,704	12,980,100	\$ 10,503,192
<b>Expenses:</b>					
Salaries and wages	5,087,625	46,545	733,451	5,867,621	5,123,658
Isolated post allowance	518,538	43,314	-	561,852	474,646
Employee benefits	915,424	46,420	-	961,844	755,870
Medical staff remuneration	-	1,422,295	-	1,422,295	1,647,422
Professional fees	35,089	93,541	475,511	604,141	26,065
Travel and training	104,509	437,199	534,326	1,076,034	183,407
Transportation	-	-	-	-	91,164
Supplies and program costs	1,697,754	33,007	280,416	2,011,177	1,853,818
Fuel	475,136	-	-	475,136	347,142
	8,834,075	2,122,321	2,023,704	12,980,100	10,503,192
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>