

Financial Statements of

**WEENEEBAYKO AREA
HEALTH AUTHORITY**

And Independent Auditors' Report thereon

Year ended March 31, 2020



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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, 2020
- 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, 2020, 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.

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.



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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.



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- 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

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

July 16, 2020

WEENEEBAYKO AREA HEALTH AUTHORITY

Statement of Operations and Net Debt

Year ended March 31, 2020, with comparative information for 2019

	2020	2019
Revenue:		
North East Local Health Integration Network	\$ 32,391,627	\$ 30,392,991
Ministry of Health	5,823,672	5,733,637
Health Canada	395,240	-
Patient services	1,502,186	1,068,368
Rental	912,624	894,428
Other recoveries	4,506,783	4,076,020
Specifically-funded Provincial programs (Schedule 2)	13,955,646	12,087,692
Specifically-funded Federal programs (Schedule 3)	21,389,577	18,435,860
Specifically-funded Federal programs - other (Schedule 4)	11,465,869	12,980,100
Amortization - deferred capital contributions for equipment	1,350,858	1,184,695
	<u>93,694,082</u>	<u>86,853,791</u>
Expenses:		
Salaries and wages	18,761,865	17,926,149
Isolated post allowance	1,908,898	1,840,753
Employee benefits (note 10)	3,661,876	3,888,534
Medical staff remuneration	5,654,425	5,080,930
Professional fees	1,343,977	1,801,710
Travel and training	910,930	900,260
Supplies and other costs	7,389,289	7,202,539
Fuel	1,194,852	1,232,827
Bad debts	909,143	694,600
Specifically-funded Provincial programs (Schedule 2)	13,955,646	12,353,114
Specifically-funded Federal programs (Schedule 3)	21,122,898	18,435,860
Specifically-funded Federal programs - other (Schedule 4)	11,465,869	12,980,100
Amortization - equipment	1,538,831	1,327,293
	<u>89,818,499</u>	<u>85,664,669</u>
Excess of revenue over expenses before the undernoted	3,875,583	1,189,122
Amortization:		
Amortization - buildings	(2,108,788)	(2,128,622)
Amortization - deferred capital contributions for buildings	1,962,701	1,966,966
	<u>(146,087)</u>	<u>(161,656)</u>
Other items - one-time (note 11)	7,987,577	-
Excess of revenue over expenses	<u>11,717,073</u>	<u>1,027,466</u>
Net debt, beginning of year	(15,105,356)	(16,132,822)
Net debt, end of year	<u>\$ (3,388,283)</u>	<u>\$ (15,105,356)</u>

See accompanying notes to the financial statements.

WEENEebAYKO AREA HEALTH AUTHORITY

Statement of Financial Position

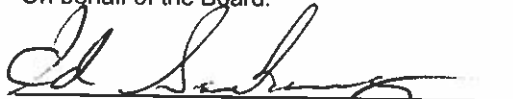

March 31, 2020, with comparative information for 2019

	2020	2019
Assets		
Current assets:		
Cash	\$ 11,021,252	\$ 9,392,330
Accounts receivable (note 2)	6,286,741	2,751,514
Inventories	1,259,658	1,273,891
Prepayments	214,697	357,655
	18,782,348	13,775,390
Capital assets (note 3)	33,012,477	32,599,889
	\$ 51,794,825	\$ 46,375,279

Liabilities and Net Debt

Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 15,031,161	\$ 16,426,187
Deferred contributions (note 6)	2,600,064	2,637,627
	17,631,225	19,063,814
Advances from Health Canada	-	7,000,000
Post-employment benefits obligation (note 7)	685,749	687,963
Deferred capital contributions (note 8)	36,866,134	34,728,858
	55,183,108	61,480,635
Net debt	(3,388,283)	(15,105,356)
Contingencies (note 9)		
Effect of COVID-19 (note 13)		
	\$ 51,794,825	\$ 46,375,279

On behalf of the Board:

Director

Director

WEENEEBAYKO AREA HEALTH AUTHORITY

Statement of Cash Flows

Year ended March 31, 2020, with comparative information for 2019

	2020	2019
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 11,717,073	\$ 1,027,466
Adjustments for:		
Amortization of capital assets	3,647,619	3,455,915
Amortization of deferred capital contributions	(3,313,559)	(3,151,661)
Decrease in accrued benefits obligation	(2,214)	(65,069)
	<u>12,048,919</u>	<u>1,266,651</u>
Changes in non-cash working capital:		
Increase in accounts receivable	(3,535,227)	(569,528)
Decrease in inventories	14,233	60,290
Decrease (increase) in prepayments	142,958	(71,029)
Decrease in accounts payable and accrued liabilities	(1,395,026)	(1,405,028)
Decrease (increase) in deferred contributions	(37,563)	778,835
	<u>7,238,294</u>	<u>60,191</u>
Cash flows from capital activities:		
Additions to capital assets	(4,060,207)	(1,852,397)
Increase in deferred capital contributions	5,450,835	1,288,876
	<u>1,390,628</u>	<u>(563,521)</u>
Cash flows from financing activities:		
Forgiveness of advances from Health Canada	(7,000,000)	-
Net increase (decrease) in cash	<u>1,628,922</u>	<u>(503,330)</u>
Cash, beginning of year	9,392,330	9,895,660
Cash, end of year	<u>\$ 11,021,252</u>	<u>\$ 9,392,330</u>

See accompanying notes to the financial statements.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2020

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 by the Province of Ontario in accordance with budget arrangements established by the Ministry of Health ("MOH") and North East Local Health Integration Network ("NELHIN"). The Health Authority is also funded by the federal government in accordance with funding contribution arrangements established by Health Canada. 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.

WEENEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2020

1. Significant accounting policies (continued):

(d) Capital assets:

Purchased capital assets 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:

Buildings and land improvements	20 to 25 years
Furniture and equipment	5 to 25 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.

(e) Funding adjustments:

The Health Authority receives grants from the NELHIN, MOH, Health Canada, and the Ministry of Community and Social Services ("MCSS") for specific services. Pursuant to the related agreements, if the Health Authority does not meet specified levels of activity, the NELHIN, MOH, Health Canada, and MCSS 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.

WEENEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2020

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, and valuation allowances for accounts receivable and inventories. 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:

	2020	2019
Health Canada:		
IRS Transportation	\$ 2,380,007	1,002,854
Contribution Agreement	928,262	—
Canada Revenue Agency (HST)	740,985	741,815
Patients and other	3,267,996	1,667,642
	7,317,250	3,412,311
Less allowance for doubtful accounts	(1,030,509)	(660,797)
	\$ 6,286,741	2,751,514

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2020

3. Capital assets:

2020	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,991	323,077	733,914
Buildings	63,817,823	40,540,014	23,277,809
Furniture and equipment	34,392,576	28,121,726	6,270,850
Information technology	2,362,808	1,700,302	662,506
Construction in progress	2,067,398	–	2,067,398
	\$ 103,697,596	70,685,119	33,012,477

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

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, 2020, \$Nil (2019 - \$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:

	2020	2019
Accounts payable and accrued liabilities:		
- operating and capital	\$ 10,315,124	10,383,476
- MOH/NEHLIN	261,591	266,813
- Health Canada	70,872	918
- Other government funding sources	11,835	8,971
Payroll accruals:		
- salaries, wages and benefits	859,362	692,690
- vacation pay, overtime, statutory holiday and sick leave banks	3,107,668	2,776,858
- negotiated settlements	404,709	2,296,461
	\$ 15,031,161	16,426,187

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2020

6. Deferred contributions:

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

	2020	2019
Health Canada – Contribution Agreement	\$ 1,445,448	429,142
Health Canada – WAHIFA	1,050,839	516,708
NEHLIN	–	1,500,000
Other	103,777	191,777
	\$ 2,600,064	2,637,627

7. 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.

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:

	2020	2019
Balance, beginning of year	\$ 34,728,858	36,591,643
Add: contributions received	5,450,835	1,288,876
Less: amounts amortized to revenue	(3,313,559)	(3,151,661)
Balance, end of year	\$ 36,866,134	34,728,858

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

	2020	2019
Unamortized	\$ 29,358,439	28,728,858
Unspent	7,507,695	6,000,000
	\$ 36,866,134	34,728,858

WEENEebAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2020

9. 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.

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 \$2,566,440 (2019 - \$2,796,746) and are included in employee benefits in the statement of operations.

11. Other items – one-time:

Other items include recoveries not ordinarily associated with ongoing operations of the Health Authority. Included in this category are the following items:

	2020	2019
Forgiveness of advances from Health Canada	\$ 7,000,000	–
Harmonized Sales Tax – previous years	987,577	–
	<u>\$ 7,987,577</u>	<u>–</u>

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, 2020 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.

WEENEebAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2020

12. Financial risks and concentration of credit risk (continued):

(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.

13. Effect of COVID-19:

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact in Canada and around the world.

From the declaration of the pandemic to the date of approval of these financial statements, the Health Authority undertook various planning measures and developed temporary facilities to deal with screening and testing activities. As a result of these actions, the Health Authority experienced certain increases in operating costs.

The Provincial Government and Health Canada have also committed to providing additional funding to Ontario Hospitals for COVID-related operating and capital costs in the current and subsequent period. As at March 31, 2020, \$607,918 for COVID-19 related programming is included in deferred contributions.

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, 2020, with comparative information for 2019

	2020	2019
Revenue:		
North East Local Health Integration Network	\$ 32,391,627	\$ 30,392,991
Ministry of Health	5,823,672	5,733,637
Health Canada	395,240	-
Patient services	1,502,186	1,068,368
Rental	912,624	894,428
Other recoveries	4,506,783	4,076,020
Amortization - deferred capital contributions for equipment	1,350,858	1,184,695
	<u>46,882,990</u>	<u>43,350,138</u>
Expenses:		
Salaries and wages	18,761,865	17,926,149
Isolated post allowance	1,908,898	1,840,753
Employee benefits	3,661,876	3,888,534
Medical staff remuneration	5,654,425	5,080,930
Professional fees	1,343,977	1,801,710
Travel and training	910,930	900,260
Supplies and program costs	7,389,289	7,202,539
Bad debts	909,143	694,600
Fuel	1,194,852	1,232,827
Amortization - equipment	1,538,831	1,327,293
	<u>43,274,086</u>	<u>41,895,595</u>
Excess of revenue over expenses before the undernoted	3,608,904	1,454,544
Amortization:		
Amortization - buildings	(2,108,788)	(2,128,622)
Amortization - deferred capital contributions for buildings	1,962,701	1,966,966
	<u>(146,087)</u>	<u>(161,656)</u>
Excess of revenue over expenses	<u>\$ 3,462,817</u>	<u>\$ 1,292,888</u>

WEENEebAYKO AREA HEALTH AUTHORITY

Schedule 2

Schedule of Revenues and Expenses - Specifically-Funded Provincial Programs

Year ended March 31, 2020, with comparative information for 2019

	Ambulance Services	Mental Health	Public Health Planning	Mino- mathasowin	Timmins Translator	2020 Total	2019 Total
Revenue:							
North East Local Health Integration Network	\$ -	1,385,019	1,400,000	-	-	2,785,019	\$ 1,661,161
Ministry of Health	9,866,637	-	-	1,500,000	-	11,366,637	10,230,580
Ministry of Community and Social Services	-	-	-	-	68,444	68,444	78,444
Health Force Ontario	-	-	-	-	-	-	124,590
	9,866,637	1,385,019	1,400,000	1,500,000	68,444	14,220,100	12,094,775
Expenses:							
Salaries and wages	5,218,067	795,250	475,446	-	53,512	6,542,275	6,464,889
Isolated post allowance	329,532	55,799	-	-	-	385,331	331,004
Employee benefits	1,574,593	194,861	138,858	-	11,568	1,919,880	1,949,856
Professional fees	18,866	31,839	430,505	1,260,282	-	1,741,492	759,113
Travel and training	117,380	72,503	121,082	60,017	-	370,982	461,191
Administration	300,000	-	-	-	-	300,000	374,028
Supplies and program costs	2,062,983	218,393	234,109	179,701	500	2,695,686	2,013,033
	9,621,421	1,368,645	1,400,000	1,500,000	65,580	13,955,646	12,353,114
Excess (deficiency) of revenue over expenses before the undermoted	245,216	16,374	-	-	2,864	264,454	(258,339)
Surplus repayable	(245,216)	(16,374)	-	-	(2,864)	(264,454)	(7,083)
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	-	-	\$ (265,422)

WEENEebAYKO AREA HEALTH AUTHORITY

Schedule 3

Schedule of Revenue and Expenses - Specifically-Funded Federal Programs

Year ended March 31, 2020, with comparative information for 2019

	Medical Transport		Medical Admin	IRS Transport	Dental	Traditional Healing	Zone		Pre-Natal	Child Oral Health	Info Systems	Audiology	Mamow Ahyamowen	2020 Total	2019 Total
	Admin	Supplies & Equipment					Direct Services	Maintenance							
Revenue:															
Health Canada	\$ 11,459,512	2,276,922	2,790,794	2,027,809	303,230	713,860	363,811	413,406	108,466	186,755	71,456	41,109	335,000	\$ 21,092,130	\$ 18,185,008
Ministry of Community and Social Services	207,001	-	-	-	-	-	-	-	-	-	-	-	-	207,001	221,842
Other recoveries	-	-	-	160,400	-	-	-	-	-	-	-	-	-	160,400	29,928
	11,666,513	2,276,922	2,790,794	2,188,209	303,230	713,860	363,811	413,406	108,466	186,755	71,456	41,109	335,000	21,459,531	18,436,778
Expenses:															
Salaries and wages	542,091	318,029	-	460,582	181,377	76,961	56,053	147,206	50,832	96,207	60,604	27,239	-	2,017,181	2,098,295
Isolated post allowance	20,907	52,582	-	96,108	38,231	-	-	-	-	-	-	1,430	-	209,258	197,982
Employee benefits	124,538	63,695	-	88,957	50,554	-	-	-	15,569	44,176	10,852	6,718	-	405,059	414,522
Professional fees	739	29,145	-	987,542	30,323	38,414	27,978	29,921	-	-	-	-	286,703	1,430,765	1,228,640
Administration	-	1,709,703	-	-	-	-	-	-	-	-	-	-	-	1,709,703	989,729
Travel	41,298	13,364	2,524,115	215,457	1,927	38,706	20,733	-	828	5,965	-	-	16,441	2,878,834	2,961,837
Transportation	8,547,391	-	-	-	-	-	-	-	-	-	-	-	-	8,547,391	7,666,822
Supplies and program costs	2,389,549	90,404	-	339,563	818	743,783	75,043	236,279	41,237	2,309	-	5,722	-	3,924,707	2,876,033
	11,666,513	2,276,922	2,524,115	2,188,209	303,230	897,864	179,807	413,406	108,466	148,657	71,456	41,109	303,144	21,122,898	18,435,860
Excess (deficiency) of revenue over expenses before the undernoted	-	-	266,679	-	-	(184,004)	184,004	-	-	38,098	-	-	31,856	336,633	918
Inter-agreement reallocation	-	-	-	-	-	184,004	(184,004)	-	-	-	-	-	-	-	-
Surplus repayable	-	-	-	-	-	-	-	-	-	(38,098)	-	-	(31,856)	(69,954)	(918)
Excess of revenue over expenses	\$ -	-	266,679	-	-	-	-	-	-	-	-	-	\$ -	266,679	\$ -

WEENEebAYKO AREA HEALTH AUTHORITY

Schedule 4

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

Year ended March 31, 2020, with comparative information for 2019

	Primary Care Nursing	Family Physicians	Enhanced Community Health	2020 Total	2019 Total
Revenue:					
Health Canada	\$ 8,374,456	2,071,306	1,020,107	11,465,869	\$ 12,980,100
Expenses:					
Salaries and wages	4,847,144	37,900	67,092	4,952,136	5,867,621
Isolated post allowance	579,640	16,338	9,709	605,687	561,852
Employee benefits	931,231	68,472	18,625	1,018,328	961,844
Medical staff remuneration	-	2,048,209	-	2,048,209	1,422,295
Professional fees	7,808	165,929	-	173,737	604,141
Travel and training	71,348	547,813	-	619,161	1,076,034
Supplies and program costs	1,597,189	9,611	101,715	1,708,515	2,011,177
Fuel	340,096	-	-	340,096	475,136
	8,374,456	2,894,272	197,141	11,465,869	12,980,100
Excess (deficiency) of revenue over expenses before the undemoted	-	(822,966)	822,966	-	-
Inter-agreement reallocation	-	822,966	(822,966)	-	-
Excess of revenue over expenses	\$ -	-	-	-	\$ -