

Financial Statements of

**WEENEEBAYKO AREA
HEALTH AUTHORITY**

And Independent Auditors' Report thereon

Year ended March 31, 2021



KPMG LLP
Claridge Executive Centre
144 Pine Street
Sudbury Ontario P3C 1X3
Canada
Telephone (705) 675-8500
Fax (705) 675-7586

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, 2021
- the statement of operations and net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules 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, 2021, 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.



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
August 3, 2021

WEENEBAYKO AREA HEALTH AUTHORITY

Statement of Operations and Net Debt

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Revenue:		
North East Local Health Integration Network and Ministry of Health	\$ 38,763,835	\$ 38,215,299
North East Local Health Integration Network and Ministry of Health - pandemic funding (note 2)	5,289,641	-
Patient services	655,018	1,502,186
Rental	1,261,159	912,624
Other recoveries	7,346,018	4,902,023
Specifically-funded Provincial programs (Schedule 2)	15,005,161	13,955,646
Specifically-funded Federal programs (Schedule 3)	18,910,179	21,389,577
Specifically-funded Federal programs - other (Schedule 4)	12,063,987	11,465,869
Amortization - deferred capital contributions for equipment	1,931,639	1,350,858
	101,226,637	93,694,082
Expenses:		
Salaries and wages	21,152,114	18,761,865
Isolated post allowance	2,796,198	1,908,898
Employee benefits (note 11)	3,839,166	3,661,876
Medical staff remuneration	6,998,656	5,654,425
Professional fees	1,619,244	1,343,977
Travel and training	1,340,693	910,930
Supplies and other costs	10,809,236	7,389,289
Bad debts	230,520	909,143
Fuel	1,021,422	1,194,852
Specifically-funded Provincial programs (Schedule 2)	15,006,468	13,955,646
Specifically-funded Federal programs (Schedule 3)	20,340,705	21,122,898
Specifically-funded Federal programs - other (Schedule 4)	12,063,987	11,465,869
Amortization - equipment	1,927,511	1,538,831
	99,145,920	89,818,499
Excess of revenue over expenses before the undernoted	2,080,717	3,875,583
Amortization:		
Amortization - buildings	(2,147,803)	(2,108,788)
Amortization - deferred capital contributions for buildings	1,956,210	1,962,701
	(191,593)	(146,087)
Other items - one-time	-	7,987,577
Excess of revenue over expenses	1,889,124	11,717,073
Net debt, beginning of year	(3,388,283)	(15,105,356)
Net debt, end of year	\$ (1,499,159)	\$ (3,388,283)

See accompanying notes to the financial statements.

WEENEBAYKO AREA HEALTH AUTHORITY

Statement of Financial Position

March 31, 2020, with comparative information for 2019

	2021	2020
Assets		
Current assets:		
Cash	\$ 22,830,120	\$ 11,021,252
Accounts receivable (note 3)	4,490,840	6,286,741
Inventories	1,533,188	1,259,658
Prepayments	1,116,570	214,697
	<u>29,970,718</u>	<u>18,782,348</u>
Capital assets (note 4)	33,203,134	33,012,477
	<u>\$ 63,173,852</u>	<u>\$ 51,794,825</u>
Liabilities and Net Debt		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 22,085,566	\$ 15,031,161
Deferred contributions (note 6)	4,008,268	2,600,064
	<u>26,093,834</u>	<u>17,631,225</u>
Post-employment benefits obligation (note 7)	719,219	685,749
Deferred capital contributions (note 8)	37,859,958	36,866,134
	<u>64,673,011</u>	<u>55,183,108</u>
Net debt	(1,499,159)	(3,388,283)
Contingencies (note 10)		
COVID-19 impacts (note 13)		
	<u>\$ 63,173,852</u>	<u>\$ 51,794,825</u>

See accompanying notes to the financial statements.

On behalf of the Board:



Director



Director

WEENEBAYKO AREA HEALTH AUTHORITY

Statement of Cash Flows

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 1,889,124	\$ 11,717,073
Adjustments for:		
Amortization of capital assets	4,075,314	3,647,619
Amortization of deferred capital contributions	(3,887,849)	(3,313,559)
Increase (decrease) in accrued benefits obligation	33,470	(2,214)
	<u>2,110,059</u>	<u>12,048,919</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	1,795,901	(3,535,227)
Decrease (increase) in inventories	(273,530)	14,233
Decrease (increase) in prepayments	(901,873)	142,958
Increase (decrease) in accounts payable and accrued liabilities	7,054,405	(1,395,026)
Increase (decrease) in deferred contributions	1,408,204	(37,563)
	<u>11,193,166</u>	<u>7,238,294</u>
Cash flows from capital activities:		
Additions to capital assets	(4,265,971)	(4,060,207)
Increase in deferred capital contributions	4,881,673	5,450,835
	<u>615,702</u>	<u>1,390,628</u>
Cash flows from financing activities:		
Forgiveness of advances from Indigenous Services Canada	-	(7,000,000)
Net increase in cash	11,808,868	1,628,922
Cash, beginning of year	11,021,252	9,392,330
Cash, end of year	<u>\$ 22,830,120</u>	<u>\$ 11,021,252</u>

See accompanying notes to the financial statements.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

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.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

1. Significant accounting policies (continued):

(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.

(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.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

1. Significant accounting policies (continued):

(e) Funding adjustments:

The Health Authority receives grants from the NELHIN, MOH, Health Canada, and the Ministry of Children, Community and Social Services ("MCCSS") 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 MCCSS 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.

(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.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

2. North East Local Health Integration Network and Ministry of Health – pandemic funding:

In connection with the ongoing coronavirus pandemic (“COVID-19”), the MOH has announced a number of funding programs intended to assist hospitals with incremental operating and capital costs and revenue decreases resulting from COVID-19. In addition to these funding programs, the MOH is also permitting hospitals to redirect unused funding from certain programs towards COVID-19 costs, revenue losses and other budgetary pressures through a broad-based funding reconciliation.

While the MOH has provided guidance with respect to the maximum amount of funding potentially available to the Health Authority, as well as criteria for eligibility and revenue recognition, this guidance continues to evolve and is subject to revision and clarification subsequent to the time of approval of these financial statements. The MOH has also indicated that all funding related to COVID-19 is subject to review and reconciliation, with the potential for adjustments during the subsequent fiscal year.

Management’s estimate of NELHIN and MOH revenue for COVID-19 is based on the most recent guidance provided by MOH and the impacts of COVID-19 on the Health Authority’s operations, revenues and expenses. As a result of Management’s estimation process, the Health Authority has determined a range of reasonably possible amounts that are considered by Management to be realistic, supportable and consistent with the guidance provided by the MOH. However, given the potential for future changes to funding programs that could be announced by the MOH, the Health Authority has recognized revenue related to COVID-19 based on the lower end of the range. Any adjustments to Management’s estimate of NELHIN and MOH revenues will be reflected in the Health Authority’s financial statements in the year of settlement.

Details of the NELHIN and MOH funding for COVID-19 recognized as revenue in the current year are summarized below:

Funding for incremental COVID-19 operating expenses	\$ 2,081,075
Funding for revenue losses resulting from COVID-19	1,603,300
Other COVID-19 funding	4,081,762
	<hr/>
	7,766,137
Less: provision for future changes to funding programs	(2,476,496)
	<hr/>
	\$ 5,289,641

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

3. Accounts receivable:

	2021	2020
Patients and other	\$ 2,153,800	\$ 3,267,996
NELHIN/MOH	2,070,300	–
HST recoverable	838,864	740,985
Indigenous Services Canada:		
Contribution agreement	335,963	928,262
IRS program	–	2,380,007
	5,398,927	7,317,250
Less: allowance for doubtful accounts	(908,087)	(1,030,509)
	\$ 4,490,840	\$ 6,286,741

4. Capital assets:

2021	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,991	333,950	723,041
Buildings	65,378,407	42,676,944	22,701,463
Furniture and equipment	35,935,412	29,297,977	6,637,435
Information technology	2,668,825	1,922,833	745,992
Construction in progress	2,395,203	–	2,395,203
	\$ 107,434,838	74,231,704	33,203,134

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

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

5. Accounts payable and accrued liabilities:

	2021	2020
Accounts payable and accrued liabilities:		
- operating and capital	\$ 12,423,703	\$ 10,315,124
- NELHIN/MOH – provision for pandemic funding	2,476,496	–
- Indigenous Services Canada	153,283	70,872
- NELHIN/MOH	850,551	261,591
- other government funding sources	11,835	11,835
Payroll accruals:		
- vacation pay, overtime, statutory holiday and sick leave banks	3,239,471	3,107,668
- salaries, wages and benefits	2,930,227	859,362
- negotiated settlements	–	404,709
	<u>\$ 22,085,566</u>	<u>\$ 15,031,161</u>

6. Deferred contributions:

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

	2021	2020
Indigenous Services Canada – Contribution agreement	\$ 2,905,639	\$ 1,445,448
Indigenous Services Canada – WAHIFA	986,852	1,050,839
Other	115,777	103,777
	<u>\$ 4,008,268</u>	<u>\$ 2,600,064</u>

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.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

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:

	2021	2020
Balance, beginning of year	\$ 36,866,134	\$ 34,728,858
Add: contributions received	4,881,673	5,450,835
Less: amounts amortized to revenue	(3,887,849)	(3,313,559)
Balance, end of year	\$ 37,859,958	\$ 36,866,134

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

	2021	2020
Unamortized	\$ 30,302,705	\$ 30,383,439
Unspent	7,557,253	6,482,695
	\$ 37,859,958	\$ 36,866,134

9. 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 \$9,732,000, is payable on demand with no fixed terms of repayment and bears interest at the rate of prime less 0.5%, payable monthly.

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

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.

(c) Letters of credit:

As part of its credit facility, the Health Authority has access to an additional \$268,000 in the form of letters of credit, for which interest is payable at a rate of 1% per annum. As at March 31, 2021, the \$189,994 in letters of credit issued represent a contingent liability to the Health Authority.

WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2021

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 \$2,696,354 (2020 - \$2,566,440) 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, 2021 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, 2021

13. COVID-19 impacts:

In response to COVID-19 and consistent with guidance provided by the MOH and other government agencies, the Health Authority has implemented a number of measures to protect patients and staff from COVID-19. In addition, the Health Authority has actively contributed towards the care of COVID-19 patients and the delivery of programs that protect public health.

The Health Authority continues to respond to the pandemic and plans for continued operational and financial impacts during the 2022 fiscal year and beyond. Management has assessed the impact of COVID-19 and believes there are no significant financial issues that compromise its ongoing operations. The outcome and timeframe to a recovery from the current pandemic is highly unpredictable, thus it is not practicable to estimate and disclose its effect on future operations at this time.

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, 2021, with comparative information for 2020

	2021	2020
Revenue:		
North East Local Health Integration Network and Ministry of Health	\$ 38,763,835	\$ 38,215,299
Ministry of Health - pandemic funding	5,289,641	-
Patient services	655,018	1,502,186
Rental	1,261,159	912,624
Other recoveries	7,346,018	4,902,023
Amortization - deferred capital contributions for equipment	1,931,639	1,350,858
	<u>55,247,310</u>	<u>46,882,990</u>
Expenses:		
Salaries and wages	21,152,114	18,761,865
Isolated post allowance	2,796,198	1,908,898
Employee benefits	3,839,166	3,661,876
Medical staff remuneration	6,998,656	5,654,425
Professional fees	1,619,244	1,343,977
Travel and training	1,340,693	910,930
Supplies and program costs	10,809,236	7,389,289
Bad debts	230,520	909,143
Fuel	1,021,422	1,194,852
Amortization - equipment	1,927,511	1,538,831
	<u>51,734,760</u>	<u>43,274,086</u>
Excess of revenue over expenses before the undernoted	3,512,550	3,608,904
Amortization:		
Amortization - buildings	(2,147,803)	(2,108,788)
Amortization - deferred capital contributions for buildings	1,956,210	1,962,701
	<u>(191,593)</u>	<u>(146,087)</u>
Excess of revenue over expenses	<u>\$ 3,320,957</u>	<u>\$ 3,462,817</u>

WEENEebAYKO AREA HEALTH AUTHORITY

Schedule 2

Schedule of Revenues and Expenses - Specifically-Funded Provincial Programs

Year ended March 31, 2021, with comparative information for 2020

	Ambulance Services	Mental Health	Public Health Planning	Mino- mathasowin	Timmins Translator	2021 Total	2020 Total
Revenue:							
North East Local Health Integration Network	\$ -	1,849,113	1,600,000	-	-	3,449,113	\$ 2,785,019
Ministry of Health	10,076,564	-	-	2,000,000	-	12,076,564	11,366,637
Ministry of Children, Community and Social Services	-	-	-	-	68,444	68,444	68,444
	10,076,564	1,849,113	1,600,000	2,000,000	68,444	15,594,121	14,220,100
Expenses:							
Salaries and wages	5,741,506	918,449	315,871	-	56,272	7,032,098	6,542,275
Isolated post allowance	504,388	94,867	-	-	-	599,255	385,331
Employee benefits	1,410,492	206,521	62,535	-	13,479	1,693,027	1,919,880
Professional fees	22,370	102,037	628,379	831,283	-	1,584,069	1,741,492
Travel and training	86,450	17,007	48,300	-	-	151,757	370,982
Administration	500,000	-	-	200,000	-	700,000	300,000
Supplies and program costs	1,582,778	241,386	462,486	959,612	-	3,246,262	2,695,686
	9,847,984	1,580,267	1,517,571	1,990,895	69,751	15,006,468	13,955,646
Excess (deficiency) of revenue over expenses before the undernoted	228,580	268,846	82,429	9,105	(1,307)	587,653	264,454
Surplus repayable	(228,580)	(268,846)	(82,429)	(9,105)	-	(588,960)	(264,454)
Excess (deficiency) of revenue over expenses	\$ -	-	-	-	(1,307)	(1,307)	\$ -

WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 3

Schedule of Revenue and Expenses - Specifically-Funded Federal Programs

Year ended March 31, 2021, with comparative information for 2020

	Medical Transport.	Medical Transport Admin	IRS	Dental	Traditional Healing	Zone Supplies & Equipment	Zone Direct Services	Zone Maintenance	Pre- Natal	Child Oral Health	Info Systems	Audiology	Jordan's Principle	2021 Total	2020 Total
Revenue:															
Indigenous Services Canada	\$ 11,740,453	2,167,633	13,546	1,727,809	228,384	908,810	363,811	495,429	49,180	186,755	71,456	41,109	719,152	\$ 18,713,527	\$ 21,092,130
Ministry of Community and Social Services	207,001	-	-	-	-	-	-	-	-	-	-	-	-	207,001	207,001
Other recoveries	-	-	-	72,062	-	-	-	-	-	-	-	-	-	72,062	160,400
	11,947,454	2,167,633	13,546	1,799,871	228,384	908,810	363,811	495,429	49,180	186,755	71,456	41,109	719,152	18,992,590	21,459,531
Expenses:															
Salaries and wages	665,171	738,898	1,881	804,912	154,692	76,961	14,013	147,206	19,255	66,541	64,243	28,096	-	2,781,869	2,017,181
Isolated post allowance	31,170	127,495	-	144,565	27,600	-	-	-	-	-	-	1,430	-	332,260	209,258
Employee benefits	163,737	145,960	-	132,910	34,583	-	-	-	3,299	32,632	10,804	6,718	-	530,643	405,059
Professional fees	3,770	23,439	-	907,610	30,323	38,414	27,978	29,921	-	-	-	1,495	719,152	1,782,102	1,430,765
Administration	-	1,796,199	-	-	-	-	-	-	-	-	-	-	-	1,796,199	1,709,703
Travel	3,680	-	11,401	76,742	325	1,860	-	-	679	1,190	-	-	-	95,877	2,878,834
Transportation	9,370,973	-	-	-	-	-	-	-	-	-	-	-	-	9,370,973	8,547,391
Supplies and program costs	1,708,953	88,727	-	384,426	1,329	1,265,370	23,258	143,069	25,947	3,981	-	5,722	-	3,650,782	3,924,707
	11,947,454	2,920,718	13,282	2,451,165	248,852	1,382,605	65,249	320,196	49,180	104,344	75,047	43,461	719,152	20,340,705	21,122,898
Excess (deficiency) of revenue over expenses before the undernoted															
	-	(753,085)	264	(651,294)	(20,468)	(473,795)	298,562	175,233	-	82,411	(3,591)	(2,352)	-	(1,348,115)	336,633
Inter-agreement reallocation															
	-	-	-	-	-	473,795	(298,562)	(175,233)	-	-	-	-	-	-	-
Surplus repayable															
	-	-	-	-	-	-	-	-	-	(82,411)	-	-	-	(82,411)	(69,954)
Excess (deficiency) of revenue over expenses															
	\$ -	(753,085)	264	(651,294)	(20,468)	-	-	-	-	-	(3,591)	(2,352)	-	\$ (1,430,526)	\$ 266,679

WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 4

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

Year ended March 31, 2021, with comparative information for 2020

	Primary Care Nursing	Family Physicians	Enhanced Community Health	2021 Total	2020 Total
Revenue:					
Indigenous Services Canada	\$ 8,563,987	2,000,000	1,500,000	12,063,987	\$ 11,465,869
Expenses:					
Salaries and wages	4,585,855	57,806	-	4,643,661	4,952,136
Isolated post allowance	994,675	84,859	-	1,079,534	605,687
Employee benefits	929,834	93,408	-	1,023,242	1,018,328
Medical staff remuneration	-	2,222,387	-	2,222,387	2,048,209
Professional fees	7,637	23,581	-	31,218	173,737
Travel and training	53,280	389,869	-	443,149	619,161
Supplies and program costs	1,803,097	229,359	-	2,032,456	1,708,515
Fuel	588,340	-	-	588,340	340,096
	8,962,718	3,101,269	-	12,063,987	11,465,869
Excess (deficiency) of revenue over expenses					
before the undernoted	(398,731)	(1,101,269)	1,500,000	-	-
Inter-agreement reallocation	398,731	1,101,269	(1,500,000)	-	-
Excess of revenue over expenses					
	\$ -	-	-	-	\$ -