

Financial Statements of

**WEENEBAYKO AREA  
HEALTH AUTHORITY**

And Independent Auditors' Report thereon

Year ended March 31, 2022



KPMG LLP  
Claridge Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Canada  
Telephone (705) 675-8500  
Fax (705) 675-7586 Fax 613-212-2896

## 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, 2022
- the statement of operations and net assets (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, 2022, 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, 2021 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  
June 29, 2022

# WEENEEBAYKO AREA HEALTH AUTHORITY

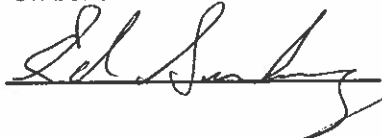
## Consolidated Statement of Operations and Net Assets (Debt)

Year ended March 31, 2022, with comparative information for 2021

	2022	2021 (restated - note 13)
<b>Revenue:</b>		
Ministry of Health	\$ 41,562,179	\$ 38,763,835
Ministry of Health - pandemic funding (note 2)	5,022,623	5,289,641
Patient services	708,571	655,018
Rental	1,330,390	1,261,159
Other recoveries	10,976,012	7,346,018
Specifically-funded Provincial programs (Schedule 2)	16,720,501	15,005,161
Specifically-funded Federal programs (Schedule 3)	20,687,617	18,910,179
Specifically-funded Federal programs - other (Schedule 4)	11,738,424	12,063,987
Amortization - deferred capital contributions for equipment	2,590,462	1,931,639
	<u>111,336,779</u>	<u>101,226,637</u>
<b>Expenses:</b>		
Salaries and wages	24,564,174	21,152,114
Isolated post allowance	2,579,960	2,796,198
Employee benefits	3,968,861	3,839,166
Medical staff remuneration	7,294,981	6,998,656
Professional fees	1,734,320	1,619,244
Travel and training	1,087,327	1,340,693
Supplies and other costs	7,135,010	10,909,236
Bad debts	504	230,520
Fuel	1,218,119	1,021,422
Specifically-funded Provincial programs (Schedule 2)	17,046,494	15,006,468
Specifically-funded Federal programs (Schedule 3)	21,593,646	20,340,705
Specifically-funded Federal programs - other (Schedule 4)	11,738,424	12,063,987
Amortization - equipment	2,206,252	1,927,511
	<u>102,168,072</u>	<u>99,245,920</u>
Excess of revenue over expenses before the undernoted	9,168,707	1,980,717
<b>Amortization:</b>		
Amortization - buildings	(2,231,413)	(2,147,803)
Amortization - deferred capital contributions for buildings	1,931,569	1,956,210
	<u>(299,844)</u>	<u>(191,593)</u>
Excess of revenue over expenses	8,868,863	1,789,124
Net debt, beginning of year	(6,123,874)	(7,912,998)
Net assets (debt), end of year	<u>\$ 2,744,989</u>	<u>\$ (6,123,874)</u>

See accompanying notes to the consolidated financial statements.

On behalf of the Board:

 Director

 Director

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Consolidated Statement of Financial Position

March 31, 2022, with comparative information for 2021

	2022	2021 (restated - note 13)
<b>Assets</b>		
Current assets:		
Cash	\$ 15,586,823	\$ 22,830,120
Accounts receivable (note 3)	13,119,870	4,490,840
Inventories	2,202,535	1,533,188
Prepayments	1,068,510	1,116,570
	<u>31,977,738</u>	<u>29,970,718</u>
Capital assets (note 4)	39,965,902	33,203,134
	<u>\$ 71,943,640</u>	<u>\$ 63,173,852</u>
<b>Liabilities and Net Debt</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 21,618,773	\$ 26,710,281
Deferred contributions (note 6)	3,745,451	4,008,268
	<u>25,364,224</u>	<u>30,718,549</u>
Post-employment benefits obligation (note 7)	684,904	719,219
Deferred capital contributions (note 8)	43,149,523	37,859,958
	<u>69,198,651</u>	<u>69,297,726</u>
Net assets (debt)	2,744,989	(6,123,874)
Contingencies (note 10) COVID-19 impacts (note 13)		
	<u>\$ 71,943,640</u>	<u>\$ 63,173,852</u>

See accompanying notes to the consolidated financial statements.

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
		(restated - note 13)
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 8,868,863	\$ 1,789,124
Adjustments for:		
Amortization of capital assets	4,437,665	4,075,314
Amortization of deferred capital contributions	(4,522,031)	(3,887,849)
Increase (decrease) in accrued benefits obligation	(34,315)	33,470
	<u>8,750,182</u>	<u>2,010,059</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	(8,629,030)	1,795,901
Decrease (increase) in inventories	(669,347)	(273,530)
Decrease (increase) in prepayments	48,060	(901,873)
Increase (decrease) in accounts payable and accrued liabilities	(5,091,508)	7,154,405
Increase (decrease) in deferred contributions	(262,817)	1,408,204
	<u>(5,854,460)</u>	<u>11,193,166</u>
Cash flows from capital activities:		
Additions to capital assets	(11,200,433)	(4,265,971)
Increase in deferred capital contributions	9,811,596	4,881,673
	<u>(1,388,837)</u>	<u>615,702</u>
Net increase (decrease) in cash	(7,243,297)	11,808,868
Cash, beginning of year	22,830,120	11,021,252
Cash, end of year	\$ 15,586,823	\$ 22,830,120

See accompanying notes to the consolidated financial statements.

# WEENEEBAYKO AREA HEALTH AUTHORITY

## Notes to Financial Statements

Year ended March 31, 2022

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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 and reflect the following significant accounting policies.

#### (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"). The Health Authority is also funded by the federal government in accordance with funding contribution arrangements established by Indigenous Services Canada ("ISC"). 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 (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (c) 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:

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

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

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

### (d) 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 (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (e) Funding adjustments:

The Health Authority receives grants from MOH, ISC, 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, MOH, ISC, 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 (continued)

Year ended March 31, 2022

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## 2. Ministry of Health – pandemic funding:

In connection with the ongoing coronavirus pandemic ("COVID-19"), 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. MOH has 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 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 MOH. However, given the potential for future recoveries by 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 MOH revenues will be reflected in the Health Authority's financial statements in the year of settlement.

Details of the MOH funding for COVID-19 recognized as revenue are summarized below:

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	2022	2021
COVID-19 funding	\$ 7,040,723	\$ 7,766,137
Less: provision for future changes to funding programs	(2,018,100)	(2,476,496)
	<hr/> \$ 5,022,623	<hr/> \$ 5,289,641

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# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements (continued)

Year ended March 31, 2022

### 3. Accounts receivable:

	2022	2021
MOH – hospital redevelopment	\$ 5,421,065	\$ –
MOH	4,218,424	2,070,300
Patients and other	2,534,692	2,153,800
ISC	1,186,148	335,963
HST recoverable	939,722	838,864
	14,300,051	5,398,927
Less: allowance for doubtful accounts	(1,180,181)	(908,087)
	\$ 13,119,870	\$ 4,490,840

### 4. Capital assets:

2022	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,056,991	344,823	712,168
Buildings	67,813,750	44,896,223	22,917,527
Furniture and equipment	37,715,348	31,193,952	6,521,396
Information technology	3,247,451	2,223,828	1,013,623
Construction in progress	8,076,300	–	8,076,300
Information technology under development	724,888	–	724,888
	\$ 118,634,728	78,668,826	39,965,902

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
Information technology under development	–	–	–
	\$ 107,434,838	74,231,704	33,203,134

# WEENEebAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 5. Accounts payable and accrued liabilities:

	2022	2021
Accounts payable and accrued liabilities:		
- operating and capital	\$ 11,920,616	\$ 17,048,418
- MOH – provision for pandemic funding	4,223,896	2,476,496
- ISC	709,182	153,283
- MOH	685,127	850,551
- other government funding sources	11,835	11,835
Payroll accruals:		
- vacation pay, overtime, statutory holiday and sick leave banks	3,116,767	3,239,471
- salaries, wages and benefits	919,287	2,930,227
- negotiated settlements	32,063	-
	<u>\$ 21,618,773</u>	<u>\$ 26,710,281</u>

## 6. Deferred contributions:

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

	2022	2021
ISC – Contribution agreement	\$ 2,372,246	\$ 2,905,639
ISC – WAHIFA	1,248,428	986,852
Other	124,777	115,777
	<u>\$ 3,745,451</u>	<u>\$ 4,008,268</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 (continued)

Year ended March 31, 2022

## 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:

	2022	2021
Balance, beginning of year	\$ 37,859,958	\$ 36,866,134
Add: contributions received	9,811,596	4,881,673
Less: amounts amortized to revenue	(4,522,031)	(3,887,849)
<b>Balance, end of year</b>	<b>\$ 43,149,523</b>	<b>\$ 37,859,958</b>

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

	2022	2021
Unamortized	\$ 34,079,994	\$ 29,062,023
Unspent	9,069,529	8,797,935
	<b>\$ 43,149,523</b>	<b>\$ 37,859,958</b>

## 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, 2022, the \$189,994 (2021 - \$189,994) in letters of credit issued represent a contingent liability to the Health Authority.

# WEENEebAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 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 \$2,484,794 (2021 - \$2,696,354) and are included in expense 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, 2022 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.

### (c) Other risks:

In response to COVID-19 and consistent with guidance provided by 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.

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements (continued)

Year ended March 31, 2022

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### 13. Restatement – prior period adjustment:

During the year ended March 31, 2022, the Health Authority identified payroll tax liabilities and related penalties and interest owing to Canada Revenue Agency for errors in payroll deduction remittances during past fiscal years. This change has been recorded retroactively and, accordingly, the comparative financial statements have been restated as follows:

	Increase (decrease)
Statement of Operations and Net Assets (Debt):	
Supplies and other costs	\$ 100,000
Statement of Financial Position:	
Accounts payable and accrued liabilities	4,624,715
Net assets (debt)	(4,524,715)

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### 14. Weeneebayko Foundation:

The Health Authority has an economic interest in the Weeneebayko Foundation (the "Foundation"). The Foundation was created for the purposes of supporting the Health Authority's facilities along the James and Hudson Bay coast by raising funds for medical equipment, beyond funding available from government sources. Guided by the values of gratitude, accountability and respect, the Foundation is committed to ensuring that the Health Authority has the resources required to provide medical care to patients close to home. Included in accounts receivable is \$193,046 (2021 - \$Nil) receivable from the Foundation.

### 15. 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, 2022, with comparative information for 2021

	2022	2021 (restated - note 13)
Revenue:		
Ministry of Health	\$ 41,562,179	\$ 38,763,835
Ministry of Health - pandemic funding	5,022,623	5,289,641
Patient services	708,571	655,018
Rental	1,330,390	1,261,159
Other recoveries	10,976,012	7,346,018
Amortization - deferred capital contributions for equipment	2,590,462	1,931,639
	<u>62,190,237</u>	<u>55,247,310</u>
Expenses:		
Salaries and wages	24,564,174	21,152,114
Isolated post allowance	2,579,960	2,796,198
Employee benefits	3,968,861	3,839,166
Medical staff remuneration	7,294,981	6,998,656
Professional fees	1,734,320	1,619,244
Travel and training	1,087,327	1,340,693
Supplies and program costs	7,135,010	10,909,236
Bad debts	504	230,520
Fuel	1,218,119	1,021,422
Amortization - equipment	2,206,252	1,927,511
	<u>51,789,508</u>	<u>51,834,760</u>
Excess of revenue over expenses before the undernoted	10,400,729	3,412,550
Amortization:		
Amortization - buildings	(2,231,413)	(2,147,803)
Amortization - deferred capital contributions for buildings	1,931,569	1,956,210
	<u>(299,844)</u>	<u>(191,593)</u>
Excess of revenue over expenses	<u>\$ 10,100,885</u>	<u>\$ 3,220,957</u>

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 2

Schedule of Revenues and Expenses - Specifically-Funded Provincial Programs

Year ended March 31, 2022, with comparative information for 2021

	Ambulance Services	Mental Health	Public Health				Timmins Translator	2022 Total	2021 Total
			Health Planning	mathasowin	Mino-	Total			
<b>Revenue:</b>									
Ministry of Health	\$ 11,331,720	1,790,129	1,600,000	2,000,000	-	78,444	16,721,849	\$ 15,525,677	
Ministry of Children, Community and Social Services	-	-	-	-	78,444	-	78,444	68,444	
	11,331,720	1,790,129	1,600,000	2,000,000	78,444	78,444	16,800,293	15,594,121	
<b>Expenses:</b>									
Salaries and wages	6,288,451	1,080,502	794,259	332,487	59,383	-	8,555,082	7,032,098	
Isolated post allowance	335,664	121,042	-	-	-	-	456,706	599,255	
Employee benefits	1,453,809	241,973	107,357	2,156	11,164	-	1,816,459	1,693,027	
Professional fees	29,441	210,441	139,884	430,743	-	-	810,509	1,584,069	
Travel and training	160,149	28,522	102,313	-	-	-	290,984	151,757	
Administration	504,000	-	-	200,000	-	-	704,000	700,000	
Supplies and program costs	2,488,311	190,405	570,967	1,162,840	-	-	4,412,754	3,246,262	
	11,259,825	1,872,885	1,714,780	2,128,226	70,547	-	17,046,494	15,006,468	
<b>Excess (deficiency) of revenue over expenses before the undernoted</b>	71,895	(82,756)	(114,780)	(128,226)	7,897	-	(246,201)	587,653	
Surplus repayable	(71,895)	-	-	-	(7,897)	-	(79,792)	(588,960)	
<b>Deficiency of revenue over expenses</b>	\$ -	-(82,756)	-(114,780)	-(128,226)	-	-	-(325,993)	-(1,307)	

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule of Revenue and Expenses - Specifically-Funded Federal Programs

Year ended March 31, 2022, with comparative information for 2021

	Medical Transport	Medical Transport Admin	Dental	Optometry	Traditional Healing	Zone Supplies & Equipment	Zone Direct Services	Zone Maintenance	Pre-Natal	Child Oral Health	Audiology	Jordan's Principle	2022 Total	2021 Total
<b>Revenue:</b>														
Indigenous Services Canada	\$ 13,211,806	2,518,827	1,779,643	936,840	273,265	499,510	363,811	546,943	120,692	186,755	42,342	263,702	\$ 20,744,136	\$ 18,713,527
Ministry of Community and Social Services	219,421	-	-	-	-	-	-	-	-	-	-	-	219,421	207,001
Other recoveries	-	-	10,268	-	-	-	-	269,691	-	-	-	-	279,959	72,062
	13,431,227	2,518,827	1,789,911	936,840	273,265	499,510	363,811	816,634	120,692	186,755	42,342	263,702	21,243,516	18,992,590
<b>Expenses:</b>														
Salaries and wages	687,844	797,826	662,178	-	153,418	77,029	14,013	36,801	77,357	140,807	27,239	8,355	2,682,867	2,781,869
Isolated post allowance	50,860	163,375	119,521	-	23,232	-	-	-	-	1,430	1,430	-	358,418	332,260
Employee benefits	143,353	164,274	132,009	-	29,837	-	-	-	11,839	42,733	6,718	1,027	531,790	530,643
Professional fees	2,140	51,363	816,222	-	30,323	38,414	27,978	66,723	-	-	990	251,546	1,285,699	1,782,102
Administration	-	1,868,047	-	-	-	-	-	-	-	-	-	-	1,868,047	1,796,199
Travel	7,787	-	101,659	-	66,699	94,669	9,816	190	-	-	-	2,774	283,594	95,877
Transportation	10,536,294	-	-	-	-	-	-	-	-	-	-	-	10,536,294	9,370,973
Supplies and program costs	1,908,939	60,770	313,887	-	938	1,486,586	75,975	164,972	26,435	1,971	6,464	-	4,046,937	3,650,782
	13,337,217	3,105,655	2,145,476	-	304,447	1,696,698	127,782	268,686	115,631	185,511	42,841	263,702	21,593,646	20,340,705
<b>Excess (deficiency) of revenue over expenses before the undernoted</b>	94,010	(586,828)	(355,565)	936,840	(31,182)	(1,197,188)	236,029	547,948	5,061	1,244	(499)	-	(350,130)	(1,348,115)
Inter-agreement reallocation	(94,010)	94,010	355,565	(387,246)	31,182	783,977	(236,029)	(547,948)	-	-	499	-	-	-
Surplus repayable	-	-	-	(549,594)	-	-	-	-	(5,061)	(1,244)	-	-	(555,899)	(82,411)
<b>Deficiency of revenue over expenses</b>	\$ -	(492,818)	-	-	-	(413,211)	-	-	-	-	-	-	(906,029)	(1,430,526)

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 4

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

Year ended March 31, 2022, with comparative information for 2021

	Primary Care Nursing	Family Physicians	Enhanced Community Health	2022 Total	2021 Total
<b>Revenue:</b>					
Indigenous Services Canada	\$ 8,500,000	1,500,000	1,738,424	11,738,424	\$ 12,063,987
<b>Expenses:</b>					
Salaries and wages	2,908,289	124,284	-	3,032,573	4,643,661
Isolated post allowance	478,150	131,025	-	609,175	1,079,534
Employee benefits	1,180,265	85,644	-	1,265,909	1,023,242
Medical staff remuneration	-	1,735,436	-	1,735,436	2,222,387
Professional fees	40,289	6,737	-	47,026	31,218
Travel and training	47,826	524,614	-	572,440	443,149
Supplies and program costs	4,060,302	233,586	-	4,293,888	2,032,456
Fuel	181,977	-	-	181,977	588,340
	8,897,098	2,841,326	-	11,738,424	12,063,987
<b>Excess (deficiency) of revenue over expenses before the undernoted</b>	<b>(397,098)</b>	<b>(1,341,326)</b>	<b>1,738,424</b>	<b>-</b>	<b>-</b>
Inter-agreement reallocation	397,098	1,341,326	(1,738,424)	-	-
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>