

Financial Statements of

**WEENEEBAYKO AREA  
HEALTH AUTHORITY**

And Independent Auditor's Report thereon

Year ended March 31, 2023



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## INDEPENDENT AUDITOR'S 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, 2023
- 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, 2023, 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 "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's 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.

### ***Auditor's 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 auditor's 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.



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- 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 auditor's 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 auditor's report. However, future events or conditions may cause the Entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada  
July 13, 2023

# WEENEEBAYKO AREA HEALTH AUTHORITY

Consolidated Statement of Operations and Net Assets (Debt)

Year ended March 31, 2023, with comparative information for 2022

	2023					2022	
	General	Provincial Programs	Federal Programs (SET)	Federal Programs (Other)	WAHIFA Programs	Total	Total
<b>Revenue:</b>							
Ministry of Health	\$ 38,020,286	17,561,063	-	-	5,750,650	61,331,999	\$ 58,204,236
Ministry of Health - pandemic funding	7,731,636	-	-	-	-	7,731,636	5,022,623
Indigenous Services Canada	-	-	22,175,643	3,022,051	14,590,055	39,787,749	31,926,661
Patient services	468,190	-	-	-	-	468,190	708,571
Rentals	1,031,025	-	-	-	-	1,031,025	1,330,390
Other recoveries	8,454,741	78,560	220,279	-	956,506	9,710,086	11,553,836
Amortization - deferred capital contributions for equipment	2,384,613	442,834	-	-	-	2,827,447	2,590,462
	58,090,491	18,082,457	22,395,922	3,022,051	21,297,211	122,888,132	111,336,779
<b>Expenses:</b>							
Salaries and wages	25,456,551	8,336,566	5,027,893	777,499	12,482,783	52,081,292	39,510,504
Isolated post allowance	3,316,048	763,362	416,405	49,210	1,194,435	5,739,460	4,308,840
Employee benefits	9,567,788	1,888,772	392,018	105,687	1,345,878	13,300,143	7,911,904
Medical staff remuneration	-	-	-	-	10,043,896	10,043,896	9,030,417
Professional fees	1,734,966	628,115	1,365,587	130,571	114,955	3,974,194	3,861,427
Administration	-	842,261	1,900,300	-	-	2,742,561	2,572,047
Travel and training	1,977,856	410,851	728,578	967,080	691,775	4,776,140	2,077,270
Patient transportation	-	-	11,269,004	-	-	11,269,004	10,536,294
Supplies and program costs	4,768,900	4,823,954	1,688,975	1,130,956	3,695,798	16,108,583	18,752,517
Bad debts	235,391	-	-	-	-	235,391	504
Fuel	2,060,638	-	-	-	478,120	2,538,758	1,400,096
Amortization - equipment	1,822,382	442,834	-	-	-	2,265,216	2,206,252
	50,940,520	18,136,715	22,788,760	3,161,003	30,047,640	125,074,638	102,168,072
<b>Excess (deficiency) of revenue over expenses before undernoted items</b>							
	7,149,971	(54,258)	(392,838)	(138,952)	(8,750,429)	(2,186,506)	9,168,707
<b>Surplus repayable</b>							
	-	(195,583)	-	-	-	(195,583)	-
<b>Excess (deficiency) of revenue over expenses before building amortization</b>							
	7,149,971	(249,841)	(392,838)	(138,952)	(8,750,429)	(2,382,089)	9,168,707
<b>Amortization:</b>							
Amortization - buildings	(2,615,358)	-	-	-	-	(2,615,358)	(2,231,413)
Amortization - deferred capital contributions for buildings	1,890,884	-	-	-	-	1,890,884	1,931,569
	(724,474)	-	-	-	-	(724,474)	(299,844)
<b>Excess (deficiency) of revenue over expenses</b>							
	6,425,497	(249,841)	(392,838)	(138,952)	(8,750,429)	(3,106,563)	8,868,863
<b>Net assets (debt), beginning of year</b>							
						2,744,989	(6,123,874)
<b>Net assets (debt), end of year</b>							
						\$ (361,574)	\$ 2,744,989

See accompanying notes to the consolidated financial statements.

On behalf of the Board:

 Director  
 Director  
 Pauline Sackaney  
 Jenesse Kooseses

# WEENEBAYKO AREA HEALTH AUTHORITY

## Consolidated Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
<b>Assets</b>		
Current assets:		
Cash	\$ 16,726,222	\$ 15,586,823
Accounts receivable (note 2)	12,796,492	13,119,870
Inventories	2,014,094	2,202,535
Prepayments	923,974	1,068,510
	<u>32,460,782</u>	<u>31,977,738</u>
Capital assets (note 3)	55,526,839	39,965,902
	<u>\$ 87,987,621</u>	<u>\$ 71,943,640</u>
<b>Liabilities and Net Assets (Debt)</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 24,388,296	\$ 21,618,773
Deferred contributions (note 5)	1,756,909	3,745,451
	<u>26,145,205</u>	<u>25,364,224</u>
Post-employment benefits obligation (note 6)	597,281	684,904
Deferred capital contributions (note 7)	61,606,709	43,149,523
	<u>88,349,195</u>	<u>69,198,651</u>
Net assets (debt)	(361,574)	2,744,989
Contingencies (note 9)		
	<u>\$ 87,987,621</u>	<u>\$ 71,943,640</u>

See accompanying notes to the consolidated financial statements.

# WEENEBAYKO AREA HEALTH AUTHORITY

## Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ (3,106,563)	\$ 8,868,863
Adjustments for:		
Amortization of capital assets	4,880,574	4,437,665
Amortization of deferred capital contributions	(4,718,331)	(4,522,031)
Decrease in accrued benefits obligation	(87,623)	(34,315)
	(3,031,943)	8,750,182
Changes in non-cash working capital:		
Accounts receivable	323,378	(8,629,030)
Inventories	188,441	(669,347)
Prepayments	144,536	48,060
Accounts payable and accrued liabilities	2,769,523	(5,091,508)
Deferred contributions	(1,988,542)	(262,817)
	(1,594,607)	(5,854,460)
Cash flows from capital activities:		
Additions to capital assets	(20,441,511)	(11,200,433)
Deferred capital contributions received	23,175,517	9,811,596
	2,734,006	(1,388,837)
Net increase (decrease) in cash	1,139,399	(7,243,297)
Cash, beginning of year	15,586,823	22,830,120
Cash, end of year	\$ 16,726,222	\$ 15,586,823

See accompanying notes to the consolidated financial statements.

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements

Year ended March 31, 2023

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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/Ontario 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, 2023

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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, 2023

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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.

### (h) Related entities:

The notes to financial statements include information of the following entities which are not consolidated (note 12):

Weeneebayko Foundation  
ONE Health Information Technology Services

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 2. Accounts receivable:

	2023	2022
MOH	\$ 7,852,131	\$ 9,639,489
Patients and other	3,162,237	2,534,692
ISC	834,165	1,186,148
HST recoverable	2,363,407	939,722
	14,211,940	14,300,051
Less: allowance for doubtful accounts	(1,415,448)	(1,180,181)
	\$ 12,796,492	\$ 13,119,870

## 3. Capital assets:

2023	Cost	Accumulated Amortization	Net book Value
Property and land improvements	\$ 1,070,183	355,545	714,638
Buildings	70,582,372	47,526,330	23,056,042
Furniture and equipment	40,096,810	33,276,927	6,819,883
Information technology	2,668,825	2,478,572	190,253
Construction in progress	22,310,340	–	22,310,340
Information technology under development	2,435,683	–	2,435,683
	\$ 139,164,213	83,637,374	55,526,839

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	2,668,825	2,233,828	434,997
Construction in progress	8,076,300	–	8,076,300
Information technology under development	1,303,514	–	1,303,514
	\$ 118,634,728	78,668,826	39,965,902

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 4. Accounts payable and accrued liabilities:

	2023	2022
Accounts payable and accrued liabilities:		
- operating and capital	\$ 12,227,877	\$ 11,588,695
- MOH – provision for pandemic funding	4,884,640	4,223,896
- ISC	159,588	709,182
- MOH	800,919	685,127
- other government funding sources	11,835	11,835
Payroll accruals:		
- vacation pay, overtime, statutory holiday and sick leave banks	2,753,382	3,116,767
- salaries, wages and benefits	1,848,168	1,251,208
- negotiated settlements	1,701,887	32,063
	<u>\$ 24,388,296</u>	<u>\$ 21,618,773</u>

## 5. Deferred contributions:

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

	2023	2022
ISC – Contribution agreement	\$ 1,083,855	\$ 2,372,246
ISC – WAHIFA	–	1,248,428
Other	673,054	124,777
	<u>\$ 1,756,909</u>	<u>\$ 3,745,451</u>

## 6. 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, 2023

## 7. 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:

	2023	2022
Balance, beginning of year	\$ 43,149,523	\$ 37,859,958
Add: contributions received	23,175,517	9,811,596
Less: amounts amortized to revenue	(4,718,331)	(4,522,031)
<b>Balance, end of year</b>	<b>\$ 61,606,709</b>	<b>\$ 43,149,523</b>

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

	2023	2022
Unamortized	\$ 50,295,771	\$ 34,079,994
Unspent	11,310,938	9,069,529
	<b>\$ 61,606,709</b>	<b>\$ 43,149,523</b>

## 8. 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.

## 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.

### (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, 2023, the \$189,994 (2022 - \$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, 2023

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## 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 \$2,871,596 (2022 - \$2,604,637) and are included in expense in the statement of operations.

## 11. Financial risks and concentration of credit risk:

### (a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Health Authority is exposed to credit risk with respect to accounts receivable.

The Health Authority assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Health Authority at March 31, 2023 is the carrying value of these assets. Management considers credit risk to be minimal as most of the accounts receivable balance is collected in a timely fashion.

There have been no significant changes to the credit risk exposure from the prior year.

### (b) Liquidity risk:

Liquidity risk is the risk that the Health Authority will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Health Authority manages its liquidity risk by monitoring its operating requirements. The Health Authority prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 60 days of the date of an invoice.

There have been no significant changes to the liquidity risk exposure from the prior year.

## 12. Other entities:

This section addresses disclosure requirements regarding the Health Authority's relationships with related entities. The relationship can be one of economic interest, significant influence, joint control or control.

### (a) 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.

# WEENEEBAYKO AREA HEALTH AUTHORITY

Notes to Financial Statements (continued)

Year ended March 31, 2023

## 12. Other entities (continued):

### (b) ONE Health Information Technology Services:

ONE Health Information Technology Services (ONE HITS) is a shared service organization established for the purposes of providing technology, information systems and related capital implementation and support services to participating hospitals in Northeastern Ontario on a full cost recovery basis. The Health Authority participates through joint control over ONE HITS, with a 3.77% proportionate share of voting rights and financing requirements. During the year, the Health Authority contributed a total of \$1,132,168 (2022 - \$1,303,514) to ONE HITS, which has been capitalized as information technology under development in the statement of financial position.

A summary of the Health Authority's proportionate share of the reported total assets, liabilities, net assets, revenues, expenses and cash flows of ONE HITS is provided below.

	2023
Financial position:	
Total assets	\$ 1,856,801
Total liabilities	\$ 1,856,801
Net assets	–
	\$ 1,856,801
Results of operations:	
Total revenue	\$ 237,948
Total expenses	237,948
Excess of revenue over expenses	\$ –
	2023
Cash flows:	
Cash from operations	\$ 185,057
Cash from financing and investing activities	(66,106)
Increase in cash	\$ 118,951

## 13. 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, 2023, with comparative information for 2022

	Hospital Operations	Transfers from WAHIFA Programs		Total 2023	Total 2022
		Primary Care Nursing	Family Physicians		
<b>Revenue:</b>					
Ministry of Health	\$ 38,020,286	-	-	38,020,286	\$ 35,942,182
Ministry of Health - pandemic funding	7,731,636	-	-	7,731,636	5,022,623
Ontario Health - alternate payment plan	-	-	5,750,650	5,750,650	5,619,997
Patient services	468,190	-	171,565	639,755	708,571
Rental	1,031,025	-	-	1,031,025	1,330,390
Other recoveries	8,454,741	104,505	-	8,559,246	10,976,012
Amortization - deferred capital contributions for equipment	2,384,613	-	-	2,384,613	2,590,462
	58,090,491	104,505	5,922,215	64,117,211	62,190,237
<b>Expenses:</b>					
Salaries and wages	25,456,551	5,588,004	3,383	31,047,938	24,564,174
Isolated post allowance	3,316,048	351,413	-	3,667,461	2,579,960
Employee benefits	9,567,788	301,360	-	9,869,148	3,968,861
Medical staff remuneration	-	-	7,735,217	7,735,217	7,294,981
Professional fees	1,734,966	12,156	-	1,747,122	1,734,320
Travel and training	1,977,856	56,548	-	2,034,404	1,087,327
Supplies and program costs	4,768,900	657,347	-	5,426,247	7,135,010
Bad debts	235,391	-	-	235,391	504
Fuel	2,060,638	71,718	-	2,132,356	1,218,119
Amortization - equipment	1,822,382	-	-	1,822,382	2,206,252
	50,940,520	7,038,546	7,738,600	65,717,666	51,789,508
Excess (deficiency) of revenue over expenses before the undernoted	7,149,971	(6,934,041)	(1,816,385)	(1,600,455)	10,400,729
<b>Amortization:</b>					
Amortization - buildings	(2,615,358)	-	-	(2,615,358)	(2,231,413)
Amortization - deferred capital contributions for buildings	1,890,884	-	-	1,890,884	1,931,569
	(724,474)	-	-	(724,474)	(299,844)
Excess (deficiency) of revenue over expenses	\$ 6,425,497	(6,934,041)	(1,816,385)	(2,324,929)	\$ 10,100,885



# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 2

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

Year ended March 31, 2023, with comparative information for 2022

	Ambulance Services	Mental Health	Public Health Planning	Mino- mathasowin	Timmins Translator	Total 2023	Total 20233
<b>Revenue:</b>							
Ministry of Health	\$ 11,443,568	2,517,495	1,600,000	2,000,000	-	17,561,063	\$ 16,721,849
Ministry of Children, Community and Social Services	-	-	-	-	78,560	78,560	78,444
Amortization - deferred capital contributions for equipment	442,834	-	-	-	-	442,834	-
	11,886,402	2,517,495	1,600,000	2,000,000	78,560	18,082,457	16,800,293
<b>Expenses:</b>							
Salaries and wages	5,914,815	1,477,657	598,548	275,897	69,649	8,336,566	8,555,082
Isolated post allowance	561,932	201,430	-	-	-	763,362	456,706
Employee benefits	1,346,069	270,414	196,532	61,376	14,381	1,888,772	1,816,459
Professional fees	61,585	265,339	89,605	211,586	-	628,115	810,509
Administration	642,261	-	-	200,000	-	842,261	704,000
Travel and training	151,021	83,828	121,938	54,064	-	410,851	290,984
Amortization - equipment	442,834	-	-	-	-	442,834	290,984
Supplies and program costs	2,574,715	400,510	606,476	1,242,253	-	4,823,954	4,412,754
	11,695,232	2,699,178	1,613,099	2,045,176	84,030	18,136,715	17,337,478
<b>Excess (deficiency) of revenue over expenses</b>							
before the undernoted	191,170	(181,683)	(13,099)	(45,176)	(5,470)	(54,258)	(537,185)
Surplus repayable	(195,583)	-	-	-	-	(195,583)	(79,792)
<b>Deficiency of revenue over expenses</b>							
	\$ (4,413)	(181,683)	(13,099)	(45,176)	(5,470)	(249,841)	\$ (616,977)

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 3

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

Year ended March 31, 2023, with comparative information for 2022

	Medical Transport.	Medical Transport Admin	Dental	Optometry	Audiology	Kash Nurses	Total 2023	Total 2022
<b>Revenue:</b>								
Indigenous Services Canada	\$ 13,598,144	2,607,174	1,833,033	964,945	43,612	3,128,735	\$ 22,175,643	\$ 18,489,458
Ministry of Community and Social Services	219,305	-	-	-	-	-	219,305	219,421
Other recoveries	-	-	974	-	-	-	974	10,268
	<u>13,817,449</u>	<u>2,607,174</u>	<u>1,834,007</u>	<u>964,945</u>	<u>43,612</u>	<u>3,128,735</u>	<u>22,395,922</u>	<u>18,719,147</u>
<b>Expenses:</b>								
Salaries and wages	738,802	855,001	562,546	-	27,239	2,844,305	5,027,893	2,175,087
Isolated post allowance	84,787	231,670	98,518	-	1,430	-	416,405	335,186
Employee benefits	123,314	176,373	85,613	-	6,718	-	392,018	446,354
Professional fees	2,293	57,071	1,016,997	-	4,796	284,430	1,365,587	870,715
Administration	-	1,620,532	183,303	96,465	-	-	1,900,300	1,868,047
Travel and training	14,910	158,181	71,395	484,092	-	-	728,578	109,446
Patient transportation	11,269,004	-	-	-	-	-	11,269,004	10,536,294
Supplies and program costs	1,397,528	48,866	236,284	-	6,297	-	1,688,975	2,290,060
	<u>13,630,638</u>	<u>3,147,694</u>	<u>2,254,656</u>	<u>580,557</u>	<u>46,480</u>	<u>3,128,735</u>	<u>22,788,760</u>	<u>18,631,189</u>
Excess (deficiency) of revenue over expenses before the undernoted	186,811	(540,520)	(420,649)	384,388	(2,868)	-	(392,838)	87,958
Inter-agreement reallocation	(186,811)	147,682	420,649	(384,388)	2,868	-	-	-
Surplus repayable	-	-	-	-	-	-	-	(549,594)
Deficiency of revenue over expenses	\$ -	(392,838)	-	-	-	-	\$ (392,838)	\$ (461,636)

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 4

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

Year ended March 31, 2023, with comparative information for 2022

	IRS	Traditional Healing	Zone Supplies & Equipment	Zone Direct Services	Zone Maintenance	Pre- Natal	Child Oral Health	Info Systems	Jordan's Principle	Total 2023	Total 2022
<b>Revenue:</b>											
Indigenous Services Canada	\$ 929,319	228,384	499,510	357,935	564,726	114,156	195,096	95,264	37,661	\$ 3,022,051	\$ 20,744,136
Ministry of Community and Social Services	-	-	-	-	-	-	-	-	-	-	219,421
Other recoveries	-	-	-	-	-	-	-	-	-	-	279,959
	929,319	228,384	499,510	357,935	564,726	114,156	195,096	95,264	37,661	3,022,051	21,243,516
<b>Expenses:</b>											
Salaries and wages	-	220,500	76,960	56,053	147,207	47,303	146,528	58,739	24,209	777,499	507,780
Isolated post allowance	-	49,210	-	-	-	-	-	-	-	49,210	23,232
Employee benefits	-	41,286	-	-	-	7,301	45,755	11,155	190	105,687	85,436
Professional fees	-	34,258	38,414	27,978	29,921	-	-	-	-	130,571	414,984
Travel and training	929,319	-	22,789	589	-	522	823	-	13,038	967,080	174,148
Supplies and program costs	-	65	575,830	58,832	421,408	46,607	1,990	26,000	224	1,130,956	1,756,877
	929,319	345,319	713,993	143,452	598,536	101,733	195,096	95,894	37,661	3,161,003	2,962,457
Excess (deficiency) of revenue over expenses before the undernoted	-	(116,935)	(214,483)	214,483	(33,810)	12,423	-	(630)	-	(138,952)	18,281,059
Inter-agreement reallocation	-	12,423	214,483	(214,483)	-	(12,423)	-	-	-	-	-
Deficiency of revenue over expenses	\$ -	(104,512)	-	-	(33,810)	-	-	(630)	-	\$ (138,952)	\$ 18,281,059

# WEENEEBAYKO AREA HEALTH AUTHORITY

Schedule 5

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

Year ended March 31, 2023, with comparative information for 2022

	Primary Care Nursing	Family Physicians	Enhanced Community Health	Total Before Transfer to Hospital Operations	Transfer to Hospital Operations	Total 2023	Total 2022
<b>Revenue:</b>							
Indigenous Services Canada	\$ 9,451,034	1,983,920	3,155,101	14,590,055	-	\$ 14,590,055	\$ 11,738,424
Ontario Health	-	5,750,650	-	5,750,650	(5,750,650)	-	5,619,997
Other recoveries	784,941	171,565	-	956,506	(276,067)	680,439	1,612,233
	10,235,975	7,906,135	3,155,101	21,297,211	(6,026,717)	15,270,494	18,970,654
<b>Expenses:</b>							
Salaries and wages	12,369,973	112,810	-	12,482,783	(5,591,387)	6,891,396	7,433,832
Isolated post allowance	1,075,937	118,498	-	1,194,435	(351,413)	843,022	1,009,114
Employee benefits	1,314,290	31,588	-	1,345,878	(301,360)	1,044,518	1,644,320
Medical staff remuneration	-	10,043,896	-	10,043,896	(7,735,217)	2,308,679	9,030,417
Professional fees	95,503	19,452	-	114,955	(12,156)	102,799	46,426
Travel and training	207,855	483,920	-	691,775	(56,548)	635,227	584,361
Supplies and program costs	3,458,170	237,628	-	3,695,798	(657,347)	3,038,451	2,059,414
Fuel	478,120	-	-	478,120	(71,718)	406,402	452,613
	18,999,848	11,047,792	-	30,047,640	(14,777,146)	15,270,494	22,260,497
Excess (deficiency) of revenue over expenses before the undernoted	(8,763,873)	(3,141,657)	3,155,101	(8,750,429)	8,750,429	-	(3,289,843)
Inter-agreement reallocation	1,829,831	1,325,270	(3,155,101)	-	-	-	-
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (6,934,042)</b>	<b>(1,816,387)</b>	<b>-</b>	<b>(8,750,429)</b>	<b>8,750,429</b>	<b>\$ -</b>	<b>\$ (3,289,843)</b>