

Sioux Lookout Meno Ya Win Health Centre
Financial Statements
March 31, 2013

Sioux Lookout Meno Ya Win Health Centre
Table of Contents
For the year ended March 31, 2013

	Page
Management's Responsibility	
Independent Auditors' Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	3
Statement of Changes in Net Assets.....	4
Statement of Operations and Fund Balance – Trust Fund.....	5
Statement of Cash Flows.....	6
Summary of Significant Accounting Policies.....	7
Notes to Financial Statements.....	12
Supplementary Financial Information	
Schedule 1 – Revenue – Other Sources.....	23
Schedule 2 – Departmental Recoveries.....	24
Schedule 3 – Separately Financed Programs.....	26
Schedule 4 – Salaries and Purchased Services.....	27
Schedule 5 – Employee Benefits (By Department).....	29
Schedule 5 – Employee Benefits (By Function).....	31
Schedule 6 – Supplies and Other Expenses.....	32

Management's Responsibility

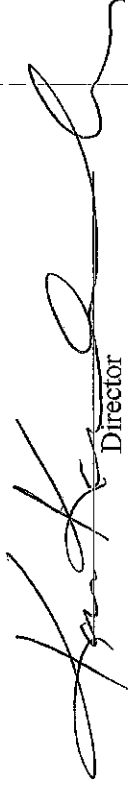
To the Members and Board of Directors of Sioux Lookout Meno Ya Win Health Centre:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.


In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Centre. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management. The Board is also responsible for recommending the appointment of the Centre's external auditors.

MNP LLP, an independent firm of Chartered Accountants, is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.



Director



Director

Independent Auditors' Report

To the Members and Board of Directors of Sioux Lookout Meno Ya Win Health Centre:

We have audited the accompanying financial statements of Sioux Lookout Meno Ya Win Health Centre, which comprise the statement of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011 and the statements of operations, changes in net assets, statement of operations and fund balance, and cash flows for the years ended March 31, 2013 and March 31, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Sioux Lookout Meno Ya Win Health Centre as at March 31, 2013, March 31, 2012 and April 1, 2011 and the results of its operations, changes in net assets, changes in operations and fund balances, and its cash flows for the years ended March 31, 2013 and March 31, 2012 in accordance with Canadian public sector accounting standards.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information presented in Schedules 1 - 6 is presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such supplemental information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Kenora, Ontario

July 5, 2013

Praxity
MEMBER OF
GLOBAL ALLIANCE OF
INDEPENDENT FIRMS



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**Sioux Lookout Meno Ya Win Health Centre
Statement of Financial Position**

March 31	2013	2012 (Restated)	April 1, 2011 (Restated)
Assets			
Operating Fund			
Current Assets			
Cash	28,511	750,216	6,315,128
Short-Term Investments (Note 1)	34	34	34
Accounts receivable			
Ontario Ministry of Health/Local Health Integration Network	5,897,555	75,350	419,650
Other	1,335,698	2,959,680	1,363,968
Inventory (Note 2)	359,199	371,429	318,716
Prepaid expenses	284,253	283,590	161,823
Total current assets	<u>7,905,250</u>	<u>4,440,300</u>	<u>8,579,319</u>
Capital Assets (Note 3)			
Land, buildings, equipment	152,979,073	150,383,453	142,679,841
Less accumulated amortization	<u>(19,152,721)</u>	<u>(15,039,472)</u>	<u>(11,342,441)</u>
Total capital assets	133,826,353	135,343,980	131,337,400
Total assets	<u>141,731,603</u>	<u>139,784,280</u>	<u>139,916,719</u>
Trust Fund			
Current Assets			
Short Term Investments (Note 1)	<u>18,340</u>	<u>18,340</u>	<u>18,340</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

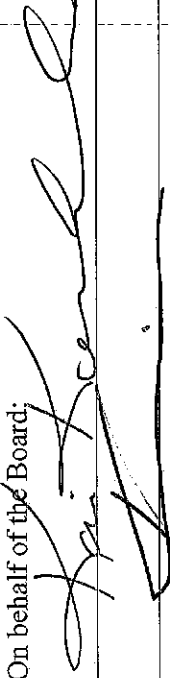
**Sioux Lookout Meno Ya Win Health Centre
Statement of Financial Position**

March 31

2013 2012 April 1, 2011
(Restated) (Restated)

Liabilities and Fund Balances	2013	2012	April 1, 2011
Operating Fund			
Current Liabilities	215,351	-	-
Short-Term Bank Loan (Note 4)			
Accounts payable and accrued liabilities			
Ontario Ministry of Health/Local Health Integration Network	1,150,044	1,074,338	881,545
Accounts Payable and Accrued Liabilities	1,814,583	1,753,918	1,931,337
Accrued salaries and wages	3,434,818	2,543,610	1,850,209
Obligations Under Capital Lease (Note 5)	18,034	89,756	106,506
	6,632,830	5,461,622	4,769,597
Capital lease obligations, long-term (Note 5)	-	18,127	107,883
Post-retirement benefits liability (Note 6)	1,295,300	1,151,200	939,900
Unamortized deferred capital financing (Note 7)	132,897,978	131,387,777	128,529,276
Deferred contributions - restricted for future capital asset purchases	976,235	1,570,642	5,825,102
Deferred operating grant	3,783	3,783	3,496
	135,173,296	134,131,349	135,179,273
Contingent liabilities and commitments (Note 11)			
Net assets			
Unrestricted	(984,868)	(3,657,010)	(2,852,270)
Investment in capital assets (Note 8)	910,346	3,848,315	2,593,735
	141,731,603	139,784,280	139,916,719
Trust Fund			
Fund Balance - Dr. Hugh W. Allen Scholarship	18,340	18,340	18,340

On behalf of the Board:


 _____ Director
 _____ Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Sioux Lookout Meno Ya Win Health Centre
Statement of Operations

For the year ended March 31	2013	2012 (Restated)
MOH Global & One-Time Funding	29,069,955	26,471,445
Health Canada Funding	508,508	1,770,653
Other Sources (Schedule 1)	2,102,665	1,762,954
Recoveries (Schedule 2)	1,980,133	1,702,816
Donations and Grants	349	46,016
Amortization of Grants	3,672,029	3,235,321
	37,333,639	34,989,205
Separately Financed Programs (Schedule 3)	1,528,599	1,539,909
Less Interdepartmental Allocated Recoveries (Schedule 6)	(416,296)	(443,923)
Total Revenue	38,445,942	36,085,191
Salaries and Purchased Services (Schedule 4)	18,702,899	17,219,997
Employee Benefits (Schedule 5)	3,794,510	3,414,812
Employee Future Benefits	144,100	217,103
Medical Fees	1,566,255	1,046,851
Supplies & Other Expenses (Schedule 5)	7,510,581	7,193,210
Medical & Surgical Supplies	905,914	818,665
Drugs & Medical Gases	445,555	421,580
Building and Equipment Amortization	4,148,433	3,731,851
Bad Debts	381,219	474,295
	37,599,466	34,538,366
Separately Financed Programs (Schedule 3)	1,528,599	1,540,909
Less Interdepartmental Allocated Expenses (Schedule 6)	(416,296)	(443,923)
Total Expenses	38,711,769	35,635,352
Excess (Deficiency) of revenues over expenses for the year	(265,827)	449,839

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Sioux Lookout Meno Ya Win Health Centre
Operating Fund
Statement of Changes in Net Assets**

For the year ended March 31

2013 2012
(Restated)

Unrestricted		
Unrestricted, beginning of year, as previously stated	(4,217,312)	(3,517,670)
Prior Period Adjustment for Change to PSAS (Note 16)	665,400	665,400
Prior Period Adjustment for Change to PSAS (Note 16)	(105,100)	-
Unrestricted, beginning of year, as restated	(3,657,010)	(2,852,270)
Excess (Deficiency) of revenues over expenses for the year	(265,827)	449,839
Deficiency of revenue over expenses for the year (Note 8)	406,466	510,316
Net change in investment in capital assets (Note 8)	2,531,503	(1,764,897)
Unrestricted, end of year	(984,868)	(3,657,010)
Investment in Capital Assets		
Investment in capital assets, beginning of year, as previously stated	4,074,700	2,820,119
Change in prior year, (Note 17)	(226,384)	(226,384)
Change in prior year, (Note 17)	31,250	-
Investment in capital assets, beginning of year, as restated	3,848,315	2,593,735
Deficiency of revenue over expenses for the year (Note 8)	(406,466)	(510,316)
Net change in investment in capital assets (Note 8)	(2,531,503)	1,764,897
Investment in capital assets, end of year	910,346	3,848,315

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Sioux Lookout Meno Ya Win Health Centre
Trust Fund
Statement of Operations and Fund Balance**

For the year ended March 31	2013	2012
Revenue	-	-
Expenses	-	-
Excess (Deficiency) of Revenues over Expenses	-	-
Fund Balance, beginning of year	18,340	18,340
Fund Balance, end of year	18,340	18,340

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Sioux Lookout Meno Ya Win Health Centre
Statement of Cash Flows

For the year ended March 31	2013	2012 (Restated)
Cash provided by (used in)		
Operating Activities		
Excess (Deficiency) of revenues over expenses for the year	(265,827)	449,839
Items not involving cash		
Amortization of capital assets	4,174,579	3,766,309
Amortization of deferred provincial equipment and building grants (Note 8)	(3,689,664)	(3,255,993)
Changes in non-cash operational balances (Note 9)	(2,943,726)	(716,830)
Gain on disposal of capital assets (Note 8)	(78,449)	-
	<u>(2,803,085)</u>	<u>243,324</u>
Investing Activities		
Decrease in short-term investments	-	-
Purchase of capital assets	(2,673,504)	(7,772,887)
	<u>(2,673,504)</u>	<u>(7,772,887)</u>
Financing Activities		
Decrease in obligations under capital lease	(89,852)	(106,506)
Proceeds on disposal of capital assets	95,000	-
Increase in post-retirement benefits liability	144,100	211,305
Capital grants and fund raising receipts	4,605,636	1,859,857
	<u>4,754,884</u>	<u>1,964,651</u>
Decrease in cash during the year	(721,705)	(5,564,912)
Cash, beginning of year	750,216	6,315,128
Cash, end of year	<u>28,511</u>	<u>750,216</u>
Represented by:		
Restricted	6,248	14,470
Unrestricted	22,263	735,746
Cash, end of year	<u>28,511</u>	<u>750,216</u>

The Sioux Lookout Meno Ya Win Health Centre received interest income in the amount of \$11,472 (2012 - \$30,439). The Centre paid interest in the amount of \$676 (2012 - \$14,365).

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Sioux Lookout Meno Ya Win Health Centre Summary of Significant Accounting Policies March 31, 2013

Operations

Sioux Lookout Meno Ya Win Health Centre ("the Centre") was created by Bill Pr15 of the Ontario Legislature that received Royal Assent On December 14, 2001. The Centre's vision is to "be a centre of excellence for health through New and Expanded Services and Partnerships". The Hospital is a not-for-profit organization that is exempt from corporate income taxes.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards as issued by the Accounting Standards Board.

These financial statements reflect the assets, liabilities and operations of the Hospital. They do not include the assets, liabilities or operations of the Sioux Lookout Meno Ya Win Health Centre Foundation, which, although associated with the Hospital, is separately managed, and reports to a separate Boards of Trustees.

In addition to the Hospital's operating fund which reflects the activities of the day to day operations of the Hospital, the financial statements also include the activities of the following programs:

Ministry of Health and Long Term Care:

- Community Counseling
- Municipal Taxes

Scholarship or Trust Fund which records the activities related to the investments and granting of scholarships to students enrolled at a post secondary institution in a health discipline.

The operating results of these programs are recorded in Schedule 3 to the financial statements and their assets and liabilities are reported on the statement of financial position of the Hospital. Program surpluses are recorded as repayable in the year incurred, except for those programs for which permission has been obtained to carry over surpluses for future program expenditures. In these cases, program surpluses have been recorded as deferred contributions. Program deficits are included in general operations, since they are not funded by the Ministry. Adjustment settlements by the Ministry are recorded when settled.

Revenue Recognition

The Hospital follows the deferral method of accounting for contributions which include donations and government grants

Under the Health Insurance Act and Regulations thereto, the Hospital is funded, primarily by the Province of Ontario, in accordance with budget arrangements established by the Ministry of Health and Long Term Care. 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 that subsequent period.

Under the Health Insurance Act and the regulations thereto, the Centre is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ontario Ministry of Health. These financial statements reflect agreed funding arrangements approved by the Ministry with respect to the year ended March 31, 2013. The final amount of operating revenue cannot be determined until the Ministry has reviewed the Centre's financial and statistical returns for the year. Any adjustments arising from the Ministry's review is recorded in the period in which the adjustment is made.

Sioux Lookout Meno Ya Win Health Centre
Summary of Significant Accounting Policies
March 31, 2013

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight line basis, at a rate corresponding with the amortization rate for the related capital assets except for contributions relating to separate Ministry of Health and Long Term Care Programs which are included in program expenses. Provincial and federal building grants and fund raising receipts for the building received by the Centre are deferred and will be amortized on a straight line basis at a rate corresponding with the amortization rate for the buildings.

Revenue from the Provincial Insurance Plan and marketed services is recognized when the goods are sold or when the service is provided.

Contributed Services There are a substantial number of volunteers who contribute a significant amount of their time each year to the Centre. Because of the difficulty of determining the fair value, contributed services are not recognized in these financial statements.

Government Transfers The Centre recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Centre recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

Cash and Cash Equivalents Cash includes balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Investments Investments are recorded at fair value. Transaction costs related to the acquisition of investments are recorded against investment income. Sales and purchases of investments are recorded on the settlement date.

Fair value is determined at quoted market prices. The calculation of fair value is based upon market conditions and at a specific point in time and may not be reflective of future fair value.

Inventory Inventory is stated at the lower of cost or replacement value. Cost is generally determined on the first-in, first-out basis, except for material management, where cost is determined on an average cost basis. Inventories are written down to net realizable value when the cost is not estimated to be recoverable. When circumstances that previously caused inventories to be written down below cost no longer exist or when there is clear evidence of an increase in retail selling price, the amount of the write-down previously recorded is reversed.

Sioux Lookout Meno Ya Win Health Centre
Summary of Significant Accounting Policies
March 31, 2013

Capital Assets

Purchased capital assets are initially recorded at cost, except for capital assets purchased for other programs. The capital assets policy for other programs is described below under Ministry of Health and Long Term Care Programs. Contributed capital assets are recorded at fair value at the date of contribution. When a capital asset no longer contributes to the Hospital's ability to provide services, its carrying amount is written down to its residual value.

Minor equipment replacements are expensed in the year purchased and software over a three year period. Construction in progress is not amortized until the project is complete and the facilities come into use.

Capital Assets are amortized over the useful life of the asset. The capital assets are amortized as follows:

Land Improvements	3 to 20 Years
Building Improvements	15 to 40 Years
Building and Building Service Equipment Building	10 to 20 Years 15 to 40 Years
Construction in progress	15 to 40 Years
Major Equipment	3 to 20 Years
Residence - other land and buildings	10 to 40 Years
Residence - furniture and fixtures	3 to 20 Years

Leased Equipment

Equipment leased on terms which transfer substantially all of the benefits and risks of ownership to the Centre are accounted for as "capital leases" and are therefore accounted for as though an asset had been purchased and a liability incurred.

Compensated Absences

Compensation expense is accrued for all employees as entitlement to these payments is earned, in accordance with the Hospital's benefit plans for vacation, sick leave and retirement allowances.

Ministry of Health and Long Term Care Programs

The Ministry of Health and Long Term Care programs follow Canadian accounting standards for non-profit organizations except for the following:

1. Capital assets are expensed in the year of purchase.
2. Contributions restricted for the purchase of capital assets are reported in revenue in the year that the assets are purchased. There was a one-time exception to this rule regarding a software purchase was capitalized and amortized.

The Hospital does not follow generally accepted accounting principles in these circumstances since the above reporting guidelines are the basis on which these programs are funded. The net effect of these differences is not material to the Hospital's operating results.

Post-Retirement Benefits

The Hospital accrues its obligation for employee benefit plans. The cost of non-pension post-retirement and post-employment benefits earned by employees is actuarially determined using the projected benefits method pro-rated on service and management's best estimate of retirement ages and expected health care costs. The attribution period for such cost begins the date of hire of the employee to the date the employee becomes fully eligible to receive the benefits. The discount rate used to determine

Sioux Lookout Meno Ya Win Health Centre
Summary of Significant Accounting Policies
March 31, 2013

accrued benefit obligations is based on a year-end market rate of interest for high quality debt instruments with cash flows that match the timing and amount of expected benefit payments.

Adjustments arising from plan amendments, including past service costs, are amortized on a straight-line basis over the average remaining service period of employees active at the date of the amendment.

The Centre is an employer member of the Healthcare of Ontario Pension Plan (the "Plan"), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Centre has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Centre records as pension expense the current service cost, amortization of past service costs and interest costs related to future employer contributions to the Plan for past employee service.

**Use of
Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards 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 reporting period. Actual results could differ from these estimates.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization and depreciation of capital contributions are based on the estimated useful lives of capital assets. Accounts payable and accruals are based on historical charges for unbilled goods and services at year end.

The post retirement benefits liability is based on a tri-annual actuarial evaluation which is revised and updated annually.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the period in which they become known.

**Financial
Instruments**

The Centre recognizes its financial instruments when the Centre becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

At initial recognition, the Centre may irrevocably elect to subsequently measure any financial instrument at fair value. The Centre has not made such an election during the year.

The Centre subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that is linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity

Sioux Lookout Meno Ya Win Health Centre
Summary of Significant Accounting Policies
March 31, 2013

instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Centre's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the surplus/deficit for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements
 March 31, 2013

1. Short-term Investments

	2013	2012
<u>Operating Fund</u>		
Cash Investment Account	34	34
<u>Trust Fund</u>		
Cash Investment Account	18,340	18,340

2. Inventory

	2013	2012
Opening balance	371,429	318,716
Purchases	3,633,455	5,329,836
Transfer to expenses	<u>(3,645,685)</u>	<u>(5,277,123)</u>
Ending balance	<u>359,199</u>	<u>371,429</u>

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements
 March 31, 2013

3. Capital Assets

	2013	
	Accumulated Amortization	Net Book Value
Land Improvements	6,220	-
Building Improvements	438,714	134,887
Building and Building Service Equipment Building	6,292,343	3,874,246
Major Equipment	129,576,239	124,099,091
Residence - other land and buildings	16,584,561	5,705,629
Residence - furniture and fixtures	79,548	12,500
	1,448	-
	19,152,721	133,826,353

	2012	
	Accumulated Amortization	Net Book Value (Restated)
Land Improvements	6,220	-
Building Improvements	349,820	76,854
Building and Building Service Equipment Building	5,401,163	3,152,706
Major Equipment	129,085,184	126,433,239
Residence - other land and buildings	15,386,240	5,656,182
Residence - furniture and fixtures	146,466	5,000
	8,360	-
	15,039,472	135,343,980

Assets held under capital leases in the amount of \$930,254 (2012 - \$ 930,254) with related accumulated amortization in the amount of \$765,592 (2012 - \$700,667) giving a net book value of \$164,662 (2012 - 229,587) are included in major equipment, building service equipment and building.

4. Bank Indebtedness

The Centre has an operating line of credit of \$2,000,000 that bears an interest rate of 2.5% is unsecured and is due on demand. There are unused credit facilities of \$1,784,649 at March 31, 2013.

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements
 March 31, 2013

5. Obligations under Capital Lease

	2013	2012
Obligation under capital lease - 6.52%, due 2012, repayable \$3,366 principal and interest monthly	-	19,986
Obligation under capital lease - 6.11%, due 2014, repayable \$6,123 principal and interest monthly	18,034	87,897
	18,034	107,883
Less: Amounts due within one year included in current liabilities	18,034	89,756
	0	18,127

Obligations under capital lease are secured by certain plant and office equipment.

The future minimum lease payments for the next three years are as follows:

2014	18,405
	18,405
Less: imputed Interest	
2014	371
Balance of Obligation	18,034

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements
 March 31, 2013

6. Post-Retirement Benefits Liability

Sioux Lookout Meno Ya Win Health Centre provides extended health care, dental benefits and life insurance to CUPE, ONA, Management and Non-Union employees.

Accrued employee future benefits obligation liability at March 31, 2013

	2013	2012 (Restated)
Liability for post retirement benefits – opening balance	-	\$1,605,300
Prior period adjustment for PSAS implementation (Note 16)	-	(665,400)
Liability for post retirement benefits – opening balance restated	\$1,151,200	939,900
Expense related to post – retirement benefits	212,800	271,500
Funding Contributions	(68,700)	(60,200)
	\$ 1,295,300	\$ 1,151,200

The significant actuarial assumptions adopted in estimating Sioux Lookout Meno Ya Win Health Centre's accrued benefit obligations are as follows:

Discount rate	4.69 %
Dental Cost Increase	4.0 %
Extended Health Care Retirement	7.75 % in 2013 decreasing .25% per annum until 5.0% in 2024
Full Eligibility Age	Age 58 or immediate if older than 58
Members Electing Coverage at Retirement	Age 55 100 %

Included in the employee benefits on the statement of operations is an amount of \$154,834 (2012-\$112,003) regarding employee future benefits.

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements
 March 31, 2013

7. Unamortized Deferred Capital Financing

	2013	2012 (Restated)
Balance, beginning of year, as previously stated		
Equipment	2,115,120	177,931
Building	<u>129,077,525</u>	<u>128,124,961</u>
	<u>131,192,645</u>	<u>128,302,892</u>
Change in prior year (Note 17)	226,384	226,384
Change in prior year (Note 17)	<u>(31,250)</u>	<u>-</u>
	195,134	226,384
Balance, beginning of year, as restated		
Equipment	1,401,980	21,265
Building	<u>129,985,797</u>	<u>128,508,011</u>
	<u>131,387,777</u>	<u>128,529,276</u>
Grants/donations received during the year		
Equipment	68,530	1,770,738
Building	<u>4,537,107</u>	<u>89,119</u>
	<u>4,605,636</u>	<u>1,859,857</u>
Transferred from (to) deferred contributions - restricted for future capital asset purchases		
Equipment	(1,896)	(1,671)
Building	<u>596,122</u>	<u>4,256,311</u>
	<u>594,226</u>	<u>4,254,640</u>
Amortization, as previously stated		
Equipment	(59,667)	(166,451)
Building	<u>(3,629,995)</u>	<u>(3,058,292)</u>
	<u>(3,689,664)</u>	<u>(3,224,743)</u>
Change in prior year (Note 17)		
Equipment	-	(221,898)
Building	<u>-</u>	<u>190,648</u>
	<u>-</u>	<u>(3,224,743)</u>

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements
 March 31, 2013

7. Unamortized Deferred Capital Financing
 continued from above

	2013	2012 (Restated)
Amortization, as restated		
Equipment	(59,667)	(388,349)
Building	<u>(3,629,995)</u>	<u>(2,867,644)</u>
	<u>(3,689,664)</u>	<u>(3,255,993)</u>
Balance, end of year, as previously stated		
Equipment	1,408,947	1,401,980
Building	<u>131,489,031</u>	<u>129,985,79</u>
	<u>132,897,978</u>	<u>131,387,777</u>
Change in prior year (Note 17)		
	226,384	226,384
Change in prior year (Note 17)	<u>(31,250)</u>	<u>(31,250)</u>
	195,134	195,134
Balance, end of year, as restated		
Equipment	1,408,947	1,401,980
Building	<u>131,489,031</u>	<u>129,985,79</u>
	<u>132,897,978</u>	<u>131,387,777</u>

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements
 March 31, 2013

8. Investment in Capital Assets

(a) Investment in capital assets is calculated as follows:

	2013	2012 (Restated)
Capital assets	133,826,353	135,343,980
Amounts financed by:		
Deferred capital financing	(132,897,978)	(131,387,781)
Obligations under capital lease	(18,034)	(107,883)
	910,346	3,848,315

(b) Changes in net assets invested in capital assets is calculated as follows:

Deficiency of revenues over expenses:		
Amortization of capital grants	3,689,664	3,255,993
Amortization of capital assets	(4,174,579)	(3,766,309)
Gain (loss) on disposal of capital assets	78,449	-
	(406,466)	(510,316)

Net changes in investment in capital assets:

Purchase of capital assets	2,673,504	7,772,887
Deferred capital financing	(594,226)	(4,254,640)
Proceeds on disposal of capital assets	(95,000)	-
Deferred capital financing received	(4,605,636)	(1,859,857)
Decrease in obligations under capital lease	89,852	106,506
	(2,531,503)	1,764,897

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements

March 31, 2013

9. Changes in Non-cash Operational Balances

	2013	2012 (Restated)
Cash provided by (used in)		
Operating activities		
Accounts receivable		
Ontario Ministry of Health/LHIN	(5,822,205)	344,300
Other	1,623,982	(1,595,712)
Inventory	12,230	(52,713)
Prepaid expenses	(663)	(121,767)
Accounts payable and accrued liabilities		
Ontario Ministry of Health/LHIN	75,706	192,793
Accounts payable and accrued liabilities	276,016	(177,419)
Accrued salaries and wages	891,208	693,401
Deferred operating grant	-	287
	(2,943,726)	(716,830)

10. Pension Agreement

HOOPP provides pension services to more than 270,000 active and retired members and approximately 370 employees. Each year an independent actuary determines the funding status of HOOPP (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The results of the most recent actuarial valuation as at December 31, 2011 disclosed an actuarial surplus of \$976 million. The results of this valuation disclosed total actuarial liabilities of \$36,782 million in respect of benefits accrued for service with actuarial assets at that date of \$40,321 million. Because HOOPP is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario Hospitals and their employees. As a result, the Centre does not recognize any share of the HOOPP surplus or deficit. Contributions made by the Centre to HOOPP during the year amounted to \$1,443,958 (2012 - \$1,284,569).

11. Contingent Liabilities and Commitments

Sioux Lookout Meno Ya Win Health Centre is a member of Health Care Insurance Reciprocal of Canada (HIROC). HIROC is a pooling of the public liability insurance risks of its members. All members of the pool pay annual premiums which are actuarially determined. All members are subject to reassessment for losses, if any, experienced by the pool for the years in which they are members and losses could be material.

The Centre has been named as the defendant in a lawsuit on behalf of E.S Fox Limited, seeking compensation allegedly sustained by them as a result of additional work performed with respect to the design and installation of the fuel

Sioux Lookout Meno Ya Win Health Centre Notes to Financial Statements

March 31, 2013

integration system. The complaint with respect to this action generally alleges the Centre has not paid for these additional services, which are capital in nature. The approximated value of such is \$466,000 which has not been accrued as these claims are still under negotiation. These lawsuits remain at an early stage, and, as litigation is subject to many uncertainties, it is not possible to predict the ultimate outcome of these lawsuits or to estimate the loss, if any, which may result.

The Centre has been named as defendant in a lawsuit on behalf of EllisDon Corporation and Trades, seeking to recover claims with respect to the remediation program undertaken to address water infiltration and building envelope issues related to the facility, which is capital in nature. The approximated value of such is \$2,859,000 which has not been accrued as these claims are still under negotiation. These lawsuits remain at an early stage, and, as litigation is subject to many uncertainties, it is not possible to predict the ultimate outcome of these lawsuits or to estimate the loss, if any, which may result.

In the opinion of management the outcome of claims now pending is not determinable and is not expected to be material.

In 2012, the Centre entered into a one year extension of the dietary, laundry and housekeeping supply and management contract. This extension will expire March 31, 2014. The total value of this extension is \$463,072.

12. Related Entity

The Centre has an economic interest in Sioux Lookout Meno Ya Win Health Centre Foundation. The foundation holds funds of approximately \$822,337 (2012 - \$1,812,493), the benefit of which are to be used for capital projects or capital assets purchases of the Centre. During the year the Foundation contributed \$48,634 (2012 - \$279,053) to the Centre.

13. Fair Values on Financial Instruments

The fair values of cash, short-term investments, accounts receivable, short term bank loan and accounts payable and accrued liabilities approximate their carrying amounts because of the short-term maturity of these instruments.

14. Capital Disclosures

Sioux Lookout Meno Ya Win Health Centre considers its capital to be its net assets, unrestricted and investment in capital assets. Sioux Lookout Meno Ya Win Health Centre's overall objective when managing its capital is to fund capital assets and ongoing operations. Sioux Lookout Meno Ya Win Health Centre is not subject to externally imposed capital requirements and its overall strategy with respect to capital remains unchanged from the year ended March 31, 2012. Annual budgets were developed and monitored to ensure its capital is maintained at an appropriate level.

Sioux Lookout Meno Ya Win Health Centre Notes to Financial Statements

March 31, 2013

15. Economic Dependence

The Centre receives the majority of its funding from Ontario Ministry of Health and is therefore economically dependent on its government funding.

16. Impact of adopting Canadian public sector accounting standards

These are the Centre's first financial statements prepared in accordance with Canadian public sector accounting standards (PSAS). The accounting policies in the Summary of Significant Accounting Policies have been applied in preparing the financial statements for the year ended March 31, 2013, the comparative information for the year ended March 31, 2012, and the opening PSAS statement of financial position as at April 1, 2011 (the Centre's date of transition to public sector accounting standards).

In preparing these financial statements, the Centre has elected to apply the following transitional permitted by PS 2125 *First-time Adoption by Government Organizations* at the date of transition to Canadian public sector accounting standards (PSAS):

Retirement and post-employment benefits

Cumulative actuarial gains and losses

All cumulative actuarial gains and losses as at the date of transition to PSAS have been recognized directly in opening net assets.

Reconciliations and explanatory notes on how the transition to public sector accounting standards has affected the statement of financial position previously reported under Canadian generally accepted accounting principles (GAAP) are provided below.

Explanation of charges to April 1, 2011

	CICA 3461 Closing Position March 31, 2011	One-time Transition Impact	PSAS Opening April 1, 2011
Accrued Benefit Obligation Funded Position	\$1,288,300 (\$1,288,300)	(\$348,400) \$348,400	\$939,900 (\$939,900)
Unamortized Amounts	(\$317,000)	\$317,000	-
Actuarial Losses (Gains)	-	-	-
Past Service Costs	\$1,605,300	(\$665,400)	\$939,900

Sioux Lookout Meno Ya Win Health Centre
Notes to Financial Statements

March 31, 2013

Reconciliation of Handbook section Part V of revenues over expenses to PSAS of revenues over expenses for the year ended March 31, 2012

	Canadian GAAP Accounting Standards	Adjustments	Public sector accounting standards
Total Revenues	\$36,085,191	-	\$36,085,191
Total Expenditures	\$35,530,252	\$105,100	\$35,635,352
Excess (deficiency) of revenues over expenses	\$554,939	(\$105,100)	\$449,839

17. Correction to opening balances

Effective April 1, 2012, the Centre increased the rate of amortization of extended care grants and donations related to the new hospital project. This change in amortization rate was to properly match the effective useful life of the related assets that were purchased as part of the project. This change reduced the amortization by \$221,898 for the 2012 fiscal year and by \$154,911 for previous years. This change was applied retrospectively and prior year results have been restated.

Effective April 1, 2012, the Centre discovered an over-amortization of the extended care grants and donations. This over amortization occurred in the previous three years effectively understating capital financing by \$190,648 for the 2012 fiscal year and \$381,295 for previous years. The correction of this error was applied retrospectively and prior year results have been restated.

The net effect of the above changes resulted in a change to the 2012 opening balance of Investment in Capital Assets in the amount of \$226,384, and a net change to Investment in capital Assets in the 2012 fiscal year in the amount of \$31,250.

18. Subsequent event(s)

From early February to early April 2013, water damage occurred at the Centre's main hospital site damaging walls and ceilings in 15 patient rooms, several corridors and the traditional healing area. Insurance will cover the majority of these costs. An estimate of the total loss incurred by the Centre cannot be estimated at this time.

The Centre is undertaking remediation work to ensure that this issue will not reoccur.

Sioux Lookout Meno Ya Win Health Centre
Schedule 1 – Other Sources

For the year ended March 31	2013	2012
Investment Income	11,472	30,439
OHIP Diagnostic Revenues	1,019,228	911,677
Inpatient Non-Resident	191,946	105,396
Outpatient Non-Resident	333,934	176,485
Preferred Accommodations	970	18,120
Long-term Care Co-Payments	402,648	410,028
Ambulance	36,585	29,905
Paymaster	80,176	80,905
Other Grant Revenues	25,706	-
Cancer Care Ontario	0	-
Total	2,102,665	1,762,954

Sioux Lookout Meno Ya Win Health Centre
Schedule 2 – Recoveries

For the year ended March 31	2013	2012
Administration	128,264	117,427
Corporate Services	351	12,662
Traditional Healing Program	(1,398)	522
Health Services	9,267	10,689
Board Of Trustees	2,738	484
Community Dev. & Communications	-	1,479
Finance	10,051	13,039
Human Resources	2,530	3,692
Population Health	-	-
Occupational Health And Safety	-	-
Information Systems	4,643	3,370
Telephone/Postage/Communications	7,067	1,608
Materials Management	55,756	42,957
Central Processing Unit	2,648	2,531
Housekeeping	54,187	8,325
Laundry & Linen	250,465	283,226
Plant Operation	77,712	56,749
Plant Security	25	1,069
Maintenance	18,188	6,909
Interpreters	-	-
Admitting And Registration	-	4,310
Patient Transportation	8,846	4,900
Health Records	39,864	20,012
Dietary	401,792	397,678
Nursing Administration	-	113
Inpatient Nursing	13,081	5,523
Obstetrics	1,550	3,661
Combined Or/Parr	7,171	654
Extended Care	400	3,106
Emergency	2,071	3,042
Chemotherapy O/P	3,953	-
Assault Care & Treatment Program	-	4,471
Centre For Complex Diabetes	293,180	113,022
Obstetrics Clinic	-	250
Laboratory	1,889	10,054
Radiology	-	2,643
Mammography	5,000	-
Sub-total carried forward	1,401,291	1,140,177

Sioux Lookout Meno Ya Win Health Centre
Schedule 2 – Recoveries

For the year ended March 31	2013	2012
Sub-total brought forward	1,401,291	1,140,177
Computed Tomography	1,170	-
Diagnostic Ultrasound	7,742	-
Non Invasive Cardiology	-	165
Pharmacy	126,645	84,187
Dietitian	-	170
Physiotherapy	5,835	15,717
Occupational Therapy	256	17
Speech Language Pathology	15,920	-
Cardio Strategy	-	-
Under Screened Never Screened	72,654	16,640
Multidisciplinary Cross Cultural	3,000	-
First Nations Doula Training	-	-
Global Education	13,480	1,200
Bimaadiziwin Training	1,050	-
Marketed Services	114,747	111,899
Goods Sold	26,014	17,723
Gift Shop	29,642	35,349
Residences	78,187	74,518
Undistributed Revenues	82,500	205,054
Total	1,980,133	1,702,816

**Sioux Lookout Meno Ya Win Health Centre
Schedule 3 – Separately Financed Programs**

For the year ended March 31

	Community Counseling	Municipal Taxes	Scholarship Fund	2013	2012
Revenues					
Ministry of Health	1,418,912	6,000	-	1,424,912	1,476,967
Other	86,052	-	-	86,052	45,307
Amortization of Grants	17,635	-	-	17,635	17,635
Total Revenues	1,522,599	6,000	-	1,528,599	1,539,909
Expenditures					
Salaries	951,379	-	-	951,379	794,739
Employee Benefits	200,015	-	-	200,015	174,868
Physician Fees	-	-	-	-	5,906
Other Supplies	345,059	-	-	345,059	541,474
Municipal Taxes	-	6,000	-	6,000	6,000
Amortization	26,146	-	-	26,146	17,922
Total Expenditures	1,522,599	6,000	-	1,528,599	1,540,909
Deficiency of revenue over expenses	-	-	-	-	(1,000)

**Sioux Lookout Meno Ya Win Health Centre
Schedule 4 – Salaries and Purchased Services**

For the year ended March 31	2013	2012
Administration	483,261	491,381
Corporate Services	177,772	247,220
Traditional Healing Program	89,173	106,588
Health Services	286,048	251,940
Community Dev. & Communications	114,397	127,519
Finance	312,533	317,451
Human Resources	184,018	154,830
Information Systems	219,080	160,745
Materials Management	266,971	221,846
Central Processing	109,220	106,439
Housekeeping	800,441	788,212
Laundry	142,426	139,363
Plant Security	229,317	234,582
Maintenance	429,950	454,869
Interpreters	481,174	531,102
Admitting And Registration	471,726	483,180
Health Records	576,018	707,992
Dietary	832,839	805,898
Nursing Administration	205,486	283,104
Inpatient Nursing	2,739,946	2,638,839
Obstetrics	666,412	529,859
Combined Or/Parr	918,463	845,714
Extended Care	898,097	881,380
Telehealth Coordination	222,661	57,114
Visiting Specialist Administration	4,437	4,957
Emergency	1,012,158	1,094,092
Withdrawal Management	758,866	408,821
Chemotherapy O/P	69,115	75,118
Assault Care & Treatment Program	211,567	191,266
Specialists Clinics	136,209	97,259
Centre For Complex Diabetes Care	220,872	75,854
Northern Diabetes Program	90,634	-
Obstetrics Clinic	111,210	97,223
Laboratory	1,206,938	1,166,988
Radiology	478,871	576,643
Computed Tomography	166,608	-
Diagnostic Ultrasound	386,634	344,708
Sub-total carried forward	16,711,548	15,700,096

**Sioux Lookout Meno Ya Win Health Centre
Schedule 4 – Salaries and Purchased Services**

For the year ended March 31	2013	2012
Sub-total brought forward	13,784,698	13,784,698
Pharmacy	342,814	337,368
Physiotherapy	312,729	257,707
Occupational Therapy	131,656	107,926
Global Education	106,772	81,900
Continuing Education Maternity Education	130,414	16,339
Marketed Services	69,917	87,495
Miscellaneous Departments	897,049	631,163
Total	18,702,899	17,219,997

Sioux Lookout Meno Ya Win Health Centre
Schedule 5 – Employee Benefits
(By Department)

For the year ended March 31	2013	2012
Administration	68,777	56,600
Corporate Services	33,055	43,725
Traditional Healing Program	9,132	5,587
Health Services	57,421	48,927
Community Dev. & Communications	25,662	11,587
Finance	73,077	66,658
Human Resources	34,914	28,710
Information Systems	47,297	34,445
Materials Management	56,549	54,213
Central Processing Unit	24,395	25,225
Housekeeping	178,867	182,759
Laundry	31,535	30,512
Plant Security	46,477	48,081
Maintenance	82,076	90,450
Interpreters	96,262	106,138
Admitting And Registration	102,473	110,577
Health Records	127,349	165,044
Dietary	174,390	173,845
Nursing Administration	40,514	49,130
Inpatient Nursing	540,950	519,419
Obstetrics	129,714	101,636
Combined Or/Parr	174,267	149,141
Withdrawal Management	158,917	81,616
Extended Care	241,198	201,268
Telehealth Coordination	37,063	12,293
Visiting Specialist Administration	527	1,108
Emergency	180,011	193,296
Chemotherapy O/P	16,316	18,484
Assault Care & Treatment Program	38,890	51,855
Specialists Clinics	25,566	20,109
Centre For Complex Diabetes Care	45,058	15,166
Northern Diabetes Program	89,470	-
Obstetrics Clinic	20,701	18,408
Laboratory	231,967	230,900
Radiology	89,098	104,484
Computed Tomography	30,448	-
Sub-total carried forward	3,362,383	3,051,396

**Sioux Lookout Meno Ya Win Health Centre
Schedule 5 – Employee Benefits
(By Department)**

For the year ended March 31	2013	2012
Sub-total brought forward	3,362,383	3,051,396
Diagnostic Ultrasound	38,504	34,508
Pharmacy	65,278	56,342
Physiotherapy	60,649	49,530
Occupational Therapy	26,161	20,593
Global Education	21,003	15,711
Continuing Nursing Maternity Education	29,788	2,929
Marketed Services	16,409	20,632
Miscellaneous Departments	190,924	134,783
Undistributed NEER	(14,589)	28,388
Total	<u>3,794,510</u>	<u>3,414,812</u>

Sioux Lookout Meno Ya Win Health Centre
Schedule 5 – Employee Benefits
(By Function)

For the year ended March 31

2013 **2012**

CPP	676,441	605,091
Pension	1,363,041	1,216,637
EI	323,262	285,088
WSIB	198,876	224,134
HOODIP	132,024	111,380
Employer Health Tax	351,017	323,456
Semi-Private Insurance	12,897	8,101
Extended Health Insurance	202,842	208,788
Dental Insurance	105,323	93,045
HOOGLIP	72,984	65,438
Other Benefits	481	2,532
Other Termination Benefits	118,433	-
Percent in Lieu of Benefits	236,889	271,124
Total	3,794,510	3,414,812

Sioux Lookout Meno Ya Win Health Centre
Schedule 6 – Supplies and Other Expenses

For the year ended March 31	2013	2012
Administration	477,960	239,750
Corporate Services	15,221	48,520
Traditional Healing Program	80,413	62,856
Health Services	33,463	60,316
Board Of Trustees	40,953	33,495
Community Dev. & Communications	54,205	20,183
Quality Assurance And Risk Management	33,607	31,120
Finance	193,674	322,095
Human Resources	146,551	183,721
Population Health	16,865	30,843
Occupational Health And Safety	19,185	11,350
Information Systems	598,758	443,631
Telephone/Postage/Communications	220,933	243,546
Materials Management	140,047	90,225
Central Processing Unit	12,218	39,636
Volunteer Services	12,429	3,089
Housekeeping	286,534	308,402
Laundry & Linen	75,999	109,646
Plant Operation	1,558,064	1,640,860
Plant Security	10,304	7,295
Maintenance	329,946	264,841
Interpreters	604	2,015
Admitting And Registration	24,509	20,529
Discharge Planning	-	2,603
Patient Transportation	73	1,810
Health Records	109,430	130,465
Dietary	456,669	502,330
Nursing Administration	3,141	3,708
Inpatient Nursing	110,179	85,611
Obstetrics	30,437	22,469
Combined Or/Parr	84,338	136,696
Withdrawal Management	14,912	24,985
Non-Acute Inpatient Care	-	1,202
Extended Care	27,820	27,375
Telehealth Coordination	10,461	7,368
Visiting Specialist Administration	9,502	3,001
Emergency	58,938	30,372
Sub-total carried forward	5,298,342	5,197,959

Sioux Lookout Meno Ya Win Health Centre
Schedule 6 – Supplies and Other Expenses

For the year ended March 31	2013	2012
Sub-total brought forward	5,298,342	5,197,959
Medical Day Clinic	2,961	1,093
Chemotherapy O/P	4,707	2,501
Chronic Disease Management	2,442	-
Assault Care & Treatment Program	23,725	33,781
Pre-Op O/P Surgical Clinic	419	739
Specialists Clinics	992	5,448
Centre For Complex Diabetes	15,403	17,343
Northern Diabetes Program	31,542	-
Obstetrics Clinic	6,108	1,820
Breast Feeding Clinic	3,003	1,099
Laboratory	836,318	644,512
Radiology	100,448	96,301
Mammography	3,407	12,778
Ct Scan	39,523	23,494
Diagnostic Ultrasound	147,323	101,422
Non Invasive Cardiology	8,721	12,940
Pharmacy	111,108	96,865
Dietitian	4,156	2,013
Physiotherapy	40,558	60,763
Occupational Therapy	19,561	19,302
Ecf Activity	2,458	701
Under Screened Never Screened	6,857	954
Paediatric Health Promotion	-	2,708
Nurse Practitioner	10,613	9,286
Stroke Prevention Strategy	292	130
Library	3,000	(52)
Global Education	1,044	105,623
Bimaadiziwin Training	-	54,869
Interprofessional Education	199,863	36,958
Continuing Nursing Maternity Education	12,539	13,000
Marketed Services	39,045	70,565
Goods Sold	655	1,417
Gift Shop	21,564	20,551
Residences	95,588	100,138
Undistributed	-	268
Total	7,094,285	6,749,287

Sioux Lookout Meno Ya Win Health Centre
Schedule 6 – Supplies and Other Expenses

For the year ended March 31	2013	2012
Allocated Internal Services		
Housekeeping	-	-
Laundry	223,839	261,054
Facility Operations	14,125	4,708
Dietary	178,332	178,161
Total	<u>416,296</u>	<u>443,923</u>
Grand Total	<u>7,510,581</u>	<u>7,193,210</u>