

Eastern Regional Health Authority – Operating Fund

NON-CONSOLIDATED STATEMENT OF OPERATIONS  
AND ACCUMULATED DEFICIT

Year ended March 31  
[in thousands of dollars]

	Budget	2015	2014
	\$	\$	\$
	<i>[note 20]</i>		
<b>Revenue</b>			
Provincial plan	1,232,070	1,232,070	1,175,985
Medical Care Plan	77,389	77,434	75,697
Other	37,765	41,500	39,422
Provincial plan capital grant <i>[note 9]</i>	—	31,878	22,121
Resident	18,995	18,479	17,711
Inpatient	12,688	12,422	13,302
Outpatient	8,966	8,225	8,061
Other capital contributions <i>[note 9]</i>	—	7,025	5,758
	<u>1,387,873</u>	<u>1,429,033</u>	<u>1,358,057</u>
<b>Expenses <i>[note 21]</i></b>			
Patient and resident services	375,108	385,335	361,334
Client services	230,653	228,683	218,638
Diagnostic and therapeutic	191,644	191,343	188,356
Support	174,794	177,125	165,898
Ambulatory care	153,369	154,303	145,620
Administration	116,436	118,403	115,988
Medical services	99,134	99,923	100,465
Amortization of tangible capital assets <i>[note 5]</i>	—	33,975	42,556
Research and education	17,002	16,124	15,735
Interest on long-term debt	11,090	9,276	9,354
Other	18,643	7,195	5,322
Employee future benefits			
Accrued severance pay expense (recovery)	—	7	(3,579)
Accrued sick leave recovery	—	(351)	(3,782)
Accrued vacation pay expense	—	2,153	180
	<u>1,387,873</u>	<u>1,423,494</u>	<u>1,362,085</u>
<b>Annual surplus (deficit)</b>	—	5,539	(4,028)
Public Health Laboratory transfer	—	—	(219)
Accumulated deficit, beginning of year	—	(80,612)	(76,365)
Accumulated deficit, end of year	—	<u>(75,073)</u>	<u>(80,612)</u>

See accompanying notes

# Central Regional Health Authority

## Consolidated Statement of Operations

(Note 16)

March 31	Budget 2015	Actual 2015	Actual 2014
<b>Revenue</b>			
Provincial plan operating	\$ 312,415,724	\$ 312,446,952	\$ 294,071,434
Provincial capital grants	-	7,097,594	4,277,945
Other capital contributions	-	457,190	267,298
MCP	13,777,431	13,314,663	14,347,583
Patient-resident services	13,741,600	13,768,329	13,481,238
CMHC mortgage interest subsidy	56,982	55,920	56,805
Capital project funding	13,270,066	13,554,791	11,973,697
Recoveries	8,618,000	10,168,053	11,144,004
Cottage operations	1,516,844	1,516,953	1,491,423
Foundations	856,100	919,020	1,063,190
Other revenue	3,393,154	4,039,129	2,753,368
	<u>367,645,901</u>	<u>377,338,594</u>	<u>354,927,985</u>
<b>Expenditure</b>			
Administration	28,748,244	30,990,653	30,784,454
Community and social services	92,561,337	88,081,121	83,728,973
Support services	61,718,028	61,620,657	60,348,087
Nursing inpatient services	83,709,135	87,203,528	79,061,151
Ambulatory care services	22,845,310	21,941,067	19,619,548
Diagnostic and therapeutic services	43,353,905	43,017,097	41,502,728
Medical services	17,676,650	17,754,541	18,309,613
Educational services	1,255,863	1,119,020	1,052,850
Undistributed	13,404,485	13,637,308	12,061,580
Cottage, operations, including amortization of \$502,817 (2014 - \$492,929)	1,519,422	1,517,204	1,505,155
Foundations, including amortization of \$4,312 (2014 - \$4,539)	784,800	853,750	705,951
	<u>367,577,179</u>	<u>367,735,946</u>	<u>348,680,090</u>
<b>Surplus – shareable</b>	<u>68,722</u>	<u>9,602,648</u>	<u>6,247,895</u>
<b>Non-shareable items</b>			
Gain on disposal of capital assets	-	25,150	-
Amortization of capital assets	-	(6,113,365)	(5,923,407)
Accrued vacation pay – increase	-	(1,089,664)	(759,000)
Accrued severance pay – increase	-	(1,220,831)	(1,684,783)
Accrued sick pay – increase	-	(83,397)	(274,202)
	-	<u>(8,482,107)</u>	<u>(8,641,392)</u>
<b>Surplus (deficit)</b>			
- shareable and non-shareable	68,722	1,120,541	(2,393,497)
<b>Accumulated surplus (deficit)</b>			
Beginning of year	<u>(25,670,829)</u>	<u>(25,670,829)</u>	<u>(23,277,332)</u>
End of year	<u>\$ (25,602,107)</u>	<u>\$ (24,530,288)</u>	<u>\$ (25,670,829)</u>

See accompanying notes to the consolidated financial statements

## Western Regional Health Authority

### Non-Consolidated statement of operations

Year ended March 31 (in thousands of dollars)	Budget 2015 (Note 14)	Actual 2015	Actual 2014
<b>Revenue</b>			
Provincial plan – operating grant	\$ 300,303	\$ 300,303	\$ 287,879
Capital grant – provincial	5,062	5,123	5,021
Capital grant – other	816	816	562
National Child Benefit	694	780	831
Early Childhood Development	359	359	394
MCP physician revenue	19,230	19,179	19,084
Inpatient	1,608	1,334	1,583
Outpatient	1,691	1,581	1,678
Resident revenue – long term care	8,020	7,978	8,199
Mortgage interest subsidy	22	22	23
Food service	1,730	1,725	1,775
Other recoveries	9,798	10,488	10,203
Other	<u>4,879</u>	<u>5,498</u>	<u>3,126</u>
	<u>354,212</u>	<u>355,186</u>	<u>340,358</u>
<b>Expenditures</b>			
Administration	23,972	26,597	24,856
Support services	57,942	58,502	59,144
Nursing inpatient services	87,710	86,923	81,541
Medical services	22,933	22,707	23,010
Ambulatory care services	27,272	27,866	26,831
Diagnostic and therapeutic services	32,990	32,430	32,325
Community and social services	84,130	83,164	78,972
Educational services	5,876	5,715	5,890
Undistributed	<u>5,508</u>	<u>5,149</u>	<u>2,015</u>
	<u>348,333</u>	<u>349,053</u>	<u>334,584</u>
<b>Surplus</b>	<u>\$ 5,879</u>	<u>\$ 6,133</u>	<u>\$ 5,774</u>

See accompanying notes to the non-consolidated financial statements

# LABRADOR-GRENFELL REGIONAL HEALTH AUTHORITY

## CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS (DEFICIT)

### FOR THE YEAR ENDED MARCH 31

	Budget	2015	2014
	\$	\$	\$
	[note 14]		
<b>Revenue</b>			
Provincial plan – Operating	136,067,518	136,136,023	129,142,450
MCP physicians	23,530,585	19,210,201	19,850,767
Other	7,144,400	9,089,530	8,238,590
Provincial plan – Capital grant	-	17,106,089	5,692,905
National Child Benefit	1,117,221	817,495	1,606,246
Outpatient	3,271,700	2,744,507	2,890,089
Inpatient	1,467,500	685,529	1,552,291
Long-term care	1,552,000	1,607,131	1,506,905
Transportation and works	1,285,500	1,285,500	1,285,500
	<b>175,436,424</b>	<b>188,682,005</b>	171,765,744
<b>Expenses [note 12]</b>			
Support services	31,506,967	32,509,373	31,804,365
Community and social services	32,064,406	29,320,993	29,816,698
Nursing inpatient services	27,374,050	31,221,427	27,452,589
Medical services	25,839,759	21,538,858	22,171,748
Ambulatory care services	20,058,807	22,770,022	21,734,145
Diagnostic and therapeutic services	16,984,161	17,536,858	17,278,535
Administration	20,707,187	16,549,763	15,827,560
Amortization	-	6,844,407	5,358,552
Education	95,691	554,004	599,803
Research	805,396	69,728	68,826
Apartment Complexes	-	220,316	210,256
Foundation	-	10,178	21,446
	<b>175,436,424</b>	<b>179,145,927</b>	172,344,521
<b>Annual (deficit) surplus</b>		<b>9,536,078</b>	(578,777)
Accumulated deficit, beginning of year		<b>(842,452)</b>	(263,675)
<b>Accumulated surplus (deficit), end of year</b>		<b>8,693,626</b>	(842,452)

See accompanying notes.