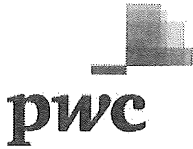


Brant Community Healthcare System

**Financial Statements
March 31, 2016**



June 1, 2016

Independent Auditor's Report

To the Board of Directors of Brant Community Healthcare System

We have audited the accompanying financial statements of Brant Community Healthcare System, which comprise the statement of financial position as at March 31, 2016 and the statements of operations, changes in net assets and cash flows for the year then ended, and the related notes, which comprise 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.

Auditor's 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 auditor's 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.

*PricewaterhouseCoopers LLP
PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2
T: +1 416 863 1133, F: +1 416 365 8215*

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Brant Community Healthcare System as at March 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants



Brant Community Healthcare System

Statement of Financial Position

As at March 31, 2016

	2016 \$	2015 \$
Assets		
Current assets		
Cash	2,605,905	10,940,893
Accounts receivable (note 3)	7,136,943	5,641,718
Inventories	1,793,403	1,848,579
Due from Brant Community Healthcare System Foundation (note 4)	1,300,324	1,213,697
Other assets	1,021,284	1,027,359
	<u>13,857,859</u>	<u>20,672,246</u>
Long-term physician loans	-	12,917
Property and equipment (note 5)	<u>94,128,310</u>	<u>93,462,727</u>
	<u>107,986,169</u>	<u>114,147,890</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	22,099,599	22,786,066
Bank loans payable (note 6)	-	524,645
Obligations under capital leases (note 7)	1,762,591	933,208
Deferred revenue	1,710,747	1,650,534
	<u>25,572,937</u>	<u>25,894,453</u>
Bank loans payable (note 6)	-	2,219,600
Obligations under capital leases (note 7)	4,060,719	1,760,569
Employee future benefits (note 8)	4,448,400	3,134,200
Deferred contributions (note 9)	<u>68,589,031</u>	<u>69,552,795</u>
	<u>102,671,087</u>	<u>102,561,617</u>
Net Assets		
Restricted (note 1)	1,388,566	1,388,566
Unrestricted	<u>3,926,516</u>	<u>10,197,707</u>
	<u>5,315,082</u>	<u>11,586,273</u>
	<u>107,986,169</u>	<u>114,147,890</u>
Contingencies (note 10)		

Approved by the Board of Directors

 Director  Director

The accompanying notes are an integral part of these financial statements.

Brant Community Healthcare System

Statement of Operations

For the year ended March 31, 2016

	2016 \$	2015 \$
Revenue		
Funding (note 13)	130,368,825	128,611,425
Preferred accommodation and chronic co-payment	1,351,054	1,828,672
Hospitalist program/CCU closed model - in-patient	3,782,529	3,683,606
Outpatient revenue - Ontario Hospital Insurance Plan	11,075,926	11,146,606
Emergency department - Alternate Funding Agreement	4,887,403	4,724,573
Other sources		
In-patient	448,662	404,980
Outpatient	1,304,419	1,073,647
Other revenue (schedule 1)	11,186,824	10,225,997
Amortization of deferred contributions relating to equipment	1,371,403	1,387,131
	<u>165,777,045</u>	<u>163,086,637</u>
Expenses		
Salaries and wages (schedule 2)	81,764,413	79,650,693
Employee benefits	24,322,410	21,884,727
Medical staff remuneration	24,285,638	23,540,845
Medical and surgical supplies	9,016,542	9,448,523
Drugs	5,696,975	5,146,966
Other supplies and expenses (schedule 3)	21,498,989	19,876,113
Amortization of equipment and furnishings	4,299,553	4,125,774
	<u>170,884,520</u>	<u>163,673,641</u>
Deficiency of revenue over expenses before the following	(5,107,475)	(587,004)
Amortization of deferred contributions relating to buildings and building service equipment	3,275,737	2,885,890
Amortization of buildings and building service equipment	<u>(4,439,453)</u>	<u>(4,110,006)</u>
Deficiency of revenue over expenses for the year	<u>(6,271,191)</u>	<u>(1,811,120)</u>

The accompanying notes are an integral part of these financial statements.

Brant Community Healthcare System

Statement of Changes in Net Assets

For the year ended March 31, 2016

			2016	2015
	Restricted \$	Unrestricted \$	Total \$	Total \$
Balance - Beginning of year	1,388,566	10,197,707	11,586,273	13,397,393
Deficiency of revenue over expenses for the year	-	(6,271,191)	(6,271,191)	(1,811,120)
Balance - End of year	1,388,566	3,926,516	5,315,082	11,586,273

The accompanying notes are an integral part of these financial statements.

Brant Community Healthcare System

Statement of Cash Flows

For the year ended March 31, 2016

	2016 \$	2015 \$
Cash provided by (used in)		
Operating activities		
Deficiency of revenue over expenses for the year	(6,271,191)	(1,811,120)
Items not affecting cash		
Amortization of deferred contributions		
Equipment	(1,371,403)	(1,387,131)
Buildings and building service equipment	(3,275,737)	(2,885,890)
Amortization of property and equipment		
Equipment and furnishings	4,299,553	4,125,774
Buildings and building service equipment	4,439,453	4,110,006
Employee future benefits	1,314,200	16,900
Writeoff of deferred contribution relating to disposed assets	(62,524)	-
Loss on writeoff of property and equipment	62,609	-
Changes in non-cash working capital items relating to operations (note 11)	(2,146,855)	(717,517)
	<u>(3,011,895)</u>	<u>1,451,022</u>
Capital activities		
Purchase of property and equipment - net of non-cash items	(4,047,700)	(10,896,543)
Financing activities		
Long-term physician loans	12,917	15,000
Payment of obligations under capital leases and bank loans	(5,034,210)	(1,403,814)
Contributions received		
Donations from Brant Community Healthcare System Foundation	1,313,948	1,170,554
Donations from third parties	281,073	11,172
Net provincial capital grants	2,150,879	7,486,226
	<u>(1,275,393)</u>	<u>7,279,138</u>
Decrease in cash during the year	(8,334,988)	(2,166,383)
Cash - Beginning of year	10,940,893	13,107,276
Cash - End of year	<u>2,605,905</u>	<u>10,940,893</u>
Non-cash items		
Property and equipment - leased	(5,419,498)	(1,940,293)
Increase in obligations under capital leases	5,419,498	1,080,721
Advances from bank loan for equipment purchase	-	859,572

The accompanying notes are an integral part of these financial statements.

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

1 Nature of operations

Brant Community Healthcare System (the System) is incorporated without share capital under the laws of the Province of Ontario. The System is a registered charity under the Income Tax Act (Canada) and, accordingly, is exempt from income taxes, provided certain requirements are met.

The System embraces a culture of performance excellence through its True North Indicators: Patient First, A Great Place to Work and Using Resources Wisely. These indicators allow the System to continue living its vision of Providing Excellent Care to Home to the residents of the City of Brantford and the County of Brant through two sites, Brantford General Hospital in Brantford and Willett Hospital in Paris, Ontario.

Unrestricted net assets of Willett Hospital in the amount of \$1,398,431 as of the date of amalgamation with Brantford General Hospital on April 11, 2007 have been restricted by the Board of Directors specifically for Willett programs and projects. As at March 31, 2016, the restricted net assets amounted to \$1,388,566.

The System is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Health and Long-Term Care (MOHLTC), the Hamilton Niagara Haldimand Brant Local Health Integration Network (the LHIN) and Cancer Care Ontario. The System has entered into a Hospital Service Accountability Agreement (H-SAA) with the LHIN that sets out the obligations as well as the minimum performance standards that must be met by the System. Any excess of revenue over expenses with respect to base funding during a fiscal year is not required to be returned. However, if the System does not meet its performance standards or obligations under the H-SAA, the LHIN has the right to adjust funding received by the System. The System accrues for known clawback amounts; however, any other increases or decreases to funding not known until after year-end will be reflected in the accounts of the subsequent year.

For the year ended March 31, 2016, the System has achieved a current ratio of 0.58:1.00 (2015 - 0.85:1.00) relative to the 0.80 to 2.00 performance corridor outlined in the H-SAA. In fiscal 2016, the System has not met the H-SAA obligation to achieve a minimum balanced operating margin, excluding net building amortization expense. The System incurred a deficit of \$5,107,475 as a result of greater than planned growth in patient services. During the year the System engaged an independent third party to conduct an operational review including the identification of any cost reduction opportunities. This review was completed during the year. The System is currently reviewing the findings including the implementation of certain cost reduction opportunities that were identified.

The System will discuss these cost reduction opportunities with the LHIN and implement a plan that will return the System back to a balanced position over the next three years.

2 Summary of significant accounting policies

Basis of presentation

These financial statements include the accounts of the System, which includes the Brantford General and Willett Hospital sites and have been prepared by management in accordance with Canadian public sector accounting standards (PSAS), including standards that apply to government not-for-profit organizations.

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

A summary of the significant accounting policies is as follows:

Revenue recognition

The System follows the deferral method of accounting for contributions, which include donations and government grants.

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. Where a portion of a grant is repayable as a result of not meeting performance measurements, best estimates of the repayment amount are made and accrued at year-end.

Contributions restricted for the purchase of property and equipment are deferred and amortized to revenue over the same period as the related asset is amortized to expense.

All other revenues including those from the Ontario Health Insurance Plan, preferred accommodation and marketed services are recognized when the service is provided or the goods are sold.

Contributed materials and services

Contributed materials are recorded, when received, at their fair value. Volunteers contribute a significant amount of time each year. Due to the difficulty of determining the fair value, these contributed services are not recognized or disclosed in the financial statements.

Inventories

Inventories are valued at the lower of average cost and replacement value.

Property and equipment

Purchased property and equipment are stated at cost. Contributed property and equipment are recorded at fair value at the date of contribution. Incremental interest incurred during the construction of buildings is capitalized and included in cost. Amortization is provided annually on a straight-line basis using the following annual rates:

Land improvements	5% - 33%
Buildings and building service equipment	2% - 20%
Major equipment	4% - 33%
Equipment under capital leases	10% - 20%

The costs of renovations to hospital buildings, which significantly increase useful life or capacity, are capitalized as part of the cost of the related property and equipment. Renovation costs to adapt hospital buildings to change operating conditions or to maintain normal efficiency are expensed as incurred.

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

The System reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable and exceeds its fair value. The impairment loss, if any, is the excess of carrying value over fair value.

Employee future benefits

- Multi-employer plan

Substantially all of the full-time employees of the System are eligible to be members of the Healthcare of Ontario Pension Plan (HOOPP), which is a multi-employer average of the best five years' pay contributory pension plan, and employees are entitled to certain post-employment benefits. HOOPP is accounted for as a defined contribution plan, whereby contributions are expensed when due.

- Other post-employment benefit plans

The System accrues its obligations under non-pension employee benefit plans as employees render services.

The System has adopted the following policies:

- Certain employees of the System are entitled to receive post-employment benefits. The costs of these benefits are determined using the accrued benefit method pro-rated on service and management's best estimate of expected salary escalation, retirement ages of employees and health-care costs. The discount rate used to determine the accrued benefit obligation was determined by reference to the System's cost of borrowing consistent with the specific rates of interest and periods committed to by the System on amounts borrowed. The System estimated its cost of borrowing by referencing the rate of return on provincial government bonds with an additional risk premium specific to the System for varying durations based on the cash flows expected from the post-employment benefit obligations.
- Past service from plan amendments is expensed when the amendment takes effect.
- The excess of the cumulative unamortized balance of the net actuarial gain (loss) is amortized over the average remaining service period of active employees. The average remaining service period of active employees is ten years.

Financial instruments

The System's financial instruments consist of cash, accounts receivable, due from Brant Community Healthcare System Foundation, physician loans, accounts payable and accrued liabilities, bank loans payable and obligations under capital leases.

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

The System's financial instruments are measured as follows:

Assets/liabilities	Measurement
Cash	fair value
Accounts receivable	amortized cost
Due from Brant Community Healthcare System Foundation	amortized cost
Physician loans	amortized cost
Accounts payable and accrued liabilities	amortized cost
Bank loans payable	amortized cost
Obligations under capital leases	amortized cost

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest income or expense.

Use of estimates

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the 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 those estimates.

3 Accounts receivable

	2016	2015
	\$	\$
Ministry of Health and Long-Term Care/Local Health Integration Network and Cancer Care Ontario	2,451,616	2,253,600
Insurers and patients	3,344,631	2,765,567
Other	2,863,740	1,911,134
Less: Allowance for doubtful accounts	(1,523,044)	(1,288,583)
	<u>7,136,943</u>	<u>5,641,718</u>

4 Due from Brant Community Healthcare System Foundation

The Brant Community Healthcare System Foundation (the Foundation) is incorporated under the laws of the Province of Ontario as a not-for-profit organization and is a registered charity under the Income Tax Act (Canada). As at March 31, 2016, the Foundation holds donations from the community in the amount of \$4,818,641 (2015 - \$5,224,385), which will be used by the System to maintain and enhance capital infrastructure and to acquire capital equipment.

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

During the year, the Foundation transferred \$1,313,948 (2015 - \$1,170,554) of deferred contributions to the System in support of capital projects, which is included in deferred contributions, and \$97,462 (2015 - \$148,371) in support of its operations. During the year, net reimbursements from the Foundation to the System for operating costs incurred by the System on behalf of the Foundation totalled \$1,079,367 (2015 - \$891,687) and is recorded in due from Brant Community Healthcare System Foundation.

As at March 31, 2016, amounts due from the Brant Community Healthcare System Foundation totalled \$1,300,324 (2015 - \$1,213,697).

5 Property and equipment

	2016		
	Cost	Accumulated	Net
	\$	amortization	\$
	\$	\$	\$
Land	1,092,145	-	1,092,145
Land improvements	791,556	240,563	550,993
Buildings and building service equipment	126,953,909	51,313,367	75,640,542
Major equipment	27,451,953	17,879,576	9,572,377
Building renovations in progress	702,625	-	702,625
Equipment under capital leases	11,110,242	4,540,614	6,569,628
	<u>168,102,430</u>	<u>73,974,120</u>	<u>94,128,310</u>
	2015		
	Cost	Accumulated	Net
	\$	amortization	\$
	\$	\$	\$
Land	1,132,745	-	1,132,745
Land improvements	778,769	142,973	635,796
Buildings and building service equipment	121,072,657	51,487,349	69,585,308
Major equipment	27,406,690	17,382,423	10,024,267
Building renovations in progress	6,337,096	-	6,337,096
Equipment in progress	3,146,736	-	3,146,736
Equipment under capital leases	7,725,564	5,124,785	2,600,779
	<u>167,600,257</u>	<u>74,137,530</u>	<u>93,462,727</u>

During the year, the System wrote off assets in the amount of \$8,965,019 (2015 - \$6,359,207) of which \$8,902,410 (2015 - \$6,359,207) was fully amortized.

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

6 Bank loans payable

	2016 \$	2015 \$
Bank loan payable to Bank of Nova Scotia in respect of equipment acquisition loans, bearing interest at prime plus 0.5% and prime plus 0.75% (i)	-	2,744,245
Less: Current portion	-	524,645
	<u>-</u>	<u>2,219,600</u>

The System has a non-revolving bank loan in the amount of \$9,000,000 with the Bank of Nova Scotia, available for leases, repayable in 60 equal monthly instalments, bearing interest at negotiated rates ranging from the prime rate plus 0.5% and fixed rates of 2.7% to 4.52%. Leases are secured by the underlying equipment financed. The outstanding obligation as at March 31, 2016 is described in note 7.

The System has an available \$6,000,000 unsecured credit facility with the Bank of Nova Scotia, due on demand, bearing interest at the prime rate minus 0.5%. As at March 31, 2016, no amount has been drawn against this facility.

7 Obligations under capital leases

The System has financed medical and information technology equipment by entering into capital leasing arrangements. The following is a schedule of the future minimum lease payments on the capital leases:

	\$
2017	1,922,927
2018	1,500,399
2019	1,179,030
2020	1,234,288
2021	335,910
	<u>6,172,554</u>
Less	
Amount representing interest at 3.39%	60,484
Amount representing interest at 4.52%	2
Amount representing interest at 3.59%	2,751
Amount representing interest at 3.55%	18,742
Amount representing interest at 3.20%	6,755
Amount representing interest at 2.91%	4,456
Amount representing interest at 3.14%	49,934
Amount representing interest at 2.70%	22,223
Amount representing interest at 2.80%	51,570
Amount representing interest at 2.85%	20,775
Amount representing interest at 3.12%	111,552
	<u>349,244</u>
Less: Current portion	<u>1,762,591</u>
	<u>4,060,719</u>

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

8 Pension plan and employee future benefits

Multi-employer plan

Contributions made during the year to HOOPP by the System amounted to \$6,682,353 (2015 - \$6,347,846). These amounts are included in employee benefits expense in the statement of operations.

Employee future benefits

Employees of the System are entitled to certain post-employment benefits such as medical, dental and life insurance coverage for certain employee groups who have retired from the System and are between the ages of 55 and 61. The Hospital recognizes these benefits as earned rather than on a cash basis.

Information about the System's and post-employment benefits is calculated based on the latest actuarial valuation performed on March 31, 2016.

The following is a reconciliation of the funded status of the benefits plan to the amount recorded in the financial statements:

	2016 \$	2015 \$
Accrued benefit obligation	5,189,000	3,757,300
Unamortized net actuarial loss	(740,600)	(623,100)
	<u>4,448,400</u>	<u>3,134,200</u>

The movement in the post-employment liability during the year is as follows:

	2016 \$	2015 \$
Employee future benefits liability, as at April 1	3,134,200	3,117,300
Current service cost	203,800	129,500
Re-measurement of liability related to prior year	1,194,000	-
Prior service cost	138,600	-
Recognition of unamortized net actuarial gains	(67,300)	-
Interest cost	162,000	134,100
Amortization of actuarial losses	98,400	27,700
	<u>1,729,500</u>	<u>291,300</u>
Pension and post-employment benefits expense	(415,300)	(274,400)
Benefits paid	<u>4,448,400</u>	<u>3,134,200</u>
Employee future benefits liability, as at March 31	<u>4,448,400</u>	<u>3,134,200</u>

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

The significant assumptions adopted in estimating the System's accrued benefit obligation for employee future benefits are as follows:

	2016	2015
Discount rate	3.25%	3.00%
Dental trend rates	3.00%	4.00%
Expected average remaining service life (years)	14	10
Extended health-care trend rates	6.25%	7.00%
	decreasing by 0.25% per annum to 4.50%	decreasing by 0.50% per annum to 5.00%

9 Deferred contributions

	2016 \$	2015 \$
Expenditures of future periods	967,804	9,050,592
Property and equipment	67,621,227	60,502,203
	<u>68,589,031</u>	<u>69,552,795</u>

Deferred contributions relating to expenditures of future periods represent unspent externally restricted grants and donations for property and equipment purposes.

	2016 \$	2015 \$
Balance - Beginning of year	9,050,592	6,061,691
Add: Contributions relating to property and equipment	884,997	4,605,862
Less: Capital funding	(8,967,785)	(1,616,961)
Balance - End of year	<u>967,804</u>	<u>9,050,592</u>

Deferred capital contributions relating to property and equipment represent the unamortized amount of donations and grants received and spent on the purchase of property and equipment. The amortization of deferred contributions is recorded as revenue in the statement of operations.

	2016 \$	2015 \$
Balance - Beginning of year	60,502,203	59,096,173
Capital funding	8,967,785	1,616,961
Net increase in contributions	2,798,379	4,062,090
Less: Amounts amortized to revenue	(4,647,140)	(4,273,021)
Balance - End of year	<u>67,621,227</u>	<u>60,502,203</u>

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

10 Contingencies

The System has been named as a defendant in various lawsuits. Based on the opinion of legal counsel as to a realistic estimate of the merits of these actions and the System's potential liability, management believes that any liability resulting from these actions would be adequately covered by liability insurance.

11 Changes in non-cash working capital items relating to operations

	2016 \$	2015 \$
Accounts receivable	(1,495,225)	(353,561)
Inventories	55,176	(156,447)
Due from the Foundation	(86,627)	122,439
Other assets	6,075	(519,923)
Accounts payable and accrued liabilities	(686,467)	(561,310)
Deferred revenue	60,213	751,285
	<u>(2,146,855)</u>	<u>(717,517)</u>

12 Risks arising from financial instruments and risk management

The System is exposed to a variety of financial risks, including market risk, credit risk and liquidity risk. The System has adopted an integrated risk management framework. The framework provides a consistent methodology to manage risks across the System.

Market risk

The System is exposed to market risk through interest rate risk with regard to its bank loans payable, which are regularly monitored. As at March 31, 2016, the System's estimate of the exposure to interest rate risk and the effect on net assets is not material.

Credit risk

The majority of the System's receivables are due from the MOHLTC or other government agencies. As at March 31, 2016, the System's exposure to credit risk in the event of non-payment by patients for non-insured services and for services provided to non-resident patients is not material.

Liquidity risk

Liquidity risk results from the System's potential inability to meet its obligations associated with the financial liabilities as they come due. The System manages its liquidity risk by forecasting cash flows from operations and anticipating investing and financing activities and maintaining credit facilities to ensure it has sufficient available funds to meet current and foreseeable financial requirements. There can be no assurance that the System will be successful in achieving the results set out in its internal cash flow projections. At certain times of the year, the System is dependent upon the continued availability of its credit facilities.

Brant Community Healthcare System

Notes to Financial Statements

March 31, 2016

The table below is a maturity analysis of the System's financial liabilities as at March 31, 2016:

	Up to six months \$	More than six months up to one year \$	More than one year up to five years \$	More than five years \$	Total \$
Accounts payable and accrued liabilities	22,099,599	-	-	-	22,099,599
Capital lease obligations	908,009	854,582	4,060,719	-	5,823,310
Bank loans	-	-	-	-	-
	<u>23,007,608</u>	<u>854,582</u>	<u>4,060,719</u>	<u>-</u>	<u>27,922,909</u>

13 Funding revenue

	2016 \$	2015 \$
Local Health Integration Network	121,648,912	119,100,698
Ministry of Health and Long-Term Care	3,112,041	3,403,739
Cancer Care Ontario	5,607,872	6,106,988
	<u>130,368,825</u>	<u>128,611,425</u>

Brant Community Healthcare System

Schedule 1

Schedule of Other Revenue

For the year ended March 31, 2016

	2016	2015
	\$	\$
Other revenue		
Cash discounts	30,487	38,834
Community Care Access Centre recoveries	3,206	3,544
Clinical service recoveries	3,537,109	2,127,607
Home oxygen revenue	647,201	612,098
Investment income	27,163	90,053
Laboratory recoveries	547,662	475,472
Local Health Integration Network		
Mental Health and Combined Crisis Program	1,897,946	1,861,402
Psychiatric Sessional Fees	281,816	223,618
Municipal taxes	26,625	26,625
Non-clinical recoveries	1,983,095	2,179,385
Nutrition services recoveries	157,080	157,258
Operational grants	46,000	368,633
Parking revenue	1,482,301	1,446,684
Rental revenue	307,806	308,774
Specialized donation purchase recoveries	211,327	306,010
	<hr/>	<hr/>
	11,186,824	10,225,997

Brant Community Healthcare System

Schedule of Salaries and Wages

For the year ended March 31, 2016

Schedule 2

	2016	2015
	\$	\$
Salaries and wages		
Acute and transitional care	24,168,873	22,020,911
Administration	1,504,884	1,729,370
Care support	11,338,895	11,084,816
Episodic care	14,713,463	14,696,541
Finance and supply	8,138,817	7,915,406
Knowledge and information	5,919,197	5,875,988
Other services	106,197	159,188
Patient experience and quality outcomes	1,010,336	825,190
People development	1,913,271	2,141,090
Planned care	12,645,088	12,779,212
Strategy deployment	305,392	422,981
	<hr/>	<hr/>
	81,764,413	79,650,693

Brant Community Healthcare System

Schedule of Other Supplies and Expenses

For the year ended March 31, 2016

Schedule 3

	2016	2015
	\$	\$
Other supplies and expenses		
Acute and transitional care	1,433,844	1,498,116
Administration	1,846,472	1,758,470
Care support	4,373,847	4,159,735
Episodic care	1,059,725	1,198,799
Finance and supply	4,079,094	3,841,948
Knowledge and information	5,500,996	5,167,453
Other services	1,376,624	185,286
Patient experience and quality outcomes	232,033	210,284
People development	435,169	441,712
Planned care	1,100,887	1,305,434
Strategy deployment	60,298	108,876
	<u>21,498,989</u>	<u>19,876,113</u>

Schedule of Diabetes Education Program Expenses

For the year ended March 31, 2016

The accompanying schedule of Diabetes Education Program Expenses is presented as supplementary information only. In this respect, it does not form part of the financial statements of the System for the year ended March 31, 2016.

Brant Community Healthcare System
Schedule of Diabetes Education Program Expenses
For the year ended March 31, 2016

	2016	2015
	\$	\$
Diabetes education program expenses		
Salaries and benefits	537,937	569,989
Salaries	150,198	147,923
Benefits	<u>688,135</u>	<u>717,912</u>
 Operating expenses		
Professional development	1,250	102
Travel and transportation	1,672	236
Other program expenses	49,561	39,698
	<u>52,483</u>	<u>40,036</u>
	<u>740,618</u>	<u>757,948</u>