

UNGAVA TULATTAVIK HEALTH CENTRE
SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2019

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June 18, 2019

Members of the Board of Directors of
Ungava Tulattavik Health Centre

Enclosed are the combined balance sheet of Ungava Tulattavik Health Centre as at March 31, 2019 and the combined statements of variation of net financial assets (net debt), changes in fund balance and revenue and expenditure for the year then ended as well as the notes to summary financial statements.

These summary financial statements are extracts from information contained in the audited financial report (AS-471) of Ungava Tulattavik Health Centre for the year ended March 31, 2019 on which we have issued an independent auditor's report with a qualified opinion dated June XX, 2019 (see detailed independent auditor's report in AS-471).

Raymond Chabot Grant Thornton LLP

**UNGAVA TULATTAVIK HEALTH CENTRE
OPERATING FUND
BALANCE SHEET
MARCH 31, 2019**

	2019	2018
	\$	\$
FINANCIAL ASSETS		
Cash	1,237,444	3,640,439
Accounts receivable from MSSS (Note 2 a))	1,991,382	3,352,414
Accounts receivable from NRBHSS (Note 8)	14,881,588	12,212,832
Accounts receivable from NRBHSS – INIHB (Note 7)	20,239,828	16,971,028
Accounts receivable from NRBHSS – INIHB – Previous years (Note 7)	58,969,959	41,998,931
Accounts receivable – Other (Note 2 b))	2,597,444	2,541,618
Due from Long-term Assets Fund	3,017,469	2,145,716
	102,935,114	82,862,978
LIABILITIES		
Bankers' acceptances (Note 4)	87,000,000	65,500,000
Accounts payable and accrued charges	11,001,911	12,994,325
Wages and fringe benefits payable	6,036,791	5,846,752
	104,038,702	84,341,077
NET FINANCIAL ASSETS (NET DEBT)	(1,103,588)	(1,478,099)
NON-FINANCIAL ASSETS		
Prepaid expenditure	131,627	493,304
Inventories (Note 3)	1,555,246	984,795
	1,686,873	1,478,099
FUND BALANCE		
FUND BALANCE	583,285	-

**UNGAVA TULATTAVIK HEALTH CENTRE
OPERATING FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED MARCH 31, 2019**

	2019	2018
	\$	\$
FUND BALANCE – BEGINNING OF YEAR	-	405,091
Excess (deficiency) of revenue over expenditure	583,285	(405,091)
FUND BALANCE – END OF YEAR (Note 9)	583,285	-

**UNGAVA TULATTAVIK HEALTH CENTRE
OPERATING FUND
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2019**

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
REVENUE			
MSSS – Operations	60,371,623	59,939,133	59,143,447
NRBHSS – INIHB	25,047,057	27,647,812	24,144,036
NRBHSS – Additional contribution	10,409,971	13,025,837	9,741,999
Previous year adjustment *	-	1,939,853	-
Inuulitsivik Health Center	2,335,000	1,292,937	1,262,420
Housing units rental	-	122,607	134,202
Family allowances (Federal)	900,000	911,684	784,132
Elders' contributions	-	63,011	83,021
Other	749,722	(62,460)	119,679
	99,813,373	104,880,414	95,412,936
EXPENDITURE NET OF RECOVERIES (Appendix)			
Nursing and hospital services	18,053,681	19,351,973	18,842,187
General management	2,812,423	3,603,405	2,745,193
Administration services	6,430,034	7,299,359	6,679,112
Technical services	8,093,912	9,050,397	6,933,932
Community services	13,015,701	12,703,221	12,997,683
Youth protection services	11,117,693	8,740,493	7,603,142
Rehabilitation services	15,242,872	15,669,014	15,618,257
Insured and Non-Insured Health Benefits	25,047,057	27,647,812	24,144,036
Transfer to Long-term Assets Fund	-	231,455	254,485
	99,813,373	104,297,129	95,818,027
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	583,285	(405,091)
<i>* Additional information:</i>			
Deficit related to the yearly operations		(1,356,568)	
Previous year adjustment		1,939,853	
Final excess (deficiency) of revenue over expenditure		583,285	

**UNGAVA TULATTAVIK HEALTH CENTRE
LONG-TERM ASSETS FUND
BALANCE SHEET
MARCH 31, 2019**

	2019	2018
	\$	\$
FINANCIAL ASSETS		
Cash	994	56,555
Accounts receivable from NRBHSS	2,426,496	1,658,994
Accounts receivable from MSSS – Adjustment accounting reform	12,191,347	10,755,632
Accounts receivable – Other	10,196	206
Prepaid expenditure	70,000	-
	14,699,033	12,471,387
LIABILITIES		
Temporary financing	39,772,963	28,856,545
Due to Operating Fund	3,017,469	2,145,716
Accounts payable and accrued charges	164,162	313,984
Bonds payable	11,716,983	20,967,654
Long-term debt – Related to the property under capital leases	2,298,497	3,089,051
Deferred revenue – Related to the property under capital leases	4,143,075	3,503,201
	61,113,149	58,876,151
NET FINANCIAL ASSETS (NET DEBT)	(46,414,116)	(46,404,764)
NON-FINANCIAL ASSETS		
Capital assets (Note 5)	46,414,116	46,404,764
	46,414,116	46,404,764
FUND BALANCE		
FUND BALANCE	-	-

**UNGAVA TULATTAVIK HEALTH CENTRE
LONG-TERM ASSETS FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED MARCH 31, 2019**

	2019	2018
	\$	\$
FUND BALANCE – BEGINNING OF YEAR	-	-
Revenue		
MSSS – Grants – Repayment of bonds payable	1,507,096	1,699,509
MSSS – Grants – Reimbursement of temporary financing – Interest	1,254,607	203,013
MSSS – Grants – Adjustment accounting reform	1,435,715	1,511,304
Contribution from Operating Fund	231,455	254,485
	4,428,873	3,668,311
Expenditure		
Interest on temporary financing – Financement-Québec	1,252,848	333,211
Interest on long-term debt – Related to the property under capital leases	80,775	103,806
Amortization of capital assets	3,095,250	3,231,294
	4,428,873	3,668,311
Excess (deficiency) of revenue over expenditure	-	-
FUND BALANCE – END OF YEAR	-	-

UNGAVA TULATTAVIK HEALTH CENTRE
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2019

1. NATURE OF ACTIVITIES

Ungava Tulattavik Health Centre operates, as authorized by a permit issued by the Ministère de la Santé et des Services sociaux, a multidisciplinary health facility consisting of a hospital, a long-term care facility, health dispensaries, a rehabilitation centre and a childhood and youth protection centre.

2. ACCOUNTS RECEIVABLE

a) MSSS:

	2019	2018
	\$	\$
Payroll banks	1,023,769	1,023,769
Insurance leaves	340,953	340,953
Parental leaves	3,903	3,903
Special project – Training	-	10,753
Additional – Drugs	-	81,400
Measures for collective agreement	-	1,891,636
Previous year deficit	622,757	-
	1,991,382	3,352,414

b) Other:

	2019	2018
	\$	\$
Federal goods and services tax	537,958	442,895
Quebec sales tax	672,345	559,855
Inuulitsivik Health Centre	1,292,554	1,315,430
Other	93,963	258,427
	2,596,820	2,576,607
Provision for doubtful accounts	624	(34,989)
	2,597,444	2,541,618

UNGAVA TULATTAVIK HEALTH CENTRE
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2019

3. INVENTORIES

	2019 \$	2018 \$
Blood bank	130,381	84,376
Medications	513,574	350,696
Warehouse		
Medical and laboratory supplies	488,724	454,775
Janitorial supplies	318,418	13,019
Office supplies	104,149	81,929
	911,291	549,723
	1,555,246	984,795

4. BANK OVERDRAFT AND BANKERS' ACCEPTANCES

As at March 31, 2019, Ungava Tulattavik Health Centre has an authorized credit margin of \$87,000,000, bearing interest at banker's acceptance rate plus 0.3%, renewable both as and when required.

5. CAPITAL ASSETS

	Cost \$	Accumulated amortization \$	2019 Net book value \$	2018 Net book value \$
Capital assets, prior to April 1, 2008	52,868,431	41,245,320	11,623,111	12,669,831
Buildings	37,553,741	6,724,560	30,829,181	29,610,946
Furniture and equipment	7,182,919	3,804,901	3,378,018	3,548,182
Computer	455,691	419,445	36,246	68,473
Vehicles	2,062,427	1,540,028	522,399	463,974
Leasehold improvements	2,875	2,661	214	430
Computer development	289,430	264,483	24,947	42,928
	100,415,514	54,001,398	46,414,116	46,404,764

6. COMMITMENTS

Ungava Tulattavik Health Centre has commitments amounting to \$18,943,888 for various service and leasing agreements. The future minimum contractual obligations for the next five years are as follows:

	Rental \$	Services \$	Total \$
2019	1,773,219	8,919,257	10,692,476
2020	926,883	6,772,650	7,699,533
2021	347,811	197,668	545,479
2022	6,400	-	6,400
2023	-	-	-

**UNGAVA TULATTAVIK HEALTH CENTRE
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2019**

7. INSURED AND NON-INSURED HEALTH BENEFITS

As at the date of issuance of the present financial statements, the MSSS did not confirm the balance of the funds payable by the NRBHSS in relation to the INIHB. This balance is recorded as part of the accounts receivable as follows:

	2019	2018
	\$	\$
2013-2014	4,287,911	4,287,911
2014-2015	9,641,766	9,641,766
2015-2016	11,874,632	11,874,632
2016-2017	16,194,622	16,194,622
2017-2018	16,971,028	16,971,028
2018-2019	20,239,828	-
	79,209,787	58,969,959

8. UNCONFIRMED RECEIVABLES

As at the date of issuance of the present financial statements, the MSSS did not confirm the balance of the funds payable by the NRBHSS or the MSSS. This balance is recorded as part of the accounts receivable as follows:

	\$
Tuberculosis	1,762,469
Strategic Regional Plan - previous years	2,511,366
Strategic Regional Plan - current year	5,061,325
	9,335,160

9. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

UNGAVA TULATTAVIK HEALTH CENTRE
APPENDIX – OPERATING FUND – STATEMENT OF EXPENDITURE
NET OF RECOVERIES BY ACTIVITY CENTRE
YEAR ENDED MARCH 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
NURSING AND HOSPITAL SERVICES			
Administration of nursing care	1,719,336	1,367,823	1,618,633
Short-term nursing care	2,688,293	2,393,418	2,649,552
Care and support for persons with loss of autonomy	349,892	360,197	380,312
Transportation of beneficiaries	1,610,975	1,578,920	1,569,403
Medical services	433,422	511,052	521,005
Current health services	5,822,853	7,861,709	7,017,095
Statistic project		12,064	17,691
Curative dental services	828,596	708,613	611,056
Laboratories	1,505,033	1,572,280	1,424,842
Pharmacy	1,487,409	1,237,765	1,545,258
Radiodiagnosis and medical imaging	423,609	672,071	497,524
Administration of professional services	636,447	482,130	442,515
Archives	474,116	466,746	461,349
Residents and interns in medicine	73,700	127,185	85,952
	18,053,681	19,351,973	18,842,187
GENERAL MANAGEMENT			
General administration	946,895	1,283,515	1,007,748
Accreditation	277,903	72,674	172,386
Human resources	1,587,625	2,247,216	1,565,059
	2,812,423	3,603,405	2,745,193
ADMINISTRATION SERVICES			
Finance	2,135,725	1,849,717	2,105,596
Interest	251,516	379,458	261,634
Fire event		265,777	
Patient services administration	82,807	130,494	143,822
Housekeeping	1,146,884	1,393,670	1,309,412
Supplies and services	745,799	681,922	676,454
Food services	1,801,535	2,295,425	1,934,928
Laundry and linen	237,768	208,093	225,469
Training	28,000	94,803	21,797
	6,430,034	7,299,359	6,679,112

UNGAVA TULATTAVIK HEALTH CENTRE
APPENDIX – OPERATING FUND – STATEMENT OF EXPENDITURE
NET OF RECOVERIES BY ACTIVITY CENTRE (CONT'D)
YEAR ENDED MARCH 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
TECHNICAL SERVICES			
Functioning of installations	4,008,800	3,955,980	2,921,439
Computer systems	723,203	698,312	672,831
General maintenance and repairs	3,361,909	4,396,105	3,339,662
	8,093,912	9,050,397	6,933,932
COMMUNITY SERVICES			
Residential services	796,650	131,479	770,753
Home care services	921,112	860,875	852,645
Psycho-social services	2,784,721	2,702,407	2,784,104
Management and support for other programs	1,105,033	760,030	1,000,819
Family and social services for youth	1,427,310	1,532,193	1,424,895
Current health services (other than Kuujjuaq)	128,144	122,130	124,022
Preventive dental service	184,817	121,456	126,953
Preventive health	939,280	1,163,689	1,428,723
Audiology and orthophony	135,065	110,336	38,405
Home nursing care	1,409,862	1,503,638	1,372,016
Care and support for persons with loss of autonomy	40,500	18,446	41,465
Midwives	873,754	957,746	874,279
Patient transportation – Social services	148,800	159,971	148,793
Neighbourhood wellness workers	722,098	761,896	651,648
Special projects	25,886	21,346	37,344
Elders home and day centre	1,372,669	1,775,583	1,320,819
	13,015,701	12,703,221	12,997,683
YOUTH PROTECTION SERVICES			
Application of measures	2,755,764	2,655,533	2,349,723
Residential services	5,657,501	3,392,121	2,861,965
Legal services	62,500	301,232	59,760
Administration of clientele services	2,168,365	1,922,025	1,909,856
Youth intake	362,466	357,629	325,871
Review of measures	111,097	111,953	95,967
	11,117,693	8,740,493	7,603,142

UNGAVA TULATTAVIK HEALTH CENTRE
APPENDIX – OPERATING FUND – STATEMENT OF EXPENDITURE
NET OF RECOVERIES BY ACTIVITY CENTRE (CONT'D)
YEAR ENDED MARCH 31, 2019

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
REHABILITATION SERVICES			
Youth group home (Kuujjuaq and Kuujjuaraapik)	1,163,932	1,186,922	1,150,369
Administration services	776,642	604,356	578,797
Rehabilitation centre (Salluit)	3,247,058	3,208,822	3,238,319
Specialized residential services	9,707,140	10,491,075	10,314,199
Youth transportation	348,100	177,839	336,573
	15,242,872	15,669,014	15,618,257
INSURED AND NON-INSURED HEALTH BENEFITS			
Medical supplies	1,724,900	1,262,114	1,544,259
Special needs	1,435,500	1,196,136	1,242,507
Medication	2,572,900	2,736,366	2,353,891
Hospital support services	3,059,923	3,331,769	3,370,217
Patient transportation – Elective	2,042,000	1,729,734	2,007,326
Patient transportation – Aeromedical evacuation	13,211,834	15,373,941	12,630,995
Interest on credit margin	1,000,000	2,017,752	994,841
	25,047,057	27,647,812	24,144,036
	99,813,373	104,065,674	95,563,542