

*Financial Statements of*

**ROCK LAKE HEALTH DISTRICT**

*March 31, 2021*



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## Independent Auditor's Report

To the Board of Directors of Rock Lake Health District

### Opinion

We have audited the financial statements of Rock Lake Health District (the "Organization"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Rock Lake Health District as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Deloitte LLP*

Chartered Professional Accountants

June 23, 2021  
Winnipeg, Manitoba

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**ROCK LAKE HEALTH DISTRICT**  
**Statement of Financial Position**  
**March 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and short-term investments	\$ 1,196,774	\$ 1,132,448
Accounts receivable	38,844	83,313
Due from Southern Health-Santé Sud (Note 3)	11,109	-
Prepaid expenses	18,914	27,676
Vacation entitlement receivable (Note 4)	262,780	262,780
	<u>1,528,421</u>	<u>1,506,217</u>
PRE-RETIREMENT ENTITLEMENT (Note 4)	495,919	461,098
CAPITAL ASSETS (Note 5)	1,948,838	1,859,903
	<u>\$ 3,973,178</u>	<u>\$ 3,827,218</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 387,215	\$ 416,675
Government remittances payable	27,042	8,591
Due to Southern Health-Santé Sud (Note 3)	-	68,186
Accrued vacation entitlement (Note 4)	359,941	345,095
	<u>774,198</u>	<u>838,547</u>
PRE-RETIREMENT ENTITLEMENT (Note 4)	495,919	461,098
DEFERRED CONTRIBUTIONS - EXPENSE OF FUTURE PERIODS (Note 6)	154,012	154,012
DEFERRED CONTRIBUTIONS - RELATED TO CAPITAL ASSETS (Note 6)	1,762,591	1,664,078
	<u>3,186,720</u>	<u>3,117,735</u>
CONTINGENCIES (NOTE 10)		
<b>NET ASSETS</b>		
Invested in capital assets (Note 7)	186,247	195,825
Unrestricted	600,211	513,658
	<u>786,458</u>	<u>709,483</u>
	<u>\$ 3,973,178</u>	<u>\$ 3,827,218</u>

APPROVED BY THE DIRECTORS

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**ROCK LAKE HEALTH DISTRICT**  
**Statement of Operations**  
**For the year ended March 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>REVENUE</b>		
Southern Health-Santé Sud (Note 8)	<b>\$ 4,960,527</b>	\$ 4,838,215
Ancillary operations (Note 9)	<b>1,400,267</b>	1,420,171
Non-insured	<b>641,132</b>	608,592
Amortization of deferred contributions - capital assets	<b>169,777</b>	170,943
Interest, net	<b>6,015</b>	6,410
Other	<b>220,328</b>	267,156
Clinic rent	<b>97,508</b>	98,800
	<b>7,495,554</b>	7,410,287
<b>EXPENSES</b>		
Long term care - institutional based (Schedule 1)	<b>4,046,893</b>	3,956,318
Acute care - institutional based (Schedule 2)	<b>2,717,116</b>	2,670,808
Salaried physician program (Schedule 3)	<b>652,146</b>	736,064
Adult day care (Schedule 4)	<b>2,424</b>	30,970
	<b>7,418,579</b>	7,394,160
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 76,975</b>	\$ 16,127

**ROCK LAKE HEALTH DISTRICT**  
**Statement of Changes in Net Assets**  
For the year ended March 31, 2021

	2021		
	Invested in Capital Assets	Unrestricted	Total
Balance, beginning of year	\$ 195,825	\$ 513,658	\$ 709,483
Excess (deficiency) of revenue over expenses (Note 7b)	(9,578)	86,553	76,975
<b>Balance, end of year</b>	<b>\$ 186,247</b>	<b>\$ 600,211</b>	<b>\$ 786,458</b>

  

	2020		
	Invested in Capital Assets	Unrestricted	Total
Balance, beginning of year	\$ 202,910	\$ 490,446	\$ 693,356
Excess (deficiency) of revenue over expenses (Note 7b)	(7,085)	23,212	16,127
<b>Balance, end of year</b>	<b>\$ 195,825</b>	<b>\$ 513,658</b>	<b>\$ 709,483</b>

**ROCK LAKE HEALTH DISTRICT**  
**Statement of Cash Flows**  
For the year ended March 31, 2021

	<u>2021</u>	<u>2020</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 76,975	\$ 16,127
Items not affecting cash:		
Amortization	179,355	178,028
Amortization of deferred contributions - capital assets	(169,777)	(170,943)
	<b>86,553</b>	<b>23,212</b>
Changes in non-cash operating working capital items:		
Accounts receivable	44,469	51,792
Due from Southern Regional Health Authority	(11,109)	87,850
Prepaid expenses	8,762	(23,767)
Accounts payable and accrued liabilities	(29,460)	282,867
Due to Southern Regional Health Authority	(68,186)	68,186
Accrued vacation entitlements	14,846	10,666
Government remittances payable	18,451	8,591
	<b>64,326</b>	<b>509,397</b>
<b>FINANCING ACTIVITY</b>		
Deferred contributions received - capital assets	268,290	542,322
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	(268,290)	(542,322)
<b>INCREASE IN CASH AND SHORT-TERM INVESTMENTS</b>		
	<b>64,326</b>	<b>509,397</b>
<b>CASH AND SHORT-TERM INVESTMENTS, BEGINNING OF YEAR</b>		
	<b>1,132,448</b>	<b>623,051</b>
<b>CASH AND SHORT-TERM INVESTMENTS, END OF YEAR</b>		
	<b>\$ 1,196,774</b>	<b>\$ 1,132,448</b>
<b>CASH AND SHORT TERM INVESTMENTS IS COMPOSED OF:</b>		
Cash	\$ 926,694	\$ 845,195
Short-term investments	270,080	287,253
	<b>\$ 1,196,774</b>	<b>\$ 1,132,448</b>



# ROCK LAKE HEALTH DISTRICT

## Notes to the Financial Statements

March 31, 2021

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### 1. NATURE OF BUSINESS

Rock Lake Health District (the "District") was incorporated under the District Health and Social Services Act in 1979. The District is principally involved in providing long-term care and related services to residents of Pilot Mound, Crystal City and the surrounding area. As allowed under Bill 49 (Regional Health Authorities Act), the Board of Directors of the District has elected to continue to provide the services to Southern Health–Santé Sud (SH-SS) under a service purchase contract. The District is a registered charity under the Income Tax Act and accordingly is exempt from income tax.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The District consists of the Rock Lake Hospital and the Rock Lake Personal Care Home. These financial statements report the financial position and results of operations for the entire District.

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a) *Revenue recognition*

The District follows the deferral method of accounting for contributions which include donations and government grants. The District is funded primarily by the Province of Manitoba, through SH-SS. Funding is in accordance with budget arrangements negotiated with SH-SS, based on Manitoba Health funding guidelines. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not yet 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. These financial statements reflect agreed arrangements approved by Manitoba Health with respect to the year ended March 31, 2021.

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, other than endowment 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.

Restricted investment income is recognized as revenue in the year in which the related expenses are recognized. Unrestricted investment income is recognized as revenue when earned.

**ROCK LAKE HEALTH DISTRICT**  
**Notes to the Financial Statements**  
**March 31, 2021**

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

*b) Southern Health–Santé Sud funding*

Funding is provided by SH-SS on an expense recovery basis for out of globe expenditures including equipment amortization and employee pre-retirement benefits.

Funding provided by SH-SS for all other eligible operations is provided in accordance with the approved in-globe budget. The District is responsible for any in-globe deficits but may retain in-globe surpluses to a maximum of 2% of current year baseline operating funds. Additional funding may be provided by SH-SS for in-globe expenses not initially included in the budget. During the course of an operating period, the District may be requested to undertake additional programs or provide additional services. Funding for such undertakings is recorded by the District as revenue in the period in which the amount of funding has been confirmed.

*c) Contributed services*

A number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

*d) Capital assets*

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments, which extend the estimated life of an asset, are capitalized. When a capital asset no longer contributes to the District's ability to provide services, its carrying amount is written down to residual value.

Capital assets are amortized on a straight-line basis in the year of acquisition using the following annual rates:

Land improvements	10%
Building	2 - 5%
Equipment	10%

*e) Pre-retirement entitlement obligation*

The District has a contractual commitment to pay out to employees four days salary per year of service upon retirement if they have ten years of service and have reached the age of 55 or qualify for the "eighty" rule which is calculated by adding the number of years of service to the age of the employee.

**ROCK LAKE HEALTH DISTRICT**  
**Notes to the Financial Statements**  
**March 31, 2021**

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

e) *Pre-retirement entitlement obligation (continued)*

The District has recorded an accrual based on an actuarial valuation that includes employees who qualify at year-end statement of financial position date and an estimate for the remainder of employees who have not yet met the criteria above. Funding for the pre-retirement entitlement is recoverable from SH-SS on an out-of-globe basis in the year of payment.

f) *Impairment of long-lived assets*

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

g) *Financial instruments*

Financial assets and financial liabilities are initially recognized at fair value. The District subsequently measures all its financial assets and financial liabilities at amortized cost.

h) *Use of estimates*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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 revenues and expenses during the reporting period. Areas requiring the use of significant estimates relate to the useful life of capital asset and the pre-retirement entitlement. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

**3. DUE TO/FROM SOUTHERN HEALTH–SANTÉ SUD**

	<u>2021</u>	<u>2020</u>
Out-of-globe amounts	\$ (187,691)	\$ (36,322)
Miscellaneous	1,605	14,395
Health spending account	14,415	3,167
Pre-retirement funding	17,920	(19,100)
COVID-19 funding	154,338	1,196
Maternity top up	10,522	(17,170)
Opening balance payment (receipt)	68,186	(14,352)
Balance, end of year	\$ 11,109	\$ (68,186)

**ROCK LAKE HEALTH DISTRICT**  
**Notes to the Financial Statements**  
**March 31, 2021**

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**4. VACATION AND PRE-RETIREMENT ENTITLEMENTS**

	<u>2021</u>	<u>2020</u>
Vacation entitlement receivable	\$ 262,780	\$ 262,780
Pre-retirement receivable	495,919	461,098

Funding for the vacation entitlement obligation earned by employees of the District as at March 31, 2004 in the amount of \$262,780 (2020 - \$262,780) has been set up as a current receivable due from SH-SS, with an equal and off-setting liability included in accrued vacation entitlement. Accrued vacation entitlement totaling \$359,941 (2020 - \$345,095) also includes obligations relating to accrued vacation entitlements that have arisen since March 31, 2004.

Funding for the pre-retirement obligation at March 31, 2021 in the amount of \$495,919 (2020 - \$461,098) has been set up as a non-current receivable from SH-SS. The receivable will be paid by SH-SS when the District requires the funding to discharge the related pre-retirement liabilities. The significant actuarial assumptions adopted in measuring the District's accrued retirement entitlements include mortality and withdrawal rates, a discount rate of 2.60% (2020 - 3.10%) and a rate of salary increase of 3.5% (2020 - 3.5%) plus age related merit / promotion scale with actuarial derived provisions for disability.

**5. CAPITAL ASSETS**

	<u>2021</u>			<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Land	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Equipment	1,688,032	(993,018)	695,014	798,952
Building	3,036,903	(1,784,079)	1,252,824	1,059,951
	<u>\$ 4,725,935</u>	<u>\$ (2,777,097)</u>	<u>\$ 1,948,838</u>	<u>\$ 1,859,903</u>

**ROCK LAKE HEALTH DISTRICT**  
**Notes to the Financial Statements**  
**March 31, 2021**

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**6. DEFERRED CONTRIBUTIONS**

Deferred contributions related to expenses of future periods represent the unspent amount of donations and grants received for specific expenditures. Amortization is recorded as revenue in the statement of operations, matched with expenditures incurred with these funds.

	<u>2021</u>	<u>2020</u>
Expenses of future periods:		
Balance, beginning of year	\$ 154,012	\$ 154,012
Add: funding received for major repairs	-	-
	<u>\$ 154,012</u>	<u>\$ 154,012</u>

Deferred contributions related to capital assets is summarized as follows:

	<u>2021</u>	<u>2020</u>
Related to capital assets:		
Balance, beginning of year	\$ 1,664,078	\$ 1,292,699
Add: additional contributions received	268,290	542,322
Less: amounts amortized to revenue	(169,777)	(170,943)
	<u>\$ 1,762,591</u>	<u>\$ 1,664,078</u>

**7. NET INVESTMENT IN CAPITAL ASSETS**

a) Invested in capital assets is calculated as follows:

	<u>2021</u>	<u>2020</u>
Capital assets	\$ 1,948,838	\$ 1,859,903
Amounts financed by deferred contributions	(1,762,591)	(1,664,078)
	<u>\$ 186,247</u>	<u>\$ 195,825</u>

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

	<u>2021</u>	<u>2020</u>
Amortization of deferred contributions related to capital assets	\$ 169,777	\$ 170,943
Amortization of capital assets	(179,355)	(178,028)
	(9,578)	(7,085)
Purchase of capital assets	268,290	542,322
Amounts funded by deferred contributions	(268,290)	(542,322)
	<u>\$ (9,578)</u>	<u>\$ (7,085)</u>

**ROCK LAKE HEALTH DISTRICT**  
**Notes to the Financial Statements**  
**March 31, 2021**

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**8. SOUTHERN HEALTH–SANTÉ SUD REVENUE**

Southern Health–Santé Sud revenue includes the following:

	<u>2021</u>	<u>2020</u>
Revenue per final budget	\$ 4,894,492	\$ 4,881,379
Amounts recorded to deferred contributions – capital	(11,097)	-
COVID-19 funding	165,487	-
Estimated out of globe and other funding adjustments	(108,407)	(68,229)
Support to Seniors in Group Living home	20,052	25,065
	<u>\$ 4,960,527</u>	<u>\$ 4,838,215</u>

**9. ANCILLARY OPERATIONS REVENUE**

	<u>2021</u>	<u>2020</u>
Shared services – Prairie View Lodge	\$ 1,313,937	\$ 1,313,937
Dietetics	76,996	94,012
Meals on Wheels	9,334	12,222
	<u>\$ 1,400,267</u>	<u>\$ 1,420,171</u>

**10. CONTINGENCIES**

The District is subject to individual legal actions arising in the normal course of business. The effect of any contingent claims relating to these legal actions is not determinable at the date of the audit report.

The Healthcare Insurance Reciprocal of Canada (“HIROC”) is an organization that pools the public liability insurance risks of all its members. The District may be subject to reassessment for losses, if any, experienced by the pool for the years in which it was a member, and these losses could be material. No assessments have been made to March 31, 2021.

**ROCK LAKE HEALTH DISTRICT**  
**Notes to the Financial Statements**  
**March 31, 2021**

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**11. PENSION PLAN**

Substantially all employees of the District are members of the Health Employees' Pension Plan (the "Plan") which is a multi-employer defined benefit pension plan available to all eligible employees. Plan members will receive benefits based on the length of service and on the average of annualized earnings calculated on the best five of the eleven consecutive years prior to retirement, termination or death, that provide the highest earnings. The costs of the benefit plan are not allocated to the individual entities within the related group. As a result, individual entities with the related group are not able to identify their share of the underlying assets and liabilities. Therefore, the plan is accounted for a defined contribution plan in accordance with the requirement of the Canadian Institute of Chartered Accountants' Handbook section 3462.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing assets in trust and through the Plan investment policy. Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount, together with the 7.9% of basic annual earnings up to the Canada Pension Plan ceiling and 9.5% of earning in excess of the ceiling, contributed by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for the employer contributions to the Plan to remain a constant percentage of employee contributions.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the plan as at December 31, 2020, disclosed the total actuarial value of assets to be \$8,864,899,000 and the total actuarial value of liabilities to be \$7,936,834,000 resulting in a surplus of \$928,065,000. Actual contributions to the plan made during the year by the District on behalf of its employees amounted to \$335,347 (2020 - \$342,892) and are included in the statement of operations.

**12. RELATED ENTITIES**

The Rock Lake Health District has economic interest in the Rock Lake Health District Foundation Inc. ("Foundation"). The Foundation raises funds from the community. The Foundation is incorporated under the Manitoba Corporation Act, is a registered charity under the Income Tax Act and accordingly is exempt from income taxes. According to the Foundation's by-laws, the Foundation's Board of Directors must be comprised of previous and/or current members of the Board of Directors of Rock Lake Health District. The resources of the Foundation are to be used for the advancement of medical education, including research, and the improvement of patient care within the Rock Lake Health District. During the year, the Foundation funded the Palliative Care Program, Volunteer and Lifeline programs, personal care home renovations as well as contributing to other expenses, including physician and nursing costs and education. The financial statements of the Foundation have not been consolidated in these financial statements.

**ROCK LAKE HEALTH DISTRICT**  
**Notes to the Financial Statements**  
**March 31, 2021**

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**12. RELATED ENTITIES (continued)**

The Rock Lake Health District provides nursing, administration, janitorial, and maintenance services to Prairie View Lodge under a shared services agreement. Amounts charged to Prairie View Lodge for these services are included as ancillary operations revenue in the statement of operations.

Included in accounts receivable is an amount due from Prairie View Lodge of \$7,682 (2020 - \$9,613) and included in accounts payable is an amount due to Prairie View Lodge of \$22,757 (2020 - \$nil).

**13. CAPITAL MANAGEMENT**

The District defines its capital as the amounts included in the Net Asset balances. The District's objective when managing capital is to safeguard its ability to continue as a going concern so that it can continue to provide the appropriate level of care and service to its residents. The District sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets.

**14. ECONOMIC DEPENDENCE**

The District receives approximately 66% (2020 – 65%) of its total revenue from SH-SS and is economically dependent on SH-SS for its continued operations.

**15. COVID-19**

In March 2020, the World Health Organization declared coronavirus COVID-19 a global pandemic. This contagious disease outbreak and any related adverse public health developments, have adversely affected workforces, economies, and financial markets globally. It has also disrupted the normal operations of many businesses, including that of the District. At this time it is not possible for the District to predict the duration or magnitude of the adverse results of the outbreak and its effects on the District's operations.



**ROCK LAKE HEALTH DISTRICT**

Schedule 1

**Statement of Expenses - Long Term Care - Institutional Based**

For the year ended March 31, 2021

	<u>2021</u>	<u>2020</u>
DEPARTMENTAL EXPENSES		
Amortization of capital assets	\$ 69,392	\$ 65,382
Employee benefits	616,766	615,760
Medical and surgical supplies and drugs	62,793	59,052
Other supplies and expenses	387,906	410,959
Pharmacy capitation	14,026	14,026
Purchased services	103,951	94,065
COVID-19 expenses	14,896	-
Salaries	2,777,163	2,697,074
	<u>\$ 4,046,893</u>	<u>\$ 3,956,318</u>

**ROCK LAKE HEALTH DISTRICT**  
**Statement of Expenses - Acute Care - Institutional Based**  
**For the year ended March 31, 2021**

Schedule 2

	<u>2021</u>	<u>2020</u>
DEPARTMENTAL EXPENSES		
Amortization of capital assets	\$ 109,963	\$ 112,646
Employee benefits	364,271	357,823
Employee pre-retirement benefit	67,156	44,567
Medical and surgical supplies and drugs	59,749	71,749
Other supplies and expenses	265,728	243,055
Purchased services	53,464	35,358
Salaries	1,796,785	1,805,610
	<u>\$ 2,717,116</u>	<u>\$ 2,670,808</u>

**ROCK LAKE HEALTH DISTRICT**  
**Statement of Expenses - Salaried Physician Program**  
**For the year ended March 31, 2021**

Schedule 3

	<u>2021</u>	<u>2020</u>
DEPARTMENTAL EXPENSES		
Other	\$ 22,286	\$ 16,763
Salaries and benefits	606,428	705,723
Supplies	10,441	10,813
Utilities	12,991	2,765
	<u>\$ 652,146</u>	<u>\$ 736,064</u>

**ROCK LAKE HEALTH DISTRICT**  
**Statement of Expenses - Adult Day Care**  
**For the year ended March 31, 2021**

Schedule 4

	<u>2021</u>	<u>2020</u>
DEPARTMENTAL EXPENSES		
Other supplies and expenses	\$       4	\$       822
Purchased services	1,750	19,125
Rental	-	6,399
Travel	670	4,624
	<u>\$   2,424</u>	<u>\$ 30,970</u>