

**Sante Manitouwadge Health  
Manitouwadge Family Health Team  
Statement of Revenue and Expenditures**  
*March 31, 2023*

**Sante Manitouwadge Health  
Manitouwadge Family Health Team  
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*For the year ended March 31, 2023*

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To the Ministry of Health and Board of Directors of Sante Manitouwadge Health:

## Opinion

We have audited the accompanying Manitouwadge Family Health Team (the "Family Health Team") statement of revenue and expenditures for the year ended March 31, 2023 ("the statement"). The statement has been prepared by management based on the financial reporting provisions of the funding contract dated April 1, 2018 between Manitouwadge Family Health Team and the Ministry of Health.

In our opinion, the financial information in the Manitouwadge Family Health Team statement of revenue and expenditures for the year ended March 31, 2023 is prepared, in all material respects, in accordance with the financial reporting provisions of the funding agreement dated April 1, 2018 between Manitouwadge Family Health Team and the Ministry of Health.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement of Revenue and Expenditures section of our report. We are independent of the Family Health Team 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 opinion.

## Basis of Accounting and Restriction on Distribution or Use

Without modifying our opinion, we draw attention to Note 1 of the statement, which describes the basis of accounting. The statement is prepared to assist Sante Manitouwadge Health to comply with the financial reporting provisions of the funding contract dated April 1, 2018 between Manitouwadge Family Health Team and the Ministry of Health. As a result, the statement may not be suitable for another purpose. Our report is intended solely for Sante Manitouwadge Health and the Ministry of Health and should not be distributed to or used by parties other than Sante Manitouwadge Health or the Ministry of Health.

## Responsibilities of Management and Those Charged with Governance for the Statement of Revenue and Expenditures

Management is responsible for the preparation and fair presentation of the statement of revenue and expenditures in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Family Health Team's financial reporting process.

## Auditor's Responsibilities for the Audit of the Statement of Revenue and Expenditures

Our objectives are to obtain reasonable assurance about whether the statement of revenue and expenditures as a whole is 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 generally accepted auditing standards 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 the statement.

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

- Identify and assess the risks of material misstatement of the statement of revenue and expenditures, 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 Family Health Team's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

Thunder Bay, Ontario  
June 27, 2023

*MNP* LLP

Chartered Professional Accountants  
Licensed Public Accountants

**Sante Manitouwadge Health  
Manitouwadge Family Health Team  
Statement of Revenue and Expenditures**

*For the year ended March 31, 2023*

	<b>2023 Budget (unaudited)</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Ministry of Health revenue</b>			
Operating funding	\$ 887,570	\$ 888,174	\$ 888,040
One-time funding - mental health support	-	85,060	-
One-time funding - Temporary Retention Incentive for Nurses	-	5,995	-
<b>Total Ministry of Health revenue</b>	<b>887,570</b>	<b>979,229</b>	<b>888,040</b>
<b>Expenditures</b>			
Interdisciplinary salaries and benefits	607,552	374,695	362,456
Management/administrative salaries and benefits	118,942	265,207	116,308
Specialist compensation	6,216	-	-
Equipment lease and service contracts	1,940	1,282	1,194
IT on-going overhead	8,000	4,619	7,484
Audit	6,000	6,000	6,000
General consulting	5,122	1,800	1,800
General overhead	31,245	40,008	26,909
Insurance	4,362	4,479	4,654
Legal	5,000	-	-
Physician consulting	13,000	13,000	13,000
Professional development	11,500	4,223	4,700
Recruitment	10,061	11,249	4,483
Rent and premises costs	49,630	49,130	49,130
Travel	9,000	7,368	676
One-time equipment	-	66,680	-
<b>Total expenditures</b>	<b>887,570</b>	<b>849,740</b>	<b>598,794</b>
<b>Excess of revenue over expenditures before the following</b>	<b>-</b>	<b>129,489</b>	<b>289,246</b>
<b>Repayable to Ministry of Health</b>	<b>-</b>	<b>(129,489)</b>	<b>(289,246)</b>
<b>Excess of revenue over expenditures for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>

*The accompanying notes are in integral part of these financial statements.*

**1. Significant accounting policies**

The statement has been prepared in accordance with the funding agreement dated April 1, 2018 ("the Agreement") between the Manitouwadge Family Health Team ("Family Health Team") and the Ministry of Health ("MOH") using the following significant accounting policies:

***Basis of presentation***

The basis of accounting used in this statement materially differs from Canadian Public Sector Accounting Standards because of the following:

- Capital assets are charged to current operations and accordingly no amortization is recorded in the accounts.
- Funding received for capital purchases is recognized as revenue in the year received or receivable.

***Revenue recognition***

The Family Health Team recognizes revenue from the MOH in accordance with the period specified under the funding agreement to which the revenue relates.

Deferred revenue is received from contributors who have restricted use of the funds for specific purposes. Recognition of these amounts as revenue is deferred to periods when the specific expenditures are made.

**2. Budget information**

During the year, the MOH approved the Family Health Team's budget based on planned expenses relating to the current year funding as identified in the Family Health Team Funding Agreement dated April 1, 2018. The budget balances have been attached for information purposes only and are unaudited.

**3. Reporting period**

The statement has been prepared based on the reporting period as identified in the Agreement, which commences April 1, 2022 and expires March 31, 2023.