

Financial Statements of

ROCK LAKE HEALTH DISTRICT

March 31, 2020



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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, 2020, 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, 2020, 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 30, 2020
Winnipeg, Manitoba

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ROCK LAKE HEALTH DISTRICT
Statement of Financial Position
March 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash and short-term investments	\$ 1,132,448	\$ 623,051
Accounts receivable	83,313	135,105
Due from Southern Health-Santé Sud (Note 3)	-	87,850
Prepaid expenses	27,676	3,909
Vacation entitlement receivable (Note 4)	262,780	262,780
	1,506,217	1,112,695
PRE-RETIREMENT ENTITLEMENT (Note 4)	461,098	440,249
CAPITAL ASSETS (Note 5)	1,859,903	1,495,609
	\$ 3,827,218	\$ 3,048,553
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 416,675	\$ 133,808
Government remittances payable	8,591	-
Due to Southern Health-Santé Sud (Note 3)	68,186	-
Accrued vacation entitlement (Note 4)	345,095	334,429
	838,547	468,237
PRE-RETIREMENT ENTITLEMENT (Note 4)	461,098	440,249
DEFERRED CONTRIBUTIONS - EXPENSE OF FUTURE PERIODS (Note 6)	154,012	154,012
DEFERRED CONTRIBUTIONS - RELATED TO CAPITAL ASSETS (Note 6)	1,664,078	1,292,699
	3,117,735	2,355,197
CONTINGENCIES (NOTE 10)		
NET ASSETS		
Invested in capital assets (Note 7)	195,825	202,910
Unrestricted	513,658	490,446
	709,483	693,356
	\$ 3,827,218	\$ 3,048,553

APPROVED BY THE DIRECTORS

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..... Director

Original Document Signed
..... Director

ROCK LAKE HEALTH DISTRICT
Statement of Operations
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
REVENUE		
Southern Health-Santé Sud (Note 8)	\$ 4,838,215	\$ 4,854,738
Ancillary operations (Note 9)	1,420,171	1,405,096
Non-insured	608,592	579,262
Amortization of deferred contributions - capital assets	170,943	120,295
Donations	-	35,000
Interest, net	6,410	11,472
Other	267,156	271,130
Clinic rent	98,800	98,800
	7,410,287	7,375,793
EXPENSES		
Long term care - institutional based (Schedule 1)	3,956,318	3,955,514
Acute care - institutional based (Schedule 2)	2,670,808	2,592,840
Salaried physician program (Schedule 3)	736,064	732,437
Adult day care (Schedule 4)	30,970	29,532
	7,394,160	7,310,323
EXCESS OF REVENUE OVER EXPENSES	\$ 16,127	\$ 65,470

ROCK LAKE HEALTH DISTRICT
Statement of Changes in Net Assets
For the year ended March 31, 2020

	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
Balance, end of year	\$ 195,825	\$ 513,658	\$ 709,483

	2019		
	Invested in Capital Assets	Unrestricted	Total
Balance, beginning of year	\$ 67,496	\$ 560,390	\$ 627,886
Excess (deficiency) of revenue over expenses (Note 7b)	(7,085)	72,555	65,470
Transfers (Note 7b)	142,499	(142,499)	-
Balance, end of year	\$ 202,910	\$ 490,446	\$ 693,356

ROCK LAKE HEALTH DISTRICT
Statement of Cash Flows
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 16,127	\$ 65,470
Items not affecting cash:		
Amortization	178,028	127,380
Amortization of deferred contributions - capital assets	(170,943)	(120,295)
	<u>23,212</u>	<u>72,555</u>
Changes in non-cash operating working capital items:		
Accounts receivable	51,792	(90,583)
Due from Southern Regional Health Authority	87,850	(41,848)
Prepaid expenses	(23,767)	4,987
Accounts payable and accrued liabilities	282,867	(18,306)
Due to Southern Regional Health Authority	68,186	-
Accrued vacation entitlements	10,666	(8,131)
Government remittances payable	8,591	(35,451)
	<u>509,397</u>	<u>(116,777)</u>
FINANCING ACTIVITY		
Deferred contributions received - capital assets	542,322	-
INVESTING ACTIVITY		
Purchase of capital assets	(542,322)	(142,499)
INCREASE (DECREASE) IN CASH AND SHORT-TERM INVESTMENTS	509,397	(259,276)
CASH AND SHORT-TERM INVESTMENTS, BEGINNING OF YEAR	623,051	882,327
CASH AND SHORT-TERM INVESTMENTS, END OF YEAR	\$ 1,132,448	\$ 623,051
CASH AND SHORT TERM INVESTMENTS IS COMPOSED OF:		
Cash	\$ 845,195	\$ 342,208
Short-term investments	287,253	280,843
	<u>\$ 1,132,448</u>	<u>\$ 623,051</u>

ROCK LAKE HEALTH DISTRICT
Notes to the Financial Statements
March 31, 2020

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, 2020.

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, 2020

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 following the year of acquisition using the following annual rates:

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

Effective April 1, 2019 the District applied *Section 4433: Tangible Capital Assets held by not-for-profit organizations* which includes the requirement to consider the componentization of assets when determining its useful life for the purpose of recording amortization expense. The District has elected to apply the standard on a prospective basis for any new assets put into use after the date of adoption of the new standard.

ROCK LAKE HEALTH DISTRICT
Notes to the Financial Statements
March 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

ROCK LAKE HEALTH DISTRICT
Notes to the Financial Statements
March 31, 2020

3. DUE TO/FROM SOUTHERN HEALTH-SANTÉ SUD

	<u>2020</u>		<u>2019</u>	
Out-of-globe amounts	\$	(36,322)	\$	96,935
Miscellaneous		14,395		(7,696)
Health spending account		3,167		6,087
Pre-retirement funding		(19,100)		15,482
COVID-19 Funding		1,196		-
Maternity top up		(17,170)		12,674
Principal payment adjustment		(14,352)		(35,632)
Balance, end of year	\$	(68,186)	\$	87,850

4. VACATION AND PRE-RETIREMENT ENTITLEMENTS

	<u>2020</u>		<u>2019</u>	
Vacation entitlement receivable	\$	262,780	\$	262,780
Pre-retirement receivable		461,098		440,249

Funding for the vacation entitlement obligation earned by employees of the District as at March 31, 2004 in the amount of \$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 \$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, 2020 in the amount of \$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 3.10% (2019 - 3.425%) and a rate of salary increase of 3.5% (2019 - 3.5%) plus age related merit / promotion scale with actuarial derived provisions for disability.

5. CAPITAL ASSETS

	<u>2020</u>			<u>2019</u>
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Equipment	1,676,934	(877,982)	798,952	375,481
Building	2,762,625	(1,702,674)	1,059,951	1,119,128
	\$ 4,440,559	\$ (2,580,656)	\$ 1,859,903	\$ 1,495,609

ROCK LAKE HEALTH DISTRICT
Notes to the Financial Statements
March 31, 2020

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>2020</u>	<u>2019</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>2020</u>	<u>2019</u>
Related to capital assets:		
Balance, beginning of year	\$ 1,292,699	\$ 1,412,994
Add: additional contributions received	542,322	-
Less: amounts amortized to revenue	(170,943)	(120,295)
	<u>\$ 1,664,078</u>	<u>\$ 1,292,699</u>

7. NET INVESTMENT IN CAPITAL ASSETS

a) Invested in capital assets is calculated as follows:

	<u>2020</u>	<u>2019</u>
Capital assets	\$ 1,859,903	\$ 1,495,609
Amounts financed by deferred contributions	(1,664,077)	(1,292,699)
	<u>\$ 195,826</u>	<u>\$ 202,910</u>

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

	<u>2020</u>	<u>2019</u>
Amortization of deferred contributions related to capital assets	\$ 170,943	\$ 120,295
Amortization of capital assets	(178,028)	(127,380)
	(7,085)	(7,085)
Purchase of capital assets	542,322	142,499
Amounts funded by deferred contributions	(542,322)	-
	<u>\$ (7,085)</u>	<u>\$ 135,414</u>

ROCK LAKE HEALTH DISTRICT
Notes to the Financial Statements
March 31, 2020

8. SOUTHERN HEALTH–SANTÉ SUD REVENUE

Southern Health–Santé Sud revenue includes the following:

	<u>2020</u>	<u>2019</u>
Revenue per final budget	\$ 4,881,379	\$ 4,739,473
Amounts recorded as deferred contributions	-	(5,000)
	<u>4,881,379</u>	<u>4,734,473</u>
Current year's estimated out of globe amounts	(68,229)	100,213
Support to Seniors in Group Living home	25,065	20,052
	<u>\$ 4,838,215</u>	<u>\$ 4,854,738</u>

9. ANCILLARY OPERATIONS REVENUE

	<u>2020</u>	<u>2019</u>
Shared services – Prairie View Lodge	\$ 1,313,937	\$ 1,313,937
Dietetics	94,012	78,861
Meals on Wheels	12,222	12,298
	<u>\$ 1,420,171</u>	<u>\$ 1,405,096</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, 2020.

ROCK LAKE HEALTH DISTRICT
Notes to the Financial Statements
March 31, 2020

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, 2019, disclosed the total actuarial value of assets to be \$8,279,598,000 and the total actuarial value of liabilities to be \$7,575,601,000 resulting in a surplus of \$703,997,000. Actual contributions to the plan made during the year by the District on behalf of its employees amounted to \$342,892 (2019 - \$340,979) 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, 2020

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 \$9,613 (2019 - \$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 65% (2019 – 66%) of its total revenue from SH-SS and is economically dependent on SH-SS for its continued operations.

15. RECENT DEVELOPMENT

In March 2020, the World Health Organization declared coronavirus COVID-19 a global pandemic. This contagious disease outbreak, which has continued to spread, and any related adverse public health developments, has adversely affected workforces, economies, and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many businesses, including that of Rock Lake Health 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 business.

16. COMPARATIVE FIGURES

Certain prior period comparatives have been reclassified to conform to the current period's presentation.

ROCK LAKE HEALTH DISTRICT

Schedule 1

Statement of Expenses - Long Term Care - Institutional Based

For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
DEPARTMENTAL EXPENSES		
Amortization of capital assets	\$ 65,382	\$ 68,567
Employee benefits	615,760	611,456
Medical and surgical supplies and drugs	59,052	58,154
Other supplies and expenses	410,959	405,825
Pharmacy capitation	14,026	14,026
Purchased services	94,065	38,060
Salaries	2,697,074	2,759,426
	<u>\$ 3,956,318</u>	<u>\$ 3,955,514</u>

ROCK LAKE HEALTH DISTRICT

Schedule 2

Statement of Expenses - Acute Care - Institutional Based

For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
DEPARTMENTAL EXPENSES		
Amortization of capital assets	\$ 112,646	\$ 58,813
Employee benefits	357,823	369,242
Medical and surgical supplies and drugs	71,749	61,773
Other supplies and expenses	243,055	271,470
Purchased services	35,358	37,825
Salaries	1,805,610	1,742,612
	<u>\$ 2,670,808</u>	<u>\$ 2,592,840</u>

ROCK LAKE HEALTH DISTRICT

Schedule 3

Statement of Expenses - Salaried Physician Program

For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
DEPARTMENTAL EXPENSES		
Other	\$ 16,763	\$ 16,928
Salaries and benefits	705,723	705,940
Supplies	10,813	6,345
Utilities	2,765	3,224
	<u>\$ 736,064</u>	<u>\$ 732,437</u>

ROCK LAKE HEALTH DISTRICT
Statement of Expenses - Adult Day Care
For the year ended March 31, 2020

Schedule 4

	<u>2020</u>	<u>2019</u>
DEPARTMENTAL EXPENSES		
Other supplies and expenses	\$ 822	\$ 271
Purchased services	19,125	18,400
Rental	6,399	6,272
Travel	4,624	4,589
	<u>\$ 30,970</u>	<u>\$ 29,532</u>