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Financial Statements of

MISTAHIA REGIONAL HEALTH AUTHORITY

March 31, 2003

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The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

**MISTAHIA REGIONAL HEALTH AUTHORITY
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING
FINANCIAL STATEMENTS
MARCH 31, 2003**

AUDITOR'S REPORT

To the Members of Peace Country Health
and the Minister of Health and Wellness

I have audited the statement of financial position of the Mistahia Regional Health Authority (the "Authority") as at March 31, 2003 and the statements of operations, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

[Original Signed by Fred J. Dunn, FCA] FCA
Auditor General

Edmonton, Alberta
June 5, 2003

The accompanying financial statements are the responsibility of management and have been approved by the Authority. The financial statements were prepared in accordance with Canadian Generally Accepted Accounting Principles and the Financial Directives issued by Alberta Health and Wellness and, of necessity, include some amounts that are based on estimates and judgments.

To discharge its responsibility for the integrity and objectivity of financial reporting, management maintains a system of internal accounting controls comprising written policies, standards and procedures, a formal authorization structure, and satisfactory processes for reviewing internal controls. This system is designed to provide management with reasonable assurance that transactions are in accordance with governing legislation, are properly authorized, reliable financial records are maintained, and assets are adequately accounted for and safeguarded. The Authority has established a code of ethics and corporate directives, which require communication of the code to employees.

The Authority members carry out their responsibility for the financial statements through the Finance and Audit Committee. This Committee meets with management and the external auditor, the Auditor General of Alberta, to discuss and review financial matters, and recommends the financial statements to the Mistahia Regional Health Authority Board for approval. The Auditor General of Alberta has full and free access to the Finance and Audit Committee.

The Auditor General of Alberta provides an independent audit of the financial statements. They have assured us that their examination is conducted in accordance with Canadian Generally Accepted Auditing Standards and includes tests and other procedures, which allow them to report on the fairness of the financial statements prepared by management.

[Original Signed]

Dalton M. Russell
President and
Chief Executive Officer

[Original Signed]

Shawn Terlson
Chief Financial and
Information Officer

MISTAHIA REGIONAL HEALTH AUTHORITY
Statement of Financial Position
 March 31, 2003
 (thousands of dollars)

	2003	2002
ASSETS		
CURRENT ASSETS		
Cash and temporary investments (Note 3)	\$ 10,983	\$ 11,574
Accounts receivable	2,241	2,038
Contributions receivable	1,415	1,295
Inventories	684	668
Prepaid expenses	645	549
	15,968	16,124
NON-CURRENT CASH AND INVESTMENTS (Note 4)	1,709	2,438
NON-CURRENT RECEIVABLES (Note 5)	812	1,583
CAPITAL ASSETS (Note 6)	116,319	117,886
	\$ 134,808	\$ 138,031
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accruals	\$ 10,470	\$ 9,206
Accrued vacation pay	5,174	4,879
Deferred contributions (Note 7)	1,274	669
	16,918	14,754
DEFERRED CAPITAL CONTRIBUTIONS (Note 8)	2,178	3,579
UNAMORTIZED EXTERNAL CAPITAL CONTRIBUTIONS (Note 9)	109,908	112,232
	129,004	130,565
NET ASSETS		
Unrestricted	(607)	1,713
Internally restricted (Note 10)	-	99
Investment in capital assets	6,411	5,654
	5,804	7,466
	\$ 134,808	\$ 138,031

The accompanying notes and schedules are part of these financial statements.

MISTAHIA REGIONAL HEALTH AUTHORITY
Statement of Operations
 Year ended March 31, 2003
 (thousands of dollars)

	2003		2002
	Budget (Note 12)	Actual	Actual
REVENUES			
Alberta Health and Wellness contributions (Note 13)	\$ 104,068	\$ 104,020	\$ 96,326
Other government contributions (Note 14)	466	466	466
Fees and charges (Note 15)	9,636	9,512	8,923
Ancillary operations - net (Note 16)	728	362	378
Donations	4	218	161
Investment and other income (Note 17)	2,129	3,215	3,110
Amortization of external capital contributions (Note 9)	5,029	5,388	5,328
	122,060	123,181	114,692
EXPENSES (Schedule 1)			
Facility-based in-patient acute services	32,154	31,514	28,609
Facility-based emergency and out-patient services	9,372	9,945	9,586
Facility-based continuing care services	10,906	11,427	10,205
Community and home-based services	6,446	6,420	6,630
Diagnostic and therapeutic services	23,023	22,898	21,056
Promotion, prevention and protection services	5,312	5,274	4,793
Research and education	-	41	31
Administration (Note 18)	6,946	7,006	7,635
Information technology	2,505	2,706	1,956
Support services (Note 19)	22,501	23,698	21,922
Amortization of facilities and improvements	3,746	3,914	3,763
	122,911	124,843	116,186
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (851)	\$ (1,662)	\$ (1,494)

MISTAHIA REGIONAL HEALTH AUTHORITY
Statement of Changes in Net Assets
Year ended March 31, 2003
(thousands of dollars)

	2003				2002
	Unrestricted	Internally Restricted	Investment in Capital Assets	Total	Total
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (1,662)	\$ -	\$ -	\$ (1,662)	\$ (1,494)
CAPITAL ASSETS PURCHASED WITH INTERNAL FUNDS	(1,740)	(99)	1,839	-	-
AMORTIZATION ON INTERNALLY FUNDED CAPITAL ASSETS	1,042	-	(1,042)	-	-
DISPOSAL OF INTERNALLY FUNDED CAPITAL ASSETS	40	-	(40)	-	-
BOUNDARY REALIGNMENT	-	-	-	-	(104)
NET CHANGE	(2,320)	(99)	757	(1,662)	(1,598)
BALANCE, BEGINNING OF YEAR	1,713	99	5,654	7,466	9,064
BALANCE, END OF YEAR	\$ (607)	\$ -	\$ 6,411	\$ 5,804	\$ 7,466

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MISTAHIA REGIONAL HEALTH AUTHORITY
Statement of Cash Flows
Year ended March 31, 2003
(thousands of dollars)

	2003		2002
	Budget	Actual	Actual
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES			
OPERATING			
Deficiency of revenues over expenses	\$ (851)	\$ (1,662)	\$ (1,494)
Items not affecting cash:			
Amortization of internally funded equipment	975	977	815
Amortization of externally funded equipment	1,308	1,529	1,601
Amortization of internally funded facilities and improvements	25	65	37
Amortization of externally funded facilities and improvements	3,721	3,849	3,727
Amortization of deferred external capital contributions	(5,029)	(5,388)	(5,328)
(Gain) loss on disposal of capital assets	-	(35)	(15)
	149	(665)	(657)
Change in non-cash working capital accounts	(1,058)	1,729	1,398
Cash (used) generated by operations	(909)	1,064	741
INVESTING			
Purchase of capital assets:			
Internally funded equipment	(750)	(1,654)	(712)
Externally funded equipment	(1,554)	(2,014)	(2,517)
Internally funded facilities and improvements	(99)	(185)	(396)
Externally funded facilities and improvements	(2,527)	(1,050)	(4,908)
Proceeds on sale of capital assets	-	85	15
Change in non-current cash	2,438	729	2,677
Capital asset transfer on boundary realignment	-	-	4,112
Cash used by investing activities	(2,492)	(4,089)	(1,729)
FINANCING			
Capital contributions received (Note 8)	500	1,663	6,687
Change in non-current receivables	1,494	771	(246)
Reduction in net assets on boundary realignment	-	-	(104)
Reduction in unamortized external capital contributions on boundary realignment	-	-	(4,025)
Refund of unused capital contributions (Note 8)	-	-	(58)
Capital contributions transferred to operations (Note 8)	-	-	(5)
Capital contributions transferred to Peace RHA (Note 8)	-	-	(196)
Cash generated by financing activities	1,994	2,434	2,053
(DECREASE) INCREASE IN CASH AND TEMPORARY INVESTMENTS	(1,407)	(591)	1,065
CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR	11,574	11,574	10,509
CASH AND TEMPORARY INVESTMENTS, END OF YEAR	\$ 10,167	\$ 10,983	\$ 11,574

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MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

1. AUTHORITY, PURPOSE AND OPERATION

The Mistahia Regional Health Authority ("the Authority") was established on June 24, 1994, under the authority of the Regional Health Authorities Act, Chapter R-10, Revised Statutes of Alberta, 2000. The Authority is a registered charity and is exempt from payment of income tax under Section 149 of the Income Tax Act.

The Authority is responsible for the delivery of appropriate, accessible, and affordable health services in the region. This responsibility includes operating programs designed to promote, protect, maintain, restore, and enhance physical and mental well-being.

The operations of the Authority include the following facilities and sites:

- Beaverlodge Municipal Hospital
- Central Peace Health Complex, Spirit River
- Fairview Health Complex
- Grande Cache General Hospital
- Fox Creek Health Centre
- Hythe Nursing Home
- Mackenzie Place Long Term Care Centre, Grande Prairie
- Queen Elizabeth II Hospital, Grande Prairie
- Valleyview Health Centre
- Worsley Health Centre
- Mistahia Health Unit Offices in Beaverlodge, Fairview, Grande Cache, Grande Prairie, Spirit River and Valleyview.

These financial statements do not include the assets, liabilities, and operations of any voluntary or private facilities providing health services in the region. Information on these facilities is disclosed in Note 21.

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles and the reporting requirements of Financial Directive 20 issued by Alberta Health and Wellness.

The following are the significant accounting policies:

(a) *Basis of Presentation*

These financial statements include all facilities and sites that the Authority operates.

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) *Revenue Recognition*

- (i) Unrestricted operating grants and other contributions are recognized as revenue in the year when receivable.
- (ii) Externally restricted non-capital contributions are deferred and recognized as revenue in the year when related expenses are incurred.
- (iii) Externally restricted capital contributions are recorded as deferred contributions until the amount is invested in capital assets. Amounts invested representing externally funded capital assets are then transferred to unamortized external capital contributions. Unamortized external capital contributions are recognized as revenue in the periods in which the related amortization expense of the funded capital asset is recorded.
- (iv) Restricted contributions for the purchase of capital assets that will not be amortized are recorded as direct increases to net assets.
- (v) Unrestricted investment income is recognized in the year it is earned.
- (vi) Investment income subject to external restrictions is, depending on the nature of the restrictions, recorded as a direct increase to net assets or is deferred and recognized as revenue in the year the related expenses are incurred.
- (vii) Donations and contributions in kind are recorded at fair value when such value can reasonably be determined.

(c) *Full Cost*

The Authority accounts for all costs and revenues related to services carried out for which it is responsible.

The fair value of costs of service is recorded. The fair value transactions recorded consist of the following:

- Revenues earned by contracted health service operators from Ministry of Health and Wellness designated fees and charges are recorded as fees and charges of the Authority. An equivalent amount is recorded as contracted health service operator expense of the Authority.
- Payments made by Alberta Health and Wellness directly to contracted health service operators for health programs are recorded as revenues and an equivalent amount recorded as program expenses as these payments represent part of the cost of the Authority's health programs.
- The fair value for use of acute care facilities not owned by the Authority is recorded as revenue from other government contributions or from donations and as program expense as contract payments from the Authority do not include an amount for the use of these facilities.
- The fair value for use of non-acute care facilities not owned by the Authority and provided to the Authority at zero or nominal rent is recorded as other government contributions and as program expenses.

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) *Full Cost (continued)*

- Other assets, supplies, and service contributions that would otherwise have been purchased are recorded as revenue and expenses, at fair value at the date of contribution, when a fair value can be reasonably determined. Volunteers contribute a significant amount of time each year to assist the Authority in carrying out its programs and services. However, contributed services of volunteers are not recognized as revenues and expenses in these financial statements because fair value cannot be reasonably determined.

(d) *Employee Future Benefits*

The Authority participates in the Local Authorities Pension Plan. The pension plan is a multi-employer defined benefit pension plan that provides a pension for the Authority's participating employees, based on years of service and earnings.

Defined contribution plan accounting is applied to a multi-employer defined benefit plan for which the authority has insufficient information to apply defined benefit plan accounting.

Pension costs included in these financial statements comprise the amount of employer contributions required for its employees during the year, based on rates which are expected to provide for benefits payable under the pension plan. The Authority's portion of the pension plan's deficit or surplus is not recorded by the Authority.

The Authority fully accrues its obligation for employee non-pension future benefits.

(e) *Investments*

Temporary investments are recorded at cost, which approximates market value.

Non-current investments are recorded at cost unless there has been an other than temporary decline in value. At that time, the value is reduced. Any discounts or premiums arising on purchase are amortized over the period to maturity. Gains or losses realized on disposal are recognized in the period of disposal.

(f) *Inventories*

Inventories are recorded at the lower of cost, as defined by moving average, and net realizable value.

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

2. SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(g) *Capital Assets*

Capital assets and capital projects in progress are recorded at cost. Capital assets costing less than \$5,000 are expensed.

Capital assets are amortized on a straight-line basis over the estimated useful life of the assets as follows:

Land improvements	10 - 25 years
Buildings	20 - 40 years
Major equipment	5 - 15 years

Capital projects in progress are not amortized until the project is complete.

Leases transferring substantially all of the benefits and risks of ownership of capital assets to the Authority are accounted for as acquisitions of capital assets financed by long-term obligations.

(h) *Restructuring Costs*

Restructuring costs are charged to expenses in the period the decision to restructure is made. If the actual costs are not known at the time the decision is made, then an estimate of the amounts is recorded.

(i) *Measurement Uncertainty*

The financial statements, by their nature, contain estimates and are subject to measurement uncertainty. Amounts recorded for amortization of external capital contributions are based on estimates of the useful life of related assets. Actual results could differ from these estimates. Also, the Authority is currently included in the Goods and Services (GST) free list of Alberta Government entities and therefore does not record or pay GST on purchased supplies and services. This situation could change in the future if the Authority ceases to be part of the GST-free list of the Alberta Government.

(j) *Fair Value of Financial Instruments*

Fair value estimates are made at a specific point in time, based on relevant market information and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgement, and therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

The carrying amounts of cash and temporary investments, accounts receivable, contributions receivable, accounts payable and accruals, accrued vacation pay, and deferred contributions on the statement of financial position approximate fair value because of the limited term of these instruments.

MISTAHIA REGIONAL HEALTH AUTHORITY
Notes to the Financial Statements
Year ended March 31, 2003

3. CASH AND TEMPORARY INVESTMENTS

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	
Cash	\$ 4,592	\$ 4,912
Temporary investments at cost (which approximates market value)	<u>8,100</u>	<u>9,100</u>
	12,692	14,012
Allocation to non-current cash and investments (Note 4)	<u>(1,709)</u>	<u>(2,438)</u>
	<u>\$ 10,983</u>	<u>\$ 11,574</u>

Cash and temporary investments represent amounts held for working capital purposes.

Investments are comprised of several term deposits. The term deposits bear interest at rates ranging from 2.9 to 3.0 percent and mature from April 3 to May 5, 2003.

4. NON-CURRENT CASH AND INVESTMENTS

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	
Allocation from current cash and temporary investments (Note 3)	<u>\$ 1,709</u>	<u>\$ 2,438</u>

Non-current cash and investments represent the following:

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	
Externally restricted for capital acquisitions	\$ 1,709	\$ 2,339
Internally restricted for capital acquisitions	-	99
	<u>\$ 1,709</u>	<u>\$ 2,438</u>

MISTAHIA REGIONAL HEALTH AUTHORITY
Notes to the Financial Statements
Year ended March 31, 2003

5. NON-CURRENT RECEIVABLES

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	
Alberta Health and Wellness	\$ -	\$ 1,195
Alberta Infrastructure	425	23
Foundations	44	22
Non-current portion of receivables from physicians and staff	<u>343</u>	<u>343</u>
	<u>\$ 812</u>	<u>\$ 1,583</u>

The amounts due from Alberta Health and Wellness, Alberta Infrastructure, and Foundations are for capital acquisitions.

The amount due from physicians and staff is the non-current portion of non-interest bearing loans granted to Authority staff or certain physicians to establish medical practices. The current portion of \$312,320 (2002 - \$258,600) is reported in accounts receivable.

6. CAPITAL ASSETS

	<u>2003</u>			<u>2002</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	Net Book Value
	(thousands of dollars)			(thousands of dollars)
Land	\$ 824	\$ -	\$ 824	\$ 824
Land improvements	6,901	6,138	763	867
Buildings	155,652	64,191	91,461	91,627
Major equipment	43,312	30,945	12,367	12,016
Work in progress	<u>10,904</u>	-	<u>10,904</u>	12,552
	<u>\$ 217,593</u>	<u>\$ 101,274</u>	<u>\$ 116,319</u>	<u>\$ 117,886</u>

Capital assets have been funded from the following sources:

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	
Externally funded (unamortized external capital contributions)	\$ 109,908	\$ 112,232
Internally funded (investment in capital assets)	<u>6,411</u>	<u>5,654</u>
	<u>\$ 116,319</u>	<u>\$ 117,886</u>

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

7. DEFERRED CONTRIBUTIONS

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	
Amounts received:		
Alberta Health and Wellness	\$ 4,207	\$2,546
Other sources	50	55
	<u>4,257</u>	<u>2,601</u>
Amounts recognized as revenue:		
Alberta Health and Wellness contributions (Note 13)	(3,637)	(2,601)
Investment and other income (Note 17)	(10)	(5)
Donations	(5)	(4)
Refund of contributions	-	(44)
Deferred capital contributions (Note 8)	-	(11)
	<u>(3,652)</u>	<u>(2,665)</u>
Change during the year	605	(64)
Balance, beginning of year	669	733
Balance, end of year	<u>\$ 1,274</u>	<u>\$ 669</u>
Balance at end of year is restricted for the following purposes:		
Alberta Health and Wellness contributions:		
Primary Health Services	\$ 750	\$ -
Transition Grants	261	-
Security of Systems	149	-
Vaccine Administration	35	-
Healthy Aging Partnership Initiative	-	349
Early Childhood Development	-	270
ICD-10	-	6
	<u>1,195</u>	<u>625</u>
Other	79	44
	<u>\$ 1,274</u>	<u>\$ 669</u>

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

8. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions balance represents amounts accounted for in accordance with accounting policy described in Note 2(b).

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	
Amounts received:		
Restricted other government contributions	\$ 1,200	\$ 3,963
Donations restricted for capital purposes	457	829
Interest	6	72
Restricted Alberta Health and Wellness contributions	-	1,198
Other sources	-	614
Transfers from deferred contributions (Note 7)	-	11
	<u>1,663</u>	<u>6,687</u>
Transferred to:		
Unamortized external capital contributions (Note 9)	(3,064)	(7,425)
Refund of contributions	-	(58)
Accounts payable - boundary realignment	-	(196)
Statement of operations - donations	-	(5)
	<u>(3,064)</u>	<u>(7,684)</u>
Change during the year	(1,401)	(997)
Balance, beginning of year	3,579	4,576
Balance, end of year	<u>\$ 2,178</u>	<u>\$ 3,579</u>
Balance at end of year is restricted for the following purposes:		
Capital upgrades	\$ 2,098	\$ 2,528
Equipment acquisition	80	1,051
	<u>\$ 2,178</u>	<u>\$ 3,579</u>

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

9. UNAMORTIZED EXTERNAL CAPITAL CONTRIBUTIONS

Unamortized external capital contributions reflect transactions accounted in accordance with the accounting policy described in Note 2(b). The balance at year-end represents the external capital contribution that will be recognized as revenue in future years.

	2003	2002
	(thousands of dollars)	
Balance, beginning of year	\$ 112,232	\$ 114,160
Add amounts transferred from deferred capital contributions (Note 8)	3,064	7,425
Net impact of boundary alignment	-	(4,025)
	<u>115,296</u>	<u>117,560</u>
Less amounts recognized as revenue:		
Amortization of external capital contributions	(5,388)	(5,328)
Balance, end of year	<u>\$ 109,908</u>	<u>\$ 112,232</u>

10. INTERNALLY RESTRICTED NET ASSETS

Net assets internally restricted represent amounts restricted by the Authority for the following purposes:

	2003	2002
	(thousands of dollars)	
Capital acquisitions and project management	<u>\$ -</u>	<u>\$ 99</u>

11. COMMITMENTS

The Authority is committed to several contracts and is required to make the following minimum payments over the next five years:

	Equipment Maintenance Contracts	Healthcare Service Contracts	Operating Leases	Total
	(thousands of dollars)			
2004	\$ 944	\$ 651	\$ 328	\$ 1,923
2005	377	64	224	665
2006	228	-	31	259
2007	128	-	4	132
2008	-	-	-	-

In addition to the above, the Authority has entered into an agreement for the purchase of electricity at a rate of 8.4 cents per kilowatt-hour. The agreement expires December 31, 2005.

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

12. BUDGET

	Approved Budget ⁽¹⁾	Additional Approved Budget ⁽²⁾	Budget Reallocation ⁽³⁾	Reported Budget ⁽⁴⁾
	(thousands of dollars)			
Revenues:				
Alberta Health and Wellness contributions	\$ 103,099	\$ 969	\$ -	\$ 104,068
Other government contributions	466	-	-	466
Fees and charges	9,853	-	(217)	9,636
Ancillary operations - net	436	-	292	728
Donations	4	-	-	4
Investment and other income	2,157	-	(28)	2,129
Amortization of deferred capital contributions	5,029	-	-	5,029
	<u>121,044</u>	<u>969</u>	<u>47</u>	<u>122,060</u>
Expenses:				
Facility-based in-patient acute services	31,811	312	31	32,154
Facility-based emergency and out-patient services	9,383	109	(120)	9,372
Facility-based continuing care services	10,870	-	36	10,906
Community and home-based services	6,569	-	(123)	6,446
Diagnostic and therapeutic services	22,505	306	212	23,023
Promotion, prevention and protection services	4,996	242	74	5,312
Research and education	-	-	-	-
Administration	7,048	-	(102)	6,946
Information technology	2,238	-	267	2,505
Support services	22,729	-	(228)	22,501
Amortization of facilities and improvements	3,746	-	-	3,746
	<u>121,895</u>	<u>969</u>	<u>47</u>	<u>122,911</u>
(Deficiency) excess of revenues over expenses	\$ (851)	\$ -	\$ -	\$ (851)

(1) The budget was approved by the Board of the Authority on May 7, 2002 and approved by the Minister of Health and Wellness on June 28, 2002.

(2) Over the course of the fiscal year, the Minister provided additional funding. The Board has allocated these additional resources to address funding expectations as follows:

	(thousands of dollars)
Supplemental specialists on-call	\$ 510
Increase in other physician compensation	257
Telehealth operating grant	110
Vaccine administration	108
Adjustment to Early Childhood Development	(15)
Adjustment to physician rural on-call	(1)
	<u>\$ 969</u>

(3) The business plan submitted to Alberta Health and Wellness included significant budget allocations such as contingencies for employee salary negotiations based on management estimates. The budget was subsequently adjusted for actual settlement amounts, as they became known.

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

12. BUDGET (continued)

- (4) The Authority is prohibited by Section 2.9(2) of the Regional Health Authorities Amendment Regulation (A.R.127/2002) from incurring an operating deficit. If a regional health authority incurs an operating deficit, further action is required under section 2.9(3) of the legislation, depending on the circumstances.

The Authority incurred an operating deficit of \$1,661,887 for the year ended March 31, 2003 and complied with section 2.9(3) of the regulation by partially offsetting the deficit with unrestricted net assets at March 31, 2003.

The Authority does not have sufficient unrestricted net assets at March 31, 2003 to fund the deficit and is therefore required to submit a plan to the Minister of Health and Wellness by July 31, 2003 on how it will eliminate the deficit.

13. ALBERTA HEALTH AND WELLNESS CONTRIBUTIONS

	2003		2002
	Budget (Note 12)	Actual	Actual
			(thousands of dollars)
Unrestricted contributions	\$ 100,383	\$ 100,383	\$ 93,725
Transfers from deferred contributions (Note 7)	3,685	3,637	2,601
	<u>\$ 104,068</u>	<u>\$ 104,020</u>	<u>\$ 96,326</u>

14. OTHER GOVERNMENT CONTRIBUTIONS

	2003		2002
	Budget (Note 12)	Actual	Actual
			(thousands of dollars)
Fair value of rent less rent charges for non-acute care facilities used by the Authority	\$ 466	\$ 466	\$ 466

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

15. FEES AND CHARGES

	2003		2002
	Budget (Note 12)	Actual	Actual
			(thousands of dollars)
Acute Care			
Non-entitled revenue - inpatients	\$ 2,570	\$ 2,598	\$ 2,293
Non-entitled revenue - outpatients	1,648	1,506	1,517
Preferred accommodation	184	167	165
Other	85	26	74
Continuing Care			
Non-entitled revenue	17	4	5
Accommodation charges	2,561	2,541	2,285
Preferred accommodation	243	255	222
Federal government	62	76	72
Workers Compensation Board (WCB)	1,601	1,675	1,691
Approved patient fees and charges	<u>665</u>	<u>664</u>	<u>599</u>
	<u>\$ 9,636</u>	<u>\$ 9,512</u>	<u>\$ 8,923</u>

16. ANCILLARY OPERATIONS

	2003			2002	
	Budget (Note 12)	Parking Operations	Other Ancillary Operations	Total	Actual
					(thousands of dollars)
Revenues	\$ 728	\$ 356	\$ 150	\$ 506	\$ 476
Expenses	-	68	76	144	98
Excess of revenues over direct expenses (2003)	<u>\$ 728</u>	<u>\$ 288</u>	<u>\$ 74</u>	<u>\$ 362</u>	<u>\$ 378</u>
Excess of revenues over direct expenses (2002)	<u>\$ 251</u>	<u>\$ 249</u>	<u>\$ 129</u>	<u>\$ 378</u>	

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

17. INVESTMENT AND OTHER INCOME

	2003		2002
	Budget (Note 12)	Actual	Actual
	(thousands of dollars)		
Unrestricted investment income	\$ 351	\$ 340	\$ 530
Other income	1,778	2,865	2,575
Transfer from deferred contributions (Note 7)	-	10	5
	\$ 2,129	\$ 3,215	\$ 3,110

Investment income comprises interest, dividends, amortization of discount and premiums, and net gains on disposal of investments.

Other income comprises recoveries from sources external to the Authority for materials, supplies and wages.

18. ADMINISTRATION

	2003		2002
	Budget (Note 12)	Actual	Actual
	(thousands of dollars)		
General administration:			
Corporate administration	\$ 1,916	\$ 2,005	\$ 2,481
Medical administration	781	1,076	679
Board of Trustees	281	229	181
	2,978	3,310	3,341
Financial services	1,685	1,654	1,525
Human resources	1,909	1,670	2,410
Administration attributed to private sector operators (Note 20)	374	372	359
	\$ 6,946	\$ 7,006	\$ 7,635

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

19. SUPPORT SERVICES

	2003		2002
	Budget (Note 12)	Actual	Actual
	(thousands of dollars)		
Bio-medical engineering	\$ 218	\$ 246	\$ 181
Building maintenance, operations and security	7,748	8,429	7,298
Communications	832	721	748
Education	279	204	319
Health registry	2,570	2,602	2,649
Housekeeping	2,934	3,089	2,768
Laundry and linen	1,000	1,166	1,080
Materials management and transportation	1,861	2,026	1,854
Patient food services	3,989	4,042	3,908
Volunteer services and other	254	261	254
Support services attributed to private sector operators (Note 20)	816	912	863
	\$ 22,501	\$ 23,698	\$ 21,922

20. RELATED PARTIES

Provincial Government

The Authority is established under the Regional Health Authorities Act. Two-thirds of the members of the Authority were elected. The Minister of Health and Wellness appoints the remaining members. The Authority is economically dependent upon the Ministry of Health and Wellness since the viability of its ongoing operations depends on contributions from the Ministry. Transactions between the Authority and the Province are disclosed in the Statement of Operations and Notes 7, 8, 13 and 14 to the financial statements.

Health Authorities

The Authority shares a common relationship with other health authorities by way of its relationship with the Province of Alberta. Transactions between the Authority and other health authorities are included in the Statement of Operations.

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

20. RELATED PARTIES (continued)

Foundations

The Authority has an economic interest in the following Foundations. The Foundations raise funds to benefit the Authority and other health related entities and are registered charities under the Income Tax Act. Information on the Foundations is as follows:

	Contributions Received by Authority		Resources Held by Foundation	
	2003	2002	Externally	
			Restricted	Unrestricted
	(thousands of dollars)			
Beaverlodge General Hospital Foundation	\$ 36	\$ 47	\$ -	\$ 47
Fairview Health Complex Foundation	129	339	2,074	346
Hythe Hospital and Nursing Home Foundation	28	2	1	45
Queen Elizabeth II Hospital Foundation	281	436	1,345	1,106
Valleyview Health Care Foundation	8	9	16	11
	\$ 482	\$ 833	\$ 3,436	\$ 1,555

Externally restricted amounts are for equipment, programs, and research and education for the specific hospital and continuing care facility supported by the individual foundation.

The value of administrative support provided to foundations and the accounts receivable from the foundations at the year-end are as follows:

	Administrative Support		Accounts Receivable	
	Year ended March 31		at March 31	
	2003	2002	2003	2002
	(thousands of dollars)			
Queen Elizabeth II Hospital Foundation	\$ 25	\$ 25	\$ 2	\$ 137
Fairview Health Complex Foundation	-	-	5	-
Valleyview Health Care Foundation	-	-	2	-
	\$ 25	\$ 25	\$ 9	\$ 137

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

20. RELATED PARTIES (continued)

Private Health Service Operators

The Authority has an economic interest in the following private health service providers as it transfers significant resources to these entities. The Authority contracts with private health service operators to provide health services in the Region. The health service operators and the amount of the contracted services for the year are as follows:

	2003			2002
	Direct Authority Funding	Approved Patient Fees and Charges	Total	Total
	(thousands of dollars)			(thousands of dollars)
Grande Prairie Care Centre	\$ 1,849	\$ 664	\$ 2,513	\$ 2,407
Dynacare Kasper Medical Laboratories	948	-	948	901
	\$ 2,797	\$ 664	\$ 3,461	\$ 3,308

These payments to health service operators have been reported in the following expense categories:

	2003	2002
	(thousands of dollars)	
Facility-based continuing care services	\$ 1,313	\$ 1,258
Diagnostic and therapeutic services	864	828
Administration (Note 18)	372	359
Support services (Note 19)	912	863
	\$ 3,461	\$ 3,308

21. PENSION COSTS

The Authority participates in the Local Authorities Pension Plan, which is a multi-employer defined benefit plan. The pension expense recorded in these financial statements is equivalent to the Authority's annual contribution payable of \$2,566,116 for the year ended March 31, 2003 (2002- \$2,268,047).

At December 31, 2002, the Local Authorities Pension Plan reported a deficiency of \$444,980,000 (2001 – surplus of \$634,960,000).

MISTAHIA REGIONAL HEALTH AUTHORITY

Notes to the Financial Statements
Year ended March 31, 2003

22. BOUNDARY REALIGNMENT

On December 19, 2002, the Minister of Health and Wellness announced that the number of Regional Health Authorities will be reduced to nine, effective April 1, 2003.

Pursuant to Ministerial Order #18 of 2003, effective April 1, 2003, the assets and liabilities of the Peace Regional Health Authority and a portion of the Keeweenaw Lakes Regional Health Authority (the transferor Health Authorities) are assumed by the continuing region Mistahia Regional Health Authority, now operating as Peace Country Health.

An amount of \$370,265 was transferred from the continuing Mistahia Regional Health Authority to the Peace Regional Health Authority to provide the Peace Regional Health Authority sufficient cash to meet some of its financial obligations.

The continuing Region 8 will assume additional liabilities for the transferor Peace Regional Health Authority including deferred contributions of \$593,502, where no cash exists to support the liability and potential future costs for the abatement and demolition of the former Peace River hospital and continuing care facility estimated at \$1,000,000.

Summary of unfunded deferred contributions:

Funding from Alberta Health and Wellness for targeted programs	\$202,828
Community donations for operation of CT scan	233,917
Community donations for capital equipment additions and replacement	150,334
Funding from Federal Government for Francophone program	6,423
	<u>\$593,502</u>

Specified assets and liabilities are to be distributed at the carrying value by the transferor authorities on the basis of their location in, or relationship to the programs provided in the geographical areas transferred to Peace Country Health.

The surpluses or insufficiencies in net assets of the transferor regions are to be pooled with surpluses and insufficiencies of the other disestablished Regional Health Authorities and the aggregate surplus or insufficiency allocated to the continuing Regional Health Authorities on a defined population basis. The outcome of the allocation process is uncertain and the assumption of insufficiency of net assets, if any, may have a significant negative impact on the ongoing operation of Peace Country Health.

The allocation of the aggregate surplus or insufficiency of net assets to Peace Country Health at March 31, 2003 has yet to be determined.

These financial statements have not been adjusted to reflect the transferor regions liabilities that are unsupported by sufficient net assets.

23. COMPARATIVE FIGURES

Certain 2002 figures have been reclassified to conform to 2003 presentation.

24. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Peace Country Health.

MISTAHIA REGIONAL HEALTH AUTHORITY

Schedule 1

Expenses by Object of Expenditure
Year ended March 31, 2003
(thousands of dollars)

	2003		2002
	Budget (Note 12)	Actual	Actual
Salaries, honoraria, benefits, allowances and severance (Schedule 2)	\$ 79,227	\$ 79,929	\$ 72,954
Contracts with health service operators (Note 21)	3,428	3,461	3,308
Drugs, gases, medical and surgical supplies	5,751	5,721	5,655
Other contracted services	10,879	11,058	10,498
Other *	17,599	18,433	17,704
Amortization:			
Internally funded equipment	975	977	815
Externally funded equipment	1,308	1,529	1,601
Internally funded facilities and improvements	25	65	37
Externally funded facilities and improvements	3,721	3,849	3,727
(Gain) loss on disposal of capital assets	-	(35)	(15)
	<u>122,913</u>	<u>124,987</u>	<u>116,284</u>
Less amounts reported in ancillary operations (Note 16)	2	144	98
	<u>\$ 122,911</u>	<u>\$ 124,843</u>	<u>\$ 116,186</u>

	2003		2002
	Budget (Note 12)	Actual	Actual
* Other: Significant amounts include			
Diagnostic and therapeutic supplies	1,990	1,972	1,847
Equipment maintenance	1,721	1,540	1,467
Food supplies	917	1,032	969
Patient transportation	1,447	1,424	1,455
Utilities	3,678	4,239	2,914
Other	7,846	8,226	9,052
	<u>\$ 17,599</u>	<u>\$ 18,433</u>	<u>\$ 17,704</u>

MISTAHIA REGIONAL HEALTH AUTHORITY
Salaries, Honoraria, Benefits, Allowances and Severance
 Year ended March 31, 2003
 (thousands of dollars)

Schedule 2

	2002										2001																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	Number of		Salaries and		Benefits and		Subtotal		Severance (\$)		Number of		Salaries and		Benefits and		Subtotal		Severance (\$)																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Individuals (1)	Honoraria (2)	Honoraria (2)	Allowances (3)	Allowances (3)	Subtotal	Individuals (1)	Amount	Amount	Total	Individuals (1)	Amount	Amount	Total	Individuals (1)	Honoraria and	Severance (5)	Total	Individuals (1)	Honoraria and	Severance (5)	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																			
AUTHORITY/BOARD COMPENSATION																									RHA Chairperson																									Marvyn Moore	1.00	\$	23	\$	5	\$	28	\$	-	\$	28	1.00	\$	13	\$	-	\$	13						Official Administrator																								Ric. Forest	-	-	-	-	-	-	-	-	-	-	-	0.50	16	-	-	-	16							RHA Members																								Ernest Bass	1.00		7		1		8		-		8	1.00		4		-		4						Charles Birk	1.00		9		1		10		-		10	1.00		6		-		6						Dennis Grant	1.00		12		2		14		-		14	1.00		1		-		1						Andre Harje	1.00		12		4		16		-		16	1.00		7		-		7						Milton Hommy	1.00		11		4		15		-		15	1.00		5		-		5						Wayne Jacques	1.00		9		3		12		-		12	1.00		4		-		4						Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81					
RHA Chairperson																									Marvyn Moore	1.00	\$	23	\$	5	\$	28	\$	-	\$	28	1.00	\$	13	\$	-	\$	13						Official Administrator																								Ric. Forest	-	-	-	-	-	-	-	-	-	-	-	0.50	16	-	-	-	16							RHA Members																								Ernest Bass	1.00		7		1		8		-		8	1.00		4		-		4						Charles Birk	1.00		9		1		10		-		10	1.00		6		-		6						Dennis Grant	1.00		12		2		14		-		14	1.00		1		-		1						Andre Harje	1.00		12		4		16		-		16	1.00		7		-		7						Milton Hommy	1.00		11		4		15		-		15	1.00		5		-		5						Wayne Jacques	1.00		9		3		12		-		12	1.00		4		-		4						Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																														
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Charles Birk	1.00		9		1		10		-		10	1.00		6		-		6						Dennis Grant	1.00		12		2		14		-		14	1.00		1		-		1						Andre Harje	1.00		12		4		16		-		16	1.00		7		-		7						Milton Hommy	1.00		11		4		15		-		15	1.00		5		-		5						Wayne Jacques	1.00		9		3		12		-		12	1.00		4		-		4						Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																															
Dennis Grant	1.00		12		2		14		-		14	1.00		1		-		1						Andre Harje	1.00		12		4		16		-		16	1.00		7		-		7						Milton Hommy	1.00		11		4		15		-		15	1.00		5		-		5						Wayne Jacques	1.00		9		3		12		-		12	1.00		4		-		4						Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																							
Andre Harje	1.00		12		4		16		-		16	1.00		7		-		7						Milton Hommy	1.00		11		4		15		-		15	1.00		5		-		5						Wayne Jacques	1.00		9		3		12		-		12	1.00		4		-		4						Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																															
Milton Hommy	1.00		11		4		15		-		15	1.00		5		-		5						Wayne Jacques	1.00		9		3		12		-		12	1.00		4		-		4						Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																							
Wayne Jacques	1.00		9		3		12		-		12	1.00		4		-		4						Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																															
Deanne Jaysock	1.00		-		-		-		-		-	1.00		2		-		2						Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																																																							
Bary Lazouk	1.00		12		2		14		-		14	1.00		6		-		6						William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																																																																															
William McCreigor	1.00		10		3		13		-		13	1.00		7		-		7						Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																																																																																																							
Jean Revoff	1.00		5		3		8		-		8	1.00		-		-		-						Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																																																																																																																															
Ken Sargent	1.00		8		1		9		-		9	1.00		4		-		4						Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																																																																																																																																																							
Brenda Simon	1.00		9		4		13		-		13	1.00		6		-		6						TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																																																																																																																																																																															
TOTAL HONORARIA	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81																																																																																																																																																																																																																																																																																																																																																																																																																																																							

MISTAHIA REGIONAL HEALTH AUTHORITY
Salaries, Honoraria, Benefits, Allowances and Severance (continued)
 Year ended March 31, 2003
 (thousands of dollars)

Schedule 2

	2002										2001																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	Number of		Salaries and		Benefits and		Subtotal		Severance (\$)		Number of		Salaries and		Benefits and		Subtotal		Severance (\$)																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Individuals (1)	Honoraria (2)	Honoraria (2)	Allowances (3)	Allowances (3)	Subtotal	Individuals (1)	Amount	Amount	Total	Individuals (1)	Amount	Amount	Total	Individuals (1)	Honoraria and	Severance (5)	Total	Individuals (1)	Honoraria and	Severance (5)	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																
TOTAL HONORARIA (BROUGHT FORWARD)	12.00	\$	127	\$	33	\$	160	\$	-	\$	160	12.50	\$	81	\$	-	\$	81						STAFF COMPENSATION																								Chief Executive Officer	1.00		272		12		284		-		284	0.58	149	-	-	-	149						Interim Chief Executive Officer	-	-	-	-	-	-	-	-	-	-	-	0.42	121	-	-	-	121							Management persons reporting to the CEO																								Chief Operating Officer	1.00		112		17		129		-		129	0.38	54	-	-	-	54							Vice President, Regional Health Services	1.00		110		18		127		-		127	1.00	126	-	-	-	126							Vice President, Support Services	1.00		110		18		128		1		129	1.00	123	-	-	-	123							Vice President, Health Resources	1.00		130		17		147		-	21	168	1.00	137	-	-	-	137							Chief Financial & Industrial Relations Officer	0.64		99		15		114		-		114	1.00	125	-	-	-	125							Vice President, Medical Affairs	0.83		175		21		196		-		196	1.00	172	-	-	-	172							Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954						
STAFF COMPENSATION																								Chief Executive Officer	1.00		272		12		284		-		284	0.58	149	-	-	-	149						Interim Chief Executive Officer	-	-	-	-	-	-	-	-	-	-	-	0.42	121	-	-	-	121							Management persons reporting to the CEO																								Chief Operating Officer	1.00		112		17		129		-		129	0.38	54	-	-	-	54							Vice President, Regional Health Services	1.00		110		18		127		-		127	1.00	126	-	-	-	126							Vice President, Support Services	1.00		110		18		128		1		129	1.00	123	-	-	-	123							Vice President, Health Resources	1.00		130		17		147		-	21	168	1.00	137	-	-	-	137							Chief Financial & Industrial Relations Officer	0.64		99		15		114		-		114	1.00	125	-	-	-	125							Vice President, Medical Affairs	0.83		175		21		196		-		196	1.00	172	-	-	-	172							Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																														
Chief Executive Officer	1.00		272		12		284		-		284	0.58	149	-	-	-	149						Interim Chief Executive Officer	-	-	-	-	-	-	-	-	-	-	-	0.42	121	-	-	-	121							Management persons reporting to the CEO																								Chief Operating Officer	1.00		112		17		129		-		129	0.38	54	-	-	-	54							Vice President, Regional Health Services	1.00		110		18		127		-		127	1.00	126	-	-	-	126							Vice President, Support Services	1.00		110		18		128		1		129	1.00	123	-	-	-	123							Vice President, Health Resources	1.00		130		17		147		-	21	168	1.00	137	-	-	-	137							Chief Financial & Industrial Relations Officer	0.64		99		15		114		-		114	1.00	125	-	-	-	125							Vice President, Medical Affairs	0.83		175		21		196		-		196	1.00	172	-	-	-	172							Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																																																						
Interim Chief Executive Officer	-	-	-	-	-	-	-	-	-	-	-	0.42	121	-	-	-	121							Management persons reporting to the CEO																								Chief Operating Officer	1.00		112		17		129		-		129	0.38	54	-	-	-	54							Vice President, Regional Health Services	1.00		110		18		127		-		127	1.00	126	-	-	-	126							Vice President, Support Services	1.00		110		18		128		1		129	1.00	123	-	-	-	123							Vice President, Health Resources	1.00		130		17		147		-	21	168	1.00	137	-	-	-	137							Chief Financial & Industrial Relations Officer	0.64		99		15		114		-		114	1.00	125	-	-	-	125							Vice President, Medical Affairs	0.83		175		21		196		-		196	1.00	172	-	-	-	172							Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																																																																													
Management persons reporting to the CEO																								Chief Operating Officer	1.00		112		17		129		-		129	0.38	54	-	-	-	54							Vice President, Regional Health Services	1.00		110		18		127		-		127	1.00	126	-	-	-	126							Vice President, Support Services	1.00		110		18		128		1		129	1.00	123	-	-	-	123							Vice President, Health Resources	1.00		130		17		147		-	21	168	1.00	137	-	-	-	137							Chief Financial & Industrial Relations Officer	0.64		99		15		114		-		114	1.00	125	-	-	-	125							Vice President, Medical Affairs	0.83		175		21		196		-		196	1.00	172	-	-	-	172							Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																																																																																																					
Chief Operating Officer	1.00		112		17		129		-		129	0.38	54	-	-	-	54							Vice President, Regional Health Services	1.00		110		18		127		-		127	1.00	126	-	-	-	126							Vice President, Support Services	1.00		110		18		128		1		129	1.00	123	-	-	-	123							Vice President, Health Resources	1.00		130		17		147		-	21	168	1.00	137	-	-	-	137							Chief Financial & Industrial Relations Officer	0.64		99		15		114		-		114	1.00	125	-	-	-	125							Vice President, Medical Affairs	0.83		175		21		196		-		196	1.00	172	-	-	-	172							Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																																																																																																																													
Vice President, Regional Health Services	1.00		110		18		127		-		127	1.00	126	-	-	-	126							Vice President, Support Services	1.00		110		18		128		1		129	1.00	123	-	-	-	123							Vice President, Health Resources	1.00		130		17		147		-	21	168	1.00	137	-	-	-	137							Chief Financial & Industrial Relations Officer	0.64		99		15		114		-		114	1.00	125	-	-	-	125							Vice President, Medical Affairs	0.83		175		21		196		-		196	1.00	172	-	-	-	172							Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																																																																																																																																																					
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Medical Officers of Health	1.00		341		14		355		-		355	1.00	169	-	-	-	169							Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																																																																																																																																																																																																																																																																													
Other management persons reporting to those above	24.00		1,878		352		2,230		-		2,230	24.57	2,129	-	-	-	2,129							Other management	44.30		3,196		567		3,763		3		3,766	46.50	3,510		130		3,640							Regulated nurses not included above	489.82		29,334		5,015		34,349		-		34,349	488.69	30,441		-		30,441							Other Health Technical and Professionals	184.27		10,825		1,734		12,559		-		12,559	163.97	11,443		-		11,443							Unregulated Health Service Providers	181.39		5,314		788		6,102		-		6,102	186.84	5,794		-		5,794							Other Staff	453.64		15,830		2,974		18,804		6		18,810	465.76	18,237		19		18,256							TOTAL	1,396.85	\$	67,853	\$	11,574	\$	79,427	\$	10	\$	79,437	1,417.21	72,805	\$	149	\$	72,954																																																																																																																																																																																																																																																																																																					
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MISTAHIA REGIONAL HEALTH AUTHORITY
Salaries, Honoraria, Benefits, Allowances and Severance (continued)
Year ended March 31, 2003
(thousands of dollars)

Schedule 2

1. Full-time equivalent (FTE) has been determined as follows:

	<u>Hours</u>
UNA contract staff	1,920.75
Executive Team	2,015.00
All other contracts and excluded staff	2,022.75

Total actual discrete number of individuals employed: 2003 – 1,801 (2002 - 1,777).

2. Salaries and honoraria include regular base pay, overtime, lump-sum payments, honoraria and any other direct cash remuneration including sick leave, short-term disability and vacation.
3. Benefits and allowances include the employer's share of all employee benefits and contributions made on behalf of employees, including pension, health care, dental coverage, out-of-country medical benefits, group life insurance, accidental death and dismemberment, long-term disability plans, Canada Pension Plan, employment insurance, and workers' compensation.
4. The Chief Executive Officer is provided with an automobile; no dollar amount is included under benefits and allowances.
5. Severance includes all monies paid directly or on behalf of an employee upon termination, which are not included in salaries and benefits. The number of individuals receiving severances disclosed in the schedule is the discrete number of individuals.
6. The total amount is reported in Schedule 1 (Schedule of Expenses by Object of Expenditure).

