

WF 200
San.
Aud. Rep.
1922

MANITOBA SANATORIUM

AUDITOR'S REPORT

FOR THE YEAR ENDING

THE 30th NOVEMBER, 1922

SANATORIUM BOARD OF MANITOBA
LIBRARY COPY

A Health Education Service of the
CHRISTMAS SEAL FUND

MANITOBA LUNG ASSOCIATION
SANATORIUM BOARD OF MANITOBA
629 McDERMOT AVENUE
WINNIPEG, MANITOBA R3A 1P6

San
1922

AUDITOR'S REPORT
FOR THE YEAR ENDING
THE 30th NOVEMBER, 1922

Auditor's Report

December 19th, 1922.

The Chairman and Members, Board of Trustees,
Manitoba Sanatorium.

Gentlemen:

In accordance with our appointment we have made an audit of the books, vouchers and accounts of the Sanatorium for the fiscal year ended November 30th, 1922, and present herewith for your consideration the following statements covering the operations for the period, viz:

Exhibit "A"—Balance Sheet as at 30th November, 1922.

Exhibit "B"—Statement of Income and Expenditure—
Maintenance Account.

Exhibit "C"—Statement of Income and Expenditure—
Capital Account.

Exhibit "D"—Summarized Statement of Cash Receipts and
Disbursements.

Schedule No. 1—Cash Donations.

Schedule No. 2—Summary of Inventories.

Schedule No. 3—**Detail of Expenditure**—Maintenance Account.

Schedule No. 4—Patients' Store.

The increase or decrease in the various Assets and Liabilities during the period are shewn by the following statement, viz.:

Nov. 30th, 1921	ASSETS	Nov. 30th, 1922
	Land, Buildings, Plant and Equipment	
\$514,279.95	(less depreciation)	\$483,173.57
95,237.76	Accounts Receivable	96,012.64
17,324.19	Inventories, etc.	28,625.01
<u>\$626,941.90</u>		<u>\$607,811.22</u>
	LIABILITIES	
\$ 6,437.98	Accounts Payable	\$ 6,335.30
51,381.69	Overdraft	50,680.96
57,819.67	Total Liabilities	57,016.26
569,022.23	Surplus	550,794.96
<u>\$626,841.90</u>		<u>\$607,811.22</u>

The following is a comparison of the Per Capita Costs and the Per Capita Earnings in total for the period as compared with the two preceding fiscal periods, viz.:

	1st Dec. 1921 to 30th Nov. 1922	1st Dec. 1920 to 30th Nov. 1921	1st Dec. 1919 to 30th Nov. 1920
Hospital Days	84,383	87,099	79,316
Expenditure:			
General Maintenance	2,585	2,683	2,953
Depreciation .....	.441	.521	.511
Total	3,026	3,204	3,464
Income:			
From Earnings	2,488	2,662	2,673
Other .....	.321	.280	.476
Total	2,809	2,942	3,149

Below is given a comparative detailed cost per Hospital Day under the various functional headings for the present and two preceding fiscal periods.

	Year Ending 30th Nov. 1922	Year Ending 30th Nov. 1921	Year Ending 30th Nov. 1920
Commissariat (General and Infirmary) .....	.980	1.131	1.424
Housing of Patients	1.03	.113	.106
Professional Care of Patients .....	.476	.469	.496
Administration .....	.205	.202	.185
Power House (Heat, Light and Water) .....	.472	.460	.492
General Repairs .....	.279	.220	.155
Laundry .....	.072	.079	.080
Farm and Garden .....	.002	.009	.015
Direct Maintenance Cost Add: Depreciation	2,585 .441	2,683 .521	2,953 .511
	3,026	3,204	3,464

Reported by

W. A. HENDERSON & CO.
Chartered Accountants.

EXHIBIT "A"

BALANCE SHEET AS AT 30th NOVEMBER, 1922

ASSETS		LIABILITIES	
Land, Buildings, Plant and Equipment:		Payables:	
Land and Improvements	\$ 9,034.93	Bank of Montreal—Belmont Overdraft	\$ 50,989.92
Buildings (less Depreciation)	417,118.52	Less Cash on Hand	308.96
Plant and Machinery (less Depreciation, Heating, Lighting, Water and Sewage, etc.)	26,032.13		\$ 50,680.96
Furniture and Equipment (less Depreciation)	11,440.64	Patients' Supply Store (net)	78.55
Furnishings and Miscellaneous Equipment (less Depreciation)	15,124.68	Dominion Government—refund on 1921 rate	6,256.75
Automobile (less Depreciation)	156.25		\$ 57,016.26
Horses, Harness, etc. (less Depreciation)	971.90	Balance:	
Spur Track	700.85	Being Nominal Surplus of Assets over Liabilities	550,794.96
Fire Equipment (less Depreciation)	2,593.67		
	\$483,173.57		
Petty Cash:	1,500.00		
Receivables:			
Patients, Balances Outstanding	\$ 11,568.40		
Provincial Government—Bal. Levy	39,607.85		
Provincial Government—Per Capita, 1922	42,191.50		
Sundry	1,144.89		
	\$ 94,512.64		
Inventories and Deferred Charges:			
Supplies, etc., on hand	\$ 20,125.69		
Unearned Insurance	8,499.32		
	28,625.01		
	\$607,811.22		\$607,811.22

We have examined the foregoing Balance Sheet and the supporting Maintenance Statement together with the vouchers and accounts relating thereto, and have obtained all the information and explanations we have required. In our opinion these statements exhibit a true and correct view of the state of the Sanatorium's affairs as at 30th November, 1922, according to the best of our information and explanations given to us and as shown by the books of the Sanatorium.

(Sgd.) W. A. HENDERSON & CO.,
Chartered Accountants

MAINTENANCE ACCOUNT

For the Year Ending 30th November, 1922

DEBIT		CREDIT
EXPENDITURE:		
Commissariat—General:		INCOME FROM EARNINGS:
Per Schedule 3-A	\$ 46,899.97	Patients: Military, Private, Municipal and City
Commissariat—Infirmary:		\$167,769.90
Per Schedule 3-B	35,758.34	Provincial Government per Capita Grant, 1922
Housing of Patients:		42,191.50
Per Schedule 3-C	8,635.65	\$209,961.40
Professional Care of Patients:		OTHER INCOME:
Per Schedule 3-D	40,215.26	Municipal Levy
Administration:		\$75,000.00
Per Schedule 3-E	17,339.45	Less: For Patients Treated thereout
Heat, Light and Water:		49,701.15
Per Schedule 3-F	39,842.71	\$ 25,298.85
General Repairs:		Subscriptions and Donations (per Schedule 1)
Per Schedule 3-G	23,507.35	1,405.18
Laundry:		Medical Examinations
Per Schedule 3-H	6,118.34	390.00
Farm and Garden:		\$ 27,094.03
Per Schedule 3-I	161.53	Total Income Available for Current Administration and Maintenance
Total Expended for Administration and Maintenance	\$218,155.54	\$237,055.43
School Expense	154.32	Balance being excess of Expenditure over Income—Maintenance Account
		18,496.77
Other Charges: Depreciation—		
Buildings	5% \$ 27,177.48	
Plant, etc.	10% 7,905.53	
Furniture, etc.	5% 813.79	
Automobile	25% 468.75	
Horses	10% 135.75	
Fire Equipment	20% 741.04	
	\$ 37,242.34	
	\$255,552.20	\$255,552.20

EXHIBIT "C"

CAPITAL ACCOUNT

STATEMENT OF INCOME AND EXPENDITURE

For Year Ending 30th November, 1922

	INCOME	
Sundry	\$ 936.08	
Buildings:		EXPENDITURE
Alterations and Improvements	\$2,027.97	New Buildings
New Buildings	1,546.86	1,200.01
Plant and Machinery	1,200.01	Furniture and Equipment:
		Furniture
		953.20
		Equipment
		869.00
		\$ 6,597.04
Excess of Expenditure over Income	\$ 5,660.96	
Add: Overexpended 30th November, 1921	19,464.03	
Expended out of Operating Funds	\$25,124.99	

EXHIBIT "D"

CASH ACCOUNT

**SUMMARIZED STATEMENT OF RECEIPTS
AND DISBURSEMENTS**

For the Year Ending 30th November, 1922

RECEIPTS

Maintenance Account:

Patients (Soldiers, Private and Cities).....	\$119,569.56	
Municipal Levy	72,892.15	
Per Capita Grant (1921)	43,720.50	
Subscriptions and Donations	930.18	
Medical Examinations	345.00	
X-Ray Plates	586.25	
Drugs and Hospital Supplies.....	1,423.55	
Farm Produce and Supplies to Staff.....	3,727.76	
Patients' Supply Account	2,623.21	
		<u>\$245,818.16</u>

Capital Account:

Donations	\$ 475.00	
Sundries	461.08	
		<u>936.08</u>
Total Receipts		<u>\$246,754.24</u>

Overdraft 30th November, 1922.....	\$ 50,989.92	
Less Cash on hand	308.96	
		<u>50,680.96</u>
		<u>\$297,435.20</u>

DISBURSEMENTS

Vouchers paid during year	\$286,053.51	
Overdraft 30th November, 1921.....	11,381.69	
		<u>\$297,435.20</u>
		<u>\$297,435.20</u>

SCHEDULES

Cash Donations, 1922

Arctic Ice Company	\$ 40.00
Adamson, Dr. J. D.....	160.00
Hamiota, Citizens of	150.00
McLean Co., G.	100.00
St. Johns Ambulance Association Fort Rouge Branch	475.00
Sully, Miss K.	25.00
Stirling, J. F.	10.00
Proceeds Staff and Patients' Bazaar	445.18
	<u>\$1,405.18</u>

SCHEDULE No. 2

Summary of Inventories

Stores on Hand	\$10,940.12
Patients' Store	1,312.69
Commissariat, A.E.	159.00
Commissariat, B.E.	106.00
Fuel, F.A.	1,446.25
Gasoline, F.B.	91.72
Engineers' Supplies, F.C.	2,342.03
Ice, F.H.	35.50
Dispensary, D.A.	1,633.65
X-Ray Supplies, D.F.	154.65
Stationery, etc., E.B.	268.08
Class Pins, E.C.	52.50
Laundry Supplies, H.B.	232.90
Farm, I.C.	89.50
Farm, I.F.	495.00
Sundry Supplies, G.A.	766.10
	<u>\$20,125.69</u>

SCHEDULE No. 3

**Maintenance Account—Details of Expenditure
"A"**

Commissariat—General Kitchen:

A Food Supplies used in Dining Room..	\$ 37,913.71
B Kitchen and Dining Room Supplies other than Food	769.51
C Wages of Kitchen Staff and Waitresses	7,760.30
E Fuel for Cooking	434.70
F Ice	21.75
	<u>\$ 46,899.97</u>

"B"

Commissariat—Infirmary Kitchen:

A Food Supplies	\$ 30,065.84
B Kitchen Supplies other than Food.....	414.45
C Wages of Kitchen Staff and Orderlies	4,940.70
E Fuel used for Cooking	315.60
F Ice	21.75
	<u>\$ 35,758.24</u>

Forward	<u>\$82,658.31</u>
---------------	--------------------

SCHEDULE No. 3—Continued

Forward \$ 82,658.31

“C”

Housing of Patients:

A Cleaning and Sanitary Supplies\$ 2,068.96
 B Salaries and Wages of Housekeeper
 and Staff and Bedroom Staff..... 6,566.69

 \$ 8,635.65

“D”

Professional Care of Patients:

A Drugs, Medical and Nursing Supplies \$ 3,716.41
 B Proportion Salary, Medical Superin-
 tendent and Assistants, Lady Sup-
 erintendent and Nursing Staff..... 33,807.10
 F Salary X-Ray Operator, Plates and
 General Supplies 2,691.75

 \$ 40,215.26

“E”

Administration:

A Proportion Salary of Medical Super-
 intendent and Staff\$ 11,755.58
 B Office Supplies, Printing, Postage
 and Stationery 1,766.93
 C General Expense 3,816.94

 17,339.45

“F”

Power, Heat and Water:

A Fuel\$ 25,895.15
 B Oil and Gasoline 1,658.25
 D Wages of Engineer and Staff..... 10,908.23
 G Repairs to Plant 1,030.68
 H Ice 350.40

 39,842.71

“G”

Repairs and Maintenance General:

A Repairs and Replacement Supplies...\$ 9,769.72
 B Wages of Repair and General Staff... 9,610.61
 E Insurance 3,060.95
 F Car Maintenance 1,006.07

 23,507.35

“H”

Laundry:

A Wages to Staff\$ 5,555.92
 B Supplies 408.26
 C Repairs to Machinery and Equipment 83.76
 F Sewing Room Supplies 70.40

 \$ 6,118.34

Forward \$218,317.97

SCHEDULE No. 3—Continued

Forward \$218,317.07

“I”

Farm and Garden:

A Wages to Staff\$ 654.44
 B Horse Hire and Maintenance..... 316.90
 C Seeds and Supplies 270.96
 D Repair and Replacement of Tools..... 285.09

 \$ 1,527.39

Less—

Produce sold or used in Sanatorium
 Kitchens 1,688.92

 161.53

Total per Maintenance Account,
 Exhibit “B” \$218,155.54

SCHEDULE No. 4

Patients' Store Accounts for Year Ending 30th November, 1922

Profit brought forward from November 30th, 1921.....\$181.23
 Profit for year ending November 30th, 1922..... 438.35

Total Profit\$620.08
 Payments made therefrom during year ending

30th November, 1922 541.53

Balance at Credit 30th November, 1922.....\$ 78.55
