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1923

Manitoba Sanatorium
Thirteenth Annual Report
for the Year ending the
31st of December, 1923,
including the Auditor's
Report for the Year ending
the 30th November, 1923

SANATORIUM BOARD OF MANITOBA
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1923

A Health Education Service of the
CHRISTMAS SEAL FUND
MANITOBA LUNG ASSOCIATION
SANATORIUM BOARD OF MANITOBA
629 McDERMOT AVENUE
WINNIPEG, MANITOBA R3A 1P6

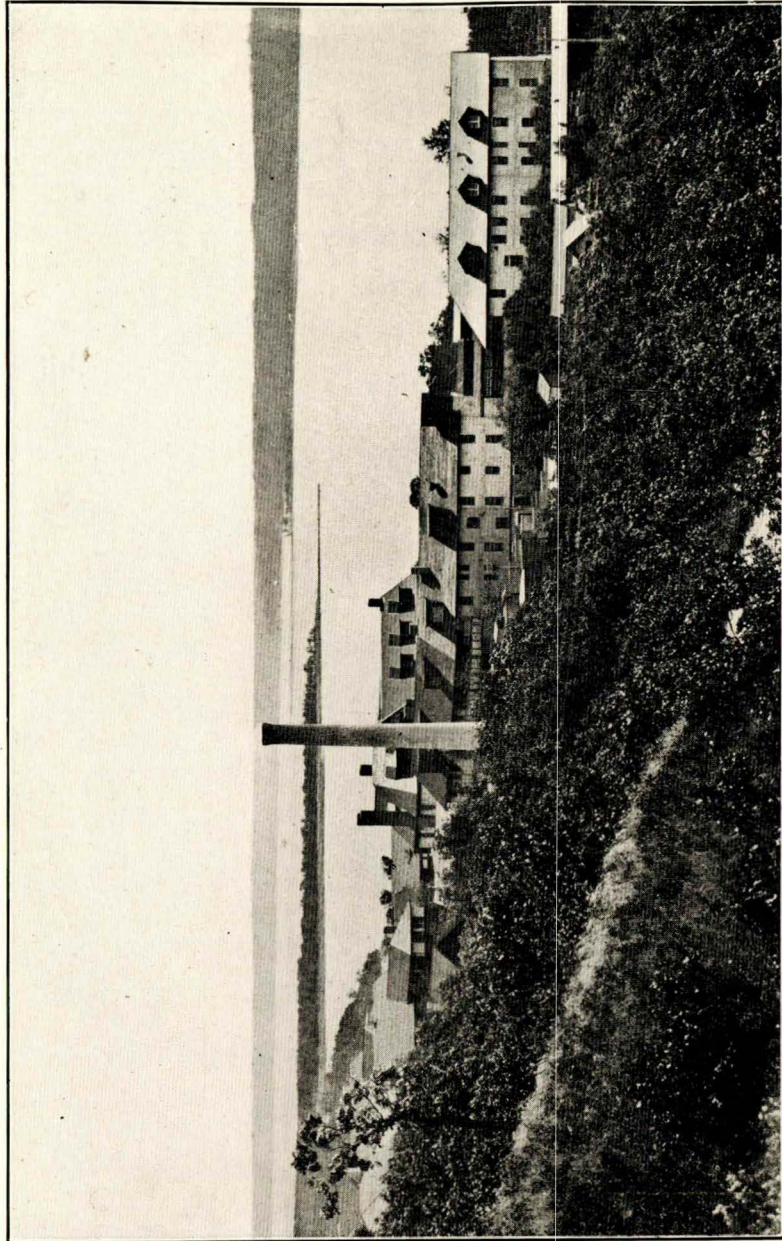
MANITOBA SANATORIUM

NINETTE, MANITOBA



THIRTEENTH ANNUAL REPORT

For the Year ending 31st December,
1923, with Auditors' Report for the
Year ending 30th November, 1923



THE SANATORIUM FROM THE HILL

Manitoba Sanatorium

NINETTE, MANITOBA

Officers and Executive Committee for 1923-1924

JOHN McEACHERN, Esq., Chairman
 ALLAN BOND, Esq., Vice-Chairman
 GORDON BELL, Esq., M.D. E. W. MONTGOMERY, Esq., M.D.
 (Until his death Aug. 8, 1923)
 LT.-COL. R. J. BLANCHARD J. C. WAUGH, Esq.

Board of Trustees

HON. J. W. ARMSTRONG	MAJOR N. K. McIVOR
HON. F. M. BLACK	E. W. MONTGOMERY, Esq., M.D.
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JOHN McEACHERN, Esq.	J. C. WAUGH, Esq.

Secretary-Treasurer

E. M. WOOD, Esq.

Staff

Medical Superintendent: DAVID ALEXANDER STEWART, B.A., M.D.
 Assistant Medical Superintendent: J. E. PRITCHARD, M.D.
 Medical Assistants: D. C. McRAE, M.D., CAPT. W. A. CLAXTON, M.D.,
 N. H. BLAKIE, M.D.
 Acting Lady Superintendent: MISS MARION MOODIE, R.N.
 Dietitian: MISS V. C. FLEMING
 Accountant: J. S. YATES
 Engineer: J. R. SCOTT
 Radiographer: PETER McCONNELL
 Steward: JOHN REDMOND
 Secretary to Medical Superintendent: MISS MARGARET SMITH
 Occupational Therapy: MISS DOROTHY GODDARD, CLAUDE PETTITT

Solicitor: J. A. MACHRAY

Auditors: W. A. HENDERSON & CO.

In Memoriam



Gordon Bell

Died, August the eighth
Near nineteen hundred and twenty-four

The members of the Board of the Manitoba Sanatorium herein record their deep sense of the loss their work has suffered and the personal bereavement they feel in the death of Doctor Gordon Bell on Wednesday, August, the eighth.

In the beginning of the anti-tuberculosis campaign in Manitoba out of which the Sanatorium grew he had perhaps the largest share. Going about the country here and there he urged the need. He helped to form the first Sanatorium Board, and was a member continuously both of the Board and the Executive until his lamented death.

No one has had a deeper interest than he in every phase of its advance. In a special way he has stood behind its medical work and no appeal was ever made to him for counsel which was not responded to readily and enthusiastically.

It has been many times stated that in his death the province of Manitoba lost one of its best citizens and the medical profession a much-loved leader. The members of the Sanatorium Board will miss long in their counsels his keen interest, his insight into the medical phases of problems and the kindly spirit he brought into all his work.

In Memoriam



William Andrew Windatt

Died, March the fifth
Near nineteen hundred and twenty-four

The members of the Board of the Manitoba Sanatorium record with deep regret the death of Mr. W. A. Windatt, one of the earliest members. Mr. Windatt was elected a member on March 16, 1906, and attended the first full meeting of the Board thereafter on November 9, 1906. At the time of his death, therefore, he had been a member continuously for eighteen years. He was twice chairman and the Board met for many years at his office. He was always ready to devote largely of his time to help on Sanatorium ends. His enthusiasm never waned and his keen interest was always an inspiration to his fellow members.

The members put on record herein their keen sense of the loss sustained by the Sanatorium, first in the interruption of Mr. Windatt's activities by long illness, and then in the final severance of relations in his deeply regretted death.

Consultants

Medical Members of the Sanatorium Board, who are Honorary Consultants:

HON. DR. J. W. ARMSTRONG	DR. E. W. MONTGOMERY
DR. R. J. BLANCHARD	DR. S. W. PROWSE
DR. N. K. McIVOR	DR. R. M. SIMPSON
DR. J. C. McMILLAN	

INTERNAL MEDICINE

DR. CHARLES HUNTER, Winnipeg	DR. EDMISON, Brandon
DR. CLIFFORD GILMOUR, Winnipeg	DR. GEO. SHORTREED, Grandview
DR. FRED HART, Winnipeg	DR. GEO. CLINGAN, Virden

SURGERY:

DR. NEIL J. MACLEAN, Winnipeg	DR. GORDON FAHRNI, Winnipeg
DR. JAMES McKENTY, Winnipeg	DR. D. S. MACKAY
DR. W. L. MANN, Winnipeg	DR. A. P. MACKINNON

EYE, EAR, NOSE AND THROAT:

DR. GEO. FLETCHER, Winnipeg	DR. H. O. McDIARMID, Brandon
DR. E. J. WASHINGTON, Winnipeg	DR. W. E. CAMPBELL, Winnipeg

RADIOLOGY:

DR. L. J. CARTER, Brandon	DR. FRANK SMITH, Winnipeg
DR. C. H. BURGER, Winnipeg	

PATHOLOGY:

DR. S. J. S. PIERCE, Brandon	DR. FRED CADHAM, Winnipeg
DR. WILLIAM BOYD, Winnipeg	DR. JAMES PRENDERGAST, St. Boniface

DERMATOLOGY:

DR. HUGH MACKAY, Winnipeg

Report of the Medical Superintendent

The general principles evolved in the Manitoba Sanatorium in fourteen years of service to the people of this province might be stated somewhat as follows:

1. To take responsibility pretty largely for the anti-tuberculosis campaign in Manitoba.
2. To take responsibility in conjunction with the King Edward Hospital, Winnipeg, for the treatment of the tuberculous people of the province of Manitoba in need of treatment and for as long as treatment is needed.
3. To give the best we can in diagnosis as well as in treatment.
4. To make the facilities of the Sanatorium available as cheaply as possible to the people of the province—indeed, to carry as much as we can of the economic burdens of our patients.
5. To do always a little more than is expected of us—for instance, diagnosis and teaching as well as treatment, the care of surgical forms of tuberculosis as well as pulmonary, and even of a few patients with non-tuberculous diseases who can be helped by our modes of treatment.
6. To learn all we can from our days' work and teach as much as we can of what we have learned.

Each year shows some special developments or tendencies or some new work that marks it out from other years.

During 1923 the infirmary accommodation was increased by the changing of the woman's pavilion to make it suitable for patients having bed care. The use of the X-Ray in diagnosis and treatment was extended. A very special interest was taken in the intestinal phase of tuberculosis. Treatment by artificial light and by sunlight has been applied in a greater variety of types of disease and to a larger number of patients, and should be still more widely used if facilities were increased.

This more intensive care of patients throws more work on medical and nursing staffs, and makes increase in these staffs necessary. During part of the year we had four physicians. This is really a minimum below which we should never fall though at present we have three only.

Early in 1923 it was considered that the time had come to drop the plan which had grown up during the war of giving a general two-years' course of nursing training, and to offer instead training in tuberculosis work only to pupil nurses of all the general hospitals of Manitoba. A few such have been received and we are confident that still other hospitals will arrange to send their pupil nurses for this special training and experience. Counting our own pupils and the pupils and graduates of other nursing schools, fully fifty have had some instruction and training in the nursing of tuberculosis during the year.

A growing tendency in other years toward the longer stay of patients in the Sanatorium has been still more marked during 1923. While the number of hospital days in the last year was greater than in any preceding year fewer patients were admitted than during any of the last four or five years. Hospital days were $4\frac{1}{2}$ per cent more than in 1922 but admissions to the Sanatorium 11 per cent less. In 1922 the number of days' treatment per admission was 265, or nearly nine months, whereas in 1923 it was 302, or nearly ten months. At the end of 1923 there were under treatment eight patients who had been in the Sanatorium over five years; thirteen over four years; twenty-two over three years; twenty-nine over two years; forty-seven over one year; or a total of one hundred and nineteen in the Sanatorium more than one year and one hundred and thirty-eight under one year.

That means that we are getting fewer acute, and more chronic cases, and as the years go by the chronics tend to accumulate. Some are hopeless, but others will slowly and gradually come back to something like health. The hopeless are at least made more comfortable and kept from spreading infection, but the chronic cases, both hopeful and hopeless, tie up a large proportion of infirmary beds and at times postpone very considerably the admission of more acute cases. Among those who need very long terms of treatment are those suffering from tuberculosis of the spine, or of other bones and joints, who are now being sent to us in greater numbers, and whose treatment must be measured rather by years than by months. The Sanatorium is a better place for these than the general hospital, after the more acute stage has been passed and necessary operations performed, but their need of bed care for very long periods creates a problem both in hospital and sanatorium.

While the province of Manitoba has, in proportion to its annual deaths from tuberculosis, more beds for the care of tuberculous patients than any other province, yet it receives these patients with fewer restrictions than any other province as to payment, stage of disease and length of stay. We have so far tried to take in all our tuberculous people, pretty much at all stages, and for as long as they need to remain under treatment. In no other province is the service offered quite so unrestricted, and it is not unlikely that we will have at some time to consider limitations, though almost any limitation would mean suffering and harm to some.

A distinctive work of the Sanatorium is the teaching of students. During 1923, forty-nine students of Manitoba University Medical

School spent an average of twenty-six days in residence and under instruction—over twelve hundred days of teaching. The total number of students thus taught has risen now to over three hundred.

Apart from this daily Sanatorium teaching forty set addresses and lectures were given during the year, to doctors, students, and nurses and eighteen to general audiences. Papers on various phases of the Sanatorium work published for the first time during the year numbered nine; papers republished, eleven; and papers prepared but not printed seven.

The Auditors' report for the year ending Nov. 30, 1923 shows in the first place that the cost has risen 9.7 cents or from \$2,585 to \$2,682 without counting depreciation. Commissariat cost remains practically the same, and the housing of patients shows a slight drop. Increase in the cost of administration is negligible. An increase of three cents in the care of patients is explained largely by the larger proportion of patients needing full nursing care, and by the greater numbers coming for diagnosis. For the first of these reasons the cost of laundry work is raised also, and the balance of the increase is due to extensive and long postponed repairs to buildings and equipment.

What is perhaps more disquieting is that receipts have fallen off during the year. The burden of the care of patients both of city and country is borne in part by personal payments and in part by payments by municipalities. During 1923 the prevailing hard times showed in a marked falling off in payments made by patients on their own behalf and an increase in the numbers falling back upon city support or outside of these upon the municipal levy.

During the year one pavilion was renovated, two generators purchased and installed, giving a much more liberal allowance of electric power; all boilers given proper suspension and brick casing renewed; a coal conveyor purchased and installed; a milk handling plant opened up; a general utility machine added to kitchen equipment; a roothouse rebuilt; several cement walks laid, and many other smaller improvements made.

Of the staff of the Sanatorium at the end of 1923 FIVE had been employed more than eleven years, THREE more than seven, SIX others more than five years; SEVEN more than four, TWELVE more than three, fifteen more than two and fourteen more than one year—a total of sixty-six employed more than one year.

At the end of another year the members of the Sanatorium Board and the people of the province can I think be assured that the Sanatorium staff in trying to do a work very well worth doing has spared neither labor nor pains to do it well. Every section and indeed every individual has contributed good service, many indeed service of a kind, a devotion and a spirit such as money cannot buy.

D. A. STEWART,
Medical Superintendent



THE EAST AVENUE, LOOKING IN



A DISTRICT MEDICAL ASSOCIATION MEETING AT THE SANATORIUM

Medical Reports and Tables

January 1st, 1923, to January 1st, 1924

	Male	Female	Total
Patients in the Sanatorium, Jan. 1, 1923.....	159	85	244
Patients admitted during 1923	145	146	291
Patients treated during 1923	304	231	535
Patients discharged during 1923	158	121	279*
Patients remaining in the Sanatorium, Jan. 1, 1924	146	110	256

*Besides these patients regularly admitted, treated and discharged, 190 came for diagnosis who were not admitted as patients, and 53 were examined and treated also without admission for minor ills.

ADMISSIONS YEAR BY YEAR

1910 (May to December).....	97	1917	475
1911	168	1918	417
1912	189	1919	465
1913	232	1920	425
1914	267	1921	332
1915	306	1922	336
1916	329	1923	291

Total number admitted since the opening of the Sanatorium at the end of May, 1910, to December 31st, 1923..... 4,329

MILITARY ADMISSIONS

1914	1	1919	208
1915	13	1920	134
1916	72	1921	61
1917	181	1922	37
1918	162	1923	25

Total to the end of 1923

NATIVITY

The patients admitted to the Sanatorium during the year 1923 are classed as to nativity as follows:

Canada	169	Poland	4
England	38	Roumania	3
Scotland	24	Ruthenians	2
Ireland	5	Russia	2
Austria	17	Russian Jews	4
Belgium	2	Sweden	3
Finland	2	Switzerland	2
France	1	United States	11
Hungary	2		
			291

MUNICIPALITIES

The patients admitted to the Sanatorium during the year 1923 were from the following Municipalities:

Albert	1	Ontario Province	5
Birtle	1	Pembina	3
Blanshard	1	Piney	1
Brandon City	7	Pipestone	2
Brenda	1	Portage la Prairie C.	3
Brokenhead	1	Portage la Prairie R.	6
B.C. Province of	2	Quebec Province	1
Carman Town	1	Rapid City	1
Cypress N.	2	Rhineland	1
Cypress S.	2	Ritchot	1
Dauphin Town	4	Roblin	1
Dauphin Rural	1	Rockwood	3
De Salabery	1	Roland	2
Edward	2	Rosburn	3
Ericksdale	1	Russell	2
Ethelbert	2	St. Andrews	1
Fisher Branch	2	St. Boniface City	6
Franklin	1	St. James	2
Gimli	1	St. Rose	3
Gladstone Town	2	St. Pauls	1
Glenella	1	St. Vital	8
Grandview	2	Selkirk Town	3
Grey	1	Shell River	5
Hamiota	4	Shoal Lake	3
Hartney Village	3	Sprague	1
Hodgson	1	Springfield	3
Kildonan E.	2	Strathcona	11
Kildonan W.	2	Stuartburn	2
Killarney	3	Swan River	2
La Broquerie	1	Thompson	1
Lac du Bonnet	1	Transcona	3
Lakeview	1	Turtle Mountain	2
Lansdowne	2	Unorganised Territory	7
Lawrence	3	Victoria	1
Macdonald	1	Westborne	1
Morden	2	Whitehead	2
Montcalm	1	Whitemouth	1
Mossey River	1	Whitewater	1
Neepawa	1	Winchester	1
Norfolk, N.	3	Winnipegosis	1
Norfolk S.	1	Winnipeg City	102
Oakland	2	Woodlands	1
Oak Lake	2	Woodworth	1
Ochre River	2		

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These lists do not include those who came for diagnosis, numbering 190

RELIGION

The religions of the patients admitted to the Sanatorium during the year 1923 were as follows:

Anglican	68	Methodist	28
Baptist	11	Presbyterian	38
Congregational	2	Roman Catholic	60
Greek Catholic	2	Salvation Army	2
Jewish	5	Undenominational	4
Lutheran	19		
Mennonite	2		

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OCCUPATIONS

The occupations of patients admitted to the Sanatorium during the year 1923 were as follows:

	Civilian	Military		Civilian	Military
Account	1		Nurses	8	
Barbers	1		Orderlies	2	
Brakemen	1		Physicians	2	1
Clerks, Store	6		Pipefitters	2	
Clerks, Office	14	3	Policemen	2	
Confectioners	1	2	Plumbers		1
Cooks	1		Railway Foremen	2	
Dentists	1		Railway Conductors..	1	
Domestics	13		Salesmen	4	
Engineers, Civil	1	1	Schoolboys	2	
Engineers, Stationary	1	1	Schoolgirls	13	
Engineers, Loco.		1	Seamstresses	3	
Farmers	36	11	Shippers	1	
Firemen	1		Shoemakers	1	
Fire Inspectors	1		Stenographers	5	
Fishermen	2		Students	6	1
Florists		1	Switchmen	1	
Grain Buyers	1		Telephone Operators..	5	
Harnessmakers	1		Telegraph Operator s..	1	
Housewives	59		Tailors	1	
Laborers	29	2	Warehousemen	1	
Liverymen	2		Waiters	1	
Merchants	5		Widows	4	
Mechanics	3		No occupation	15	
Milliners	1				
Musicians	1				
				266	25



DIAGNOSIS

RESULTS

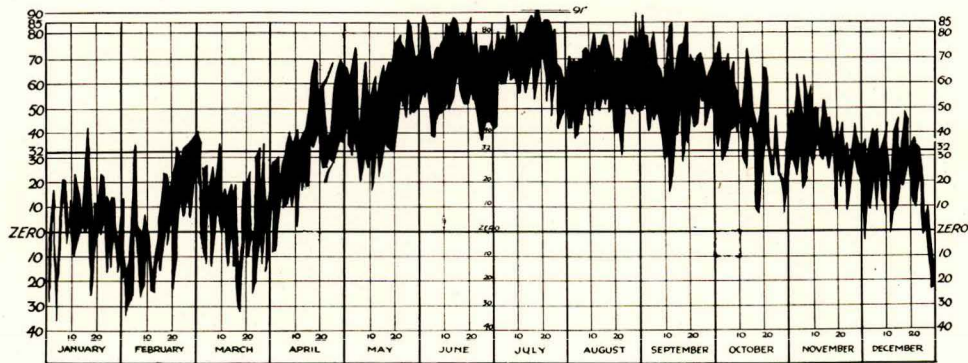
	No.	T'tl %	T.B. %	Less than 32 days		Over 31 days		D	R	T	C	AC	A	AA	Q	I	U	D	
				No.	%	No.	%												
I. NO DISEASE	92	19.6		92	100.0			92											
II. UNDIAGNOSED	8	1.7		7	87.5	1	12.5	7								1			
III. NON-TUBERCULOUS*	126	26.8		92	73.0	34	27.0	63			14			3		42	4		
IV. T. B. INACTIVE	20	4.2		20	100.0			6	14										
Totals	246	52.4		211	87.4	35	12.6	168	14		14			3		43	4		
V. TUBERCULOSIS, PULMONARY																			
2. Clinical (Bacilli not found)																			
Minimal (Incipient)	A 20	4.2	9.7	10	50.0	10	50.0	9						3	3	5			
	B																		
	C																		
Moderately Adv.	A 11	2.3	5.3	4		7		4						4	1	2			
	B 15	3.4	7.2	2	13.4	13	86.6	2						2	8	2	1		
	C 1	.2	.5	1	100.0			1											
Far Advanced	A 6	1.2	2.9	5	83.3	1	16.7	5								1			
	B 12	2.6	5.8	4	33.3	8	66.7	2						2	4	2	2		
	C 12	2.6	5.8	3	25.0	9	75.0	3						2		6	1		
Apparently Hopeless	4	.8	1.9	3	75.0	1	25.0										2	2	
Totals	81	17.2	39.0	32	39.5	49	60.5	26						13	16	18	6	2	
3. Positive (Bacilli found)																			
Minimal (Incipient)	A																		
	B 2	.4	1.0			2	100.0							2					
	C																		
Moderately Adv.	A 5	1.0	2.4	1	20.0	4	80.0	1						1	2		1		
	B 5	1.0	2.4	2	40.0	3	60.0		1					1	2	1			
	C 1	.2	.5			1	100.0									1			
Far Advanced	A 7	1.5	3.4	3	42.8	4	57.2		3					1	3				
	B 15	3.4	7.2	2	13.4	13	86.6							1	6	6	3		
	C 46	9.8	22.2			46	100.0							5	7	22	7	5	
Apparently Hopeless	45	9.6	21.8	6	13.3	39	86.7										9	36	
Total	126	26.8	61.0	14	11.1	112	88.8	1	4					11	20	30	19	41	
Tuberculosis, Pulmonary only	207	44.1	93.0	46		161		27	4					24	36	48	25	43	
Tuberculosis, Pulmonary only %	100			22.2		77.8		13.0	1.9					11.6	17.4	23.2	12.1	20.8	
VI. TUBERCULOSIS NON-PULMONARY																			
Totals	16	3.5	7.0	6	37.5	10	62.5	5					2		1	6		2	
Totals	469			263		206		200	18		14		2	27	37	97	29	45	
Total per cent	100			56.0		44.0		42.7	3.8		3.0		4	5.8	7.7	21.1	5.9	9.6	

EXPLANATION OF ABBREVIATIONS USED IN TABLE

O.—Observation R.—Review C.—Cured A.—Arrested Q.—Quiescent U.—Unimproved
D.—Diagnosis T.—Treatment A.C.—Apparently Cured A.A.—Apparently Arrested I.—Improved D.—Died

Of the above, "cured" is included in the table on account of non-tuberculous patients, but is not used as classification for tuberculous patients. "Apparently cured" may be applied to tuberculous patients only after a much longer period of observation than is usually spent in a Sanatorium. Even "Arrested" is seldom used to indicate the result of treatment in tuberculous cases. "Apparently arrested" is, for practical purposes, the highest classification of tuberculous patients on discharge from a Sanatorium.

*Ten of these had Inactive Tuberculous Disease.



MANITOBA'S TEMPERATURE CHART FOR 1923
AS RECORDED AT THE SANATORIUM

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	
Temperature, Highest.....	42°	37°	40°	70°	86°	88°	91°	89°	88°	75°	58°	48°	
“ Lowest.....	-34.	-33.	-31.	-9.	17.	37.	43.	30.	15.	8.	7.	-24.	
“ Mean.....	3.5	0.36	7.7	33.4	52.9	65.5	69.	60.9	55.5	41.8	34.8	14.1	Mean for Year 39.35
Precipitation (inches of water).....	.75	1.40	1.21	1.40	1.49	3.88	1.62	2.73	.56	.28	.40	.55	Inches for Year 16.27
Bright sunshine (hours).....	73.9	140.3	173.3	237.2	280.1	274.4	287.6	266.6	202.2	177.1	88.5	97.8	For the Year 2,299 hours Per day 6.29 hours
											Aver. several years		
Mean temperatures other years.....		36.05	31.4	32.03	34.87	33.65	32.99	38.09	37.48	39.35	35.10		
Precipitation other years (inches).....		16.61	22.49	10.49	14.55	15.68	16.78	14.93	21.86	16.27	16.74		
Aver. bright sunshine per day (hours)		5.	5.15	5.64	5.17	5.55	5.68	5.21	5.6	6.29	5.355		

DONATIONS OF CASH AND ARTICLES FOR SPECIAL PURPOSES

(Cash donated for general maintenance of the Sanatorium acknowledged elsewhere).

Library Books, Papers, Magazines, etc.:—

Rotary Club, Winnipeg; Manitoba Red Cross Society; Miss Georgie McPherson, Brandon; Mr. Lisgar Lang, Winnipeg; Kiwanis Club, Brandon; W. C. T. U., Ninga; St. George's Chapter I.O.D.E., Toronto; Mr. A. C. Douglas, Brandon; Mr. F. A. Kent, Killarney; Mr. R. J. Lough, Winnipeg; Mr. H. Thompson, Winnipeg; Miss A. Irwin, Melrose, Mass.; Mrs. H. H. Brewer, Winnipeg, and others.

Plants, Cut Flowers, Floral Decorations, etc.:—

Patmore Nurseries, Brandon; Mr. Jack Wilson, Belmont; Mr. L. Schultz, Baldur; Mrs. Armstrong, Ninette; St. Stephen's Sunday School, Glenboro; Anglican Sunday Schools, Baldur and Stockton; Mrs. Frank, Minto; Holy Trinity Church, Killarney; Experimental Farm, Brandon; Mr. Cassin, Manitou, and others.

Clothing and Funds for Equipment and Comfort of Soldier and Civilian Patients:—

Mrs. Russell, Portage la Prairie; Manitoba Red Cross Society and others.

Musical Instruments, Gramophones, Records, Games, etc.:—

Daughters of the Empire, Brandon; Manitoba Red Cross Society, and others.

Fruits, Preserves, etc.:—

Manitoba Red Cross Society; Ladies' Auxiliary G.W. V.A., Brandon, and others.

Donations to Provide Christmas Cheer for Soldier and Civilian Patients:—

Donations of cash—Rev. John Stott, Enderby, B.C.; Mr. John McEachern, Winnipeg; Miss Le Page, Winnipeg; Mr. A. McDonald, Winnipeg; Mr. H. Hobbs, Brandon; Busy Bees Society, Brandon Hills; Miss G. McPherson, Brandon; Mrs. J. Ball, and others.

Donations of Other Articles for Christmas Cheer:—

Manitoba Red Cross Society; Mr. G. A. Moule, Ninette; Chandler Fisher Co., Winnipeg; Mr. W. F. C. Brathwaite, Winnipeg; Women's Service League, G.W.V.A., Brandon; Mr. H. G. Cox, Ninette; Miss Alice Wilson, Winnipeg; Emerald Rebekah Lodge, Killarney; Simmons, Ltd., Winnipeg; Patmore Nurseries, Brandon; Mr. W. R. Doodney, Ninette, and others.

RADIO SET AND LOUD SPEAKER

Through the kindness of Mr. John E. Lowry and the staff and employees of the Manitoba Telephones a very fine radio set was presented to the Sanatorium and installed by Mr. Lowry and members of his staff in person. This set was by the generosity of the Northern Electric Company and its manager, Mr. W. Billing fitted with a loud speaker.

BREAD TOASTER

Through the interest of Mr. C. A. Steele of Hamiota a bread toaster was presented to the Sanatorium for the Infirmary kitchen.



THE EAST AVENUE. LOOKING OUT

Auditors Report

December 24th, 1923.

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, 1923, and present herewith for your consideration the following Statements covering the operations for the period, viz:

Exhibit "A"—Balance Sheet as at 30th November, 1923.

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—Summary of Inventories.

Schedule No. 2—Detail of Expenditure—Maintenance Account.

Schedule No. 3—Statement of Patients' Store and Contingent Fund.

The increase or decrease in the various Assets and Liabilities during the period are shown in the following Statement, viz:—

ASSETS	
Nov. 30th, 1922	Nov. 30th, 1923
	Land, Buildings, Plant and Equipment
\$483,173.57	(less depreciation) \$453,736.32
96,012.64	Accounts Receivable 107,144.32
28,625.01	Inventories, etc. 26,109.62
<u>\$607,811.22</u>	<u>\$586,990.26</u>
LIABILITIES	
\$ 6,335.30	Accounts Payable \$ 290.71
50,680.96	Overdraft 73,868.17
57,016.26	Total Liabilities 74,158.88
550,794.96	Surplus 512,831.38
<u>\$607,811.22</u>	<u>\$586,990.26</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. 1922 to 30th Nov. 1923	1st Dec. 1921 to 30th Nov. 1922	1st Dec. 1920 to 30th Nov. 1921
Hospital Days	87,976	84,373	87,099
Expenditure:			
General Maintenance	2.682	2.585	2.683
Depreciation .....	.425	.441	.521
Total	<u>3.107</u>	<u>3.026</u>	<u>3.204</u>
Income:			
From Earnings	2.421	2.488	2.662
Other .....	.184	.321	.280
Total	<u>2.605</u>	<u>2.809</u>	<u>2.942</u>

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. 1923	Year Ending 30th Nov. 1922	Year Ending 30th Nov. 1921
Commissariat (General and Infirmary) .....	.982	.980	1.131
Housing of Patients .....	.102	.103	.133
Professional Care of Patients .....	.505	.476	.469
Administration .....	.213	.205	.202
Power House (Heat, Light and Water) .....	.486	.472	.460
General Repairs .....	.297	.279	.220
Laundry .....	.098	.072	.079
Farm and Garden	Cr. .001	Cr. .002	Dr. .009
Direct Maintenance Costs	2.682	2.585	2.683
Add: Depreciation .....	.425	.441	.521
Total	<u>3.107</u>	<u>3.026</u>	<u>3.204</u>

Reported by

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

BALANCE SHEET AS AT 30th NOVEMBER, 1923

ASSETS	LIABILITIES
<p>Land, Buildings, Plant and Equipment: Land and Improvements\$ 10,732.03 Buildings (less Depreciation) 391,771.85 Plant and Machinery (less Depreciation) (Heating, Lighting, Water, Sewage, etc.) 22,265.44 Furniture and Equipment (less Depreciation) 14,384.04 Furniture and Miscellaneous Equipment (less Depreciation) 10,958.48 Automobile (less Depreciation) 156.25 Horses, Harness, etc., (less Depreciation) 836.63 Spur Track (less Depreciation) 700.85 Fire Equipment (less Depreciation).... 1,930.75 ----- Petty Cash 1,500.00</p>	<p>Payables: Bank of Montreal Notes\$ 58,000.00 Bank of Montreal, Overdraft 16,523.76 ----- \$ 74,523.76 Less: Cash on Hand 655.59 ----- \$ 73,868.17</p> <p>Patients' Entertainment and Amusement Fund 290.71</p> <p>Balance: Being Nominal Surplus of Assets over Liabilities 512,831.38</p>
<p>Receivables: Patients, Balances Outstanding\$ 10,131.90 Provincial Government—Bal. of Levy 39,607.85 Provincial Government—Balance per Capita, 1922 10,862.00 Provincial Government—Per Capita 1923 44,136.50 Sundry 906.07 ----- 105,644.32</p> <p>Inventories and Deferred Charges: Supplies, Etc., on Hand\$ 20,700.96 Unearned Insurance 5,408.66 ----- 26,109.62 ----- \$586,990.26</p>	<p>----- \$586,990.26</p>

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, 1923, 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.

Winnipeg, December 24th, 1923.

MAINTENANCE ACCOUNT
For Year Ending 30th November, 1923

DEBIT	CREDIT
<p>EXPENDITURE: Commissariat—General: Per Schedule No. 2\$ 51,822.62 Commissariat—Infirmary: Per Schedule No. 2 34,591.39 Housing of Patients: Per Schedule No. 2 8,958.44 Professional Care of Patients: Per Schedule No. 2 44,455.16 Administration: Per Schedule No. 2 18,709.46 Heat, Light and Water: Per Schedule No. 2 42,769.05 General Repairs: Per Schedule No. 2 26,065.04 Laundry: Per Schedule No. 2 8,659.53 Farm and Garden: Per Schedule No. 2 Cr. 97.68 Total Expended for Administration and Maintenance \$235,933.01 School Expenses 29.25 Other Charges: Depreciation— Buildings 5% \$ 27,328.60 Plant, Etc. 10% 8,369.84 Furniture, Etc. 5% 831.24 Horses, Etc. 10% 135.27 Fire Equipment 20% 760.57 ----- 37,425.52 ----- \$273,387.78</p>	<p>INCOME FROM EARNINGS: Patients: Military, Private, Municipal and City .....\$168,892.90 Provincial Government, Per Capita Grant, 1923 44,136.50 ----- \$213,029.40</p> <p>OTHER INCOME: Municipal Levy .....\$75,000.00 Less: For Patients Treated thereout 59,088.00 ----- 15,912.00 Subscriptions and Donations 73.95 Medical Examinations 172.00 ----- 16,157.95 Total Income Available for Current Administration and Maintenance \$229,187.35 Balance being excess of Expenditure over Income—Maintenance Account.... 44,200.43</p>
<p>----- \$273,387.78</p>	<p>----- \$273,387.78</p>

Exhibit "C"

CAPITAL ACCOUNT

For Year Ending 30th November, 1923

STATEMENT OF INCOME AND EXPENDITURE

For Year Ending 30th November, 1923

INCOME	
Sundry	\$ 31.50
EXPENDITURE	
Buildings:	
Alterations and Improvements	\$1,981.93
Plant and Machinery	4,603.15
Land and Improvements	1,697.10
Furniture and Equipment:	
Furniture	349.08
Equipment	2,653.27
	<u>\$11,284.53</u>
Excess of Expenditure over Income.....	\$11,253.03
Add: Over Expenditure 30th November, 1922	25,124.99
	<u><u>\$36,378.02</u></u>

Exhibit "D"

CASH ACCOUNT

SUMMARIZED STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Year Ending 30th November, 1923

RECEIPTS

Maintenance Account:	
Patients (Soldiers, Private and Cities).....	\$111,712.30
Municipal Levy	75,000.00
Per Capita Grant (1922)	31,329.50
Subscriptions and Donations—	
Clearwater Needles	\$36.45
Junior Bible Class—Hamiota.....	37.50
	<u>73.95</u>
Medical Examinations	172.00
X-Ray Plates	475.75
Drugs and Hospital Supplies	675.15
Farm Produce and Supplies to Staff.....	3,551.83
Patients' Supply and Contingent Account	4,297.01
Old Accounts written off since collected	500.00
Notes discounted at Bank	58,000.00
	<u>285,787.49</u>
Capital Account:	
Sundry Equipment Sold	31.50
	<u>\$285,818.99</u>
Total Receipts	\$285,818.99
Overdraft 30th November, 1923	\$ 16,523.76
Less: Cash on Hand	655.59
	<u>15,868.17</u>
	<u><u>\$301,687.16</u></u>

DISBURSEMENTS

Vouchers paid during year	\$251,006.20
Overdraft 30th November, 1922	50,680.96
	<u>\$301,687.16</u>

SCHEDULES

SCHEDULE NO. 1

Summary of Inventories

General:	
Stores on Hand	\$ 10,991.48
Patients' Store	1,584.20
	\$ 12,575.68
Expense:	
Commissariat, A.E.	\$ 160.43
Commissariat, B.A.	153.14
Dispensary, D.A.	811.51
X-Ray Supplies, D.F.	171.15
Stationery, Etc. E.B.	258.22
Class Pins, E.C.	71.50
Fuel, F.A.	2,042.50
Gasoline, Etc., F.B.	225.00
Sundry Engineers and General Supplies, G.A.	3,251.25
Car Supplies, G.F.	24.00
Laundry Supplies, H.B.	221.33
Farm, I.C.	55.25
Farm, I.F.	680.00
	8,125.28
	\$ 20,700.96

SCHEDULE No. 2

Maintenance Account—Details of Expenditure

"A"

Commissariat—General Kitchen:	
A Food Supplies used in Dining Room	\$ 42,872.90
B Kitchen and Dining Room Supplies other than food	766.56
C Wages of Kitchen Staff and Waitresses	7,643.80
E Fuel for Cooking	539.36
	\$ 51,822.62

"B"

Commissariat—Infirmary Kitchen:	
A Food Supplies	\$ 29,027.52
B Kitchen Supplies other than food	264.47
C Wages of Kitchen Staff and Orderlies	4,939.80
E Fuel used for Cooking	359.60
	34,591.39

"C"

Housing of Patients:	
A Cleaning and Sanitary Supplies	\$ 2,567.40
B Salaries and Wages of Housekeepers and Staff and Bedroom Staff	6,391.04
	8,958.44
Forward	\$ 95,372.45

SCHEDULE No. 2—Continued

Forward \$ 95,372.45

"D"

Professional Care of Patients:	
A Drugs, Medical and Nursing Supplies	\$ 5,044.94
B Proportion salary, Medical Superintendent and Assistants, Lady Superintendent and Nursing Staff	36,155.98
F Salary X-Ray Operator, Plates and General Supplies	3,254.24
	\$ 44,455.16

"E"

Administration:	
A Proportion Salary of Medical Superintendent and Staff	\$ 12,286.32
B Office Supplies, Printing, Postage and Stationery	1,848.15
C General Expense	4,231.22
H Propaganda	343.77
	18,709.46

"F"

Power, Heat and Water:	
A Fuel	\$ 25,400.86
B Oil and Gasoline	1,593.02
D Wages of Engineer and Staff	11,019.50
G Repairs to Plant	4,060.17
H Ice	695.50
	42,769.05

"G"

Repairs and Maintenance General:	
A Repairs and Replacement Supplies	\$ 10,663.92
B Wages of Repair and General Staff	11,615.16
E Insurance	3,090.66
F Car Maintenance	695.30
	26,065.04

"H"

Laundry:	
A Wages of Staff	\$ 5,332.14
B Supplies	1,029.85
C Repairs to Machinery and Equipment	295.23
F Sewing Room Supplies	2,002.31
	\$ 8,659.53

"I"

A Wages of Staff	\$ 1,266.10
B Horse Hire and Maintenance	328.00
C Seeds and Supplies	449.00
D Repair and Replacement of Tools	330.05
	2,373.15

Less:

Produce sold or used in Sanatorium Kitchen	2,470.83
	Cr. 97.68

Total per Maintenance Account, Exhibit "B" \$235,933.01

SCHEDULE No. 3

**Statement of the Operations of the Patients' Store and Con-
tingent Fund (Patients' Entertainment and Amusement)
Accounts for the Year Ending 30th November, 1923**

Patients' Store Sales	\$ 3,973.01
Inventory, 30th Nov., 1922	\$ 1,312.69
Purchases during year	3,620.37
	<hr/>
	\$ 4,933.06
 Less:	
Inventory, 30th Nov., 1923	1,584.20
	<hr/>
	3,348.86
 Gross Profit	 \$ 624.15
Credit Balance of Patients' Store, 30th November, 1922	78.55
Credit Balance Old Emergency Fund.....	192.70
Proceeds of Bazaar	229.00
	<hr/>
Total Income	\$ 1,124.40
Out of which payments for Amusement, Entertain- ment and Relief in necessitous cases were made amounting to	 \$ 833.69
	<hr/>
Leaving a balance at the credit of the Fund as at 30th November, 1923	 \$ 290.71
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