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**MANITOBA SANATORIUM
AUDITORS' REPORT
FOR THE YEAR ENDING
NOVEMBER 30th, 1920**

A Health Education Service of the
CHRISTMAS SEAL FUND

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

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**AUDITORS' REPORT
FOR THE YEAR ENDING
NOVEMBER 30th, 1920**

AUDITOR'S REPORT

January 17th, 1921.

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 ending 30th November, 1920, and present herewith for your consideration the following statements covering the operations for the period, viz:

Exhibit A—Balance Sheet as at 30th November, 1920.

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

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

Exhibit D— Summarised 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.

The attached statement of Revenue and Expenditure (Maintenance Account) shows a deficit of \$24,994.73, while the nominal surplus of Assets over Liabilities shows a net increase of \$54,351.81. The increase in surplus is wholly on Capital Account.

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

30th Nov. 1919	ASSETS.	30th Nov. 1920
	Land, Buildings, Plant and Equipment (less Depreciation)	\$540,166.85
\$520,228.94	Accts. R e - ceiv'ble \$84,257.06	
	\$64,156.10 Inven- tories, etc. . . 15,559.90	
75,788.54	11,632.44	99,816.96
<u>\$596,017.48</u>	Total Assets	<u>\$639,983.81</u>
	LIABILITIES	
\$ 19,249.57	Accounts Payable	\$
61,012.19	Overdraft	69,876.28
<u>\$ 80,261.76</u>	Total Liabilities	<u>\$ 69,876.28</u>
515,755.72	Surplus	570,107.53
<u>\$596,017.48</u>		<u>\$639,983.81</u>

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

	1st Dec. 1919 to 31 Nov. 1920	1st April 1919 to 31 Nov. 1919	1st April 1918 to 31 Mch. 1919
Hospital Days.....	79,316	48,866	62,253
12 months	8 months	12 months	12 months

Expenditure:

General Maintenance ..	2,953*	2,592	2,264
Depreciation511	.500	.358
Total	3,464	3,092	2,622

*Detail in next paragraph.

Income:

From Earnings.....	2,673	2,371	2,141
Other476	.525	.360
Total	3,149	2,896	2,501

Below is given the detailed cost per Hospital Day under the various functional headings for the year under review, viz:

Commissariat (General and Infirmary)	1,424
Housing of Patients	106
Professional care of Patients	496
Administration	185
Power House (Heat, Light and Water)	492
General Repairs	155
Laundry	080
Farm and Garden	015
Total	2,953

In future the above may be also furnished in comparative form.

The Cost System authorized by the Board, was installed at the beginning of the fiscal year, and as a result of the operation of this system it is now possible to furnish a detailed analysis of the Departmental costs.

This information will be of great value for comparison in the future, when statements compiled upon the same basis, will disclose fluctuations in costs and enable the Board to enquire therein.

Reported by

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

BALANCE SHEET AS AT 30th NOVEMBER, 1920.

Exhibit "A"

ASSETS.

Land, Buildings, Plant and Equipment:	
Land and Improvements.....	\$ 9,034.93
Buildings (less Depreciation)	450,869.56
Plant and Machinery (less Depreciation) (Heating, Lighting, Water and Sewage, etc.)	39,462.88
Furniture and Equipment (less Depreciation)	11,882.58
Furnishings and Miscellaneous Equipment (less Depreciation)	22,193.24
Automobile (less Depreciation)	1,093.75
Horses, Harness, etc.....	1,249.10
Spur Track	700.85
Fire Equipment	3,679.96
	<u>\$540,166.85</u>
Petty Cash:	1,500.00
Receivables:	
Patients' Balances Outstanding \$	13,101.50
Provincial Government Balance Levy	37,500.00
Provincial Government Per Capita 1920	31,726.40
Sundry	429.16
	<u>\$ 82,757.06</u>
Inventories and Deferred Charges:	
Supplies, etc., on hand.....	\$ 11,582.38
Unearned Insurance	3,820.65
Government Tax	156.87
	<u>\$ 15,559.90</u>
	<u>\$639,983.81</u>

LIABILITIES.

Payables:	
Bank of Montreal, Belmont	
Bank Overdraft	\$ 70,040.28
Less Cash on hand.....	164.00
	<u>\$ 69,876.28</u>
Balance being nominal surplus of Assets over Liabilities....	\$570,107.53

\$639,983.81

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, 1920, 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 YEAR ENDING 30th NOVEMBER,

DEBIT.	
EXPENDITURE:	
Commissariat—General:	
Per Schedule 3-A	\$ 71,302.42
Commissariat—Infirmary:	
Per Schedule 3-B	41,650.26
Housing of Patients:	
Per Schedule 3-C	8,424.79
Professional Care of Patients:	
Per Schedule 3-D	39,374.58
Administration:	
Per Schedule 3-E	14,673.46
Heat, Light and Water:	
Per Schedule 3-F	38,995.25
General Repairs:	
Per Schedule 3-G	12,285.05
Laundry:	
Per Schedule 3-H	6,367.55
Farm and Garden:	
Per Schedule 3-I	1,155.65
Total Expended for Administration and Maintenance	
	\$234,229.01
Other Charges: Depreciation—	
Buildings	5% \$ 23,736.05
Plant, etc.	10% 7,692.77
Furniture, etc.	5% 606.95
Furnishings, etc.	20% 8,033.00
Automobile	25% 468.75
	\$ 40,537.52
	\$274,766.53

CREDIT.	
INCOME FROM EARNINGS:	
Patients—Military, Municipal and City, etc.	
	\$179,153.25
Less: Sundry Uncollectables under "Charity Aid Act"	
	90.50
	\$179,062.75
Provincial Government Per Capita Grant (1920) .	
	\$ 31,726.40
Per Capita Balance (1919)	
	1,229.60
	\$ 32,956.00
	\$212,018.75
OTHER INCOME:	
Municipal Levy ..	
	\$ 75,000.00
Less: For Patients treated thereout	
	37,561.95
	\$ 37,438.05
Subscriptions and Donations (per schedule No. 1)	
	315.00
	\$ 37,753.05
Total Income available for Current Administration and Maintenance	
	\$249,771.80
Balance, being excess of Expenditure over Income Maintenance Account	
	\$ 24,994.73
	\$274,766.53

CAPITAL ACCOUNT

STATEMENT OF INCOME AND EXPENDITURE for Year Ending 30th November, 1920.

INCOME.	
Dominion Hospital Commission ..	\$38,559.20
Provincial Government	50,000.00
Sundry	151.24
	\$ 88,710.44

EXPENDITURE.

LAND, BUILDINGS, PLANT AND EQUIPMENT.

Land:	
Improvements	\$ 159.89
Buildings:	
Alterations and Improvements	6,105.92
New Buildings	44,397.56
Water:	
New Wells	945.97
Plant and Machinery:	2,810.13
Horses Harness, etc.	599.10
Furniture and Equipment:	
Equipment	2,229.92
Furniture	667.10
Fire Equipment	5.67
X-Ray Equipment	27.35
	\$ 57,948.61
Excess of Income over Expenditure	
	\$ 30,761.83
Overdraft 30th November, 1919	
	\$ 54,645.99
Expended out of Operating Funds	
	\$ 23,884.16

CASH ACCOUNT
SUMMARISED STATEMENT OF RECEIPTS
AND DISBURSEMENTS
for Year Ending 30th November, 1920.

RECEIPTS.

Maintenance Account:

Patients, (Soldiers Private and Cities)	\$128,383.81	
Municipal Levy ..	62,500.00	
Municipal Commis- sioner (Account unorganized ter- ritory)	1,818.67	
Farm Produce ...	613.20	
Per Capita Grant (1919)	27,875.60	
Subscriptions and Donations	315.00	
X Ray Plates	667.00	
Drugs and Hospital Supplies	1,766.29	
Miscellaneous Sup- plies to Staff ...	2,169.96	
	\$226,109.53	

Capital Account:

Provincial Govern- ment	\$ 50,000.00	
Dominion Hospital Commission ...	38,559.20	
Sundries	151.24	
	\$ 88,710.44	
Total Receipts		\$314,819.97

Overdraft 30th November, 1920 (Current Account) ...	\$ 70,040.28	
Less Cash on hand	164.00	
	\$ 69,876.28	
		\$384,696.25

DISBURSEMENTS.

Vouchers paid during year	\$323,684.06	
Overdraft 30th November, 1919	61,012.19	
	\$384,696.25	

SCHEDULES

SCHEDULE No. 1.

D. McLean	\$ 100.00
Arctic Ice Company	25.00
J. H. Fargey	10.00
G. P. Morse	25.00
Estate of Miss Reid	100.00
A. S. Bond	30.00
W. J. K. McLennan	25.00
	\$ 315.00

SCHEDULE No. 2
Summary of Inventories

Stores on hand	\$3,093.84
Fuel, F.A.	2,705.00
Gasoline (Light, Water and Ice), F.B.	213.02
X Ray Supplies, D.F.	395.05
Hay, Oats, etc., I.C.	764.55
Stationery, etc. E.B.	575.00
Laundry Supplies, H.B.	110.41
Dispensary, D.A.	1,214.28
Engineers Supplies, F.C.	773.10
Sundry Supplies, G.A.	1,738.13
	\$11,582.38

SCHEDULE No. 3.
Maintenance Account—Details of Expenditure

"A"

Commissariat—General Kitchen:

A Food Supplies used in Dining Room	\$ 62,624.08
B Kitchen and Dining Room supplies other than food	481.33
C Wages of Kitchen Staff and Waitresses	7,722.56
E Fuel used for cooking	372.45
F Ice	102.00
	\$ 71,302.42

"B"

Commissariat—Infirmery Kitchen:

A Food Supplies	\$ 35,112.03
B Kitchen supplies other than food	1,084.55
C Wages of Kitchen Staff and Orderlies	4,979.26
E Fuel used for cooking	372.42
F Ice	102.00
	\$ 41,650.26

Forward	\$112,952.68
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SCHEDULE No. 3—Continued

Forward		\$112,952.68
Housing of Patients: "C"		
A	Cleaning and Sanitary Supplies	\$ 2,093.79
B	Salaries and Wages of Housekeeper and Staff and Bedroom Staff....	\$ 6,331.00
		<u>\$ 8,424.79</u>
"D"		
Professional Care of Patients:		
A	Drugs, Medical and Nursing Supplies	\$ 6,164.56
B	Proportion salary Medical Superintendent and Assistants, Lady Superintendent and Nursing Staff	30,882.10
F	Salary X Ray Operator, plates and general supplies	2,327.92
		<u>\$ 39,374.58</u>
Administration: "E"		
A	Proportion Salary of Medical Superintendent, Business Manager and Staff	\$ 7,649.88
B	Office Supplies, Printing, Postage and Stationery	1,515.98
C	General Expense	5,507.60
		<u>\$ 14,673.46</u>
"F"		
Power, Heat and Water:		
A	Fuel	\$ 23,696.65
B	Oil and Gasoline	2,041.28
C	Engineers Supplies	1,077.92
D	Wages of Engineer and Staff	11,110.40
G	Repairs to Plant.....	308.00
H	Ice	761.00
		<u>\$ 38,995.25</u>
"G"		
Repairs and Maintenance and General:		
A	Repairs and Replacement Supplies	\$ 1,812.87
B	Wages of Repair and General Staff	8,341.24
E	Insurance	1,524.74
F	Car Maintenance	606.20
		<u>\$ 12,285.05</u>
Forward		\$226,705.81

SCHEDULE No. 3—Continued

Forward		\$226,705.81
"H"		
Laundry:		
A	Wages of Staff	\$ 5,056.40
B	Supplies	689.85
C	Repairs to Machinery and Equipment	621.30
		<u>\$ 6,367.55</u>
"I"		
Farm and Garden:		
A	Wages of Staff.....	\$ 1,258.85
B	Horse Hire and Maintenance	242.07
C	Seeds and Supplies.....	2,764.44
D	Repair and Replacement of Tools	38.00
		<u>\$ 4,303.36</u>
Less—Produce sold or used in Sanatorium Kitchens	\$	3,147.71
		<u>\$ 1,155.65</u>
Total Per Maintenance, Account, Exhibit "B"		<u>\$234,229.01</u>