

STUART-NECHAKO REGIONAL HOSPITAL DISTRICT  
AGENDA  
THURSDAY, FEBRUARY 23, 2023

<u>PAGE NO.</u>		<u>ACTION</u>
	<u>AGENDA – February 23, 2023</u>	Approve
	<u>SUPPLEMENTARY AGENDA</u>	Receive
	<u>MINUTES</u>	
2-5	Stuart-Nechako Regional Hospital District Meeting Minutes – February 9, 2023	Approve
	<u>DELEGATION</u>	
	<u>BESWICK HILDEBRANDT LUND CHARTERED</u> <u>PROFESSIONAL ACCOUNTANTS – Via Zoom</u> Taylor Turkington, CPA RE: 2022 Audit	
	<u>REPORTS</u>	
6-37	John Illes, Treasurer – Audit 2022	Recommendation
38-42	John Illes, Treasurer – Budget 2023 and Preliminary Budget for 2024	Recommendation
	<u>VERBAL REPORTS</u>	
	<u>RECEIPT OF VERBAL REPORTS</u>	
	<u>SUPPLEMENTARY AGENDA</u>	
	<u>NEW BUSINESS</u>	
	<u>ADJOURNMENT</u>	

STUART-NECHAKO REGIONAL HOSPITAL DISTRICTMEETING MINUTESTHURSDAY, FEBRUARY 9, 2023

PRESENT: Chair Judy Greenaway

Directors Martin Elphee  
Clint Lambert – arrived at 10:23 a.m.  
Linda McGuire  
Shirley Moon  
Kevin Moutray  
Mark Parker  
Michael Riis-Christianson  
Sarrah Storey  
Henry Wiebe

Staff Curtis Helgesen, Secretary  
Cheryl Anderson, Acting Secretary  
John Illes, Treasurer  
Wendy Wainwright, Confidential Clerk

Others Gladys Atrill, Town of Smithers, via Zoom – arrived at 10:40 a.m.  
Shane Brienen, District Houston – left at 10:37 a.m.  
Annette Morgan, Village of Telkwa

CALL TO ORDER

Chairperson Greenaway called the meeting to order at 10:22 a.m.

AGENDAMoved by Director Storey  
Seconded by Director McGuireSNRHD.2023-2-1

"That the Stuart-Nechako Regional Hospital District Agenda of February 9, 2023 be approved."

(All/Directors/Majority)

CARRIED UNANIMOUSLYMINUTESStuart-Nechako Regional  
Hospital District Meeting  
Minutes – January 12, 2023Moved by Director Storey  
Seconded by Director Riis-ChristiansonSNRHD.2023-2-2

"That the minutes of the Stuart-Nechako Regional Hospital District meeting of January 12, 2023 be adopted."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

## REPORTS

Change of Signing Authority for Bulkley Valley Credit Union Moved by Director Storey  
 Seconded by Director Parker

SNRHD.2023-2-3 "That the following individuals be appointed as signing authority for the Bulkley Valley Credit Union accounts:

<u>Name</u>	<u>Position</u>
Curtis Helgesen	Secretary
Cheryl Anderson	Acting Secretary
John Illes	Treasurer
Judy Greenaway	Chair
Michael Riis-Christianson	Acting Chair."

(All/Directors/Majority) CARRIED UNANIMOUSLY

Preliminary Financial Statements and Budgets Moved by Director Storey  
 Seconded by Director Riis-Christianson

SNRHD.2023-2-4 "That the Board receive the Treasurer's Preliminary Financial Statements for 2022 memorandum.

That a budget bylaw for 2023 be prepared for the February 23, 2023 SNRHD Board meeting with a requisition amount of \$1.22 per \$1,000 as described in Option C."

(All/Directors/Majority) DEFEATED

The following was discussed:

- Auditor will be in attendance at the February 23, 2023 SNRHD Meeting
- Hospital District's capital cost contribution of 40% for new capital construction
  - o SNRHD contribution to the Fort St. James Hospital Replacement costs
- Vanderhoof Hospital future replacement costs
- Fraser Lake Community Health Centre estimated date of improvements/replacement
- Lengthy process to build new facilities
- Preparing budgets for potential future capital costs
- SNRHD tax rate per household vs. other provincial hospital districts
- Combining SNRHD with Fraser Fort George Regional Hospital District
- Option C vs. Option D outlined in the Treasurer's Preliminary Financial Statements for 2022 memorandum
- 2022 taxes vs. 2023 proposed taxation per household
- Impact of assessments vs. taxation to the tax payer.

### REPORTS (CONT'D)

Preliminary Financial  
 Statements and Budgets

Moved by Director Parker  
 Seconded by Director Moutray

SNRHD.2023-2-5

"That the Board receive the Treasurer's Preliminary Financial Statements for 2022 memorandum.

That a budget bylaw for 2023 be prepared for the February 23, 2023 SNRHD Board meeting with a requisition amount of 7%."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

### CORRESPONDENCE

Beswick Hildebrandt Lund,  
 Chartered Professional  
 Accountants – Audit Planning

Moved by Director Lambert  
 Seconded by Director Parker

SNRHD.2023-2-6

"That the Board receive the correspondence from Beswick Hildebrandt Lund, Chartered Professional Accountants regarding Audit Planning."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

### VERBAL REPORTS

No Verbal Reports

### NEW BUSINESS

Capital Cost of New  
 Hospital Construction and  
 SNRHD Contribution

Discussion took place regarding negotiations of capital costs for new hospital construction and the Board's contributions. At the provincial announcement of a new hospital build the SNRHD may consider discussion with the province regarding its capital contribution.

Helipads – Southside of  
 Francois Lake

Director Lambert requested information concerning the process to build helipads for emergency services on the Southside of Francois Lake. Staff will work with Director Lambert.

**ADJOURNMENT**

Moved by Director Storey  
Seconded by Director Wiebe

SNRHD.2023-2-7

"That the meeting be adjourned at 11:06 a.m."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

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Judy Greenaway, Chairperson

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Wendy Wainwright, Confidential Clerk

**Stuart-Nechako Regional Hospital District  
Board of Directors**

**To:** Board of Directors  
**From:** John Illes, Treasurer  
**Date:** February 23, 2023  
**Subject:** **Audit 2022**

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**RECOMMENDATION:** **(all/directors/majority)**

That the Board of the Stuart-Nechako Regional Hospital District approve the Financial Statements for the year ending December 31, 2022 and receive the auditor's report.

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**BACKGROUND**

The audit for the Stuart-Nechako Regional Hospital District has been completed in January and early February. The audit report indicates that the financial statements have been properly and accurately prepared.

The auditor will briefly present the audit findings with the board.

**Attachment: Draft Financial Statements for December 31, 2022  
Audit Letter for 2022**

**STUART - NECHAKO REGIONAL  
HOSPITAL DISTRICT**

**Financial Statements**

**December 31, 2022**

**DRAFT**

STUART-NECHAKO REGIONAL HOSPITAL DISTRICT  
FINANCIAL STATEMENTS

December 31, 2022

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# Stuart-Nechako Regional Hospital District

## Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

The Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and external audited financial statements yearly. The Board also discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Beswick Hildebrandt Lund CPA, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Stuart-Nechako Regional Hospital District and meet when required. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of Stuart-Nechako Regional Hospital District

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John Illes

Treasurer

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Judy Greenaway

Chairperson



CHARTERED PROFESSIONAL ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Stuart-Nechako Regional Hospital District

### Opinion

We have audited the financial statements of Stuart-Nechako Regional Hospital District (the Entity), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standard.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

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#### Partners

Allison Beswick CPA, CA  
 Norm Hildebrandt CPA, CA  
 Robin Lund CPA, CGA

Dane Soares CPA  
 Taylor Turkington CPA

Beswick Hildebrandt Lund CPA  
 556 North Nechako Road, Suite 10,  
 Prince George BC, Canada V2K 1A1  
 T: +1 250 564 2515, F: +1 250 562 8722

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



CHARTERED PROFESSIONAL ACCOUNTANTS

Chartered Professional Accountants

Prince George, British Columbia

February 9, 2023

DRAFT

## STUART - NECHAKO REGIONAL HOSPITAL DISTRICT

## STATEMENT OF FINANCIAL POSITION

December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 2)	\$ 10,413,790	\$ 12,136,335
Prepaid expenses	90,636	-
Accounts receivable	<u>49,161</u>	<u>13,639</u>
	<b>10,553,587</b>	12,149,974
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	<u>808,139</u>	<u>-</u>
<b>ACCUMULATED SURPLUS</b>	<u><b>\$ 9,745,448</b></u>	<u><b>\$ 12,149,974</b></u>

Approved By The Board:

Chairperson \_\_\_\_\_

Treasurer \_\_\_\_\_

## STUART - NECHAKO REGIONAL HOSPITAL DISTRICT

## STATEMENT OF OPERATIONS

For the year ended December 31, 2022

	2022		2021
	<u>Budget</u> (Note 3)	<u>Actual</u>	<u>Actual</u>
<b>REVENUE</b>			
Property tax requisition	\$ 5,307,900	\$ 5,307,899	\$ 4,815,377
Interest	133,900	185,386	102,223
Miscellaneous	-	-	-
Grants in lieu of taxes	9,500	34,525	15,982
	<u>5,451,300</u>	<u>5,527,810</u>	<u>4,933,582</u>
<b>EXPENDITURES</b>			
Grants for capital expenditures	11,606,430	7,908,048	2,045,459
Administration and audit	30,000	24,288	24,428
	<u>11,636,430</u>	<u>7,932,336</u>	<u>2,069,887</u>
<b>ANNUAL SURPLUS</b>	(6,185,130)	(2,404,526)	2,863,695
<b>ACCUMULATED SURPLUS AT BEGINNING OF THE YEAR</b>	<u>12,149,974</u>	<u>12,149,974</u>	<u>9,286,279</u>
<b>ACCUMULATED SURPLUS AT END OF THE YEAR</b>	<u>\$ 5,964,844</u>	<u>\$ 9,745,448</u>	<u>\$ 12,149,974</u>

## STUART - NECHAKO REGIONAL HOSPITAL DISTRICT

## STATEMENT OF CASH FLOWS

For the year ended December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ (2,404,526)	\$ 2,863,695
Changes in non-cash assets and liabilities:		
Prepaid expenses	(90,636)	-
Accounts receivable	(35,522)	(6,618)
Accounts payable and accrued liabilities	808,139	(23,475)
Total cash from operating activities	<u>(1,722,545)</u>	<u>2,833,602</u>
<b>INCREASE IN CASH</b>	<b>(1,722,545)</b>	<b>2,833,602</b>
<b>CASH AT THE BEGINNING OF THE YEAR</b>	<b><u>12,136,335</u></b>	<b><u>9,302,733</u></b>
<b>CASH AT THE END OF THE YEAR</b>	<b><u>\$ 10,413,790</u></b>	<b><u>\$ 12,136,335</u></b>

**STUART-NECHAKO REGIONAL HOSPITAL DISTRICT****NOTES TO THE FINANCIAL STATEMENTS****For the year ended December 31, 2022**

The Stuart-Nechako Regional Hospital District (“Regional Hospital District”) was incorporated on November 19, 1998 and commenced operations on January 1, 1999. The Regional Hospital District provides funding to the following facilities, all operated by the Northern Health Authority: the Fraser Lake Diagnostic and Treatment Centre, the Granisle Health Centre, the Lakes District Hospital and the Pines Multi-level Care Facility (both in Burns Lake), the St. John Hospital, and the Stuart Nechako Manor (both located in Vanderhoof), and the Stuart Lake Hospital (Fort St. James).

**1. SIGNIFICANT ACCOUNTING POLICIES****Basis of Accounting**

These financial statements have been prepared in accordance with Canadian public sector accounting standards.

No Schedule of Expenditures by function has been presented because the Regional Hospital District has only one function – providing financing for equipment, renovation and construction of Hospitals and Health Centres.

No Statement of Change in Net Debt has been included because the Regional Hospital District does not own non-financial assets. The function of this statement is to reconcile financial and non-financial assets.

Budget figures disclosed throughout the financial statements have been extracted from the 2022 final budget, adopted on February 24, 2022.

Subsequent amendments to the budget bylaw are not reflected in the budget figures.

**Cash**

Cash includes cash on hand and demand deposits.

**Financial Instruments*****Measurement of financial instruments***

The Regional Hospital District initially measures its financial assets and financial liabilities at fair value. The Regional Hospital District subsequently measures all its financial assets and financial liabilities at cost.

Financial assets measured at amortized cost include cash, temporary investments, prepaid expenses and accounts receivable.

Financial liabilities measured at cost include accounts payable and accrued liabilities.

Unless otherwise indicated, it is management's opinion that the Regional Hospital District is not exposed to any significant credit, liquidity or interest risks arising from these financial instruments.



## STUART-NECHAKO REGIONAL HOSPITAL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2022

## 1. SIGNIFICANT ACCOUNTING POLICIES, continued

Revenue Recognition

Revenue generated by taxes is recognized in the period to which it is requisitioned. Grants in lieu of taxes are recognized in the period they pertain to. Interest revenue is recognized in the period it is earned.

## 2. CASH AND CASH EQUIVALENTS

	<u>2022</u>	<u>2021</u>
Bank accounts	\$ 2,561,382	\$ 2,385,743
Guaranteed investment certificates	<u>7,852,408</u>	<u>9,750,592</u>
	<u>\$ 10,413,790</u>	<u>\$ 12,136,335</u>

Cash and cash equivalents consist unrestricted cash and fixed income guaranteed investment certificates, which have a maturity of one year or less, and are carried at market value which approximates cost. For the year ended December 31, 2022, the guaranteed investment certificate interest rates ranged between 1.30% to 4.60% (2021 – 0.95% to 2.55%).

## 3. BUDGET

The annual budget adopted by the Board of Directors on February 24, 2022 was prepared on a modified accrual basis while the financial statements are prepared on a full accrual basis as required by Canadian Public Sector Accounting Standards. The budget anticipated the use of surpluses accumulated in prior years to supplement current year revenues. In addition, the budget included transfers to and from reserves.

The budget figures included in these financial statements represent the budget adopted by the Board of Directors with adjustments as follows:

	<u>2022</u>
Budgeted surplus per statement of financial activities	\$ (6,185,130)
Surplus in the financial plan	<u>\$ (6,185,130)</u>

**STUART-NECHAKO REGIONAL HOSPITAL DISTRICT****NOTES TO THE FINANCIAL STATEMENTS****For the year ended December 31, 2022****4. RELATED PARTY TRANSACTIONS**

The Regional Hospital District and the Regional District of Bulkley-Nechako share the same management team but operate under the governance of a different board of directors.

During the year, the Regional District of Bulkley-Nechako provided administration and accounting services of \$15,900 (2021 - \$15,900) to the Regional Hospital District.

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# **Stuart-Nechako Regional Hospital District**

**Year-End Audit Findings Report  
to Board of Directors**

**For the year ending  
December 31, 2022**

**Prepared as of February 1, 2023**

February 1, 2023

Board of Directors  
Stuart-Nechako Regional Hospital District  
PO Box 820  
Burns Lake, BC  
V0J 1E0

Dear Board of Directors:

**Re: Audit Findings**

We prepared the accompanying report to assist you in your review of the financial statements of Stuart-Nechako Regional Hospital District for the year ending December 31, 2022. The report includes a discussion on the significant accounting and financial reporting matters dealt with during the audit process as well as communications required by Canadian generally accepted auditing standards.

We have substantially completed our audit of the financial statements of Stuart-Nechako Regional Hospital District (the entity) prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) for the year ended December 31, 2022. We propose to issue our auditor's report on those financial statements, pending resolution of outstanding items outlined on page 1. Our draft auditor's report is included as Appendix A.

We look forward to meeting with you and discussing the matters outlined below.

We would like to express our sincere thanks to the management and staff of the entity who have assisted us in carrying out our work. If you have any questions or concerns, please do not hesitate to contact us.

Yours very truly,

Taylor Turkington CPA  
Partner

c.c: John Illes, Chief Financial Officer

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**Partners**

Allison Beswick CPA, CA  
Norm Hildebrandt CPA, CA  
Robin Lund CPA, CGA

Dane Soares CPA  
Taylor Turkington CPA

Beswick Hildebrandt Lund CPA  
556 North Nechako Road, Suite 10,  
Prince George BC, Canada V2K 1A1  
T: +1 250 564 2515, F: +1 250 562 8722

### **Audit Status**

We have completed the audit of the financial statements, with the exception of the following items:

- Receipt of a signed management representation letter by management;
- Obtaining evidence of the Board's approval of the financial statements;

Once these items have been completed, we will date and sign our auditor's report.

### **Significant Risks**

We identified the following significant risks in our planning letter dated January 26, 2023:

- Revenue recognition
- Management Override of Controls

We executed the proposed audit responses to the significant risks identified above, as noted in our planning letter, and we have no issues to report.

### **Significant Matters Arising**

#### ***Changes to Audit Plan***

There were no changes to the audit plan (as previously presented to you).

#### ***Other Matters***

We have not identified any other significant matters that we wish to bring to your attention at this time.

### **Significant Difficulties Encountered**

There were no significant difficulties encountered during our audit.

### **Comments on Accounting Practices**

#### ***Accounting Policies***

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting policies used by the entity are outlined in Note 2 to the financial statements.

- There were no significant changes in accounting policies.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

### ***Significant Accounting Estimates***

Management is responsible for the accounting estimates included in financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Based on audit work performed, there were no significant estimates made by management

### ***Significant Financial Statement Disclosures***

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

### ***Uncorrected Misstatements***

We did not identify or detect any uncorrected misstatements for the current year during our audit.

### ***Significant Deficiencies in Internal Control***

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant

deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

### **Written Representations**

In a separate communication, as attached in Appendix B, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards (PSAS).

### **Disagreements with Management**

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the entity's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

### **Consultation with Other Accountants (Second Opinions)**

Management may consult with other accountants about auditing and accounting matters to obtain a "second opinion". When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity's financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian generally accepted auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

### **Independence**

We confirm our independence with respect to the entity as of the date of this report.

### **Other Audit Matters of Governance Interest**

We did not identify any other matters to bring to your attention at this time and would be pleased to discuss with you further any matters mentioned above, at your convenience.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. Should any member of the Board of Directors wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Stuart-Nechako Regional Hospital District to carry out and discharge their responsibilities and is not intended for any other purpose. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to a third party who uses this communication.

Yours very truly,

*Beswick Hildebrandt Lund*

Beswick Hildebrandt Lund Chartered Professional Accountants



## ***Appendix A: Audit Report***

Please see attached report.



CHARTERED PROFESSIONAL ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Stuart-Nechako Regional Hospital District

### Opinion

We have audited the financial statements of Stuart-Nechako Regional Hospital District (the Entity), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standard.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

---

#### Partners

Allison Beswick CPA, CA  
 Norm Hildebrandt CPA, CA  
 Robin Lund CPA, CGA

Dane Soares CPA  
 Taylor Turkington CPA

Beswick Hildebrandt Lund CPA  
 556 North Nechako Road, Suite 10,  
 Prince George BC, Canada V2K 1A1  
 T: +1 250 564 2515, F: +1 250 562 8722

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



CHARTERED PROFESSIONAL ACCOUNTANTS

Chartered Professional Accountants

Prince George, British Columbia

February 9, 2023

DRAFT

***Appendix B: Management Representation Letter***

Please see attached letter.

# Stuart-Nechako

## Regional Hospital District

February 9, 2023

Beswick Hildebrandt Lund Chartered Professional Accountants  
556 North Nechako Road, Suite 10  
Prince George, British Columbia,  
V2K 1A1

Dear Sir/Madame:

This representation letter is provided in connection with your audit of the financial statements of Stuart-Nechako Regional Hospital District for the year ended December 31, 2022, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards (PSAS).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

### Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement letter dated January 26, 2023 for:

- a. Preparing and fairly presenting the financial statements in accordance with PSAS ;
- b. Providing you with:
  - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
    - A. Accounting records, supporting data and other relevant documentation,
    - B. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
    - C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
  - ii. Additional information that you have requested from us for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

- d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

### **Preparation of Financial Statements**

The financial statements are fairly presented in accordance with PSAS, and include all disclosures necessary for such fair presentation and disclosures otherwise required to be included therein by the laws and regulations to which Stuart-Nechako Regional Hospital District is subject. We have prepared the Stuart-Nechako Regional Hospital District's financial statements on the basis that the Stuart-Nechako Regional Hospital District is able to continue as a going concern.

We have appropriately reconciled our books and records (e.g. general ledger accounts) underlying the financial statements to their related supporting information (e.g. subledger or third party data). All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements. There were no material unreconciled differences or material general ledger suspense account items that should have been adjusted or reclassified to another account balance. There were no material general ledger suspense account items written off to a statement of financial position account, which should have been written off to a revenue and expense account and vice versa. All intra entity accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.

### **Fraud**

We have disclosed to you:

- a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
  - i. Management;
  - ii Employees who have significant roles in internal control; or
  - iii. Others where the fraud could have a material effect on the financial statements;
- b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others; and
- c. The results of our risk assessments regarding possible fraud or error in the financial statements.

### **Compliance with Laws and Regulations**

We have disclosed all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements

There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices. We are up to date with all corporate filings and annual returns. This includes all Canada Revenue Agency GST returns.

### **Litigation and Claims**

All known actual or possible litigation and claims, which existed as at December 31, 2022 or exist now, have been disclosed to you and accounted for and disclosed in accordance with PSAS, whether or not they have been discussed with legal counsel.

**Related Parties**

We have disclosed to you the identity of all of the entity's related-party relationships and transactions of which we are aware. This includes sales, purchases, loans, transfers of assets, liabilities and services, leasing agreements, guarantees, non-monetary transactions, and transactions for no consideration for the year ended as well as related balances due to or from such parties at the year end. All related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of CPA Canada Public Sector Accounting Handbook, Section PS 2200 (Related Party Disclosures) and we confirm our belief that any receivable balances are fully collectable. The list of related parties attached to this letter as Appendix A accurately and completely describes the Stuart-Nechako Regional Hospital District's related parties and the relationships with such parties.

**Estimates**

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with PSAS. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. In particular, we confirm the following:

- The measurement methods are appropriate and consistently applied;
- The significant assumptions used in determining fair value measurements represent our best estimates, are reasonable, appropriate and have been consistently applied;
- No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements; and
- The significant assumptions used in determining fair value measurements are consistent with the Stuart-Nechako Regional Hospital District's planned courses of action. We have no plans or intentions that have not been disclosed to you, which may materially affect the recorded or disclosed fair values of assets or liabilities.

Significant estimates and measurement uncertainties known to management that are required to be disclosed in accordance with CPA Canada Public Sector Accounting Handbook, Section PS 2130 (Measurement Uncertainty) have been appropriately disclosed, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

**Subsequent Events**

We have identified all events that occurred between December 31, 2022 and the date of this letter that may require adjustment of, or disclosure in, the financial statements, and have effected such adjustment or disclosure as per the requirements of PSAS.

**Going Concern**

There are no events or conditions that, individually or collectively, may cast significant doubt on the Stuart-Nechako Regional Hospital District's ability to continue as a going concern.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements (e.g. to dispose of the business or to cease operations).



**Commitments and Contingencies**

All contractual arrangements entered into by Stuart-Nechako Regional Hospital District with third parties have been properly reflected in the accounting records or/and, where material (or potentially material) to the financial statements, have been disclosed to you. Stuart-Nechako Regional Hospital District has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There are no side agreements or other arrangements (either written or oral) undisclosed to you.

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements but have not been disclosed. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

**Misstatements and Adjustments**

Certain representations in this letter are described as being limited to those matters that are material. Items are also considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

We confirm that the are free from material misstatements, including omissions.

We confirm there are no uncorrected misstatements in the financial statements.

**Other Representations****Accounting Policies**

We confirm that we have reviewed the Stuart-Nechako Regional Hospital District's accounting policies and, having regard to the possible alternative policies, our selection and application of accounting policies and estimation techniques used for the preparation and presentation of the financial statements is appropriate in the Stuart-Nechako Regional Hospital District's particular circumstances.

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous year (except as disclosed in the financial statements).

**Internal Control Over Financial Reporting**

We have disclosed to you all deficiencies in the design or operation of disclosure controls and procedures and internal control over financial reporting that we are aware.

**Minutes**

All matters requiring disclosure to or approval of Board of Directors the have been brought before them at appropriate meetings and are reflected in the minutes.

**Other Information**

We confirm to you that we are not required by law, regulation or custom and do not intend to issue a document (which would include or accompany the financial statements and our auditor's report thereon) with information on Stuart-Nechako Regional Hospital District's operations and the Stuart-Nechako Regional Hospital District's financial results and financial position as set out in the financial statements.

**Assets and Liabilities**

We have satisfactory title or control over all assets. We have recorded or disclosed, as appropriate, all liabilities, in accordance with PSAS.

**For the following specific representations, the terms “year end” and “year” are defined as each year end and each year respectively, covered by the audit of the financial statements as stated above.**

### **Cash and Banks**

The books and records properly reflect and record all transactions affecting cash funds, bank accounts and bank indebtedness of the Stuart-Nechako Regional Hospital District.

All cash balances are under the control of the Stuart-Nechako Regional Hospital District, free from assignment or other charges, and unrestricted as to use, except as disclosed to you.

The amount shown for cash on hand or in bank accounts excludes trust or other amounts, which are not the property of the Stuart-Nechako Regional Hospital District.

Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line(s) of credit, or similar arrangements have been properly disclosed.

All cash and bank accounts and all other properties and assets of the Stuart-Nechako Regional Hospital District are included in the financial statements.

### **Accounts Receivable**

All amounts receivable by the Stuart-Nechako Regional Hospital District were recorded in the books and records.

Receivables classified as current do not include any material amounts that are collectible after one year.

Receivables recorded in the financial statements, represent bona fide claims against debtors for sales or other charges arising on or before the statement of financial position date[s] and are not subject to discount except for normal cash discounts.

Amounts receivable that are non-interest bearing and are expected to be paid more than a year after initial recognition date have been initially recognized at fair value, using an appropriate discount rate, and subsequently measured at amortized cost.

All receivables were free from hypothecation or assignment as security for advances to Stuart-Nechako Regional Hospital District, except as hereunder stated.

### **Financial Instruments**

We have properly recorded all financial assets of equity instruments quoted on an active market at fair value.

We have evaluated whether there are indicators of impairment for all financial assets measured at cost or amortized cost, and where there has been a significant adverse change in the expected timing or amount of future cash flows from a financial asset or group of similar financial assets, we have assessed whether a reduction in the carrying value is necessary.

### **Accounts Payable**

Accounts payable that are non-interest bearing and are expected to be paid more than a year after the initial recognition date have been classified as long term in the financial statements, initially recognized at fair value, using an appropriate discount rate, and subsequently measured at amortized cost.

### **Revenue Recognition**

We have recorded all revenue that met the following criteria:

- Persuasive evidence of an arrangement exists;
- Delivery has occurred, or services have been rendered;
- Price is fixed or determinable; and
- Collectability is reasonably assured.

**Government Transfers**Transferring organization

Transfers have only been recognized as an expense in the year the transfer has been authorized and all eligibility criteria have been met by the recipient.

Recipient organization

We have disclosed all significant terms and agreements in respect of transfers received from governments.

Transfers without eligibility criteria or stipulations have been recognized as revenue once the transfer has been authorized.

Transfers with eligibility criteria but without stipulations have been recognized as revenue once the transfer has been authorized and all eligibility criteria have been met.

Transfers with or without eligibility criteria but with stipulations have been recognized as revenue in the year the transfer has been authorized and all eligibility criteria have been met, except when, and to the extent that, the transfer gives rise to an obligation that meets the definition of a liability for the recipient government in accordance with CPA Canada Public Sector Accounting Handbook, Section PS 3200 (Liabilities).

Disclosure

The major kinds of transfers recognized have all been disclosed in the financial statements as well as the nature and terms of liabilities arising from government transfers received.

**Budgetary Data**

We have included budgetary data in our financial statements, which is relevant to the users of financial statements and consistent with that originally planned and approved by Board of Directors on February 24, 2022. Planned results were presented for the same scope of activities and on a basis consistent with that used for actual results.

Yours truly,

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John Illes, Chief Financial Officer

***Appendix A: Related Parties***

See attached proposed related parties summary.

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**Appendix A: Related parties listing****Board of Directors**

Director Clint Lambert, and immediate family  
Director Linda Mcguire, and immediate family  
Director Dolores Funk, and immediate family  
Director Michael Riis-Christianson, and immediate family  
Director Sarrah Storey, and immediate family  
Director Gerry Thiessen, and immediate family  
Director Robert Motion, and immediate family  
Director Thomas Greenaway, and immediate family  
Director Mark Parker, and immediate family  
Director Jerry Petersen, and immediate family  
Director Henry Wiebe, and immediate family

**Management**

John Illes, Treasurer, and immediate family  
Curtis Helgesen, Secretary, and immediate family  
Cheryl Anderson, Assistant Secretary, and immediate family

**Related party entities:**

Regional District of Bulkley-Nechako

## Stuart-Nechako Regional Hospital District Board of Directors

**To:** Board of Directors  
**From:** John Illes, Treasurer  
**Date:** February 23, 2023  
**Subject:** Budget for 2023 and Preliminary Budget for 2024

**RECOMMENDATION:** (all/directors/majority)

That Stuart-Nechako Regional Hospital District Annual Budget Bylaw No. 86, 2023 be given first and second reading this 23<sup>rd</sup> Day of February, 2023.

### BACKGROUND

At the February 9, 2023 board meeting the directors requested staff to bring back a budget bylaw with a 7.0% tax increase, which will see the tax requisition increase from \$5,307,899 to \$5,927,500. The table below illustrates the impact of this proposed bylaw.

Table 1

2022 Property Assessment	Tax Paid in 2022		2023 Property Assessment	Tax Paid in 2023	Increase in Taxes Paid %	Increase in Taxes Paid \$
\$ 100,000	\$ 127.57	→	\$ 110,900	\$ 136.51	7.0%	\$ 8.94
\$ 250,000	\$ 318.93	→	\$ 277,250	\$ 341.28	7.0%	\$ 22.35
\$ 350,000	\$ 446.50	→	\$ 388,150	\$ 477.79	7.0%	\$ 31.30
\$ 500,000	\$ 637.85	→	\$ 554,500	\$ 682.56	7.0%	\$ 44.71
	<b>Requisition Collected in 2022</b>			<b>Requisition Collected in 2023</b>	<b>Increase in Requisition %</b>	<b>Increase in Requisition \$</b>
	\$ 5,307,899	→ →		\$ 5,927,500	11.7%	\$ 619,601
	<b>Tax Rate in 2022 per \$1,000</b>			<b>Tax Rate in 2023 per \$1,000</b>	<b>Decrease in Tax Rate %</b>	<b>Decrease in Tax Rate per \$1,000</b>
	1.2757	→ →		1.2309	(0.0351)	(0.0448)

With the average market increase on assessments of 10.9% for the hospital district, the average assessment for each property increases by this percentage. Thus, a property valued at \$100,000 in 2022 would now be valued at \$110,900. The taxes paid for this \$100,000 property in 2022 was \$127.57 and in 2023 this same property now valued at \$110,900 will pay \$136.51 in taxes. The table also shows sample changes for properties worth \$250,000, \$350,000, and \$500,000 in 2022.

The hospital district will increase the requisition it receives by \$619,601 to \$5,927,500 in 2023 (from \$5,307,899 in 2022). This percentage increase in requisition is 11.7%. This amount is approximately equal to the increase in taxes of 7.0% and the non-market (or new construction) increase in assessments of 4.8%.

The tax rate for the hospital district falls from \$1.2757 in 2022 to \$1.2309 in 2023. This is a decrease in the tax rate per \$1,000 of 3.5%.

**Attachment: Bylaw No. 86**

**STUART-NECHAKO REGIONAL HOSPITAL DISTRICT**

**BYLAW NO. 86**

**Being a bylaw to adopt the Annual Budget  
for the year 2023  
and the Provisional Annual Budget  
for the year 2024.**

The Stuart-Nechako Regional Hospital District in open meeting assembled ENACTS as follows:

1. Schedule "A" and Schedule "B" attached hereto and made part of this bylaw is the Annual Budget for the Stuart-Nechako Regional Hospital District for the year ended December 31, 2023 and the provisional Annual Budget for the Stuart-Nechako Regional Hospital District for the year ended December 31, 2024.
2. This bylaw may be cited as the "Stuart-Nechako Regional Hospital District Annual Budget Bylaw No. 86, 2023."

READ A FIRST TIME this \_\_\_\_ day of \_\_\_\_\_, 2023

READ A SECOND TIME this \_\_\_\_ day of \_\_\_\_\_, 2023

READ A THIRD TIME this \_\_\_\_ day of \_\_\_\_\_, 2023

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2023

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Secretary

I hereby certify that this is a true copy of Bylaw No. 86 as adopted.

\_\_\_\_\_  
Secretary



## Stuart Nechako Regional Hospital District - 2023 Budget and 2024 Provisional Budget

**Bylaw No. 86**

	2023 Budget	2024 Provisional Budget
<b>INCOME</b>		
Grant In Lieu of Taxes	28,000	28,000
Taxation	5,927,500	6,200,000
Interest	120,000	100,000
	<u>\$ 6,075,500</u>	<u>\$ 6,328,000</u>
<b>EXPENSES</b>		
Business Planning		
Major Capital Project >\$5M	10,033,773	
Major Capital Project <\$5M	2,000,000	
Major Equipment	483,200	238,400
Building Integrity and Minor Capital Grant	213,000	197,664
IT Projects Grant	256,279	152,964
Administration	20,000	20,000
Directors Remuneration	10,000	10,000
	<u>\$ 13,016,252</u>	<u>\$ 619,028</u>
<b>NET INCOME AT END OF YEAR</b>	<b>(6,940,752)</b>	<b>5,708,972</b>

## Schedule B Bylaw 86

## Major Capital Projects Approved and Continuing:

Stuart Lake Hospital	Fort St. James	\$	20,000,000
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Stuart Nechako Manor	Vanderhoof	\$	2,000,000
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## Major Capital Projects Funded:

	2023		<i>Current Year</i>
Stuart-Nechako Manor	Vanderhoof	\$	2,000,000
Stuart Lake Hospital	Fort St. James	\$	10,033,773
St. John Hospital Anesthesia Machine	Vanderhoof	\$	48,000
St. John Hospital X Ray Room Upgrades	Vanderhoof	\$	435,200
		\$	<b>12,516,973</b>