

**Fort Smith Health and Social
Services Authority**

Financial Statements

March 31, 2013

Fort Smith Health and Social Services Authority

Financial Statements

March 31, 2013

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Independent Auditors' Report

**To the Minister of Health and Social Services
Government of the Northwest Territories
and
To the Board of Management
Fort Smith Health and Social Services Authority**

We have audited the accompanying financial statements of the Fort Smith Health and Social Services Authority (the "Authority") as at March 31, 2013, which comprise the statement of financial position and the statements of operations, change in net financial debt, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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 Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Salaries and benefits paid to employees of the Authority are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories. Our audit scope was limited as we did not audit the components of salaries and benefits expenditures and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, accounts payable and accrued liabilities, employee leave and termination benefits, and net financial debt.

Independent Auditors' Report (continued)

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material aspects, the financial position of the Fort Smith Health and Social Services Authority as at March 31, 2013, and its financial operations, changes in its net financial debt, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report in accordance with the *Financial Administration Act* of the Northwest Territories that, in our opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith, and the transactions that have come under our notice have, in all material aspects, been within the statutory powers of the Authority.

Yellowknife, Northwest Territories
June 25, 2013

MacKay LLP

Chartered Accountants

Fort Smith Health and Social Services Authority

Statement of Financial Position

As at March 31,	2013	2012
Financial Assets		
Cash	\$ 148,274	\$ 238,261
Cash held in trust	17,801	-
Accounts receivable (Note 4)	1,322,374	590,690
	\$ 1,488,449	\$ 828,951

Liabilities


Accounts payable and accrued liabilities	\$ 915,802	\$ 2,140,469
Employee and payroll-related liabilities	2,408,550	296,119
Deferred revenue	3,510	-
Employee leave and termination benefits (Note 5)	903,544	917,747
Trust liabilities	17,801	-
Total liabilities	4,249,207	3,354,335
Net Financial Debt	\$ (2,760,758)	\$ (2,525,384)

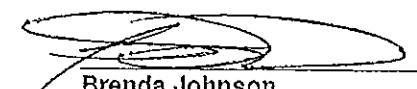
Non-Financial Assets

Inventory (Note 6)	293,721	384,814
Prepaid expenses (Note 7)	44,225	66,779
	337,946	451,593
Accumulated Deficit (Note 8)	\$ (2,422,812)	\$ (2,073,791)

Contingent Liabilities (Note 9)
Contractual Obligations (Note 10)

Approved on behalf of the Authority


Robert Tordiff
Chief Executive Officer


Brenda Johnson
Chairperson of the Board

Fort Smith Health and Social Services Authority

Statement of Operations

For the year ended March 31,		2013	2012
	(unaudited) Budget	Actual	Actual
REVENUE			
Operating advances from the GNWT (Schedule A)	\$ 15,623,000	\$ 16,028,391	\$ 14,529,609
Other recoveries (Schedule B)	189,000	258,550	365,382
Other revenues (Schedule C)	998,004	1,190,708	1,275,959
Interest revenue	9,996	6,767	20,253
	16,820,000	17,484,416	16,191,203
EXPENDITURES			
Administration and support services (Schedule D)	1,789,104	2,061,255	2,048,215
Nursing Inpatients / Residents (Schedule D)	2,183,028	2,908,343	2,787,225
Ambulatory care services (Schedule D)	2,611,032	2,535,393	2,238,785
Diagnostic and Therapeutic Services (Schedule D)	1,355,988	1,486,383	1,279,920
Community health services (Schedule D)	1,345,992	1,380,954	1,412,202
Social services (Schedule D)	7,525,020	7,457,172	7,629,334
Undistributed (Schedule D)	9,836	3,937	-
	16,820,000	17,833,437	17,400,107
OPERATING DEFICIT	-	(349,021)	(1,208,904)
PRIOR YEAR FUNDING (note 11)	-	(445,000)	-
OPERATING DEFICIT BEFORE PRIOR YEAR FUNDING	-	(794,021)	(1,208,904)
UNFUNDED ITEM			
Change in employee leave and termination benefits	-	(14,203)	52,861
ANNUAL DEFICIT BEFORE THE FOLLOWING	-	(808,224)	\$ (1,156,043)
Rent expense - GNWT assets provided at no cost (note 12)	-	833,714	821,500
Grant-in-kind - GNWT assets provided at no cost (note 12)	-	(833,714)	(821,500)
ANNUAL DEFICIT	\$ -	\$ (808,224)	\$ (1,156,043)
OPENING ACCUMULATED SURPLUS (DEFICIT)	\$ -	\$ (2,073,791)	\$ 537,290
REPAYMENT OF SURPLUS	\$ -	\$ -	\$ (1,402,177)
CLOSING ACCUMULATED DEFICIT	\$ -	\$ (2,422,812)	\$ (2,073,791)

Fort Smith Health and Social Services Authority

Statement of Change in Net Financial Debt

For the year ended March 31,	2013	2012
Annual operating deficit	\$ (349,021)	\$ (1,208,904)
Change in prepaid expenses	22,554	(27,333)
Change in inventory	91,093	(53,998)
Repayment of surplus to Department	-	(1,402,178)
INCREASE IN NET FINANCIAL DEBT	(235,374)	(2,692,413)
NET FINANCIAL (DEBT) ASSET, BEGINNING OF YEAR	(2,525,384)	167,029
NET FINANCIAL DEBT, END OF YEAR	\$ (2,760,758)	\$ (2,525,384)

Fort Smith Health and Social Services Authority

STATEMENT IV

Statement of Cash Flow

For the year ended March 31,	2013	2012
Net inflow (outflow) of cash related to the following activities:		
Operating transactions		
Annual operating deficit	\$ (349,021)	\$ (1,208,904)
Non-cash charges to operations:		
Accounts receivable	(731,684)	(152,139)
Accounts payable and accrued liabilities	(1,224,667)	1,248,572
Employee and payroll-related liabilities	2,112,431	59,131
Employee leave and termination benefits	(14,203)	52,862
Deferred revenue	3,510	(9,464)
Funds held in trust	17,801	-
Inventory	91,093	(53,998)
Prepaid expenses	22,554	(27,333)
Cash used by operating transactions	(72,186)	(91,273)
Financing activities		
Repayment of accumulated surplus	-	(1,402,177)
Change in cash during the year	(72,186)	(1,493,450)
Cash, beginning of year	238,261	1,731,711
Cash, end of year	\$ 166,075	\$ 238,261
Represented by		
Cash	\$ 148,274	\$ 238,261
Cash held "in trust"	17,801	-
	\$ 166,075	\$ 238,261

Statement of Expenses by Object

For the year ended March 31,	2013 Budget	2013 Actual	2012 Actual
Expenditures			
Advertising and promotion	\$ 44,904	\$ 62,657	\$ 50,850
Contracted and general services	2,773,988	1,769,453	1,926,545
Equipment rental	35,004	41,860	46,703
Equipment and software maintenance	90,912	87,916	84,960
Foster care	233,988	214,023	298,919
Groceries	131,496	161,711	139,704
Insurance	-	2,606	903
Interest and bank charges	1,500	5,350	811
Medical supplies	337,380	468,449	349,885
Minor capital	179,364	85,591	62,970
Office and administration services	151,812	174,616	196,297
Postage and freight	49,452	69,422	58,621
Professional services	51,000	38,914	48,150
Rent	26,496	62,554	48,921
Salaries and wages	12,147,204	13,800,065	13,345,108
Telephone and communications	75,324	118,268	104,320
Training and development	122,076	149,768	106,140
Travel and relocation	319,584	490,130	500,539
Utilities	11,004	4,700	3,446
Vehicle operations and maintenance	37,512	25,384	26,315
Total expenditures	\$ 16,820,000	\$ 17,833,437	\$ 17,400,107

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

1. Authority

The Fort Smith Health and Social Services Authority the ("Authority") operates under the authority of the *Hospital Insurance and Health and Social Services Act* of the Northwest Territories. The Authority provides a full range of health and social services to the community of Fort Smith.

The Authority is a public body performing a function of government in Canada. Paragraph 149(1)(c) of the federal *Income Tax Act* provides that a public body performing a function of government in Canada is exempt from taxation.

2. Summary of significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board. Significant aspects of the accounting policies adopted by the Authority are as follows:

(a) Reserves

The DHSS requires the Authority to establish the following reserves:

Deficit reserve - reflects the funds maintained in a reserve according to the DHSS Surplus/Deficit Retention Policy.

Termination benefit reserve - reflects the funds received in advance for the severance liability of employees who were transferred to the Authority from the Government of the Northwest Territories (GNWT). These liabilities will be reduced as employees are paid out upon termination of employment with the Authority.

(b) Territorial operating advance

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangements, the Authority is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting of and return of surpluses may be required.

c) Inventory of supplies

Inventory is valued at the lower of cost and replacement value. Inventory is valued using the First-in, First-out method. There were no write downs and there were no write-ups of inventory previously written down in the current year.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

2. Summary of significant accounting policies (continued)

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, and demand deposits that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value.

(e) Financial instruments

Initial measurement

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly related to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

Subsequent measurement

Financial assets measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and amounts due to related parties.

Impairment

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in net income.

Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal is recognized in net income.

(f) Employee leave and termination benefits

In accordance with GNWT accounting policies specified for public agencies, the Authority annually accrues estimated employee leave and termination benefits payable.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

2. Summary of significant accounting policies (continued)

(g) Tangible capital assets

The GNWT retains ownership of all tangible capital assets (TCA) used by the Authority, or purchased by the Authority (regardless of source of funding for the purchase). The GNWT amortizes TCAs over the estimated useful lives of the assets at the rates established in the Financial Administration Manual over the following terms:

Buildings	40 years
Mainframe and software systems	5 - 10 years
Medical equipment	5 - 10 years

The TCAs used by the Authority and held on behalf of, or in trust for, the GNWT are not recognized by the Authority in the financial statements.

The statement of operations reflects the amount that would otherwise be considered amortization expense for the fiscal year with an offsetting corresponding amount as a Grant-In-Kind revenue.

(h) Pension contributions

The Authority and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

The Authority and its contracted physicians make contributions to a physician directed investment fund administered by the Government of Canada. These contributions represent the total pension liability of the Authority and are recognized in the accounts on a current basis.

(i) Revenue recognition

Territorial Health Insurance Service funding is recognized as dictated by the DHSS. The revenue is recognized on a straight-line basis throughout the fiscal year.

Billings processed through the ICORE system by the medical centre's billing clerks are recognized as revenue upon receipt of payment from the Department of Health and Social Service's Health Administration Office in Inuvik.

Other revenue is recognized when the service is performed or the goods are provided.

(j) Program recoveries

The Authority has established program delivery contribution agreements with various non-governmental organizations for which the Authority receives funding from the territorial and federal governments. Excess revenues or expenditures on the program delivery are reported to the Authority when audited financial statements of the non-governmental organizations become available. Excess revenues on program delivery contribution agreements are recorded as recoveries when received.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

2. Summary of significant accounting policies (continued)

(k) Non-financial assets

Non-financial assets are accounted for as assets by the Authority because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Authority unless they are sold.

(l) Measurement uncertainty

The preparation of these financial statements in conformity with Canadian public sector accounting standards require management to make estimates and assumptions. This affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the updated amounts of revenue and expenses during the period. Actual results could differ from these estimates.

3. Changes in accounting policies

Government Transfers – Section PS 3410

On April 1, 2012, the Authority adopted the PSA Handbook Section PS 3410 – Government Transfers. This new section establishes recognition, measurement, presentation and disclosure standards related to Government Transfers reported in financial statements and is effective for years beginning on or after April 1, 2012. This accounting change had no significant impact on the Authority's financial statements.

Financial Instruments, Section PS 3450 and related amendments to Financial Statement Presentation, Section PS 1200

On April 1, 2012, the Authority adopted the PSA Handbook Section PS 3450, Financial Instruments, and related to Section PS 1201, Financial Statement Presentation. This new section establishes recognition, measurement, presentation and disclosure standards related to Financial Instruments reported in financial statements and is effective for years beginning on or after April 1, 2012. This accounting change had no significant impact on the Authority's financial statements.

4. Accounts Receivable

	Amount 2013	Allowance 2013	Net 2013	Net 2012
Government of the Northwest Territories	\$ 1,115,440	\$ -	\$ 1,115,440	\$ 338,563
Government of Nunavut	350	-	350	3,988
Goods and Services Tax	50,595	-	50,595	54,596
Other	177,283	21,294	155,989	193,543
	<u>\$ 1,343,668</u>	<u>\$ 21,294</u>	<u>\$ 1,322,374</u>	<u>\$ 590,690</u>

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

5. Employee leave and termination benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on their length of service. Certain employees earn severance remuneration based on the number of years of service. All employees will also receive assistance with removal costs to return to their point of recruitment depending on the number of years of service. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the Authority.

These liabilities are to be funded in the year they become due through regular annual budget allocations that are received from the GNWT.

	2013	2012
Employee leave and termination benefits		
Leave	\$ 457,627	\$ 472,148
Removal costs	227,187	234,071
Severance pay	218,730	211,528
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	\$ 903,544	\$ 917,747

*Leave

- includes annual, lieu, statutory holidays, and mandatory leave.
- includes leave banks as well as leave accruals and leave payouts due.

6. Inventory

	2013	2012
Drugs	\$ 54,302	\$ 116,041
Laboratory and x-ray	13,245	21,666
Housekeeping	3,711	1,026
Medical and surgical	199,321	225,745
Office	23,142	20,336
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	\$ 293,721	\$ 384,814

Inventory is held for consumption in the process of providing services and are distributed at no charge or for a nominal charge.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

7. Prepaid expenses

	2013	2012
ORMED	\$ -	\$ 10,935
Foster care	-	1,145
Agreements, contracts and leases	40,660	47,064
Travel expenses	3,565	7,635
	<hr/>	<hr/>
	\$ 44,225	\$ 66,779

8. Accumulated deficit

	2013	2012
Operating accumulated deficit	\$ (1,519,267)	\$ (2,991,538)
Unfunded leave and termination benefits	(903,545)	917,747
	<hr/>	<hr/>
	\$ (2,422,812)	\$ (2,073,791)

9. Contingent liabilities

The Authority's operations are affected by federal, territorial and local laws and regulations regarding environmental protection. The Authority is committed to meet these existing laws and regulations. Management is not aware of any material environmental liabilities.

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2013, there are no claims pending against the Authority.

10. Contractual obligations

The Authority has commitments for office space leases, contractual agreements for services and purchases, and program contribution agreements which will require payment in upcoming years. The minimum annual payments for these commitments are as follows:

	Expires in Fiscal Year	2014	2015 - 2018	Total
Equipment lease and maintenance	2018	\$ 234,509	\$ 447,538	\$ 682,047
Operational contracts	2017	1,484,438	5,349	1,489,787
		<hr/>	<hr/>	<hr/>
Total		\$ 1,718,947	\$ 452,887	\$ 2,171,834

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

11. Prior year funding

The Authority received funding for payroll benefits during the year, which is intended to offset the March 31, 2012 operating deficit. This amount was included in revenues for the current year and has been disclosed separately in order to not impact the current year operating deficit.

12. GNWT assets provided at no cost

			2013	2012
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	\$20,395,677	\$ (10,493,453)	\$ 9,902,224	\$10,261,269
Mainframe and software systems	55,407	(55,407)	-	642
Medical equipment	3,219,541	(1,650,093)	1,569,448	1,286,526
	\$23,670,625	\$ (12,198,953)	\$11,471,672	\$11,548,437

Rent expense for 2013 is \$833,714 (2012 - \$821,500) with an offsetting grant-in-kind.

13. Economic dependence

The Authority receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that the Authority operations would be significantly affected.

14. Budget

Budget figures were those approved by the Authority's board of management and DHSS. The budget figures are not audited and are intended for information purposes only.

15. Comparative figures

The comparative figures have been reclassified, where applicable, to conform with the presentation adopted in the current year.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

16. Related party transactions

The Authority is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Authority enters into transactions with these entities in the normal course of business. The Authority is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, and internal audit services by the Department of Finance.

	2013	2012
Accounts payable		
Government of the Northwest Territories	\$ 2,849,797	\$ 1,729,336
Hay River Health and Social Services Authority	2,100	-
Health Boards	-	777
Stanton Territorial Hospital	31,033	45,359
	<hr/>	<hr/>
	\$ 2,882,930	\$ 1,775,472
Accounts receivable		
Government of the Northwest Territories	\$ 1,115,440	\$ 338,563
Health Boards	-	10,123
Hay River Health and Social Services Authority	588	-
Government of Nunavut	-	3,988
Workers Safety & Compensation Commission	25,715	42,311
	<hr/>	<hr/>
	\$ 1,141,743	\$ 394,985

Transactions with related parties are in the normal course of operations and are measured at the amounts agreed to between the parties.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2013

17. Financial instruments

Financial instruments consist of recorded amounts of cash, restricted cash, and accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities, employee and payroll related liabilities, and contributions repayable which will result in future cash outlays.

The following sections describe the Authority's financial risk management objectives and policies and the Authority's financial risk exposures.

Fair value

The Authority's carrying value of cash, restricted cash, accounts receivable, accounts payable and accrued liabilities, employee and payroll related liabilities and contributions repayable approximates its fair value due to the immediate or short-term maturity of these instruments.

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Authority's main credit risk relates to its accounts receivable from customers. The Authority reduces this risk by regularly assessing the credit risk and closely monitoring overdue balances.

Concentration risk

Concentration risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus is a higher risk to the business in the event of a default by one of these customers. As at March 31, 2013, one customer comprised 84% of accounts receivable (2012 - 57%). The Authority reduces this risk by regularly assessing the credit risk associated with this account and closely monitors overdue balances.

Liquidity risk

Liquidity risk is the risk that the Authority will encounter difficulty in meeting obligations associated with financial liabilities. The Authority is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and operating and equipment lease commitments. The Authority reduces its exposure to liquidity risk by consistently monitoring budgets and cash flows.

Fort Smith Health and Social Services Authority

Territorial Operating Advances

March 31,	2013		2012
	(Unaudited) Budget	Actual	Actual
Authority administration	\$ 1,352,000	\$ 1,352,000	\$ 1,288,000
Authority social service delivery	1,579,000	1,579,000	1,545,000
Community wellness programs	114,000	114,000	93,000
Family violence	519,000	519,000	410,000
Foster care	284,000	284,000	284,000
Homecare	351,000	351,000	335,000
Hospital services	5,034,000	5,034,000	5,478,000
Medical equipment	18,000	18,000	18,000
Physician programs	1,553,000	1,513,391	1,288,609
Prior year payroll deficit funding	-	445,000	-
Prevention and promotion services	9,000	9,000	9,000
Protective services	21,000	21,000	21,000
Residential care - children	1,633,000	1,633,000	1,786,000
Residential care - elderly and persons with disabilities	2,945,000	2,945,000	1,974,000
Residential care - group home	211,000	211,000	-
	\$ 15,623,000	\$ 16,028,391	\$ 14,529,609

Fort Smith Health and Social Services Authority

SCHEDULE B

Schedule of Other Recoveries for Direct Charges for Services

March 31,	2013		2012
	Budget (Unaudited)	Actual	Actual
Other recoveries from the GNWT	\$ -	\$ -	\$ -
Other Recoveries directly from Third Parties			
Non-Residents of the Territory -			
Territorial Health Insurance Plan	120,000	143,004	216,927
Other clinic recoveries	18,996	41,041	88,031
Workers' Safety Compensation Commission	50,004	74,505	60,424
	\$ 189,000	\$ 258,550	\$ 365,382

Fort Smith Health and Social Services Authority

Schedule of Other Revenues

March 31,	2013		2012
	Budget (Unaudited)	Actual	Actual
Other Revenues from the GNWT			
GNWT - DHSS	\$ 777,000	\$ 994,383	\$ 1,080,452
	777,000	994,383	1,080,452
Other Revenues directly from Third Parties			
Room and Board	221,004	196,325	195,507
	221,004	196,325	195,507
	\$ 998,004	\$ 1,190,708	\$ 1,275,959

SCHEDULE D

Fort Smith Health and Social Services Authority

Schedule of Expenses by Functional Centre

March 31, 2013

Functional Centre	Grants and Contributions		Operations and Maintenance		Compensation and Benefits		Total	
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual
711 Administrative and support services	\$ -	\$ -	\$ 460,980	\$ 643,684	\$ 1,328,124	\$ 1,417,571	\$ 1,789,104	\$ 2,061,255
712 Nursing Inpatients	-	-	233,016	336,492	1,950,012	2,571,851	2,183,028	2,908,343
713 Ambulatory care services	-	-	384,996	355,512	2,226,036	2,179,881	2,611,032	2,535,393
714 Diagnostic and Therapeutic Services	-	-	359,964	397,449	996,024	1,088,934	1,355,988	1,486,383
715 Community health services	-	18,000	105,984	195,749	1,240,008	1,167,205	1,345,992	1,380,954
716 Social services	-	-	3,118,020	2,082,549	4,407,000	5,374,623	7,525,020	7,457,172
719 Undistributed Nursing Rent	-	-	9,836	3,937	-	-	9,836	3,937
Total	\$ -	\$ 18,000	\$4,672,796	\$4,015,372	\$12,147,204	\$13,800,065	\$16,820,000	\$17,833,437

Fort Smith Health and Social Services Authority

SCHEDULE E

Schedule of Non-Insured Recoveries and Expenses

March 31,	2013		2012
	Budget (Unaudited)	Actual	Actual
Recoveries	\$ -	\$ -	\$ -
Expenses	-	-	485
Net Expenditure	\$ -	\$ -	\$ 485

This schedule is not applicable to the Authority.

Fort Smith Health and Social Services Authority**SCHEDULE F****Other Contributions**

March 31,

	Actual	Budget (Unaudited)
Funding		
Government of the Northwest Territories	\$ -	\$ -
Expenditures	-	-
Surplus	\$ -	\$ -

This schedule is not applicable to the Authority because none of the contribution agreements exceed \$250,000.

SCHEDULE G

Fort Smith Health and Social Services Authority

Reserves

	Surplus/Deficit		Leave and Termination		Special Projects		TOTAL	
	2013	2012	2013	2012	2013	2,012	2013	2012
Balance, beginning of year	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Transfers between reserves	-	-	-	-	-	-	-	-
Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This schedule is not applicable to the Authority because there are no reserves.