

Independent Auditors' Report

**To the Minister of Health and Social Services
Government of the Northwest Territories
and
To the Public Administrator
Beaufort-Delta Health and Social Services Authority**

We have audited the accompanying financial statements of the Beaufort-Delta Health and Social Services Authority as at March 31, 2011, which comprise the balance sheet and the statements of fund equity, operations and changes in financial position for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting required by the Government of the Northwest Territories applied on a basis consistent with the preceding year, 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.

Auditor's 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 auditor's 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 were instructed not to audit the components of salaries and benefits expenditures. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, accounts payable and accrued liabilities, surplus (deficit), and employee leave and termination benefits.

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 Beaufort-Delta Health and Social Services Authority as at March 31, 2011, and its financial operations, and changes in financial position for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories, applied on a basis consistent with the preceding year.

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 my notice have, in all material aspects, been within the statutory powers of the Authority.

We have also audited the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services with total \$50,000 or more, as listed in Schedule C and F. Except for the limitation already described in the Basis for Qualified Opinion paragraph, these statements are prepared, in all material respects, the funding and expenditures of all Health and Social Services funded programs of \$50,000 or more per Schedule C and F for the year ended March 31, 2011, in accordance with the provisions established by the individual contribution agreements.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to report the activities of Beaufort-Delta Health and Social Services Authority, and will be consolidated into the financial statements of the Government of the Northwest Territories. As a result, the financial statements may not be suitable for any other purpose. Our report is intended solely for Beaufort-Delta Health and Social Services Authority and the Government of the Northwest Territories

Mackay LLP
Chartered Accountants

Yellowknife, Northwest Territories
July 18, 2011

Beaufort-Delta Health and Social Services Authority

Financial Statements

March 31, 2011

Page

Management's Responsibility for Financial Reporting	2
Management Discussion and Analysis	3-6
Independent Auditors' Report	7-8
Statement I Balance Sheet	9
Statement II Statement of Operations	10
Statement III Statement of Changes in Financial Position	11
Statement IV Statement of Equity	12
Notes to Financial Statements	13-20
Schedule A Schedule of Operating Advances from the GNWT	21
Schedule B Schedule of Other Recoveries for Direct Charges for Services	22
Schedule C Schedule of Other Revenues	23
Schedule D Schedule of Expenses by Functional Centre	24
Schedule E Non-insured Recoveries and Expenses	25
Schedule F Schedule of Contribution Agreements	26-37
Schedule G Schedule of Reserves	38

Management's Responsibility for Financial Reporting

July 18, 2011

**To Minister of Health and Social Services and
Beaufort-Delta Health & Social Services Authority**

The accompanying financial statements were prepared by management in conformity with the directives of the Department of Health and Social Services.

Beaufort-Delta Health and Social Services Authority maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis and that the Authority acts in accordance with the laws of the Northwest Territories and Canada. The Authority's management recognizes its responsibility for conducting the Authority's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate to a territorial Authority of Health and Social Services.

The external auditors annually provides an independent, objective audit for the purposes of expressing an opinion on the financial statements. They also consider whether transactions which come to their notice in the course of this audit are, in all significant respect, in accordance with the specified legislation.



Deborah Tynes, BSW, MSW
Chief Executive Officer
Beaufort-Delta Health and Social Services Authority

Beaufort-Delta Health and Social Services Authority

Financial Statements

March 31, 2011

STATEMENT I**Beaufort-Delta Health and Social Services Authority****Balance Sheet**

As at March 31,**2011****2010****Assets****Current**

Cash	\$ 1,996,002	\$ 2,587,936
Accounts receivable (Note 4)	2,918,113	3,769,771
Inventory (Note 5)	467,627	502,439
Prepaid expenses	82,270	180,271
	<hr/>	<hr/>
	\$ 5,464,012	\$ 7,040,417

Liabilities**Current**

Accounts payable and accrued liabilities	\$ 11,794,173	\$ 10,475,224
Deferred revenue (Note 6)	78,994	78,994
Current portion of employee leave and termination benefits (Note 7)	1,076,707	1,071,040
	<hr/>	<hr/>
	12,949,874	11,625,258

Long Term

Employee leave and termination benefits (Note 7)	1,040,225	1,034,548
	<hr/>	<hr/>
	13,990,099	12,659,806

Equity

Operating Fund	(6,418,155)	(3,522,801)
Leave and Termination Liability Fund	(2,107,932)	(2,096,588)
	<hr/>	<hr/>
	(8,526,087)	(5,619,389)
	<hr/>	<hr/>
	\$ 5,464,012	\$ 7,040,417

Contingencies (Note 8)**Contractual Obligations (Note 9)****Approved on behalf of the Authority****Chief Executive Officer****Public Administrator**

Beaufort-Delta Health and Social Services Authority**Statement of Operations****For the year ended March 31,****2011****2010**

	(unaudited) Budget	Actual	Actual
REVENUE			
Operating Advance from GNWT (Schedule A)	\$ 37,365,000	\$ 37,888,148	\$ 40,020,000
Other Recoveries (Schedule B)	276,300	859,426	925,515
Other Revenues (Schedule C)	2,529,519	2,784,274	3,302,680
Patient services	640,572	1,094,236	1,114,067
Non-Insured Recoveries (Schedule E)	-	752,675	818,820
Transient centre	425,000	616,085	426,216
Investment revenue	40,000	\$ 4,904	\$ 350
	41,276,391	43,999,748	46,607,648
EXPENDITURES			
Administration and Support Services (Schedule D)	7,422,992	7,974,563	11,581,742
Nursing Inpatient / Resident Services (Schedule D)	5,697,255	7,878,996	7,459,278
Ambulatory Care Services (Schedule D)	4,647,012	6,167,317	6,485,859
Diagnostic and Therapeutic Services (Schedule D)	3,367,138	3,927,955	3,294,363
Regional Health Services (Schedule D)	6,252,662	7,226,418	7,023,596
Regional Social Services (Schedule D)	10,185,541	10,032,442	9,621,616
Education (Schedule D)	-	404,670	665,648
Undistributed and Service Contracts (Schedule D)	870,270	2,475,892	2,721,104
Non-Insured Services (Schedule E)	-	818,193	759,579
	38,442,870	46,906,446	49,612,785
OPERATING SURPLUS (DEFICIT)	2,833,521	(2,906,698)	(3,005,137)
UNFUNDED ITEM			
Change in employee leave and termination benefits	-	11,344	565,640
DEFICIT Before the Following	2,833,521	(2,895,354)	(2,439,497)
Rent expense - GNWT assets provided at no cost (note 10)	-	(1,921,791)	(1,959,125)
Grant-In-Kind - GNWT assets provided at no cost (note 10)	-	1,921,791	1,959,125
SURPLUS (DEFICIT)	\$ 2,833,521	\$ (2,895,354)	\$ (2,439,497)

Beaufort-Delta Health and Social Services Authority**Statement of Changes in Financial Position**

<u>For the year ended March 31,</u>	<u>2011</u>	<u>2010</u>
Operating activities		
Cash received from:		
Government of the Northwest Territories	\$ 40,591,413	\$ 42,443,399
Recoveries and general revenue	4,178,499	3,389,470
	<u>44,769,912</u>	<u>45,832,869</u>
Cash paid for:		
Compensation and benefits	(37,481,469)	(37,191,850)
Operations and maintenance	(7,880,377)	(5,445,381)
	<u>(45,361,846)</u>	<u>(42,637,231)</u>
Net cash inflow (outflow) from operating activities	(591,934)	3,195,638
Increase (Decrease) in cash and short term investments during the year	(591,934)	3,195,638
Cash and short term investments, beginning of year	2,587,936	(607,702)
Cash and short term investments, end of year	\$ 1,996,002	\$ 2,587,936

STATEMENT IV**Beaufort-Delta Health and Social Services Authority****Statement of Equity**

For the year ended March 31,		2011	2010
	Operating Fund	Leave and Termination Liability Fund	Total Equity and Reserves
Balance beginning of year	\$ (3,522,801)	\$ (2,096,588)	\$ (5,619,389)
Operating deficit	(2,906,698)	-	(2,906,698)
Change in employee leave and termination benefits	11,344	(11,344)	-
Balance, end of year	\$ (6,418,155)	\$ (2,107,932)	\$ (8,526,087)
			\$ (5,619,389)

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

1. Authority

Beaufort-Delta 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 was established on April 1, 1988 to manage, control, and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health and Social Services.

2. Accounting Policies and Reporting Procedures

Basis of presentation

These financial statements have been prepared in accordance with the directives of the Government of the Northwest Territories (GNWT) - Department of Health and Social Services ("DHSS"). The following is a summary of the significant accounting policies used in the preparation of these financial statements.

(a) Funds

The Authority records financial information in individual funds that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Authority are:

Operating Fund - reflecting activities associated with the Authority's daily operations, as well as short and long-term capital requirements.

Leave and Termination Liability Fund - reflecting the activities associated with the employee leave and termination benefits liability.

(b) Surplus reserves

The DHSS policy 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 - 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.

(c) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Authority are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

2. Accounting Policies and Reporting Procedures (continued)

(d) Capital assets

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCAs are amortized over the estimated useful lives of the assets at the rates established in the Financial Administration Manual of the GNWT.

(e) 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.

(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.

(g) 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

(h) 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.

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

(i) Use of estimates

The preparation of these financial statements in conformity with DHSS directives 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.

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

3. Future Accounting Changes

Public Sector Accounting Standards

Government NFPO's

In October 2010, the Public Sector Accounting Board ("PSAB") decided that, effective for fiscal years beginning on or after January 1, 2012, government not-for-profit organizations ("GNPO's") that have been preparing their financial statements in accordance with accounting standards for not-for-profit organizations contained in Section 4400 of the CICA Handbook, must report in accordance with the CICA's Public Sector Accounting Handbook into which Section 4400 will be incorporated. Alternatively, such GNPO's may adopt International Financial Reporting Standards ("IFRS"), for fiscal years beginning on or after January 1, 2012. Early adoption of either framework is permitted.

The Authority, as a publicly accountable GNPO receiving the majority of its funding from the GNWT will adopt Public Sector Accounting Standards effective April 1, 2012. The DHSS and the Authority have begun high level discussions on the impact of the transition, but the full extent of the impact has not yet been determined.

Government Transfers – Section PS 3410

In March 2011, PSAB revised and replaced Section PS 3410 – Government Transfers. The following changes have been made to the Section:

- A transferring government recognizes an expense when the transfer is authorized and recipients have met the eligibility criteria.
- Authorization by the transferring government can occur either by the date of the financial statements or during the period between the date of the financial statements and the issuance of those statements provided that the exercise of that authority occurred at the financial statement date.
- If a transferring government provides the transfer prior to the recipient meeting eligibility criteria, the transferring government cannot recognize a prepaid asset.
- A recipient government recognizes the transfer as revenue when the transfer was authorized by the transferring government, unless a liability is created for the recipient.
- For a recipient, the transferring government's authorization must be in place by the financial statement date.
- A liability related to the transfer for the recipient may result from:
 - receiving a transfer prior to the recipient meeting eligibility criteria;
 - specific stipulations contained in the transfer agreement; and
 - stipulations that are unclear but the recipient creates a liability through its own actions and communications that are related to the terms of the transfer by the financial statement date.
- Revenue is recognized as the liability is settled.
- A liability may also result from the recipient's own actions and communications that are unrelated to the terms of the transfer by the financial statement date. In this case, an asset and revenue and a liability and expense would be recognized.

The Section applies to fiscal years beginning on or after April 1, 2012 and may be applied retroactively or prospectively.

The impact of the transition to these accounting standards has not yet been determined.

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

3. Future Accounting Changes (continued)

Liability for Contaminated Sites - Section PS 3260

In June 2010 PSAB released a Section PS 3260 – Liability for Contaminated Sites. This new Section establishes recognition, measurement and disclosure standards for liabilities relating to contaminated sites of governments and those organizations applying the CICA Public Sector Accounting Handbook. The main features of the new Section are as follows:

- A liability should be recognized when contamination exceeds an accepted environmental standard and the entity is directly responsible, or accepts responsibility for, the damage.
- A liability should be measured at the entity's best estimate of the costs directly attributable to remediation of the contamination.
- Outstanding site assessments do not negate the requirement to assess whether a liability exists.

This Section is effective for fiscal periods beginning on or after April 1, 2014.

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

In March 2011 PSAB approved a new Section PS 3450 - Financial Instruments, and related amendments to existing Section PS 1200, Financial Statement Presentation. The effective date for Section PS 3450 is April 1, 2012 for government organizations and April 1, 2015 for governments. Earlier adoption is permitted. Governments and government organizations adopt Section PS 3450 in the same fiscal year Section PS 2601, Foreign Currency Translation, is adopted.

The impact of the transition to these accounting standards has not yet been determined.

4. Accounts Receivable

	2011	2010
Government of the Northwest Territories	\$ 3,071,416	\$ 3,067,271
Government of Canada	30,536	51,147
Other	1,197,259	1,991,704
Allowance for doubtful accounts	4,299,211 (1,381,098)	5,110,122 (1,340,351)
	<hr/> \$ 2,918,113	<hr/> \$ 3,769,771

5. Inventories

	2011	2010
Pharmacy - weighted average cost	\$ 149,735	\$ 152,683
Stores - weighted average cost	317,892	349,756
	<hr/> \$ 467,627	<hr/> \$ 502,439

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

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

6. Deferred Revenue

Deferred revenue consists of amounts received for which project completion dates extend beyond the fiscal year end, or conditions attached to the use of the funds have not yet been met. These amounts will be recognized in revenue as expenditures are incurred or conditions of funding are satisfied.

	2011	2010
Government of Northwest Territories - DHSS		
Professional development	<u>\$ 78,994</u>	<u>\$ 78,994</u>
	<u>\$ 78,994</u>	<u>\$ 78,994</u>

7. Employee Leave and Termination Benefits

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

	2011	2010
Removal	\$ 950,249	\$ 923,579
Termination	436,719	452,820
Leave	729,964	729,189
	2,116,932	2,105,588
Less: portion included in current liabilities	(1,076,707)	(1,071,040)
Long term portion	\$ 1,040,225	\$ 1,034,548

8. Contingent Liabilities

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2011, there was one claim pending against the Authority. While the final outcome cannot be predicted with certainty, the Authority believes the resolution will not have a material effect on the Authority's financial position, funding, or cash flows.

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

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

9. 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	2012	2013 and thereafter	Total
Commercial and residential leases	2012	\$ 2,861,033	\$ -	\$ 2,861,033
Equipment leases	2013	20,950	50,780	71,730
Operational leases/contracts	2014	2,500,316	3,649,166	6,149,482
Total		\$ 5,382,299	\$ 3,699,946	\$ 9,082,245

10. GNWT Assets Provided at No Cost

The GNWT retains ownership of all tangible capital assets (TCA) used by the Authority. The GNWT charges the Authority annual rent expense for the use of the assets equal to the amortization expense of those assets to the GNWT. The GNWT provides the Authority with an annual grant in kind equal to the rent expenses to offset the expenditure.

Tangible Capital Assets are amortized over the estimated useful life of the assets at the following rates:

Buildings	40 years
Mainframe and software systems	5 - 10 years
Leasehold improvements	Lesser of useful life or lease term plus renewal option

		2011	2010
	Cost	Accumulated Amortization	Net Book Value
Buildings	\$ 65,253,695	\$ (18,645,329)	\$ 46,608,366
Mobile equipment	89,375	(85,053)	4,322
Software systems	290,790	(257,366)	33,424
Medical equipment	2,729,806	(2,104,163)	625,643
General equipment	249,028	(220,403)	28,625
	\$ 68,612,694	\$ (21,312,314)	\$ 47,300,380
			\$ 49,222,171

Rent expense for 2011 is \$(1,921,791) (2010: \$(1,959,125)) with an offsetting grant-in-kind.

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

11. Budget

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

12. 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.

13. 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.

14. Financial Instruments

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

The Authority is exposed to the following risks in respect to certain financial instruments held:

(a) Credit risk

Credit risk arises from the potential that a customer will fail to perform its obligations. The Authority is exposed to credit risk from its customers. However, the Authority's customers are the Government of the Northwest Territories and the Government of Nunavut as well as other Health Authorities in the Territory, therefore credit risk is mitigated. The Authority also has a significant number of individual customers which minimizes the concentration of credit risk.

(b) Fair value

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

Beaufort-Delta Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

15. Capital Disclosure

The Authority's objective when managing capital is:

To safeguard the Authority's ability to continue as a going concern, so that it can continue to provide services to the community.

In the management of capital, the Authority includes all current assets and current liabilities as well as the operating fund.

The Authority manages the capital structure and makes changes to it in light of changes to the operating surplus/deficit and cash flow requirements. The Authority monitors capital on the basis of working capital calculation. This is calculated as current assets minus current liabilities as follows:

	2011	2010
Current Assets	\$ 5,464,012	\$ 7,040,417
Current Liabilities	(12,949,874)	(11,625,258)
	\$ (7,485,862)	\$ (4,584,841)

Beaufort-Delta Health and Social Services Authority**Schedule of Operating Advances from the GNWT**

For the year ended March 31,	2011 (unaudited) Budget	2011 Actual	2010 Actual
Authority administration	\$ 3,073,000	\$ 3,073,000	\$ 3,003,000
Capital funding <\$50,000	48,000	48,000	48,000
Residential care - children	281,000	281,000	444,000
Community wellness programs	157,000	156,997	157,000
Elderly and persons with disabilities	1,777,000	1,777,000	1,743,000
Family violence	669,000	669,000	661,000
Foster care	1,605,000	1,605,000	1,605,000
HR planning and development	-	-	91,000
Health centre	7,310,000	7,310,000	7,180,000
Health promotion	90,000	90,000	90,000
Homecare	730,000	730,000	721,000
Hospital services	12,197,000	12,197,000	14,898,000
Intervention services	142,000	142,000	-
Physician services to NWT residents	4,669,000	5,024,082	4,757,000
Protective services	-	-	142,000
Social service delivery	4,517,000	4,517,003	4,380,000
Telehealth	100,000	100,000	100,000
Unallocated	-	168,066	-
	\$ 37,365,000	\$ 37,888,148	\$ 40,020,000

Beaufort-Delta Health and Social Services Authority**Schedule of Other Recoveries**

<u>For the year ended March 31,</u>	<u>2011</u>	<u>2011</u>	<u>2010</u>
	(unaudited) Budget	Actual	Actual
Other Recoveries directly from Third Parties			
Administration	\$ 1,500	\$ (3,943)	\$ 39,295
Dietary	221,800	255,456	226,108
Occupational therapy	15,000	52,797	37,505
Operating room	-	44,056	44,050
Other recoveries	38,000	355,461	577,377
Staff rent	-	155,599	1,180
	\$ 276,300	\$ 859,426	\$ 925,515

Beaufort-Delta Health and Social Services Authority**Schedule of Other Revenues**

<u>For the year ended March 31,</u>	<u>2011</u>	<u>2011</u>	<u>2010</u>
	<u>(unaudited)</u>	<u>Budget</u>	<u>Actual</u>
Other Revenue from the GNWT	\$ 2,493,981	\$ 2,748,157	\$ 3,185,142
<hr/>			
Other Revenues directly from Third Parties			
Inuvialuit Regional Corporation	35,538	36,117	117,538
	\$ 2,529,519	\$ 2,784,274	\$ 3,302,680

Beaufort-Delta Health and Social Services Authority

Schedule of Expenses by Functional Centre

For the year ended March 31,

2011

SCHEDULE D

Function Centre	Operations and Maintenance		Compensation and Benefits		Valuation Allowance		Total	
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual
711 Administration and Support Services	\$ 1,729,151	\$ 2,185,644	\$ 5,628,841	\$ 5,748,172	\$ 65,000	\$ 40,747	\$ 7,422,992	\$ 7,974,563
712 Nursing Inpatient / Resident Services	469,600	723,674	5,227,655	7,155,322	-	-	5,697,255	7,878,996
713 Ambulatory Care Services	430,523	583,870	4,216,489	5,583,447	-	-	4,647,012	6,167,317
714 Diagnostic and Therapeutic Services	1,171,964	1,693,532	2,195,174	2,234,423	-	-	3,367,138	3,927,955
715 Regional Health Services	460,910	926,496	5,791,752	6,299,922	-	-	6,252,662	7,226,418
716 Regional Social Services	1,691,095	1,555,943	8,494,446	8,476,499	-	-	10,185,541	10,032,442
718 Education	-	404,670	-	-	-	-	-	404,670
719 Undistributed and Service Contracts	39,528	460,902	830,742	2,014,990	-	-	870,270	2,475,892
Total	\$ 5,992,771	\$ 8,534,731	\$ 32,385,099	\$ 37,512,775	\$ 65,000	\$ 40,747	\$ 38,442,870	\$ 46,088,253

Beaufort-Delta Health and Social Services Authority**Schedule of Non-Insured Recoveries and Expenses**

<u>For the year ended March 31,</u>		2011	2010
	(unaudited)		
	Budget	Actual	Actual
Recoveries	\$ -	\$ 752,675	\$ 818,820
Expenditures			
Dental	-	365,637	328,957
Eyeglass	-	188,475	208,013
Ophthalmology services travel	-	2,762	3,076
Orthodontics	-	45,404	12,313
Patient and escort transportation	-	215,915	207,220
	-	818,193	759,579
Operating deficit	\$ -	\$ (65,518)	\$ 59,241

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements**
Grad Nurse Placement Program (HSS01-744)

For the year ended March 31,	2011	2011	2010
	(unaudited) Budget	Actual	Actual
Funding			
Department of Health & Social Services	\$ 60,000	\$ 60,000	\$ 31,060
Expenditures			
Compensation	53,674	53,674	12,367
Sundry	6,326	6,326	-
	60,000	60,000	12,367
Excess revenue	\$ -	\$ -	\$ 18,693

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
Elder Days Program - Aklavik NT (HSS01-789)

For the year ended March 31,	2011	2011	2010
	(unaudited)		
	Budget	Actual	Actual
Funding			
Department of Health & Social services	\$ 51,110	\$ 51,110	\$ -
Expenditures			
Advertising	250	250	-
Compensation	38,860	38,860	-
Food	6,000	6,000	-
Supplies	3,500	3,500	-
Transportation	2,500	2,500	-
	51,110	51,110	-
Excess revenue	\$ -	\$ -	\$ -

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
Home and Community Care Enhancement (HSS01-722)

For the year ended March 31,	2011	2011	2010
	(unaudited) Budget	Actual	Actual
Funding			
Department of Health & Social services	\$ 762,400	\$ 762,400	\$ 948,520
Expenditures			
Compensation	748,500	757,454	1,077,398
Equipment expense	2,000	-	-
Supplies	2,000	4,335	1,771
Travel	9,900	611	-
	762,400	762,400	1,079,169
Excess expenditures	\$ -	\$ -	\$ (130,649)

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
Community Health Nurse in Sachs Harbour (HSS01-)

<u>For the year ended March 31,</u>	2011	2011	2010
	(unaudited)	Budget	Actual
Revenue			
Department of Health & Social services	\$ 114,000	\$ 114,000	\$ -
Expenditures			
Compensation	105,566	114,000	-
Sundry	8,434	-	-
	114,000	114,000	-
Excess Revenue	\$ -	\$ -	\$ -

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
New Resident Nurse Practitioners (HSS01-)

For the year ended March 31,	2011	2011	2010
	(unaudited)	Budget	Actual
Funding			
Department of Health & Social Services	\$ 267,000	\$ 267,000	\$ -
Expenditures			
Compensation	217,000	267,000	-
Sundry	50,000	-	-
	267,000	267,000	-
Excess revenue			
	\$ -	\$ -	\$ -

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
CPNP (HSS01-601am3)

For the year ended March 31,	2011	2011	2010
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social Services	\$ 227,850	\$ 189,000	\$ -
Expenditures			
Compensation	114,000	128,506	119,735
Supplies	34,724	24,572	26,323
Sundry	79,126	58,306	7,929
	227,850	211,384	153,987
Excess expenditures	\$ -	\$ (22,384)	\$ (153,987)

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)****Community Based Diabetes Self Management Education Program (HSS01-945)**

<u>For the year ended March 31,</u>	2011	2011	2010
	(unaudited)		
	Budget	Actual	Actual
Funding			
Department of Health & Social Services	\$ 70,356	\$ 42,608	\$ 34,268
Expenditures			
Compensation	31,000	30,137	28,196
Sundry	34,856	9,645	2,145
Supplies	4,500	2,826	4,002
	70,356	42,608	34,343
Excess expenditures	\$ -	\$ -	\$ (75)

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
Carol McCormack RNANT (SC-417558)

<u>For the year ended March 31,</u>	<u>2011</u>	<u>2011</u>	<u>2010</u>
	(unaudited) Budget	Actual	Actual
Funding			
Department of Health & Social Services	\$ 15,470	\$ 15,470	\$ -
Expenditures			
Compensation	12,999	12,999	-
Sundry	2,471	2,471	-
	15,470	15,470	-
Excess revenue	\$ -	\$ -	\$ -

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
Family Violence - Inuvik (HSS01-885)

<u>For the year ended March 31,</u>	2011	2011	2010
	(unaudited)		
	Budget	Actual	Actual
Funding			
Department of Health & Social Services	\$ 86,534	\$ 86,534	\$ -
Expenditures			
Compensation	327,534	327,534	-
Sundry	10,000	2,233	-
	337,534	329,767	-
Excess expenditures	\$ (251,000)	\$ (243,233)	\$ -

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)****Family Violence - North (HSS01-886)**

<u>For the year ended March 31,</u>	<u>2011</u>	<u>2011</u>	<u>2010</u>
	(unaudited) Budget	Actual	Actual
Funding			
Department of Health & Social Services	\$ 94,714	\$ 94,714	\$ -
Expenditures			
Compensation	-	224,892	166,500
Sundry	-	2,555	3,371
	-	227,447	169,871
Excess revenue (expenditures)	\$ 94,714	\$ (132,733)	\$ (169,871)

SCHEDULE F-11**Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)****Adult Trauma and Addictions Counselling Training For Frontline Workers (HSS01-985)**

For the year ended March 31,	2011	2011	2010
	(unaudited) Budget	Actual	Actual
Funding			
Department of Health & Social services	\$ 60,643	\$ 55,146	\$ -
Expenditures			
Supplies	6,680	7,494	-
Sundry	53,963	50,629	-
	60,643	58,123	-
Excess expenditures	\$ -	\$ (2,977)	\$ -

Beaufort-Delta Health and Social Services Authority**Schedule of Contribution Agreements (continued)**
Elder Days

For the year ended March 31,	2011	2011	2010
	(unaudited)	Budget	Actual
Funding			
Department of Health & Social Services	\$ 186,120	\$ 186,120	\$ -
Expenditures			
Compensation	175,000	164,275	-
Equipment	4,000	-	-
Sundry	-	358	-
Supplies	7,120	21,487	-
Expenses	186,120	186,120	-
Excess revenue	\$ -	\$ -	\$ -

Beaufort-Delta Health and Social Services Authority

Schedule of Reserves

SCHEDULE G

		Surplus / Deficit Reserve	Leave and Termination Benefits Reserve	Special Projects Reserve		Total
	March 31,	2011	2010	2011	2010	2011
Balance, beginning of year		\$ 400,000	\$ 946,495	\$ 84,172	\$ 80,650	\$ 38,837 \$ 40,329 \$ 523,009 \$ 1,067,474
Transfer from deficit reserve		(400,000)	(546,495)	-	-	- (400,000) (546,495)
Transfer from (to) operating fund		-	-	3,522	11,703	(1,492) 11,703 2,030
Balance, end of year		\$ - \$ 400,000	\$ 84,172	\$ 84,172	\$ 50,540	\$ 38,837 \$ 134,712 \$ 523,009