

**Fort Smith Health and Social
Services Authority**

Financial Statements

March 31, 2011

Fort Smith Health and Social Services Authority

Financial Statements

March 31, 2011

Page

	Independent Auditor's Report	3 - 4
Statement I	Operating Fund Balance Sheet	5
Statement II	Operating Fund Statement of Changes in Financial Position	6
Statement III	Operating Fund Statement of Operations	7
Statement IV	Operating Fund Statement of Cash Flows	8
	Notes to Financial Statements	9 - 17
Schedule A	Territorial Operating Advances	18
Schedule B	Other Recoveries	19
Schedule C	Other Revenues	20
Schedule D	Expenses by Functional Centre	21
Schedule E	Non-insured Recoveries and Expenses	22
Schedule F	Other Contributions	23 - 25
Schedule G	Reserves	26

Independent Auditor's Report

To the Minister of Health and Social Services and 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, 2011, which comprise the operating fund balance sheet and the operating funds statements of operations, changes in financial position and cash flows 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 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 purposes of expressing an opinion on the effectiveness of the entity'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 respects, the financial position of Fort Smith Health and Social Services Authority as at March 31, 2011, and its financial operations, and its 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 respects, 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 which total \$50,000 or more, as listed in Schedules C and G. 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 \$50,000 or more in Schedules C and G 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 Fort Smith 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 Fort Smith Health and Social Services Authority and the Government of the Northwest Territories and should not be distributed to parties other than Fort Smith Health and Social Services Authority and the Government of the Northwest Territories.

mackay LLP

Chartered Accountants

Yellowknife, Northwest Territories
June 10, 2011

Fort Smith Health and Social Services Authority

STATEMENT I

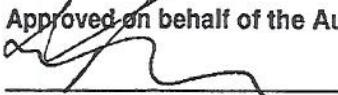
Operating Fund
Balance Sheet

As at March 31,	2011	2010
Assets		
Current		
Cash	\$ 1,731,711	\$ 1,422,396
Accounts receivable	438,551	475,563
Inventory (Note 4)	330,816	189,253
Prepaid expenses	39,446	51,928
	\$ 2,540,524	\$ 2,139,140
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 1,096,319	\$ 540,764
Contribution repayable	32,567	30,699
Deferred revenue (Note 5)	9,464	12,845
Current portion of employee leave and termination benefits (Note 8)	43,244	35,043
	1,181,594	619,351
Employee leave and termination benefits (Note 8)	821,641	665,819
	2,003,235	1,285,170
Equity		
Operating fund (Statement II)	1,402,174	1,554,832
Leave and termination liability fund (Statement II)	(864,885)	(700,862)
	537,289	853,970
	\$ 2,540,524	\$ 2,139,140

Contingent Liabilities (Note 6)

Commitments (Note 7)

Approved on behalf of the Authority

 Chief Executive Officer

 Board Representative

Fort Smith Health and Social Services Authority

**Operating Fund
Statement of Changes in Financial Position**

STATEMENT II

	2011	2010	
	Operating	Leave and Termination Liability	Total
Balance, beginning of year	\$ 1,554,832	\$ (700,862)	\$ 853,970
Operating surplus (deficit) (Statement III)	(152,658)	(164,023)	(316,681)
Balance, end of year	\$ 1,402,174	\$ (864,885)	\$ 537,289
			\$ 853,970

Fort Smith Health and Social Services Authority

STATEMENT III

**Operating Fund
Statement of Operations**

	2011		2010
	Actual	Budget (Unaudited)	Favourable (Unfavourable) Variance
REVENUES			
Territorial operating advances (Schedule A)	\$ 14,485,000	\$ 14,640,000	\$ (155,000)
Other recoveries (Schedule B)	898,094	556,323	341,771
Other revenues (Schedule C)	985,101	1,017,851	(32,750)
Investment revenue	20,444	-	20,444
	16,388,639	16,214,174	174,465
			16,334,358
EXPENSES			
Administration and Support Services (Schedule D)	2,056,258	1,939,000	(117,258)
Ambulatory Care Services (Schedule D)	2,914,470	3,146,438	231,968
Diagnostic and Therapeutic Services (Schedule D)	2,914,488	2,926,000	11,512
Nursing Inpatient Services (Schedule D)	3,005,537	2,119,902	(885,635)
Social Services (Schedule D)	5,814,567	6,082,834	268,267
Non-insured Expenses (Schedule E)	-	-	-
	16,705,320	16,214,174	(491,146)
OPERATING SURPLUS/(DEFICIT)	(316,681)	-	292,995
UNFUNDED ITEM			
employee leave and termination benefits	164,023	-	164,023
			72,568
SURPLUS/(DEFICIT) BEFORE THE FOLLOWING	(152,658)	-	(152,658)
GNWT assets provided at no cost			365,563
- rent expense (Note 11)	(562,777)	-	562,777
			(583,940)
GNWT assets provided at no cost			583,940
- grant in kind (Note 11)	562,777	-	(562,777)
			365,563
SURPLUS (DEFICIT)	\$ (152,658)	\$ -	\$ (152,658)
			\$ 365,563

**Fort Smith Health and Social Services Authority
Operating Fund
Statement of Cash Flows**

STATEMENT IV

	2011	2010
Operating activities		
Cash received from:		
Government of the Northwest Territories	\$ 15,820,312	\$ 12,920,684
Recoveries and general revenue	601,957	853,318
	16,422,269	13,774,002
Cash paid for:		
Compensation and benefits	12,286,838	(11,251,894)
Operations and maintenance	3,826,116	(4,859,678)
	16,112,954	(16,111,572)
Change in cash position	309,315	(2,337,570)
Cash position, beginning of year	1,422,396	3,759,966
Cash position, end of year	\$ 1,731,711	\$ 1,422,396

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

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.

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) Equity

The DHSS policy requires the establishment of the following equity reserve:

Unfunded leave and termination benefits - the unfunded leave and termination benefits owed to Authority employees. These liabilities will be funded in the year they become due through the regular annual allocations from DHSS.

(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.

(d) 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.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

2. Accounting Policies and Reporting Procedures (continued)

(e) Inventory

Inventory is valued at the lower of cost and replacement value. All categories of inventory are 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.

(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) 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.

(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.

(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) Use of estimates

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

3. Future Accounting Changes

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, 2011. 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 the Public Sector Accounting Board (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.

Fort Smith 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 the Public Sector Accounting Board (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.

The Authority does not believe the transition to this new accounting standard will have a material effect on their operations as they do not hold ownership interests in the properties on which they operate.

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

In March of 2011 PSAB approved 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. Inventory

	2011	2010
Drugs	\$ 96,694	\$ 50,651
Food	2,738	5,632
Laboratory and x-ray	13,886	11,614
Housekeeping	471	2,265
Medical and surgical	200,148	105,271
Office	16,879	13,820
	<hr/> \$ 330,816	<hr/> \$ 189,253

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

5. Deferred Revenue

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

	2011	2010
Professional Development Initiative 2004/2005	\$ 9,464	\$ 12,845

6. 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, 2011, there are no claims pending against the Authority.

7. Commitments

The Authority's total obligation, under various leases and contracts is as follows:

2012	\$ 633,436
2013	43,493
2014	9,603
2015	7,306
2016 and thereafter	7,744
	<hr/>
	\$ 701,582

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

8. 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.

	2011	2010
Employee leave and termination benefits		
Removal costs	\$ 219,155	\$ 144,574
Severance pay	186,984	188,291
Leave	<u>458,746</u>	<u>367,997</u>
	<u>864,885</u>	<u>700,862</u>
<u>Current portion</u>	<u>43,244</u>	<u>35,043</u>
	<u><u>\$ 821,641</u></u>	<u><u>\$ 665,819</u></u>

*Leave

- includes annual, lieu, statutory holidays, and mandatory leave.
- includes leave banks as well as leave accruals and leave payouts due.
- is considered to be a short term liability for the purposes of distinguishing Employee leave and termination benefits into short and long term categories.

9. Budget

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

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

10. 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.

11. GNWT Assets Provided at no cost

The GNWT retains ownership of all tangible capital assets 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. They provide the Authority with an annual grant in kind equal to the rent expense to offset the expenditure.

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

		2011	2010
	Cost	Accumulated Amortization	Net Book Value
Buildings	\$10,613,789	\$ (9,030,198)	\$ 1,583,591
Mainframe and software systems	55,407	(47,063)	8,344
Medical equipment	1,985,244	(1,278,587)	706,657
	<hr/>	<hr/>	<hr/>
	\$12,654,440	\$ (10,355,848)	\$ 2,298,592
	<hr/>	<hr/>	<hr/>
			\$ 2,883,603

Rent expense for 2011 is \$562,777 with an offsetting grant-in-kind.

12. Capital Disclosures

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 benefit the community.

The Authority manages the capital structure in the light of changes in economic conditions and the risk characteristics of the underlying assets. The Authority monitors capital on the basis of the working capital. Working capital is calculated as current assets minus current liabilities as follows:

	2011	2010
Current Assets	\$ 2,540,524	\$ 2,139,140
Current Liabilities	(1,181,594)	(619,351)
	<hr/>	<hr/>
	\$ 1,358,930	\$ 1,519,789

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

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.

	2011	2010
Accounts payable		
Government of the Northwest Territories	\$ 583,856	\$ 494,651
Stanton Territorial Hospital	8,083	-
Northern Lights Residents Trust Funds	954	-
	<hr/> 592,893	<hr/> 494,651
Accounts receivable		
Government of the Northwest Territories	\$ 259,379	\$ 314,522
Government of Nunavut	23,904	13,787
Stanton Territorial Hospital	4,967	4,192
Workers Safety & Compensation Commission	3,834	13,527
	<hr/> 292,084	<hr/> 346,028

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

14. Comparative Figures

Certain of the comparative figures have been reclassified to conform with the presentation adopted in the current year.

Fort Smith Health and Social Services Authority

Notes to Financial Statements

March 31, 2011

15. Financial Instruments

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

Financial risk management objectives and policies.

The Authority has a formalized risk management position that adheres to the risk management objectives and policies as set by the Government of the Northwest Territories.

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

(a) 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. However, the Authority's customers are the Government of the Northwest Territories, the Government of Nunavut, and 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) Interest rate risk

Interest rate risk is the risk that the value of financial instruments will fluctuate due to changes in market interest rates. The Authority is exposed to interest rate risk through the cash held in interest bearing deposit accounts.

(c) Fair value

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

Fort Smith Health and Social Services Authority**SCHEDULE A****Territorial Operating Advances**

	2011	2010
	Budget (Unaudited)	Actual
Authority capital	\$ 18,000	\$ 18,000
Authority social service delivery	1,511,000	1,511,000
Community wellness programs	76,000	57,000
Family violence	410,000	410,000
Foster care	284,000	284,000
Health and Social Services - authority administration	1,257,000	1,247,000
Health promotion	9,000	9,000
Homecare	316,000	316,000
Hospital services	5,494,000	5,380,000
Physician administration	41,000	41,000
Physician programs	1,482,000	1,475,000
Protective services	21,000	21,000
Residential care - children	1,633,000	1,628,000
Residential care - elderly and persons with disabilities	1,877,000	1,877,000
Residential care - group home	211,000	211,000
	\$ 14,640,000	\$ 14,485,000
	\$ 14,683,000	

Fort Smith Health and Social Services Authority**SCHEDULE B****Other Recoveries from the GNWT**

	2011	2010
	Budget (Unaudited)	Actual
Other recoveries from GNWT	\$ -	\$ 15,734
Prior year revenue	- -	156,329 8,808
Professional development initiative program	84,242	84,242 68,844
Physician chargebacks	- -	63,924 -
Relevant Experience Program (Student training)	8,715	8,715 11,546
	\$ 92,957	\$ 328,944
		\$ 89,198

Other Recoveries directly from Third Parties

	2011	2010
	Budget (Unaudited)	Actual
Government of Nunavut	\$ 142,202	\$ 142,202
Other recoveries and direct charges	110,226	212,622
Other rental and long-term care revenue	160,938	160,938
Parks Canada	- -	3,100
RCMP	- -	670
Stanton Territorial Hospital	- -	17,461
WCB - Alberta	- -	2,174
WSCC	50,000	29,983
	\$ 463,366	\$ 569,150
		\$ 649,449
Total Other Recoveries	\$ 556,323	\$ 898,094
		\$ 738,647

Fort Smith Health and Social Services Authority**SCHEDULE C****Other Revenues - Government of the Northwest Territories**

	2011	2010
	Budget (Unaudited)	Actual
Alcohol and Drug Free Lives	\$ 2,202	\$ 2,202
French Language, SC-413876	70,232	70,232
Graduate Nurse Placement Program	30,000	22,217
HIV Awareness	12,117	12,117
Healthy families,SC-411697 am2	140,246	133,321
Home and community care	-	79,000
Home and community care enhancement, SC-411438	238,000	222,266
IAP	-	12,509
Midwife	129,000	129,000
New resident nurse practitioners (THSSI)	242,000	242,000
Nurse practitioners (THAF)	30,699	30,699
Quit cold turkey day	-	513
Sutherland House improvements	117,700	117,700
	\$ 1,012,196	\$ 981,754
	\$ 905,281	

Other Revenues - Third Parties

	2011	2010
	Budget (Unaudited)	Actual
Dene Nation Palliative Care	\$ 5,655	\$ 3,347
Total Other Revenues	\$ 1,017,851	\$ 985,101
	\$ 912,126	

Fort Smith Health and Social Services Authority

Schedule of Expenses by Functional Centre

SCHEDULE D

	COMPENSATION AND BENEFITS						OPERATIONS AND MAINTENANCE					
	2011			2010			2011			2010		
	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance	Actual	Budget (Unaudited)	Variance
Administration and Support Services	\$ 1,589,278	\$ 1,450,000	\$ (139,278)	\$ 466,980	\$ 489,000	\$ (22,020)	\$ 2,056,258	\$ 1,939,000	\$ (117,258)	\$ 2,536,267		
Ambulatory Care Services	2,465,731	2,771,438	305,707	448,739	375,000	(73,739)	2,914,470	3,146,438	231,968	2,358,878		
Diagnostic and Therapeutic Services	2,317,195	2,257,900	(59,295)	597,293	668,100	70,807	2,914,488	2,926,000	11,512	2,758,604		
Nurse Inpatient Services	2,648,686	1,746,000	(902,686)	356,851	373,902	17,051	3,005,537	2,119,902	(885,635)	2,601,265		
Social Services	3,429,971	3,173,246	(256,725)	2,384,596	2,909,588	524,992	5,814,567	6,082,834	268,267	5,786,349		
	\$12,450,861	\$11,398,584	\$ (1,052,277)	\$ 4,254,459	\$ 4,815,590	\$ 561,131	\$16,705,320	\$16,214,174	\$ (491,146)	\$16,041,363		

Fort Smith Health and Social Services Authority

SCHEDULE E

Non-insured Recoveries and Expenses

	2011		2010
	Budget (Unaudited)	Actual	Actual
Recoveries	\$ -	\$ -	\$ -
Expenses	- -	- -	- -
Net Expenditure	\$ -	\$ -	\$ -

This schedule is not applicable to the Authority.

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

	2011	Budget
	Actual	(Unaudited)
Home and Community Care Enhancement, SC-411438		
Funding		
Government of the Northwest Territories		
Department of Health and Social Services	\$ 222,266	\$ 238,000
Expenditures		
Salaries and benefits	196,000	196,000
Stationary and office supplies	4,197	6,000
Teaching aids and supplies	399	8,000
Telephone	1,999	2,000
Training	16,671	23,000
Vehicle fuel and maintenance	3,000	3,000
	222,266	238,000
Surplus	\$ -	\$ -
 French Language, SC-413786		
Funding		
Government of the Northwest Territories		
Department of Health and Social Services	\$ 70,232	\$ 70,232
Expenditures		
Salaries and benefits	83,278	78,810
Staff training and travel	-	1,000
Supplies	1,000	656
	84,278	80,466
Deficit	\$ (14,046)	\$ (10,234)

Fort Smith Health and Social Services Authority**SCHEDULE F-1****Other Contributions (continued)**

	2011	Budget
	Actual	(Unaudited)
Healthy Families, SC-411697 am2		
Funding		
Government of the Northwest Territories		
Department of Health and Social Services	\$ 133,321	\$ 140,246
Expenditures		
Administration fee	5,778	5,778
Core training	527	-
Office supplies and telephone	3,734	-
Salaries and benefits	122,957	131,910
Vehicle costs	325	2,558
	<hr/> 133,321	<hr/> 140,246
Surplus	\$ -	\$ -

Shelter Improvement and Enhancement Funding - Sutherland House

Funding		
Government of the Northwest Territories		
Department of Health and Social Services	\$ 117,700	\$ -
Expenditures		
Building improvements	36,006	-
Salaries and benefits	81,000	-
Supplies	694	-
	<hr/> 117,700	<hr/> -
Surplus	\$ -	\$ -

Fort Smith Health and Social Services Authority**SCHEDULE F-2****Other Contributions (continued)**

	2011	Budget
	Actual	(Unaudited)
Midwife Program		
Funding		
Government of the Northwest Territories		
Department of Health and Social Services	\$ 129,000	\$ 129,000
Expenditures		
Operations and maintenance	22,000	22,000
Salaries and benefits	107,000	107,000
Deferred revenue	129,000	129,000
Surplus	\$ -	\$ -

New Resident Nurse Practitioners

Funding		
Government of the Northwest Territories		
Department of Health and Social Services	\$ 242,000	\$ 242,000
Expenditures		
Operations and maintenance	35,000	35,000
Salaries and benefits	207,000	207,000
	242,000	242,000
Surplus	\$ -	\$ -

Fort Smith Health and Social Services Authority**SCHEDULE G**

Reserves	Surplus/Deficit		Leave and Termination		Special Projects		TOTAL
	2011	2010	2011	2010	2011	2010	
Balance, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers between reserves	-	-	-	-	-	-	-
Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -