

**Fort Smith Health and Social  
Services Authority**

**Financial Statements**

**March 31, 2012**

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**Fort Smith Health and Social Services Authority**

**Financial Statements**

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**March 31, 2012**

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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, 2012, which comprise the statement of financial position and the statements of change in net financial assets (debt), operations and cash flow 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 standards set forth by the 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 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, net financial resources, 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 Fort Smith Health and Social Services Authority as at March 31, 2012, and its financial operations, and changes in financial position for the year then ended in accordance with the standards set forth by the 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.

We have not audited the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services with total \$250,000 or more, as included in Schedule C and listed in Schedule F due to no contribution agreement being above this threshold.

Yellowknife, Northwest Territories  
June 26, 2012

**MacKay LLP**  
Chartered Accountants

**Fort Smith Health and Social Services Authority****STATEMENT I****Statement of Financial Position**As at March 31,20122011**Financial Assets**

Cash	\$ 238,261	\$ 1,731,711
Accounts receivable (Note 5)	590,690	438,551
	<b>\$ 828,951</b>	<b>\$ 2,170,262</b>

**Liabilities**

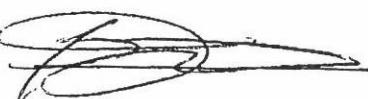
Accounts payable and accrued liabilities	\$ 2,140,469	\$ 891,896
Employee and payroll-related liabilities	296,119	236,988
Deferred revenue (Note 6)	-	9,464
Employee leave and termination benefits (Note 7)	917,747	864,885
<b>Total liabilities</b>	<b>3,354,335</b>	<b>2,003,233</b>
<b>Net Financial Assets (Debt)</b>	<b>\$ (2,525,384)</b>	<b>\$ 167,029</b>

**Non-Financial Assets**

Inventory (Note 8)	384,814	330,816
Prepaid expenses (Note 9)	66,779	39,446
	<b>451,593</b>	<b>370,262</b>
<b>Accumulated Surplus (Deficit) (Note 8)</b>	<b>\$ (2,073,791)</b>	<b>\$ 537,290</b>

**Contingent Liabilities (Note 9)****Contractual Obligations (Note 10)****Approved on behalf of the Authority**

Chief Executive Officer



Chairperson of the Board

STATEMENT II

Fort Smith Health and Social Services Authority

Statement of Operations

March 31,	2012	2011
	(unaudited) Budget	Actual
<b>REVENUE</b>		
Operating advances from the GNWT (Schedule A)	\$ 14,683,000	\$ 14,529,609
Physician chargebacks	-	101,424
Other recoveries (Schedule B)	338,880	560,889
Other revenues (Schedule C)	1,124	1,080,452
Non-insured recoveries and expenses (Schedule E)	-	1,565,317
Investment revenue	5,000	485
		20,253
	<b>15,028,004</b>	<b>16,191,203</b>
		16,388,637
<b>EXPENDITURES</b>		
Administration and support services (Schedule D)	1,707,036	2,048,216
Nursing Inpatients / Residents (Schedule D)	2,027,076	2,791,650
Ambulatory care services (Schedule D)	2,217,036	2,238,784
Diagnostic and Therapeutic Services (Schedule D)	1,317,960	1,279,920
Community health services (Schedule D)	1,269,000	1,412,203
Social services (Schedule D)	7,051,896	7,629,334
	<b>15,590,004</b>	<b>17,400,107</b>
		16,705,323
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(562,000)</b>	<b>(1,208,904)</b>
		(316,686)
<b>UNFUNDED ITEM</b>		
Change in employee leave and termination benefits	-	52,861
		164,024
<b>SURPLUS (DEFICIT) BEFORE THE FOLLOWING</b>	<b>(562,000)</b>	<b>(1,156,043)</b>
		\$ (152,662)
Rent expense - GNWT assets provided at no cost (note 13)	-	821,500
		562,777
Grant-in-kind - GNWT assets provided at no cost (note 13)	-	(821,500)
		(562,777)
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (562,000)</b>	<b>\$ (1,156,043)</b>
		\$ (152,662)
<b>OPENING ACCUMULATED SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 537,290</b>
<b>REPAYMENT OF SURPLUS</b>	<b>\$ -</b>	<b>\$ (1,402,177)</b>
<b>CLOSING ACCUMULATED SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (2,073,791)</b>
		\$ 537,290

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**STATEMENT III****Fort Smith Health and Social Services Authority****Statement of Change in Net Financial Assets (Debt)**

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<b>For the year ended</b>	<b>March 31, 2012</b>	<b>March 31, 2011</b>
Annual operating deficit	\$ (1,208,904)	\$ (316,686)
Change in prepaid expenses	(27,333)	12,482
Change in inventory	(53,998)	(141,563)
Repayment of surplus to Department	(1,402,178)	-
<b>INCREASE IN NET FINANCIAL DEBT</b>	<b>(2,692,413)</b>	<b>(445,767)</b>
<b>NET FINANCIAL DEBT, BEGINNING OF YEAR</b>	<b>167,029</b>	<b>612,796</b>
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	<b>\$ (2,525,384)</b>	<b>\$ 167,029</b>

## Fort Smith Health and Social Services Authority

Statement of Cash Flow

<u>March 31,</u>	<u>2012</u>	<u>2011</u>
<b>Net inflow (outflow) of cash related to the following activities:</b>		
<b>Operating transactions</b>		
Annual operating deficit	\$ (1,208,904)	\$ (316,686)
<b>Non-cash charges to operations</b>		
Accounts receivable	(152,139)	37,012
Accounts payable and accrued liabilities	1,248,572	515,270
Employee and payroll-related liabilities	59,131	42,158
Employee leave and termination benefits	52,862	164,023
Deferred revenue	(9,464)	(3,381)
Inventory	(53,998)	(141,563)
Prepaid expenses	(27,333)	12,482
<b>Cash provided by operating transactions</b>	<b>(91,273)</b>	<b>309,315</b>
<b>Financing activities</b>		
Repayment of accumulated surplus	(1,402,177)	-
<b>Increase in cash during the year</b>	<b>(1,493,450)</b>	<b>309,315</b>
<b>Cash, beginning of year</b>	<b>1,731,711</b>	<b>1,422,396</b>
<b>Cash, end of year</b>	<b>\$ 238,261</b>	<b>\$ 1,731,711</b>

**Fort Smith Health and Social Services Authority**

**STATEMENT V**

**Statement of Expenses by Object**

March 31,	2012 Budget	2012 Actual	2011 Actual
<b>Expenditures</b>			
Advertising and promotion	\$ 47,892	\$ 50,850	\$ 31,351
Bad debts (recovery)	-	3,062	-
Contracted and general services	2,653,332	1,926,545	1,984,402
Equipment rental	40,284	46,703	44,967
Foster care	233,988	298,919	278,049
Groceries	108,996	139,704	128,264
Insurance	-	903	-
Interest and bank charges	1,500	811	(256)
Maintenance	71,904	84,960	66,821
Medical supplies	294,516	346,686	448,298
Minor capital	73,956	62,970	201,915
Office and administration services	163,044	199,547	199,038
Postage and freight	48,120	58,621	57,050
Professional services	55,092	48,150	73,862
Purchased services - fee for service	39,996	63,637	-
Purchased services - locums	1,068,000	863,300	929,950
Rent	26,496	48,921	37,698
Salaries and wages	10,170,132	12,418,172	11,519,705
Telephone and communications	50,580	104,320	90,475
Travel	383,664	603,565	566,218
Utilities	11,004	3,446	7,572
Vehicle operations and maintenance	47,508	26,315	39,944
<b>Total expenditures</b>	<b>\$ 15,590,004</b>	<b>\$ 17,400,107</b>	<b>\$ 16,705,323</b>

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## **Fort Smith Health and Social Services Authority**

### **Notes to Financial Statements**

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**March 31, 2012**

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#### **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. Transition to the Public Sector Accounting Standards**

The Authority has adopted the use of the Public Sector Accounting Standards (PSAS). The adoption of the PSAS is accounted for by retroactive application with restatement of prior periods. The Authority prepares and presents an opening statement of financial position at the date of the transition to PSAS. This opening statement of financial position is the starting point for the Authority's accounting in accordance with Public Sector Accounting Standards. The following is a summary of the main qualitative differences for the Authority between the previous and current financial statements:

The March 31, 2011 Balance Sheet has been replaced by the Statement of Financial Position, segregating financial and non-financial assets as well as the net debt (liabilities less financial assets) of the Authority; and accumulated surplus as the Statement of Financial Position.

The Statement of Equity is no longer used. The Statement of Change in Net Assets (Debt) shows the impact of the financial operations throughout the year on the ability of the Authority to meet its immediate obligations. A positive net financial position is important as it shows that the Authority has sufficient financial assets on hand to meet its financial obligations.

#### **Accumulated Surplus**

In regards to the transition, the operating fund of \$1,435,343 and leave and termination liability fund of \$581,367 were combined to create the opening accumulated surplus of the Authority of \$853,976 at April 1, 2010. See reconciliation at Note 10.

#### **3. Accounting Policies and Reporting Procedures**

The financial statements of the Authority are the representations of management prepared in accordance with the Public Sector Accounting Standards and by the directives of the Government of the Northwest Territories (GNWT) - Department of Health and Social Services (DHSS). Significant aspects of the accounting policies adopted by the Authority are as follows:

##### **(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.

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## **Fort Smith Health and Social Services Authority**

### **Notes to Financial Statements**

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**March 31, 2012**

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#### **3. Accounting Policies and Reporting Procedures (continued)**

##### **(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.

##### **(e) Inventory**

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.

##### **(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.

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## **Fort Smith Health and Social Services Authority**

### **Notes to Financial Statements**

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**March 31, 2012**

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#### **3. Accounting Policies and Reporting Procedures (continued)**

##### **(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.

##### **(k) 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.

#### **4. Future Accounting Changes**

##### **Government Transfers – Section PS 3410**

Public Sector Accounting Board (PSAB) revised and replaced Section PS 3410 – Government Transfers. The Section applies to fiscal years beginning on or after April 1, 2012 and may be applied retroactively or prospectively. The Authority expects to adopt this standard for the year ending March 31, 2012. The impact of the transition to these accounting standards has not yet been determined.

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

PSAB approved new Section PS 3450, Financial Instruments, and related to Section PS 1201, 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.

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## Fort Smith Health and Social Services Authority

### **Notes to Financial Statements**

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**March 31, 2012**

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#### **4. Future Accounting Changes (continued)**

##### **Liability for Contaminated Sites, Section PS 3260**

PSAB released 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.

This Section is effective for fiscal periods beginning on or after April 1, 2014. The impact of the transition to these accounting standards has not yet been determined.

#### **5. Accounts receivable**

	<b>2012</b>	<b>2011</b>
Government of the Northwest Territories	\$ 338,563	\$ 259,379
Government of Nunavut	3,988	23,904
Other	214,837	114,712
Goods and Services Tax	54,596	51,770
Travel advance	-	250
 Less: Allowance for doubtful accounts	 (21,294)	 (11,464)
	 \$ 590,690	 \$ 438,551

#### **6. 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.

	<b>2012</b>	<b>2011</b>
Professional Development Initiative 2004/2005	\$ -	\$ 9,464

## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

March 31, 2012

#### 7. 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.

	2012	2011
Employee leave and termination benefits		
Leave	\$ 472,148	\$ 458,746
Removal costs	234,071	219,155
Severance pay	211,528	186,984
	<hr/> <b>\$ 917,747</b>	<hr/> <b>\$ 864,885</b>

\*Leave

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

#### 8. Inventory

	2012	2011
Drugs	\$ 116,041	\$ 96,694
Food	-	2,738
Laboratory and x-ray	21,666	13,886
Housekeeping	1,026	471
Medical and surgical	225,745	200,148
Office	20,336	16,879
	<hr/> <b>\$ 384,814</b>	<hr/> <b>\$ 330,816</b>

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

#### 9. Prepaid expenses

	2012	2011
ORMED	\$ 10,935	\$ -
Foster care	1,145	-
Agreements, contracts and leases	47,064	11,679
Travel expenses	7,635	27,767
	<hr/> <b>\$ 66,779</b>	<hr/> <b>\$ 39,446</b>

## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

March 31, 2012

#### 10. Prior Year - Accumulated Surplus

As part of the conversion to PSAS, the operating fund of \$1,435,343 and leave and termination liability fund of \$581,367 were combined to create the opening accumulated surplus of the Authority of \$853,976 at April 1, 2010.

	March 31, 2011	April 1, 2010
Operating Fund	\$ 1,455,037	\$ 1,435,343
Leave and Termination Fund	(917,747)	(581,367)
<b>Accumulated Surplus</b>	<b>\$ 537,290</b>	<b>\$ 853,976</b>

#### 11. 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, 2012, there are no claims pending against the Authority.

#### 12. 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:

Fiscal Year	Service Contracts	Total
2013	\$ 43,493	\$ 43,493
2014	16,493	16,493
2015	9,603	9,603
2016	7,306	7,306
2017 and thereafter	438	438
<b>Total</b>	<b>\$ 77,333</b>	<b>\$ 77,333</b>

In the prior year, the Authority's total obligation under various leases and contracts was \$701,582, \$633,436 of which was related to the 2012 fiscal year.

#### 13. 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.

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## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2012

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#### **14. 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.

#### **15. 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

		2012	2011
	Cost	Accumulated Amortization	Net Book Value
Buildings	\$19,993,353	\$ (9,732,084)	\$10,261,269
Mainframe and software systems	55,407	(54,765)	642
Medical equipment	2,694,326	(1,407,800)	1,286,526
	<hr/>	<hr/>	<hr/>
	\$22,743,086	\$ (11,194,649)	\$11,548,437
	<hr/>	<hr/>	<hr/>
			\$ 2,298,592

Rent expense for 2012 is \$821,500 (2011 - 562,777) with an offsetting grant-in-kind.

## Fort Smith Health and Social Services Authority

### Notes to Financial Statements

March 31, 2012

#### 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.

	2012	2011
Accounts payable		
Government of the Northwest Territories	\$ 1,729,336	\$ 583,856
Health Boards	777	-
Stanton Territorial Hospital	45,359	8,083
Northern Lights Residents Trust Funds	-	954
	<hr/> \$ 1,775,472	<hr/> \$ 592,893
Accounts receivable		
Government of the Northwest Territories	\$ 373,894	\$ 259,379
Health Boards	10,123	-
Government of Nunavut	3,988	23,904
Stanton Territorial Hospital	-	4,967
Workers Safety & Compensation Commission	42,311	3,834
	<hr/> \$ 430,316	<hr/> \$ 292,084

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

#### 17. 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

## Territorial Operating Advances

March 31,	2012	2011
	(Unaudited) Budget	Actual
Medical equipment	\$ 18,000	\$ 18,000
Authority social service delivery	1,536,000	1,545,000
Community wellness programs	87,000	93,000
Family violence	410,000	410,000
Foster care	284,000	284,000
Authority administration	1,279,000	1,288,000
Prevention and promotion services	9,000	9,000
Homecare	331,000	335,000
Hospital services	5,422,000	5,478,000
Physician administration	-	41,000
Physician programs	1,553,000	1,288,609
Protective services	21,000	21,000
Residential care - children	1,786,000	1,786,000
Residential care - elderly and persons with disabilities	1,947,000	1,974,000
Residential care - group home	-	211,000
	<b>\$ 14,683,000</b>	<b>\$ 14,529,609</b>
		<b>\$ 14,485,000</b>

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**SCHEDULE B****Fort Smith Health and Social Services Authority****Schedule of Other Recoveries for Direct Charges for Services**

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<u>March 31,</u>	<u>2012</u>	<u>2011</u>
	<b>Budget (Unaudited)</b>	<b>Actual</b>
<b>Other recoveries from the GNWT</b>		
Recoveries - Cafeteria	\$ 4,000	\$ 2,153
Recoveries - Drugs and Vaccines	-	2,195
Recoveries - Meals on Wheels	-	240
Recoveries - Rentals - Housing	164,880	195,507
	<b>168,880</b>	<b>199,855</b>
		17,838
<b>Other Recoveries directly from Third Parties</b>		
Non-Residents of the Territory -		
Territorial Health Insurance Plan	120,000	216,927
Other clinic recoveries	-	83,683
Workers' Safety Compensation Commission	50,000	60,424
	<b>170,000</b>	<b>361,034</b>
	<b>\$ 338,880</b>	<b>\$ 560,889</b>
		\$ 215,967

## Fort Smith Health and Social Services Authority

Schedule of Other Revenues

March 31,	2012	2011
	Budget (Unaudited)	Actual
<b>Other Revenues from the GNWT</b>		
GNWT - DHSS	\$ 535,000	\$ 1,080,452
Professional development initiative	-	-
Prior year revenue	-	156,329
	<b>535,000</b>	<b>1,080,452</b>
		1,234,388
<b>Other Revenues directly from Third Parties</b>		
Room and Board	1,124	-
Self pay	-	42,464
	<b>1,124</b>	<b>-</b>
		330,929
	<b>\$ 536,124</b>	<b>\$ 1,080,452</b>
		<b>\$ 1,565,317</b>

**SCHEDULE D****Fort Smith Health and Social Services Authority****Schedule of Expenses by Functional Centre****March 31,****2012**

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	\$ -	\$ -	\$ 464,976	\$ 658,529	\$ 1,242,060	\$ 1,389,687	\$ 1,707,036	\$ 2,048,216
712 Nursing Inpatients	-	-	209,016	254,053	1,818,060	2,537,597	2,027,076	2,791,650
713 Ambulatory care services	-	-	317,040	288,666	1,899,996	1,950,118	2,217,036	2,238,784
714 Diagnostic and Therapeutic Services	-	-	344,952	355,191	973,008	924,729	1,317,960	1,279,920
715 Community health services	-	-	74,988	167,024	1,194,012	1,245,179	1,269,000	1,412,203
716 Social services	-	-	2,900,904	2,331,536	4,150,992	5,297,798	7,051,896	7,629,334
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$4,311,876</b>	<b>\$4,054,999</b>	<b>\$11,278,128</b>	<b>\$13,345,108</b>	<b>\$15,590,004</b>	<b>\$17,400,107</b>

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**SCHEDULE E****Fort Smith Health and Social Services Authority****Schedule of Non-insured Recoveries and Expenses**

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March 31,		2012		2011
	Budget (Unaudited)	Actual		Actual
Recoveries	\$ -	\$ -	\$	485
Expenses (included in Community Health Services on Schedule D)	-	-		485
Net Expenditure	\$ -	\$ -	\$	-

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

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March 31,	2012	
	Actual	Budget (Unaudited)
<b>Funding</b>	\$ -	\$ -
<b>Expenditures</b>	-	-
<b>Surplus</b>	\$ -	\$ -

**This schedule is not applicable to the Authority.**

## SCHEDULE G

## Fort Smith Health and Social Services Authority

## Reserves

	Surplus/Deficit		Leave and Termination		Special Projects		TOTAL	
	2012	2011	2012	2011	2012	2,011	2012	2011
Balance, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers between reserves	-	-	-	-	-	-	-	-
Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This schedule is not applicable to the Authority.