

Financial Statements of

**HAY RIVER HEALTH &  
SOCIAL SERVICES AUTHORITY**

March 31, 2015

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Financial Statements

Year ended March 31, 2015

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## MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Public Administrator, which is responsible for, among other things, the financial statements of the Hay River Health & Social Services Authority, delegates to Administration the responsibility for the financial statements. The Administrator appoints independent auditors to examine and report directly to them on the financial statements. The financial statements were prepared by Administration. Accounting principles have been followed as recommended by the Department of Health and Social Services, based upon the general requirements of the Financial Administration Act of the Northwest Territories, and the Public Sector Accounting Recommendations of the Canadian Institute of Chartered Accountants.

Administration maintains a system of internal accounting controls to ensure that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial statements. There are limits inherent in all systems based on the recognition that the cost of such systems should not exceed the benefits to be derived. Administration believes its system provides the appropriate balance in this respect.

The Public Administrator carries out his responsibility for review of the financial statements primarily through the Administration. The Administration reports regularly to the Public Administrator on financial matters, including the results of audit examinations and any other matters necessary for his consideration in approving the financial statements for issuance.

The financial statements have been reported on by Ashton Chartered Accountants. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

Al Woods  
Al Woods  
Chief Executive Officer  
Hay River Health & Social Services Authority

June 29/15  
Date

Merle Engel  
Merle Engel  
Director of Finance  
Hay River Health & Social Services Authority

June 29, 2015  
Date

## AUDITORS' REPORT

To the Minister of Health and Social Services and  
the Chief Executive Officer

### **Report on the Financial Statements**

We have audited the operating fund balance sheet of the Hay River Health & Social Services Authority as at March 31, 2015 and the statements of operations, equity, and changes in financial position for the year then ended and a summary of significant accounting policies and other explanatory information. We have also audited the revenues and expenditures of all programs funded through contribution agreements by the Department of Health and Social Services which total \$250,000 or more, as listed in Schedule C and F.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation 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.

### **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 required 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 in 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 and fair presentation 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 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 audit opinion.

### **Basis for Opinion**

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2015 and the results of its operations and cash flow for the year then ended in accordance with the standards set forth by the Public Sector Accounting Board. Furthermore, in our opinion, these statements present fairly, in all material respects, the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$250,000 or more in Schedule C and F for the year ended March 31, 2015, in accordance with the provisions established by the individual contribution agreements.

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 came under our examination were, in all significant respects, within the statutory powers of the Authority.

The logo for ASHTON, featuring the word "ASHTON" in a stylized, handwritten font.

ASHTON  
Chartered Accountants  
Business Advisors

Hay River, NT  
June 24, 2015

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Operating Fund Statement of Financial Position

March 31, 2015

	2015	*2014
<b>Financial Assets</b>		
Cash and cash equivalents, Note 4	\$ 978,838	\$ 1,444,509
Accounts receivable, Note 8	425,819	717,849
Due from Government of Canada, Note 13	1,750	682
Trust asset, Note 17	59,922	-
Post-employment benefits - accrued benefit asset, Note 15	3,638,000	1,002,000
<b>Total Financial Assets</b>	<b>\$ 5,104,329</b>	<b>\$ 3,165,040</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities, Note 10	1,106,255	1,139,003
Employee and payroll-related liabilities	980,162	1,157,095
Contributions repayable, Note 12	1,280,724	1,271,630
Accrued employee leave, Note 16	849,480	810,591
Accrued employee termination benefits, Note 16	1,889,258	1,768,949
Accountable capital advance, GNWT, Note 21	5,829	5,829
Deferred revenue, Note 11	56,633	56,633
Trust liability, Note 17	59,922	53,106
<b>Total Liabilities</b>	<b>6,228,263</b>	<b>6,262,836</b>
<b>Net Financial Assets (Debt)</b>	<b>\$ (1,123,934)</b>	<b>\$ (3,097,796)</b>
<b>Non-Financial Assets</b>		
Inventory, Note 9	\$ 188,174	\$ 183,101
Prepaid expenses and deposits, Note 19	88,202	105,660
<b>Total Non-Financial Assets</b>	<b>\$ 276,376</b>	<b>\$ 288,761</b>
<b>Accumulated Surplus (Deficit), Note 20</b>	<b>\$ (847,558)</b>	<b>\$ (2,809,035)</b>

\* Reclassified for comparative purposes

Contractual obligations, Note 23

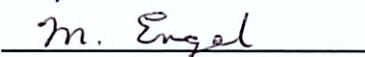


Approved:

Public Administrator



Chief Executive Officer



Director of Finance

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Operating Fund Statement of Operations

For the year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
<b>Revenue</b>			
Territorial Operating Advances, Schedule A	\$ 27,371,000	\$ 27,371,000	\$ 25,911,000
Other Recoveries, Schedule B	1,136,594	1,390,199	1,374,906
Other Revenues, Schedule C	478,090	491,846	979,202
Non-insured Services, Schedule E	-	-	-
<b>Interest</b>	<b>35,000</b>	<b>32,745</b>	<b>38,276</b>
	<b>29,020,684</b>	<b>29,285,790</b>	<b>28,303,384</b>
<b>Expenses</b>			
Administrative and Support Services, Schedule D	9,206,555	9,443,725	9,296,618
Nursing Inpatients/Resident Services, Schedule D	4,239,497	4,146,407	4,074,107
Ambulatory Care Services, Schedule D	3,940,293	4,820,565	4,263,376
Diagnostic and Therapeutic Services, Schedule D	2,663,678	2,749,536	2,650,496
Community Health Services, Schedule D	1,616,530	1,638,663	1,762,945
Social Services, Schedule D	7,354,131	7,153,946	7,253,353
Research, Schedule D	-	-	-
Education, Schedule D	-	7,471	136,201
Non-insured Services, Schedule E	-	-	-
	<b>29,020,684</b>	<b>29,960,313</b>	<b>29,437,096</b>
<b>Operating Surplus (Deficit)</b>	<b>-</b>	<b>(674,523)</b>	<b>(1,133,712)</b>
<b>Prior Year Funding Received, Note 32</b>	<b>-</b>	<b>(109,000)</b>	<b>-</b>
<b>Operating Surplus (Deficit) before Prior Year Funding</b>	<b>-</b>	<b>(783,523)</b>	<b>(1,133,712)</b>
<b>Unfunded items</b>			
Change in employee termination benefits, Note 16	-	120,309	123,519
Adjusted operating surplus (deficit) before the undernoted	-	(663,214)	(1,010,193)
Increase (Decrease) in post-employment benefits	-	2,636,000	1,898,000
Tangible Capital Assets - Rent Expense, Note 22	-	(580,384)	(631,340)
Grant-In-Kind - GNWT assets provided at no cost, Note 22	-	580,384	631,340
<b>Adjusted operating surplus (deficit) for the year</b>	<b>\$ -</b>	<b>\$ 1,972,786</b>	<b>\$ 887,807</b>
Opening Operating Fund Accumulated Surplus (Deficit)		(1,540,086)	(2,427,893)
<b>Prior year funding received, Note 32</b>		<b>109,000</b>	<b>-</b>
<b>Closing Operating Fund Accumulated Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 541,700</b>	<b>\$ (1,540,086)</b>

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Statement of Changes in Net Financial Resources

For the year ended March 31, 2015

	2015	2014
Annual surplus (deficit)	\$ 1,972,786	\$ 887,807
Adjustments		
Change in employee termination benefit	(120,309)	(123,519)
Prior year funding received	109,000	-
(Increase) decrease in inventory	(5,073)	42,136
(Increase) decrease in prepaids and deposits	17,458	28,964
Increase (Decrease) in net financial assets	1,973,862	835,388
<u>Net financial resources, beginning of year</u>	<u>(3,097,796)</u>	<u>(3,933,184)</u>
<u>Net financial resources, end of year</u>	<u>\$ (1,123,934)</u>	<u>\$ (3,097,796)</u>

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Statement of Cash Flow

For the year ended March 31, 2015

	2015	2014
<b>Operating Activities</b>		
Annual surplus (deficit)	\$ 1,972,786	\$ 887,807
Items not affecting cash:		
Change in employee termination benefits, Note 16	(120,309)	(123,519)
Increase (Decrease) in post-employment benefits, Note 15	(2,636,000)	(1,898,000)
	(2,756,309)	(2,021,519)
Changes in non-cash assets and liabilities		
Due from the Government of Canada	(1,068)	(3,515)
Decrease (increase) in accounts receivable	292,030	1,487,625
Decrease (increase) in inventory	(5,073)	42,136
Decrease (increase) in prepaids	17,458	28,964
Increase (decrease) in accounts payable and payroll liabilities	(209,681)	574,742
Increase (decrease) in contributions repayable	9,094	53,415
Increase in employee future benefits	159,198	132,290
Increase (decrease) in capital advances	-	-
Increase (decrease) in deferred revenues	-	808
Increase (decrease) in trust liability	6,816	11,870
	268,774	2,328,335
Cash from operations	(514,749)	1,194,623
<b>Financing Activities</b>		
Deficit funding received, Note 32	109,000	-
<b>Investing Activities</b>		
	-	-
Change in cash during the year	(405,749)	1,194,623
Cash, beginning of year	1,444,509	249,886
Cash, end of year	\$ 1,038,760	\$ 1,444,509
Total Interest paid	\$ 4,061	\$ 4,736
Cash consists of :		
Cash and cash equivalents, Note 4	\$ 978,838	\$ 1,444,509
Trust asset, Note 17	59,922	-
	\$ 1,038,760	\$ 1,444,509

## **HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY**

### Statement of Accumulated Surplus (Deficit) from Operations

For the year ended March 31, 2015

	<b>2015</b>	<b>2014</b>
Opening Operating Fund Accumulated Surplus (Deficit)	\$ (1,540,086)	\$ (2,427,893)
Adjusted operating surplus (deficit) for the year	1,972,786	887,807
Prior year funding received, Note 32	109,000	-
<b>Transfer to Cash Reserve, Schedule G</b>	<b>-</b>	<b>-</b>
<b>Closing Operating Fund Accumulated Surplus (Deficit)</b>	<b>\$ 541,700</b>	<b>\$ (1,540,086)</b>

## **HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY**

### Statement of Change in Employee Termination Liability Fund

For the year ended March 31, 2015

	<b>2015</b>	<b>2014</b>
Opening Employee Termination Liability Fund	\$ (1,768,949)	\$ (1,645,430)
(Increase) Decrease in employee termination benefits, Note 16	(120,309)	(123,519)
<b>Closing Employee Termination Liability Fund</b>	<b>\$ (1,889,258)</b>	<b>\$ (1,768,949)</b>

## **HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY**

### Statement of Change in Cash Reserve

For the year ended March 31, 2015

	<b>2015</b>	<b>2014</b>
Opening Cash Reserve	\$ 500,000	\$ 500,000
Transfer to (from) cash reserve	-	-
<b>Closing Cash Reserve</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>

# **HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY**

## **Notes to the Financial Statements**

For the year ended March 31, 2015

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### **Note 1. Hay River Health & Social Services Authority**

The Hay River Health & Social Services Authority, formerly the Hay River Community Health Board, which was incorporated under the Societies Act, is continued under the Hospital Insurance and Health and Social Services Administration Act as a Board of Management, effective November 1, 2003.

The Authority administers the operations of H.H. Williams Memorial Hospital, Woodland Manor, Hay River Medical Clinic, Public Health, Social Services and Supported Independent Living and provides financial and administrative support for community and regional programs.

### **Note 2. Significant Accounting Policies**

#### **Basis of Presentation**

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants and by the directive of the Government of the Northwest Territories - Department of Health and Social Services (DHSS).

The financial statements do not include the assets, liabilities and activities of any organizations that are related to the Authority, such as the Hay River Health and Wellness Foundation.

#### **Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recorded as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

#### **Fund Accounting**

The accounts of the Authority are maintained in accordance with fund accounting procedures. The operations of the Authority are segregated into the following funds:

Operating Fund - activities associated with the Authority's daily operations.

Employee Termination Liability Fund - activities associated with the employee termination benefits liability.

#### **Revenue and Expenditure Recognition**

The basis of accounting followed in the financial statement presentation includes revenues recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimating is impracticable.

The Authority recognizes revenues when they are earned, specifically when all the following conditions are met:

- services are provided or products are delivered to customers
- there is clear evidence that an arrangement exists
- amounts are fixed or can be determined
- the ability to collect is reasonably assured.

The Authority follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Expenditures recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2015

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### Note 2. Significant Accounting Policies (continued)

#### **Cash and Cash Equivalents**

Cash and cash equivalents consists of cash on hand and balances within banks and are not subject to significant risk of changes in value.

#### **Inventories of Supplies**

Inventories of supplies include inventory held for use in the process of providing the services of the Authority. Inventories consist of equipment and parts, pharmaceuticals and office supplies, which are distributed to clients at no or nominal charges. Inventory is recorded at the lower of cost and replacement value. Cost is determined on a first-in, first-out basis using average cost.

#### **Financial Instruments**

All significant financial assets, 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, credit risk and actuarial risk. Where practicable the fair values of financial assets and liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized costs and tested for impairment at each reporting date. Any impairments of the financial assets is charged to income in the period in which the impairment is determined. In the event that a previously impaired asset decreases and the decrease can be related to an event that occurred after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement.

Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Financial assets subsequently measured at amortized cost include cash, restricted cash (trust accounts) and accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, employment related liabilities, accrued employee leave and termination benefits and contributions repayable.

#### **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 as follows:

Buildings	40 years
Mainframe and software systems	5 - 10 Years
Major Medical Equipment	5 - 15 Years

#### **Accrued Employee Leave and Termination Benefits**

Consistent with accounting policies used by Government of the Northwest Territories entities, the Authority charges employee leave and termination benefits to the period in which they are earned. Employee leave and termination benefit liabilities are not funded until incurred, therefore no revenue is accrued for these liabilities.

For benefits earned prior to September 1, 1996 but still outstanding, no accrual is made for contingent revenue as described in Note 16. The GNWT Portion is reported as a separate unfunded liability on the balance sheet and is also reported in the accumulated deficit in the Leave and Termination Liability Fund. The revenue is expected to be received and recorded in the year that the outstanding liability falls due.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2015

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## Note 2. Significant Accounting Policies (continued)

### Reserves

The cash reserve was established for the purpose of assisting with any future short-term cash deficiency. Withdrawals from the reserve will be made only when an insufficient cash balance exists to make necessary payments. Appropriations to this reserve will be done to maintain the \$500,000 balance as approved by the GNWT.

### Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets (debt) for the year.

### Measurement uncertainty

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

### Segmented Information

The Hay River Health & Social Services Authority segments its operations for financial reporting purposes based upon areas of service type. This information is provided in Schedule D.

## Note 3. Future Accounting Changes

### Financial Instruments - Section PS 3450

PSAB has implemented changes to Section PS 3450, Financial instruments that outlines offsetting of financial assets and financial liabilities and the valuation of investments to be measured at fair value. These changes are to be applied on a go forward basis for all fiscal years beginning on or after April 1, 2016. The impact of the transition to these changes has not yet been determined.

### Inter-entity Transactions - Section PS 3420

PSAB approved Section PS 3420, Inter-entity transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The new standard is effective for fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted. Management is currently assessing the impact of the standard.

## Note 4. Cash and Cash Equivalents

	2015	2014
Cash	\$ 978,838	\$ 1,444,509

## Note 5. Special Purpose Funds - Not Applicable

## Note 6. Restricted Assets - Not Applicable

## Note 7. Portfolio Investments - Not Applicable

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2015

## Note 8. Accounts Receivable

	Receivables 2015	AFDA 2015	Net 2015	Net 2014
Due from GNWT	\$ 255,717	-	\$ 255,717	\$ 564,543
Due from Government of Nunavut	-	-	-	-
Due from WSCC	29,736	-	29,736	10,639
Due from other GNWT Health Authorities	8,275	-	8,275	3,353
Due directly from third parties	55,017	-	55,017	7,542
GST rebate receivable	7,038	-	7,038	26,722
Other accounts receivable	101,489	(31,453)	70,036	105,050
	\$ 457,272	(31,453)	\$ 425,819	717,849

## Note 9. Inventories

	2015	2014
General	\$ 16,067	\$ 15,440
Medical and surgical	140,772	135,316
Laboratory	8,008	8,033
Pharmaceutical	23,327	24,312
	\$ 188,174	183,101

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

## Note 10. Accounts Payable and Accrued Liabilities

	2015	2014
Due to GNWT	\$ 95,224	\$ 26,077
Due to Government of Nunavut	-	-
Due to WSCC	-	-
Due to other GNWT Health Authorities	115,939	37,337
Accounts payable and accrued liabilities	873,458	1,052,291
Unspent donations	21,634	23,298
	\$ 1,106,255	\$ 1,139,003

## Note 11. Deferred Revenue

Deferred revenue represents funds that have been received for specific programs but remain unspent at March 31, 2015 as follows:

	2015	2014
Professional Development Initiative, GNWT	\$ 56,633	\$ 56,633

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2015

### Note 12. Contribution Repayable

Contributions repayable represents funds that have been received for specific programs and are required to be repaid to the contributor as of March 31, 2015:

	2015	2014
Government of the Northwest Territories		
Family Support Program 11/12	9,000	9,000
Homecare Enhancement 11/12	10,957	10,957
Core Physician Services Funding 11/12	652,027	652,027
Core Physician Services Funding 12/13	532,335	532,335
Homecare Enhancement 13/14	297	59,247
Grad Placement Program K. Miller 13/14	8,064	8,064
Healthy Families/Collective Kitchen unspent funding 14/15	1,006	-
Enhanced Homecare unspent funding 14/15	30,615	-
	1,244,301	1,271,630
Hay River Metis Government Council		
Community Wellness	36,423	-
	\$ 1,280,724	\$ 1,271,630

### Note 13. Due From and To the Government of Canada

	2015	2014
Receivables		
Projects	\$ -	\$ -
Miscellaneous receivable	1,750	682
	\$ 1,750	\$ 682
Payables		
Advances on projects	\$ -	\$ -
Miscellaneous payables	-	-
	\$ -	\$ -

### Note 14. Capital Lease Obligations - Not Applicable

### Note 15. Post-employment benefits

The authority sponsors a contributory defined benefit pension plan for substantially all of its employees. The net value of the plan asset and liability is recorded on the statement of financial position based on a going concern valuation performed by an independent actuary.

Employees are required to contribute 7.5% of their pensionable earnings up to the yearly maximum pensionable earnings (YMPE) plus 9.8% of their earnings, if any, in excess of the YMPE. The Authority contributes to the plan and provides additional funding when the present value of the obligation under the solvency method, exceeds the accumulated assets available to fund the members' benefit entitlements in the plan.

	2015	2014
Accrued benefit obligation	\$ 33,258,000	\$ 30,404,000
Market-related value of pension fund assets	38,531,000	31,728,000
	(5,273,000)	(1,324,000)
Unamortized actuarial gains / (losses)	1,635,000	322,000
Post-employment benefit liability (accrued asset)	\$ (3,638,000)	\$ (1,002,000)

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2015

### Note 15. Post-employment benefits (continued)

The post-employment benefits liability (asset) includes the following components:

	2015	2014
Post-employment benefit liability (accrued asset) - beginning of year	\$ (1,002,000)	\$ 896,000
Cash items:		
Member contributions	(970,000)	(813,000)
Employer contributions	(3,702,000)	(3,694,000)
Benefit payments	(1,211,000)	(2,511,000)
Drawdown from plan assets	1,211,000	2,511,000
Net change to pension liability from cash items	(4,672,000)	(4,507,000)
Accrual items:		
Current period benefit cost	2,179,000	2,385,000
Amortization of actuarial gains/losses	3,000	173,000
Past service amendment	-	-
Interest on average accrued benefit obligation	1,761,000	1,545,000
Expected earnings on average pension fund assets	(1,907,000)	(1,494,000)
	2,036,000	2,609,000
Post-employment benefit liability (accrued benefit asset) - end of year	\$ (3,638,000)	\$ (1,002,000)

The pension expense is included in the statement of operations as a component of compensation for Corporate HR.

#### Actuarial Assumptions:

Actuarial valuations for accounting purposes are performed using the projected benefit method prorated on services. The net unamortized actuarial loss is to be amortized on a straight-line basis over the expected average remaining service life of the related employee groups.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the government's best estimates. The significant actuarial assumptions and rates are listed below:

	2015	2014
Date of actuarial valuation	1-Jan-15	1-Jan-14
Date of audited financial statements	31-Mar-15	31-Mar-14
Discount rate	5.60%	5.70%
Interest rate on pension fund assets	5.70%	5.10%
Interest rate on accrued benefit obligation	5.70%	5.10%
Future inflation	2.00%	2.00%
Future compensation increases	2.50%	2.50%
Expected average remaining service life (years)	7.5	7.7

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2015

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### Note 15. Post-employment benefits payable (continued)

#### Plan Amendments:

As at the valuation date, the Authority has decided to revise the pension plan provisions as follows:

- a) To increase required employee contributions - Effective April 1, 2015, the member required contributions will be increased to 8.15% (previously 7.5%) of earnings up to the YMPE plus 10.4% (previously 9.8%) of earnings above the YMPE.
- b) To cease offering portability at certain ages - The plan will be amended with effect from January 1, 2018, to cease offering portability for members who are eligible for immediate pension.
- c) To increase the eligibility period - Effective April 1, 2013, the eligibility waiting period was changed to two years from six months. This change does not affect any current plan members or employees hired prior to April 1, 2013. As such no new employees were added to the pension plan in the fiscal year.

### Note 16. Accrued Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service. Employees also earn severance remuneration based upon the 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. Payment of severance and relocation amounts is dependent upon the date the employee leaves the Authority.

These liabilities are to be funded in the year they become due through regular annual budget allocations. Liabilities outstanding at March 31 are as follows:

	2015	2014
Current		
Employee annual leave*	\$ 849,480	\$ 810,591
Non-current		
Employee severance	\$ 1,157,142	\$ 1,057,407
Employee removal	732,116	711,542
	\$ 1,889,258	\$ 1,768,949
<i>Comprised of:</i>		
HRHSSA portion - earned beyond August 31, 1996	\$ 1,737,502	\$ 1,602,561
GNWT portion - Earned to August 31, 1996	151,756	166,388
	\$ 1,889,258	\$ 1,768,949

\* Leave

- includes annual, lieu, stat holidays, mandatory and deferred salary 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 not short-term and long-term categories.

At the end of the 2015 fiscal year the Authority has insufficient cash to show an amount of restricted cash equal to the balance in the employee liability termination fund.

#### Contingent Revenue

Revenue of \$151,756 representing accrued leave benefits for employees on August 31, 1996 and which, in management's view, pursuant to the terms of the transfer agreement on that date between the GNWT and the Town of Hay River, is owed to the Authority by GNWT, has not been recorded in these financial statements. Recognition of this amount is contingent upon GNWT agreeing to payment terms.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2015

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### Note 17. Trust Assets and Liabilities

The amount held in patient trust assets are funds held on behalf of the patients in residential care.

The funds, effective May 2014 were retained in a separate bank account of the Authority, but do not belong to the Authority as they are restricted for those patients. The amount in the patient trust liability is equivalent to the balance owed to the residential care patients .

	2015	2014
Patient Trust Asset	\$ 59,922	\$ 53,106
Patient Trust Liability	\$ 59,922	\$ 53,106

### Note 18. Tangible Capital Assets - Not Applicable

### Note 19. Prepaid Expenses and Deposits

	2015	2014
Service and maintenance packages	\$ 74,041	\$ 85,313
Travel	12,161	16,347
Deposit	2,000	4,000
	\$ 88,202	\$ 105,660

### Note 20. Accumulated Deficit

	2015	2014
Employee termination liability fund	\$ (1,889,258)	\$ (1,768,949)
Operating fund accumulated surplus (deficit)	541,700	(1,540,086)
Cash Reserve	500,000	500,000
	\$ (847,558)	\$ (2,809,035)

### Note 21. Accountable Capital Advances from GNWT

The Authority has received advances from GNWT under capital contribution agreements for purchases of capital assets. These advances are deferred by the Authority and purchases which fall under the agreements reduce the balance carried forward.

	2015	2014
Beginning balance	\$ 5,829	\$ 5,829
Capital purchases paid out of advanced funds	-	-
Ending balance	\$ 5,829	\$ 5,829

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2015

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## Note 22. Tangible Capital Assets provided by GNWT

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCA are amortized over their estimated useful lives in accordance with the guidelines of the Financial Administration Manual policies 2201-2210.

Land	Not amortized
Buildings	Straight-line (40 yrs)
Buildings Service Equipment	Straight-line (5-15 yrs)
Equipment	Straight-line (5-15 yrs)

	Cost	Accumulated Amortization	2015 Net Book Value	2014 Net Book Value
Land	\$ 30,325	\$ -	\$ 30,325	\$ 30,325
Buildings	11,873,890	5,235,005	6,638,885	6,917,538
Buildings Service Equipment	1,748,034	1,390,895	357,139	478,433
Equipment	3,657,982	2,744,652	913,330	1,042,417
	\$ 17,310,231	\$ 9,370,552	\$ 7,939,679	\$ 8,468,713

Amortization expense for 2015 is \$580,384 (2014 = \$631,340)

## Note 23. Contractual Obligations

The Authority has entered into agreements extending beyond one year for the use of equipment, vehicles, and residential housing which require periodic payments. The minimum payments under existing agreements over the next three years are as follows:

	Equipment	Vehicle	Residential	Total
2016	\$ 17,665	\$ -	\$ 160,200	\$ 177,865
2017	8,518	-	-	8,518
2018	585	-	-	585
2019	292	-	-	292
	\$ 27,060	\$ -	\$ 160,200	\$ 187,260

## Note 24. Contingent Liabilities

In common with many health authorities, claims are made against the Authority and its staff. The Authority is defending actions brought against them and management does not believe a significant loss will occur.

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.

With any employer, especially those with a union there are always risks of employee grievances. At the end of the fiscal year a number of grievances were awaiting arbitration. In the opinion of management and legal council, no accrued liability needs to be established. Should any further loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2015

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### Note 25. 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 operations. The Authority is provided 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 and internal audit services provided by the Financial Management Board Secretariat.

Transactions with related parties and balances at year-end are included in the financial statements, but not disclosed separately other than in this note:

	2015	2104
Accounts Receivable		
GNWT, Note 8	\$ 255,717	\$ 564,543
Tlicho Community Services Agency	5,643	-
Fort Smith Health Centre	2,189	-
Stanton Territorial Health Authority	306	-
DehCho Health & Social Services Authority	137	1,258
Beaufort-Delta Health & Social Services Authority	-	1,975
NWT Housing Corporation	-	120
	<hr/> \$ 263,992	<hr/> \$ 567,896
Accountable capital advances, GNWT, Note 21	\$ 5,829	\$ 5,829
Accounts Payable:		
GNWT, Note 10	\$ 95,224	\$ 26,077
Yellowknife Health & Social Services Authority	54,714	-
Stanton Territorial Health Authority	61,225	28,217
Fort Smith Health Centre	-	9,120
	<hr/> \$ 211,163	<hr/> \$ 63,414
Deferred revenues, GNWT, Note 11	\$ 56,633	\$ 56,633
Contributions repayable, GNWT, Note 12	\$ 1,244,301	\$ 1,271,630
Accrued employee termination benefits, Note 16	\$ 151,756	\$ 166,388

### Note 26. Budget

The budget figures are those provided by Management and are unaudited.

### Note 27. Economic Dependence

The Authority received 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.

### Note 28. Financial Instruments

Financial instruments of the Authority can result in transactions that may result in the Authority assuming or transferring one or more of the financial risks described below to or from another entity. The following information is provided to assist users of the financial statements assess the level of risk related to the financial instruments of the Authority.

#### Credit Risk

The Authority is subject to financial risk that arises from the creditworthiness of the individuals and entities that it provides goods and services to. Credit risk arises from the possibility those parties may experience financial difficulty and may not be able to fulfill their obligations to the Authority. The Authority is subject to credit risk through its accounts receivables of \$427,569 (\$718,531 - 2014). An allowance for doubtful accounts included in accounts receivable represents management's best estimate of the credit risk exposure at year end. The Authority tries to reduce this risk by monitoring overdue balances.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2015

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### Note 28. Financial Instruments (continued)

#### Concentration Risk

Concentration risk arises when a customer has more than ten percent of the total accounts receivable which increases the Authority's risk in the event the customer does not fulfill their obligation. One customer in accounts receivable accounts for 60% (2014 - 79%) of the total balance which subjects the Authority to concentration risk. This risk is monitored through regular review of the outstanding balances in receivables. As all the Authority's cash is held in one Canadian bank, they are subject to further concentration risk.

#### Liquidity Risk

The Authority carries a risk that they would not be able to repay all of its obligation when due. The Authority is subject to liquidity risk in accounts payables and accrued liabilities, employee and payroll-related liabilities, accrued employee leave and termination benefits and contributions repayable in the amount of \$6,084,245 (2014 - \$6,123,970). Through regular monitoring of cashflow and budgets, the Authority is able to reduce its exposure to liquidity risk.

### Note 29. Expenses by Object

	2015 Budget	2015 Actual	2014 Actual
Compensation	\$ 22,491,164	\$ 23,158,463	\$ 22,928,282
Locums	1,668,728	2,146,839	1,612,290
Medical supplies	857,660	887,952	856,470
Referred out services	706,457	629,346	779,011
Purchases service personnel	551,500	601,360	575,725
Equipment maintenance	309,882	382,326	312,073
Foster care	482,500	328,207	432,638
Rent	293,960	267,064	279,124
Travel assistance	262,000	250,734	360,628
Locum removal	259,000	214,251	212,317
Minor equipment	107,348	158,389	102,830
Phone and postage	140,825	158,233	139,291
Professional fees	198,454	136,621	180,930
Office supplies	143,380	131,358	136,563
Travel	94,900	131,273	109,935
Software licensing	155,041	123,238	146,435
Training	160,000	99,816	120,719
Honorariums	24,000	55,300	57,535
Bad debt	2,000	36,533	11,396
Memberships	32,185	21,587	26,450
Advertising	38,950	21,196	38,025
Garbage	36,200	16,166	13,693
Bank charges	4,550	4,061	4,736
	\$ 29,020,684	\$ 29,960,313	\$ 29,437,096

### Note 30. Subsequent Events - Not Applicable

### Note 31. Comparative Figures

Some comparative figures have been reclassified to conform with current year's presentation.

### Note 32. Deficit Funding Received

Deficit funding for physicians in the amount of \$56,000 and \$53,000 for maternity and paternity leave were received during the year and is restricted to offset the 2013/2014 operating deficit. As such, these contributions have not been removed from the current operating deficit to be applied directly against the accumulated deficit of the Authority.

**HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY**

## Schedule of Operating Advances from the GNWT

**Schedule A**

For the year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Hospital Services	\$ 13,012,000	\$ 13,012,000	\$ 13,571,000
Board Administration	4,110,000	4,110,000	2,575,000
Physician Services to NWT Residents	2,287,000	2,287,000	2,169,000
Medical Equipment under \$50,000	24,000	24,000	24,000
Intervention Services	289,000	289,000	32,000
Social Service Delivery	1,750,000	1,750,000	1,716,000
Residential Care - Elderly & Persons with Disabilities	4,263,000	4,263,000	4,159,000
Homecare	596,000	596,000	577,000
Family Violence	513,000	513,000	513,000
Foster Care	452,000	452,000	452,000
Primary Community & Acute Care Services	-	-	41,000
Community Wellness Programs	53,000	53,000	53,000
Medical Travel	22,000	22,000	22,000
Epidemiology and Disease Registries	-	-	7,000
	\$ 27,371,000	\$ 27,371,000	\$ 25,911,000

**HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY**  
 Schedule of Other Recoveries for Direct Charges for Services

Schedule B

For the year ended March 31, 2015

	2015 Budget	2015 Actual	*2014 Actual
<b>Other Recoveries from the GNWT</b>			
Patient Revenues	\$ 190,000	\$ 212,103	\$ 158,300
Services	21,548	38,727	116,998
Wages	23,000	94,470	9,486
Travel and Training	-	51,028	15,896
Other	-	30,559	82,604
	<b>234,548</b>	<b>426,887</b>	<b>383,284</b>
<b>Other Recoveries directly from Third Parties</b>			
Government of Canada			
Patient Revenues	-	2,381	1,795
Services	498	864	1,452
Other	-	1,322	1,115
	<b>498</b>	<b>4,567</b>	<b>4,362</b>
Workers' Safety and Compensation Commission			
Patient Revenues	117,000	124,384	32,812
Services	23,986	29,087	87,910
Wages	-	8,849	30,230
Other	-	115	160
	<b>140,986</b>	<b>162,435</b>	<b>151,112</b>
Hay River Dental Clinic			
Other	150,000	126,300	143,100
Other GNWT Health Authorities			
Patient Revenues	-	-	7,926
Wages	-	87	8,211
Travel and Training	-	14,283	1,769
Other	-	8,281	10,813
	<b>-</b>	<b>22,651</b>	<b>28,719</b>
Other Third Parties Insurance Companies			
Patient Revenues	-	1,194	1,448
Services	3,115	3,600	3,444
Other	-	2,494	1,774
	<b>3,115</b>	<b>7,288</b>	<b>6,666</b>
Other Third Parties			
Patient Revenues	383,020	386,499	403,830
Cafeteria	142,674	145,299	156,236
Services	54,253	63,992	48,981
Wages	-	4,343	2,353
Travel and Training	-	1,905	3,502
Other	27,500	38,033	42,761
	<b>607,447</b>	<b>640,071</b>	<b>657,663</b>
	<b>\$ 1,136,594</b>	<b>\$ 1,390,199</b>	<b>\$ 1,374,906</b>

\* Reclassified for comparative purposes

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Other Revenues

Schedule C

For the year ended March 31, 2015

	2015 Budget	2015 Actual	2014 Actual
<b>Other Revenues from the GNWT</b>			
Home and Community Care Enhancement	\$ 366,897	\$ 336,282	\$ 303,851
Other	13,632	35,320	4,862
Children Who Witness Violence	12,500	12,500	12,500
French Language Services	55,000	10,717	55,000
Collective Kitchen	20,061	9,024	13,640
Electronic Medical Records	-	8,234	-
Grad Placement Program	-	7,471	134,860
Healthy Family Program	-	-	235,820
Living with Type 2 Diabetes	-	-	103,763
Nurse Educator/Mentor Program	-	-	57,972
	468,090	419,548	922,268
<b>Other Revenue directly from Third Parties</b>			
Hay River Hospital Foundation - Restricted Donations	-	63,366	15,149
Internal Transfers	10,000	8,932	41,785
	10,000	72,298	56,934
	\$ 478,090	\$ 491,846	\$ 979,202

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Expenses by Functional Centre

For the year ended March 31, 2015

Schedule D

	Budget	Compensation Actual	Budget	Other Actual	Budget	Total 2015 Actual	*2014 Actual
<b>Administrative and Support Services</b>							
General Administration/ Mailroom/ Board	\$ 87,000	\$ 21,751	\$ 125,400	\$ 107,067	\$ 212,400	\$ 128,818	\$ 99,194
Executive Offices	826,406	792,610	35,800	59,707	862,206	852,317	630,279
Quality Improvement/Risk Management	148,285	145,421	43,300	55,477	191,585	200,898	249,529
Finance	461,821	388,518	133,487	77,234	595,308	465,752	635,743
Employee Services	320,220	377,402	23,229	14,362	343,449	391,764	357,307
Corporate Human Resources	2,631,000	2,760,476	317,000	182,030	2,948,000	2,942,506	3,104,969
Information Services	249,990	282,272	127,995	134,530	377,985	416,802	386,930
Materials Management	170,567	160,724	15,575	23,512	186,142	184,236	169,645
Supply, Process and Distribution	141,421	159,305	48,932	39,915	190,353	199,220	195,664
Housekeeping and Laundry	721,964	778,079	57,200	61,998	779,164	840,077	904,097
Engineering Services	549,285	544,672	263,190	211,166	812,485	755,838	775,577
Health Center Transition	-	73,935	-	4,772	-	78,707	-
Registration	93,707	112,735	500	1,855	94,207	114,590	123,248
Medical Records	189,252	205,460	26,550	13,513	215,802	218,973	244,705
Electronic Medical Records	271,204	312,690	7,130	45,928	278,334	358,618	136,757
Dietary	764,586	896,333	301,400	315,734	1,065,986	1,212,067	1,199,229
Contribution Agreements	52,449	17,537	700	65,005	53,149	82,542	83,745
<b>Total Administrative and Support Services</b>	<b>7,679,167</b>	<b>8,029,920</b>	<b>1,527,388</b>	<b>1,413,805</b>	<b>9,206,555</b>	<b>9,443,725</b>	<b>9,296,618</b>
<b>Nursing Inpatients/Resident Services</b>							
Acute Care	2,623,172	2,343,362	248,300	320,153	2,871,472	2,663,515	2,779,104
Chronic Long-Term Care	1,065,083	1,150,076	14,900	17,350	1,079,983	1,167,426	1,176,240
Midwifery	144,830	163,736	19,300	35,081	164,130	198,817	32,541
Contribution Agreements	123,912	114,705	-	1,944	123,912	116,649	86,222
<b>Total Nursing Inpatients/Resident Services</b>	<b>3,956,997</b>	<b>3,771,879</b>	<b>282,500</b>	<b>374,528</b>	<b>4,239,497</b>	<b>4,146,407</b>	<b>4,074,107</b>
<b>Ambulatory Care Services</b>							
Endoscopic Procedures	-	27,577	17,550	41,015	17,550	68,592	26,801
Dialysis	264,838	376,000	119,350	125,944	384,188	501,944	455,619
Dental Surgery	-	85,493	21,825	32,394	21,825	117,887	117,557
Physicians	1,758,466	2,523,476	430,000	380,660	2,188,466	2,904,136	2,424,819
Nurse Practitioner Services	400,938	266,485	75,000	13,282	475,938	279,767	307,892
Medical Clinic Administration	808,326	914,786	44,000	33,453	852,326	948,239	930,688
<b>Total Ambulatory Care Services</b>	<b>3,232,568</b>	<b>4,193,817</b>	<b>707,725</b>	<b>626,748</b>	<b>3,940,293</b>	<b>4,820,565</b>	<b>4,263,376</b>

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Expenses by Functional Centre

For the year ended March 31, 2015

Schedule D (continued)

	Budget	Compensation Actual	Budget	Other Actual	Budget	Total 2015 Actual	*2014 Actual
<b>Diagnostic and Therapeutic Services</b>							
Laboratory	438,384	478,977	430,000	415,044	868,384	894,021	831,896
Mammography	82,947	134,052	59,100	63,636	142,047	197,688	193,323
Diagnostic Imaging	544,135	525,395	103,050	136,221	647,185	661,616	617,156
Pharmacy	131,723	128,040	50,400	44,161	182,123	172,201	194,780
Physiotherapy	298,889	234,968	10,886	7,536	309,775	242,504	266,456
Occupational Therapy	229,759	259,266	10,114	32,365	239,873	291,631	262,708
Audiology and Speech Language Therapy	143,531	146,746	6,300	5,082	149,831	151,828	152,948
Recreation Therapy	119,960	133,732	4,500	4,315	124,460	138,047	131,229
<b>Total Diagnostic and Therapeutic Services</b>	<b>1,989,328</b>	<b>2,041,176</b>	<b>674,350</b>	<b>708,360</b>	<b>2,663,678</b>	<b>2,749,536</b>	<b>2,650,496</b>
<b>Community Health Services</b>							
Public Health	451,364	493,200	82,550	86,354	536,914	579,554	569,860
Home Care	702,556	682,811	35,350	32,763	737,906	715,574	777,793
Environmental Health	-	-	-	-	-	-	53
<b>Contribution Agreements</b>	<b>301,755</b>	<b>309,952</b>	<b>39,955</b>	<b>33,583</b>	<b>341,710</b>	<b>343,535</b>	<b>415,239</b>
<b>Total Community Health Services</b>	<b>1,458,675</b>	<b>1,485,963</b>	<b>157,855</b>	<b>152,700</b>	<b>1,616,530</b>	<b>1,638,663</b>	<b>1,762,945</b>
<b>Social Services</b>							
Social Services	837,972	722,271	32,350	26,286	870,322	748,557	805,318
Foster Care	-	-	506,000	353,530	506,000	353,530	456,549
Family Violence (Contribution Agreement)	525,500	525,500	-	-	525,500	525,500	525,500
Community Counselling Services	716,050	786,846	30,150	26,886	746,200	813,732	761,562
Woodland Manor	1,731,738	1,830,289	28,554	29,659	1,760,292	1,859,948	1,802,415
Supported Independent Living	2,160,140	2,050,037	95,100	93,943	2,255,240	2,143,980	2,157,285
Supported Independent Living - Day	431,342	469,847	20,800	15,867	452,142	485,714	487,682
Contribution Agreements	179,601	195,311	58,834	27,674	238,435	222,985	257,042
<b>Total Social Services</b>	<b>6,582,343</b>	<b>6,580,101</b>	<b>771,788</b>	<b>573,845</b>	<b>7,354,131</b>	<b>7,153,946</b>	<b>7,253,353</b>
<b>Research</b>							
Education	-	-	-	-	-	-	-
Contribution Agreements	-	7,471	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 24,899,078</b>	<b>\$ 26,110,327</b>	<b>\$ 4,121,606</b>	<b>\$ 3,849,986</b>	<b>\$ 29,020,684</b>	<b>\$ 29,960,313</b>	<b>\$ 29,437,096</b>

\*Restated for comparative purposes

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule of Non-Insured Recoveries and Expenses

## Schedule E

For the year ended March 31, 2015

		Total 2015		2014
	Budget	Actual		Actual
Recoveries	\$	-	\$	\$
Expenditures		-	-	-
Surplus (Deficit)	\$	-	\$	\$

# **HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY**

Other Contributions

Schedule F

For the year ended March 31, 2015

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	SC#	Budget	Actual
Home and Community Care Enhancement (F-1)	HSS01-2661	\$ 366,897	\$ 366,897

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Home and Community Care Enhancement

Schedule F-1

For the year ended March 31, 2015

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## Revenue

GNWT - Home and Community Care Enhancement	\$ 366,897
<u>less contributions repayable</u>	(30,615)
	<u>336,282</u>

## Expenditures

Salaries and benefits	306,104
Supplies	7,241
Sundry	10,511
Referred out services	1,046
Vehicle expense	8,000
Minor equipment	1,362
Telephone and fax	2,018
	<u>336,282</u>
<b>Surplus (Deficit)</b>	<b>\$ -</b>

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule of Reserves

## Schedule G

For the year ended March 31, 2015

	Employee Termination Liability Fund		Cash Reserve	
	2015	2014	2015	2014
Balance, beginning of the year	\$ (1,768,949)	\$ (1,645,430)	\$ 500,000	\$ 500,000
(Increase) Decrease in employee termination benefits, Note 16	(120,309)	(123,519)	-	-
Transfers between reserves	-	-	-	-
Balance end of year	\$ (1,889,258)	\$ (1,768,949)	\$ 500,000	\$ 500,000

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Capital Assets

## Schedule H

March 31, 2015

	Cost
<hr/>	
Capital Assets owned and Financed by GNWT:	
Land	\$ 30,325
Buildings	11,668,528
Buildings Service Equipment	1,748,034
Equipment	3,274,250
<hr/>	
Total Assets Financed by GNWT	<hr/> \$ 16,721,137
<hr/>	
Capital Assets owned by GNWT and Financed by Other Funds:	
Buildings	\$ 205,362
Equipment	383,732
<hr/>	
Total Assets Financed by Other Funds	<hr/> \$ 589,094
<hr/>	
Total Capital Assets	<hr/> \$ 17,310,231
<hr/>	
<u>Assets purchased or disposed of during the year:</u>	
Purchased Capital Asset owned and financed by the GNWT:	
Equipment - Ruby Analyzer (Hematology)	\$ 51,350
<hr/>	
	<hr/> \$ 51,350