

Financial Statements of

**HAY RIVER HEALTH &  
SOCIAL SERVICES AUTHORITY**

March 31, 2011

## **ADMINISTRATION'S REPORT**

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.

---

Sue Cullen  
Chief Executive Officer  
Hay River Health & Social Services Authority

Date

---

George Blandford, CMA  
Director, Finance & Administration  
Hay River Health & Social Services Authority

Date

## ADMINISTRATION'S REPORT

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.

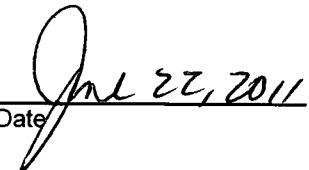
Administration maintains a system of internal accounting controls to ensure that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial statements. There are limits inherent in all systems based on the recognition that the cost of such systems should 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.

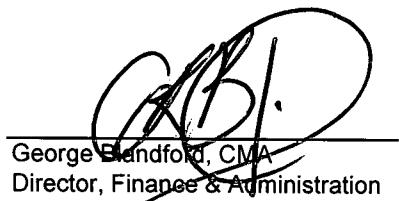
The financial statements have been reported on by Ashton Chartered Accountants. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.



Sue Cullen  
Chief Executive Officer  
Hay River Health & Social Services Authority



Date



George Blandford, CMA  
Director, Finance & Administration  
Hay River Health & Social Services Authority

Date

JUN 24 2011

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

## Financial Statements

Year ended March 31, 2011

---

Auditors' Report	1
Operating Fund Balance Sheet	2
Statement of Equity	3
Statement of Change in Employee Termination Liability Fund	3
Operating Fund Statement of Operations	4
Statement of Change in Financial Position	5
Notes to the Financial Statements	6 - 10
Schedule of Operating Advances from GNWT	Schedule A 11
Schedule of Other Recoveries for Direct Charges for Services	Schedule B 12
Schedule of Other Revenues	Schedule C 13
Schedule of Expenses by Functional Centre	Schedule D 14
Schedule of Non-Insured Recoveries and Expenses	Schedule E 15
Other Contributions	Schedule F 16 - 28
Schedule of Reserves	Schedule G 29
Capital Assets	Schedule H 30
Graphs	31 - 34

## **AUDITORS' REPORT**

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

We have audited the operating fund balance sheet of the Hay River Health & Social Services Authority as at March 31, 2011 and the statements of operations, equity, and changes in financial position for the year then ended. 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 \$50,000 or more, as listed in Schedule F. These financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2. The financial statements are the responsibility of the Authority's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2011 and the results of its operations and cash flow for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as described in Note 2, applied on a basis consistent with the preceding year. 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 \$50,000 or more in Schedule F for the year ended March 31, 2011, 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user, or for any other purpose.

ASHTON  
Chartered Accountants  
Business Advisors

Hay River, NT  
June 11, 2011

## AUDITORS' REPORT

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

We have audited the operating fund balance sheet of the Hay River Health & Social Services Authority as at March 31, 2011 and the statements of operations, equity, and changes in financial position for the year then ended. 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 \$50,000 or more, as listed in Schedule F. These financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2. The financial statements are the responsibility of the Authority's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2011 and the results of its operations and cash flow for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories as described in Note 2, applied on a basis consistent with the preceding year. 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 \$50,000 or more in Schedule F for the year ended March 31, 2011, 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user, or for any other purpose.

  
ASHTON  
Chartered Accountants  
Business Advisors

Hay River, NT  
June 22, 2011

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Operating Fund Balance Sheet

March 31, 2011

	2011	2010
<b>ASSETS</b>		
Current Assets		
Bank	\$ 3,748,825	\$ 3,096,251
Accounts receivable	190,724	163,517
Due from GNWT	721,962	1,943,537
Inventories, Note 2	173,867	173,760
Prepaid expenses and deposits	80,352	133,872
	<hr/> \$ 4,915,730	<hr/> \$ 5,510,937
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 1,367,773	\$ 1,544,702
Due to GNWT	52,793	42,218
Unspent donations	42,500	39,905
Accountable capital advance, GNWT, Note 4	5,829	5,829
Repayable contributions, GNWT	394,622	42,570
Accrued employee leave, Note 5	652,285	690,703
Deferred revenue, Note 7	91,813	146,998
	<hr/> 2,607,615	<hr/> 2,512,925
Accrued employee termination benefits, Notes 2 and 5	1,228,615	1,084,954
Accrued employee termination benefits, GNWT Portion, Notes 2 and 5	166,604	140,447
	<hr/> 4,002,834	<hr/> 3,738,326
<b>EQUITY</b>		
Operating Fund Accumulated Surplus, per accompanying statement	2,308,115	2,998,012
Employee Termination Liability Fund, Notes 2,5 and 6	(1,395,219)	(1,225,401)
	<hr/> 912,896	<hr/> 1,772,611
	<hr/> \$ 4,915,730	<hr/> \$ 5,510,937

Approved:

\_\_\_\_\_  
Public Administrator

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Chief Financial Officer

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Operating Fund Balance Sheet

March 31, 2011

	2011	2010
<b>ASSETS</b>		
Current Assets		
Bank	\$ 3,748,825	\$ 3,096,251
Accounts receivable	190,724	163,517
Due from GNWT	721,962	1,943,537
Inventories, Note 2	173,867	173,760
Prepaid expenses and deposits	80,352	133,872
	<b>\$ 4,915,730</b>	<b>\$ 5,510,937</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 1,367,773	\$ 1,544,702
Due to GNWT	52,793	42,218
Unspent donations	42,500	39,905
Accountable capital advance, GNWT, Note 4	5,829	5,829
Repayable contributions, GNWT	394,622	42,570
Accrued employee leave, Note 5	652,285	690,703
Deferred revenue, Note 7	91,813	146,998
	<b>2,607,615</b>	<b>2,512,925</b>
Accrued employee termination benefits, Notes 2 and 5	1,228,615	1,084,954
Accrued employee termination benefits, GNWT Portion, Notes 2 and 5	<u>166,604</u>	<u>140,447</u>
	<b>4,002,834</b>	<b>3,738,326</b>
<b>EQUITY</b>		
Operating Fund Accumulated Surplus, per accompanying statement	2,308,115	2,998,012
Employee Termination Liability Fund, Notes 2,5 and 6	(1,395,219)	(1,225,401)
	<b>912,896</b>	<b>1,772,611</b>
	<b>\$ 4,915,730</b>	<b>\$ 5,510,937</b>

Approved:

Public Administrator

Chief Executive Officer

Chief Financial Officer

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

### Statement of Equity

For the year ended March 31, 2011

---

	2011	2010
Opening Operating Fund Accumulated Surplus	\$ 2,998,012	\$ 2,473,561
<u>Adjusted operating surplus (deficit) for the year</u>	<u>(689,897)</u>	<u>524,451</u>
<u>Closing Operating Fund Accumulated Surplus</u>	<u>\$ 2,308,115</u>	<u>\$ 2,998,012</u>

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

### Statement of Change in Employee Termination Liability Fund

For the year ended March 31, 2011

---

	2011	2010
Opening Employee Termination Liability Fund	\$ (1,225,401)	\$ (1,046,822)
(Increase) Decrease in employee termination benefits, Notes 2 and 5	(169,818)	(178,579)
<u>Closing Employee Termination Liability Fund</u>	<u>\$ (1,395,219)</u>	<u>\$ (1,225,401)</u>

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Operating Fund Statement of Operations

For the year ended March 31, 2011

	2011 Budget	2011 Actual	2010* Actual
<b>Revenue</b>			
Territorial Operating Advances, Schedule A	\$ 22,242,000	\$ 22,059,034	\$ 21,784,783
Other Recoveries, Schedule B	2,090,400	1,729,104	2,014,480
Other Revenues, Schedule C	1,635,252	1,378,784	1,341,370
Interest	21,000	57,597	22,638
	<b>25,988,652</b>	<b>25,224,519</b>	<b>25,163,271</b>
<b>Expenses</b>			
Administrative and Support Services, Schedule D	7,243,848	7,432,954	7,574,628
Nursing Inpatients/Resident Services, Schedule D	4,232,462	3,878,910	3,710,622
Ambulatory Care Services, Schedule D	4,121,700	3,662,809	3,210,898
Diagnostic and Therapeutic Services, Schedule D	2,788,250	2,489,048	2,224,355
Community Health Services, Schedule D	1,602,378	1,566,817	1,828,576
Social Services, Schedule D	7,250,849	6,695,997	6,133,488
Research, Schedule D	-	-	-
Education, Schedule D	290,565	357,699	134,832
Non-insured Services, Schedule G	-	-	-
	<b>27,530,052</b>	<b>26,084,234</b>	<b>24,817,399</b>
Operating surplus (deficit)	(1,541,400)	(859,715)	345,872
<b>Unfunded items</b>			
Increase (Decrease) in employee termination benefits, Notes 2 and 5	-	169,818	178,579
Adjusted operating surplus (deficit) before the undernoted	(1,541,400)	(689,897)	524,451
Tangible Capital Assets - Rent Expense, Note 11	-	(575,416)	(607,072)
Grant-In-Kind - GNWT assets provided at no cost, Note 11	-	575,416	607,072
Adjusted operating surplus (deficit) for the year	\$ (1,541,400)	\$ (689,897)	\$ 524,451

\* Reclassified for comparative purposes

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Statement of Change in Financial Position

For the year ended March 31, 2011

	2011	2010
<b>Operating Activities</b>		
Cash received from:		
GNWT	\$ 25,558,986	\$ 19,170,037
Other revenues and recoveries	1,112,341	1,010,905
Interest	57,597	22,638
Cash paid for:		
Compensation and benefits	(21,423,517)	(19,790,603)
Operations and maintenance	(4,652,833)	(4,983,743)
<u>Cash from operations</u>	<u>652,574</u>	<u>(4,570,766)</u>
<b>Financing Activities</b>		
<b>Investing Activities</b>		
Change in cash during the year	652,574	(4,570,766)
<u>Cash, beginning of year</u>	<u>3,096,251</u>	<u>7,667,017</u>
<u>Cash, end of year</u>	<u>\$ 3,748,825</u>	<u>\$ 3,096,251</u>

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

## Notes to the Financial Statements

For the year ended March 31, 2011

---

### **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 and Public Health, Social Services and Supported Independent Living and provides financial and administrative support for community and regional programs.

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

#### **General**

The financial statements of the Authority are the representations of the administration. They are prepared in accordance with policies prescribed by the Financial Administrations Act of the Northwest Territories and by the Department of Health and Social Services of the Government of the Northwest Territories ("GNWT"). The financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information of the Government of the Northwest Territories and are not intended to be and should not be used by anyone other than the specified user or for any other purpose. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles in the reporting of capital assets and pension fund assets and liabilities. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments. Actual results could differ from those estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies.

#### **Inventories**

Inventories are recorded at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis using average cost.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2011

---

## Note 2. Accounting Policies (continued)

### Capital Assets

All capital assets are owned by the Government of the Northwest Territories; therefore, no capital assets are recorded in these financial statements.

### Non-monetary Transactions

During the year, the Authority received administrative and technical support services and minor equipment from GNWT. Since these activities are considered expenditures of the Department of Health & Social Services, no amount has been recorded for these non-monetary transactions in the financial statements of the Authority.

Purchased by the GNWT on behalf of the Authority:

Long Term Care Beds (24)	\$ 163,577
Physiotherapy Treadmill	6,300
	\$ 169,877

---

### 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 6. 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.

## Note 3. 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.

An allowance for doubtful accounts included in accounts receivable represents management's best estimate of the credit risk exposure at year end.

## Note 4. 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.

	2011	2010
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, 2011

---

### Note 5. 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:

	2011	2010
Current		
Employee annual leave*	\$ 652,285	\$ 690,703
Non-current		
Employee severance	\$ 833,620	\$ 696,177
Employee removal	561,599	529,224
	1,395,219	1,225,401
Earned beyond August 31, 1996	(1,228,615)	(1,084,954)
Earned to August 31, 1996 - GNWT portion	\$ 166,604	\$ 140,447

\* Leave

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

### Note 6. Contingent Revenue

Revenue of \$166,604 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.

### Note 7. Deferred Revenue

Deferred revenue represents funds that have been received for specific programs but remain unspent at March 31, 2011 as follows:

	2011	2010
Professional Development Initiative	\$ 91,571	\$ 122,962
Supported Independent Living - Start-up Funds	-	15,160
Grad Nursing	-	8,634
Other	242	242
	\$ 91,813	\$ 146,998

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2011

---

### Note 8. Budget

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

### Note 9. Pension Plan

The pension plan is required to have a formal valuation done every three years unless a deficit exists in the pension plan, then a valuation is required annually. For the purposes of these financial statements, the actuaries (William M. Mercer Ltd.) have prepared an extrapolation of valuation results from January 1, 2011 using best estimate assumptions in determining the actuarial present value of accrued pension benefits. The results of the extrapolation to March 31, 2011 are:

Actuarial value of pension fund assets - estimated	\$ 22,989,304
Actuarial present value of pension benefits - estimated	27,253,820
Pension plan deficit - estimated using actuarial values	\$ (4,264,516)
Current annual cost of pension benefits earned - estimated	\$ 2,183,400
Employer portion of current annual cost of pension benefits earned	69.5%

The Authority's contributions required to meet its future obligations under the pension plan, as estimated by the actuaries, are charged to expense on a current year basis.

### Note 10. Contractual Obligations

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

	Equipment	Vehicle	Commercial/ Residential	Total
2012	\$ 25,934	\$ 14,308	\$ 115,125	\$ 155,367
2013	16,879	38,835	58,500	114,214
2014	2,412	38,835	58,500	99,747
2015	646	34,876	33,900	69,422
2016	-	24,712	-	24,712
	\$ 45,871	\$ 151,566	\$ 266,025	\$ 463,462

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Notes to the Financial Statements

For the year ended March 31, 2011

---

### Note 11. Expenses Set-off with Grant-in-Kind

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCA are amortized over the estimated useful life of the assets at the rates established in the Financial Administration Manual of the GNWT section 2204 as follows:

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

	Cost	Accumulated Amortization	2011 Net Book Value	2010 Net Book Value
Land	\$ 30,325	\$ -	\$ 30,325	\$ 30,325
Buildings	7,985,752	4,109,980	3,875,772	4,020,945
Buildings Service Equipment	1,748,034	905,719	842,315	963,608
Equipment	2,994,261	1,910,073	1,084,188	1,393,138
	\$ 12,758,372	\$ 6,925,772	\$ 5,832,600	\$ 6,408,016

Amortization expense for 2010-2011 is \$575,416

The Authority attempts to reconcile its carrying value of capital assets annually to the information provided by GNWT. Adjustments are determined through communication and exchange of information on the history and status of specific assets.

A discrepancy of \$132,396 exists between the carrying value of assets recorded by the Authority and the carrying value of assets recorded by GNWT at March 31, 2011, due primarily to purchases of capital assets purchased by the Authority out of operating funds in previous years. Some assets recorded in the GNWT's Asset Management System, known as 'Cedar', are no longer being used by the Authority. For details of this discrepancy see below:

Land	\$ 30,325	to be added to Cedar
Woodland Manor	190,015	assets purchased through Board funding
Woodland Manor Furniture	115,767	assets purchased through Board funding
Ultrasound Monitor and Printer	33,027	amounts in Cedar do not match asset cost
Holter Monitor	25,879	amounts in Cedar do not match asset cost
Hemoglobin A1C System	14,571	amounts in Cedar do not match asset cost
Endoscope	32,116	not yet added to Cedar
Operating/Surgical Table	(53,118)	asset disposed of, to be removed from Cedar
Incinerator	(50,071)	asset disposed of, to be removed from Cedar
Medical Air Compressor System	(50,477)	asset disposed of, to be removed from Cedar
1995 Ultrasound	(89,000)	traded in with purchase of new machine in 2003
1994 Diagnostic Analyzer	(66,638)	asset disposed of, to be removed from Cedar
	\$ 132,396	

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Operating Advances from the GNWT

Schedule A

For the year ended March 31, 2011

	2011 Budget	2011 Actual	2010 Actual
Hospital Services	\$ 10,783,000	\$ 10,783,000	\$ 11,729,000
Board Administration	1,814,000	1,814,000	1,919,000
Social Service Delivery	1,739,000	1,739,000	1,727,000
Physician Services to NWT Residents	2,638,000	2,638,000	2,008,000
Residential Care - Elderly & Persons with Disabilities	3,894,000	3,894,000	2,867,000
Homecare	432,000	432,000	414,000
Family Violence	359,000	359,000	352,000
Foster Care	452,000	452,000	452,000
Human Resources Planning and Development	-	-	42,000
Children and Family Services	32,000	32,000	32,000
Community Wellness Programs	53,000	53,000	53,000
Medical Travel	22,000	22,000	22,000
Boards - Capital	24,000	24,000	24,000
	22,242,000	22,242,000	21,641,000
Deferred Revenue - Supported Living	-	15,159	25,266
Physician Services - Current Year Holdback	-	53,710	-
Physician Services - Prior Year Holdbacks	-	75,142	118,517
Less: Physician Services Repayable	-	(326,977)	-
	\$ 22,242,000	\$ 22,059,034	\$ 21,784,783

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Other Recoveries for Direct Charges for Services

Schedule B

For the year ended March 31, 2011

	2011 Budget	2011 Actual	2010 Actual
<b>Other Recoveries from the GNWT</b>			
Patient Revenues	\$ 931,000	\$ 433,695	\$ 948,717
Services	26,000	38,042	31,672
Wages	-	-	17,238
Travel	-	8,744	827
Other	219,000	208,895	50,586
	1,176,000	689,376	1,049,040
<b>Other Recoveries directly from Third Parties</b>			
Government of Canada			
Patient Revenues	1,000	1,125	815
Royal Canadian Mounted Police			
Patient Revenues	6,000	5,509	10,149
Services	2,000	3,489	6,302
	8,000	8,998	16,451
Workers' Safety and Compensation Commission			
Patient Revenues	93,500	99,758	98,991
Services	41,000	59,343	58,065
Wages	-	44,636	2,872
Other	-	140	-
	134,500	203,877	159,928
Hay River Dental Clinic			
Other	140,000	133,085	141,150
<b>Other GNWT Health Authorities</b>			
Wages	-	260	-
Travel	-	9,492	13,177
Other	9,000	8,008	2,028
	9,000	17,760	15,205
Other Third Parties Insurance Companies			
Patient Revenues	3,000	3,963	7,430
Services	4,000	5,151	3,066
Other	2,000	2,335	1,291
	9,000	11,449	11,787
Other Third Parties			
Patient Revenues	350,900	375,128	303,114
Cafeteria	158,000	159,491	152,118
Services	24,000	34,452	17,727
Wages	-	7,190	-
Travel	-	7,282	820
Other	80,000	79,891	146,325
	612,900	663,434	620,104
	\$ 2,090,400	\$ 1,729,104	\$ 2,014,480

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule of Other Revenues

## Schedule C

For the year ended March 31, 2011

	2011 Budget	2011 Actual	2010 Actual
<b>Other Revenues from the GNWT</b>			
Home and Community Care Enhancement	\$ 328,546	\$ 302,919	\$ 289,408
Fitness Leadership Program	-	4,591	3,954
Obesity Management	-	-	4,172
Kids in the Kitchen	-	-	5,510
Healthy Family Program	215,400	195,191	179,766
Professional Development Initiative	85,000	108,106	92,070
Professional Development Initiative - Group Deferred Revenue	-	31,390	42,762
Nurse Educator/Mentor Program	124,712	124,712	116,464
Victims Assistance Program	75,000	58,961	64,004
French Language Services	41,788	41,783	42,988
Laboratory Information Services	-	21,463	-
Introduction to Advanced Practice	-	-	15,432
Nurse Practitioner Education Leave	145,565	130,783	115,176
Grad Placement Program	60,000	85,080	76,406
Take Care Down There	5,132	5,131	-
Family Violence - Shelter Improvement	163,049	163,049	139,549
Mammography	-	-	102,117
Injury Prevention Program	-	-	1,627
Traditional Knowledge	-	-	12,290
Suicide Prevention	-	-	3,610
Summer Student Assistance	-	8,400	16,065
Clinical Laboratory - Dynalife Forced Growth	-	-	18,000
	1,244,192	1,281,559	1,341,370
<b>Other Revenue directly from Third Parties</b>			
Fort Smith Health & Social Services Authority	-	9,750	-
Hay River Hospital Foundation - Restricted Donations	108,360	64,475	-
Other Donations	4,700	5,000	-
Internal Transfers	278,000	18,000	-
	391,060	97,225	-
	\$ 1,635,252	\$ 1,378,784	\$ 1,341,370

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule of Expenses by Functional Centre

For the year ended March 31, 2011

## Schedule D

		Compensation		Other		Total 2011		2010*
	Budget	Actual	Budget	Actual	Budget	Actual		Actual
Administrative and Support Services	\$ 5,650,588	\$ 5,845,834	\$ 1,593,260	\$ 1,587,120	\$ 7,243,848	\$ 7,432,954	\$ 7,574,628	
Nursing Inpatients/Resident Services	3,980,253	3,548,056	252,209	330,854	4,232,462	3,878,910	3,710,622	
Ambulatory Care Services	3,658,700	2,935,678	463,000	727,131	4,121,700	3,662,809	3,210,898	
Diagnostic and Therapeutic Services	1,905,000	1,795,847	883,250	693,201	2,788,250	2,489,048	2,224,355	
Community Health Services	1,421,400	1,400,884	180,978	165,933	1,602,378	1,566,817	1,828,576	
Social Services	6,348,449	5,820,492	902,400	875,505	7,250,849	6,695,997	6,133,488	
Research	-	-	-	-	-	-	-	
Education	205,565	208,126	85,000	149,573	290,565	357,699	134,832	
	\$ 23,169,955	\$ 21,554,917	\$ 4,360,097	\$ 4,529,317	\$ 27,530,052	\$ 26,084,234	\$ 24,817,399	

\* 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, 2011

	Total Budget	2011 Actual	2010 Actual
Recoveries	\$ -	\$ -	\$ -
Expenditures	-	-	-
Surplus (Deficit)	\$ -	\$ -	\$ -

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Other Contributions

Schedule F

For the year ended March 31, 2011

		SC#	Budget	Actual
Home and Community Care Enhancement (F-1)	HSS01-0000000666am#2	\$ 328,823	\$ 302,919	
Fitness Leadership Program (F-1)	416892	9,793	4,591	
Healthy Family Program (F-2)	HSS01-0000000865	215,400	195,192	
Professional Development Initiative (F-3)		95,000	139,497	
Nurse Educator/Mentor Program (F-4)		124,712	124,712	
Victims Assistance Program (F-5)		75,000	58,961	
French Language Services (F-6)	HSS0-PO#00000	41,788	41,783	
Laboratory Information Services (F-7)	HSS01-0000000996	19,441	21,463	
Nurse Practitioner Education Leave (F-8)	HSS01-0000000625/???	145,565	130,783	
Grad Placement Program (F-9)	HSS01-0000000537/741	85,080	85,080	
Take Care Down There (F-10)	HSS01-0000000972	5,131	5,131	
Family Violence - Shelter Improvement (F-11)	HSS01-0000000769	163,049	163,049	
Summer Student Assistance (F-12)	HSS01-0000000901	8,400	8,400	
		\$ 1,317,182	\$ 1,281,561	

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Home and Community Care Enhancement

Schedule F-1

For the year ended March 31, 2011

---

## Revenue

GNWT - Home and Community Care Enhancement	\$ 328,823
Less: contributions repayable	25,904
	302,919

## Expenditures

Salaries and benefits	273,040
Supplies	9,720
Sundry	1,234
Training	5,306
Telephone and fax	2,344
Vehicle expense	1,000
Minor equipment	10,275
<b>Total expenditures</b>	<b>302,919</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$158,215 as receivable under the terms of the program contract.

Home and Community Care Enhancement - Fitness Leadership Program

Schedule F-1

---

## Revenue

<u>GNWT - Fitness Leadership Program</u>	\$ 4,591
--	----------

## Expenditures

Supplies and materials	4,510
Sundry	81
<b>Total expenditures</b>	<b>4,591</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>

<sup>2</sup>The Hay River Health & Social Services Authority has not recorded any receivable or payable under the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Healthy Family Program

Schedule F-2

For the year ended March 31, 2011

Revenue - GNWT	\$ 215,400
Less: contributions repayable	20,208
	195,192
<hr/>	
Expenditures	
Salaries and benefits	163,642
Training and travel	5,476
Vehicle lease	7,000
Vehicle fuel and maintenance	2,031
Office supplies, printing and stationery	3,098
Telephone and fax	2,238
Rent	9,072
Minor equipment	635
Administration fees	2,000
Total expenditures	195,192
Surplus (Deficit)	\$ - <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$20,208 as an amount repayable according to the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Professional Development Initiative

Schedule F-3

For the year ended March 31, 2011

---

Revenue - GNWT		
Current year funding	\$	108,106
<u>Allocation of revenue previously deferred</u>		31,391
		139,497
Expenditures		
Individual professional development		108,106
<u>Group professional development</u>		31,391
<u>Surplus (Deficit)</u>	\$	- <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has deferred previous years' funding of \$91,572 for future use, according to the terms of the program.

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$54,480 as an amount receivable according to the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Nurse Educator/Mentor Program

Schedule F-4

For the year ended March 31, 2011

---

Revenue - GNWT	\$ 124,712
<hr/>	
Expenditures	
Salaries and benefits	125,214
Telephone and fax	187
Supplies	2,644
<u>Total expenditures</u>	<u>128,045</u>
Surplus (Deficit)	\$ (3,333) <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$62,356 as receivable under the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Victims Assistance Program

Schedule F-5

For the year ended March 31, 2011

---

## Revenue

GNWT - Victims Assistance Program	\$ 75,000
Less: contributions repayable	16,039
	58,961

## Expenditures

Salaries and benefits	40,504
Telephone and fax	3,390
Supplies and travel	1,877
Office rent	9,549
Minor equipment	71
Administration and support fees	3,570
<b>Total expenditures</b>	<b>58,961</b>
<b>Surplus (Deficit)</b>	<b>\$ - <sup>1</sup></b>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$16,039 as repayable to the GNWT for excess funds received in accordance with the contribution agreement.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

French Language Services

Schedule F-6

For the year ended March 31, 2011

---

Revenue - GNWT	\$	41,783
Expenditures		
Salaries and benefits		46,409
Bi-lingual bonuses		623
Materials		196
<b>Total expenditures</b>		<b>47,228</b>
<b>Surplus (Deficit)</b>	<b>\$</b>	<b>(5,445)</b> <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$21,494 as a receivable under the terms of the funding agreement.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Laboratory Information Services

Schedule F-7

For the year ended March 31, 2011

---

Revenue - GNWT	\$ 29,552
Less: contributions repayable	8,089
	<hr/>
	21,463
Expenditures	
Salaries and benefits	17,464
Travel and training	3,999
<hr/> Total expenditures	21,463
Surplus (Deficit)	\$ - <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$21,463 as an amount receivable according to the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Nurse Practitioner Education Leave

Schedule F-8

For the year ended March 31, 2011

---

## Revenue

GNWT - Nurse Practitioner Education Leave #1	\$ 66,960
Less: contributions repayable	14,782
	<hr/>
	52,178
 <u>GNWT - Nurse Practitioner Education Leave #2</u>	 <u>78,605</u>
	<hr/>
	130,783

## Expenditures

Salaries and benefits	131,085
Surplus (Deficit)	\$ (302) <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$58,000 (#1 - \$18,698 and #2 -\$39,302) as receivable under the terms of the program contracts.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Grad Placement Program

Schedule F-9

For the year ended March 31, 2011

---

## Revenue

GNWT - Grad Nursing #1	\$ 25,080
GNWT - Grad Nursing #2	60,000
	85,080

## Expenditures

Salaries and benefits	93,058
Registration fees	279
Training	1,688
<u>Total expenditures</u>	<u>95,025</u>
<u>Surplus (Deficit)</u>	<u>\$ (9,945)</u> <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has not recorded any amount as receivable or payable according to the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Take Care Down There

Schedule F-10

For the year ended March 31, 2011

---

Revenue - Dene Nation	\$	5,131
<hr/>		
Expenditures		
Supplies and materials		4,294
Advertising		726
Administration fees		244
<u>Total expenditures</u>		<u>5,264</u>
Surplus (Deficit)	\$	(133) <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has recorded \$2,566 as receivable under the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Family Violence - Shelter Improvement

Schedule F-11

For the year ended March 31, 2011

---

Revenue - GNWT	\$	163,049
<hr/>		
Expenditures		
Wages and Benefits		59,549
Operating and maintenance		95,000
Children who witness abuse program		8,500
<u>Total expenditures</u>		<u>163,049</u>
Surplus (Deficit)	\$	- 1

<sup>1</sup>The Hay River Health & Social Services Authority has not recorded any amount as receivable or payable under the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Summer Student Assistance

Schedule F-12

For the year ended March 31, 2011

---

Revenue - GNWT	\$ 8,400
Expenditures	
Wages and benefits	24,470
Total expenditures	24,470
Surplus (Deficit)	\$ (16,070) <sup>1</sup>

<sup>1</sup>The Hay River Health & Social Services Authority has not recorded any amount as receivable or payable under the terms of the program contract.

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Schedule of Reserves

## Schedule G

For the year ended March 31, 2011

	Total	Total
	2011	2010
Balance, beginning of year	\$ -	\$ -
Interest earned	-	-
Funds spent on projects	-	-
<u>Appropriation from (to) current operations</u>	-	-
Balance, end of year	\$ -	\$ -

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

## Capital Assets

## Schedule H

March 31, 2011

	Cost
Capital Assets owned and Financed by GNWT:	
Land	\$ 30,325
Buildings	7,780,393
Buildings Service Equipment	1,748,034
Equipment	2,610,529
<b>Total Assets Financed by GNWT</b>	<b>\$ 12,169,281</b>

### Capital Assets owned by GNWT and Financed by Other Funds:

Buildings	\$ 205,362
Equipment	383,732
<b>Total Assets Financed by Other Funds</b>	<b>\$ 589,094</b>
<b>Total Capital Assets</b>	<b>\$ 12,758,375</b>

### Assets purchased or disposed of during the year:

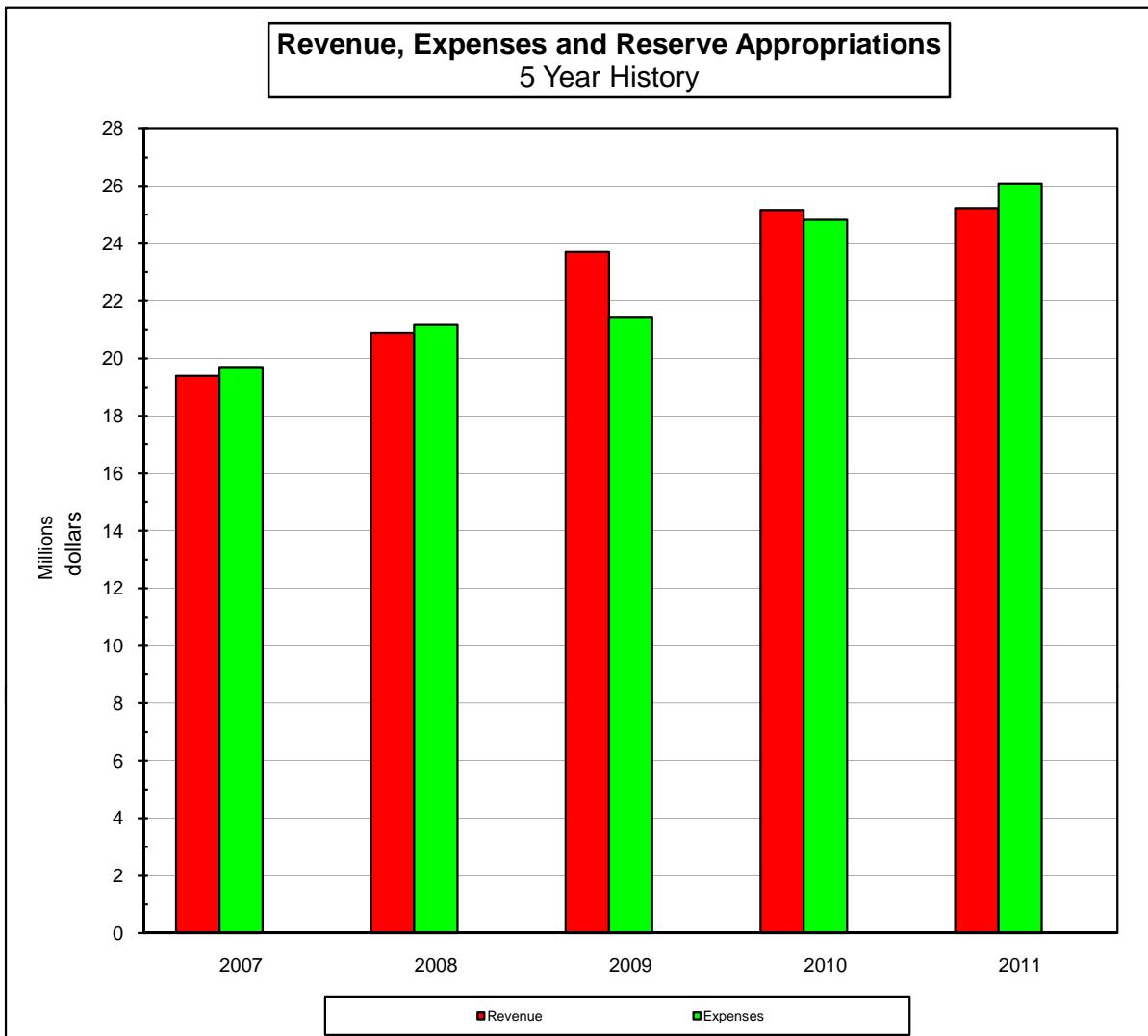
#### Purchased Capital Asset owned and financed by the GNWT:

	\$ -
	\$ -

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of Operating Results

For the year ended March 31, 2011

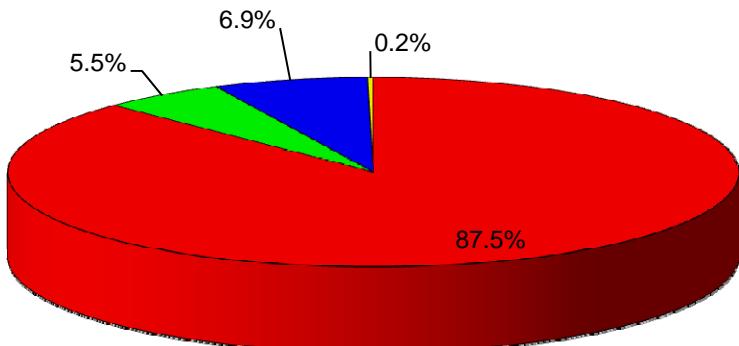


# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of the Operating Fund Revenue

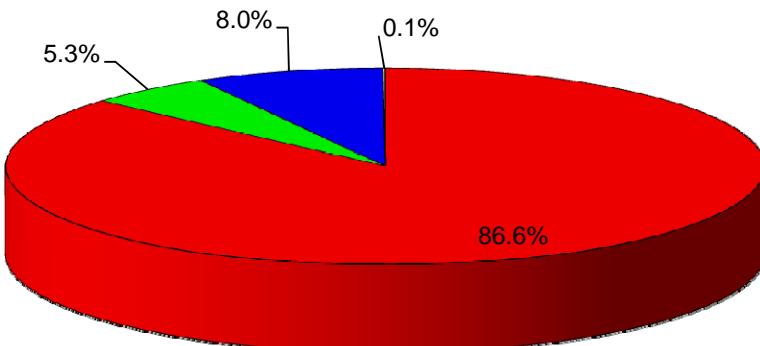
For the year ended March 31, 2011

Revenue  
2011



■ GNWT Operating Contributions    ■ Other Revenues    ■ Recoveries    ■ Interest

Revenue  
2010



■ GNWT Operating Contributions    ■ Other Revenues    ■ Recoveries    ■ Interest

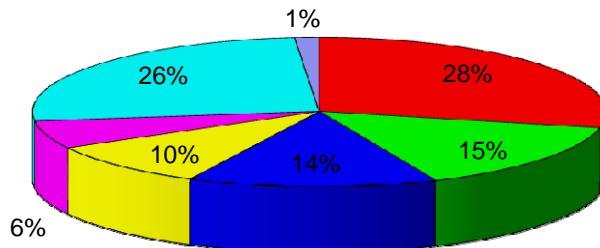
# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of Operating Fund Expenses

For the year ended March 31, 2011

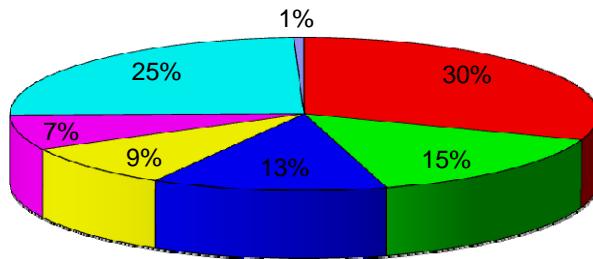
---

## Expenses 2011



- |                                       |                                  |                            |
|---------------------------------------|----------------------------------|----------------------------|
| ■ Administration                      | ■ Nursing and Inpatient services | ■ Ambulatory Care services |
| ■ Diagnostic and Therapeutic services | ■ Community Health Services      | ■ Social Services          |
| ■ Education                           |                                  |                            |

## Expenses 2010



- |                                       |                                  |                            |
|---------------------------------------|----------------------------------|----------------------------|
| ■ Administration                      | ■ Nursing and Inpatient services | ■ Ambulatory Care services |
| ■ Diagnostic and Therapeutic services | ■ Community Health Services      | ■ Social Services          |
| ■ Education                           |                                  |                            |

# HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

History of Assets, Liabilities, Accumulated Reserves and Equity

For the year ended March 31, 2011

---

