

Financial Statements of

**HAY RIVER HEALTH &
SOCIAL SERVICES AUTHORITY**

March 31, 2012



Hay River Health & Social Services Authority

3 Gaetz Drive, Hay River, NT X0E 0R8 · Phone (867) 874-7100 · Fax (867) 874-7109

MANAGEMENT REPORT

The Public Administrator, which is responsible for, among other things, the financial statements of the Hay River Health and Social Services Authority, delegates to Management the responsibility for the financial statements. The Public Administrator appoints independent auditors to examine and report directly to him on the financial statements. The financial statements were prepared by Management. 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.

Management 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. Management believes its system provides the appropriate balance in this respect.

The Public Administrator carries out his responsibility for the review of the financial statements primarily through Management. Management 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.

June 27, 2012

George Blandford
Director, Finance and Support Services
Hay River Health & Social Services Authority.

June 27, 2012

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Financial Statements

Year ended March 31, 2012

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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, 2012 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. These financial statements have been prepared solely for the information of the Government of the Northwest Territories, as described in Note 2.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting required by the Government of the Northwest Territories as described in Note 2, 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 risks 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, 2012 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 \$250,000 or more in Schedule C and F for the year ended March 31, 2012, 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.

The logo for Ashton Chartered Accountants, featuring the word "Ashton" in a stylized, handwritten-style script.

ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
June 27, 2012

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Operating Fund Statement of Financial Position

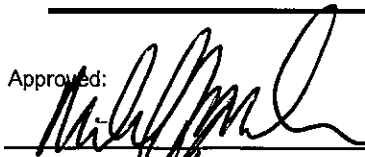
March 31, 2012

	2012	2011
Financial Assets		
Bank	\$ 2,006,380	\$ 3,748,825
Accounts receivable	80,253	190,724
Due from GNWT	549,792	721,962
Total Financial Assets	\$ 2,636,425	\$ 4,661,511
Liabilities		
Accounts payable and accrued liabilities	\$ 1,310,458	\$ 1,367,773
Due to GNWT	112,950	52,793
Unspent donations	20,814	42,500
Accountable capital advance, GNWT, Note 4	5,829	5,829
Repayable contributions, GNWT	1,078,245	394,622
Accrued employee leave, Note 5	651,953	652,285
Deferred revenue, Note 7	61,443	91,813
Accrued employee termination benefits, Notes 2 and 5	1,399,226	1,228,615
Accrued employee termination benefits, GNWT Portion, Notes 2 and 5	158,747	166,604
Total Liabilities	4,799,665	4,002,834
Net Financial Assets (Debt)	\$ (2,163,240)	\$ 658,677
Non-Financial Assets		
Inventories, Note 2	\$ 196,629	\$ 173,867
Prepaid expenses and deposits	57,668	80,352
Total Non-Financial Assets	\$ 254,297	\$ 254,219
Accumulated Surplus (Deficit)	\$ (1,908,943)	\$ 912,896

Represented by:

Operating Fund Accumulated Surplus (Deficit)	(850,970)	2,308,115
Employee Termination Liability Fund, Notes 2, 5 and 6	(1,557,973)	(1,395,219)
Cash Reserve, Note 2 and Schedule G	500,000	-
	\$ (1,908,943)	\$ 912,896

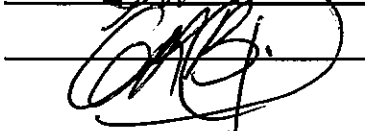
Approved:



Public Administrator



Chief Executive Officer



Director, Finance and Support Services

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Operating Fund Statement of Operations

For the year ended March 31, 2012

	2012 Budget	2012 Actual	2011* Actual
Revenue			
Territorial Operating Advances, Schedule A	\$ 22,979,000	\$ 22,336,893	\$ 22,059,034
Other Recoveries, Schedule B	1,332,140	1,363,992	1,729,104
Other Revenues, Schedule C	1,772,029	1,399,477	1,378,784
Interest	50,000	70,670	57,597
	26,133,169	25,171,032	25,224,519
Expenses			
Administrative and Support Services, Schedule D	7,511,407	7,481,253	7,432,954
Nursing Inpatients/Resident Services, Schedule D	3,648,555	3,777,849	3,878,910
Ambulatory Care Services, Schedule D	3,590,289	3,533,107	3,662,809
Diagnostic and Therapeutic Services, Schedule D	2,832,102	2,595,354	2,489,048
Community Health Services, Schedule D	1,841,399	1,820,794	1,566,817
Social Services, Schedule D	7,286,581	7,086,241	6,695,997
Research, Schedule D	-	-	-
Education, Schedule D	174,950	150,158	357,699
Non-insured Services, Schedule E	-	-	-
	26,885,283	26,444,756	26,084,234
Operating surplus (deficit)	(752,114)	(1,273,724)	(859,715)
Unfunded items			
Increase (Decrease) in employee termination benefits, Notes 2 and 5	-	162,754	169,818
Adjusted operating surplus (deficit) before the undernoted	(752,114)	(1,110,970)	(689,897)
Tangible Capital Assets - Rent Expense, Note 11	-	(589,005)	(575,416)
Grant-In-Kind - GNWT assets provided at no cost, Note 11	-	589,005	575,416
Adjusted operating surplus (deficit) for the year	\$ (752,114)	\$ (1,110,970)	\$ (689,897)

* Reclassified for comparative purposes

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Cash Flows

For the year ended March 31, 2012

	2012	2011
Operating Activities		
Cash received from:		
GNWT	\$ 24,878,032	\$ 25,558,986
Other revenues and recoveries	1,196,695	1,112,341
Interest	70,670	57,597
Cash paid for:		
Compensation and benefits	(22,259,005)	(21,423,517)
Operations and maintenance	(4,080,722)	(4,652,833)
Cash from operations	(194,330)	652,574
Financing Activities		
	-	-
Investing Activities		
Repayment of operating surplus	(1,548,115)	-
Change in cash during the year	(1,742,445)	652,574
Cash, beginning of year	3,748,825	3,096,251
Cash, end of year	\$ 2,006,380	\$ 3,748,825

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Changes in Net Financial Assets (Debt)

For the year ended March 31, 2012

	2012	2011
Annual surplus (deficit)	\$ (1,110,970)	\$ (689,897)
Surplus repayment	(1,548,115)	-
(Increase) Decrease in employee termination benefit	(162,754)	(169,818)
Change in inventory	(22,762)	(107)
Change in prepaid expenses	22,684	53,520
Increase (Decrease) in net financial assets	(2,821,917)	(806,302)
Net financial assets (debt), beginning of year	658,677	1,464,979
Net financial assets (debt), end of year	\$ (2,163,240)	\$ 658,677

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Accumulated Surplus (Deficit) from Operations

For the year ended March 31, 2012

	2012	2011
Opening Operating Fund Accumulated Surplus	\$ 2,308,115	\$ 2,998,012
Adjusted operating surplus (deficit) for the year	(1,110,970)	(689,897)
Transfer to Cash Reserve, Schedule G	(500,000)	-
Repayment of surplus to GNWT, Note 12	(1,548,115)	-
Closing Operating Fund Accumulated Surplus (Deficit)	\$ (850,970)	\$ 2,308,115

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Change in Employee Termination Liability Fund

For the year ended March 31, 2012

	2012	2011
Opening Employee Termination Liability Fund	\$ (1,395,219)	\$ (1,225,401)
(Increase) Decrease in employee termination benefits, Notes 2 and 5	(162,754)	(169,818)
Closing Employee Termination Liability Fund	\$ (1,557,973)	\$ (1,395,219)

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2012

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.

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
- Employee Termination Liability Fund

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized 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.

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

Financial Instruments

Cash and receivables, and current liabilities are recorded at approximate fair market value due to their short term maturities.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2012

Note 2. Accounting Policies (continued)

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.

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:

Adult Supported Living - Day Use Building	\$ 3,663,518
Woodland Manor - Renovations	224,617
Apollo XG Toshiba Ultrasound	179,000
Hemodialysis Units (3)	98,085
Pumps - Air Bed	13,500
Audiology - Diagnostic Audiometer	13,260
Audiology - Tymp	6,145
Sterilizer	5,836
	<hr/>
	\$ 4,203,961

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.

Reserves

The cash reserve has been established for the purpose of assisting with any future short-term cash deficiency. This reserve was established in 2012 when the GNWT requested that all accumulated surplus be returned to the Departments of Health and Social Services for redistribution.

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 as of January 16, 2012.

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.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2012

Note 2. Accounting Policies (continued)

Segmented Information

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

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.

	2012	2011
Beginning balance	\$ 5,829	\$ 5,829
Capital purchases paid out of advanced funds	-	-
Ending balance	\$ 5,829	\$ 5,829

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:

	2012	2011
Current		
Employee annual leave*	\$ 651,953	\$ 652,285
Non-current		
Employee severance	\$ 953,531	\$ 833,620
Employee removal	604,442	561,599
	1,557,973	1,395,219
Earned beyond August 31, 1996	(1,399,226)	(1,228,615)
Earned to August 31, 1996 - GNWT portion	\$ 158,747	\$ 166,604

* Leave

- includes annual, lieu, stat holidays and mandatory leave
- includes leave banks as well as leave accruals and leave payouts due
- is considered to be a short-term liability for the purposes of distinguishing employee leave and termination benefits not short-term and long-term categories.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2012

Note 6. Contingent Revenue

Revenue of \$158,747 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, 2012 as follows:

	2012	2011
Professional Development Initiative	\$ 61,201	\$ 91,571
Other	242	242
	<u>\$ 61,443</u>	<u>\$ 91,813</u>

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, 2012 using best estimate assumptions in determining the actuarial present value of accrued pension benefits. The results of the extrapolation to March 31, 2012 are:

Actuarial value of pension fund assets - estimated	\$ 26,268,100
Actuarial present value of pension benefits - estimated	32,343,400
<u>Pension plan deficit - estimated using actuarial values</u>	<u>\$ (6,075,300)</u>
 Current annual cost of pension benefits earned - estimated	 \$ 2,493,800
 Employer portion of current annual cost of pension benefits earned	 72.5%

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 five years are as follows:

	Equipment	Vehicle	Commercial/ Residential	Total
2013	\$ 22,788	38,834	257,536	\$ 319,158
2014	9,854	38,834	257,536	306,224
2015	6,389	33,619	131,236	171,244
2016	676	-	131,236	131,912
2017	-	-	10,500	10,500
	<u>\$ 39,707</u>	<u>\$ 111,287</u>	<u>\$ 788,044</u>	<u>\$ 939,038</u>

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2012

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	Straight-line (40 yrs)
Buildings Service Equipment	Straight-line (5-15 yrs)
Equipment	Straight-line (5-15 yrs)

	Cost	Accumulated Amortization	2012 Net Book Value	2011 Net Book Value
Land	\$ 30,325	\$ -	\$ 30,325	\$ 30,325
Buildings	11,873,890	4,356,136	7,517,754	3,875,772
Buildings Service Equipment	1,748,034	1,027,013	721,021	842,315
Equipment	3,173,261	2,131,628	1,041,633	1,084,188
	<u>\$ 16,825,510</u>	<u>\$ 7,514,777</u>	<u>\$ 9,310,733</u>	<u>\$ 5,832,600</u>

Amortization expense for 2011-2012 is \$589,005 (2010-2011 = \$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, 2012, 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
	<u>\$ 132,396</u>	

Note 12. Repayment of Surplus to GNWT

During the year the GNWT requested the repayment of the accumulated surplus from operations of \$2,308,115 as at March 31, 2011. The Authority was then permitted to keep \$260,000 to cover the costs of the mammography program and \$500,000 to be held as a Cash Reserve.

Of the \$260,000 withheld for the mammography program, \$182,992 was the actual amount spent and the remaining \$77,008 was used to offset the current year deficit.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Operating Advances from the GNWT

Schedule A

For the year ended March 31, 2012

	2012 Budget	2012 Actual	2011 Actual
Hospital Services	\$ 11,258,000	\$ 11,258,000	\$ 10,783,000
Board Administration	1,841,000	1,841,000	1,814,000
Social Service Delivery	1,751,000	1,751,000	1,739,000
Physician Services to NWT Residents	2,693,000	2,693,000	2,638,000
Residential Care - Elderly & Persons with Disabilities	3,957,000	3,957,000	3,894,000
Homecare	537,000	537,000	432,000
Family Violence	359,000	359,000	359,000
Foster Care	452,000	452,000	452,000
Human Resources Planning and Development	-	-	-
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
	22,979,000	22,979,000	22,242,000
Deferred Revenue - Supported Living	-	-	15,159
Physician Services - Current Year Holdback	-	56,587	53,710
Physician Services - Prior Year Holdbacks	-	-	75,142
Less: Physician Services Repayable	-	(698,694)	(326,977)
	\$ 22,979,000	\$ 22,336,893	\$ 22,059,034

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Other Recoveries for Direct Charges for Services

Schedule B

For the year ended March 31, 2012

	2012	2012	2011
	Budget	Actual	Actual
Other Recoveries from the GNWT			
Patient Revenues	\$ 355,300	\$ 322,305	\$ 433,695
Services	36,700	33,150	38,042
Wages	-	10,148	-
Travel and Training	-	32,019	8,744
Other	10,000	18,013	208,895
	402,000	415,635	689,376
Other Recoveries directly from Third Parties			
Government of Canada			
Patient Revenues	6,600	6,175	6,634
Services	5,800	5,158	3,489
Other	-	71	-
	12,400	11,404	10,123
Workers' Safety and Compensation Commission			
Patient Revenues	86,600	66,404	99,758
Services	41,700	37,158	59,343
Wages	-	27,910	44,636
Other	-	-	140
	128,300	131,472	203,877
Hay River Dental Clinic			
Other	195,000	159,150	133,085
Other GNWT Health Authorities			
Wages	-	-	260
Travel and Training	-	18,157	9,492
Other	-	23,855	8,008
	-	42,012	17,760
Other Third Parties Insurance Companies			
Patient Revenues	3,500	2,826	3,963
Services	5,800	4,901	5,151
Other	2,000	9,148	2,335
	11,300	16,875	11,449
Other Third Parties			
Patient Revenues	375,240	365,825	375,128
Cafeteria	164,200	144,255	159,491
Services	33,200	30,300	34,452
Wages	-	2,151	7,190
Travel and Training	-	4,776	7,282
Other	10,500	40,137	79,891
	583,140	587,444	663,434
	\$ 1,332,140	\$ 1,363,992	\$ 1,729,104

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Other Revenues

Schedule C

For the year ended March 31, 2012

	2012 Budget	2012 Actual	2011 Actual
Other Revenues from the GNWT			
Home and Community Care Enhancement	\$ 298,030	\$ 287,074	\$ 302,919
Fitness Leadership Program	-	-	4,591
Integrated Service Delivery Model	33,640	32,218	-
Living with Type 2 Diabetes	101,769	96,420	-
Healthy Family Program	218,500	209,500	195,191
Professional Development Initiative	-	-	108,106
Professional Development Initiative - Group Deferred Revenue	-	30,370	31,390
Nurse Educator/Mentor Program	131,315	116,204	124,712
Victims Assistance Program	75,000	6,250	58,961
French Language Services	40,000	40,000	41,783
Laboratory Information Services	127,287	127,286	21,463
Behavioral Modification Training	11,350	7,905	-
Nurse Practitioner Education Leave	28,612	28,612	130,783
Grad Placement Program	120,000	68,312	85,080
Take Care Down There	-	-	5,131
Family Violence - Shelter Improvement	163,049	163,049	163,049
Relevant Experience Program	8,400	20,265	8,400
Other	2,672	6,459	-
	1,359,624	1,239,924	1,281,559
Other Revenue directly from Third Parties			
Fort Smith Health & Social Services Authority	90,000	90,000	9,750
Hay River Hospital Foundation - Restricted Donations	44,405	44,845	64,475
Other Donations	-	-	5,000
Internal Transfers	278,000	24,708	18,000
	412,405	159,553	97,225
	\$ 1,772,029	\$ 1,399,477	\$ 1,378,784

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Expenses by Functional Centre

Schedule D

For the year ended March 31, 2012

	Compensation		Other		Total 2012		2011*	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Administrative and Support Services								
General Administration and Board	\$ 25,000	\$ 21,743	\$ 100,900	\$ 84,458	\$ 125,900	\$ 106,201	\$ 160,064	
Executive Offices	757,710	907,685	41,650	70,085	799,360	977,770	730,445	
Quality Improvement/Risk Management	139,800	144,612	66,000	27,539	205,800	172,151	166,938	
Finance	427,300	498,465	118,400	111,723	545,700	610,188	522,797	
Employee Services	305,000	312,135	19,800	17,498	324,800	329,633	1,277,498	
Corporate Human Resources	1,231,600	1,066,793	332,950	213,684	1,564,550	1,280,477	773,975	
Information Services	206,900	224,185	70,950	94,869	277,850	319,054	247,088	
Materials Management	207,200	211,660	32,310	26,418	239,510	238,078	257,575	
Supply, Process and Distribution	149,400	156,244	32,175	30,761	181,575	187,005	180,522	
Housekeeping and Laundry	768,300	764,710	73,800	56,610	842,100	821,320	708,747	
Engineering Services	522,500	516,188	234,642	216,568	757,142	732,756	835,855	
Registration	100,500	105,742	15,000	16,480	115,500	122,222	107,784	
Medical Records	247,000	263,739	9,475	9,520	256,475	273,259	240,208	
Dietary	862,700	885,543	284,050	308,309	1,146,750	1,193,852	1,111,754	
Contribution Agreements (ISDM/FD/OL)	50,280	40,068	78,115	77,219	128,395	117,287	111,704	
Total Administrative and Support Services	6,001,190	6,119,512	1,510,217	1,361,741	7,511,407	7,481,253	7,432,954	
Nursing Inpatients/Resident Services								
Acute Care	2,151,990	2,422,513	236,600	239,720	2,388,590	2,662,233	2,708,484	
Chronic Long-Term Care	1,108,600	978,380	20,050	21,032	1,128,650	999,412	1,041,739	
Contribution Agreements (NEM)	121,615	113,117	9,700	3,087	131,315	116,204	128,687	
Total Nursing Inpatients/Resident Services	3,382,205	3,514,010	266,350	263,839	3,648,555	3,777,849	3,878,910	
Ambulatory Care Services								
Endoscopic Procedures	-	24,619	-	13,340	-	37,959	185,100	
Dialysis	312,900	304,964	77,550	87,137	390,450	392,101	329,399	
Dental Surgery	-	103,067	-	22,143	-	125,210	103,779	
Physicians	1,736,364	1,337,040	456,000	339,526	2,192,364	1,676,566	2,273,498	
Medical Clinic Administration	911,375	1,171,544	96,100	129,727	1,007,475	1,301,271	771,033	
Total Ambulatory Care Services	2,960,639	2,941,234	629,650	591,873	3,590,289	3,533,107	3,662,809	

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Expenses by Functional Centre

Schedule D (continued)

For the year ended March 31, 2012

	Compensation		Other		Total 2012		2011*
	Budget	Actual	Budget	Actual	Budget	Actual	Actual
Diagnostic and Therapeutic Services							
Laboratory	395,100	411,685	535,200	479,823	930,300	891,508	896,407
Mammography	148,600	152,935	111,400	30,057	260,000	182,992	144,433
Diagnostic Imaging	395,800	411,768	84,100	74,540	479,900	486,308	451,984
Pharmacy	133,800	133,058	70,100	60,316	203,900	193,374	175,333
Physiotherapy	310,625	253,526	12,200	7,911	322,825	261,437	321,236
Occupational Therapy	237,700	186,450	18,290	14,805	255,990	201,255	266,700
Audiology and Speech Language Therapy	150,000	86,624	5,300	65,054	155,300	151,678	120,481
Recreation Therapy	91,600	96,516	5,000	3,000	96,600	99,516	91,011
Contribution Agreements (LIS)	110,009	110,008	17,278	17,278	127,287	127,286	21,463
Total Diagnostic and Therapeutic Services	1,973,234	1,842,570	858,868	752,784	2,832,102	2,595,354	2,489,048
Community Health Services							
Public Health	509,700	471,180	89,100	86,250	598,800	557,430	546,799
Home Care	672,400	696,193	32,600	34,173	705,000	730,366	577,763
Environmental Health	125,300	132,977	12,500	12,834	137,800	145,811	127,960
Contribution Agreements (HCE/ADI/TCDT)	337,323	334,558	62,476	52,629	399,799	387,187	314,295
Total Community Health Services	1,644,723	1,634,908	196,676	185,886	1,841,399	1,820,794	1,566,817
Social Services							
Social Services	731,700	779,860	36,700	37,452	768,400	817,312	748,295
Foster Care	-	-	492,800	494,442	492,800	494,442	509,327
Family Violence	359,000	353,400	-	-	359,000	353,400	353,400
Community Counselling Services	742,100	615,156	108,260	109,059	850,360	724,215	606,477
Woodland Manor	1,769,200	1,684,152	30,300	35,119	1,799,500	1,719,271	1,546,204
Supported Independent Living	2,093,700	2,113,926	134,100	94,185	2,227,800	2,208,111	2,189,712
Supported Independent Living - Day	295,100	366,943	34,400	21,578	329,500	388,521	321,940
Contribution Agreements (VA/HF/KHS/SI/PDI)	398,361	345,699	60,860	35,270	459,221	380,969	420,642
Total Social Services	6,389,161	6,259,136	897,420	827,105	7,286,581	7,086,241	6,695,997
Research							
Education	-	-	-	-	-	-	-
Contribution Agreements (PDI/NP/GP/BMT)	163,600	110,057	11,350	40,101	174,950	150,158	357,699
Total Expenses	\$ 22,514,752	\$ 22,421,427	\$ 4,370,531	\$ 4,023,329	\$ 26,885,283	\$ 26,444,756	\$ 26,084,234

* 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, 2012

	Total 2012		2011
	Budget	Actual	Actual
Recoveries	\$ -	\$ -	\$ -
Expenditures	-	-	-
Surplus (Deficit)	\$ -	\$ -	\$ -

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Other Contributions

Schedule F

For the year ended March 31, 2012

	SC#	Contribution Agreement	Actual
Home and Community Care Enhancement (F-1)	HSS01-0000001176am1	\$ 298,030	\$ 287,074
Healthy Family Program (F-2)	HSS01-0000000865	218,500	209,500
Professional Development Initiative (F-3)		-	30,370
Nurse Educator/Mentor Program (F-4)		131,315	116,204
Relevant Experience Program (F-5)	HSS01-0000001402	20,265	20,265
French Language Services (F-6)	HSS01-0000001466	40,000	40,000
Laboratory Information Services (F-7)	HSS01-0000000996am1	127,286	127,286
Nurse Practitioner Education Leave (F-8)	SC-417886	28,613	28,613
Grad Placement Program (F-9)	HSS01-0000001315am1	72,816	68,312
Living in Balance with Type 2 Diabetes (F-10)	HSS01-0000001144	101,769	96,420
Kids Home Safety Pilot Project (F-11)	HSS01-0000001519	2,672	2,454
Behavioural Modification Training (F-12)	HSS01-0000001408	11,350	7,905
Integrated Service Delivery Module (F-13)	HSS01-0000001547	33,640	32,218
Family Violence - Shelter Improvement (F-14)	HSS01-0000001092	163,049	163,049
Other Contributions		-	10,255
		\$ 1,249,305	\$ 1,239,925

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Home and Community Care Enhancement

Schedule F-1

For the year ended March 31, 2012

Revenue

GNWT - Home and Community Care Enhancement	\$	298,030
Less: contributions repayable		10,956
		<hr/> 287,074

Expenditures

Salaries and benefits	257,053
Supplies	6,027
Sundry	4,209
Training	12,544
Telephone and fax	1,598
Vehicle expense	2,375
Minor equipment	6,440

Total expenditures	290,246
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Surplus (Deficit)	\$	(3,172) ¹
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¹The Hay River Health & Social Services Authority has recorded \$10,956 as 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, 2012

Revenue - GNWT	\$	218,500
Less: contributions repayable		9,000
		209,500
Expenditures		
Salaries and benefits		178,530
Training and travel		3,288
Vehicle lease		7,000
Vehicle fuel and maintenance		1,362
Office supplies, printing and stationery		3,221
Telephone and fax		2,408
Rent		11,509
Minor equipment		182
Administration fees		2,000
Total expenditures		209,500
Surplus (Deficit)	\$	- ¹

¹The Hay River Health & Social Services Authority has recorded \$9,000 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, 2012

Revenue - GNWT

Current year funding	\$	-
Allocation of revenue previously deferred		30,370

30,370

Expenditures

Group professional development	30,370
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Surplus (Deficit)	\$	-	¹
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¹The Hay River Health & Social Services Authority has deferred previous years' funding of \$61,201 for future use, according to the terms of the program.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Nurse Educator/Mentor Program

Schedule F-4

For the year ended March 31, 2012

Revenue

GNWT - Nurse Educator/Mentor	\$	131,315
Less: contributions repayable		15,111
		<hr/> 116,204

Expenditures

Salaries and benefits	113,117
Telephone and fax	148
Travel	2,065
Supplies	874

Total expenditures	116,204
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Surplus (Deficit)	\$	-	¹
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¹The Hay River Health & Social Services Authority has recorded \$7,355 as receivable under the terms of the program contract.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Relevant Experience Program

Schedule F-5

For the year ended March 31, 2012

<hr/>	
Revenue - GNWT	\$ 20,265
<hr/>	
Expenditures	
Wages and benefits	20,265
<hr/>	
Total expenditures	20,265
<hr/>	
Surplus (Deficit)	\$ - ¹
<hr/>	

¹The 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

French Language Services

Schedule F-6

For the year ended March 31, 2012

<hr/>		
Revenue - GNWT	\$	40,000
<hr/>		
Expenditures		
Salaries and benefits		34,703
Bi-lingual bonuses		5,365
Materials		70
<hr/>		
Total expenditures		40,138
<hr/>		
Surplus (Deficit)	\$	(138) ¹
<hr/>		

¹The Hay River Health & Social Services Authority has recorded \$40,000 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, 2012

Revenue - GNWT	\$	127,286
<hr/>		
Expenditures		
Salaries and benefits		110,008
Travel and training		14,108
Telephone and sundry		3,170
<hr/>		
Total expenditures		127,286
<hr/>		
Surplus (Deficit)	\$	- ¹

¹The Hay River Health & Social Services Authority has recorded \$84,998 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, 2012

<hr/>	
Revenue - GNWT	\$ 28,613
Expenditures	
Salaries and benefits	78,907
<hr/>	
Surplus (Deficit)	\$ (50,294) ¹
<hr/>	

¹The Hay River Health & Social Services Authority has recorded \$28,613 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, 2012

<hr/>		
Revenue - GNWT	\$	72,816
Less: contributions repayable		4,504
		<hr/>
		68,312
<hr/>		
Expenditures		
Salaries and benefits		68,312
		<hr/>
Surplus (Deficit)	\$	- ¹
<hr/>		

¹The Hay River Health & Social Services Authority has recorded \$28,312 as receivable according to the terms of the program contract.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Living in Balance with Type 2 Diabetes

Schedule F-10

For the year ended March 31, 2012

<hr/>		
Revenue		
GNWT	\$	101,769
Less: contributions repayable		5,349
		<hr/>
		96,420
<hr/>		
Expenditures		
Salaries and benefits		77,505
Supplies		2,463
Training		3,033
Rent		2,975
Minor equipment		5,853
Administration fee		4,591
		<hr/>
Total expenditures		96,420
<hr/>		
Surplus (Deficit)	\$	- ¹

¹The Hay River Health & Social Services Authority has recorded \$45,536 as receivable under the terms of the program contract.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Kids Home Safety Pilot Project

Schedule F-11

For the year ended March 31, 2012

<hr/>		
Revenue		
GNWT - Kids Home Safety Pilot Project	\$	2,672
Less: contributions repayable		218
		<hr/>
		2,454
<hr/>		
Expenditures		
Supplies and materials		2,337
Administration fee		117
		<hr/>
Total expenditures		2,454
<hr/>		
Surplus (Deficit)	\$	- ¹

¹The Hay River Health & Social Services Authority has recorded \$1,118 as receivable under the terms of the program contract.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Behavioural Modification Training

Schedule F-12

For the year ended March 31, 2012

<hr/>		
Revenue		
GNWT - Behavioural Modification Training	\$	11,350
Less: contributions repayable		3,445
		<hr/>
		7,905
		<hr/>
Expenditures		
Training		6,650
Rent		605
Supplies and materials		650
		<hr/>
Total expenditures		7,905
		<hr/>
Surplus (Deficit)	\$	- ¹

¹The Hay River Health & Social Services Authority has recorded \$2,230 as receivable under the terms of the program contract.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Integrates Service Delivery Model

Schedule F-13

For the year ended March 31, 2012

<hr/>		
Revenue		
GNWT	\$	33,640
Less: contributions repayable		1,422
		<hr/>
		32,218
<hr/>		
Expenditures		
Consulting fees		32,218
		<hr/>
Surplus (Deficit)	\$	- ¹

¹The Hay River Health & Social Services Authority has recorded \$32,218 as receivable under the terms of the program contract.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Family Violence - Shelter Improvement

Schedule F-14

For the year ended March 31, 2012

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

¹The Hay River Health & Social Services Authority has recorded \$81,525 as receivable under the terms of the program contract.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Reserves

Schedule G

For the year ended March 31, 2012

	Cash Reserve	Total 2012	Total 2011
Balance, beginning of year	\$ -	\$ -	\$ -
Appropriation from (to) current operations	500,000	500,000	-
Interest earned	-	-	-
Funds spent on projects	-	-	-
Balance, end of year	\$ 500,000	\$ 500,000	\$ -

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Capital Assets

Schedule H

March 31, 2012

	Cost
Capital Assets owned and Financed by GNWT:	
Land	\$ 30,325
Buildings	11,668,528
Buildings Service Equipment	1,748,034
Equipment	2,789,529
Total Assets Financed by GNWT	\$ 16,236,416
Capital Assets owned by GNWT and Financed by Other Funds:	
Buildings	\$ 205,362
Equipment	383,732
Total Assets Financed by Other Funds	\$ 589,094
Total Capital Assets	\$ 16,825,510

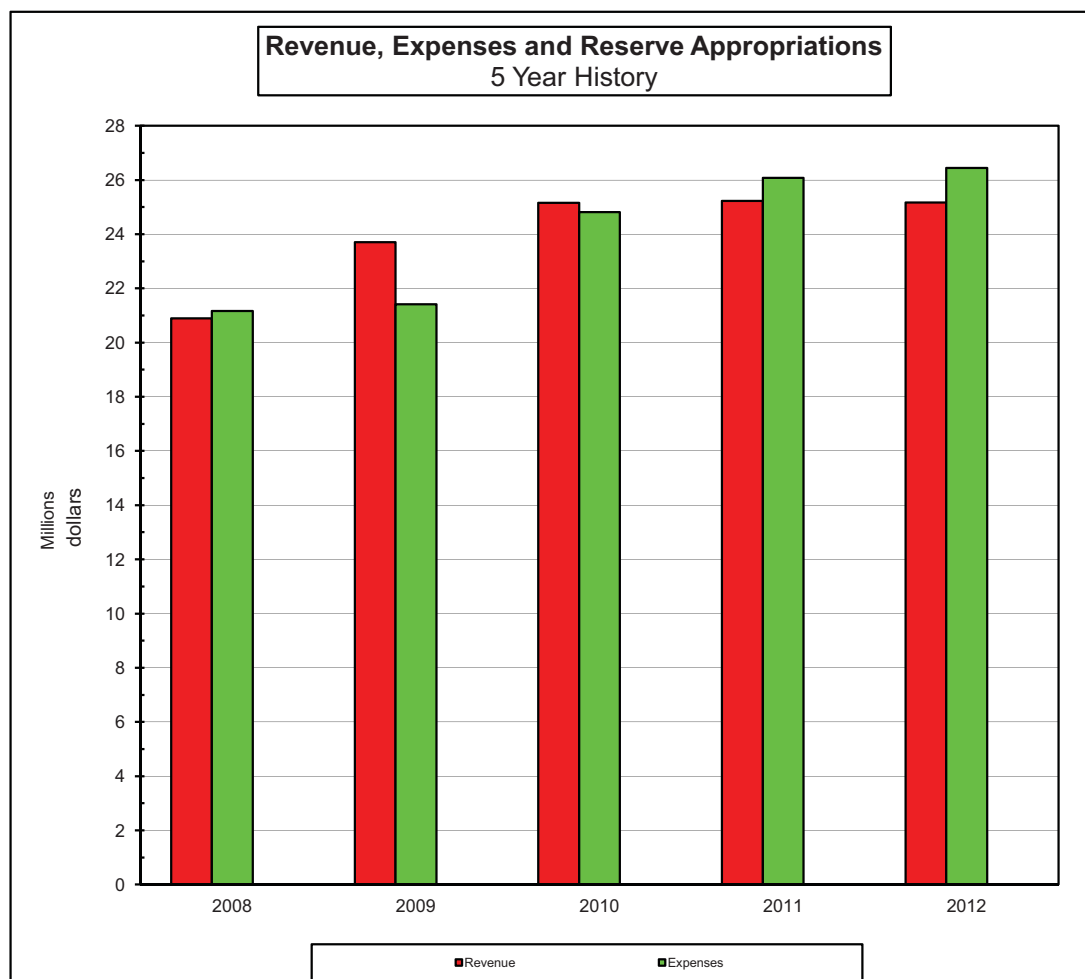
Assets purchased or disposed of during the year:

Purchased Capital Asset owned and financed by the GNWT:	
Apollo XG Toshiba Ultrasound	\$ 179,000
Woodland Manor - renovations	224,617
Adult Supported Living/Day Use Building	3,663,518
	\$ 4,067,135

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of Operating Results

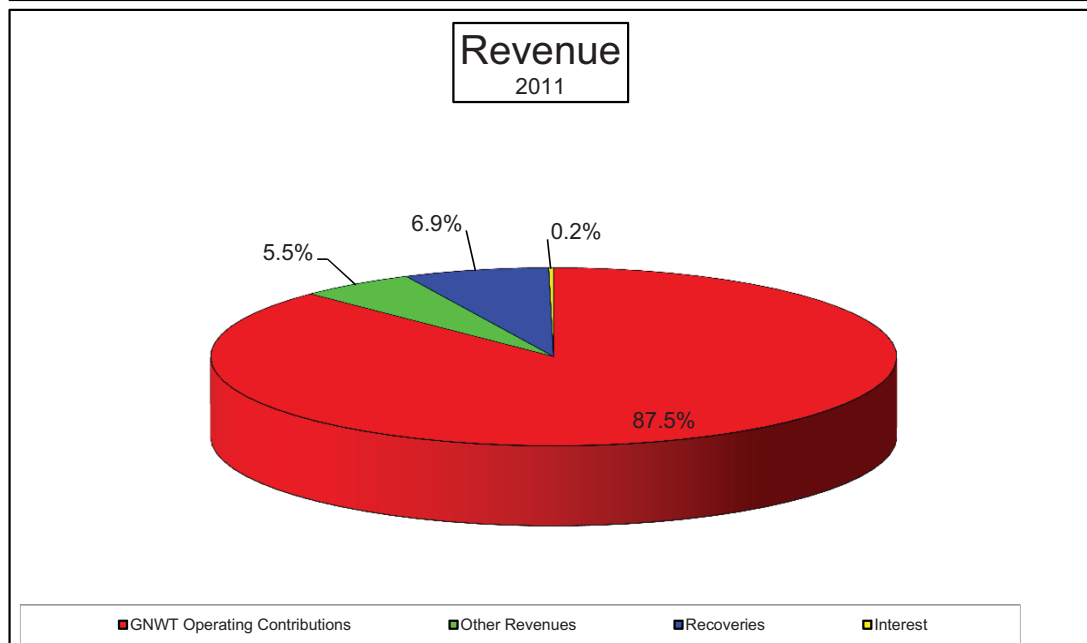
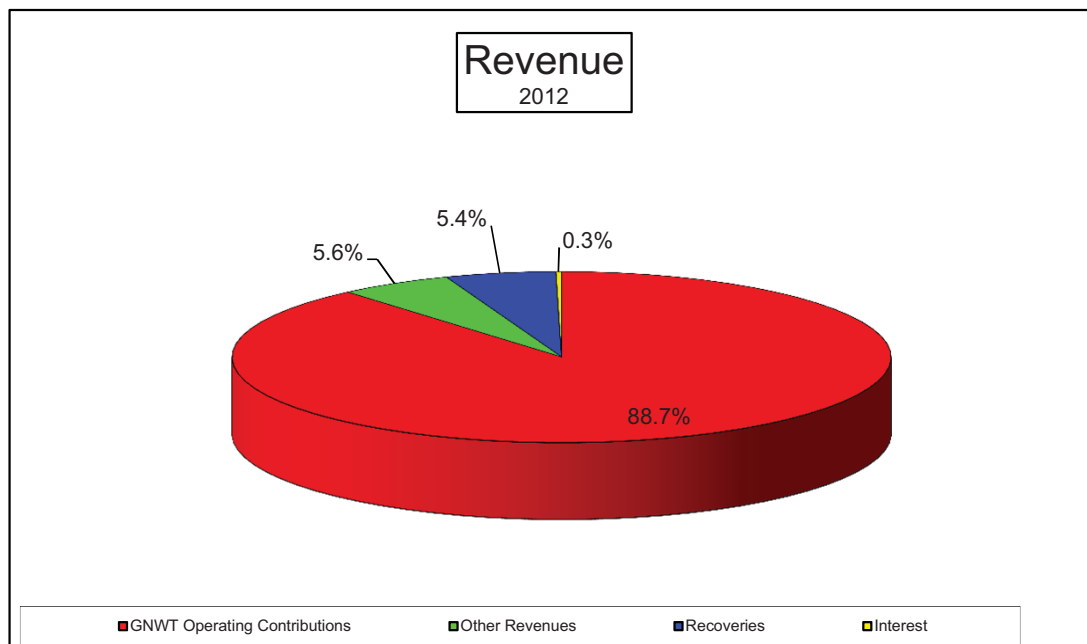
For the year ended March 31, 2012



HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of the Operating Fund Revenue

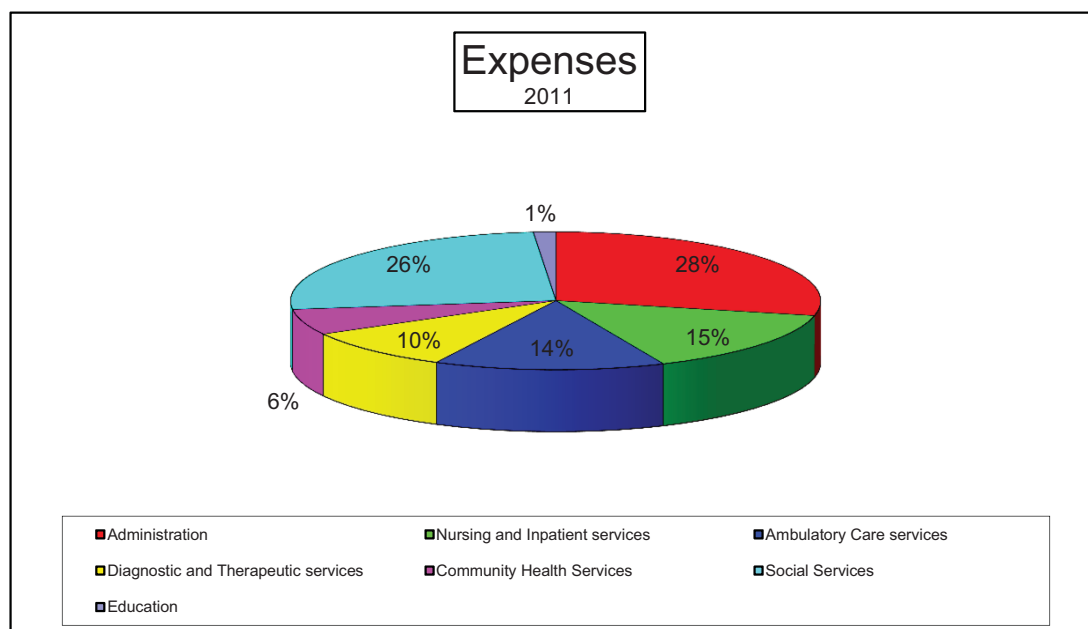
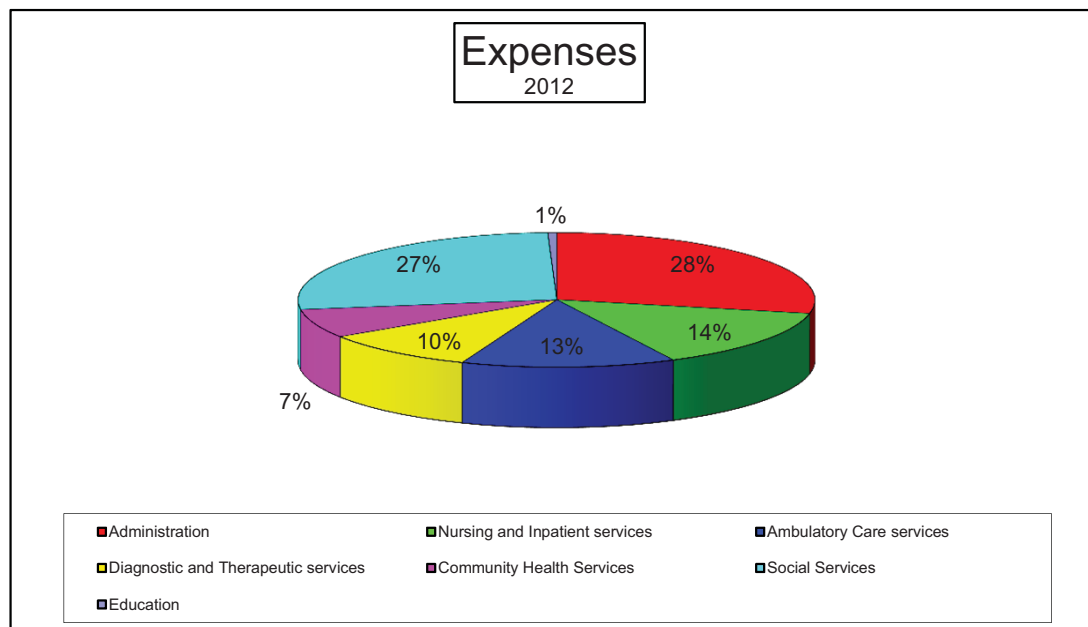
For the year ended March 31, 2012



HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Graphical Representation of Operating Fund Expenses

For the year ended March 31, 2012



HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

History of Assets, Liabilities, Accumulated Reserves and Equity

For the year ended March 31, 2012

