

**Sahtu Health & Social Services Authority
Financial Statements
Norman Wells, NT
Year End March 31, 2015**

Sahtu Health & Social Services Authority

Table of Contents

Management Responsibility for Financial Reporting

Auditors' Report

Statement of Financial Position

Statement of Operations

Statement Changes in Net Financial Resources

Statement of Cash Flow

Notes to the Financial Statement

Schedule A - Schedule of Territorial Operating Advances

Schedule B - Schedule of Other Recoveries for Direct Charges for Services

Schedule C - Schedule of Other Revenues

Schedule D - Schedule of Expenses by Functional Centre

Schedule E - Schedule of Non-Insured Recoveries and Expenses

Schedule F - 1 Schedule of Other Contribution - Home Care Enhancement

Schedule F - 2 Schedule of Other Contribution - Healthy Families

Schedule G - Schedule of Reserves



Sahtu Health Social Services Authority

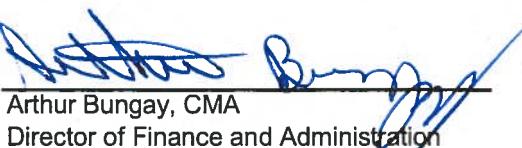
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

P.O. BOX 340
NORMAN WELLS, NT
X0E 0V0
Phone: (867) 587-3650
Fax: (867) 587-3436

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with generally accepted accounting principles, unless otherwise indicated in the notes to the financial statements. Where necessary the statements include amounts that are based on informed judgments and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary systems of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The Authority's management recognizes its responsibility for conducting the Authority's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate.

The Auditors annually provide an independent, objective audit for the purpose of expressing an opinion of the financial statements in accordance with generally accepted auditing standards. The auditor also considers whether the transactions that come to her notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Department of Health and Social Services, Government of the Northwest Territories.


Arthur Bungay, CMA
Director of Finance and Administration

June 23, 2015



AVERY, COOPER & CO.

Certified General Accountants

Gerald F. Avery, FCGA
W. Brent Hinckley, B. Comm., C.G.A.
Cathy A. Cudmore, B. Rec, C.G.A.

Toll-Free: 1-800-661-0787
Website: www.averycooper.com

4918 - 50th Street, P.O. Box 1620
Yellowknife, NT X1A 2P2
Telephone: (867) 873-3441
Facsimile: (867) 873-2353

INDEPENDENT AUDITORS' REPORT

To the Minister of Health and Social Services Government of the Northwest Territories

Report on the Financial Statements

We have audited the accompanying financial statements of the Sahtu Health and Social Services Authority, which comprise the Statement of Financial Position as at March 31, 2015, and the Statements of Operations, Changes in Net Financial Resources and Changes in Financial Position for the year then ended. We have also audited the revenue and expenditures of programs funded through contribution agreements by the Departments of Health and Social Services which total \$250,000 or more as listed in Schedule F.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

The GNWT is responsible for the calculation and distribution of the salaries and wages that appear on the statement of operations, the accuracy of which is not susceptible to complete audit verification. We have satisfied ourselves that the payroll information provided by the GNWT was accurately reflected in the Agency's records.

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2015 and the results of operations, net debt and changes in financial position for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the Financial Administration Act, in our opinion, proper books of account have been kept by the Sahtu Health and Social Services Authority, the financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Authority.

Avery, Cooper & Co.

Avery, Cooper & Co.
Certified General Accountants
Yellowknife, NT

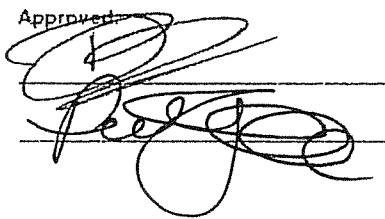
June 23, 2015

Sahtu Health & Social Services Authority

Statement of Financial Position

As of March 31, 2015

FINANCIAL ASSETS	2015	2014
<i>Cash</i>	399,176	134,213
<i>Accounts Receivable (Note 4)</i>	577,703	804,974
	<hr/>	<hr/>
	976,879	939,187
LIABILITIES		
<i>Accounts Payable (Note 6)</i>	728,793	1,003,939
<i>Wages & Benefits Payable - GNWT</i>	673,960	281,275
<i>Contribution Repayable (Note 7)</i>	73,728	169,143
<i>Employee Leave and payroll related Liabilities (Note 8)</i>	705,906	655,893
	<hr/>	<hr/>
	2,182,387	2,110,250
Net Financial Assets/(Debt)	(1,205,508)	(1,171,063)
Non-Financial Assets		
<i>Inventory (Note 5)</i>	157,057	174,450
<i>Prepaid Expenses</i>	-	2,290
	<hr/>	<hr/>
	157,057	176,740
Accumulated Surplus/(Deficit)	(1,048,451)	(994,322)

Approved: 
Chairperson
Chief Executive Officer

See the accompanying notes and schedules.

Sahtu Health & Social Services Authority

Statement of Operations

For the year ended March 31, 2015

	2015 Budget (unaudited)	2015 Actual	2014 Actual
REVENUE			
Territorial Operating Advance (Schedule A)	\$ 12,477,000	\$ 12,469,306	\$ 11,945,618
Other Recoveries (Schedule B)	103,200	163,672	169,377
Other Revenues (Schedule C)	994,030	962,643	1,022,382
Non-insured Health Benefits (Schedule E)	240,000	185,229	114,445
Investment Revenue	15,000	19,342	17,891
	13,829,230	13,800,192	13,269,713
EXPENSES			
Administration (Schedule D)	2,021,602	1,789,494	1,858,083
Ambulatory Care Services (Schedule D)	928,000	920,299	865,618
Community Health Services (Schedule D)	8,006,455	8,474,372	7,812,764
Social Services (Schedule D)	2,157,407	2,270,887	2,367,117
Education (Schedule D)	475,766	214,040	408,736
Non-Insured Expenses (Schedule E)	240,000	185,229	114,445
	13,829,230	13,854,321	13,426,762
OPERATING SURPLUS (DEFICIT)	-	(54,129)	(157,049)
Unfunded Items			
Change in employee leave and termination benefits (Note 8)		50,013	66,225
ANNUAL SURPLUS (DEFICIT) Before the Following		(4,116)	(90,824)
Amortization of Building & Equipment	257,577	302,042	216,129
Grant-in-Kind - GNWT Assets provided at no cost	(257,577)	(302,042)	(216,129)
ANNUAL SURPLUS (DEFICIT)	-	(4,116)	(90,824)
Opening Accumulated Surplus	-	(994,322)	(837,273)
Closing Accumulated Surplus	-	(1,048,451)	(994,322)

See the accompanying notes and schedules.

Sahtu Health & Social Services Authority

Statement of Changes in Net Financial Resources (Debt)

For the year ended March 31, 2015

	2015	2014
Annual Surplus/(Deficit)	(54,129)	(157,049)
Adjustments:		
Consumption of Inventories Used	194,826	196,302
Acquisition of Inventories Used	(177,432)	(288,349)
Use of Prepaid Expenses	2,290	10,865
Acquisition of Prepaid Expenses	-	(2,290)
(Increase)/Decrease in net debt	(34,445)	(240,521)
Opening net financial resources	(1,171,063)	(930,541)
Closing net financial resources	<u>(1,205,508)</u>	<u>(1,171,063)</u>

See the accompanying notes and schedules.

Sahtu Health & Social Services Authority

STATEMENT OF CASH FLOW

For the year ended March 31, 2014

	2015	2014
Operating Surplus / (Deficit)	(54,129)	(157,049)
(Increase) Decrease in Accounts Receivable	227,271	111,450
Increase (Decrease) in Accounts Payable	(275,146)	58,363
Increase (Decrease) in Contributions Repayable	(95,415)	169,143
Increase (Decrease) in Wages and Benefits Payable	442,698	(276,986)
Net (Acquisition) Consumption of Prepays	2,290	8,575
Net (Acquisition) Consumption of Inventory	17,393	(92,047)
Net Cash from Operations	264,962	(178,551)
Cash Provided by Investing Transactions	-	-
Cash Provided by Financing Transactions	-	-
Opening Cash and Cash Equivalents	134,213	312,764
Closing Cash and Cash Equivalents	399,175	134,213

See accompanying notes and schedules.

Sahtu Health & Social Services Authority

Notes to the Financial Statements

For the year ended March 31, 2015

1. NATURE OF OPERATIONS

The Sahtu Health & Social Services Authority (the "Authority") was established under the Hospital Insurance and Health and Social Services Administration Act on October 1, 2003 to manage, control and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health and Social Services. Consequently the Authority is dependent upon funding from the Department of Health & Social Services.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General

The financial statements are prepared in accordance with the Public Sector Accounting Standards and as directed by the Government of the Northwest Territories - Department of Health and Social Services. The accounting policies of the Authority are as follows:

b) Cash Equivalents

Cash comprises of cash on hand and demand deposits. The organization considers any and all highly liquid investments with maturities of three months or less from the date of acquisition, that are readily convertible to known amounts of cash and that are subject to insignificant risk of change in value, to be cash equivalents.

c) Tangible capital assets

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCA's over \$50,000 are amortized over the estimated useful lives of the assets at the rates established by the Financial Administration Manual of the GNWT. The amortization expense is recorded with an offsetting amount as Grant in Kind Revenue, representing the use of the assets that are owned by the GNWT.

d) Inventory

Inventory consists of medical supplies and drugs. Inventory is valued using weighted average at the lower of cost or replacement value.

e) Operating Surplus (Deficit)

The Operating Surplus (Deficit) section of the Balance Sheet reflects any accumulated excess expenditures over revenue (net of repayments from or to the Department of Health & Social Services). The Authority is funded using a block funding approach. Under this approach the authority is responsible for all deficits and is to return the "Adjusted Operating Surplus" to the Department of Health and Social. The Authority can request to retain up to 1% of the Audited revenues to a maximum of \$250,000 with certain stipulations. At March 31, 2015 the Authority had an accumulated Deficit of \$1,048,451.

f) Budget

The presented budget figures are those approved by the Department of Health & Social Services. These figures represent the Authority's original fiscal plan for the year and reflect subsequent changes arising from amendments by the Department. The contribution agreement prohibits the Authority from budgeting for a deficit.

Sahtu Health & Social Services Authority

Notes to the Financial Statements

For the year ended March 31, 2015

g) Revenue Recognition

Revenue is recognized as per the Department of Health and Social Services directives. Other revenue is recognized when the service is performed or goods provided.

h) Pension Contributions

The Authority and its employees make contributions to the Public Service Superannuation Plan. These contributions represent the total liability to the Authority.

i) Measurement Uncertainty

The preparation of these financial statements in conformity with Public Sector Accounting Standards require management to make estimates and assumptions. This affects the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the updated amounts of revenue and expenses during the period. The actual results may differ from these estimates.

j) Financial Assets

Financial assets, consisting of cash, and accounts receivable are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operation.

k) Non-Financial Assets

Non-Financial Assets, consisting of tangible capital assets, prepaid expense and inventories of supplies. Are not available to discharge existing liabilities and are held for use in the provisions of services in future periods. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

l) Net Debt

Net debt is measured as the difference between the Authority's liabilities and financial assets. The difference bears directly on the Authority's future revenue requirements and on its ability to finance its activities and meet its liabilities and contractual obligations.

Sahtu Health & Social Services Authority

Notes to the Financial Statements

For the year ended March 31, 2015

3. FUTURE ACCOUNTING CHANGE

In March 2015, the Public Sector Accounting Board (PSAB) issued Section PS 3420, "Inter-entity transactions". This new Section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The main features of the new Section are:

- under a policy of cost allocation, revenues and expenses are recognized on a gross basis;
- transactions are measured at their carrying amount, except in special circumstances;
- a recipient may choose to recognize unallocated costs for the provision of goods and services and measure them at the carrying amount, fair value or other amount dictated by policy, accountability structure or budget practice, and
- the transfer of an asset or liability for nominal or no consideration is measured by the provider at the carrying amount and by the recipient at the carrying amount or fair value.

This Section applies to fiscal years beginning on or after April 1, 2017. Earlier adoption is permitted. The Authority is currently assessing the impact of this Section.

4. ACCOUNTS RECEIVABLE

	Accounts Receivable	AFDA 2015	Net		
	2015		2015	Net	2014
Due from GNWT	533,009	2,751	530,258	768,996	
Due from Third Parties	92,725	45,280	47,445	35,978	
	625,734	48,031	577,703	804,974	

5. INVENTORY

Inventories, consisting of medical supplies and drugs and vaccines are held for consumption as part of the provision of service and not for re-sale. Items are expensed when taking out inventory.

	2015	2014
Medical Supplies	142,054	162,007
Pharmacy	15,003	12,443
	157,057	174,450

Sahtu Health & Social Services Authority

Notes to the Financial Statements

For the year ended March 31, 2015

6. ACCOUNTS PAYABLE	2015	2014
Due to GNWT	190,894	374,378
Due to Third Parties	537,899	629,561
	<hr/> <u>728,793</u>	<hr/> <u>1,003,939</u>

7. CONTRIBUTION PAYABLE

Government of the Northwest Territories	2015	2014
Healthy Families Program		69,171
Enhanced Home Care	57,213	99,972
Community Wellness Initiative	10,732	
Applied Suicide Intervention	<hr/> <u>5,784</u>	<hr/> <u>169,143</u>
	<hr/> <u>73,728</u>	

8. 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 retirement and severance remuneration based on 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. The payment of other amounts is dependent on employees leaving the Authority.

These liabilities are to be funded in the year they become due through regular annual budget allocations.

Employee leave and termination benefits are comprised as follows:

	2015	2014
Leave	310,254	324,087
Termination, Severance, Resignation, Retirement	146,884	121,374
Removal	<hr/> <u>248,768</u>	<hr/> <u>210,432</u>
	<hr/> <u>705,906</u>	<hr/> <u>655,893</u>

Sahtu Health & Social Services Authority

Notes to the Financial Statements

For the year ended March 31, 2015

9. EXPENSES SET OFF WITH GRANTS 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 following rates:

Buildings	40 Years	2.5%
Computer & Software	7 Years	14.3%
Furniture, Fixtures & Equipment	15 Years	6.7%

		Accumulated	2015	2014
	Cost	Amortization	Net Book Value	Net Book Value
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Buildings	8,099,424	(5,368,693)	2,730,731	2,808,945
Furniture, Fixtures & Equipment	66,955	(66,955)	-	2,199
Computer & Software	46,728	(46,728)	-	-
	8,213,107	(5,482,376)	2,730,731	2,811,144

The above information was provided by the Government of the Northwest Territories.

Amortization expense for 2014-15 is \$302,042 (\$216,129 2013-14).

10. CONTRACTUAL OBLIGATIONS

The Authority has entered into agreements for, or is contractually committed to, the following expenses subsequent to March 31, 2015.

	Expires in Fiscal Year	2015	Remaining Obligation	Total
Commercial & Residential Leases				
Seamus Quigg	2017	25,650	36,450	62,100
Jean Paul Bernard	2015	5,400	-	5,400
Norman Wells Claimant Corporation L	2019	55,800	167,400	223,200
Northwest Territories Housing Corp	2015	16,920	-	16,920
Two Rivers Development Group Ltd.	2016	24,000	6,000	30,000
Northwest Territories Housing Corp	2015	21,520	-	21,520
Northern Cartrols Ltd.	2017	36,000	60,000	96,000
Equipment Leases				
Xerox Canada Limited	2017	14,767	29,534	44,301
Total		200,057	299,384	499,441

Sahtu Health & Social Services Authority

Notes to the Financial Statements

For the year ended March 31, 2015

11. RELATED PARTY TRANSACTIONS

Accounts Payable

	2015	2014
GNWT	190,894	524,946
Stanton Territorial Hospital Authority	119,752	231,100
Beaufort-Delta Health & Social Services Authority	36,998	29,457
NWT Power Corporation	940	5,452
	348,584	790,955

Wages Payable

	2015	2014
Wages and Benefits Payable to GNWT	673,960	281,275
	673,960	281,275

Accounts Receivable

	2015	2014
GNWT	530,258	768,966
	530,258	768,966

Expenditures

	2015	2014
Stanton Territorial Hospital Authority	264,946	278,110
Beaufort-Delta Health & Social Services Authority	187,820	152,771
NWT Power Corporation	18,613	21,537
NWT Housing Corporation	49,200	43,980
	520,579	496,398

All other related party transactions are disclosed elsewhere in the statements.

12. ECONOMIC DEPENDENCE

The Authority is dependent on funding from the Government of the Northwest Territories. Management acknowledges that the operations would be negatively affected if funding agreements were to change.

13. EXPENSES BY OBJECT

	2015	2014
Compensation	10,204,409	9,875,214
Other	3,951,953	3,767,677
	14,156,362	13,642,891

14. FINANCIAL INSTRUMENTS

The Authority's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. It is management's opinion that the Authority is not exposed to significant interest, or credit risks arising from these instruments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

15. PRIOR YEAR FIGURES

The prior year figures, presented for comparative purposes, have been restated where appropriate to conform with current year presentation.

Sahtu Health & Social Services Authority
SCHEDULE A
Schedule of Territorial Operating Advances
For the year ended March 31, 2015

	2015 Budget (unaudited)	2015 Actual	2014 Actual
<i>Authority Administration</i>	1,522,000	1,522,007	1,357,000
<i>Equipment (under \$50,000)</i>	13,000	13,000	13,000
<i>Health Centres</i>	5,837,000	5,837,000	5,703,000
<i>Physician Services to NWT Residents</i>	928,000	920,299	865,618
<i>Intervention Services</i>	52,000	52,000	52,000
<i>Foster Care</i>	768,000	768,000	768,000
<i>Prevention & Promotion</i>	287,000	287,000	287,000
<i>Authority Social Services Delivery</i>	2,154,000	2,154,000	2,094,000
<i>Family Violence</i>	122,000	122,000	122,000
<i>Community Wellness Programs</i>	86,000	86,000	86,000
<i>Home Care</i>	608,000	608,000	598,000
<i>Residential Care</i>	100,000	100,000	-
	12,477,000	12,469,306	11,945,618

Sahtu Health & Social Services Authority

SCHEDULE B

Schedule of Other Recoveries directly from Third Parties

For the year ended March 31, 2015

	2015 Budget (unaudited)	2015 Actual	2014 Actual
WSCC	18,600	33,979	56,529
<i>Other Provincial Plans</i>	74,400	83,153	94,832
<i>Co-payment Users</i>	10,200	6,422	7,057
<i>Other Payment Sources</i>	-	40,118	10,959
	103,200	163,672	169,377

Sahtu Health & Social Services Authority
SCHEDULE C
Schedule of Other Revenues
For the year ended March 31, 2015

	2015 Budget (unaudited)	2015	Actual	2014	Actual
Other Revenue from the GNWT					
<i>Enhanced Home Care - Schedule F-1</i>	549,059	491,846		456,588	
<i>Healthy Family Program - Schedule F-2</i>	250,000	250,000		55,829	
<i>Diabetes Awareness</i>	-	-		67,776	
<i>Mental Health First Aid</i>	8,160	8,160		10,400	
<i>Family Violence Protocol</i>	8,154	8,154		38,094	
<i>Community Health Nurse Development</i>	76,329	62,475		295,982	
<i>Other</i>	52,688	55,337		18,404	
	944,390	875,971		943,073	

Sahtu Health & Social Services Authority
SCHEDULE C
Schedule of Other Revenues
For the year ended March 31, 2015

	2015 Budget (unaudited)	2015	Actual	2014	Actual
<i>Grants</i>					
<i>NIHB Administration Fee</i>	800	-		10,976	
<i>Transient Accommodation</i>	-	-		1,549	
	48,840	86,672		66,785	
	49,640	86,672		79,310	
	994,030	962,643		1,022,382	

Sahtu Health & Social Services Authority

SCHEDULE D

Schedule of Expenses by Functional Services

For the year ended March 31, 2015

Functional Centre	Grants and Contributions		Operations and Maintenance		Compensation and Benefits		Valuation Allowances		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Administrative and Support Services	-	-	716,192	605,121	1,305,410	1,205,597	-	(21,225)	2,021,602	1,789,494
Ambulatory Care Services	-	-	241,684	231,797	686,316	688,502	-	-	928,000	920,299
Community Health Services	901,935	801,881	1,426,436	1,718,088	5,678,084	5,954,403	-	-	8,006,455	8,474,372
Social Services	22,827	24,760	776,985	698,176	1,357,595	1,547,951	-	-	2,157,407	2,270,887
Education	76,329	103,847	133,277	1,243	266,160	108,950	-	-	475,766	214,040
	1,001,091	930,488	3,294,574	3,254,426	9,293,565	9,505,403	-	(21,225)	13,589,230	13,669,092

For the year ended March 31, 2014

Functional Centre	Grants and Contributions		Operations and Maintenance		Compensation and Benefits		Valuation Allowances		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Administrative and Support Services	-	-	648,949	640,287	1,179,092	1,159,020	-	58,775	1,828,041	1,858,083
Ambulatory Care Services	-	-	195,705	224,905	749,295	640,713	-	-	945,000	865,618
Community Health Services	893,488	603,140	1,516,043	1,631,318	5,511,035	5,578,306	-	-	7,920,566	7,812,764
Social Services	81,544	49,039	690,654	659,330	1,660,990	1,658,747	-	-	2,433,188	2,367,117
Education	516,184	295,982	33,277	4,027	-	108,727	-	-	549,461	408,736
	1,491,216	948,161	3,084,628	3,159,867	9,100,412	9,145,513	-	58,775	13,676,256	13,312,318

Sahtu Health & Social Services Authority
SCHEDULE E
Schedule of Non-Insured Recoveries and Expenses
For the year ended March 31, 2015

	2015 Budget (unaudited)	2015 Actual	2014 Actual
<i>Recoveries</i>	240,000	185,229	114,445
<hr/>			
<u>Expenses</u>			
<i>Drugs</i>	24,000	36,521	20,249
<i>Dental</i>	216,000	148,708	94,196
	<hr/> 240,000	<hr/> 185,229	<hr/> 114,445
<i>Net Expenses</i>	-	-	-
	<hr/>	<hr/>	<hr/>

Sahtu Health & Social Services Authority

SCHEDULE F-1

Contribution Agreement Home Care Enhancement Program HSS01-2719

For the year ended March 31, 2015

	2015 Budget (unaudited)	2015 Actual	2014 Actual
Funding			
GNWT			
Department of Health & Social Services	549,059	491,846	456,588
Expenses			
Compensation and Benefits			
Norman Wells	44,467	31,710	32,080
Tulita	44,405	30,737	20,050
Fort Good Hope	143,839	160,961	168,368
Deline	206,534	230,151	181,912
Colville Lake	17,814	17,814	5,015
Compensation and Benefits Total	457,059	471,373	407,425
Operations & Maintenance			
Regional	32,000	19,423	-
Norman Wells	-	-	7,057
Tulita	-	-	4,027
Fort Good Hope	60,000	-	36,479
Deline	-	1,050	1,600
Operations & Maintenance Total	92,000	20,473	49,163
Expenses Total	549,059	491,846	456,588
Excess Funding Over Expenses	-	-	-

Sahtu Health & Social Services Authority

SCHEDULE F-2

Contribution Agreement

Healthy Families Program

HSS01-2716

For the year ended March 31, 2015

	2015 Budget (unaudited)	2015 Actual	2014 Actual
Funding			
GNWT			
Department of Health & Social Services	250,000	250,000	55,829
Expenses			
Compensation and Benefits			
Regional	-	-	990
Norman Wells	52,618	-	-
Tulita	55,439	53,770	-
Fort Good Hope	55,470	56,043	31,747
Deline	54,472	-	-
Colville Lake	56,526	54,572	-
Compensation and Benefits Total	<u>274,525</u>	<u>164,386</u>	<u>32,737</u>
Operations & Maintenance			
Norman Wells	-	5,083	-
Tulita	10,610	34,795	-
Fort Good Hope	10,750	11,726	23,092
Deline	2,781	5,242	-
Colville Lake	8,035	36,067	-
Operations & Maintenance Total	<u>32,176</u>	<u>92,913</u>	<u>23,092</u>
Expenses Total	<u>306,701</u>	<u>257,299</u>	<u>55,829</u>
Excess Funding Over Expenses	<u><u>(56,701)</u></u>	<u><u>(7,299)</u></u>	<u><u>-</u></u>

Sahtu Health & Social Services Authority
SCHEDULE G
Schedule of Reserves
For the year ended March 31, 2015

	General Operations 2015	Leave & Termination Benefits Reserve 2015	Leave & Termination Benefits Reserve 2014	Special Projects Reserve		Total Reserves 2015	2014
				2015	2014		
Balance, beginning of the year	-	-	-	-	-	-	-
Current Year Surplus/Deficit	-	-	-	-	-	-	-
Actual Leave and Termination Benefits Paid Out							
Cash Transfer from GNWT Department of employees transferred from Department to Authority							
Cash Transfer to GNWT Department for employees transferred from Authority to Department							
Transfers from Adjusted Operating Surplus/Deficit (as per Surplus/Deficit Retention Policy)	-	-	-	-	-	-	-
Balance, end of the year	-	-	-	-	-	-	-