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# Yellowknife Health and Social Services Authority

## Observations and Recommendations - Appendix 1

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### Observation

In October 2010 the Public Sector Accounting Board ("PSAB") decided that, effective for fiscal years beginning on or after January 1, 2012, government not-for-profit organizations ("GNPO's") that have been preparing their financial statements in accordance with accounting standards for not-for-profit organizations contained in Section 4400 of the CICA Handbook, must report in accordance with the CICA's Public Sector Accounting Handbook into which Section 4400 will be incorporated. Alternatively, such GNPO's may adopt International Financial Reporting Standards ("IFRS"), for fiscal years beginning on or after January 1, 2011. Early adoption of either framework is permitted.

The Authority, as a publicly accountable GNPO receiving the majority of its funding from the Government of the Northwest Territories (GNWT), will adopt the Public Sector Accounting Standards for fiscal years beginning on or after January 1, 2012. This will enable the GNWT to receive financial reporting information that enables it to consolidate its accounts.

### Implications

Although the conversion date of "on or after January 1, 2012" means that the adoption will effectively be for the fiscal year April 1, 2012 to March 31, 2013, the Authority will need to begin tracking information for reporting under PSAS from April 1, 2011. This will enable the Authority to report the March 31, 2013 and comparative amounts for March 31, 2012.

### Recommendation

The Authority needs to prepare an implementation strategy as well as a schedule of milestones that must be achieved in order to implement the adopted accounting standards. This will necessarily include developing an understanding of the financial reporting changes that will impact the financial statements so that underlying procedures can be appropriately updated or modified so that the transition to PSAS does not cause delays in reporting its March 31, 2013 financial statements to the Minister of Health and Social Services.

**Yellowknife Health and Social Services Authority**

**Financial Statements**

**March 31, 2011**

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# Yellowknife Health and Social Services Authority

## Financial Statements

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March 31, 2011

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**Independent Auditor's Report**

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

**To the Board of Directors  
Yellowknife Health and Social Services Authority**

We have audited the accompanying financial statements of the Yellowknife Health and Social Services Authority as at March 31, 2011, which comprise the balance sheet and the statements of fund equity, operations and changes in financial position for the year then ended.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting required by the Government of the Northwest Territories applied on a basis consistent with the preceding year, 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 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

*Basis for Qualified Opinion*

Salaries and benefits paid to employees of the Authority are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories. Our audit scope was limited as we were instructed not to audit the components of salaries and benefits expenditures. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, accounts payable and accrued liabilities, surplus (deficit), and employee leave and termination benefits.

**CHARTERED  
ACCOUNTANTS**

**MacKay LLP**

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**Independent Auditor's Report (continued)**

*Qualified Opinion*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material aspects, the financial position of the Yellowknife Health and Social Services Authority as at March 31, 2011, and its financial operations, and changes in financial position for the year then ended in accordance with the basis of accounting required by the Government of the Northwest Territories, applied on a basis consistent with the preceding year.

*Report on Other Legal and Regulatory Requirements*

We further report in accordance with the Financial Administration Act of the Northwest Territories that, in our opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith, and the transactions that have come under my notice have, in all material aspects, been within the statutory powers of the Authority.

We have also audited the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services with total \$50,000 or more, as listed in Schedule C and F. Except for the limitation already described in the Basis for Qualified Opinion paragraph, these statements are prepared, in all material respects, the funding and expenditures of all Health and Social Services funded programs of \$50,000 or more per Schedule C and F for the year ended March 31, 2011, in accordance with the provisions established by the individual contribution agreements.

*Basis of Accounting and Restriction on Use*

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to report the activities of Yellowknife Health and Social Services Authority, and will be consolidated into the financial statements of the Government of the Northwest Territories. As a result, the financial statements may not be suitable for any other purpose. Our report is intended solely for Yellowknife Health and Social Services Authority and the Government of the Northwest Territories

**Yellowknife, Northwest Territories  
June 24, 2011**

**MacKay LLP**  
Chartered Accountants

**Yellowknife Health and Social Services Authority**

**STATEMENT I**

**Balance Sheet**

**As at March 31,**

**2011**

**2010**

**Assets**

**Current**

Cash		
Restricted cash and short-term investments (Note 4)	\$ 2,973,305	\$ 686,630
Accounts receivable (Note 5)	145,553	134,712
Prepaid expenses (Note 6)	1,747,392	2,513,805
	293,044	484,916
	<b>\$ 5,159,294</b>	<b>\$ 3,820,063</b>

**Liabilities**

**Current**

Accounts payable and accrued liabilities	\$ 4,714,619	\$ 3,616,663
Employee and payroll-related liabilities	510,158	371,547
Deferred revenue (Note 7)	90,009	92,595
Employee leave and termination benefits (Note 8)	1,104,119	1,210,677

**Long Term**

Employee leave and termination benefits (Note 8)	<b>6,418,905</b>	<b>5,291,482</b>
	<b>1,052,429</b>	<b>817,691</b>
	<b>7,471,334</b>	<b>6,109,173</b>

**Equity**

Operating Fund	(395,079)	(501,777)
Leave and Termination Liability Fund	(2,062,514)	(1,922,045)
Termination Benefit Reserve	94,034	84,172
Donations Reserve	51,519	50,540
	<b>(2,312,040)</b>	<b>(2,289,110)</b>
	<b>\$ 5,159,294</b>	<b>\$ 3,820,063</b>

**Contingent Liabilities (Note 9)**

**Contractual Obligations (Note 10)**

**Approved on behalf of the Authority**

 Chief Executive Officer

 Chairperson of the Authority

# Yellowknife Health and Social Services Authority

## STATEMENT II

### Statement of Operations

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>REVENUE</b>			
Operating advances from the GNWT (Schedule A)	\$ 42,420,000	\$ 42,420,000	\$ 39,701,000
Out of territory revenue	825,000	1,004,973	830,874
Patient services	2,057,002	1,674,290	2,290,806
Physician chargebacks	-	30,682	173,486
Other recoveries (Schedule B)	236,600	454,552	211,858
Other revenues (Schedule C)	3,981,327	3,966,575	3,349,098
Non-insured recoveries and expenses (Schedule E)	-	18,374	26,132
Investment revenue	25,000	54,188	21,146
	<b>49,544,929</b>	<b>49,623,634</b>	<b>46,604,400</b>
<b>EXPENDITURES</b>			
Administration and support services (Schedule D)	4,718,423	5,118,571	4,586,030
Ambulatory care services (Schedule D)	15,247,680	14,798,204	15,570,167
Community health services (Schedule D)	7,905,361	8,278,687	9,071,835
Social services (Schedule D)	21,673,465	21,451,102	18,495,641
	<b>49,544,929</b>	<b>49,646,564</b>	<b>47,723,673</b>
<b>OPERATING DEFICIT</b>	-	<b>(22,930)</b> ✓	<b>(1,119,273)</b>
<b>UNFUNDED ITEM</b>			
Change in employee leave and termination benefits	-	<b>128,179</b>	147,098
<b>DEFICIT BEFORE THE FOLLOWING</b>	-	<b>105,249</b>	<b>(972,175)</b>
Rent expense - GNWT assets provided at no cost (note 11)	-	<b>224,772</b>	343,020
Grant-in-kind - GNWT assets provided at no cost (note 11)	-	<b>(224,772)</b>	(343,020)
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 105,249</b>	<b>\$ (972,175)</b>

**Yellowknife Health and Social Services Authority**

**STATEMENT III**

**Statement of Changes in Financial Position**

**For the year ended March 31,**

**2011**

**2010**

**Operating activities**

Cash received from:

Government of the Northwest Territories

\$ 47,637,262

\$ 43,331,268

Recoveries and general revenue

1,508,838

2,746,472

Projects for Canada, Nunavut, and others

1,241,361

719,177

50,387,461

46,796,917

Cash paid for:

Compensation and benefits

(28,800,760)

(28,754,095)

Grants and contributions

(10,195,364)

(7,056,321)

Operations and maintenance

(9,093,822)

(10,713,700)

(48,089,946)

(46,524,116)

**Net cash inflow (outflow) from operating activities**

**2,297,515**

**272,801**

**Increase in cash and short term  
investments during the year**

**2,297,515**

**272,801**

**Cash and short term investments, beginning of year**

**821,343**

**548,542**

**Cash and short term investments, end of year**

**\$ 3,118,858**

**\$ 821,343**

**Represented by**

Cash

\$ 2,973,305

\$ 686,630

Restricted cash and short-term investments

145,553

134,713

**\$ 3,118,858**

**\$ 821,343**

## Yellowknife Health and Social Services Authority

STATEMENT IV

### Statement of Equity

For the year ended March 31,

	2011	2010		
	Operating Fund	Leave and Termination Liability Fund	Benefit Reserve	Total Equity and Reserves
Balance beginning of year	\$ (501,777)	\$ (1,922,045)	\$ 84,172	\$ (2,289,110)
Operating deficit	(22,930)	-	-	(22,930)
Change in employee leave and termination benefits	140,469	(140,469)	-	-
Transfer from termination benefit reserve to operating fund	(9,862)	-	9,862	-
Transfer from operating fund to donations reserve	(979)	-	-	-
			979	
<b>Balance, end of year</b>	<b>\$ (395,079)</b>	<b>\$ (2,062,514)</b>	<b>\$ 94,034</b>	<b>\$ (2,312,040)</b>
			<b>\$ 51,519</b>	<b>\$ (2,289,110)</b>

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 1. Authority

Yellowknife Health and Social Services Authority (the "Authority") operates under the authority of the *Hospital Insurance and Health and Social Services Act* of the Northwest Territories. The Authority provides a full range of health and social services to the communities of Dettah, Deninu, Lutsel K'e, Ndilo and Yellowknife.

### 2. Accounting Policies and Reporting Procedures

#### Basis of presentation

These financial statements have been prepared in accordance with the directives of the Government of the Northwest Territories (GNWT) - Department of Health and Social Services ("DHSS"). The following is a summary of the significant accounting policies used in the preparation of these financial statements.

#### (a) Funds

The Authority records financial information in individual funds that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Authority are:

Operating Fund - reflecting activities associated with the Authority's daily operations, as well as short and long-term capital requirements.

Leave and Termination Liability Fund - reflecting the activities associated with the employee leave and termination benefits liability.

#### (b) Surplus reserves

The DHSS policy requires the Authority to establish the following reserves:

Deficit Reserve - reflects the funds maintained in a reserve according to the DHSS Surplus/Deficit Retention Policy.

Termination Benefit Reserve - the funds received in advance for the severance liability of employees who were transferred to the Authority from the Government of the Northwest Territories (GNWT). These liabilities will be reduced as employees are paid out upon termination of employment with the Authority.

The Authority has established the following internal reserves:

Donations Reserve - funds received from community members for purchase of small equipment and special initiatives.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 2. Accounting Policies and Reporting Procedures (continued)

#### (c) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Authority are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

#### (d) Capital assets

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCAs are amortized over the estimated useful lives of the assets at the rates established in the Financial Administration Manual of the GNWT.

#### (e) Territorial operating advance

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangements, the Authority is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting of and return of surpluses may be required.

#### (f) Employee leave and termination benefits

In accordance with GNWT accounting policies specified for public agencies, the Authority annually accrues estimated employee leave and termination benefits payable.

#### (g) Pension contributions

The Authority and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

The Authority and its contracted physicians make contributions to a physician directed investment fund administered by MD Management. These contributions represent the total pension liability of the Authority and are recognized in the accounts on a current basis.

#### (h) Revenue recognition

Territorial Health Insurance Service funding is recognized as dictated by the DHSS. The revenue is recognized on a straight-line basis throughout the fiscal year.

Other revenue is recognized when the service is performed or the goods are provided.

#### (i) Use of estimates

The preparation of these financial statements in conformity with DHSS directives require management to make estimates and assumptions. This affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the updated amounts of revenue and expenses during the period. Actual results could differ from these estimates.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 3. Future Accounting Changes

#### Public Sector Accounting Standards

##### Government NFPO's

In October 2010, the Public Sector Accounting Board ("PSAB") decided that, effective for fiscal years beginning on or after January 1, 2012, government not-for-profit organizations ("GNPO's") that have been preparing their financial statements in accordance with accounting standards for not-for-profit organizations contained in Section 4400 of the CICA Handbook, must report in accordance with the CICA's Public Sector Accounting Handbook into which Section 4400 will be incorporated. Alternatively, such GNPO's may adopt International Financial Reporting Standards ("IFRS"), for fiscal years beginning on or after January 1, 2012. Early adoption of either framework is permitted.

The Authority, as a publicly accountable GNPO receiving the majority of its funding from the GNWT will adopt Public Sector Accounting Standards effective April 1, 2012. The DHSS and the Authority have begun high level discussions on the impact of the transition, but the full extent of the impact has not yet been determined.

##### Government Transfers – Section PS 3410

In March 2011, PSAB revised and replaced Section PS 3410 – Government Transfers. The following changes have been made to the Section:

- A transferring government recognizes an expense when the transfer is authorized and recipients have met the eligibility criteria.
- Authorization by the transferring government can occur either by the date of the financial statements or during the period between the date of the financial statements and the issuance of those statements provided that the exercise of that authority occurred at the financial statement date.
- If a transferring government provides the transfer prior to the recipient meeting eligibility criteria, the transferring government cannot recognize a prepaid asset.
- A recipient government recognizes the transfer as revenue when the transfer was authorized by the transferring government, unless a liability is created for the recipient.
- For a recipient, the transferring government's authorization must be in place by the financial statement date.
- A liability related to the transfer for the recipient may result from:
  - receiving a transfer prior to the recipient meeting eligibility criteria;
  - specific stipulations contained in the transfer agreement; and
  - stipulations that are unclear but the recipient creates a liability through its own actions and communications that are related to the terms of the transfer by the financial statement date.
- Revenue is recognized as the liability is settled.
- A liability may also result from the recipient's own actions and communications that are unrelated to the terms of the transfer by the financial statement date. In this case, an asset and revenue and a liability and expense would be recognized.

The Section applies to fiscal years beginning on or after April 1, 2012 and may be applied retroactively or prospectively.

The impact of the transition to these accounting standards has not yet been determined.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 3. Future Accounting Changes (continued)

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

In June 2010 PSAB released a Section PS 3260 – Liability for Contaminated Sites. This new Section establishes recognition, measurement and disclosure standards for liabilities relating to contaminated sites of governments and those organizations applying the CICA Public Sector Accounting Handbook. The main features of the new Section are as follows:

- A liability should be recognized when contamination exceeds an accepted environmental standard and the entity is directly responsible, or accepts responsibility for, the damage.
- A liability should be measured at the entity's best estimate of the costs directly attributable to remediation of the contamination.
- Outstanding site assessments do not negate the requirement to assess whether a liability exists.

This Section is effective for fiscal periods beginning on or after April 1, 2014.

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

In March 2011 PSAB approved a new Section PS 3450 - Financial Instruments, and related amendments to existing Section PS 1200, Financial Statement Presentation. The effective date for Section PS 3450 is April 1, 2012 for government organizations and April 1, 2015 for governments. Earlier adoption is permitted. Governments and government organizations adopt Section PS 3450 in the same fiscal year Section PS 2601, Foreign Currency Translation, is adopted.

The impact of the transition to these accounting standards has not yet been determined.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 4. Restricted Cash and Short-Term Investments

In accordance with DHSS guidelines, the balances in the Termination Benefit Reserve, Donation Reserve, and Deficit Reserve have equivalent restricted cash balances. The restricted cash and short-term investment balances can be accessed, as needed, to fund termination liability payments, deficits and special projects, as approved by DHSS.

The Authority also receives donations from community members. The donations are internally restricted for the purchase of small equipment and special initiatives.

#### Cash and short-term investments are restricted as follows

	2011	2010
Donation Reserve	51,519	50,540
Termination Benefit Reserve	94,034	84,172
	<b>\$ 145,553</b>	<b>\$ 134,712</b>

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#### Restricted cash and short-term investments are represented by

	2011	2010
Cash owing from (to) the operating fund	\$ 145,553	\$ (370,316)
Flexible Guaranteed Investment Certificate - Canadian Imperial Bank of Commerce. Annual interest rate of 0.4% paid on maturity. Redeemed in March 2011.	-	505,028
	<b>\$ 145,553</b>	<b>\$ 134,712</b>

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 5. Accounts Receivable

	2011	2010
Government of the Northwest Territories	\$ 845,479	\$ 2,068,070
Government of Nunavut	530,368	766,756
Other	444,955	459,056
	<hr/>	<hr/>
Allowance for doubtful accounts	1,820,802 (73,410)	3,293,882 (780,077)
	<hr/>	<hr/>
	<b>\$ 1,747,392</b>	<b>\$ 2,513,805</b>

### 6. Prepaid Expenses

	2011	2010
Leases	\$ 4,400	\$ 156,155
Other	32,301	31,403
Physician signing bonus	256,343	297,358
	<hr/>	<hr/>
	<b>\$ 293,044</b>	<b>\$ 484,916</b>

### 7. Deferred Revenue

Deferred revenue consists of amounts received for which project completion dates extend beyond the fiscal year end, or conditions attached to the use of the funds have not yet been met. These amounts will be recognized in revenue as expenditures are incurred or conditions of funding are satisfied.

	2011	2010
<b>BHP Billiton</b>		
Yellowknife Day Shelter	\$ 4,000	\$ -
<b>City of Yellowknife</b>		
Yellowknife Day Shelter	12,134	-
<b>Government of Northwest Territories - DHSS</b>		
Professional development initiative	73,875	92,595
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	<b>\$ 90,009</b>	<b>\$ 92,595</b>

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 8. Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying hours 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 the other amounts is dependent on employees leaving the employment of the Authority.

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

	2011	2010
Removal	\$ 563,321	\$ 546,395
Termination	563,543	367,162
Leave	1,029,684	1,114,811
	2,156,548	2,028,368
<b>Less: portion included in current liabilities</b>	<b>(1,104,119)</b>	<b>(1,210,677)</b>
<b>Long term portion</b>	<b>\$ 1,052,429</b>	<b>\$ 817,691</b>

### 9. Contingent Liabilities

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2011, there was one claim pending against the Authority. While the final outcome cannot be predicted with certainty, the Authority believes the resolution will not have a material effect on the Authority's financial position, funding, or cash flows.

The Authority's operations are affected by federal, territorial and local laws and regulations regarding environmental protection. The Authority is committed to meeting these existing laws and regulations. Management is not aware of any material environmental liabilities.

# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

March 31, 2011

### 10. Contractual Obligations

The Authority has commitments for office space leases, contractual agreements for services and purchases, and program contribution agreements which will require payment in upcoming years. The minimum annual payments for these commitments are as follows:

Fiscal Year	Leased Space	Service Contracts	Contributions	Total
2012	\$ 2,431,390	\$ 4,304,031	\$ 9,084,107	\$ 15,819,528
2013	1,532,154	2,094,412	651,403	4,277,969
2014 and thereafter	5,535,166	-	-	5,535,166
<b>Total</b>	<b>\$ 9,498,710</b>	<b>\$ 6,398,443</b>	<b>\$ 9,735,510</b>	<b>\$ 25,632,663</b>

### 11. GNWT Assets Provided at No Cost

The GNWT retains ownership of all tangible capital assets (TCA) used by the Authority. The GNWT charges the Authority annual rent expense for the use of the assets equal to the amortization expense of those assets to the GNWT. The GNWT provides the Authority with an annual grant in kind equal to the rent expenses to offset the expenditure.

Tangible Capital Assets are amortized over the estimated useful life of the assets at the following rates:

Buildings	40 years
Mainframe and software systems	5 - 10 years
Leasehold improvements	Lesser of useful life or lease term plus renewal option

	2011	2010		
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	\$ 3,851,535	\$(3,354,339)	\$ 497,196	\$ 566,939
Leasehold improvements	1,698,381	(1,087,490)	610,891	848,875
Mainframe and software systems	-	-	-	6,923
	<b>\$ 5,549,916</b>	<b>\$(4,441,829)</b>	<b>\$ 1,108,087</b>	<b>\$ 1,422,737</b>

Rent expense for 2011 is \$224,772 (2010: \$343,020) with an offsetting grant-in-kind.

The above does not include the applicable consolidated clinic amounts.

### 12. Budget

Budget figures were those approved by the Authority's board of directors and DHSS. The budget figures are not audited and are intended for information purposes only.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 13. Economic Dependence

The Authority receives its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that the Authority operations would be significantly affected.

### 14. Related Party Transactions

The Authority is related in terms of common ownership to all GNWT created departments, agencies, and corporations. The Authority enters into transactions with these entities in the normal course of business. The Authority is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, compensation services by the Department of Human Resources, and internal audit services by the Department of Finance.

### 15. Financial Instruments

Financial instruments consist of recorded amounts of restricted cash and accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities which will result in future cash outlays.

The Authority is exposed to the following risks in respect to certain financial instruments held:

(a) Credit risk

Credit risk arises from the potential that a customer will fail to perform its obligations. The Authority is exposed to credit risk from its customers. However, the Authority's customers are the Government of the Northwest Territories and the Government of Nunavut as well as other Health Authorities in the Territory, therefore credit risk is mitigated. The Authority also has a significant number of individual customers which minimizes the concentration of credit risk.

(b) Fair value

The Authority's carrying value of cash, restricted cash, accounts receivable, accounts payable and accrued liabilities approximates its fair value due to the immediate or short-term maturity of these instruments.

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# Yellowknife Health and Social Services Authority

## Notes to Financial Statements

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March 31, 2011

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### 16. Capital Disclosure

The Authority's objective when managing capital is:

To safeguard the Authority's ability to continue as a going concern, so that it can continue to provide services to the community.

In the management of capital, the Authority includes all current assets and current liabilities as well as the operating fund.

The Authority manages the capital structure and makes changes to it in light of changes to the operating surplus/deficit and cash flow requirements. The Authority monitors capital on the basis of working capital calculation. This is calculated as current assets minus current liabilities as follows:

	2011	2010
Current Assets	\$ 5,159,294	\$ 3,820,063
Current Liabilities	6,418,905	5,291,482
	<hr/>	<hr/>
	\$(1,259,611)	\$(1,471,419)

The change in working capital is a result of the Authority receiving additional funding in the year.

**Yellowknife Health and Social Services Authority**

**SCHEDULE A**

**Schedule of Operating Advances from the GNWT**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
Administration services	\$ 2,066,000	\$ 2,140,692	\$ 2,024,561
Authority social service delivery	4,554,000	4,522,494	4,111,494
Capital under \$50,000	45,000	45,000	45,000
Community wellness programs	1,215,000	1,237,203	1,204,203
Family violence programs	649,000	649,000	649,000
Foster care	3,195,000	3,195,000	3,195,000
Health centres	4,250,000	4,135,326	4,340,457
Homecare	1,626,000	1,630,852	1,560,852
Prevention and promotion	35,000	35,000	35,000
Protective services	360,000	360,000	296,000
Physicians services	12,781,000	12,833,433	13,143,433
Residential care - alcohol and drug programs	816,000	816,000	808,000
Residential care - children	1,452,000	1,452,000	1,452,000
Residential care - elderly and handicapped	9,376,000	9,368,000	6,836,000
	<b>\$42,420,000</b>	<b>\$42,420,000</b>	<b>\$39,701,000</b>

## Yellowknife Health and Social Services Authority

**Schedule of Other Recoveries for Direct Charges for Services**

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Other Recoveries from the GNWT</b>	\$ 217,000	\$ 408,245	\$ 149,024
<b>Other Recoveries directly from Third Parties</b>			
Deninu Health and Social Services	-	-	49,353
Deninu rental recoveries	9,600	10,400	8,800
Lutsel K'e rental recoveries	10,000	9,600	3,000
Miscellaneous	-	2	1,681
Staff parking recoveries	-	26,305	-
	<b>19,600</b>	<b>46,307</b>	<b>62,834</b>
	<b>\$ 236,600</b>	<b>\$ 454,552</b>	<b>\$ 211,858</b>

**Yellowknife Health and Social Services Authority**

**SCHEDULE C**

**Schedule of Other Revenues**

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Other Revenues from the GNWT</b>	<b>\$ 3,162,047</b>	<b>\$ 3,076,175</b>	<b>\$ 3,180,325</b>
<b>Other Revenues directly from Third Parties</b>			
BHP Billiton	-	46,000	-
Canadian Breast Cancer Foundation	-	-	29,162
City of Yellowknife	-	23,000	-
Dene Nation	-	-	12,500
Government of Canada	50,000	80,563	33,899
Hay River Health and Social Services	-	54,261	57,972
SSF French Language Society	71,280	48,690	-
Tli'cho Health and Social Services	673,000	629,300	-
Transfer from PDI surplus	25,000	8,586	35,240
	<b>819,280</b>	<b>890,400</b>	<b>168,773</b>
	<b>\$ 3,981,327</b>	<b>\$ 3,966,575</b>	<b>\$ 3,349,098</b>

SCHEDULE D

**Yellowknife Health and Social Services Authority**

**Schedule of Expenses by Functional Centre**

**For the year ended March 31,**

**2011**

Functional Centre	Grants and Contributions		Operations and Maintenance		Compensation and Benefits		Total	
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual
711 Administrative and support services	\$ -	\$ -	\$ 1,709,890	\$ 1,744,940	\$ 3,008,533	\$ 3,373,631	\$ 4,718,423	\$ 5,118,571
713 Ambulatory care services	-	-	2,108,300	1,227,110	13,139,380	13,571,094	15,247,680	14,798,204
715 Community health services	58,500	58,500	916,370	969,828	6,930,491	7,250,359	7,905,361	8,278,687
716 social services	10,255,328	10,136,864	6,799,304	6,580,385	4,618,833	4,733,853	21,673,465	21,451,102
<b>Total</b>	<b>\$10,313,828</b>	<b>\$10,195,364</b>	<b>\$11,533,864</b>	<b>\$10,522,263</b>	<b>\$27,697,237</b>	<b>\$28,928,937</b>	<b>\$49,544,929</b>	<b>\$49,646,564</b>

**Yellowknife Health and Social Services Authority**

**SCHEDULE E**

**Schedule of Non-Insured Recoveries and Expenses**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Recoveries</b>			
Dental	\$ -	\$ 18,374	\$ 26,132
<b>Expenses</b>			
Dental (included in Community Health Services on Schedule D)	-	18,374	26,132
<b>Surplus</b>	\$ -	\$ -	\$ -

## Yellowknife Health and Social Services Authority

### Schedule of Contribution Agreements Canada Prenatal Nutrition Program Support (SC416296am1)

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
Department of Health & Social Services - program	\$ 171,429	\$ 156,122	\$ 190,987
Department of Health & Social Services - admin fee	8,571	7,806	9,549
	<b>180,000</b>	<b>163,928</b>	200,536
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	110,598	104,202	100,181
Communication	200	1,095	1,042
Equipment	-	230	816
Sundry	25,949	21,389	50,374
Supplies	11,200	23,495	22,477
Travel	13,482	5,711	16,097
	<b>161,429</b>	<b>156,122</b>	190,987
<b>Operating surplus</b>	<b>18,571</b>	<b>7,806</b>	9,549
<b>Administrative expense allocation</b>	<b>8,571</b>	<b>7,806</b>	9,549
<b>Surplus</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Yellowknife Health and Social Services Authority

## Schedule of Contribution Agreements (continued)

## Community Diabetes and Chronic Disease Prevention and Management (PO-HSS01-667)

For the year ended March 31,	2011		2010	
	(unaudited) Budget	Actual	Actual	
<b>Funding</b>				
Department of Health & Social Services - program	\$ -	\$ 76,464	\$	88,089
Department of Health & Social Services - admin fee	-	3,823		4,404
	-	<b>80,287</b>		<b>92,493</b>
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>				
Compensation	-	69,712		50,465
Supplies	-	5,124		9,593
Sundry	-	75		5,649
Training	-	-		127
Travel	-	1,553		22,255
	-	<b>76,464</b>		<b>88,089</b>
<b>Operating surplus</b>	-	<b>3,823</b>		<b>4,404</b>
<b>Administrative expense allocation</b>	-	<b>3,823</b>		<b>4,404</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Community Health Nurse Lutsel K'e (SC-415931)**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>	
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>	
<b>Funding</b>				
Department of Health & Social Services	\$ -	\$ -	\$	49,955
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>				
Compensation	-	-		47,332
Training	-	-		2,649
Travel	-	-		606
	-	-		50,587
<b>Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>(632)</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Primary Physician Care - Tli'cho Communities**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Tli'cho Health and Social Services	\$ 673,000	\$ 629,300	\$ -
<b>Expenses</b>			
Compensation	673,000	629,300	-
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Graduate social work placement program (HSS01-459)**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>	
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>	
<b>Funding</b>				
Department of Health & Social Services	\$ -	\$ -	\$ -	60,015
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>				
Compensation	-	-	-	60,015
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Physicians Support - THSSI**

<b>For the year ended March 31,</b>	<b>2011</b>	<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>
		<b>Actual</b>
<b>Funding</b>		
Department of Health & Social Services	\$ 553,000	\$ 553,000
		\$ -
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>		
Compensation	553,000	553,000
		-
<b>Surplus</b>	\$ -	\$ -
		\$ -

**Yellowknife Health and Social Services Authority**
**Schedule of Contribution Agreements (continued)  
 Providing French Languages Services (PSF-440-004)**

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
SSF French Language Society	\$ 71,280	\$ 48,690	\$ -
<b>Expenses</b>			
Compensation	31,000	35,284	-
Equipment	24,280	1,398	-
Sundry	6,000	9,752	-
Supplies	10,000	2,256	-
	<b>71,280</b>	<b>48,690</b>	<b>-</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements (continued)  
Healthy Families (HSS01-659)

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
Department of Health & Social Services - program	\$ 337,000	\$ 298,623	\$ 342,834
Department of Health & Social Services - admin fee	16,850	14,931	11,016
Northern Nutrition Association	-	1,837	-
	<b>353,850</b>	<b>315,391</b>	<b>353,850</b>
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	317,975	272,112	301,835
Equipment	10,025	9,572	7,958
Referred out services	-	7,566	13,003
Sundry	8,000	5,920	8,041
Supplies	1,000	5,290	4,109
Utilities	-	-	7,888
	<b>337,000</b>	<b>300,460</b>	<b>342,834</b>
<b>Operating surplus</b>	<b>16,850</b>	<b>14,931</b>	<b>11,016</b>
<b>Administrative expense allocation</b>	<b>16,850</b>	<b>14,931</b>	<b>11,016</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Homecare Enhancement Deninu (HSS01-605)**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Department of Health & Social Services	\$ 76,662	\$ 76,662	\$ 76,662
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	57,637	60,713	62,622
Supplies	19,025	15,949	14,040
	<b>76,662</b>	<b>76,662</b>	<b>76,662</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Homecare Enhancement Lutsel K'e (HSS01-241)**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Department of Health & Social Services	\$ 59,637	\$ 59,638	\$ 59,637
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	67,921	44,936	54,269
Supplies	-	1,303	1,534
Sundry	(8,284)	13,399	3,834
	<b>59,637</b>	<b>59,638</b>	<b>59,637</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Homecare Enhancement Yellowknife (HSS01-608am1)**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Department of Health & Social Services	\$ 734,549	\$ 707,101	\$ 734,230
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	734,549	707,101	733,229
Supplies	-	-	1,001
	<b>734,549</b>	<b>707,101</b>	<b>734,230</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Homelessness Day Shelter (HSS01-492)**

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
BHP Billiton	\$ 46,000	\$ 46,000	\$ 29,733
City of Yellowknife	23,000	23,000	14,866
Department of Health & Social Services	115,000	115,000	74,332
	<b>184,000</b>	<b>184,000</b>	118,931
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Contracted services	184,000	184,000	118,931
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**
**Schedule of Contribution Agreements (continued)  
Nurse Practitioners (SC-416643) - THSSI**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Department of Health & Social Services	\$ 112,000	\$ 112,000	\$ 112,000
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	112,000	112,000	112,000
<b>Surplus</b>	\$ -	\$ -	\$ -

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Official languages - French (SC-417225)**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Department of Health & Social Services	\$ 39,080	\$ 54,504	\$ 54,078
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	35,630	49,085	48,118
Sundry	3,450	5,419	5,960
	<b>39,080</b>	<b>54,504</b>	<b>54,078</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Physician Residence Support Program (SC-416639) - THSSI**

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
Department of Health & Social Services	\$ 53,000	\$ 53,000	\$ 68,000
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Referred out services	8,000	8,000	15,000
Rent	45,000	45,000	49,000
Supplies	-	-	4,000
	<b>53,000</b>	<b>53,000</b>	<b>68,000</b>
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Yellowknife Health and Social Services Authority

### Schedule of Contribution Agreements (continued) Primary Care Outreach Clinic (SC-415351)

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
Department of Health & Social Services	\$ 103,750	\$ 103,750	\$ 231,835
Department of Health & Social Services - admin fee	10,375	10,306	21,329
	<b>114,125</b>	<b>114,056</b>	253,164
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	49,000	64,169	170,117
Communication	7,000	5,197	4,722
Equipment	20,000	18,043	10,509
Renovations	-	895	22,485
Rent	-	-	12,690
Travel	7,750	10,724	7,510
Training	20,000	4,722	3,802
	<b>103,750</b>	<b>103,750</b>	231,835
<b>Operating surplus</b>	10,375	10,306	21,329
<b>Administrative expense allocation</b>	10,375	10,306	21,329
<b>Surplus</b>	\$ -	\$ -	\$ -

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
REP Program Summer Student Funding (HSS01-903)**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Department of Health & Social Services	\$ -	\$ 43,680	\$ 75,236
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	-	43,680	75,236
<b>Surplus</b>	\$ -	\$ -	\$ -

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Respite Services (SC-416634) - THSSI**

<b>For the year ended March 31,</b>	<b>2011</b>		<b>2010</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Funding</b>			
Department of Health & Social Services	\$ 250,000	\$ 250,000	\$ 250,000
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Respite services	250,000	250,000	250,000
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
STI Nurse (SC-416633)**

For the year ended March 31,	2011		2010	
	(unaudited) Budget	Actual	Actual	
<b>Funding</b>				
Department of Health & Social Services	\$ -	\$ -		\$ 100,000
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>				
Compensation	-	-		100,000
<b>Surplus</b>	\$ -	\$ -	\$ -	-

## Yellowknife Health and Social Services Authority

### Schedule of Contribution Agreements (continued) Suicide Prevention Specialist (HSS01-664)

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
Department of Health & Social Services	\$ 125,851	\$ 109,450	\$ 107,026
Department of Health & Social Services - admin fee	6,293	5,473	5,351
	<b>132,144</b>	<b>114,923</b>	112,377
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	104,918	108,482	103,716
Supplies	3,000	968	-
Training	-	-	962
Travel	19,351	-	2,348
	<b>127,269</b>	<b>109,450</b>	107,026
<b>Operating surplus</b>	<b>4,875</b>	<b>5,473</b>	5,351
<b>Administrative expense allocation</b>	<b>4,875</b>	<b>5,473</b>	5,351
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Yellowknife Health and Social Services Authority**

**Schedule of Contribution Agreements (continued)  
Graduate Nurse Placement (HSS01-742)**

For the year ended March 31,	2011		2010	
	(unaudited) Budget	Actual	Actual	
<b>Funding</b>				
Department of Health & Social Services - Homecare	\$ 30,000	\$ 30,000	\$	-
Department of Health & Social Services - Public Health	30,000	30,000	-	-
	<b>60,000</b>	<b>60,000</b>	-	-
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>				
Compensation	60,000	60,000	-	-
<b>Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>

**Yellowknife Health and Social Services Authority**
**Schedule of Contribution Agreements (continued)  
 A Community Response to Substance Abuse (6558-11-2007/533032)**

For the year ended March 31,	2011		2010
	(unaudited) Budget	Actual	Actual
<b>Funding</b>			
Government of Canada	\$ 50,000	\$ 80,563	\$ 33,899
<b>Expenses (category detail as per Schedule B of Contribution Agreement)</b>			
Compensation	-	21,398	-
Referred out services	50,000	45,481	33,462
Sundry	-	6,423	75
Supplies	-	2,066	-
Travel	-	8,970	-
	50,000	84,338	33,537
<b>Surplus (deficit)</b>	\$ -	\$ (3,775)	\$ 362

**SCHEDULE G**

**Yellowknife Health and Social Services Authority**

**Schedule of Reserves**

	Surplus / Deficit Reserve		Leave and Termination Benefits Reserve		Special Projects Reserve		Total
	2011	2010	2011	2010	2011	2010	
Balance, beginning of year	\$ -	\$ 400,000	\$ 84,172	\$ 84,172	\$ 50,540	\$ 38,837	\$ 523,009
Transfer from deficit reserve	-	(400,000)	-	-	-	-	(400,000)
Transfer from (to) operating fund	-	-	9,862	-	979	11,703	11,703
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,034</b>	<b>\$ 84,172</b>	<b>\$ 51,519</b>	<b>\$ 50,540</b>	<b>\$ 134,712</b>