

Yellowknife Health and Social Services Authority

Financial Statements

March 31, 2012

Yellowknife Health and Social Services Authority

Financial Statements

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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, 2012, which comprise the statement of financial position and the statements of net financial debt, operations and cash flows 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 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 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, net financial debt, and employee leave and termination benefits.

Independent Auditors' 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, 2012, and its financial operations, and changes in financial position for the year then ended in accordance with Public Sector Accounting Standards.

Report on Other Legal and Regulatory Requirements

As a result of the adoption of Public Sector Accounting Standards, the basis of accounting is not applied consistent with the preceding year; however, the comparative amounts in the financial statements have been reclassified to conform to the Public Sector Accounting Standards.

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 our 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 which total \$250,000 or more, as included in Schedule C and listed in Schedule F. Except for effects of the matter described in the Basis for Qualified Opinion paragraph, these statements present fairly, in all material respects, the revenues and expenditures of programs funded through contribution agreements with the Department of Health and Social Services which total \$250,000 or more, as included in Schedule C and listed in Schedule F, for the year ended March 31, 2012 in accordance with the provisions established by the individual contribution agreements.

Yellowknife, Northwest Territories
June 26, 2012

Mackay LLP
Chartered Accountants

Yellowknife Health and Social Services Authority

Statement of Financial Position

As at March 31,	2012	2011
Financial Assets		
Cash	\$ 1,546,155	\$ 2,973,305
Restricted cash (Note 5)	153,135	145,553
Accounts receivable (Note 6)	1,644,677	1,747,392
	3,343,967	4,866,250
Liabilities		
Accounts payable and accrued liabilities	\$ 3,367,322	\$ 4,714,621
Employee and payroll-related liabilities	495,490	510,158
Deferred revenue (Note 7)	43,329	90,009
Employee leave and termination benefits (Note 8)	2,198,839	2,156,548
Total liabilities	6,104,980	7,471,336
Net Financial Debt	\$ (2,761,013)	\$ (2,605,086)
Non- Financial Assets		
Prepaid expenses (Note 9)	387,370	293,044
Accumulated Deficit (Note 10)	\$ (2,373,643)	\$ (2,312,042)

Contingent Liabilities (Note 11)
Contractual Obligations (Note 12)

Approved on behalf of the Authority

Chief Executive Officer

Chairperson of the Board

Yellowknife Health and Social Services Authority

Statement of Operations

For the year ended March 31,	2012		2011
	(unaudited) Budget	Actual	Actual
REVENUE			
Operating advances from the GNWT (Schedule A)	\$ 43,710,000	\$ 43,710,000	\$ 42,420,000
Out of territory revenue	825,000	964,993	1,004,973
Patient services	1,841,000	2,405,375	1,632,290
Physician chargebacks	-	36,539	30,682
Other recoveries (Schedule B)	179,600	752,091	426,928
Other revenues (Schedule C)	3,893,966	3,974,641	4,036,199
Non-insured recoveries and expenses (Schedule E)	-	25,685	18,374
Investment revenue	25,000	81,889	54,188
	50,474,566	51,951,213	49,623,634
EXPENDITURES			
Administrative and support services (Schedule D)	4,588,665	5,393,907	5,118,571
Ambulatory care services (Schedule D)	16,058,356	17,085,266	14,798,204
Community health services (Schedule D)	8,177,571	8,331,295	8,278,687
Social services (Schedule D)	21,649,974	21,202,346	21,451,104
	50,474,566	52,012,814	49,646,566
OPERATING DEFICIT	-	(61,601)	(22,932)
UNFUNDED ITEM			
Change in employee leave and termination benefits	-	42,290	128,179
SURPLUS (DEFICIT) BEFORE THE FOLLOWING	-	(19,311)	105,247
Rent expense - GNWT assets provided at no cost (note 13)	-	239,772	224,772
Grant-in-kind - GNWT assets provided at no cost (note 13)	-	(239,772)	(224,772)
SURPLUS (DEFICIT)	\$ -	\$ (19,311)	\$ 105,247
OPENING ACCUMULATED SURPLUS (DEFICIT)	\$ -	\$ (2,312,042)	\$ (2,289,110)
CLOSING ACCUMULATED SURPLUS (DEFICIT)	\$ -	\$ (2,373,643)	\$ (2,312,042)

Yellowknife Health and Social Services Authority

Statement of Change in Net Financial Debt

For the year ended March 31,	2012		2011	
	(unaudited) Budget	Actual	Actual	
Annual operating deficit	\$ -	\$ (61,601)	\$ (22,932)	
Change in prepaid expenses	-	(94,325)	191,874	
INCREASE IN NET FINANCIAL ASSETS (DEBT)	-	(155,926)	168,942	
NET FINANCIAL DEBT, BEGINNING OF YEAR	-	(2,605,086)	(2,774,028)	
NET FINANCIAL DEBT, END OF YEAR	\$ -	\$ (2,761,012)	\$ (2,605,086)	

Yellowknife Health and Social Services Authority

Statement of Cash Flows - Direct Method

For the year ended March 31,	2012	2011
Operating activities		
Cash received from:		
Government of the Northwest Territories	\$ 46,542,640	\$ 46,891,749
Recoveries and general revenue	4,082,179	2,254,351
Other Governments (Canada, Nunavut, other)	1,276,429	1,241,361
	51,901,248	50,387,461
Cash paid for:		
Compensation and benefits	(29,638,478)	(28,800,759)
Grants and contributions	(10,412,680)	(10,195,364)
Operations and maintenance	(13,269,658)	(9,093,823)
	(53,320,816)	(48,089,946)
Net cash inflow (outflow) from operating activities	(1,419,568)	2,297,515
Increase in cash and restricted cash during the year	(1,419,568)	2,297,515
Cash and restricted cash, beginning of year	3,118,858	821,343
Cash and restricted cash, end of year	\$ 1,699,290	\$ 3,118,858
Represented by		
Cash	\$ 1,546,155	\$ 2,973,305
Restricted cash	153,135	145,553
	\$ 1,699,290	\$ 3,118,858

Yellowknife Health and Social Services Authority

Statement of Cash Flows - Indirect Method

For the year ended March 31,	2012	2011
Net inflow (outflow) of cash related to the following activities:		
Operating transactions		
Annual operating deficit	\$ (61,601)	\$ (22,932)
Non-cash charges to operations		
Accounts receivable	102,715	766,414
Prepaid expenses	(94,326)	191,872
Accounts payable and accrued liabilities	(1,347,299)	1,097,956
Employee and payroll-related liabilities	(14,668)	138,611
Deferred revenue	(46,680)	(2,586)
Employee leave and termination benefits	42,291	128,180
Cash provided by operating transactions	(1,419,568)	2,297,515
Increase (decrease) in cash and restricted cash during the year	(1,419,568)	2,297,515
Cash and restricted cash, beginning of year	3,118,858	821,343
Cash and restricted cash, end of year	\$ 1,699,290	\$ 3,118,858
 Represented by		
Cash	\$ 1,546,155	\$ 2,973,305
Restricted cash	153,135	145,553
	\$ 1,699,290	\$ 3,118,858

Yellowknife Health and Social Services Authority

Statement of Expenses by Object

For the year ended March 31,	2012	2011
Expenditures		
Advertising and promotion	\$ 80,689	\$ 90,566
Bad debts recovery	(33,243)	(719,305)
Foster care	2,535,282	2,518,804
Groceries	108,991	127,000
Insurance	94,382	98,187
Maintenance	20,038	40,318
Medical supplies	599,177	504,094
Minor capital	535,104	344,120
Office and admin supplies	513,549	504,604
PDI	20,123	122,072
Professional services	199,659	187,254
Purchased services - fee for service	1,150,245	1,183,749
Purchased services - locums	2,058,465	1,610,519
Referred out and contracted services	14,063,248	13,639,859
Rent - equipment	193,545	187,711
Rent - land and buildings	2,537,569	2,225,495
Salaries and wages	26,472,056	26,134,670
Training and development	286,267	248,491
Travel	485,705	513,558
Utilities	17,362	18,714
Vehicle operations and maintenance	74,601	66,086
Total Expenditures	\$ 52,012,814	\$ 49,646,566

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2012

1. Authority

The 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. Transition to the Public Sector Accounting Standards

The Authority has adopted the use of the Public Sector Accounting Standards (PSAS). The adoption of the PSAS is accounted for by retroactive application with restatement of prior periods. The Authority prepares and presents an opening statement of financial position at the date of the transition to PSAS. This opening statement of financial position is the starting point for the Authority's accounting in accordance with Public Sector Accounting Standards. The following is a summary of the main qualitative differences for the Authority between the previous and current financial statements:

The March 31, 2011 Balance Sheet has been replaced by the Statement of Financial Position, segregating financial and non-financial assets as well as the net debt (liabilities less financial assets) of the Authority; and accumulated surplus as the Statement of Financial Position.

The Statement of Equity is no longer used. The Statement of Change in Net Debt shows the impact of the financial operations throughout the year on the ability of the Authority to meet its immediate obligations. A positive net financial position is important as it shows that the Authority has sufficient financial assets on hand to meet its financial obligations.

Accumulated Surplus

In regards to the transition, the operating fund of \$372,150, leave and termination liability fund of \$2,062,514, the termination benefit reserve of \$94,034, and the donations reserve of \$51,520 were combined to create the opening accumulated deficit of the Authority of \$2,289,110 at April 1, 2010.

3. Accounting Policies and Reporting Procedures

The financial statements of the Authority are the representations of management prepared in accordance with Public Sector Accounting Standards and by the directives of the Government of the Northwest Territories (GNWT) - Department of Health and Social Services (DHSS). Significant aspects of the accounting policies adopted by the Authority are as follows:

(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.

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2012

3. Accounting Policies and Reporting Procedures (continued)

(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.

(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

YHSSA is primarily funded through a master program contribution agreement by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangements, YHSSA is responsible for the net deficit from operations and is allowed to retain surpluses to a maximum of \$250,000 from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to other contribution agreements, where an accounting and return of surpluses may be required.

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2012

3. Accounting Policies and Reporting Procedures (continued)

(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 Services 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) Program recoveries

The Authority has established program delivery contribution agreements with various non-governmental organizations for which the Authority receives funding from the territorial and federal governments. Excess revenues or expenditures on the program delivery are reported to the Authority when audited financial statements of the non-governmental organizations become available. Excess revenues on program delivery contribution agreements are recorded as recoveries when received. Excess expenditures are funded by the non-governmental organizations and do not impact the accompanying financial statements.

(j) Use of estimates

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 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.

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2012

4. Future Changes to Accounting Policies

Government Transfers – Section PS 3410

Public Sector Accounting Board (PSAB) revised and replaced Section PS 3410 – Government Transfers. The Section applies to fiscal years beginning on or after April 1, 2012 and may be applied retroactively or prospectively. The Authority expects to adopt this standard for the year ending June 30, 2012. The impact of the transition to these accounting standards has not yet been determined.

Financial Instruments, Section PS 3450 and related amendments to Financial Statement Presentation, Section PS 1200

PSAB approved new Section PS 3450, Financial Instruments, and related to Section PS 1201, 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.

Liability for Contaminated Sites, Section PS 3260

PSAB released 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.

This Section is effective for fiscal periods beginning on or after April 1, 2014. The impact of the transition to these accounting standards has not yet been determined.

5. Restricted Cash and Short-Term Investments

In accordance with DHSS directives, 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 is restricted as follows

	2012	2011
Donation Reserve	\$ 64,938	\$ 51,519
Termination Benefit Reserve	88,197	94,034
	\$ 153,135	\$ 145,553

Restricted cash is represented by

	2012	2011
Cash owing from the operating fund	\$ 153,135	\$ 145,553

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2012

6. Accounts Receivable

	2012	2011
Government of the Northwest Territories	\$ 1,046,944	\$ 845,479
Government of Nunavut	218,932	530,368
Stanton Territorial Health Authority	2,045	-
Other	439,177	444,955
	1,707,098	1,820,802
Allowance for doubtful accounts	(62,421)	(73,410)
	\$ 1,644,677	\$ 1,747,392

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.

	2012	2011
BHP Billiton		
Yellowknife Day Shelter	\$ -	\$ 4,000
City of Yellowknife		
Yellowknife Day Shelter	-	12,134
Government of Northwest Territories - DHSS		
Professional Development Initiative	43,329	73,875
	\$ 43,329	\$ 90,009

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.

	2012	2011
Removal	\$ 648,678	\$ 563,321
Termination	497,936	563,543
Leave	1,052,225	1,029,684
	\$ 2,198,839	\$ 2,156,548

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2012

9. Prepaid Expenses

	2012	2011
Leases	\$ 4,400	\$ 4,400
Other	97,833	32,301
Physician signing bonus	285,137	256,343
	\$ 387,370	\$ 293,044

10. Accumulated Deficit

In regards to the transition, the operating fund of \$372,150, leave and termination liability fund of \$2,062,514, the termination benefit reserve of \$94,034, and the donations reserve of \$51,520 were combined to create the opening accumulated deficit of the Authority of \$2,289,110 at April 1, 2010.

	March 31, 2011	April 1, 2010
Operating Fund	\$ 354,536	\$ 372,150
Leave and Termination Fund	2,110,641	2,062,514
Severance Reserve	(88,197)	(94,034)
Donations Reserve	(64,938)	(51,520)
Accumulated Deficit	\$ 2,312,042	\$ 2,289,110

11. Contingent Liabilities

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2012, there was one claim pending against the Authority.

The final outcome of the claim cannot be predicted with certainty, and 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, 2012

12. 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
2013	\$ 2,459,440	\$ 3,155,220	\$ 9,116,973	\$ 14,731,633
2014	2,170,795	369,345	1,225,416	3,765,556
2015	1,781,909	-	668,923	2,450,832
2016	1,781,909	-	-	1,781,909
2017 and thereafter	3,243,804	-	-	3,243,804
Total	\$ 11,437,857	\$ 3,524,565	\$ 11,011,312	\$ 25,973,734

13. 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
Leasehold improvements	Lesser of useful life or lease term plus renewal option

			2012	2011
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	\$ 5,715,699	\$ (4,266,112)	\$ 1,449,587	\$ 1,091,965
Leasehold improvements	5,266,452	(460,815)	4,805,637	5,877,342
Medical equipment	643,727	(75,101)	568,626	643,727
	\$11,625,878	\$ (4,802,028)	\$ 6,823,850	\$ 7,613,034

Rent expense for 2012 is \$239,772 (2011: \$224,772) with an offsetting grant-in-kind.

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2012

14. 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.

15. 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.

16. 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.

Yellowknife Health and Social Services Authority

Schedule of Operating Advances from the GNWT

For the year ended March 31,	2012	2011	
	(unaudited) Budget	Actual	Actual
Administration services	\$ 2,182,000	\$ 2,256,692	\$ 2,140,692
Authority social service delivery	4,579,000	4,547,494	4,522,494
Capital under \$50,000	45,000	45,000	45,000
Community wellness programs	1,251,000	1,275,203	1,237,203
Family violence programs	665,000	665,000	649,000
Foster care	3,195,000	3,195,000	3,195,000
Health centres	4,518,000	4,404,326	4,135,326
Homecare	1,872,000	1,876,852	1,630,852
Intervention services	444,000	444,000	360,000
Prevention and promotion	35,000	35,000	35,000
Physicians services	13,114,000	13,165,433	12,833,433
Residential care - alcohol and drug programs	850,000	816,000	816,000
Residential care - children	1,452,000	1,484,000	1,452,000
Residential care - elderly and handicapped	9,508,000	9,500,000	9,368,000
	\$43,710,000	\$43,710,000	\$42,420,000

Yellowknife Health and Social Services Authority

Schedule of Other Recoveries for Direct Charges for Services

For the year ended March 31,	2012		2011
	(unaudited) Budget	Actual	Actual
Other Recoveries from the GNWT			
12100 - GNWT Departments	-	-	128,934
Other recoveries from Third Parties			
12050 - Drugs and Vaccines	\$ 90,000	\$ 106,215	\$ 118,205
12070 - Housing Rentals	19,600	14,250	20,000
12080 - Other Miscellaneous	15,000	255,291	130,628
12220 - Other Revenue	25,000	347,835	2,921
12060 - Parking Rentals	30,000	28,500	26,240
	179,600	752,091	297,994
	\$ 179,600	\$ 752,091	\$ 426,928

Yellowknife Health and Social Services Authority

Schedule of Other Revenues

For the year ended March 31,	2012		2011
	(unaudited) Budget	Actual	Actual
Other Revenues from the GNWT			
11019 GNWT - Department of Health and Social Services Revenue	2,977,326	\$ 2,924,350	\$ 3,017,473
11020 GNWT - Other Departments Revenue	-	75,716	71,304
11021 Admin fees - GNWT - Department of Health and Social Services	46,766	44,180	51,351
	3,024,092	3,044,246	3,140,128
11018 Health and Social Services - Revenue from Other Boards	644,304	649,693	685,398
11030 Federal Government Revenue	89,570	80,462	80,563
11035 Revenue from Non Government Entities	136,000	151,524	117,690
14000 Donations	-	450	-
14020 Donations/Bequests	-	17,720	3,834
17060 PDI Surplus Revenue	-	30,546	8,586
	869,874	930,395	896,071
	\$ 3,893,966	\$ 3,974,641	\$ 4,036,199

Yellowknife Health and Social Services Authority

Schedule of Expenses by Functional Centre

For the year ended March 31, 2012

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	\$ -	\$ -	\$ 1,570,843	\$ 1,826,486	\$ 3,017,822	\$ 3,567,421	\$ 4,588,665	\$ 5,393,907
713 Ambulatory care services	-	-	2,280,810	2,301,175	13,777,546	14,784,091	16,058,356	17,085,266
715 Community health services	146,321	141,835	1,017,596	1,184,368	7,013,654	7,005,092	8,177,571	8,331,295
716 social services	10,270,262	10,376,845	6,744,286	6,501,341	4,635,426	4,324,160	21,649,974	21,202,346
Total	\$10,416,583	\$10,518,680	\$11,613,535	\$11,813,370	\$28,444,448	\$29,680,764	\$50,474,566	\$52,012,814

Yellowknife Health and Social Services Authority

Schedule of Non-Insured Recoveries and Expenses

For the year ended March 31,	2012		2011
	(unaudited) Budget	Actual	Actual
Recoveries			
Dental	\$ -	\$ 25,685	\$ 18,374
Expenses			
Dental (included in Community Health Services on Schedule D)	-	25,685	18,374
Surplus	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority**Other Contributions****Primary Physician Care - Behchoko, Gameti, Whati and Wekweeti**

For the year ended March 31,

2012

	(unaudited) Budget	Actual
Funding		
Tli'cho Community Services Agency	\$ 644,300	\$ 644,304
Expenses		
Compensation	644,300	644,304
Surplus	\$ -	\$ -

See scope limitation in the Independent Auditors' Report.

Yellowknife Health and Social Services Authority
Other Contributions (continued)
Physicians Staffing Model - THSSI (HSS01-1067)

For the year ended March 31,
2012

	(unaudited) Budget	Actual
Funding		
Department of Health & Social Services	\$ 553,000	\$ 553,000
Expenses		
Compensation	553,000	553,000
Surplus	\$ -	\$ -

See scope limitation in the Independent Auditors' Report.

Yellowknife Health and Social Services Authority

Other Contributions (continued)
Healthy Family Program (HSS01-659)

For the year ended March 31,

2012

	(unaudited) Budget	Actual
Funding		
Department of Health & Social Services - program	\$ 340,810	\$ 340,810
Department of Health & Social Services - admin fee	17,040	17,040
Other	-	6,409
	357,850	364,259
Expenses (category detail as per Schedule B of Contribution Agreement)		
Compensation	335,825	342,564
Equipment	10,025	11,574
Referred out services	-	7,566
Sundry	12,000	8,222
Supplies	-	1,640
	357,850	371,566
Operating surplus (deficit)	-	(7,307)
Administrative expense allocation	-	-
Surplus (deficit)	\$ -	\$ (7,307)

See scope limitation in the Independent Auditors' Report.

Yellowknife Health and Social Services Authority
Other Contributions (continued)
Homecare Enhancement Yellowknife (HSS01-1130)
For the year ended March 31,
2012

	(unaudited) Budget	Actual
Funding		
Department of Health & Social Services	\$ 790,507	\$ 790,507
Expenses (category detail as per Schedule B of Contribution Agreement)		
Compensation	717,831	727,099
Equipment	60,000	62,803
Sundry	12,676	605
	790,507	790,507
Surplus	\$ -	\$ -

See scope limitation in the Independent Auditors' Report.

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Yellowknife Health and Social Services Authority

Schedule of Reserves

	Surplus / Deficit Reserve		Leave and Termination Benefits Reserve		Donations Reserve		Total
	2012	2011	2012	2011	2012	2011	
Balance, beginning of year	\$ -	\$ -	\$ 94,034	\$ 84,172	\$ 51,519	\$ 50,540	\$ 134,712
Transfer from (to) operating fund	-	-	(5,836)	9,862	13,418	979	10,841
Balance, end of year	\$ -	\$ -	\$ 88,198	\$ 94,034	\$ 64,937	\$ 51,519	\$ 145,553