

Yellowknife Health and Social Services Authority

Financial Statements

March 31, 2008

Yellowknife Health and Social Services Authority

Financial Statements

March 31, 2008

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Auditors' Report

**To the Minister of Health and Social Services
and the Yellowknife Health and Social Services Authority**

We have audited the balance sheet of the Yellowknife Health and Social Services Authority as at March 31, 2008, and the statements of equity and reserves, operations and capital, and changes in financial position for the year then ended. We have also audited the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$50,000 or more, as listed in Schedule J. These financial statements have been prepared to comply with the financial guidelines of the Department of Health and Social Services. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Salaries and benefits paid to employees of the Authority are administered by the Government of the Northwest Territories. Our audit scope was limited as we did not 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, employee leave and termination benefits, operating deficit and expenditures.

In our opinion, except for the effects of adjustments, if any, which might have been determined necessary had we been able to audit salaries and benefits expenditure as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Yellowknife Health and Social Services Authority as at March 31, 2008, and the results of its 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. Furthermore, except for the limitation already described, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs of \$50,000 or more per Schedule J for the year ended March 31, 2008, in accordance with the provisions established by the individual contribution agreements.

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

These financial statements, which have not been and were not intended to be prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Yellowknife Health and Social Services Authority and the Department of Health and Social Services for the stated purposes, and are not intended to be and should not be used by anyone other than the specified users, or for any other purpose.



**Yellowknife, Northwest Territories
May 26, 2008**

Chartered Accountants

Yellowknife Health and Social Services Authority

Balance Sheet

As at March 31, 2008 2007

Assets

Current

Cash	\$ 7,710,603	\$ 8,042,334
Restricted cash and short-term investments (Note 3)	567,473	1,068,098
Accounts receivable (Note 4)	1,925,162	1,519,166
Prepaid expenses (Note 5)	407,836	270,466

\$ 10,611,074 \$ 10,900,064

Liabilities

Current

Accounts payable and accrued liabilities	\$ 2,815,982	\$ 2,855,685
Deferred revenue (Note 6)	6,319,048	6,253,491
Employee leave and termination benefits (Note 7)	1,129,780	920,700

10,264,810 10,029,876

Employee leave and termination benefits (Note 7) **435,956** 454,382

10,700,766 10,484,258

Equity and Reserves

Operating Fund **327,920** 639,112

Leave and Termination Liability Fund **(1,485,086)** (1,291,405)

Deficit Reserve **946,495** 951,993

Termination Benefit Reserve **80,650** 83,677

Donations Reserve **40,329** 32,429

(89,692) 415,806

\$ 10,611,074 \$ 10,900,064

Contingencies (Note 8)

Approved on behalf of the Authority

_____ Chairperson of the Authority

_____ Chief Executive Officer

Yellowknife Health and Social Services Authority

Statement of Equity and Reserves

For the year ended March 31,

2008

2007

	Operating Fund	Leave and Termination Liability Fund	Deficit Reserve	Termination Benefit Reserve	Donations Reserve	Total Equity and Reserves	Total Equity and Reserves
Balance beginning of year	\$ 639,112	\$(1,291,405)	\$ 951,993	\$ 83,677	\$ 32,429	\$ 415,806	\$ 479,186
Operating deficit	(505,498)	-	-	-	-	(505,498)	(63,380)
Increase in employee leave and termination benefits	190,654	(190,654)	-	-	-	-	-
Transfer from deficit reserve	505,498	-	(505,498)	-	-	-	-
Transfer to (from) operating fund, reserves	(501,846)	(3,027)	500,000	(3,027)	7,900	-	-
Balance, end of year	\$ 327,920	\$(1,485,086)	\$ 946,495	\$ 80,650	\$ 40,329	\$ (89,692)	\$ 415,806

Yellowknife Health and Social Services Authority

Statement of Operations and Capital

For the year ended March 31, 2008 2007

	(Unaudited) Budget	Actual	Actual
Revenue			
Territorial operating contributions (Schedule A)	\$ 28,167,990	\$ 28,167,990	\$ 26,674,990
Physician chargebacks	8,709,505	8,434,342	8,163,999
Patient services	1,550,197	1,817,131	1,688,842
Out of territory revenue	700,000	761,151	767,099
Other recoveries (Schedule B)	157,600	476,877	124,552
Other revenue (Schedule C)	1,802,448	1,904,266	1,628,389
Investment revenue	110,000	209,228	206,877
	41,197,740	41,770,985	39,254,748
Expenditures			
Administration expenses (Schedule D)	3,556,375	3,646,745	3,532,370
Regional expenses (Schedule F)	37,641,365	38,629,738	35,785,758
	41,197,740	42,276,483	39,318,128
Operating deficit	-	(505,498)	(63,380)
GNWT assets provided - rent expense (note 9)	-	345,672	238,299
GNWT assets provided - grant in kind (note 9)	-	(345,672)	(238,299)
Unfunded item:			
Change in employee leave and termination benefits	-	190,654	171,079
Operating surplus (deficit) after unfunded item	\$ -	\$ (314,844)	\$ 107,699

Yellowknife Health and Social Services Authority
**Operating and Capital Fund
Statement of Changes in Financial Position**

For the year ended March 31,	2008	2007
Operating activities		
Cash received from:		
Government of the Northwest Territories		
Current year activity	\$ 32,029,096	\$ 35,895,532
Operating advance for April 2008, April 2007	6,175,334	6,096,333
Recoveries and general revenue	2,421,223	2,478,583
Projects for Canada, Nunavut, and others	804,894	1,177,081
	<hr/> 41,430,547	<hr/> 45,647,529
Cash paid for:		
Compensation and benefits	(25,204,993)	(23,209,078)
Operations and maintenance	(17,057,910)	(15,688,835)
	<hr/> (42,262,903)	<hr/> (38,897,913)
Net cash (outflow) from operating activities	<hr/> (832,356)	<hr/> 6,749,616
Change in cash position	(832,356)	6,749,616
Cash position, beginning of year	9,110,432	2,360,816
Cash position, end of year	\$ 8,278,076	\$ 9,110,432
 Represented by		
Cash	\$ 7,710,603	\$ 8,042,334
Restricted cash and short-term investments	567,473	1,068,098
	<hr/> \$ 8,278,076	<hr/> \$ 9,110,432

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2008

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, Fort Resolution, 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 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 accounts of the Authority are maintained in two funds. The Operating Fund is used to record all operating revenues and expenses for the Authority. The Leave and Termination Liability Fund is used to record the change in employee leave and termination benefits combined with any amounts transferred from operations to fund these liabilities.

(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 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 reserve:

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.

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2008

2. Accounting Policies and Reporting Procedures (continued)

(d) 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 and return of surpluses may be required.

(e) Employee leave and termination benefits

Employees' vacation pay, potential severance pay and estimated removal costs have been accrued in these financial statements.

(f) 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.

(g) 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.

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2008

3. 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

	2008	2007
Deficit Reserve	\$ 446,494	\$ 951,992
Donation Reserve	40,329	32,429
Termination Benefit Reserve	80,650	83,677
	<hr/>	<hr/>
	\$ 567,473	\$ 1,068,098

Restricted cash and short-term investments are represented by

	2008	2007
Cash receivable owing to the operating fund	\$ (568,680)	\$ (24,882)
Flexible Guaranteed Investment Certificate - Canadian Imperial Bank of Commerce. Annual interest rate of 2.75% paid on maturity. Certificate matures March 27, 2009.	1,136,153	1,092,980
	<hr/>	<hr/>
	\$ 567,473	\$ 1,068,098

4. Accounts Receivable

	2008	2007
Government of the Northwest Territories	\$ 2,052,064	\$ 957,994
Government of Nunavut	189,870	233,614
Stanton Territorial Health Authority	237,141	240,669
Other	219,598	399,508
	<hr/>	<hr/>
	2,698,673	1,831,785
Allowance for doubtful accounts	(773,511)	(312,619)
	<hr/>	<hr/>
	\$ 1,925,162	\$ 1,519,166

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2008

5. Prepaid Expenses

	2008	2007
Leases	\$ 130,154	\$ -
Other	31,940	21,539
Physician signing bonus	245,742	248,927
	\$ 407,836	\$ 270,466

6. Deferred Revenue

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

	2008	2007
Government of Northwest Territories - DHSS		
Federal drug strategy	\$ 13,933	\$ -
Professional development initiative 2004	-	10,838
Professional development initiative 2005	129,781	146,320
Operating advance for April 2008, April 2007	6,175,334	6,096,333
	\$ 6,319,048	\$ 6,253,491

7. 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.

	2008	2007
Removal	\$ 196,200	\$ 175,800
Termination	311,252	317,951
Leave	1,058,284	881,331
	1,565,736	1,375,082
Less: portion included in current liabilities	(1,129,780)	(920,700)
Long-term portion	\$ 435,956	\$ 454,382

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2008

8. Contingencies

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.

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2008, there were claims pending against the Authority. While the final outcomes 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.

9. GNWT Assets Provided

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.

10. Budget

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

11. 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.

12. Commitments

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:

	Leases	Service Contracts	Contributions	Total
2009	\$ 1,649,948	\$ 3,297,927	\$ 2,388,302	\$ 7,336,177
2010	1,649,948	-	1,010,308	2,660,256
2011	1,460,318	-	62,493	1,522,811
2012 and thereafter	1,460,318	-	-	1,460,318
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 6,220,532	\$ 3,297,927	\$ 3,461,103	\$12,979,562

Yellowknife Health and Social Services Authority

Notes to Financial Statements

March 31, 2008

13. Comparative Figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

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, payroll services provided by Corporate Services, and internal audit services provided by the Financial Management Board Secretariat.

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 of certain of the 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.

SCHEDULE A

Yellowknife Health and Social Services Authority

Schedule of Territorial Operating Contributions
For the year ended March 31,

	Yellowknife		Lutsel K'e		Deninu		Total		2008	2007
	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	Total	Total
Authority social service delivery	\$ 3,115,847	\$ 3,115,847	\$ 539,922	\$ 539,922	\$ 375,231	\$ 375,231	\$ 4,031,000	\$ 4,031,000	\$ 3,706,000	
Community wellness programs	956,000	956,000	7,000	7,000	13,000	13,000	976,000	976,000	826,000	
Family violence programs	647,000	647,000	1,000	1,000	1,000	1,000	649,000	649,000	659,000	
Foster care	3,107,000	3,107,000	70,000	70,000	18,000	18,000	3,195,000	3,195,000	3,009,000	
Health centres	2,476,429	2,476,429	800,285	800,285	918,286	918,286	4,195,000	4,195,000	3,947,000	
Health promotion	-	-	9,000	9,000	26,000	26,000	35,000	35,000	35,000	
Homecare	1,484,900	1,484,900	68,922	68,922	248,178	248,178	1,802,000	1,802,000	1,563,000	
Hospital insurance and DHSS administration	1,330,069	1,330,069	199,423	199,423	377,508	377,508	1,907,000	1,907,000	1,830,000	
Hospital services - nurse practitioners - Stanton	329,000	329,000	-	-	-	-	329,000	329,000	329,000	
Information systems	60,000	60,000	-	-	-	-	60,000	60,000	60,000	
Intervention services	203,000	203,000	3,000	3,000	5,000	5,000	211,000	211,000	211,000	
Minor equipment funding	58,000	58,000	-	-	-	-	58,000	58,000	53,000	
Physicians programs	3,383,990	3,383,990	-	-	-	-	3,383,990	3,383,990	3,507,990	
Residential care - alcohol and drug programs	789,000	789,000	-	-	-	-	789,000	789,000	780,000	
Residential care - children	1,377,500	1,377,500	500	500	-	-	1,378,000	1,378,000	1,355,000	
Residential care - elderly and handicapped	5,106,614	5,106,614	45,789	45,789	16,597	16,597	5,169,000	5,169,000	4,804,000	
	\$ 24,424,349	\$ 24,424,349	\$ 1,744,841	\$ 1,744,841	\$ 1,998,800	\$ 1,998,800	\$ 28,167,990	\$ 28,167,990		
	\$ 26,674,990									

Yellowknife Health and Social Services Authority

Schedule of Other Recoveries

For the year ended March 31,

2008

2007

	(unaudited) Budget	Actual	Actual
Yellowknife Health and Social Services			
Meals on wheels	\$ -	\$ 13,976	\$ 18,337
NGO prior year surplus	-	95,517	9,719
Other	10,000	9,075	2,720
Physician services	30,000	3,396	(273)
Public health prenatal and misc. vaccines	-	5,597	5,725
Recovery of prior year expenditure	-	137,659	-
Tuberculosis outbreak recovery - DHSS	-	73,790	-
UNW representation recoveries	-	11,907	-
Vaccines	90,000	97,261	80,822
WCB claim recoveries	-	11,099	-
	130,000	459,277	117,050
Lutsel K'e			
Other	12,000	-	1,662
Deninu			
Other	15,600	17,600	5,840
	\$ 157,600	\$ 476,877	\$ 124,552

Yellowknife Health and Social Services Authority

Schedule of Other Revenues

For the year ended March 31,

2008

2007

	(unaudited) Budget	Actual	Actual
Yellowknife Health and Social Services			
Administration fees	\$ -	\$ 4,800	\$ 31,044
Community wellness	68,700	47,897	-
Cultural sensitivity training	17,666	10,280	-
Donations	-	9,862	7,024
Electronic medical records	-	95,053	-
Official language (French) services - SC409520	40,870	40,870	48,365
Graduate social work placement program - MNE funding	-	-	11,868
Graduate social work placement program - SC402434	-	-	11,079
Health and social services	-	425	-
Healthy families program - SC408523	359,888	354,416	343,650
Home and community care enhancement - SC407550	576,756	576,756	660,626
Intern program	85,000	73,407	32,857
Long-term leave and termination benefit funding	-	29,328	-
Midwifery training	-	15,846	-
Northern prenatal exercise video - SC401001	-	-	14,870
Other	90,000	19,211	16,971
Prenatal Program, Nutrition Support - SC406606	153,686	153,686	124,419
Professional Development Initiative	250,000	121,649	101,463
Sacred Circle project - SC406903	24,394	24,394	-
Sober house - SC371977	-	-	10,000
Stanton general practitioner psychology	-	222,040	-
Stimulants conference - SC405021	-	-	10,815
Youth emergency drop in support - SC403484	-	-	86,633
	1,666,960	1,799,920	1,511,684
Lutsel K'e			
Health centre	-	8,736	-
Home and community care enhancement - SC407984	59,356	39,261	58,639
	59,356	47,997	58,639
Deninu			
Health centre	-	7,489	-
Home and community care enhancement - SC407994	76,132	48,860	58,066
	76,132	56,349	58,066
	\$ 1,802,448	\$ 1,904,266	\$ 1,628,389

Yellowknife Health and Social Services Authority

Schedule of Administration Expenses

	2008						2007
	Compensation		Other Expenditures		Total		Total
	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	Actual
Yellowknife							
Accounting services	\$ 365,046	\$ 433,473	\$ 37,330	\$ 41,878	\$ 402,376	\$ 475,351	509,322
Board of trustees	25,000	17,443	34,500	15,723	59,500	33,166	22,675
Corporate services	164,489	232,807	817,319	809,466	981,808	1,042,273	939,164
Electronic medical record	-	-	-	4,295	-	4,295	26,516
Executive	891,527	924,979	59,300	76,474	950,827	1,001,453	1,046,304
Human resources	-	-	220,000	149,665	220,000	149,665	133,326
Information systems	264,678	381,742	91,674	96,909	356,352	478,651	387,071
Official languages (French)	37,420	42,316	3,450	5,281	40,870	47,597	48,365
	1,748,160	2,032,760	1,263,573	1,199,691	3,011,733	3,232,451	3,112,743
Lutsel k'e							
Board of trustees	8,800	5,852	9,950	3,509	18,750	9,361	3,577
Corporate services	183,250	115,389	20,800	46,745	204,050	162,134	168,484
	192,050	121,241	30,750	50,254	222,800	171,495	172,061
Deninu							
Board of trustees	7,400	2,036	2,900	4,335	10,300	6,371	998
Corporate services	218,542	152,413	93,000	84,018	311,542	236,431	246,568
	225,942	154,449	95,900	88,353	321,842	242,802	247,566
	\$ 2,166,152	\$ 2,308,450	\$ 1,390,223	\$ 1,338,298	\$ 3,556,375	\$ 3,646,748	3,532,370

Yellowknife Health and Social Services Authority

Schedule of Hospital Expenses

This Schedule does not apply to the Authority

Yellowknife Health and Social Services Authority

Schedule of Regional Expenses

	For the year ended March 31,						2008	2007
	Compensation		Other Expenditures		Total		Total	
	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	Actual	
Yellowknife								
Adult services	\$ 200,734	\$ 112,742	\$ 463,080	\$ 472,598	\$ 663,814	\$ 585,340	\$ 595,488	
Avens Centre	-	-	2,302,954	2,378,948	2,302,954	2,378,948	2,113,480	
CPNP nutritional support	81,151	82,205	65,217	64,163	146,368	146,368	118,494	
Child welfare	1,865,575	2,072,333	92,300	142,849	1,957,875	2,215,182	1,885,142	
Clinic administration	2,687,608	2,929,688	1,088,100	1,213,757	3,775,708	4,143,445	3,794,277	
Community wellness	68,700	8,852	540,513	589,267	609,213	598,119	414,864	
Community worker lesson plan	-	-	-	-	-	-	19,870	
Family counselling	738,225	559,302	119,650	170,248	857,875	729,550	610,889	
Family violence	-	-	658,359	662,067	658,359	662,067	670,256	
Foster care	-	-	3,046,000	2,790,923	3,046,000	2,790,923	2,813,348	
Graduate social work placement	-	-	-	-	-	-	22,947	
Group home - 23 Rycon Drive	-	-	570,674	583,239	570,674	583,239	581,338	
Healthy Family	303,000	301,078	39,750	36,461	342,750	337,539	327,285	
Homecare	1,398,162	1,222,031	85,000	106,427	1,483,162	1,328,458	1,237,545	
Homecare enhancement	559,501	565,098	17,255	11,658	576,756	576,756	660,626	
Intervention services	-	-	246,000	246,442	246,000	246,442	286,496	
Mental health coordinator	-	14,845	-	-	-	14,845	-	
Midwifery	118,647	91,147	38,000	46,256	156,647	137,403	93,965	
New Horizons	289,986	45,637	38,500	9,845	328,486	55,482	339,615	
Nurse practitioner	836,525	716,674	6,800	47,682	843,325	764,356	633,759	
Nutrition promotion and education	100,300	132,216	14,700	6,729	115,000	138,945	36,002	
Physician services	9,140,857	9,659,510	446,648	528,290	9,587,505	10,187,800	9,782,689	
Primary health care	-	-	-	55,000	-	55,000	23,417	
Public health	1,414,307	1,583,939	283,770	392,269	1,698,077	1,976,208	1,658,291	
Regional health promotion	91,749	121,983	29,150	56,155	120,899	178,138	123,245	
Residential care - children - TTC	-	-	1,381,540	1,441,335	1,381,540	1,441,335	1,378,961	
Residential care wellness - Salvation Army	-	-	418,000	418,000	418,000	418,000	409,213	
Supported individual living	-	-	450,000	341,708	450,000	341,708	353,058	
Carried forward	\$ 19,895,027	\$ 20,219,280	\$ 12,441,960	\$ 12,812,316	\$ 32,336,987	\$ 33,031,596	\$ 30,984,560	

Yellowknife Health and Social Services Authority

Schedule of Regional Expenses

For the year ended March 31,

2008

2007

	Compensation		Other Expenditures		Total		Total
	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	Actual
Yellowknife (continued)							
Carried forward	\$ 19,895,027	\$ 20,219,280	\$ 12,441,960	\$ 12,812,316	\$ 32,336,987	\$ 33,031,596	30,984,560
Residential care elderly and disabled	1,000	-	4,000	-	5,000	-	95
Sober house	-	-	-	-	-	-	10,000
Social program support	103,461	202,709	-	1,623	103,461	204,332	147,359
Special health benefits	-	-	24,000	70,213	24,000	70,213	11,957
Stimulants conference	-	-	-	-	-	-	10,815
Supported independent living	-	-	1,721,313	1,722,718	1,721,313	1,722,718	1,573,221
Youth drop in support - Side Door	-	-	100,000	99,996	100,000	99,996	86,633
	\$ 19,999,488	\$ 20,421,989	\$ 14,291,273	\$ 14,706,866	\$ 34,290,761	\$ 35,128,855	32,824,640
Lutsel k'e							
Child welfare	\$ 222,894	\$ 232,857	\$ 53,794	\$ 27,410	\$ 276,688	\$ 260,267	157,551
Community A&D	250,998	74,512	14,000	20,201	264,998	94,713	120,434
Dental therapy	53,895	(38)	9,000	-	62,895	(38)	569
Family violence	-	-	1,000	342	1,000	342	1,200
Foster care	-	-	70,000	93,084	70,000	93,084	32,912
Health centre	543,015	802,587	184,200	247,770	727,215	1,050,357	831,976
Homecare	117,743	63,645	1,500	2,548	119,243	66,193	120,996
Homecare enhancement	54,356	25,506	5,000	13,755	59,356	39,261	58,639
Intervention services	-	-	12,000	3,105	12,000	3,105	6,925
Residential care - elderly and disabled	-	(34)	-	-	-	(34)	-
Special health benefits	-	-	-	4,916	-	4,916	-
	\$ 1,242,901	\$ 1,199,035	\$ 350,494	\$ 413,131	\$ 1,593,395	\$ 1,612,166	1,331,202

Yellowknife Health and Social Services Authority

Schedule of Regional Expenses
For the year ended March 31,

2008

2007

	Compensation		Other Expenditures		Total		Total
	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	(Unaudited) Budget	Actual	Actual
Deninu							
Child welfare	\$ 213,511	\$ 128,926	\$ 32,650	\$ 28,935	\$ 246,161	\$ 157,861	130,999
Community A&D	71,586	(30)	-	79,142	71,586	79,112	71,208
Dental therapy	-	-	-	1,384	-	1,384	-
Family counselling	21,500	-	-	35	21,500	35	-
Family violence	-	-	1,000	3,205	1,000	3,205	520
Foster care	-	-	21,900	7,624	21,900	7,624	4,448
Health centre - Deninu	538,934	847,323	143,700	279,729	682,634	1,127,052	998,291
Homecare - Deninu	484,875	277,332	13,600	1,071	498,475	278,403	343,799
Homecare enhancement	57,100	48,152	19,032	707	76,132	48,859	58,066
Intervention services	1,000	-	8,100	3,448	9,100	3,448	5,745
Nurse practitioner	108,521	164,470	-	-	108,521	164,470	-
Residential care - elderly and disabled	-	-	20,200	16,365	20,200	16,365	15,740
Special health benefits	-	-	-	899	-	899	1,100
	1,497,027	1,466,173	260,182	422,544	1,757,209	1,888,717	1,629,916
	\$ 22,739,416	\$ 23,087,197	\$ 14,901,949	\$ 15,542,541	\$ 37,641,365	\$ 38,629,738	35,785,758

Yellowknife Health and Social Services Authority

Schedule of Non-insured Recoveries and Expenses

This Schedule does not apply to the Authority

SCHEDULE H

Yellowknife Health and Social Services Authority

GNWT Assets Rented by the Authority with Historical Cost \$50,000 and Over

For the year ended March 31,

2008

	Historical cost	Date of Purchase
Capital Assets Owned and Financed by the GNWT		
Leasehold improvements	\$ 360,000	Feb 28, 2001
Leasehold improvements - Primary Health Facility	37,634	Mar 31, 2005
Leasehold improvements - Primary Health Facility	291,566	Mar 31, 2006
Total Assets Financed by the GNWT	689,200	

Capital Assets Owned by GNWT but Financed by YHSSA

Leasehold improvements	217,349	Nov 15, 2002
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Total Assets Financed by YHSSA	217,349
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Total Capital Expenditures over \$50,000	\$ 906,549
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SCHEDULE I

Yellowknife Health and Social Services Authority

Minor Equipment with Historical Cost Between \$5,000 and \$50,000

For the year ended March 31,

2008

2007

Capital Assets Owned and Financed by the GNWT

Computers	\$ -	\$ 35,734
Computer monitors	-	20,698
Computer servers	19,752	21,116
Computers and accessories	-	6,533
Medical Equipment - Frame Lake	-	36,020
Medical Equipment - Home Care	10,870	-
Medical Supplies- Gibson Medical Clinic	-	5,494
Office furniture	9,686	-
Printers	-	13,028
Vehicles	-	12,597
Telephone equipment	-	13,591
Total Capital Expenditures between \$5,000 and \$50,000	\$ 40,308	\$ 164,811

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Cultural Sensitivity Training

For the year ended March 31,

2008

2007

	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ 17,666	\$ 10,280	\$ -
Expenses			
Purchased services	17,666	10,280	-
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Canada Prenatal Program Nutrition Support

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services - program	\$ 146,368	\$ 146,368	\$ 118,494
Department of Health & Social services - admin	7,318	7,318	5,925
	153,686	153,686	124,419
Expenses			
Compensation	81,151	82,205	73,849
Communication	1,250	1,066	1,153
Supplies	20,345	22,669	20,331
Sundry	18,000	29,908	18,500
Travel	25,622	10,520	4,661
	146,368	146,368	118,494
Excess revenue from operations	7,318	7,318	5,925
Administrative expense allocation	7,318	7,318	5,925
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - French Language Coordinator

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services - program	\$ 40,870	\$ 40,870	\$ 48,365
Expenses			
Compensation	37,420	42,316	41,619
Sundry	3,450	5,281	6,746
	40,870	47,597	48,365
Excess revenue (expenditures)	\$ -	\$ (6,727)	\$ -

SCHEDULE J (Continued)

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - EMR Project

For the year ended March 31,	2008		2007	
	(unaudited) Budget	Actual	Actual	
Revenue				
Department of Health & Social services	\$ -	\$ 95,053	\$ -	
Expenses				
Compensation	-	95,053	-	
Excess revenue	\$ -	\$ -	\$ -	

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Tobacco and Health Eating Resources

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ 9,704	\$ -
Expenses			
Teaching materials	-	10,174	-
Excess expenditures	\$ -	\$ (470)	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Staff Training - Introduction to Advance Practice

For the year ended March 31, **2008** 2007

	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ 7,510	\$ -
Expenses			
Compensation	-	7,510	-
Excess revenue	\$ -	\$ -	\$ -

SCHEDULE J (Continued)

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Healthy Families

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services - program	\$ 342,750	\$ 337,539	\$ 327,286
Department of Health & Social services - admin	17,138	16,877	16,364
	359,888	354,416	343,650
Expenses			
Compensation	303,000	301,078	270,783
Equipment	6,000	5,409	15,275
Referred out services	-	5,044	-
Sundry	33,750	14,612	31,996
Supplies	-	3,550	9,232
Utilities	-	7,846	-
	342,750	337,539	327,286
Excess revenue from operations	17,138	16,877	16,364
Administrative expense allocation	17,138	16,877	16,364
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Homecare Enhancement Lutsel K'e

For the year ended March 31, **2008** 2007

	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ 59,356	\$ 39,261	\$ 58,639
Expenses			
Compensation	54,356	25,506	44,857
Supplies	-	1,585	70
Sundry	5,000	12,170	13,712
	59,356	39,261	58,639
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Homecare Enhancement Yellowknife

For the year ended March 31,		2008	2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ 576,756	\$ 576,756	\$ 660,626
Expenses			
Compensation	559,501	565,348	660,626
Supplies	17,255	10,870	-
Sundry	-	538	-
	576,756	576,756	660,626
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Homecare Enhancement Deninu

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ 76,132	\$ 48,860	\$ 58,066
Expenses			
Compensation	57,100	48,152	58,066
Sundry	19,032	708	-
	76,132	48,860	58,066
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Northern Prenatal Exercise Video

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ -	\$ 14,870
Other	-	-	5,000
	-	-	19,870
Expenses			
Referred out services	-	-	19,870
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Stimulants Conference

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ -	\$ 10,815
Expenses			
Referred out services	-	-	10,815
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Graduate social work placement program

For the year ended March 31, **2008** 2007

	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ -	\$ 11,079
Maximizing Northern Employment funding	-	-	11,868
	-	-	22,947
Expenses			
Compensation	-	-	22,947
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Sober house

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ -	\$ 10,000
Expenses			
Referred out services	-	-	10,000
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Staff Training - Advanced Nurse Mentorship Program

For the year ended March 31,	2008		2007	
	(unaudited) Budget	Actual	Actual	
Revenue				
Department of Health & Social services	\$ -	\$ 8,336	\$ -	
Expenses				
Compensation	-	8,336	-	
Excess revenue	\$ -	\$ -	\$ -	

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Portable Diabetes Resource Centre

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ 12,000	\$ 8,736	\$ -
Expenses			
Compensation	12,000	8,736	-
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Nurse Practitioner Education Leave Bursary

For the year ended March 31, **2008** 2007

	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ 7,489	\$ -
Expenses			
Compensation	-	7,489	-
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Sacred Circle Project

For the year ended March 31,	2008		2007
	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ 24,394	\$ 24,394	\$ -
Expenses			
Compensation	24,394	24,394	-
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Contribution Agreements - Side Door Youth

For the year ended March 31, **2008** 2007

	(unaudited) Budget	Actual	Actual
Revenue			
Department of Health & Social services	\$ -	\$ -	\$ 86,633
Expenses			
Referred out services	-	-	86,633
Excess revenue	\$ -	\$ -	\$ -

Yellowknife Health and Social Services Authority

Schedule of Reserves

	Deficit Reserve		Termination Benefit Reserve		Donations Reserve		TOTAL	
	2008	2007	2008	2007	2008	2007	2008	2007
For the year ended March 31,								
Balance, beginning of year	\$ 951,993	\$ 1,015,373	\$ 83,677	\$ 90,339	\$ 32,429	\$ 38,068	\$ 1,068,099	\$ 1,143,780
Transfer to deficit reserve	(505,498)	(63,380)	-	-	-	-	(505,498)	(63,380)
Transfer to (from) operating fund, special project and deficit reserves	500,000	-	(3,027)	(6,662)	7,900	(5,639)	504,873	(12,301)
Balance, end of year	\$ 946,495	\$ 951,993	\$ 80,650	\$ 83,677	\$ 40,329	\$ 32,429	\$ 1,067,474	\$ 1,068,099