

**Sahtu Health & Social Services Authority**  
**Financial Statements**  
**Norman Wells, N.T.**  
**Year End March 31, 2007**

# **Sahtu Health & Social Services Authority**

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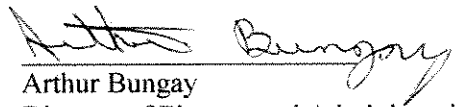
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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

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

  
Arthur Bungay  
Director of Finance and Administration

June 1, 2007



# AVERY, COOPER & CO.

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## Auditors' Report

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

We have audited the Operating and Capital Fund Balance Sheet of the Sahtu Health & Social Services Authority as at March 31, 2007, the Statements of Operations, Equity and Changes in Financial Position for the year then ended. These financial statements have been prepared for the Department of Health and Social Services – Government of the Northwest Territories (GNWT) in accordance with the Audit Terms of Reference for Health and Social Services Authorities. We have also audited the revenue and expenditures of all programs funded through contribution agreement by the Department of Health and Social Services which total \$50,000 or more as listed in Schedule J. 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.

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

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to do a complete payroll audit, these financial statements present fairly, in all material respects, the financial position of the Authority, as at March 31, 2007 and the results of its operations and the changes in its financial position for the period then ended in accordance with the basis of accounting required for Health and Social Services Authorities by the Government of the Northwest Territories as disclosed in Note 2 to the financial statements, applied on a basis consistent with the preceding year. Furthermore, 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 in Schedule J for the year ended March 31, 2007, in accordance with the provisions established by the individual Contribution Agreements.

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 GNWT. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

We further report, in accordance with the Financial Administration Act, 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 significant aspects, been within the statutory powers of the Authority.

*Avery, Cooper & Co.*

AVERY, COOPER & CO  
Yellowknife, NT  
June 1, 2007

**Sahtu Health & Social Services Authority  
Operating and Capital Fund  
BALANCE SHEET  
As at March 31, 2007**

	<b>2007 Actual</b>	<b>2006 Actual</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	2,109,356	1,268,807
Restricted Cash	-	924,745
Accounts Receivable	26,371	37,452
Accounts Receivable - GNWT	567,615	472,913
Prepaid Expenses	10,526	14,062
	<b>2,713,868</b>	<b>2,717,979</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable - GNWT	604,895	1,255,538
Accounts Payable	244,447	326,671
Employee Leave & Termination Benefits (Note 3)	118,773	52,110
Deferred Revenue (Note 4)	1,586,833	-
	<b>2,554,948</b>	<b>1,634,319</b>
<b>Long Term Liabilities</b>		
Employee Leave & Termination Benefits (Note 3)	169,649	158,915
	<b>169,649</b>	<b>158,915</b>
<b>EQUITY</b>		
Operating Fund - per Statement of Equity	<b>(10,729)</b>	<b>924,745</b>
	<b>2,713,868</b>	<b>2,717,979</b>

Approved:

**Chairperson**

**Chief Executive Officer**

See the accompanying notes and schedules.

**Sahtu Health & Social Services Authority**  
**STATEMENT OF OPERATIONS**  
For the year ended March 31, 2007

	2007 Budget (unaudited)	2007 Actual	2006 Actual
<b>REVENUE</b>			
Territorial Operating Advance (Schedule A)	\$ 9,101,000	\$ 9,238,734	\$ 8,313,217
Other Recoveries (Schedule B)	32,850	8,844	22,413
Investment Revenue	30,000	94,704	68,799
Other Revenues (Schedule C)	151,000	68,400	238,356
Non-Insured Recoveries (Schedule G)	-	130,384	41,761
	<u>9,314,850</u>	<u>9,541,066</u>	<u>8,684,546</u>
<b>EXPENDITURES</b>			
Administration (Schedule D)	1,003,943	919,318	714,497
Regional Services (Schedule F)	8,310,910	9,349,094	7,321,303
Non-Insured Expenses (Schedule G)		130,384	41,761
	<u>9,314,853</u>	<u>10,398,796</u>	<u>8,077,561</u>
<b>OPERATING SURPLUS(DEFICIT)</b>	<u>-</u>	<u>(857,730)</u>	<u>606,985</u>
<b>UNFUNDED ITEMS</b>			
Change in employee leave & termination benefits (Note 3)		<u>77,397</u>	<u>188,040</u>
<b>SURPLUS(DEFICIT) Before the Following</b>	<u>\$ -</u>	<u>\$ (780,333)</u>	<u>\$ 795,025</u>
Tangible Capital Assets - Rent Expense (Note 6)	-	(264,458)	(264,458)
Grant-In-Kind - GNWT		<u>264,458</u>	<u>264,458</u>
<b>SURPLUS(DEFICIT)</b>	<u>\$ -</u>	<u>\$ (780,333)</u>	<u>\$ 795,025</u>

See the accompanying notes and schedules.

**Sahtu Health & Social Services Authority**  
**STATEMENT OF EQUITY**  
**Operating Fund**  
**For the year ended March 31, 2007**

	2007	2006
<b>Balance, beginning of the year</b>	<u>924,745</u>	<u>317,760</u>
Transfer from Special Projects Reserve	(77,744)	
Current Year's Operating Surplus (Deficit)	<u>(857,730)</u>	606,985
	(935,474)	606,985
<b>Adjusted Balance, end of year</b>	<u><u>(10,729)</u></u>	<u><u>924,745</u></u>

See the accompanying notes and schedules.

**Sahtu Health & Social Services Authority**  
**STATEMENT OF CHANGES IN FINANCIAL POSITION**  
For the year ended March 31, 2007

	2007	2006
<b>Operating</b>		
Cash received from:		
GNWT	9,854,483	8,560,392
Canada	-	-
Recoveries and general revenue	118,165	77,631
Projects for Canada	-	-
Recovery of costs incurred for related parties	-	-
	<b>9,972,648</b>	<b>8,638,023</b>
Cash paid for:		
Compensation and benefits	8,256,187	4,916,600
Grants and contributions	-	166,062
Operations and maintenance	1,722,913	1,835,129
Projects for Canada, Nunavut and others	-	-
Direct costs incurred for related parties	-	-
	<b>9,979,100</b>	<b>6,917,791</b>
<b>Cash From Operations</b>	<b>(6,452)</b>	<b>1,720,232</b>
<b>FINANCING</b>		
Addition to (deduction from) surplus	-	-
<b>INVESTING</b>		
Expenditures from appropriated surplus	(77,744)	-
	<b>(77,744)</b>	<b>-</b>
<b>Increase (decrease) in cash and short term investments during the year</b>	<b>(77,744)</b>	<b>-</b>
<b>Cash and Short Term Investments, beginning of year</b>	<b>2,193,552</b>	<b>473,320</b>
<b>Cash and Short Term Investments, end of year</b>	<b>2,109,356</b>	<b>2,193,552</b>

See the accompanying notes and schedules.

**Sahtu Health & Social Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2007**

1. AUTHORITY AND SUBSEQUENT EVENTS

The Sahtu Health & Social Services Authority (the "Authority") was established under the Hospital Insurance and Health and Social Services Administration Act on October 1, 2003 to manage, control and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health and Social Services. Consequently, the Authority is dependent upon funding from the Department of Health & Social Services.  
On April 1, 2005 the Authority became responsible for the delivery of all regional programs.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General

All capital assets are owned by the Government of the the Northwest Territories; therefore, no capital assets are recorded in these financial statements.

b) Measurement Uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Authority to make estimates and assumptions that affect the amount of assets, liabilities, revenues and expenditures reported in financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time preparation of these statements, the Authority believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to accounts receivable, accounts payable and accrued liabilities, deferred revenue, and employee leave and termination benefits liabilities valuation.

c) Financial Instruments

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

d) Inventory

The Authority has established the policy of accounting for inventories of materials and supplies by expensing them in the period of acquisition.

e) Operating Surplus (Deficit)

The Operating Surplus (Deficit) section of the Balance Sheet reflects any accumulated excess expenditures over revenue (net of repayments from or to the Department of Health & Social Services). The Authority is funded using a block funding approach. Under this approach the Authority is responsible for all deficits and is allowed to transfer 50% of any annual "Adjusted Operating Surplus" to a reserve fund to offset any future deficits and to keep 50% of all surpluses with certain stipulations. At March 31, 2007, the Authority had accumulated deficit of (\$10,729).

**Sahtu Health & Social Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2007**

2. SIGNIFICANT ACCOUNTING POLICIES cont'd

f) Budget

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

3. EMPLOYEE LEAVE AND TERMINATION BENEFITS

Under the conditions of employment, employees qualify for annual leave of varying lengths depending on length of service and type of position. Employees also earn retirement and severance remuneration based on number of years of service. Certain employees will also receive assistance with removal costs to return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of other amounts is dependant on employees leaving the Authority.

These liabilities are to be funded in the year they become due through regular annual budget allocations receivable from the Government of the Northwest Territories. Revenue is not accrued in the current period because funding from the Department of Health & Social Services is not directly linked to the employee leave and termination benefits and is not currently receivable.

SHSSA allocates 100% of current liabilities and 1/3 of long term liabilities to reserves from available surplus.

Employee leave and termination benefits are comprised as follows:

	<u>2007</u>	<u>2006</u>
Leave	118,773	52,110
Termination	69,788	70,277
Removal	99,861	88,638
	<u>288,422</u>	<u>211,025</u>
Less: portion included in current liabilities	118,773	52,110
	<u>169,649</u>	<u>158,915</u>

Directives from the Department of Health & Social Services requires that sufficient funds must be deposited to a restricted bank account to correspond with the reserve balance.

**Sahtu Health & Social Services Authority  
Notes to the Financial Statements  
For the year ended March 31, 2007**

4.	DEFERRED REVENUE	<u>2007</u>	<u>2006</u>
		\$ 1,586,833	\$ -

Deferred Revenue consists of the April 2007 operating advance from GNWT - Department of Health and Social Services.

5. **COMMITMENTS**  
The following commitments exist as at March 31, 2007

Vendor	Value
XEROX	3,711

6. **EXPENSES SET OFF WITH GRANTS IN KIND**

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. TCA are amortized over the estimated useful life of the assets at the following rates.

Buildings	40 years
Computer & Software	7 years
Furniture, Fixtures & Equipment	15 years

			<u>2007</u>	<u>2006</u>
	Cost	Accumulated Amortization	Net book Value	Net Book Value
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Buildings	7,513,959	(3,312,806)	4,201,153	4,454,469
Computer & Software	46,728	(14,424)	32,304	38,976
Furniture, Fixtures & Equipment	66,955	(33,833)	33,122	37,583
<b>Total</b>	<b>7,627,642</b>	<b>(3,361,063)</b>	<b>4,266,579</b>	<b>4,531,028</b>

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

Amortization expense for 2006-07 is \$264,458 (\$264,458 - 2005-2006)

**Sahtu Health & Social Services Authority**  
**SCHEDULE A**  
**Schedule of Territorial Operating Advances**  
**For the year ended March 31, 2007**

	2007 Budget (unaudited)	2007 Actual	2006 Actual
H&SS - Authority Administration	896,000	914,000	873,000
Information Systems	30,000	30,000	-
Authority - Capital (under \$50,000)	13,000	13,000	20,000
Health Centres	4,636,000	4,732,000	4,340,000
Physician Services to NWT Residents	727,000	672,734	383,217
Authority Social Service Delivery	1,544,000	1,612,000	1,455,000
Foster Care	661,000	661,000	661,000
Protective Services	52,000	52,000	52,000
Family Violence	122,000	122,000	122,000
Community Wellness Programs	15,000	15,000	15,000
Homecare	360,000	370,000	347,000
Health Promotion	45,000	45,000	45,000
	<b>9,101,000</b>	<b>9,238,734</b>	<b>8,313,217</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE B**  
**Schedule of Other Recoveries**  
**For the year ended March 31, 2007**

	2007 Budget (unaudited)	2007 Actual	2006 Actual
Transient Accommodation	32,850	8,844	22,413
	<u>32,850</u>	<u>8,844</u>	<u>22,413</u>

**Sahtu Health & Social Services Authority**  
**SCHEDULE C**  
**Schedule of Other Revenues**  
**For the year ended March 31, 2005**

	2007 Budget (unaudited)	2007 Actual	2006 Actual
Health Accord - Integrated Service Delivery	100,000	-	100,000
Professional Development Initiative	-	34,144	37,896
PDI - Inuvik Transfer	-	-	91,342
WCB	13,000	14,086	5,883
Other	38,000	20,170	3,236
	<u>151,000</u>	<u>68,400</u>	<u>238,356</u>

Sahtu Health & Social Services Authority

SCHEDULE D

Schedule of Administration Expenses

For the year ended March 31, 2007

Primary Codes	Compensation		Other Expenses		2007		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Executive Offices	388,674	407,999	89,020	96,474	477,694	504,473	372,673	
Board of Trustees	20,450	15,316	52,585	26,331	73,035	41,647	44,790	
Finance	275,364	237,302	67,850	55,680	343,214	292,982	253,213	
Human Resources	-	-	-	-	-	-	565	
Personnel Services	-	-	100,000	78,406	100,000	78,406	21,537	
Systems Support	-	-	10,000	1,810	10,000	1,810	21,719	
	<b>684,488</b>	<b>660,617</b>	<b>319,455</b>	<b>258,701</b>	<b>1,003,943</b>	<b>919,318</b>	<b>714,497</b>	

Santtu Health & Social Services Authority  
**SCHEDULE F**

**Schedule of Regional Expenses**  
**For the year ended March 31, 2007**

Primary Codes	Compensation		Other Expenses		2007		Total	
	Budget (unaudited)	Actual	Budget (unaudited)	Actual	Budget (unaudited)	Actual	2007 Actual	2006 Actual
Physician Programs	34,228	49,605	694,272	662,018	728,500	711,623	376,081	
ISDM Health Accord	94,426	99,928	29,400	43,484	123,826	143,412	135,093	
Health Centres	2,692,744	3,889,961	862,233	1,088,777	3,554,977	4,978,738	3,654,183	
Public Health	211,437	190,691	59,250	29,387	270,687	220,078	43,825	
Dental Therapy	161,499	103,841	65,838	51,054	227,337	154,895	100,874	
Social Program Support	1,019,686	1,062,377	98,225	103,568	1,117,911	1,165,945	1,042,913	
Foster Care	-	-	473,221	434,083	473,221	434,083	488,013	
Mental Health & Addictions	704,760	766,000	361,617	332,556	1,066,377	1,098,556	652,456	
Protective Services	-	-	-	1,338	-	1,338	9,516	
Family Violence Programs	-	-	-	4,403	-	4,403	3,497	
Health Promotion	285,558	272,622	32,250	1,239	317,808	273,861	310,083	
Professional Development Initiative	-	-	-	45,604	-	45,604	37,896	
Homecare	378,631	102,792	51,635	13,766	430,266	116,558	466,871	
	<b>5,582,969</b>	<b>6,537,817</b>	<b>2,727,941</b>	<b>2,811,277</b>	<b>8,310,910</b>	<b>9,349,094</b>	<b>7,321,303</b>	

**Sahtu Health & Social Services Authority**  
**SCHEDULE G**  
**Schedule of Non-Insured Recoveries and Expenses**  
**For the year ended March 31, 2007**

	2007 Budget (unaudited)	2007 Actual	2006 Actual
Recoveries	-	130,384	41,761
<u>Expenses</u>			
Transportation			
Vision			
Drugs		11,672	3,598
Medical Supplies			
Dental		118,712	38,163
Medical Equipment			
	-	<b>130,384</b>	<b>41,761</b>
<b>Net Expenditure</b>	-	-	-

**Sahtu Health & Social Services Authority**  
**SCHEDULE H**  
**Capital Assets with Historical Cost \$50,000 and Over**

For the year ended March 31, 2007

<b>Capital Assets owned and Financed by GNWT</b>	
<b>Description</b>	<b>Cost</b>
Buildings	7,513,959
Furniture and Equipment	66,955
Total Assets	7,580,914
<b>Capital Assets Owned by GNWT and Financed by Contribution (Donations/Endowments/Special Purpose) Funds</b>	
<b>Description</b>	<b>Cost</b>
Asset Category 1	
Asset Category 2	
Total Assets	

**Assets purchased/ disposed of during year ended March 31, 2007**

<b>Description</b>	<b>Historical Cost</b>
Asset 1	
Asset 2	
Total Assets	

**Sahtu Health & Social Services Authority**  
**SCHEDULE I**  
**Capital Assets with Historical Cost between \$5,000 and \$50,000**

As at March 31, 2007

<b>Capital Assets Owned and Financed by GNWT</b>	
<b>Description</b>	<b>Cost</b>
Health Centre Equipment	5,500
Furniture and Equipment	17,819
Vehicles	208,289
Computer and Software	57,758
<b>Total Assets</b>	<b>289,366</b>
<b>Capital Assets Financed by Contribution (Donations/Endowments/Special Purpose) Funds</b>	
<b>Description</b>	<b>Cost</b>
Health Centre Equipment - Defibrillators	77,744
<b>Total Assets</b>	<b>77,744</b>

**Capital Assets purchased during year ended March 31, 2007**

<b>Description</b>	<b>Historical Cost</b>
Health Centre Equipment	5,500
Health Centre Equipment - 5 Defibrillators	77,744
Vehicle - 2007 Chevrolet Equinox	31,402
<b>Total Assets</b>	<b>114,646</b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE J**  
**Other Contributions**  
**For the year ended March 31, 2007**

	<b>2007 Budget (unaudited)</b>	<b>2007 Actual</b>
Home Care Enhancement Program SC-780554am1	357,047	357,047
Community Health Nurse Development Program SC-780895	104,915	104,915
Community Health Nurse Development Program SC-400433	109,971	90,212
Community Health Nurse Development Program SC-374940-am1	110,513	89,877
	<b><u>682,446</u></b>	<b><u>642,051</u></b>

**Sahtu Health & Social Services Authority**  
**SCHEDULE J-1**  
**Other Contributions**  
**Home Care Enhancement Program**  
**SC-780554am1**  
**For the year ended March 31, 2007**

		2007 Budget (unaudited)	2007 Actual
Funding			
	GNWT		
	Department of Health & Social Services	357,047	357,047
		<b>357,047</b>	<b>357,047</b>
Expenditures			
	Compensation and Benefits		
	Regional	46,773	36
	Norman Wells	15,000	44,459
	Tulita	20,000	64,532
	Fort Good Hope	111,292	81,000
	Deline	102,233	150,909
	Colville Lake	5,000	130
	Compensation and Benefits Total	<b>300,298</b>	<b>341,066</b>
	Operations & Maintenance		
	Regional	22,000	660
	Norman Wells	7,300	4,183
	Tulita	7,300	1,441
	Fort Good Hope	8,300	5,152
	Deline	7,300	3,471
	Colville Lake	4,549	1,074
	Operations & Maintenance Total	<b>56,749</b>	<b>15,981.00</b>
Expenditure Total		<b>357,047</b>	<b>357,047</b>
Excess Funding Over Expenditures		-	-

**Sahtu Health & Social Services Authority**  
**SCHEDULE J-2**  
**Other Contributions**  
**Community Health Nurse Development Program**  
**SC-780895**  
**For the year ended March 31, 2007**

		2007 Budget (unaudited)	2007 Actual
Funding	GNWT		
	Department of Health & Social Services	104,915	104,915
		<u>104,915</u>	<u>104,915</u>
Expenditures	Compensation and Benefits		
	Salary	74,345	65,870
	Benefits	17,843	20,284
	Northern Allowance	2,302	6,799
	Removal	-	1,234
	Compensation and Benefits Total	<u>94,490</u>	<u>94,187</u>
	Operations & Maintenance		
	Professional Membership Fees	425	404
	Training and Development	10,000	10,324
	Operations & Maintenance Total	<u>10,425</u>	<u>10,728</u>
Expenditure Total		<u>104,915</u>	<u>104,915</u>
Excess Funding Over Expenditures		<u>-</u>	<u>-</u>

**Sahtu Health & Social Services Authority**  
**SCHEDULE J-3**  
**Other Contributions**  
**Community Health Nurse Development Program**  
**SC-400433**  
**For the year ended March 31, 2007**

		2007 Budget (unaudited)	2007 Actual
Funding	GNWT		
	Department of Health & Social Services	109,971	90,212
		<u>109,971</u>	<u>90,212</u>
Expenditures	Compensation and Benefits		
	Salary	70,632	43,453
	Benefits	17,658	18,996
	Northern Allowance	11,256	8,745
	Removal	-	-
	Compensation and Benefits Total	<u>99,546</u>	<u>71,194</u>
	Operations & Maintenance		
	Professional Membership Fees	425	-
	Training and Development	10,000	19,018
	Operations & Maintenance Total	<u>10,425</u>	<u>19,018</u>
Expenditure Total		<u>109,971</u>	<u>90,212</u>
Excess Funding Over Expenditures		<u>-</u>	<u>-</u>

**Sahtu Health & Social Services Authority**  
**SCHEDULE J-4**  
**Other Contributions**  
**Community Health Nurse Development Program**  
**SC-374940-am1**  
**For the year ended March 31, 2007**

		2007 Budget (unaudited)	2007 Actual
Funding	GNWT		
	Department of Health & Social Services	110,513	89,877
		<u>110,513</u>	<u>89,877</u>
Expenditures	Compensation and Benefits		
	Salary	74,800	65,219
	Benefits	17,952	10,333
	Northern Allowance	9,836	4,540
	Removal	-	1,741
	Compensation and Benefits Total	<u>102,588</u>	<u>81,833</u>
	Operations & Maintenance		
	Professional Membership Fees	425	-
	Training and Development	7,500	8,044
	Operations & Maintenance Total	<u>7,925</u>	<u>8,044</u>
Expenditure Total		<u>110,513</u>	<u>89,877</u>
Excess Funding Over Expenditures		<u>-</u>	<u>-</u>

Sahtu Health & Social Services Authority

SCHEDULE K

Schedule of Reserves

For the year ended March 31, 2007

	Surplus/Deficit Reserve	Leave & Termination	Special Projects	Total Reserves
Balance, beginning of the year	567,885	104,552	252,308	924,745
Additions/Reductions to/from Reserves	(567,885)	(104,552)	(174,564)	(847,001)
Purchase of Assets from Special Project Reserve			(77,744)	(77,744)
Transfers between Reserves				
Balance, end of the year	-	-	-	-