

NORTHERN LIGHTS HEALTH REGION

FINANCIAL STATEMENTS

MARCH 31, 2006

Statement of Management Responsibility

Auditor's Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Assets

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Schedule of Expenses by Object

Schedule 2 - Schedule of Salaries and Benefits

Schedule 3 – Schedule of Deferred Contributions

Schedule 4 – Schedule of Voluntary and Private Health Service Providers

NORTHERN LIGHTS HEALTH REGION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

FINANCIAL STATEMENTS

MARCH 31, 2006

The accompanying financial statements are the responsibility of management and have been approved by the Authority. The financial statements were prepared in accordance with Canadian Generally Accepted Accounting Principles and the Financial Directives issued by Alberta Health and Wellness, and of necessity include some amounts based on estimates and judgment.

To discharge its responsibility for the integrity and objectivity of financial reporting, management maintains a system of internal accounting controls comprising written policies, standards, procedures, a formal authorization structure, and satisfactory processes for reviewing internal controls. This system provides management with reasonable assurance that transactions are in accordance with governing legislation, are properly authorized, reliable financial records are maintained, and assets are adequately safeguarded. The Authority has established a code of ethics and corporate directives, which include communication of the code to employees.

The Authority carries out its responsibility for the financial statements through the Committee of the whole. This Committee meets with management and the external auditor, the Auditor General of Alberta to review financial matters, and recommends the financial statements to the Northern Lights Health Region board for approval. The external auditor has free access to the Committee of the whole.

The external auditor, the Auditor General of Alberta, provides an independent audit of the financial statements. Their examination is conducted in accordance with Canadian Generally Accepted Auditing Standards and includes tests and procedures which allow them to report on the fairness of the financial statements prepared by management.

[Original signed by Bernie Blais]

Chief Executive Officer

[Original signed by Linda Metz]

Chief Financial Officer

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Auditor's Report

To the Members of Northern Lights Health Region and the Minister of Health and Wellness

I have audited the statement of financial position of Northern Lights Health Region (the Region) as at March 31, 2006 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Region's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Region as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

[Original signed by Fred J. Dunn]

FCA
Auditor General

Edmonton, Alberta
May 26, 2006

NORTHERN LIGHTS HEALTH REGION STATEMENT OF FINANCIAL POSITION

March 31, 2006
(in thousands)

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
<u>ASSETS</u>		
Current:		
Cash and investments (Note 3)	\$ 4,628	\$ 9,122
Accounts receivable (Note 4)	3,209	1,875
Contributions receivable from Alberta Health and Wellness	1,284	1,544
Inventories	733	565
Prepaid expenses	469	573
	<u>10,323</u>	<u>13,679</u>
Non-current cash and investments (Note 3)	1,163	1,643
Capital contributions receivable (Note 5)	5,329	1,788
Capital assets (Note 6)	<u>81,399</u>	<u>81,498</u>
TOTAL ASSETS	<u>\$ 98,214</u>	<u>\$ 98,608</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current:		
Accounts payable and accrued liabilities	\$ 8,443	\$ 6,109
Accrued vacation pay	2,860	2,624
Deferred contributions (Schedule 3)	3,223	2,299
Bank loan (Note 7)	240	360
	<u>14,766</u>	<u>11,392</u>
Deferred contributions (Schedule 3)	4	5
Deferred capital contributions (Note 8)	6,488	3,426
Unamortized external capital contributions (Note 9)	<u>77,536</u>	<u>77,832</u>
	<u>98,794</u>	<u>92,655</u>
Net assets		
Accumulated surplus(deficit) (Note 22)	(4,443)	2,287
Investment in capital assets from internally funded sources	3,863	3,666
Operating net assets	<u>(580)</u>	<u>5,953</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 98,214</u>	<u>\$ 98,608</u>

The accompanying notes and schedules are part of these financial statements.

NORTHERN LIGHTS HEALTH REGION
STATEMENT OF OPERATIONS
March 31, 2006
(in thousands)

	2006		2005
	Budget (Note 10)	Actual	Actual
Revenue			
Alberta Health and Wellness contributions (Note 11)	\$ 71,224	\$ 72,023	\$ 67,506
Other government contributions (Note 12)	1,027	1,198	2,323
Fees and charges (Note 13)	6,012	6,914	4,993
Ancillary operations, net (Note 14)	(64)	(90)	(42)
Donations	180	256	463
Investment and other income (Note 15)	1,450	1,541	1,124
Amortized external capital contributions (Note 9)	5,093	5,155	6,019
TOTAL REVENUE	84,922	86,997	82,386
Expenses (Schedule 1)			
Facility-based inpatient acute nursing services	23,991	23,609	19,270
Facility-based emergency and outpatient services	6,513	6,749	5,793
Facility-based continuing care services	4,227	4,634	3,831
Ambulance services	-	22	112
Community-based care	2,434	2,527	2,180
Home care	3,383	2,932	2,618
Diagnostic and therapeutic services	17,910	16,678	15,150
Promotion, prevention and protection services	6,875	6,153	5,507
Administration (Note 16)	5,868	6,556	5,067
Information technology (Note 17)	4,079	3,177	3,367
Support services (Note 18)	16,700	16,864	15,309
Amortization of facilities and improvements	3,481	3,626	4,000
Capital assets write down	-	-	583
TOTAL EXPENSES	95,461	93,527	82,787
Deficiency of revenue over expenses	<u>\$ (10,539)</u>	<u>\$ (6,530)</u>	<u>\$ (401)</u>

NORTHERN LIGHTS HEALTH REGION
STATEMENT OF CHANGES IN NET ASSETS

March 31, 2006
(in thousands)

	<u>2006</u>			<u>2005</u>
	<u>Accumulated surplus(deficit) (Note 22)</u>	<u>Investment in capital assets from internally funded sources</u>	<u>Total</u>	<u>Total</u>
Balance at beginning of year	\$ 2,287	\$ 3,666	\$ 5,953	\$ 6,354
Deficiency of revenue over expenses	(6,530)	-	(6,530)	(401)
Capital assets purchased with internal funds	(911)	908	(3)	-
Amortization of internally funded capital assets	711	(711)	-	-
Balance at end of year	<u>\$ (4,443)</u>	<u>\$ 3,863</u>	<u>\$ (580)</u>	<u>\$ 5,953</u>

NORTHERN LIGHTS HEALTH REGION
STATEMENT OF CASH FLOWS

March 31, 2006
(in thousands)

	2006		2005
	Budget	Actual	Actual
Cash generated from (used by):			
Operating activities:			
Deficiency of revenue over expenses	\$ (10,539)	\$ (6,530)	\$ (401)
Non-cash transactions:			
Amortization of capital equipment - internally funded	626	636	738
- externally funded	1,500	1,565	1,635
Amortization of facilities and improvements	3,674	3,720	4,161
Amortized external capital contributions (Note 9)	(5,093)	(5,210)	(6,138)
Loss on disposal of capital equipment	-	-	22
Write down of capital assets	-	-	583
Changes in non-cash working capital account	(469)	2,355	(3,640)
Cash used by operations	(10,301)	(3,464)	(3,040)
Investing activities:			
Purchase of capital assets:			
internally funded	(667)	(908)	(830)
externally funded - equipment (Note 8)	(2,090)	(2,744)	(6,112)
externally funded - facility and improvements (Note 8)	(1,457)	(2,170)	(1,429)
Allocations from non-current cash	377	480	2,558
Allocations to long term receivable	(755)	(3,540)	(881)
Cash used by investing activities	(4,592)	(8,882)	(6,694)
Financing activities:			
Capital contributions received	3,926	7,972	5,864
Repayment of bank loan	(120)	(120)	(120)
Cash generated from financing activities	3,806	7,852	5,744
Decrease in cash and investments	(11,087)	(4,494)	(3,990)
Cash and investments, beginning of year	9,122	9,122	13,112
Cash and investments (bank indebtedness), end of year	\$ (1,965)	\$ 4,628	\$ 9,122

NORTHERN LIGHTS HEALTH REGION
NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2006
(in thousands)

Note 1 Authority, Purpose and Operations

Northern Lights Health Region (the "Authority") was established June 24, 1994 under the Regional Health Authorities Act, Chapter R-10, Revised Statutes of Alberta 2000. The Authority is exempt from payment of income tax and is a registered charity under the Income Tax Act.

The Authority delivers appropriate, accessible and affordable health services in Alberta. This responsibility includes operating programs that promote, protect, maintain, restore and enhance physical and mental well-being.

The Authority's operations include the following facilities and sites:

Northern Lights Regional Health Centre
Northwest Health Centre
St. Theresa General Hospital
Rainbow Lake Health Centre
La Crete Health Centre
Paddle Prairie Health Centre
Ft. Vermilion Health Centre
Zama City Nursing Station
La Crete Continuing Care Centre

The financial statements do not include the assets, liabilities and operations of voluntary or private facilities providing health services in the region, except as disclosed in Note 20 and Schedule 4.

Note 2 Significant Accounting Policies and Reporting Practices

The financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles and the reporting requirements of Alberta Health and Wellness' Financial Directive 26. Following are the significant accounting policies:

(a) Basis of Presentation

These financial statements use the deferral method, the key elements of which are:

- (i) Unrestricted contributions are recognized as revenue in the year receivable.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(a) Basis of Presentation (continued)

- (ii) Externally restricted capital contributions are recorded as deferred capital contributions until invested in capital assets. Amounts invested, or externally funded capital assets, are transferred to unamortized external capital contributions. Unamortized external capital contributions are recognized as revenue in the period the related amortization expense of the capital asset is recorded.
- (iii) Externally restricted non-capital contributions are recognized as revenue in the year proportional to the related expenses incurred.
- (iv) Endowments and restricted contributions to purchase capital assets that will not be amortized are recorded as direct increases to net assets.
- (v) Unrestricted investment income is recognized in the year earned.
- (vi) Investment income subject to external restrictions is, depending on the nature of the restriction, recorded as a direct increase to net assets, or deferred and recognized as revenue in the year the related expenses are incurred.
- (vii) Donations and contributions in kind are recorded at fair value when such value can reasonably be determined.

(b) Full cost

The Authority records the fair value of costs of services for which it is responsible. Fair value transactions comprise the following:

- (i) Revenue earned by contracted health service operators from Ministry of Health and Wellness designated fees and charges are recorded as the Authority's fees and charges. An equivalent amount is recorded as contracted health service expense of the Authority.
- (ii) Alberta Health and Wellness payments directly to contracted health service operators are recorded as revenue and an equivalent amount recorded as program expense as these payments represent part of the cost of the Authority's health programs.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(b) Full cost (continued)

- (iii) Fair value for use of acute care facilities not owned by the Authority is recorded as revenue from other government contributions or donations, and as program expense, since contract payments from the Authority do not include an amount for use of these facilities.
- (iv) Fair value for use of non-acute care facilities not owned by the Authority and provided to the Authority at zero or nominal rent is recorded as other government contributions and as program expense.
- (v) Other assets, supplies and services that would otherwise have been purchased are recorded as revenue and expenses, at fair value at the date of contribution, when a fair value can be reasonably determined. The value of volunteers' contributed services is not reported because a fair value cannot be reasonably determined.

(c) Employee Future Benefits

The Authority participates in the Local Authorities Pension Plan. This multi-employer defined benefit pension plan provides pensions for participating employees, based on years of service and earnings. Defined contribution plan accounting is applied to a multi-employer defined benefit plan for which the authority has insufficient information to apply defined benefit plan accounting.

The Region provides a non-contributory defined benefit Supplementary Executive Retirement Plan (SERP) to senior executives of the Region. The cost of these benefits is actuarially determined using the projected benefit method pro-rated on services, a market interest rate, and management's best estimate of expected costs and the period of benefit coverage. Net actuarial gains or losses of the benefit obligation are amortized over the average remaining service life of the employee group.

Pension costs comprise the employer's contributions for its employees during the year, based on rates expected to provide benefits payable under the pension plans. The Authority does not record its portion of the plans' deficit or surplus.

The Authority fully accrues its obligations for employee non-pension future benefits.

Note 2 Significant Accounting Policies and Reporting Practices (continued)

(d) Investments

Short-term investments are recorded at lower of cost and market value.

Non-current investments are recorded at cost unless there was an other-than-temporary impairment in value. At that time, the value is reduced. Discounts or premiums arising on purchase are amortized on a straight-line basis over the maturity period. Gains or losses on disposal are recognized in the period of disposal.

(e) Financial Instruments

The carrying value of accounts receivable, accounts payable and accrued liabilities approximates their fair value because of the short-term maturity of these items.

(f) Inventories

Inventories are valued at the lower of moving average cost or net realizable value.

(g) Capital Assets

Capital assets and construction projects in progress are recorded at cost. Capital assets with unit costs less than five thousand dollars are expensed.

Capital assets are amortized over their estimated useful lives on a straight-line basis as follows:

	<u>Useful Life</u>
Buildings	20-40 years
Land improvements	20 years
Building service equipment	20 years
Vehicles and equipment	5-20 years

Construction projects in progress are not amortized until the project is complete. Leases transferring substantially all benefits and risks of capital asset ownership are reported as capital asset acquisitions financed by long-term obligations.

(j) Measurement Uncertainty

The financial statements, by their nature, contain estimates and are subject to measurement uncertainty. Actual results could differ from estimates.

Note 3 Cash and Investments

	<u>2006</u>	<u>2005</u>
Cash	\$ 5,338	\$ 8,452
Guaranteed investment certificates	453	454
Bonds	-	1,859
	<hr/>	<hr/>
Total current & non-current cash and investments	<u>\$ 5,791</u>	<u>\$ 10,765</u>
Classified as:		
Current	\$ 4,628	\$ 9,122
Non-current	1,163	1,643
	<hr/>	<hr/>
Total cash and investments	<u>\$ 5,791</u>	<u>\$ 10,765</u>

(i) Guaranteed investment certificates maturing on September 3rd, 2009 are guaranteed by the Canada Deposit Insurance Corporation and have an average effective yield of 4.13%.

Non-current cash and investments represent the following:

	<u>2006</u>	<u>2005</u>
Externally restricted for capital acquisitions	\$ 6,488	\$ 3,426
Less: Capital contributions receivable	(5,329)	(1,788)
Externally restricted for Specialized Training	4	5
	<hr/>	<hr/>
	<u>\$ 1,163</u>	<u>\$ 1,643</u>

Note 4 Accounts Receivable

Accounts receivable represents the following:

	<u>2006</u>	<u>2005</u>
Patients	\$ 2,170	\$ 1,647
Other	1,039	228
	<hr/>	<hr/>
	<u>\$ 3,209</u>	<u>\$ 1,875</u>

Note 5 Capital Contributions Receivable

Capital contributions receivable represents the following:

	<u>2006</u>	<u>2005</u>
Alberta Health & Wellness	\$ 2,000	\$ -
Regional Shared Health Information Project - Picture Archival Communication System (PACS)	1,242	-
Northern Lights Regional Health Foundation	975	1,122
Regional Shared Health Information Project (RSHIP)	591	211
Alberta Infrastructure	521	455
	<u>\$ 5,329</u>	<u>\$ 1,788</u>

Note 6 Capital Assets

Cost

Capital Asset	Opening Balance April 1, 2005	Transfers from Work in Progress	Additions	Disposals	Closing Balance March 31, 2006
Land	\$ 900	\$ -	\$ -	\$ -	\$ 900
Site Improvements	4,922	-	69	-	4,991
Buildings	89,594	750	1,546	-	91,890
Building Service Equipment	20,961	-	-	-	20,961
Equipment	26,922	616	1,516	(133)	28,921
Construction in Progress	1,407	(1,366)	2,691	-	2,732
	<u>\$ 144,706</u>	<u>\$ -</u>	<u>\$ 5,822</u>	<u>\$ (133)</u>	<u>\$ 150,395</u>

Accumulated Amortization

Opening Balance April 1, 2005	Current year amortization	Amortization on disposals	Closing Balance March 31, 2006	Net Book Value 2006	Net Book Value 2005
\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900
3,878	118	-	3,996	995	1,044
33,532	2,759	-	36,291	55,599	56,062
9,647	830	-	10,477	10,484	11,314
16,151	2,214	(133)	18,232	10,689	10,771
-	-	-	-	2,732	1,407
<u>\$ 63,208</u>	<u>\$ 5,921</u>	<u>\$ (133)</u>	<u>\$ 68,996</u>	<u>\$ 81,399</u>	<u>\$ 81,498</u>

Note 6 Capital Assets (continued)

Construction in progress is comprised of the following:

	<u>2006</u>	<u>2005</u>
Regional Shared Health Information Project (RSHIP)	\$ 1,904	\$ -
DI Trauma Room II	-	766
DI Equipment (PACS system)	-	600
Northwest Health Centre	294	-
NLHC Elevator Upgrade	182	-
NLHC X-Ray Replacement	121	-
Sprinkler Pump Booster	97	-
Boiler Replacement	31	31
Other	103	10
Total Construction in Progress	<u>\$ 2,732</u>	<u>\$ 1,407</u>

Capital assets were funded from the following sources:

	<u>2006</u>	<u>2005</u>
Externally funded	\$ 77,536	\$ 77,832
Internally funded	3,863	3,666
	<u>\$ 81,399</u>	<u>\$ 81,498</u>

Note 7 Bank Loan

The bank loan bears interest of prime minus .25% and is secured by a borrowing resolution of the Authority and is due on demand.

Future principal payments are as follows:

For the year ended March 31:	
2007	\$ 120
2008	<u>120</u>
	<u>\$ 240</u>

Note 8 Deferred Capital Contributions

	<u>2006</u>	<u>2005</u>
Amounts received:		
Restricted Alberta Health and Wellness contributions	\$ -	\$ 1,513
Restricted other government contributions	2,813	2,957
Restricted other contributions	-	27
Donations restricted for capital purposes	694	1,053
Regional Shared Health Information Project contributions	<u>1,242</u>	<u>1,889</u>
	4,749	7,439
Transferred (to) from:		
Unamortized external capital contributions (Note 9)	(4,914)	(7,541)
Deferred Contributions (Schedule 3)	3,575	35
Internally Funded	5	-
Other government contributions (Note 13)	<u>(353)</u>	<u>(1,610)</u>
	(1,687)	(9,116)
Change during the year	3,062	(1,677)
Balance, beginning of year	<u>3,426</u>	<u>5,103</u>
Balance, end of year	<u>\$ 6,488</u>	<u>\$ 3,426</u>
Balance at the end of the year is restricted for the following purposes:		
Equipment replacement	\$ 65	\$ 65
Improvement of capital assets	<u>6,423</u>	<u>3,361</u>
	<u>\$ 6,488</u>	<u>\$ 3,426</u>

Note 9 Unamortized External Capital Contributions

The balance of Unamortized external capital contributions at the end of year represents the external capital contribution to be recognized as revenue in future years.

	<u>2006</u>	<u>2005</u>
Balance, beginning of year	\$ 77,832	\$ 76,429
Transfers from (to) deferred capital contributions (Note 8)	4,914	7,541
Less amounts recognized as revenue:		
Amortized external capital contributions: Equipment	(1,565)	(1,635)
Amortized external capital contributions: Facilities & improvements	(3,590)	(3,794)
Amortized external capital contributions: Ancillary operations	(55)	(119)
Amortization on disposals	<u>-</u>	<u>(590)</u>
Balance, end of year	<u>\$ 77,536</u>	<u>\$ 77,832</u>

Note 10 Budget

	<u>2005/06 Approved Budget⁽¹⁾</u>	<u>Additional Funding⁽²⁾</u>	<u>2005/06 Reported Budget</u>
Revenue			
Alberta Health and Wellness contributions	\$ 68,224	\$ 3,000	\$ 71,224
Other government contributions	1,027	-	1,027
Fees and charges	6,012	-	6,012
Ancillary operations, net	(64)	-	(64)
Donations	180	-	180
Investment and other income	1,450	-	1,450
Amortized external capital contributions	<u>5,093</u>	<u>-</u>	<u>5,093</u>
TOTAL REVENUE	<u>81,922</u>	<u>3,000</u>	<u>84,922</u>
Expenses			
Facility-based inpatient acute nursing services	23,991	-	23,991
Facility-based emergency and outpatient services	6,513	-	6,513
Facility-based continuing care services	4,227	-	4,227
Ambulance services	-	-	-
Community-based care	2,434	-	2,434
Home care	3,383	-	3,383
Diagnostic and therapeutic services	17,910	-	17,910
Promotion, prevention and protection services	6,875	-	6,875
Administration	5,868	-	5,868
Information technology	4,079	-	4,079
Support services	16,700	-	16,700
Amortization of facilities and improvements	3,481	-	3,481
Capital assets write down	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>95,461</u>	<u>-</u>	<u>95,461</u>
Excess (deficiency) of revenue over expenses	<u>\$ (13,539)</u>	<u>\$ 3,000</u>	<u>\$ (10,539)</u>

(1) The budget was approved by the Board of the Authority on May 24th, 2005, and submitted to the Minister of Health and Wellness for approval.

(2) Over the course of the fiscal year, the Minister provided additional funding. The Board has allocated these additional resources to address funding expectations.

Note 11 Alberta Health and Wellness Contributions

	2006	2005
Unrestricted contributions	\$ 69,017	\$ 64,726
Transfers from deferred contributions (Schedule 3)	3,006	2,780
	<u>\$ 72,023</u>	<u>\$ 67,506</u>

Note 12 Other Government Contributions

	2006	2005
Alberta Government		
Transfers from deferred capital contributions (Note 8)		
Unrestricted Alberta Infrastructure	\$ 330	\$ 1,610
Other	23	-
	<u>353</u>	<u>1,610</u>
Transfers from deferred contributions (Schedule 3)	785	651
Other	60	62
	<u>\$ 1,198</u>	<u>\$ 2,323</u>

Note 13 Fees and charges

	<u>Inpatient/Resident</u>		<u>Outpatient</u>		<u>Total</u>	
	2006	2005	2006	2005	2006	2005
Acute Care						
Out-of-province	\$ 1,623	\$ 1,151	\$ 1,492	\$ 877	\$ 3,115	\$ 2,028
Out-of-country base amount	67	60	44	33	111	93
WCB standard charges	576	286	1,466	1,169	2,042	1,455
Federal	11	24	47	23	58	47
Uninsured medical services	308	3	169	129	477	132
Uninsured supplies	-	-	-	19	-	19
Continuing care standard ward	-	62	-	-	-	62
	<u>2,585</u>	<u>1,586</u>	<u>3,218</u>	<u>2,250</u>	<u>5,803</u>	<u>3,836</u>
Continuing Care						
Continuing care semi-private	898	88	-	-	898	88
Continuing care private	164	928	-	-	164	928
	<u>1,062</u>	<u>1,016</u>	<u>-</u>	<u>-</u>	<u>1,062</u>	<u>1,016</u>
Home Care						
Other	-	-	-	73	-	73
	<u>-</u>	<u>-</u>	<u>49</u>	<u>68</u>	<u>49</u>	<u>68</u>
Total	<u>\$ 3,647</u>	<u>\$ 2,602</u>	<u>\$ 3,267</u>	<u>\$ 2,391</u>	<u>\$ 6,914</u>	<u>\$ 4,993</u>

Note 14 Ancillary Operations

	2006					2005
	Non-Patient Food Services	Rental Operations	Parking Operations	Other	Total	Total
Revenue						
Revenue	\$ 425	\$ 133	\$ 294	\$ 60	\$ 912	\$ 811
Amortized deferred capital contributions	-	37	18	-	55	119
	<u>425</u>	<u>170</u>	<u>312</u>	<u>60</u>	<u>967</u>	<u>930</u>
Expenses						
Other expenses	506	239	5	213	963	811
Amortization	-	64	18	12	94	161
	<u>506</u>	<u>303</u>	<u>23</u>	<u>225</u>	<u>1,057</u>	<u>972</u>
Excess (deficiency) of revenue over expenses	<u>\$ (81)</u>	<u>\$ (133)</u>	<u>\$ 289</u>	<u>\$ (165)</u>	<u>\$ (90)</u>	<u>\$ (42)</u>

Note 15 Investment and other income

	<u>2006</u>	<u>2005</u>
Investment income	\$ 296	\$ 297
Transfers from Deferred Contributions (Schedule 3)	278	-
Other income		
Immunization Recoveries	144	122
Other Recoveries	823	705
	<u>\$ 1,541</u>	<u>\$ 1,124</u>

Investment income comprises interest, dividends, amortization of discounts (premiums) and net gains on disposal of investments.

Note 16 Administration

	<u>2006</u>	<u>2005</u>
Administration	\$ 963	\$ 885
Medical Staff	1,214	1,313
Board	365	163
Finance	1,203	1,104
Human Resources	2,355	1,483
Occupational Health & Safety	430	-
Other	-	59
Amortization	26	60
	<u>\$ 6,556</u>	<u>\$ 5,067</u>

Note 17 Information Technology

	<u>2006</u>	<u>2005</u>
Information Technology	\$ 1,743	\$ 2,162
RSHIP	1,221	1,205
Telehealth	213	-
	<u>\$ 3,177</u>	<u>\$ 3,367</u>

Note 18 Support services

	<u>2006</u>	<u>2005</u>
Building maintenance, operations and security	\$ 6,197	\$ 5,529
Communications	487	508
Housekeeping	2,686	2,202
Laundry and linen	668	662
Materials management	1,705	1,395
Patient food services	2,200	1,842
Patient health records	1,733	1,788
Other	955	1,079
Amortization	233	304
	<u>\$ 16,864</u>	<u>\$ 15,309</u>

Note 19 Commitments and Contingencies

(a) Commitments

The Authority is committed under contracts for laboratory services, service contracts and equipment leases for the following payments:

<u>Year</u>	<u>Amount</u>
2007	\$ 6,953
2008	320
2009	212
2010	138
2011	85

(b) Contingencies

The Authority has a contingent liability in respect of a claim concerning the methodology used to calculate pension benefit payments under the Local Authorities Pension Plan (LAPP). The claim has been filed jointly and severally against the Province of Alberta and the employers participating in LAPP. The claim specified an amount of \$1.25 billion. The outcome of the claim is not determinable, and no liability is recorded at this time.

The Authority has a contingent liability in respect of a claim concerning increased long term care accommodation charges levied effective August 1, 2003. The claim has been filed against the Province of Alberta and the Regional Health Authorities. The total amount of the claim is in excess of \$150 million based on the amount of the increase in accommodation charges levied. The outcome of the claim is not determinable, and no liability is recorded at this time.

Note 20 Related Parties

(a) Province of Alberta

The Minister of Health and Wellness appoints members of the Authority. The Authority is economically dependent on the Ministry of Health and Wellness since the viability of its ongoing operations depends on contributions from the Ministry. Transactions between the Authority and the Province are disclosed in the Statement of Operations and in notes to the financial statements.

(b) Health Authorities and other Government of Alberta

(i) The Authority shares a common relationship with other Health Authorities through its relationship with the Province of Alberta. Transactions between the Authority and other Health Authorities are reported in the Statement of Operations.

(ii) The Authority has entered into a partnership agreement with the other six non-metro regional health authorities in Alberta to develop and implement a common, integrated information system.

David Thompson Health Region	Chinook Health Region
Peace Country Health	East Central Health
Aspen Health Region	Palliser Health Region

The partnership agreement functions under the name: Regional Shared Health Information Program (RSHIP), and is jointly controlled by the seven participating regions. RSHIP is currently intended to provide two services to the regions. The first service relates to the development and implementation of software through a provincial project management office. The second service represents the operations of a common data processing facility.

Funding of RSHIP activity has been provided partly through Alberta Health and Wellness grants, with the balance being funded by the regions directly. Each region is to take responsibility for the portion of total costs not funded by Alberta Health and Wellness. The amounts are determined annually based on costs expected to be incurred by the Provincial Project Management Office and the Shared Data Centre. The Provincial Project Management Office is expected to require funding from the Authority for the next two fiscal years. The Shared Data Centre will be an ongoing program funded by the Authority and its partners. Costs of RSHIP have been accounted for using the proportionate consolidation method.

Note 20 Related Parties (continued)

(iii) Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements.

The Northern Lights Health Region had the following transactions with other related parties recorded in the Statement of Financial Position and Statement of Operations:

Balances

	(in thousands)			
	Receivable from:		Payable to:	
	2006	2005	2006	2005
Ft. McMurray Public School Board	\$ 178	\$ 165	\$ -	\$ -
Alberta Cancer Board	53	11	-	-
Regional Municipality of Wood Buffalo	11	9	-	-
Alberta Mental Health Board	5	-	-	-
Peace Country Health Region	-	11	-	-
Keyano College	-	3	10	-
	<u>\$ 247</u>	<u>\$ 199</u>	<u>\$ 10</u>	<u>\$ -</u>

Revenue and Expenses

	(in thousands)			
	Revenue		Expenses	
	2006	2005	2006	2005
Ft. McMurray Public School Board	\$ 507	\$ 438	\$ 507	\$ 438
Alberta Cancer Board	105	158	105	158
Regional Municipality of Wood Buffalo	129	15	129	15
Northeast Child and Family Services	119	119	119	119
Alberta Mental Health Board	5	4	5	4
AADAC	30	30	30	30
Keyano College	-	-	15	-
	<u>\$ 895</u>	<u>\$ 764</u>	<u>\$ 910</u>	<u>\$ 764</u>

Note 20 Related Parties (continued)

(c) Northern Lights Regional Health Foundation

The Authority significantly influences the Northern Lights Regional Health Foundation through its representation on the Board of Directors.

Northern Lights Regional Health Foundation	Contributions received by Health Authority		Resources held by Foundation at March 31, 2006	
	2006	2005	Externally Restricted	Unrestricted
Total assets	\$ 4,151	\$ 2,978		
Total liabilities	2,855	1,866		
Net assets	\$ 1,296	\$ 1,112		
Revenue	\$ 1,568	\$ 1,791		
Expenses	1,384	1,885		
Excess of revenue over expenses	\$ 184	\$ (94)		

	Contributions received by Health Authority		Resources held by Foundation at March 31, 2006	
	Year ended March 31,		Externally Restricted	Unrestricted
	2006	2005		
Northern Lights Regional Health Foundation	\$ 856	\$ 1,510	\$ 1,964	\$ 1,296

Resources of the Northern Lights Regional Health Foundation amounting to \$1,964 have been restricted by donors for specified programs or equipment of the Northern Lights Health Region.

Note 20 Related Parties (continued)

(e) Northern Peace Foundation

The Authority has an economic interest in the Northern Peace Foundation which was established to support fundraising for the High Level and area health facilities. The foundation is currently being reactivated.

	Contributions received by Health Authority		Resources held by Foundation at March 31, 2006	
	Year ended March 31,		Externally Restricted	Unrestricted
	2006	2005		
Northern Peace Foundation	\$ -	\$ -	\$ -	\$ 17

Administrative support provided to foundations and accounts receivable from the foundations at year-end as follows:

	Administrative Support		Accounts Receivable	
	Year ended March 31,		Externally Restricted	Unrestricted
	2006	2005		
Northern Lights Regional Health Foundation	\$ 155	\$ 148	\$ 975	\$ -

(f) Voluntary and Private Health Service Operators

The Authority has an economic interest through its contracts with voluntary and private health service providers in the region. Details are presented in Schedule 4.

Note 21 Pension Costs

The Authority participates in the Local Authorities which is a multi-employer defined benefit plan. Pension expense in these financial statements is equal to the Authority's annual contributions payable of \$2,656 for the year ended March 31, 2006 (2005 - \$2,107).

At December 31, 2005, the Local Authorities Pension Plan reported an actuarial deficiency of \$863,558 (2004 deficiency \$1,288,924).

The Authority provides a supplemental defined contribution pension plan to employees under a collective agreement. The Authority matches employee contributions of up to 2% of regular earnings. Pension expense in these financial statements is equal to the Authority's annual contributions payable of \$153 for the year ended March 31, 2006, (2005 \$117).

The Authority provides a non-contributory defined benefit Supplementary Executive Retirement Plan (SERP) to senior executives of the Region. SERP expense in these financial statements is equal to the Authority's annual contributions payable of \$105 for the year ended March 31, 2006 (2005 - \$213). There are no cash payments made to staff relating to this plan until their retirement. The plan's assets will be held in a trust pursuant to a Retirement Compensation Arrangement (as defined by the Income Tax Act). The plan will be fully funded. Actuarial valuations are completed annually. The obligation and pension expense can vary with changes in actuarial assumptions used to estimate the obligation. The actuarial valuation assumed a discount rate of 5.4% per annum. The Accrued benefit obligation of \$292 exceeds the accrued benefit asset of \$183 resulting in an under-funded status of the plan of \$109.

Pension plan expense comprises the following:

	2006	2005
Local Authorities Pension Plan	\$ 2,626	\$ 2,105
Supplemental defined benefit plan	105	213
	<u>\$ 2,731</u>	<u>\$ 2,318</u>

Note 22 Accumulated Deficit

Current year operations resulted in an accumulated deficit of \$4,443 as at March 31, 2006. Per Alberta Regulation 15/95 of the *Regional Health Authorities Act*, the Region is required to provide the Minister of Health and Wellness a deficit elimination plan by July 31, 2006.

Submission of the deficit elimination plan will not be completed by the required date as it is dependant on the outcome of a number of regional studies that have been commissioned by the Board.

In 2005 Alberta Health and Wellness commissioned an efficiency review of the Northern Lights Health Region. This review commenced in late 2005 with the committee's findings reported to key Board and senior management members in the spring of 2006. The committee recommended that 12 studies be undertaken to quantify the needs of the region. Through discussion with the reviewers the studies have been prioritized as follows:

- Community Health Needs Assessment
- Review Organizational Structure
- Documentation Accuracy & Reporting
- St. Theresa General Hospital Role Review
- Rainbow Lake Role Review
- Regional Review of Supportive Housing for Seniors
- Home Care Services Regional Review
- Regional Review of Population Health Services
- Regional Review of Environmental Services
- External Review of MAC Governance
- External Review of Emergency, Internal Medicine & Surgery
- Functions & Accountability for Property Management

In communication with the Minister of Health and Wellness, the Board has directed management to proceed with the studies identified above with completion projected on or before March 2007. At that time the Board will work with Alberta Health and Wellness to develop a business plan that addresses the health needs of the region and the region's accumulated deficit.

Note 23 Comparative Figures

Certain 2005 figures have been reclassified and restated to conform to the 2006 presentation.

Note 24 Approval of Financial Statements

These financial statements have been approved by the Authority.

Schedule 1

HEALTH AUTHORITY
SCHEDULE OF EXPENSES BY OBJECT
March 31, 2006
(in thousands)

	Budget	2006	2005
Salaries and Benefits (Schedule 2)	\$ 62,179	\$ 59,491	\$ 48,833
Contracts with health service providers (Schedule 4)	6,699	6,363	5,111
Drugs and gases	1,388	1,566	1,193
Medical and surgical supplies	2,021	2,295	1,808
Other contracted services	5,204	5,796	5,949
Other *	12,706	13,152	13,748
Amortization:			
Capital equipment - internally funded	626	636	738
Capital equipment - externally funded	1,500	1,565	1,635
Facilities and improvements	3,674	3,720	4,161
Capital assets write down - facilities and improvements	-	-	583
	<u>95,997</u>	<u>94,584</u>	<u>83,759</u>

Less amounts reported in ancillary operations (Note 14)

	(536)	(1,057)	(972)
	<u>\$ 95,461</u>	<u>\$ 93,527</u>	<u>\$ 82,787</u>

* Significant components of Other include the following:

Utilities	\$ 2,004	\$ 2,038	\$ 1,901
Equipment and Software Maintenance	1,421	1,400	1,309
Recruitment, Relocation and Retention of Staff	459	1,218	910
Travel	1,335	1,023	753
Minor Equipment	762	843	2,724
Food Supplies	743	750	632
Other	5,982	5,880	5,519
	<u>\$ 12,706</u>	<u>\$ 13,152</u>	<u>\$ 13,748</u>

HEALTH AUTHORITY
SCHEDULE OF SALARIES AND BENEFITS
March 31, 2006
(in thousands)

	2006							2005				
	Number of Individuals ⁽¹⁾	Salaries and Honoraria ⁽²⁾	Benefits and Allowances ⁽³⁾	SERP	Sub-total	Severance		Number of Individuals ⁽¹⁾	Salaries, Honoraria, Benefits ⁽²⁾⁽³⁾	Severance	Total	
						Number of Individuals	Amount					
RHA Chairperson - Fitzner, Jeff (2005-06)	1	\$ 58			\$ 58			\$ 58	1	\$ 9	\$ 9	
RHA Chairperson - Nickerson, Ken (2004-05)	1	9			9			9	1	19	19	
Amason, Ron	1	28			28			28	1	11	11	
Boyer, Mary	1	12			12			12	1	9	9	
MacDonald, Margaret	1	11			11			11	1	7	7	
Chonkolay, Cary	1	14			14			14	1	10	10	
Neufeld, William	1	17			17			17	1	10	10	
Hawryliuk, Peter	1	23			23			23	1	9	9	
MacDonald, Cathy	1	14			14			14	1	6	6	
Kennedy, Sylvia	1	17			17			17	1	7	7	
Slater, Diane	1	7			7			7	1	4	4	
Sub-total	11	210	-	-	210	-	-	210	11	101	-	101
Staff												
Chief Executive Officer	1	267	22	78	367			367	1	422		422
Management person(s) reporting to the CEO:												
VP Corporate Services	1	145	22	12	179			179	1	187		187
VP Human Resources	-	-	-	-	-			-	1	23		23
VP Health Services	3	448	64	15	527			527	3	461		461
Executive Director, Foundation	1	77	8		85			85	1	95		95
Communications Advisor	1	63	13		76			76	1	73		73
Director, Primary Care Network	1	103	18		121			121	-	-		-
Other management person(s) reporting directly to those above. (avg. 2006 \$119, avg. 2005 \$122)	19	1,950	314		2,264			2,264	13	1,218	39	1,257
Regulated nurses not included above*												
RNs, Reg. Psych. nurses, Grad nurses (avg. 2006 \$90, avg 2005 \$85)	234	18,027	2,962		20,989			20,989	210	17,874		17,874
LPNs (avg. 2006 \$56, avg. 2005 \$50)	60	2,902	450		3,352			3,352	53	2,667		2,667
Other health technical and professionals (avg. 2006 \$84, avg 2005 \$82)	97	6,991	1,157		8,148			8,148	109	8,930		8,930
Unregulated health service providers (avg. 2006 \$43, avg 2005 \$38)	106	3,842	682		4,524			4,524	105	4,015		4,015
Other staff (avg. 2006 \$56, avg 2005 \$47)	331	15,355	3,294		18,649			18,649	273	12,728		12,728
Sub-total	855	50,170	9,006	105	59,281	-	-	59,281	771	48,693	39	48,732
Grand Total	866	\$ 50,380	\$ 9,006	\$ 105	\$ 59,491	-	-	\$ 59,491	782	\$ 48,794	\$ 39	\$ 48,833

**HEALTH AUTHORITY
SCHEDULE OF SALARIES AND BENEFITS
March 31, 2006**

- (1) Full Time Equivalent (FTE) is determined at the rate of 2,022.75 annual hours for each full-time employee.
Total actual discrete number of individuals employed: 1,172 (2005 - 1,089)
- (2) Salaries include regular base pay, overtime, lump sum payments, shift differential, honoraria, sick leave, short-term disability, earned vacation leave and other remuneration.
- (3) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, out-of-country medical benefits, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, Canada Pension Plan, employment insurance, workers compensation, professional memberships and tuition.
- (4) Severance includes amounts paid directly or indirectly to individuals upon termination, which are not included in salaries, honoraria, benefits and allowances.
- (5) The Chief Executive Officer is provided with an automobile. No dollar amount is included under benefits and allowances.
- (6) Retirement Arrangements
Under the terms of the Supplemental Executive Retirement Plan (SERP), executive officers may receive supplemental retirement payments.

Retirement arrangements as detailed in Schedule 2 are not cash payments in the period but are the period expense for rights to future compensation. Costs shown reflect the total estimated cost to provide annual pension income over an actuarial determined post employment period. SERP provides future pension benefits to participants based on years of service and earnings. The cost of these benefits is actuarially determined using the projected benefit method pro-rated on services, a market interest rate, and management's best estimate of expected costs and the period of benefit coverage. Net actuarial gains or losses of the benefit obligation are amortized over the average remaining life of the employee group.



NORTHERN LIGHTS HEALTH REGION - SCHEDULE OF DEFERRED CONTRIBUTIONS

SCHEDULE 3

March 31, 2006

(in thousands)

Source of Contributor	Opening Balance April 1, 2005	Amounts received and receivable					Amounts recognized as revenue					Transfers				Closing Balance March 31, 2006
		Alberta Health and Wellness	Other government contributions	Foundations	Donors	Investments and other	Alberta Health and Wellness	Other government contributions	Foundations	Donors	Investments and other	Between Projects/Regions	To Other	To Deferred Capital Contributions	Returned Funds	
Alberta Health and Wellness																
Specialist on Call	429	\$ 1,433	\$ -	\$ -	\$ -	\$ -	\$ 1,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510
Rural On Call	4	273	-	-	-	-	272	-	-	-	-	-	-	-	-	5
Young Family Wellness	438	382	-	-	-	-	667	-	-	-	-	-	-	-	-	153
PCI Transition	62	-	-	-	-	-	17	-	-	-	-	-	-	-	-	45
Ground Ambulance	188	-	-	-	-	-	22	-	-	-	-	-	-	-	-	166
Security of Systems	174	175	-	-	-	-	-	-	-	-	-	-	103	-	-	246
Nunee Health	233	233	-	-	-	-	233	-	-	-	-	-	-	-	-	233
Children's Health	100	50	-	-	-	-	80	-	-	-	-	-	-	-	-	70
ICD 10	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
Clinical Telehealth Rainbow Lake	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58
Clinical Telehealth	-	228	-	-	-	-	-	-	-	-	-	-	-	-	-	228
ACT Program Telehealth	-	224	-	-	-	-	-	-	-	-	-	-	-	-	-	224
Mental Wellness / Addictions Training	-	175	-	-	-	-	-	-	-	-	-	-	-	-	-	175
Vaccine Administration	-	216	-	-	-	-	216	-	-	-	-	-	-	-	-	-
Safe Lifting	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	39
InterRAI Tools	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	16
Continuing Care System	-	-	-	-	-	-	-	-	-	-	-	-	-	(21)	-	21
Diagnostic/Medical Equipment	-	644	-	-	-	-	-	-	-	-	-	-	-	644	-	-
Telehealth Operating	-	40	-	-	-	-	40	-	-	-	-	-	-	-	-	-
Enhanced Surveillance of Immunization	-	250	-	-	-	-	-	-	-	-	-	-	-	250	-	-
Regional Shared Health Information	-	639	-	-	-	-	40	-	-	-	-	-	-	599	-	-
Purchase of MRI	-	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-
Telehome Care NW	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79
Telehome Care	124	-	-	-	-	-	59	-	-	-	-	-	-	-	-	65
Various projects < \$10,000	16	8	-	-	-	-	8	-	-	-	-	-	-	-	-	16
Sub-total	1,920	7,025	-	-	-	-	3,006	-	-	-	-	-	-	3,575	-	2,364
Other Government contributors																
Environmental Health Permits	37	-	-	-	-	82	-	-	-	73	-	-	-	-	-	46
PCI Change Management	76	-	-	-	-	134	-	-	-	205	-	-	-	-	-	5
Children's Mental Health	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66
Student Health Initiative	-	-	507	-	-	-	-	507	-	-	-	-	-	-	-	-
YFW Awasak	-	-	130	-	-	-	-	119	-	-	-	-	-	-	-	11
Womens Wellness	10	-	31	-	-	-	-	30	-	-	-	-	-	-	-	11
Community Homelessness	35	-	100	-	-	-	-	129	-	-	-	-	-	-	-	6
RSHIP	118	-	-	-	-	-	-	-	-	-	-	84	-	-	-	34
Various projects < \$10,000	11	-	15	-	-	-	-	-	7	-	-	-	-	-	-	19
Sub-total	353	-	783	-	-	216	-	785	-	7	278	-	84	-	-	198
External Donations																
Healthquest	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Stroke Strategy	-	-	-	-	-	612	-	-	-	-	-	-	-	-	-	612
Deferred Donations	26	-	-	-	20	-	-	-	17	-	-	-	-	-	-	29
Various projects < \$10,000	5	-	-	-	-	-	-	-	1	-	-	-	-	-	-	4
Sub-total	31	20	-	-	20	612	-	-	18	-	-	-	-	-	-	665
Grand Total 2005/2006	\$ 2,304	\$ 7,045	\$ 783	\$ -	\$ 20	\$ 828	\$ 3,006	\$ 785	\$ -	\$ 25	\$ 278	\$ -	\$ 84	\$ 3,575	\$ -	\$ 3,227

NORTHERN LIGHTS HEALTH REGION
SCHEDULE OF DEFERRED CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 2006

	<u>2006</u>	<u>2005</u>
Schedule 3 (continued)		
Unspent amounts at year end are as follows:		
Current		
Restricted - Specialist - On-Call	\$ 510	\$ 429
Restricted - Security of Systems	246	174
Restricted - Telehealth	228	-
Restricted - MHIF - ACT Program	224	-
Restricted - Ground Ambulance	166	188
Restricted - Young Family Wellness	153	184
Restricted - MHIF - Mental Wellness / Addictions Training	175	-
Restricted - Telehome care	79	79
Restricted - Children's Health Initiative	70	100
Restricted - Telehome Care	65	124
Restricted - Rainbow Lake Clinical Telehealth	58	58
Restricted - PCI Transition	45	62
Restricted - CC - Safe Lifting Grant	39	-
Restricted - RSHIP CCSP	21	-
Restricted - ICD 10	15	15
Restricted - InterRAI Tools	16	-
Restricted - Orthopaedic Services	9	9
Restricted - HAP	7	7
Restricted - Rural on Call	5	4
Restricted - Young Family Wellness	-	177
Restricted - YFW - Child & Family Nutrition	-	77
Restricted - Nurse Health	233	233
Regional Shared Health Information Program	34	118
HealthQuest III	20	-
Children's Mental Health	66	66
Alberta Stroke Strategy	612	-
Child & Family Social Services	11	-
Alberta Cancer Board - Women's Wellness	11	10
Environmental Health	46	37
Lifeline	-	-
Restricted Donation	29	26
Restricted - Community Homelessness	6	35
PCI Change Management	5	76
Other	19	11
	<u>3,223</u>	<u>2,299</u>
Non-Current		
Other	4	5
Total	<u>\$ 3,227</u>	<u>\$ 2,304</u>

NORTHERN LIGHTS HEALTH REGION
SCHEDULE OF VOLUNTARY AND PRIVATE HEALTH SERVICE PROVIDERS

Schedule 4

March 31, 2006

(in thousands)

Facility name	Direct Region Funding	Alberta Health and Wellness Funding	Total Revenue	Facility-based inpatient acute nursing services	Facility-based emergency and outpatient services	Facility-based continuing care services	Ambulance services	Community-based care	Home care	Diagnostic and therapeutic services	Promotion prevention and protection services	Research and education	Administration	Information Technology	Support services	Total Expenditures
<u>Private</u>																
DKML	\$ 5,950	\$ -	\$ 5,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,950
Boates Holdings	64	-	64	-	-	-	-	-	-	64	-	-	-	-	-	64
Clearwater Physical Therapy	35	-	35	-	-	-	-	-	-	35	-	-	-	-	-	35
Tundra Physical Therapy	81	-	81	-	-	-	-	-	-	81	-	-	-	-	-	81
Nunee Health Region	-	233	233	-	-	-	-	233	-	-	-	-	-	-	-	233
Total 2005/2006	\$ 6,130	\$ 233	\$ 6,363	\$ -	\$ -	\$ -	\$ -	\$ 233	\$ -	\$ 6,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,363
Total 2004/2005	\$ 5,111	\$ -	\$ 5,111	\$ -	\$ -	\$ -	\$ -	\$ 233	\$ -	\$ 4,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,111