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CBHSSJB

SUMMARY
FINANCIAL
STATEMENT
2012–2013



Conseil Cri de la santé et des services sociaux de la Baie James

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Cree Board of Health and Social Services of James Bay



Conseil Cri de la santé et des services sociaux de la Baie James

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Cree Board of Health and Social Services of James Bay



TABLE OF CONTENTS

- 5 INDEPENDENT AUDITOR'S REPORT** ON THE SUMMARY FINANCIAL STATEMENTS
- 7 INDEPENDENT AUDITOR'S REPORT** ON THE NON-INSURED HEALTH BENEFITS PROGRAM
- 9 INDEPENDENT AUDITOR'S REPORT** ON UNITS OF MEASURE AND HOURS WORKED AND PAID
- 10 COMBINED**
 - BALANCE SHEET
 - STATEMENT OF VARIATION OF NET FINANCIAL ASSETS (NET DEBT)
 - STATEMENT OF ACCUMULATED SURPLUS
 - STATEMENT OF REVENUE AND EXPENDITURE
- 14 OPERATING FUND**
 - BALANCE SHEET
 - STATEMENT OF CHANGES IN FUND BALANCE
 - STATEMENT OF REVENUE AND EXPENDITURE
- 17 LONG-TERM ASSETS FUND**
 - BALANCE SHEET
 - STATEMENT OF REVENUE AND EXPENDITURE AND OF FUND BALANCE
- 19 ASSIGNED FUND**
 - BALANCE SHEET
 - STATEMENT OF REVENUE AND EXPENDITURE AND OF FUND BALANCE
- 22 NOTES TO SUMMARY FINANCIAL STATEMENTS**
- 26 APPENDIX A — OPERATING FUND—STATEMENT OF EXPENDITURE**
- 30 APPENDIX B — FEDERAL FUNDING**
 - NATIONAL NATIVE ALCOHOL AND DRUG ABUSE PROGRAM
 - BUILDING HEALTHY COMMUNITY — SOLVENT ABUSE PROGRAM
 - CANADA PRENATAL NUTRITION PROGRAM
 - ABORIGINAL DIABETES INITIATIVE
 - FIRST NATIONAL AND INUIT HOME AND COMMUNITY CARE — PHASE 3
 - ABORIGINAL HEALTH HUMAN RESOURCES INITIATIVES (AHHRI)
 - FETAL ALCOHOL SPECTRUM DISORDER
 - MENTAL HEALTH — RESIDENTIAL SCHOOLS
 - TRAINING PEER EDUCATORS FOR TOBACCO REDUCTION AMONG CREE YOUTH
- 39 APPENDIX C — OTHER FUNDING**
 - DONATIONS
 - ENVIRONMENTAL HEALTH CONTAMINANTS
 - DENTAL EVALUATION PROJECT
 - CSST — HEALTH PROGRAM
 - MCGILL TEACHING EQUIPMENT
 - CRA – MATERNITY AND CHILD HEALTH PROGRAM
 - MCGILL — INTERNS TRAINING PROGRAM
 - NISHIYUU LIFE SKILLS PROGRAM
 - VACCINATION ROTAVIRUS
 - 35TH ANNIVERSARY 2013–2014
 - HAEMODIALYSIS EDUCATION FUND
- 50 APPENDIX D — NON-INSURED HEALTH BENEFITS PROGRAM**
 - EXPENDITURE





Raymond Chabot Grant Thornton

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL STATEMENTS

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To the Members of the Board of Directors of
Cree Board of Health and Social Services of James Bay

The accompanying summary financial statements, which comprise the combined balance sheet as at March 31, 2013 and the combined statements of variation of net financial assets (net debt), accumulated surplus and revenue and expenditure for the year then ended and related notes, are derived from the audited financial statements of Cree Board of Health and Social Services of James Bay (CBHSSJB) for the year ended March 31, 2013. We expressed a qualified audit opinion on those financial statements in our report dated June 21, 2013 (see below).

The summary financial statements do not contain all the disclosures required by Canadian public sector accounting standards. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of CBHSSJB.

Management's responsibility for the summary financial statements

Management is responsible for the preparation of a summary of the audited financial statements on the basis described in Appendix 1 of circular 2012-012 (03.01.61.19) published by the Ministère de la Santé et des Services sociaux du Québec (MSSS).

Auditor's responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements."

Opinion

In our opinion, the summary financial statements derived from the audited financial statements of CBHSSJB for the year ended March 31, 2013 are a fair summary of those financial statements, on the basis described in Appendix 1 of circular 2012-012 (03.01.61.19) published by MSSS. However, the summary financial statements are misstated to the equivalent extent as the audited financial statements of CBHSSJB for the year ended March 31, 2013.

The misstatement of the audited financial statements is described in our qualified opinion in our report dated June 21, 2013. Our qualified opinion is based on the fact that, the Establishment did not fully apply the new accounting rules enforced since April 1, 2008, in regards to the capital assets. This is contrary to the Canadian public sector accounting standards. The monetary impact of the non-application of the new accounting rules could not be evaluated at the time of issuance of the present summary financial statements.

Our qualified opinion states that, except for the effects of the described matter, those audited financial statements present fairly, in all material respects, the financial position of CBHSSJB as at March 31, 2013 and the results of its activities, the variation of its net financial assets (net debt), its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Montréal
June 21, 2013





Raymond Chabot Grant Thornton

INDEPENDENT AUDITOR'S REPORT ON THE NON-INSURED HEALTH BENEFITS PROGRAM

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To the Members of the Board of Directors of
Cree Board of Health and Social Services of James Bay

We have audited the compliance of expenses under the Non-Insured Health Benefits (NIHB) Program for Cree beneficiaries of the James Bay and Northern Quebec of the Cree Board of Health and Social Services of James Bay (CBHSSJB) for the year ended March 31, 2013 (hereafter the "CBHSSJB-NIHB expenses") with the list of admissible expenses in Section 8.3.2 e) of the agreement between the CBHSSJB and the Ministère de la Santé et des Services sociaux du Québec dated March 1, 2001 (hereafter the "criteria"). Compliance of the CBHSSJB-NIHB expenses with the criteria is the responsibility of the management of the CBHSSJB. Our responsibility is to express an opinion on the compliance of the CBHSSJB-NIHB expenses with the criteria based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the CBHSSJB-NIHB expenses complied with the criteria. An audit includes examining, on a test basis, evidence supporting compliance of the CBHSSJB-NIHB expenses with the criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

- In general, it was not always possible to match the names on the beneficiaries list with the names on the invoices. The absence of a reference to the beneficiary number, on numerous invoices, complicated the matching of names, especially in cases where the family names were missing, cases with similar family names or cases where maiden names were used;
- The charges related to medication are recorded via inventory adjustments. As a result, it was not possible to identify the beneficiary. The related reports are not produced and reconciled on a regular periodic basis;
- Due to the absence of the appropriate documentation, it was not possible to verify the renewal frequency for eye glasses, orthosis, prosthesis and medical supplies and equipment of handicapped people;
- In some cases, certain statistic data was collected, however, the Establishment did not pursue periodic and annual compilation of the quantitative data;
- For patients' transportation, the prescribed rates for mileage and lodging were not respected. In addition, it was not always possible to distinguish the escort, especially since the doctors authorization for an escort was not always available;
- Non-insured health benefits provided to Non-Crees, during previous years, were not claimed to the Federal Government;
- Travel warrants were missing the necessary information in some cases.

In our opinion, except for the matters listed above, the CBHSSJB-NIHB expenses for the year ended March 31, 2013 are, in all material respects, in compliance with the list of admissible expenses in Section 8.3.2 e) of the agreement between the CBHSSJB and the Ministère de la Santé et des Services sociaux du Québec dated March 1, 2001.

Montréal
June 21, 2013



**INDEPENDENT AUDITOR'S REPORT ON
UNITS OF MEASURE AND HOURS
WORKED AND PAID**

To the Members of the Board of Directors of
Cree Board of Health and Social Services of James Bay

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We have audited, in accordance with Section 293 of the Act Respecting Health Services and Social Services (Québec) and Appendix 1 of the Institutions and Regional Councils (Financial Management) Regulation, Cree Board of Health and Social Services of James Bay's units of measure and hours worked and paid for the year ended March 31, 2013. This information was compiled by Cree Board of Health and Social Services of James Bay (CBHSSJB) in accordance with the definitions and explanations listed in the *Manuel de gestion financière (MGF)* published by the Ministère de la Santé et des Services sociaux du Québec, and is included in the annual financial report of Cree Board of Health and Social Services of James Bay on pages 330, 352, 650 and 660. The units of measure and hours worked and paid compiled in accordance with the definitions and explanations listed in the MGF are the responsibility of CBHSSJB's management. Our responsibility is to express an opinion on this information 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 the audit to obtain reasonable assurance about whether the information is free from material misstatement. An audit includes examining, on a test basis, evidence supporting the compilation of the units of measure and hours worked and paid in accordance with the definitions and explanations listed in the MGF. An audit also includes, as necessary, assessing the accounting principles used and significant estimates made by CBHSSJB's management, as well as evaluating the overall information presentation.

CBHSSJB did not pursue periodic and annual compilation of all the quantitative data required to compile the units of measure and hours worked and paid for the year ended March 31, 2013. As a consequence, we were unable to determine whether any adjustments might have been necessary in respect of recorded or unrecorded information.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the units of measure and hours worked and paid.

Units of measure and hours worked and paid for the year ended March 31, 2012 are unaudited.

Montréal
June 21, 2013

¹ CPA auditor, CA public accountancy permit no. A121667

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
COMBINED BALANCE SHEET
MARCH 31, 2013

	Operating fund 2013 \$	Long-term assets fund 2013 \$	Assigned fund 2013 \$	Total 2013 \$	Total 2012 \$
FINANCIAL ASSETS					
Cash	19,964,717	-	-	19,964,717	22,022,422
Accounts receivable - MSSS	29,110,555	10,172,702	-	39,283,257	29,090,863
Accounts receivable	9,490,255	1,374,410	-	10,864,665	4,248,574
	58,565,527	11,547,112	-	70,112,639	55,361,859
LIABILITIES					
Accounts payable and accrued charges	13,707,947	1,190,065	-	14,898,012	18,455,618
Wages and fringe benefits payable	10,021,685	-	-	10,021,685	8,053,542
Reserved funds - new residential facilities	3,664,447	-	-	3,664,447	3,087,075
Temporary financing - Financement Québec	-	63,835,478	-	63,835,478	32,231,237
Bonds payable	-	40,705,702	-	40,705,702	43,806,007
Deferred revenue	4,236,194	-	-	4,236,194	7,374,075
Interfund	(17,417,544)	17,434,894	(17,350)	-	-
	14,212,729	123,166,139	(17,350)	137,361,518	113,007,554
NET FINANCIAL ASSETS (NET DEBT)	44,352,798	(111,619,027)	17,350	(67,248,879)	(57,645,695)
NON-FINANCIAL ASSETS					
Prepaid expenditure	1,154,736	-	-	1,154,736	388,866
Inventories	905,605	-	-	905,605	951,608
Capital assets	-	175,003,366	-	175,003,366	166,503,023
	2,060,341	175,003,366	-	177,063,707	167,843,497
FUND BALANCE					
SURPLUS	46,413,139	63,384,339	17,350	109,814,828	110,197,802

ON BEHALF OF THE BOARD:

_____, Board Member

_____, Board Member

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
**COMBINED STATEMENT OF VARIATION OF NET
 FINANCIAL ASSETS (NET DEBT)**
 YEAR ENDED MARCH 31, 2013

	2013	2012
	\$	\$
SURPLUS (DEFICIT) FOR THE YEAR	(382,974)	4,786,123
Capital assets variation		
Acquisition of capital assets	(8,500,343)	(30,274,591)
	(8,500,343)	(30,274,591)
Variation of inventory	46,003	(21,910)
Other non-financial assets variation	(765,870)	429,253
	(719,867)	407,343
VARIATION OF THE NET FINANCIAL ASSETS (NET DEBT)	(9,603,184)	(25,081,125)
BALANCE - BEGINNING OF YEAR	(57,645,695)	(32,564,570)
BALANCE - END OF YEAR	(67,248,879)	(57,645,695)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
COMBINED STATEMENT OF ACCUMULATED SURPLUS
 YEAR ENDED MARCH 31, 2013

	Operating Fund 2013 \$	Long-term assets Fund 2013 \$	Assigned Fund 2013 \$	Total 2013 \$	Total 2012 \$
BALANCE - BEGINNING OF YEAR	52,724,371	57,436,340	37,091	110,197,802	105,411,679
Excess (deficiency) of revenue over expenditure	(6,311,232)	5,947,999	(19,741)	(382,974)	4,786,123
BALANCE - END OF YEAR	46,413,139	63,384,339	17,350	109,814,828	110,197,802

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
COMBINED STATEMENT OF REVENUE AND EXPENDITURE
 YEAR ENDED MARCH 31, 2013

	Operating Fund 2013 \$	Long-term assets Fund 2013 \$	Assigned Fund 2013 \$	Total 2013 \$	Total 2012 \$
REVENUE					
MSSS - General Base - Operations	110,209,220	-	-	110,209,220	106,724,811
MSSS - Specific allocations	52,617,546	-	-	52,617,546	49,944,063
MSSS - Special allocations	714,668	-	-	714,668	720,405
Secrétariat général du secteur de la santé et des services sociaux	3,717,010	-	-	3,717,010	-
Health Canada	-	-	5,082,225	5,082,225	4,860,374
Family allowances (Federal Government)	319,915	-	-	319,915	277,425
CRA - CHRD	-	-	-	-	128,925
Grant from MSSS - repayment of bonds payable	-	2,474,129	-	2,474,129	2,834,623
Financement Québec - Interest	-	2,727,721	-	2,727,721	2,482,656
Other	225,675	-	580,160	805,835	1,512,196
	167,804,034	5,201,850	5,662,385	178,668,269	169,485,478
EXPENDITURE					
Specific allocations	52,617,546	-	-	52,617,546	49,944,063
Interest charges	-	2,727,721	-	2,727,721	2,482,656
Salaries and benefits	70,979,842	-	3,671,264	74,651,106	68,453,221
Contracted services	22,046,952	-	1,474,341	23,521,293	21,421,323
Material and supplies	7,744,373	-	68,100	7,812,473	6,236,925
Medical supplies and drugs	2,921,338	-	29,078	2,950,416	2,779,576
Office and equipment rental and maintenance, electricity and heating	5,715,628	-	14,080	5,729,708	4,380,875
Organized activities	714,143	-	11,526	725,669	571,808
Special projects	1,576,907	-	156,275	1,733,182	1,376,383
Telecommunications	1,780,258	-	-	1,780,258	1,227,590
Training	639,099	-	74,310	713,409	815,932
Travel and accommodation	6,361,791	-	269,146	6,630,937	5,978,665
Use of surplus	-	(3,473,870)	-	(3,473,870)	(1,768,264)
Other	1,017,389	-	(85,994)	931,395	798,602
	174,115,266	(746,149)	5,682,126	179,051,243	164,699,355
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE					
	(6,311,232)	5,947,999	(19,741)	(382,974)	4,786,123

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
OPERATING FUND
BALANCE SHEET
MARCH 31, 2013

	2013	2012
	\$	\$
FINANCIAL ASSETS		
Cash	19,964,717	22,022,422
Accounts receivable – MSSS (note 2)	29,110,555	18,918,161
Accounts receivable (note 2)	9,490,255	3,418,687
Due from Long-term assets Fund (note 5)	17,434,894	43,386,488
	76,000,421	87,745,758
LIABILITIES		
Accounts payable and accrued charges	13,707,947	17,810,078
Wages and fringe benefits payable	10,021,685	8,053,542
Due to Assigned Fund (note 5)	17,350	37,091
Reserved funds - new residential facilities (note 6)	3,664,447	3,087,075
Deferred revenue (note 7)	4,236,194	7,374,075
	31,647,623	36,361,861
NET FINANCIAL ASSETS (NET DEBT)	44,352,798	51,383,897
NON-FINANCIAL ASSETS		
Prepaid expenditure (note 3)	1,154,736	388,866
Inventories (note 4)	905,605	951,608
	2,060,341	1,340,474
FUND BALANCE		
SURPLUS	46,413,139	52,724,371

ON BEHALF OF THE BOARD:

_____, Board Member

_____, Board Member

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
OPERATING FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED MARCH 31, 2013

	2013	2012
	\$	\$
BALANCE - BEGINNING OF YEAR	52,724,371	52,875,703
Excess (deficiency) of revenue over expenditure	(6,311,232)	(151,332)
BALANCE - END OF YEAR	46,413,139	52,724,371

The fund balance can be detailed as follows:

Excess (deficiency) of revenue over expenditure 2004-2005	(4,717,687)	(4,717,687)
Excess of revenue over expenditure 2005-2006	21,042,033	21,042,033
Excess of revenue over expenditure 2006-2007	7,820,381	7,820,381
Excess of revenue over expenditure 2007-2008	13,972,865	13,972,865
Excess of revenue over expenditure 2008-2009	11,035,286	11,035,286
Excess of revenue over expenditure 2009-2010	4,715,321	4,715,321
Excess (deficiency) of revenue over expenditure 2010-2011	(992,496)	(992,496)
Excess (deficiency) of revenue over expenditure 2011-2012	(151,332)	(151,332)
Excess (deficiency) of revenue over expenditure 2012-2013	(6,311,232)	-
Accumulated surplus as at March 31, 2013	46,413,139	52,724,371

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
OPERATING FUND
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 2013

	Budget 2013 \$	Actual 2013 \$	Actual 2012 \$
REVENUE			
MSSS - General Base - Operations	109,431,590	110,209,220	106,724,811
MSSS - Specific allocations	-	52,617,546	49,944,063
MSSS - Special allocations	-	714,668	720,405
Secrétariat général du secteur de la santé et des services sociaux	-	3,717,010	-
Family allowances (Federal Government)	-	319,915	277,425
CRA - CHRD	-	-	128,925
Other	-	225,675	404,861
	109,431,590	167,804,034	158,200,490
EXPENDITURE (Appendix A and note 12)			
General Base - Operations	109,431,590	108,399,731	97,528,262
Specific allocations	-	52,617,546	49,944,063
Special allocations	-	714,668	720,405
Use of surplus	-	12,383,321	10,159,092
	109,431,590	174,115,266	158,351,822
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(6,311,232)	(151,332)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
LONG-TERM ASSETS FUND
BALANCE SHEET
MARCH 31, 2013

	2013	2012
	\$	\$
FINANCIAL ASSETS		
Accounts receivable - MSSS	10,172,702	10,172,702
Accounts receivable	1,374,410	829,887
	11,547,112	11,002,589
LIABILITIES		
Accounts payable and accrued charges	1,190,065	645,540
Temporary financing - Financement Québec	63,835,478	32,231,237
Due to Operating Fund (note 5)	17,434,894	43,386,488
Bonds payable	40,705,702	43,806,007
	123,166,139	120,069,272
NET FINANCIAL ASSETS (NET DEBT)	(111,619,027)	(109,066,683)
NON-FINANCIAL ASSETS		
CAPITAL ASSETS	175,003,366	166,503,023
	175,003,366	166,503,023
FUND BALANCE		
SURPLUS	63,384,339	57,436,340

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
LONG-TERM ASSETS FUND
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE
 YEAR ENDED MARCH 31, 2013

	2013	2012
	\$	\$
FUND BALANCE - BEGINNING OF YEAR	57,436,340	52,833,453
REVENUE		
Grant from MSSS - repayment of bonds payable	2,474,129	2,834,623
Financement Québec - Interest	2,727,721	2,482,656
Contribution from Operating Fund - Use of surplus (Appendix A)	3,473,870	1,768,264
	8,675,720	7,085,543
EXPENDITURE		
Interest charges	2,727,721	2,482,656
	2,727,721	2,482,656
EXCESS OF REVENUE OVER EXPENDITURE	5,947,999	4,602,887
FUND BALANCE - END OF YEAR	63,384,339	57,436,340

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
ASSIGNED FUND
BALANCE SHEET
MARCH 31, 2013

	2013	2012
	\$	\$
FINANCIAL ASSETS		
Due from Operating Fund (note 5)	17,350	37,091
	17,350	37,091
LIABILITIES		
Due to Operating Fund (note 5)	-	-
	-	-
NET FINANCIAL ASSETS (NET DEBT)	17,350	37,091
FUND BALANCE		
SURPLUS (DEFICIT)	17,350	37,091

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
ASSIGNED FUND
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE
YEAR ENDED MARCH 31, 2013

	Page	Fund Balance Beginning of year \$	Revenue \$	Expenditure \$	Fund Balance End of year \$
FEDERAL FUNDING (Appendix B)					
National Native Alcohol and Drug Abuse Program	26	(36,844)	679,000	(679,000)	(36,844)
Building Healthy Community - Solvent Abuse Program	27	(60,783)	158,153	(158,153)	(60,783)
Canada Prenatal Nutrition Program	28	(16,189)	297,267	(297,267)	(16,189)
Aboriginal Diabetes Initiative	29	42,263	437,338	(437,338)	42,263
First Nations and Inuit Home and Community Care - Phase 3	30	(461,052)	2,782,729	(2,782,729)	(461,052)
Aboriginal Health Human Resources Initiatives	31	(213)	129,541	(129,541)	(213)
Fetal Alcohol Spectrum Disorder	32	(12,900)	224,788	(224,788)	(12,900)
Mental Health - Residential schools	33	-	373,409	(373,409)	-
Training Peer Educators for Tobacco Reduction Among Cree Youth Leader	34	-	-	-	-
Aboriginal Health Transition Fund	-	(30,697)	-	-	(30,697)
First Nations and Inuit Home and Community Care - Capital	-	(474)	-	-	(474)
Tobacco	-	(616,820)	-	-	(616,820)
Interest related to previous years	-	(32,744)	-	-	(32,744)
Reversal of old deferred revenue	-	140,064	-	-	140,064
Reversal of old assigned funds	-	173,315	-	-	173,315
	-	64,134	-	-	64,134
		(848,940)	5,082,225	(5,082,225)	(848,940)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
ASSIGNED FUND
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
YEAR ENDED MARCH 31, 2013

		Fund Balance			Fund Balance
	Page	Beginning of year	Revenue	Expenditure	End of year
		\$	\$	\$	\$
OTHER FUNDING (Appendix C)					
Donations	35	(200)	-	-	(200)
Environmental Health Contaminants	36	434,304	170,677	(428,154)	176,827
Dental Evaluation Project	37	-	-	-	-
CSST - Health Program	38	326,821	397,787	(300,712)	423,896
McGill Teaching Equipment	39	56	-	-	56
CRA - Maternity and Child Health Program	40	51,845	-	-	51,845
McGill - Interns Training Program	41	17,834	6,440	(32,329)	(8,055)
Nishiyuu Life Skills Program	42	-	-	-	-
Vaccination Rotarius	43	(9,778)	-	(5,896)	(15,674)
35th anniversary 2013-2014	44	-	-	167,190	167,190
Haemodialysis Education Fund	45	20,937	5,256	-	26,193
Circle Project	-	13,297	-	-	13,297
McGill - Medical Orderly Training *	-	25,889	-	-	25,889
Nutrition Security Program	-	5,026	-	-	5,026
		886,031	580,160	(599,901)	866,290
		37,091	5,662,385	(5,682,126)	17,350

* Fund balance should be reimbursed in 2013-2014

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2013

1. STATUTES AND NATURE OF ACTIVITIES

Cree Board of Health and Social Services of James Bay was incorporated on April 20, 1978. The Organization operates, as authorized by a permit issued by the "Ministère de la Santé et des Services sociaux", a multidisciplinary health facility consisting of a regional board, a hospital, a long-term care facility, health dispensaries, a readaptation center and a childhood and youth protection center.

2. ACCOUNTS RECEIVABLE

	2013 \$	2012 \$
a) Operating Fund:		
<i>Unconfirmed - Specific Allocation</i>		
MSSS - 2012-2013 funding not cashed yet (note 2 b))	16,159,838	-
MSSS - 2011-2012 funding not cashed yet (note 2 b))	7,179,952	13,323,364
	23,339,790	13,323,364
MSSS - Salary banks	3,990,129	3,990,129
MSSS - Insurance leaves	1,729,844	1,521,376
MSSS - Parental leaves	50,792	50,792
MSSS - SBFR	-	32,500
	5,770,765	5,594,797
Total MSSS	29,110,555	18,918,161
Secrétariat général du secteur de la santé et des services sociaux	1,910,454	-
Health Canada	3,090,773	-
Deferred leave - Employees	19,968	100
Employee advances	469,891	411,494
Federal goods and services tax	623,119	729,765
Provincial sales tax	3,011,970	2,661,311
Other	1,278,281	370,937
Provision for doubtful accounts	(914,201)	(754,920)
Total others	9,490,255	3,418,687
	38,600,810	22,336,848

b) Specific allocation breakdown:

	Non-Insured Health Benefits \$	User fees and local or municipal taxes \$	Employee outings set out in working conditions \$	Leases previous to April 1, 2004 \$	Unallocated \$	Total \$
2012	10,718,513	2,281,296	152,115	171,440	(6,143,412)	7,179,952
2013	14,613,823	1,270,918	231,363	43,734	-	16,159,838
	25,332,336	3,552,214	383,478	215,174	(6,143,412)	23,339,790

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2013

3. PREPAID EXPENDITURE

	2013	2012
	\$	\$
Service contracts on equipment, and housing and office rent leases	1,154,736	388,866
	1,154,736	388,866

4. INVENTORIES

	2013	2012
	\$	\$
Medications	390,559	399,676
Medical supplies	360,586	393,954
Maintenance supplies and office equipment	154,460	157,978
	905,605	951,608

5. INTERFUND ACCOUNTS

The Organization operates one bank account that is used for the Operating Fund, the Long-term assets Fund and the Assigned Fund. At year-end, interfund transactions are accounted for and presented as "Due to" and "Due from" one fund to the others.

6. RESERVED FUNDS - NEW RESIDENTIAL FACILITIES

The Organization set up in 2011-2012 reserved funds for the maintenance and repair of new residential facilities. The funds should reserve a minimum of 10% of the recurrent allocation. The minimum amount as at March 31, 2013 is \$3,664,447 (\$3,087,075 as of March 31, 2012).

7. DEFERRED REVENUE

	2013	2012
	\$	\$
MSSS - New residential facilities	4,182,356	5,518,426
MSSS - Special allocation - Clinical support preceptorat	41,883	41,883
MSSS - Special allocation - Nutritional improvement hospital	11,955	11,955
Health Canada	-	1,801,811
	4,236,194	7,374,075

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2013

8. PREVIOUS YEARS' ANALYSES

MSSS analyses of the 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011 and 2011-2012 financial reports were available at the time of issuance of the present financial statements but not analyzed nor accepted by the Cree Board of Health and Social Services of James Bay. Any adjustments resulting from these analyses will be reflected in the 2013-2014 financial statements.

9. COMMITMENTS

The aggregate payments to be made under operating agreements signed by the Organization over the next five years and subsequent are as follows:

	\$
2014	4,623,743
2015	4,580,893
2016	4,421,355
2017	4,156,232
2018	4,156,232
2019 and subsequent years	57,447,602

10. USER FEES

The Organization is disputing the user fees charged on its properties and rental units in all nine (9) Cree Communities. In fact, for the years 2004-2005 to 2012-2013, the Organization is not in agreement with the amounts charged by the Band Councils with regards to the rates as well as the square footage used to calculate the charges. The amount recorded in the present financial statements (\$3,872,492) is the total of various down payments issued by the Organization with regards to the user fees. It does not represent the actual cost of user fees for the financial year 2012-2013.

As a consequence, since 2004-2005, the cost related to the new residential housing units does not include the totality of the user fees related to these units.

Management will continue to communicate with the Band Councils in order to resolve this issue during the financial year 2013-2014.

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2013

11. CONTINGENCIES

As at March 31, 2013, the Organization is the object of claims from a supplier (undetermined amount) and from the union (\$1,500,000). As of the date of issuance of the present financial statements, the outcome of these claims is uncertain. Any settlement resulting from the resolution of these contingencies will be reflected in the financial statements of the financial year in which it occurs.

12. EXPENDITURE

The expenditure, as presented in Appendix A, can also be detailed as follows:

	2013 Budget \$	2013 Actual \$	2012 Actual \$
General administration	15,965,890	14,805,038	12,282,294
Governance	-	471,765	-
Regional CMG administration	-	4,784,849	-
Local services	81,839,540	81,177,250	78,034,881
Emergency services	1,067,560	-	-
Public Health	5,759,655	4,583,991	4,416,025
Quality Planning (Pimuh)	2,135,817	961,240	657,163
Pre-hospital (Pimuh)	688,138	(311,101)	605,895
Mental health (Pimuh)	1,554,346	1,512,455	1,041,296
Nishiiyuu Pimaatissium	420,644	414,244	490,708
Surplus	-	12,383,321	10,159,092
Specific Allocations	-	52,617,546	49,944,063
Special Allocations	-	714,668	720,405
	109,431,590	174,115,266	158,351,822

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX A – OPERATING FUND
STATEMENT OF EXPENDITURE
 YEAR ENDED MARCH 31, 2013

	Budget 2013 \$	Actual 2013 \$	Actual 2012 \$
GENERAL BASE - OPERATIONS			
General administration of the Board	15,413,822	14,625,133	12,114,088
Hospital services	8,577,928	9,169,223	8,693,184
Cree integrated health and social services centers	43,865,052	45,568,927	42,193,247
Multi services centers	5,637,162	5,476,575	5,348,979
Youth center	13,821,779	18,321,589	14,930,059
Healing lodge	800,000	142,804	-
Improvement of personnel and installation premiums	2,252,270	1,764,322	1,097,728
Operation and maintenance	6,878,013	5,410,283	4,914,651
Electricity and heating	709,780	1,027,154	1,301,410
Public health	4,727,213	3,744,055	3,416,058
Mental health - Pimuh	1,539,537	1,438,107	1,022,354
Quality and planning - Pimuh	2,135,817	932,331	598,444
Nishsiyuu Pimaatissium	420,644	414,244	490,708
Pre-hospital - Pimuh	1,755,698	(342,657)	605,895
Pimuuhteheu administration	896,875	707,641	801,457
	109,431,590	108,399,731	97,528,262
SPECIFIC ALLOCATIONS			
User fees (note 10)	-	3,872,492	4,882,870
Employees travel and transportation	-	880,363	801,115
New residential facilities	-	7,340,542	5,935,223
Previous leases	-	910,326	1,038,032
Non-Insured Health Benefits Program (Appendix D)	-	39,613,823	37,286,823
	-	52,617,546	49,944,063
SPECIAL ALLOCATIONS			
P.A.P.A. - Mistissini Community	-	714,668	697,288
Clinical support preceptorat	-	-	23,117
	-	714,668	720,405

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX A – OPERATING FUND
STATEMENT OF EXPENDITURE (CONT'D)
 YEAR ENDED MARCH 31, 2013

	Budget 2013 \$	Actual 2013 \$	Actual 2012 \$
USE OF SURPLUS			
Operating Fund			
Ambulance Chisasibi	-	-	125,634
Ambulance conversion	-	-	119,979
Ambulance Eastmain	-	-	125,628
Ambulance Mistissini	-	-	125,635
Ambulance Nemaska	-	-	125,628
Ambulance Ouje Bougoumou	-	-	125,628
Ambulance Waskaganish	-	-	125,634
Ambulance Wemindji	-	-	125,634
Chisasibi community initiative	-	106,030	596,700
Chisasibi first responders	-	-	242,562
CMC - Hospital Chisasibi - PFT new hospital	-	39,984	144,300
CMC Waskaganish abandoned construction project	-	4,879	636,491
CMC Mistissini construction extra cost	-	3,305,103	101,517
Cree social policy project	-	187,721	180,884
Delivery truck Chisasibi	-	29,529	52,252
Eastmain Community Initiative	-	24,595	-
ECN project	-	-	33,255
Head office renovations (3rd envelope)	-	-	3,728
Human resources operations - administration	-	60,404	9,899
Human resources - external resources for staffing	-	14,914	109,167
Integrated services regional	-	-	527
Internet access	-	-	200
Legal fees for implementation of health agreement	-	96,625	58,526
Legal fees for governance	-	25,892	31,445
Local negotiations, succession plan and recruitment	-	370,927	371,814
Maamuu Nakaahahtaau	-	10,148	9,818
Maintenance of assets framework	-	373,616	277,559
Medical application	-	4,039	-
Mistissini old clinic pre-feasibility study	-	-	24,028
Modulabec 1 project	-	103,078	-
Modulabec 2 project	-	701,618	-
Moving expenses to temporary buildings and storage	-	49,588	-
National training program	-	-	60,217
Nemaska Community Initiative	-	27,633	-
Nishiiyuu	-	835,932	582,875
Ouje-Bougoumou First Responders	-	(1,000)	-
Payroll department support	-	51,347	147,309
Pre-feasibility study for CPS facility in Montréal	-	35,097	17,229
Public health move grievance settlement	-	-	466,652
Renovation CHQ audit	-	859,925	326,266

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX A – OPERATING FUND
STATEMENT OF EXPENDITURE (CONT'D)
 YEAR ENDED MARCH 31, 2013

	Budget 2013 \$	Actual 2013 \$	Actual 2012 \$
Operating Fund (cont'd)			
Special project (chairman office)	-	-	412
SRP implementation team	-	645,986	519,921
Support for capital envelope	-	108,722	179,010
Temporary facilities head office move	-	281,041	881,762
Training Community Health Representative	-	310,091	466,967
Training Master - ENAP	-	86	-
Waskaganish Community Initiative	-	146,401	34,650
Waswanipi First Responders	-	-	444,264
Wemindji bridge financing housing project	-	-	140,700
Wemindji First Responders	-	-	82,879
Wemindji trailer - Move from Wemindji to Chisasibi	-	-	3,657
Whapmagoostui Community Initiative	-	99,500	151,986
	-	8,909,451	8,390,828
Contribution to Long-term assets Fund			
Chisasibi House E1-3 renovation	-	-	642
Chisasibi Transit E1-4 renovation	-	-	34,931
Chisasibi Warehouse lot preparation	-	-	134,205
ECN project	-	33,230	-
Hospital loading dock	-	-	44,500
IT equipment replacement (computer and laptop)	-	-	440,343
IT hospital server upgrade	-	-	40,114
IT server room air conditioning Whapmagoostui	-	-	1,561
IT switch replacement project	-	627,322	-
Maintenance of assets framework	-	1,175,653	498,672
Maintenance of assets IT assorted	-	2,329	75,372
Mobile data center and installation	-	1,132,410	-
Medical applications (software + IPM)	-	-	22,292
MSDC landscaping	-	91,482	25,064
Non-Insured Health Benefits software development	-	14,550	4,108
Non-Insured Health Benefits software development - dental	-	5,250	-
Non-Insured Health Benefits Sogescom migration to Virtuo	-	27,720	-
OPS Renovation	-	89,232	-
PACS system Chisasibi hospital	-	-	53,177
Replacement of desktops and laptops	-	-	23,011
Renovation CHQ audit	-	274,692	261,360

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX A – OPERATING FUND
STATEMENT OF EXPENDITURE (CONT'D)
 YEAR ENDED MARCH 31, 2013

	Budget 2013 \$	Actual 2013 \$	Actual 2012 \$
Contribution to Long-term assets Fund (cont'd)			
Upgrade of software Chisasibi hospital - DSQ	-	-	44,656
Virtuo Phase 2: decentralization purchasing requisition	-	-	64,256
	-	3,473,870	1,768,264
	-	12,383,321	10,159,092
	109,431,590	174,115,266	158,351,822

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE
 YEAR ENDED MARCH 31, 2013

NATIONAL NATIVE ALCOHOL AND DRUG ABUSE PROGRAM (#810106-810981)

National Native Alcohol and Drug Abuse Program (#810106-810981)

	2013	2012
	\$	\$
REVENUE		
Health Canada	679,000	746,468
	679,000	746,468
EXPENDITURE		
Salaries and fringe benefits	595,557	528,264
Contracted services	27,943	3,791
Material and supplies	1,736	17,994
Organized activities	11,526	85,357
Special projects	2,332	60,795
Training	13,846	508
Travel and accommodation	26,060	49,759
	679,000	746,468
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	(36,844)	(36,844)
FUND BALANCE - END OF YEAR	(36,844)	(36,844)

* Total available funding as per agreement \$796,422 (2011-2012: \$792,422)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

BUILDING HEALTHY COMMUNITY — SOLVENT ABUSE PROGRAM
 (#820705-820760-820768-820781-825105)

Building Healthy Community - Solvent Abuse Program (#820705-820760-820768-820781-825105)

	2013	2012
	\$	\$
REVENUE		
Health Canada	158,153	148,939
	158,153	148,939
EXPENDITURE		
Salaries and fringe benefits	147,225	147,926
Special projects	3,254	1,013
Material and supplies	7,674	-
	158,153	148,939
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	(60,783)	(60,783)
FUND BALANCE - END OF YEAR	(60,783)	(60,783)

* Total available funding as per agreement \$169,706 (2011-2012: \$169,706)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

CANADA PRENATAL NUTRITION PROGRAM (#823005-823077)

Canada Prenatal Nutrition Program (#823005-823077)

	2013	2012
	\$	\$
REVENUE		
Health Canada	297,267	199,647
	297,267	199,647
EXPENDITURE		
Salaries and fringe benefits	245,442	155,937
Contracted services	7,769	7,388
Material and supplies	6,177	4,921
Special projects	821	-
Training	3,356	-
Travel and accommodation	33,702	31,401
	297,267	199,647
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	(16,189)	(16,189)
FUND BALANCE - END OF YEAR	(16,189)	(16,189)

* Total available funding as per agreement \$329,231 (2011-2012: \$319,332)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

ABORIGINAL DIABETES INITIATIVE (#811077-811277)

Aboriginal Diabetes Initiative (#811077-811277)

	2013	2012
	\$	\$
REVENUE		
Health Canada	437,338	525,263
	437,338	525,263
EXPENDITURE		
Salaries and fringe benefits	265,291	333,255
Contracted services	106,545	74,823
Material and supplies	665	26,622
Organized activities	-	6,750
Training	-	11,056
Special projects	3,347	1,140
Travel and accommodation	61,484	71,344
Other	6	273
	437,338	525,263
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	42,263	42,263
FUND BALANCE - END OF YEAR	42,263	42,263

* Total available funding as per agreement \$643,280 (2011-2012: \$603,940)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

FIRST NATIONAL AND INUIT HOME AND COMMUNITY CARE — PHASE 3 (#811505-812881)

First Nations and Inuit Home and Community Care - Phase 3 (#811505-812881)

	2013	2012
	\$	\$
REVENUE		
Health Canada	2,782,729	2,552,239
	2,782,729	2,552,239
EXPENDITURE		
Salaries and fringe benefits	2,178,595	1,830,536
Contracted services	505,889	612,276
Material and supplies	3,250	22,219
Medical supplies and drugs	29,078	29,859
Training	19,444	7,844
Travel and accommodation	46,473	49,505
	2,782,729	2,552,239
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	(461,052)	(461,052)
FUND BALANCE - END OF YEAR	(461,052)	(461,052)

* Total available funding as per agreement \$2,845,089 (2011-2012: \$2,681,769)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

ABORIGINAL HEALTH HUMAN RESOURCES INITIATIVES (AHHRI) (#827105)

Aboriginal Health Human Resources Initiatives (AHHRI) (#827105)	2013	2012
	\$	\$
REVENUE		
Health Canada	129,541	198,288
	129,541	198,288
EXPENDITURE		
Contracted services	51,128	193,148
Material and supplies	10,910	-
Training	37,664	4,000
Travel and accommodation	29,839	1,140
	129,541	198,288
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	(213)	(213)
FUND BALANCE - END OF YEAR	(213)	(213)

* Total available funding as per agreement \$150,000 (2011-2012: \$256,689)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

FETAL ALCOHOL SPECTRUM DISORDER (#821077)

Fetal Alcohol Spectrum Disorder (#821077)

	2013	2012
	\$	\$
REVENUE		
Health Canada	224,788	240,340
	224,788	240,340
EXPENDITURE		
Salaries and fringe benefits	74,106	45,787
Contracted services	116,137	121,880
Material and supplies	15,923	3,174
Organized activities	-	17,390
Special projects	-	32,566
Travel and accommodation	18,622	19,543
	224,788	240,340
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	(12,900)	(12,900)
FUND BALANCE - END OF YEAR	(12,900)	(12,900)

* Total available funding as per agreement \$263,291 (2011-2012: \$263,291)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

MENTAL HEALTH — RESIDENTIAL SCHOOLS (#811309)

Mental Health - Residential schools (#811309)

	2013	2012
	\$	\$
REVENUE		
Health Canada	373,409	131,556
	373,409	131,556
EXPENDITURE		
Advertising	114,000	-
Contracted services	96,757	71,907
Material and supplies	9,829	-
Special projects	146,521	41,322
Travel and accommodation	6,302	18,327
	373,409	131,556
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	-	-
FUND BALANCE - END OF YEAR	-	-

* Total available funding as per agreement \$419,750 (2011-2012: \$417,750)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX B – FEDERAL FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

TRAINING PEER EDUCATORS FOR TOBACCO REDUCTION AMONG CREE YOUTH
 (#827305)

Training Peer Educators for Tobacco Reduction Among Cree Youth (#827305)

	2013	2012
	\$	\$
REVENUE		
Health Canada	-	117,634
	-	117,634
EXPENDITURE		
Contracted services	-	113,261
Travel and accommodation	-	4,373
	-	117,634
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	-	-
FUND BALANCE - END OF YEAR	-	-

** Total available funding as per agreement \$0 (2011-12: \$117,634)*

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE
 YEAR ENDED MARCH 31, 2013

DONATIONS (#012305-011203)

Donations (#012305-011203)

	2013	2012
	\$	\$
REVENUE	-	-
	-	-
EXPENDITURE		
Material and supplies	-	200
	-	200
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(200)
FUND BALANCE - BEGINNING OF YEAR	(200)	-
FUND BALANCE - END OF YEAR	(200)	(200)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

ENVIRONMENTAL HEALTH CONTAMINANTS (#010877)

Environmental Health Contaminants (#010877)	2013	2012
	\$	\$
REVENUE		
Niskamoon Corporation	170,677	756,857
	170,677	756,857
EXPENDITURE		
Salaries and benefits	-	11,914
Contracted services	423,788	327,179
Travel and accommodation	4,366	-
	428,154	339,093
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(257,477)	417,764
FUND BALANCE - BEGINNING OF YEAR	434,304	16,540
FUND BALANCE - END OF YEAR	176,827	434,304

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

DENTAL EVALUATION PROJECT (#010977) - - - - -

Dental Evaluation Project (#010977)	2013	2012
	\$	\$
REVENUE	-	-
	-	-
EXPENDITURE		
Material and supplies	-	1,307
	-	1,307
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(1,307)
FUND BALANCE - BEGINNING OF YEAR	-	1,307
FUND BALANCE - END OF YEAR	-	-

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

CSST — HEALTH PROGRAM (#113677)

CSST - Health Program (#113677)

	2013	2012
	\$	\$
REVENUE		
CSST	397,787	204,039
	397,787	204,039
EXPENDITURE		
Salaries and benefits	159,152	156,962
Contracted services	73,246	34,916
Office rent	14,080	2,200
Material and supplies	11,936	2,276
Travel and accommodation	42,298	31,075
	300,712	227,429
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	97,075	(23,390)
FUND BALANCE - BEGINNING OF YEAR	326,821	350,211
FUND BALANCE - END OF YEAR	423,896	326,821

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

MCGILL TEACHING EQUIPMENT (#110703)

McGill Teaching Equipment (#110703)

	2013 \$	2012 \$
REVENUE	-	-
	-	-
EXPENDITURE		
Training	-	1,433
	-	1,433
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(1,433)
FUND BALANCE - BEGINNING OF YEAR	56	1,489
FUND BALANCE - END OF YEAR	56	56

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

CRA – MATERNITY AND CHILD HEALTH PROGRAM (#113467-113477)

CRA - Maternity and Child Health Program (#113467-113477)		
	2013	2012
	\$	\$
REVENUE	-	-
	-	-
EXPENDITURE		
Travel and accommodation	-	288
	-	288
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	(288)
FUND BALANCE - BEGINNING OF YEAR	51,845	52,133
FUND BALANCE - END OF YEAR	51,845	51,845

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

MCGILL – INTERNS TRAINING PROGRAM (#110803)

McGill - Interns Training Program (#110803)

	2013 \$	2012 \$
REVENUE		
McGill University	6,440	6,210
	6,440	6,210
EXPENDITURE		
Contracted services	32,329	-
	32,329	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(25,889)	6,210
FUND BALANCE - BEGINNING OF YEAR	17,834	11,624
FUND BALANCE - END OF YEAR	(8,055)	17,834

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

NISHIYUU LIFE SKILLS PROGRAM (#112005)

Nishiyuu Life Skills Program (#112005)

	2013	2012
	\$	\$
REVENUE		
Niskamoon Corporation	-	127,500
Cree Regional Authority	-	10,000
	-	137,500
EXPENDITURE		
Contracted services	-	137,500
	-	137,500
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	-	-
FUND BALANCE - BEGINNING OF YEAR	-	-
FUND BALANCE - END OF YEAR	-	-

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

VACCINATION ROTAVIRUS (#017805)

Vaccination Rotarius (#017805)	2013	2012
	\$	\$
REVENUE		
Sigma Québec	-	2,729
	-	2,729
EXPENDITURE		
Contracted services	-	12,507
Salaries	5,896	-
	5,896	12,507
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(5,896)	(9,778)
FUND BALANCE - BEGINNING OF YEAR	(9,778)	-
FUND BALANCE - END OF YEAR	(15,674)	(9,778)

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

35TH ANNIVERSARY 2013-2014 (#011005)

35th anniversary 2013-2014 (#011005)

	2013	2012
	\$	\$
REVENUE		
	-	-
EXPENDITURE		
Internal transfer	(200,000)	-
Contracted services	32,810	-
	(167,190)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	167,190	-
FUND BALANCE - BEGINNING OF YEAR	-	-
FUND BALANCE - END OF YEAR	167,190	-

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX C – OTHER FUNDING
STATEMENT OF REVENUE AND EXPENDITURE
AND OF FUND BALANCE (CONT'D)
 YEAR ENDED MARCH 31, 2013

HAEMODIALYSIS EDUCATION FUND (#114003)

Haemodialysis Education Fund (#114003)	2013	2012
	\$	\$
REVENUE		
Fresenius Medical Care Canada	5,256	-
	5,256	-
EXPENDITURE		
	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	5,256	-
FUND BALANCE - BEGINNING OF YEAR	20,937	20,937
FUND BALANCE - END OF YEAR	26,193	20,937

CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY
APPENDIX D
NON-INSURED HEALTH BENEFITS PROGRAM
STATEMENT OF EXPENDITURE
 YEAR ENDED MARCH 31, 2013

	2013	2012
	\$	\$
Salaries and benefits	5,809,977	5,520,484
Contracted services	698,456	396,223
Deceased persons	30,690	43,801
Dental expenditure	3,364,795	2,396,092
Drugs	7,717,819	6,601,026
Eye glasses and examinations	410,293	339,077
Freight expenditure	62,470	76,807
Material and supplies	66,193	759,129
Medical equipment and supplies	338,093	339,310
Office expenditure	165,783	113,678
Office rental and maintenance	238,025	227,805
Orthesis and prosthesis expenditure	152,659	100,526
Telecommunications	175,117	52,877
Transportation of patients *	20,058,653	20,046,463
Travel and accommodation - employees	79,240	94,840
Vehicle expenses	245,560	178,384
Other	-	301
	39,613,823	37,286,823

** The transportation of patient expenses includes an invoice of \$1,568,310 in 2012 from CSSS Chibougamau related to previous years. This amount was reimbursed by MSSS through a special contribution.*



Conseil Cri de la santé et des services sociaux de la Baie James
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Cree Board of Health and Social Services of James Bay

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