

**CREE BOARD OF HEALTH AND SOCIAL  
SERVICES OF JAMES BAY**

**SUMMARY FINANCIAL STATEMENTS  
MARCH 31, 2012**

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY  
SUMMARY FINANCIAL STATEMENTS  
MARCH 31, 2012**

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SUMMARY FINANCIAL STATEMENTS  
MARCH 31, 2012**

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# Raymond Chabot Grant Thornton

## **INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL STATEMENTS**

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

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The accompanying summary financial statements, which comprise the combined balance sheet as at March 31, 2012 and the combined statements of accumulated surplus, of revenue and expenditure, of variation of net financial assets (net debt) 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, 2012. We expressed a qualified audit opinion on those financial statements in our report dated July 23, 2012 (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, 2012 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, 2012.

The misstatement of the audited financial statements is described in our qualified opinion in our report dated July 23, 2012. Our qualified opinion is based on the fact that, as required by the MSSS, liabilities related to the obligations regarding employees on parental leave and receiving salary insurance are not recognized on the statement of financial position, which constitutes a departure from Canadian public sector accounting standards. The impact of this departure from Canadian public sector accounting standards on the financial statements as at March 31, 2012 and 2011 could not be determined because the information was not available from the Establishment.

Our qualified opinion is also 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 matters, those audited financial statements present fairly, in all material respects, the financial position of CBHSSJB as at March 31, 2012 and the results of its activities, the variation of its net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Raymond Chobot Grant Thornton LLP<sup>1</sup>*

Montréal

July 23, 2012

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<sup>1</sup> CPA auditor, CA public accountancy permit no. A121667



# Raymond Chabot Grant Thornton

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

**Raymond Chabot Grant Thornton LLP**

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To the Members of the Board of Directors of  
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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, 2012 (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 and airline tickets. The absence of a reference to the beneficiary number, on almost all the 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.

In our opinion, except for the matters listed above, the CBHSSJB-NIHB expenses for the year ended March 31, 2012 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.

*Raymond Chabot Grant Thornton LLP*<sup>1</sup>

Montréal

July 23, 2012

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<sup>1</sup> CPA auditor, CA public accountancy permit no. A121667



# Raymond Chabot Grant Thornton

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

**Raymond Chabot Grant Thornton LLP**

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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, 2012. 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, 2012. 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, 2011 are unaudited.

*Raymond Chabot Grant Thornton LLP*<sup>1</sup>

Montréal  
July 23, 2012

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<sup>1</sup> CPA auditor, CA public accountancy permit no. A121667



**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY  
COMBINED BALANCE SHEET  
MARCH 31, 2012**

	Operating fund 2012 \$	Long-term assets fund 2012 \$	Assigned fund 2012 \$	<b>Total 2012 \$</b>	Total 2011 \$
<b>FINANCIAL ASSETS</b>					
Cash	22,022,422	-	-	<b>22,022,422</b>	43,619,195
Accounts receivable (note 2)	20,764,680	-	-	<b>20,764,680</b>	15,142,208
Grants receivable - MSSS	-	10,172,702	-	<b>10,172,702</b>	10,544,276
Other receivables	-	829,887	-	<b>829,887</b>	208,945
	42,787,102	11,002,589	-	<b>53,789,691</b>	69,514,624
<b>LIABILITIES</b>					
Accounts payable and accrued charges	17,810,078	645,540	-	<b>18,455,618</b>	13,720,510
Wages and fringe benefits payable	6,481,374	-	-	<b>6,481,374</b>	7,127,738
Reserved funds - new residential facilities (note 6)	3,087,075	-	-	<b>3,087,075</b>	-
Temporary financing - Financement Québec	-	32,231,237	-	<b>32,231,237</b>	10,551,802
Short-term loan	-	-	-	-	16,682,178
Bonds payable	-	43,806,007	-	<b>43,806,007</b>	46,640,630
Deferred revenue (note 7)	7,374,075	-	-	<b>7,374,075</b>	7,356,336
Interfund	(43,349,397)	43,386,488	(37,091)	-	-
	(8,596,795)	120,069,272	(37,091)	<b>111,435,386</b>	102,079,194
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	51,383,897	(109,066,683)	37,091	<b>(57,645,695)</b>	(32,564,570)
<b>NON-FINANCIAL ASSETS</b>					
Prepaid expenditure (note 3)	388,866	-	-	<b>388,866</b>	818,119
Inventories (note 4)	951,608	-	-	<b>951,608</b>	929,698
Capital assets	-	166,503,023	-	<b>166,503,023</b>	136,228,432
	1,340,474	166,503,023	-	<b>167,843,497</b>	137,976,249
<b>FUND BALANCE</b>					
<b>SURPLUS</b>	52,724,371	57,436,340	37,091	<b>110,197,802</b>	105,411,679

**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, 2012**

	2012 \$	2011 \$
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>4,786,123</b>	<b>6,180,757</b>
<b>Capital assets variation</b>		
Acquisition of capital assets	(30,274,591)	(27,109,661)
	<b>(30,274,591)</b>	<b>(27,109,661)</b>
Variation of inventory	(21,910)	41,552
Other non-financial assets variation	429,253	(42,070)
	<b>407,343</b>	<b>(518)</b>
<b>VARIATION OF THE NET FINANCIAL ASSETS (NET DEBT)</b>	<b>(25,081,125)</b>	<b>(20,929,422)</b>
<b>BEGINNING BALANCE</b>	<b>(32,564,570)</b>	<b>(11,635,148)</b>
<b>ENDING BALANCE</b>	<b>(57,645,695)</b>	<b>(32,564,570)</b>

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY  
COMBINED STATEMENT OF ACCUMULATED SURPLUS  
YEAR ENDED MARCH 31, 2012**

	Operating Fund 2012 \$	Long-term assets Fund 2012 \$	Assigned Fund 2012 \$	<b>Total 2012 \$</b>	Total 2011 \$
<b>BALANCE - BEGINNING OF YEAR</b>	52,875,703	52,833,453	(297,477)	<b>105,411,679</b>	99,230,922
Excess (deficiency) of revenue over expenditure	(151,332)	4,602,887	334,568	<b>4,786,123</b>	6,180,757
<b>BALANCE - END OF YEAR</b>	52,724,371	57,436,340	37,091	<b>110,197,802</b>	105,411,679

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY  
COMBINED STATEMENT OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2012**

	Operating Fund 2012 \$	Long-term assets Fund 2012 \$	Assigned Fund 2012 \$	<b>Total 2012 \$</b>	Total 2011 \$
<b>REVENUE</b>					
MSSS - General Base - Operations	106,724,811		-	<b>106,724,811</b>	104,255,813
MSSS - Specific allocations	49,944,063		-	<b>49,944,063</b>	43,188,647
MSSS - Special allocations	720,405		-	<b>720,405</b>	1,056,614
Family allowances (Federal Government)	277,425		-	<b>277,425</b>	329,509
Hydro-Québec	50,000		-	<b>50,000</b>	50,000
CRA - CHRD	128,925		-	<b>128,925</b>	128,428
Grant from MSSS - repayment of bonds payable	-	2,834,623	-	<b>2,834,623</b>	2,580,143
Financement Québec - Interest Corporation d'hébergement du Québec - Claims	-	2,482,656	-	<b>2,482,656</b>	3,648,770
Health Canada	-	-	-	-	234,276
Other	354,861	-	4,860,374	<b>4,860,374</b>	6,338,408
			1,107,335	<b>1,462,196</b>	58,443
	158,200,490	5,317,279	5,967,709	<b>169,485,478</b>	161,869,051
<b>EXPENDITURE</b>					
Specific allocations	49,944,063	-	-	<b>49,944,063</b>	43,188,647
Interest charges	-	2,482,656	-	<b>2,482,656</b>	3,648,770
Salaries and benefits	65,626,414	-	3,210,581	<b>68,836,995</b>	64,606,129
Contracted services	19,710,747	-	1,710,576	<b>21,421,323</b>	21,289,368
Material and supplies	6,105,202	-	131,723	<b>6,236,925</b>	8,209,019
Medical supplies and drugs	2,749,717	-	29,859	<b>2,779,576</b>	3,033,610
Office and equipment rental and maintenance, electricity and heating	4,378,675	-	2,200	<b>4,380,875</b>	4,014,209
Organized activities	462,311	-	109,497	<b>571,808</b>	858,135
Special projects	1,239,547	-	136,836	<b>1,376,383</b>	784,891
Telecommunications	1,227,590	-	-	<b>1,227,590</b>	1,261,807
Training	791,091	-	24,841	<b>815,932</b>	854,614
Travel and accommodation	5,701,910	-	276,755	<b>5,978,665</b>	7,452,188
Use of surplus (page 25)	-	(1,768,264)	-	<b>(1,768,264)</b>	(4,028,702)
Other	414,555	-	273	<b>414,828</b>	515,609
	158,351,822	714,392	5,633,141	<b>164,699,355</b>	155,688,294
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>					
	(151,332)	4,602,887	334,568	<b>4,786,123</b>	6,180,757

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY  
OPERATING FUND  
BALANCE SHEET  
MARCH 31, 2012**

	2012	2011
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	22,022,422	43,619,195
Accounts receivable (note 2)	20,764,680	15,142,208
Due from Assigned Fund (note 5)	-	297,477
Due from Long-term assets Fund (note 5)	43,386,488	20,226,919
	<b>86,173,590</b>	<b>79,285,799</b>
<b>LIABILITIES</b>		
Accounts payable and accrued charges	17,810,078	13,673,839
Wages and fringe benefits payable	6,481,374	7,127,738
Due to Assigned Fund (note 5)	37,091	-
Reserved funds - new residential facilities (note 6)	3,087,075	-
Deferred revenue (note 7)	7,374,075	7,356,336
	<b>34,789,693</b>	<b>28,157,913</b>
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	<b>51,383,897</b>	<b>51,127,886</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenditure (note 3)	388,866	818,119
Inventories (note 4)	951,608	929,698
	<b>1,340,474</b>	<b>1,747,817</b>
<b>FUND BALANCE</b>		
<b>SURPLUS</b>	<b>52,724,371</b>	<b>52,875,703</b>

**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, 2012**

	2012	2011
	\$	\$
<b>BALANCE - BEGINNING OF YEAR</b>	<b>52,875,703</b>	53,868,199
Excess (deficiency) of revenue over expenditure	(151,332)	(992,496)
<b>BALANCE - END OF YEAR</b>	<b>52,724,371</b>	52,875,703

**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)	-
<b>Accumulated surplus as at March 31, 2012</b>	<b>52,724,371</b>	52,875,703

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**OPERATING FUND**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31, 2012**

	Budget 2012 \$ (note 10)	Actual 2012 \$	Actual 2011 \$
<b>REVENUE</b>			
MSSS - General Base - Operations	-	<b>106,724,811</b>	104,255,813
MSSS - Specific allocations	-	<b>49,944,063</b>	43,188,647
MSSS - Special allocations	-	<b>720,405</b>	1,056,614
Family allowances (Federal Government)	-	<b>277,425</b>	329,509
Hydro-Québec	-	<b>50,000</b>	50,000
CRA - CHRD	-	<b>128,925</b>	128,428
Other	-	<b>354,861</b>	58,443
	-	<b>158,200,490</b>	149,067,454
<b>EXPENDITURE (Appendix A and note 13)</b>			
General Base - Operations	-	<b>97,528,262</b>	96,662,463
Specific allocations	-	<b>49,944,063</b>	43,188,647
Special allocations	-	<b>720,405</b>	766,426
Use of surplus	-	<b>10,159,092</b>	9,442,414
	-	<b>158,351,822</b>	150,059,950
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	<b>(151,332)</b>	(992,496)

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**LONG-TERM ASSETS FUND**  
**BALANCE SHEET**  
**MARCH 31, 2012**

	2012	2011
	\$	\$
<b>FINANCIAL ASSETS</b>		
Grants receivable - MSSS	10,172,702	10,544,276
Other receivables	829,887	208,945
	<b>11,002,589</b>	<b>10,753,221</b>
<b>LIABILITIES</b>		
Accounts payable and accrued charges	645,540	46,671
Temporary financing - Financement Québec	32,231,237	10,551,802
Due to Operating Fund (note 5)	43,386,488	20,226,919
Short-term loan	-	16,682,178
Bonds payable	43,806,007	46,640,630
	<b>120,069,272</b>	<b>94,148,200</b>
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	<b>(109,066,683)</b>	<b>(83,394,979)</b>
<b>NON-FINANCIAL ASSETS</b>		
<b>CAPITAL ASSETS</b>	<b>166,503,023</b>	<b>136,228,432</b>
	<b>166,503,023</b>	<b>136,228,432</b>
<b>FUND BALANCE</b>		
<b>SURPLUS</b>	<b>57,436,340</b>	<b>52,833,453</b>



**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, 2012**

	2012	2011
	\$	\$
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>52,833,453</b>	45,990,332
<b>REVENUE</b>		
Corporation d'hébergement du Québec - Claims	-	234,276
Grant from MSSS - repayment of bonds payable	<b>2,834,623</b>	2,580,143
Financement Québec - Interest	<b>2,482,656</b>	3,648,770
Contribution from Operating Fund - Use of surplus (Appendix A)	<b>1,768,264</b>	4,028,702
	<b>7,085,543</b>	10,491,891
<b>EXPENDITURE</b>		
Interest charges	<b>2,482,656</b>	3,648,770
	<b>2,482,656</b>	3,648,770
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	<b>4,602,887</b>	6,843,121
<b>FUND BALANCE - END OF YEAR</b>	<b>57,436,340</b>	52,833,453

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY  
ASSIGNED FUND  
BALANCE SHEET  
MARCH 31, 2012**

	2012	2011
	\$	\$
<b>FINANCIAL ASSETS</b>		
Due from Operating Fund (note 5)	37,091	-
	<b>37,091</b>	-
<b>LIABILITIES</b>		
Due to Operating Fund (note 5)	-	297,477
	-	297,477
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	<b>37,091</b>	<b>(297,477)</b>
<b>FUND BALANCE</b>		
<b>SURPLUS (DEFICIT)</b>	<b>37,091</b>	<b>(297,477)</b>

**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, 2012**

	Page	Fund Balance Beginning of year \$	Revenue \$	Expenditure \$	Reallocation as per resolution \$	Fund Balance End of year \$
<b>FEDERAL FUNDING (Appendix B)</b>						
National Native Alcohol and Drug Abuse Program	26	(36,844)	746,468	(746,468)	-	<b>(36,844)</b>
Building Healthy Community - Solvent Abuse Program	27	(60,783)	148,939	(148,939)	-	<b>(60,783)</b>
Canada Prenatal Nutrition Program	28	(16,189)	199,647	(199,647)	-	<b>(16,189)</b>
Aboriginal Diabetes Initiative	29	42,263	525,263	(525,263)	-	<b>42,263</b>
First Nations and Inuit Home and Community Care - Phase 3	30	(461,052)	2,552,239	(2,552,239)	-	<b>(461,052)</b>
Aboriginal Health Human Resources Initiatives	31	(213)	198,288	(198,288)	-	<b>(213)</b>
Fetal Alcohol Spectrum Disorder	32	(12,900)	240,340	(240,340)	-	<b>(12,900)</b>
Mental Health - Residential schools	33	-	131,556	(131,556)	-	-
Training Peer Educators for Tobacco Reduction Among Cree Youth Leader	34	-	117,634	(117,634)	-	-
Aboriginal Health Transition Fund	-	(30,697)	-	-	-	<b>(30,697)</b>
First Nations and Inuit Home and Community Care - Capital	-	(474)	-	-	-	<b>(474)</b>
Tobacco	-	(616,820)	-	-	-	<b>(616,820)</b>
Interest related to previous years	-	(32,744)	-	-	-	<b>(32,744)</b>
Reversal of old deferred revenue	-	140,064	-	-	-	<b>140,064</b>
Reversal of old assigned funds	-	173,315	-	-	-	<b>173,315</b>
		-	-	-	64,134	<b>64,134</b>
		(913,074)	4,860,374	(4,860,374)	64,134	<b>(848,940)</b>

**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, 2012**

	Page	Fund Balance Beginning of year \$	Revenue \$	Expenditure \$	Reallocation as per resolution \$	Fund Balance End of year \$
<b>OTHER FUNDING (Appendix C)</b>						
Donations	35	-	-	(53,210)	53,010	(200)
Environmental Health Contaminants	36	16,540	756,857	(339,093)	-	434,304
Dental Evaluation Project	37	1,307	-	(1,307)	-	-
CSST - Health Program	38	350,211	204,039	(227,429)	-	326,821
McGill Teaching Equipment	39	1,489	-	(1,433)	-	56
CRA - Maternity and Child Health Program	40	52,133	-	(288)	-	51,845
McGill - Interns Training Program	41	11,624	6,210	-	-	17,834
Nishiyuu Life Skills Program	42	-	137,500	(137,500)	-	-
Vaccination Rotarius	43	-	2,729	(12,507)	-	(9,778)
Dossier Santé Québec (DSQ)	-	(33,336)	-	-	33,336	-
Chiyikiyaa Evaluation Study and Program	-	6,981	-	-	(6,981)	-
Circle Project	-	13,297	-	-	-	13,297
Expenses prior to March 31, 2004 not recognized by MSSS	-	(192,370)	-	-	192,370	-
Haemodialysis Education Fund	-	20,937	-	-	-	20,937
McGill - Medical Orderly Training	-	25,889	-	-	-	25,889
Nutrition Security Program	-	5,026	-	-	-	5,026
Gambling Studies	-	(1,483)	-	-	1,483	-
McGill - English Courses for Nurses	-	(7,270)	-	-	7,270	-
Breast Cancer	-	4,458	-	-	(4,458)	-
Quit to Win Challenge	-	3,836	-	-	(3,836)	-
Doctors Recruitment	-	(35,150)	-	-	35,150	-
Salt Fluoridation Study	-	29,772	-	-	(29,772)	-
Influenza Vaccine Program	-	111,986	-	-	(111,986)	-
Mercury Exposure - Coordinator	-	19,904	-	-	(19,904)	-
Health and Services Statistics	-	34,424	-	-	(34,424)	-
Map/Geographic Data Base	-	26,100	-	-	(26,100)	-
CLMB Training - French Immersion	-	5,583	-	-	(5,583)	-
Foster Family Week	-	1,849	-	-	(1,849)	-
Youth Street Project	-	4,800	-	-	(4,800)	-
CRA - Home Care Worker Training	-	75,345	-	-	(75,345)	-
CRA - Dental Assistance Program	-	61,715	-	-	(61,715)	-
		615,597	1,107,335	(772,767)	(64,134)	886,031
		(297,477)	5,967,709	(5,633,141)	-	37,091

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**NOTES TO SUMMARY FINANCIAL STATEMENTS**  
**MARCH 31, 2012**

**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**

	2012	2011
	\$	\$
a) Operating Fund:		
<i>Unconfirmed - Specific Allocation</i>		
MSSS - 2011-2012 funding not cashed yet (note 2 b))	13,323,364	-
MSSS - 2010-2011 funding not cashed yet	-	8,052,289
	<b>13,323,364</b>	<b>8,052,289</b>
<i>Other</i>		
MSSS - Salary banks (unconfirmed)	3,990,129	3,990,129
MSSS - SBFR (confirmed)	32,500	341,687
MSSS - Retro pay - Salary equity (unconfirmed)	-	495,848
MSSS - H1N1 (confirmed)	-	290,188
Deferred leave - Employees	100	156,096
Employee advances	411,494	289,824
Federal goods and services tax	729,765	716,496
Provincial sales tax	2,661,311	1,022,547
Other	370,937	411,279
	<b>8,196,236</b>	<b>7,714,094</b>
	<b>21,519,600</b>	<b>15,766,383</b>
Provision for doubtful accounts	<b>(754,920)</b>	<b>(624,175)</b>
	<b>20,764,680</b>	<b>15,142,208</b>

b) Specific allocation breakdown:

	Non-Insured Health Benefits \$	User fees and local or municipal taxes \$	Employee outings set out in working conditions \$	Interest on short-term loans \$	Leases previous to April 1, 2004 \$	Total \$
2012	10,718,513	2,281,296	152,115	-	171,440	<b>13,323,364</b>
	10,718,513	2,281,296	152,115	-	171,440	<b>13,323,364</b>

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**NOTES TO SUMMARY FINANCIAL STATEMENTS**  
**MARCH 31, 2012**

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**3. PREPAID EXPENDITURE**

	2012	2011
	\$	\$
Service contracts on equipment, and housing and office rent leases	<b>388,866</b>	818,119
	<b>388,866</b>	818,119

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**4. INVENTORIES**

	2012	2011
	\$	\$
Medications	<b>399,676</b>	365,708
Medical supplies	<b>393,954</b>	413,048
Maintenance supplies and office equipment	<b>157,978</b>	150,942
	<b>951,608</b>	929,698

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**5. INTERFUND ACCOUNTS**

The Cree Board of Health and Social Services of James Bay operates one bank account that is used for the Operating Fund, the Long-term assets Fund and the Assigned Fund. At year-end, inter-funds transactions are accounted for and presented as "Due to" and "Due from" one fund to the others.

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**6. RESERVED FUNDS - NEW RESIDENTIAL FACILITIES**

The Cree Board of Health and Social Services of James Bay 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, 2012 is \$3,087,075.

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**7. DEFERRED REVENUE**

	2012	2011
	\$	\$
MSSS - New residential facilities	<b>5,518,426</b>	6,365,710
MSSS - Special allocation - Clinical support preceptorat	<b>41,883</b>	32,500
MSSS - Special allocation - Nutritional improvement hospital	<b>11,955</b>	11,955
Health Canada	<b>1,801,811</b>	895,871
Indian and Northern Affairs Canada - Eastmain Clinic	-	37,800
Hydro-Québec	-	12,500
	<b>7,374,075</b>	7,356,336

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**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**NOTES TO SUMMARY FINANCIAL STATEMENTS**  
**MARCH 31, 2012**

**8. PREVIOUS YEARS' ANALYSES**

The MSSS analyses of the 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010 and 2010-2011 financial reports were not available at the time of issuance of the present financial statements. Any adjustments resulting from these analyses will be reflected in the 2012-2013 financial statements.

**9. COMMITMENTS**

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

	\$
2013	4,388,890
2014	4,184,706
2015	4,141,855
2016	4,090,479
2017	4,090,479
2018 and subsequent years	60,321,656

**10. BUDGET**

For the financial year 2011-2012, the Board of Directors approved non-detailed expenditure limits for the base operating expenses.

**11. USER FEES**

The Cree Board of Health 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 2011-2012, the Cree Board of Health 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 (\$4,882,870) is the total of various down payments issued by the Cree Board of Health with regards to the User Fees. It does not represent the actual cost of User Fees for the financial year 2011-2012.

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 2012-2013.

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**NOTES TO SUMMARY FINANCIAL STATEMENTS**  
**MARCH 31, 2012**

**12. CONTINGENCIES**

As at March 31, 2012, the Cree Board of Health is the object of claims from a supplier (undetermined amount) and from an individual in a case of personal damage (\$800,000). 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.

**13. EXPENDITURE**

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

	2012 \$	2011 \$
General administration	<b>12,282,294</b>	12,127,194
Local services	<b>78,034,881</b>	76,340,748
Public Health	<b>4,416,025</b>	5,450,973
Quality Planning (Pimuh)	<b>657,163</b>	560,504
Pre-hospital (Pimuh)	<b>605,895</b>	429,087
Mental health (Pimuh)	<b>1,041,296</b>	1,569,030
Nishiiyuu Pimaatissium	<b>490,708</b>	184,927
Surplus	<b>10,159,092</b>	9,442,414
Specific Allocations	<b>49,944,063</b>	43,188,647
Special Allocations	<b>720,405</b>	766,426
	<b>158,351,822</b>	150,059,950



**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**APPENDIX A - OPERATING FUND**  
**STATEMENT OF EXPENDITURE**  
**YEAR ENDED MARCH 31, 2012**

	Budget 2012 \$ (note 10)	Actual 2012 \$	Actual 2011 \$
<b>GENERAL BASE - OPERATIONS</b>			
General administration of the Board	-	12,114,088	11,677,493
Hospital services	-	8,693,184	9,471,844
Cree integrated health and social services centers	-	42,193,247	40,308,396
Multi services centers	-	5,348,979	5,140,554
Youth center	-	14,930,059	15,951,249
Improvement of personnel and installation premiums	-	1,097,728	697,463
Operation and maintenance	-	4,914,651	4,888,208
Electricity and heating	-	1,301,410	841,083
Public health	-	3,416,058	5,181,436
Mental health - Pimuh	-	1,022,354	1,329,062
Quality and planning - Pimuh	-	598,444	492,839
Nishsiyyu Pimaatissium	-	490,708	184,927
Pre-hospital - Pimuh	-	605,895	429,087
Pimuuhteheu administration	-	801,457	68,822
	-	<b>97,528,262</b>	96,662,463
<b>SPECIFIC ALLOCATIONS</b>			
User fees (note 11)	-	4,882,870	3,486,496
Employees travel and transportation	-	801,115	950,336
New residential facilities	-	5,935,223	6,019,192
Previous leases	-	1,038,032	1,194,695
Non-Insured Health Benefits Program (Appendix D)	-	37,286,823	31,537,928
	-	<b>49,944,063</b>	43,188,647
<b>SPECIAL ALLOCATIONS</b>			
P.A.P.A. - Mistissini Community	-	697,288	681,811
Clinical support preceptorat	-	23,117	-
Nutritional improvement hospital	-	-	8,772
Radiology film reading	-	-	75,843
	-	<b>720,405</b>	766,426

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**APPENDIX A - OPERATING FUND**  
**STATEMENT OF EXPENDITURE (CONT'D)**  
**YEAR ENDED MARCH 31, 2012**

	Budget 2012 \$ (note 10)	Actual 2012 \$	Actual 2011 \$
<b>USE OF SURPLUS</b>			
<b>Operating Fund</b>			
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	-
Ambulance Whapmagoostui	-	-	134,040
Chisasibi community initiative	-	596,700	702,000
Chisasibi first responders	-	242,562	-
CMC - Hospital Chisasibi - PFT new hospital	-	144,300	18,981
CMC Waskaganish abandoned construction project	-	636,491	-
CMC construction extra cost Mistissini	-	101,517	-
Cree social policy project	-	180,884	154,064
Delivery truck Chisasibi	-	52,252	33,194
ECN project	-	33,255	-
Head office renovations (3rd envelope)	-	3,728	-
Human resources operations - administration	-	9,899	-
Human resources - external resources for staffing	-	109,167	-
Integrated services regional	-	527	-
Internet access	-	200	-
Legal fees for implementation of health agreement	-	58,526	-
Legal fees for governance	-	31,445	97,259
Local negotiations, succession plan and recruitment	-	371,814	320,473
Maamuu Nakaahahtaau	-	9,818	-
Maintenance of assets framework	-	277,559	34,474
Mistissini old clinic pre-feasibility study	-	24,028	-
National training program	-	60,217	190,900
Nishiiyuu	-	582,875	-
Payroll department support	-	147,309	186,035
Pre-feasibility study for CPS facility in Montreal	-	17,229	-
Public health move grievance settlement	-	466,652	-
Renovation CHQ audit	-	326,266	-
Special project (chairman office)	-	412	-
SRP implementation team	-	519,921	439,847
Support for capital envelope	-	179,010	-

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**APPENDIX A - OPERATING FUND**  
**STATEMENT OF EXPENDITURE (CONT'D)**  
**YEAR ENDED MARCH 31, 2012**

	Budget 2012 \$ (note 10)	Actual 2012 \$	Actual 2011 \$
<b>Operating Fund (cont'd)</b>			
Temporary facilities head office move	-	<b>881,762</b>	-
Training Community Health Representative	-	<b>466,967</b>	422,085
Waskaganish Community Initiative	-	<b>34,650</b>	36,000
Waswanipi First Responders	-	<b>444,264</b>	-
Wemindji bridge financing housing project	-	<b>140,700</b>	-
Wemindji First Responders	-	<b>82,879</b>	-
Wemindji trailer - Move from Wemindji to Chisasibi	-	<b>3,657</b>	104,958
Whapmagoostui Community Initiative	-	<b>151,986</b>	136,750
Eastmain Community Initiative	-	-	221,353
Hospital loading dock	-	-	15,000
Land preparation - YP Chisasibi	-	-	59,487
Legal fees for SRP implementation	-	-	83,462
Nemaska Community Initiative	-	-	41,500
Ouje-Bougoumou First Responders	-	-	219,141
Ouje-Bougoumou old site preparation	-	-	261,679
Psychological Services	-	-	237,991
Special assemblies	-	-	1,800
Waskaganish First Responders	-	-	219,036
Waswanipi Community Initiative	-	-	477,538
Wemindji Community Initiative	-	-	163,998
Wemindji First Responders	-	-	196,741
Whapmagoostui First Responders	-	-	203,926
	-	<b>8,390,828</b>	5,413,712
<b>Contribution to Long-term assets Fund</b>			
Chisasibi House E1-3 renovation	-	<b>642</b>	3,008
Chisasibi Transit E1-4 renovation	-	<b>34,931</b>	-
Chisasibi Warehouse lot preparation	-	<b>134,205</b>	-
Hospital loading dock	-	<b>44,500</b>	-
IT equipment replacement (computer and laptop)	-	<b>440,343</b>	68,343
IT hospital server upgrade	-	<b>40,114</b>	159,011
IT server room air conditioning Whapmagoostui	-	<b>1,561</b>	-
Maintenance of assets framework	-	<b>498,672</b>	1,380,074
Maintenance of assets IT assorted	-	<b>75,372</b>	-
Medical applications (software + IPM)	-	<b>22,292</b>	-
MSDC landscaping	-	<b>25,064</b>	8,273
Non-Insured Health Benefits software development	-	<b>4,108</b>	-
PACS system Chisasibi hospital	-	<b>53,177</b>	250,145
Replacement of desktops and laptops	-	<b>23,011</b>	-
Renovation CHQ audit	-	<b>261,360</b>	696,114

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**APPENDIX A - OPERATING FUND**  
**STATEMENT OF EXPENDITURE (CONT'D)**  
**YEAR ENDED MARCH 31, 2012**

	Budget 2012 \$ (note 10)	Actual 2012 \$	Actual 2011 \$
<b>Contribution to Long-term assets Fund (cont'd)</b>			
Upgrade of software Chisasibi hospital - DSQ	-	<b>44,656</b>	175,692
Virtuo Phase 2: decentralization purchasing requisition	-	<b>64,256</b>	143,082
Administrative building renovations (2nd envelope)	-	-	151,914
Administrative building security system	-	-	6,032
FIS implementation	-	-	38,775
Head office renovations (3rd envelope)	-	-	15,284
Hospital store room reconfiguration	-	-	73,649
IT server room air conditioning Chisasibi head office	-	-	57,175
Mental health building renovation	-	-	2,956
Office renovations Whapmagoostui - Old daycare	-	-	78,375
Support for capital envelope	-	-	720,800
	-	<b>1,768,264</b>	4,028,702
	-	<b>10,159,092</b>	9,442,414
	-	<b>158,351,822</b>	150,059,950

**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, 2012**

<b>National Native Alcohol and Drug Abuse Program (#810106-810981)</b>		
	<b>2012</b>	2011
	\$	\$
<b>REVENUE</b>		
Health Canada	<b>746,468</b>	765,458
	<b>746,468</b>	765,458
<b>EXPENDITURE</b>		
Salaries and fringe benefits	<b>528,264</b>	543,207
Contracted services	<b>3,791</b>	13,723
Material and supplies	<b>17,994</b>	38,941
Organized activities	<b>85,357</b>	86,027
Special projects	<b>60,795</b>	(581)
Training	<b>508</b>	6,204
Travel and accommodation	<b>49,759</b>	77,937
	<b>746,468</b>	765,458
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>-</b>	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(36,844)</b>	(36,844)
<b>FUND BALANCE - END OF YEAR</b>	<b>(36,844)</b>	(36,844)

\* Total available funding as per agreement \$792,422 (2010-2011: \$765,458)

**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, 2012**

<b>Building Healthy Community - Solvent Abuse Program (#820705-820768-825105-820787)</b>		
	<b>2012</b>	2011
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Health Canada	<b>148,939</b>	147,377
	<b>148,939</b>	147,377
<b>EXPENDITURE</b>		
Salaries and fringe benefits	<b>147,926</b>	143,387
Special projects	<b>1,013</b>	-
Material and supplies	-	3,990
	<b>148,939</b>	147,377
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(60,783)</b>	(60,783)
<b>FUND BALANCE - END OF YEAR</b>	<b>(60,783)</b>	(60,783)

\* Total available funding as per agreement \$169,706 (2010-2011: \$164,763)

**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, 2012**

**Canada Prenatal Nutrition Program (#823005-823077)**

	2012	2011
	\$	\$
<b>REVENUE</b>		
Health Canada	199,647	310,332
	<b>199,647</b>	<b>310,332</b>
<b>EXPENDITURE</b>		
Salaries and fringe benefits	155,937	193,337
Contracted services	7,388	1,974
Material and supplies	4,921	15,073
Special projects	-	3,300
Training	-	52,031
Travel and accommodation	31,401	44,617
	<b>199,647</b>	<b>310,332</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(16,189)</b>	<b>(16,189)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>(16,189)</b>	<b>(16,189)</b>

\* Total available funding as per agreement \$319,332 (2010-2011: \$310,332)

**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, 2012**

**Aboriginal Diabetes Initiative (#811077-811277)**

	2012	2011
	\$	\$
<b>REVENUE</b>		
Health Canada	525,263	518,560
	<b>525,263</b>	<b>518,560</b>
<b>EXPENDITURE</b>		
Salaries and fringe benefits	333,255	205,114
Contracted services	74,823	40,321
Material and supplies	26,622	62,967
Organized activities	6,750	8,000
Training	11,056	21,955
Special projects	1,140	1,312
Travel and accommodation	71,344	178,891
Other	273	-
	<b>525,263</b>	<b>518,560</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>42,263</b>	<b>42,263</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>42,263</b>	<b>42,263</b>

\* Total available funding as per agreement \$603,940 (2010-2011: \$570,940)



**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, 2012**

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

	2012	2011
	\$	\$
<b>REVENUE</b>		
Health Canada	2,552,239	2,186,044
	<b>2,552,239</b>	<b>2,186,044</b>
<b>EXPENDITURE</b>		
Salaries and fringe benefits	1,830,536	1,848,464
Contracted services	612,276	192,636
Disparity cost	-	269
Material and supplies	22,219	5,762
Medical supplies and drugs	29,859	54,037
Training	7,844	10,817
Travel and accommodation	49,505	74,059
	<b>2,552,239</b>	<b>2,186,044</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(461,052)</b>	<b>(461,052)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>(461,052)</b>	<b>(461,052)</b>

\* Total available funding as per agreement \$2,681,769 (2010-2011: \$2,603,659)

**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, 2012**

<b>Aboriginal Health Human Resources Initiatives (AHHRI) (#827105)</b>	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Health Canada	<b>198,288</b>	212,133
	<b>198,288</b>	212,133
<b>EXPENDITURE</b>		
Contracted services	<b>193,148</b>	209,171
Material and supplies	-	(16,958)
Training	<b>4,000</b>	7,500
Travel and accommodation	<b>1,140</b>	12,420
	<b>198,288</b>	212,133
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(213)</b>	(213)
<b>FUND BALANCE - END OF YEAR</b>	<b>(213)</b>	(213)

\* Total available funding as per agreement \$256,689 (2010-2011: \$226,639)

**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, 2012**

**Fetal Alcohol Spectrum Disorder (#821077)**

	2012	2011
	\$	\$
<b>REVENUE</b>		
Health Canada	240,340	191,321
	<b>240,340</b>	<b>191,321</b>
<b>EXPENDITURE</b>		
Salaries and fringe benefits	45,787	10,768
Contracted services	121,880	59,418
Material and supplies	3,174	10,597
Congress conference symposium	-	201
Organized activities	17,390	58,330
Special projects	32,566	5,000
Travel and accommodation	19,543	47,007
	<b>240,340</b>	<b>191,321</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(12,900)</b>	<b>(12,900)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>(12,900)</b>	<b>(12,900)</b>

\* Total available funding as per agreement \$263,291 (2010-2011: \$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, 2012**

**Mental Health - Residential schools (#811309)**

	2012	2011
	\$	\$
<b>REVENUE</b>		
Health Canada	<b>131,556</b>	54,134
	<b>131,556</b>	54,134
<b>EXPENDITURE</b>		
Contracted services	<b>71,907</b>	34,075
Material and supplies	-	101
Special projects	<b>41,322</b>	17,007
Travel and accommodation	<b>18,327</b>	2,951
	<b>131,556</b>	54,134
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-
<b>FUND BALANCE - END OF YEAR</b>	-	-

\* Total available funding as per agreement \$417,750 (2010-2011: \$75,000)

**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, 2012**

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

	2012	2011
	\$	\$
<b>REVENUE</b>		
Health Canada	117,634	-
	<b>117,634</b>	<b>-</b>
<b>EXPENDITURE</b>		
Contracted services	113,261	-
Travel and accommodation	4,373	-
	<b>117,634</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-
<b>FUND BALANCE - END OF YEAR</b>	-	-

*\* Total available funding as per agreement \$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, 2012**

<b>Donations (#012305-011203)</b>	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>	-	-
	-	-
<b>EXPENDITURE</b>		
Material and supplies	<b>53,210</b>	57,343
Organized activities	-	5,000
	<b>53,210</b>	62,343
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>(53,210)</b>	(62,343)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	62,343
<b>FUND BALANCE - END OF YEAR</b>	<b>(53,210)</b>	-

**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, 2012**

**Environmental Health Contaminants (#010877)**

	<b>2012</b>	2011
	\$	\$
<b>REVENUE</b>		
Niskamoon Corporation	<b>756,857</b>	636,502
	<b>756,857</b>	636,502
<b>EXPENDITURE</b>		
Salaries and benefits	<b>11,914</b>	3,756
Contracted services	<b>327,179</b>	1,323,132
Travel and accommodation	-	2,123
	<b>339,093</b>	1,329,011
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>417,764</b>	(692,509)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>16,540</b>	709,049
<b>FUND BALANCE - END OF YEAR</b>	<b>434,304</b>	16,540

**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, 2012**

**Dental Evaluation Project (#010977)**

	2012	2011
	\$	\$
<b>REVENUE</b>	-	-
	-	-
<b>EXPENDITURE</b>		
Material and supplies	1,307	-
	1,307	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	(1,307)	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	1,307	1,307
<b>FUND BALANCE - END OF YEAR</b>	-	1,307



**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, 2012**

**CSST - Health Program (#113677)**

	2012	2011
	\$	\$
<b>REVENUE</b>		
CSST	204,039	420,580
	<b>204,039</b>	<b>420,580</b>
<b>EXPENDITURE</b>		
Salaries and benefits	156,962	146,458
Contracted services	34,916	18,585
Office rent	2,200	4,400
Material and supplies	2,276	9,138
Travel and accommodation	31,075	31,326
	<b>227,429</b>	<b>209,907</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>(23,390)</b>	<b>210,673</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>350,211</b>	<b>139,538</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>326,821</b>	<b>350,211</b>

**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, 2012**

**McGill Teaching Equipment (#1107)**

	2012	2011
	\$	\$
<b>REVENUE</b>	-	-
	-	-
<b>EXPENDITURE</b>		
Training	1,433	(1,489)
	1,433	(1,489)
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	(1,433)	1,489
<b>FUND BALANCE - BEGINNING OF YEAR</b>	1,489	-
<b>FUND BALANCE - END OF YEAR</b>	56	1,489

**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, 2012**

**CRA - Maternity and Child Health Program (#113467-113477)**

	<b>2012</b>	2011
	\$	\$
<b>REVENUE</b>	-	-
	-	-
<b>EXPENDITURE</b>		
Contracted services	-	1,450
Material and supplies	-	194
Special projects	-	375
Training	-	5,272
Travel and accommodation	<b>288</b>	3,776
	<b>288</b>	11,067
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>(288)</b>	(11,067)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>52,133</b>	63,200
<b>FUND BALANCE - END OF YEAR</b>	<b>51,845</b>	52,133

**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, 2012**

**McGill - Interns Training Program (#110803)**

	2012	2011
	\$	\$
<b>REVENUE</b>		
McGill University	6,210	11,624
	<b>6,210</b>	<b>11,624</b>
<b>EXPENDITURE</b>	-	-
	-	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>6,210</b>	<b>11,624</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>11,624</b>	-
<b>FUND BALANCE - END OF YEAR</b>	<b>17,834</b>	<b>11,624</b>

**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, 2012**

<b>Nishiyuu Life Skills Program (#112005)</b>	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Niskamoon Corporation	127,500	-
Cree Regional Authority	10,000	-
	<b>137,500</b>	<b>-</b>
<b>EXPENDITURE</b>		
Contracted services	137,500	-
	<b>137,500</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>-</b>	<b>-</b>

**STATEMENT OF REVENUE AND EXPENDITURE**  
**APPENDIX C - OTHER FUNDING**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**AND OF FUND BALANCE (CONT'D)**  
**YEAR ENDED MARCH 31, 2012**

**Vaccination Rotarius (#017805)**

	2012	2011
	\$	\$
<b>REVENUE</b>		
Sigma Québec	2,729	-
	<b>2,729</b>	<b>-</b>
<b>EXPENDITURE</b>		
Contracted services	12,507	-
	<b>12,507</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE</b>	<b>(9,778)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>(9,778)</b>	<b>-</b>

**CREE BOARD OF HEALTH AND SOCIAL SERVICES OF JAMES BAY**  
**APPENDIX D - NON-INSURED HEALTH BENEFITS PROGRAM**  
**STATEMENT OF EXPENDITURE**  
**YEAR ENDED MARCH 31, 2012**

	2012	2011
	\$	\$
Salaries and benefits	5,520,484	4,709,015
Contracted services	396,223	146,567
Deceased persons	43,801	27,979
Dental expenditure	2,396,092	3,006,852
Drugs	6,601,026	7,102,315
Eye glasses and examinations	339,077	316,864
Freight expenditure	76,807	115,403
Material and supplies	759,129	454,912
Medical equipment and supplies	339,310	297,036
Office expenditure	113,678	53,565
Office rental and maintenance	227,805	168,612
Orthesis and prosthesis expenditure	100,526	56,625
Telecommunications	52,877	166,217
Transportation of patients *	20,046,463	14,744,808
Travel and accommodation - employees	94,840	85,359
Vehicle expenses	178,384	85,339
Other	301	460
	<b>37,286,823</b>	<b>31,537,928</b>

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