



HAY RIVER HEALTH AND SOCIAL SERVICES AUTHORITY

ANNUAL REPORT 2024-2025

BEST HEALTH. BEST CARE. BETTER FUTURE.

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If you would like this information in another official language, call us.

English

Si vous voulez ces informations dans une autre langue officielle, contactez-nous.

French

Kispin ki nitawihtin   nihiyawihk oma acimowin, tipwasinan.

Cree

Tt1ch9 yat1 k' e. 01 wegod1 new9 de, gots'o gonede.

TtJChQ

Jenhtris Dene S4hne yat1 t'a huts'elker xa beyayat1 the?q ,at'e, nuwe ts'en y6tn.

Chipewyan

Edi gond1 dehgaq got'Je zhat1e k' e edatreh enahddht: mde naxets'e edahti.

South Slavey

K'ahsh6 got'Jne xada k'e heden ,ed1ht1'e yerlOIWf: nide dule.

North Slavey

Jii gwandak izhii ginjlk vat'atr'ijqhch'uu zhit yinohthan jl', diits'at ginohkhli.

Gwich'in

Uvanittuaq ilitchurisukupku Inuvialuktun, ququaqluta.

Inuvialuktun

c d<Inn,; b    LJ&.rc .o n::ic-" r'LJn\[:><!2cn...DC t><\,c... ..CL.Q,::,nc.

Inuktitut

Hapkua titiqqat pijumagupkit Inuinnaqtun, uvaptinnut hivajarlutit.

Inuinnaqtun

Indigenous Languages:

1-867-874-8140

French:

1-867-874-8111

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MESSAGE FROM THE PUBLIC ADMINISTRATOR

As another operational year concludes, we continue to navigate the evolving challenges within the healthcare sector- both across the Territory and Nationally. One of the most pressing issues remains the recruitment and retention of healthcare professionals. While this challenge persists, it also presents a opportunity for positive change.

In last year's message, I spoke to a significant undertaking by the HRHSSA: The Reset and Rebuild Initiative. This effort, shaped by over 350 pieces of staff feedback, represents a major step toward organizational renewal and growth. Developed and driven by staff, the resulting plan outlines a clear path forward that reflects our collective voice and priorities.

From that feedback, a collaborative Action Plan was created, focused on five key areas:

- Communication
- Role Clarity and Implementation of Change
- Expectations of Managers & Supervisors, including Workload Management
- Team Building and Workplace Culture
- Recruitment and Retention, Education & Training

I remain personally committed to this work and have engaged directly with our teams on several occasions, most recently in June. I continue to be inspired and deeply grateful for the passion, commitment, and dedication of staff who are driving this work forward despite the many challenges we face.

Transforming organizational culture- particularly in a highly regulated environment like healthcare- requires trust, perseverance, and a collective willingness to embrace change. I recognize that change can be difficult, and I respect the hesitation that may exist. However, change is not only inevitable- it is essential to addressing the realities we face.

If ever there was a time for transformation supported at every level- from frontline staff to senior leadership and government- it is now. Let us all commit to being part of the solution in the year ahead.

Brian Willows,
Public Administrator
HRHSSA



MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

As we reflect on the past year, I am proud to highlight the significant progress we have made through our HRHSSA Reset and Rebuild Initiative, an engagement driven by and built for our staff.

At the heart of Reset and Rebuild is a renewed commitment to listening to our employees. We know that the strength of any organization lies in its people, and over the past year, we've taken deliberate steps to create more space for staff voices to shape the future of HRHSSA. Through staff-led focus groups, surveys and direct feedback, we are progressing to a foundation of trust, transparency and shared ownership of change.

One of the most exciting developments this year has been the collaborative creation of our Action Plan. This plan outlines the goals we've set across five key themes, all of which emerged directly from staff input gathered in early 2024: Communication; Role Clarity and Implementation of Change; Expectations of Managers and Supervisors, Workload Management; Team Building and Workplace Culture; and Recruitment and Retention, Education and Training, Staff Incentives.

These themes reflect not just challenges, but opportunities - opportunities to improve how we work together, how we lead and how we support one another. The goals we've outlined are intentionally broad and strategic. They are designed to open the door for continued engagement and collaborative solution-building.

HRHSSA will continue working closely with staff to develop tests of change - ideas that are meaningful, measurable and achievable. These will be rooted in the extensive input we've already received from previous engagement sessions, exit surveys and staff satisfaction feedback. It's important to note that many of the changes we're piloting now began as suggestions from frontline staff, and we are already seeing promising results.

Reset and Rebuild is not a one-time project. It's an ongoing commitment to building a healthier, stronger and more inclusive workplace culture together.

To everyone who has contributed your time and ideas, thank you. Your voices are not only being heard, they are shaping the future of HRHSSA.

Erin Griffiths,
Chief Executive Officer
HRHSSA



OVERVIEW

The Hay River Health and Social Services Authority (HRHSSA) is an accredited, integrated health authority that provides the following services: 19 Acute Inpatient Beds; Emergency and Ambulatory Care: including Dialysis and Endoscopy; Midwifery care and delivery; 25 Long Term Care beds; Supportive Living Campus: a Territorial Campus providing 11 permanent residences; Diagnostic Services: Diagnostic Imaging, Ultrasound, Mammography; Laboratory; Medical and Specialty clinics: including Diabetes programming; Social Programs: Community Counselling, Healthy Families; and Child and Family Services; Community Health and Home Care; Rehabilitation: Physiotherapy, Occupational Therapy, Speech-Language Pathology; and a full range of Support Services.

MISSION

“To provide equitable quality care and service and encourage individuals, families and communities to make healthy choices”

Caring

with integrity, we treat everyone with compassion, respect, equity, dignity, and we value diversity

Accountable

we are responsible to utilize our resources efficiently and effectively and report the impact of our work to the community

Relationships

we work in collaboration with all residents including individuals, families, communities, staff and other health authorities and Indigenous Governments

Excellence

we pursue continuous quality improvement through innovation, integration, and evidence-based practice

Safety

we are responsible to utilize our resources efficiently and effectively and report the impact of our work to the community

VALUES

STRATEGIC PRIORITIES



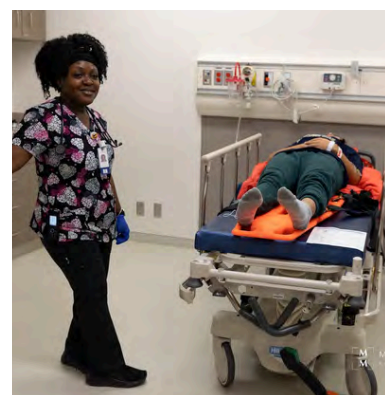
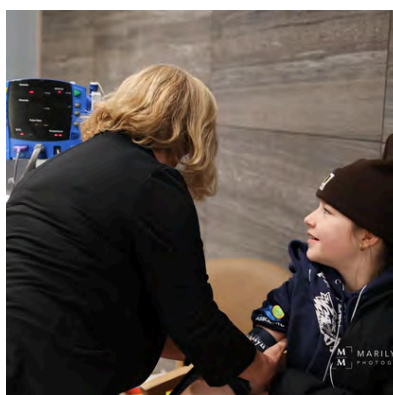
Best Health, Best Care, For a Better Future, is the Vision of the Department of Health and Social Services, in which HRHSSA directly aligns to support residents in the South Slave Region to be healthy and stay healthy. Best Health, Best Care, Better Value and Better Future is our roadmap to build, grow and shape our organization while engaging residents in creating a healthier future together. The Hay River Health and Social Services Authority is committed to continuing our work and our role as a Territorial partner to transform our health and social services system so that residents of the Northwest Territories have better access to quality services that can be sustainable into the future.

EMERGENCY PREPAREDNESS

In November, the Hay River Health and Social Services Authority (HRHSSA) proudly participated in a full-scale emergency exercise led by the Government of the Northwest Territories' Department of Infrastructure, Air, Marine, and Safety Division. The primary objective of this exercise was to enhance the Town of Hay River's emergency response capabilities, specifically in relation to aircraft accidents and incidents occurring at local airports.

This comprehensive simulation brought together multiple agencies and stakeholders, reinforcing the importance of coordinated emergency response planning. HRHSSA played a key role in the exercise, utilizing the opportunity to activate and evaluate our Code Orange emergency response protocols. This allowed our teams to test real-time decision-making, communication strategies, and inter-agency coordination in a controlled but realistic environment.

Participation in this exercise reflects HRHSSA's ongoing commitment to emergency preparedness and continuous quality improvement. It also highlights the strong partnerships we maintain with other responding agencies, all working together to ensure the safety and well-being of our community in the event of a critical incident.



PROGRAM SPOTLIGHT: Traditional Foods

Throughout the 2024–2025 fiscal year, the Traditional Foods Program at HRHSSA—led by the Support Services Dietary Department—continued to thrive, bringing culturally significant meals to residents through generous donations from local hunters, families, and community partners. These contributions allowed staff to plan and serve a variety of traditional meals based on what was hunted and harvested.

Residents greatly appreciate the opportunity to enjoy the foods they are most familiar with, fostering connection, comfort, and cultural continuity. In addition to the standard menu, these traditional offerings are served to ensure that each individual has a meaningful choice in the meals they enjoy.

Over the year, the Dietary Department facilitated the delivery of a wide range of traditional meals, including:

- Bison broth and fried bison with onions
- Walleye fillets
- Moose meat soup
- Burger soup
- Fry meat
- Moose burgers on fry bread
- Trout dishes, including both boiled and oven-roasted preparations

This program not only nourishes the body but also strengthens cultural connections and community spirit. The Traditional Foods Program is a powerful example of how healthcare can support holistic well-being through culture, nutrition, and collaboration.



RESET & REBUILD INITIATIVE

In recent years, our HRHSSA team has faced extraordinary challenges that have deeply impacted staff morale, engagement, and retention. Recognizing the urgent need for change, the Senior Leadership Team launched the Reset and Rebuild initiative to refocus efforts on improving engagement, trust, respect, and collaboration across the organization.

The first phase of this initiative, undertaken over the past year, has been about listening. Unlike many organizations that rely on infrequent surveys conducted by outside agencies, we chose a different approach—utilizing multiple channels such as surveys, online suggestions, and face-to-face engagement sessions, all conducted in-house. What we heard has been profound and humbling. Staff provided candid feedback about daily challenges, offering invaluable insights into areas requiring improvement and collaboration. This feedback has highlighted the importance of rethinking our approach and committing to meaningful change.

Key findings demonstrate the urgency of this work: 66% of staff reported that overall stress levels are too high, and 73% identified insufficient staffing as a major concern. Communication also emerged as a critical focus area, with many employees expressing a need for more consistent feedback from supervisors and greater involvement in decision-making.

The Reset and Rebuild initiative is built on a foundation of continuous improvement. Rather than attempting to address all concerns at once, we are adopting a focused, incremental approach. Staff will identify and prioritize key ideas for improvement, working together to test and refine solutions. Senior leadership is committed to supporting these efforts by removing barriers, allocating resources and providing consistent guidance to ensure success.



RESET & REBUILD INITIATIVE

Key elements of this initiative include:

- **Empowering Staff:** Employees are central to the process, with their input guiding priorities and solutions. This approach fosters trust and shared accountability across the organization.
- **Focused Implementation:** By targeting one or two initiatives at a time, we aim to create meaningful improvements while avoiding change fatigue and ensuring success.
- **Commitment to Transparency:** Regular updates, action plans, and clear communication channels will ensure staff are informed, engaged, and part of the progress.

“Reset and Rebuild” is more than a project—it is a long-term commitment to creating a thriving, healthy, and engaged workforce. By listening, engaging, and acting, we aim to transform our workplace into one where every employee feels supported, valued, and connected.





4372

Outpatient Visits



7068

Medical Clinic
Appointments



511

Ambulance Calls



2385

Public Health
Clients Seen



147

Medivac Flights



990

Diabetes Program
Appointments



1066

Dialysis Treatments



65,561

Labratory Tests
Processed



799

Xray Clients



481

Ultrasound
Clients



640

Mammography
Clients



271

Prenatal
Visits



108

Postpartum
Visits



45

Pregnant
Families

BEST HEALTH

“Support the health & wellness of the
population”

HIGHLIGHTS

- Pharmacy department updated and implemented order sets and policies for medication management and continue to be a part of the NWT Pharmacy and Therapeutics Committee.
- Local Registered Nurse served as a member of the NCLEX-RN exam review panel for 3 days in Chicago, IL.
- HRHSSA received new ECG equipment.
- All Long Term Care positions were filled at Woodland Manor and Supportive Living.
- Hosted several specialty clinics, including, Audiology, Internal Medicine, General Surgery, Orthopedic Surgery, Psychiatry, Pediatrics, Gynecology, Ear/Nose/Throat, and Nephrology.
- Nurse Educator completed her instructor certifications in Basic Life Support, Advanced Cardiovascular Life Support, Pediatric Life Support, Non-Violence Crisis Intervention, and Back Injury Prevention, and is keeping staff current with their Mandatory Training.
- Midwives completed Emergency Skills Instructor Certification and have held multiple workshops for staff
- Occupational Therapist sourced a new vendor to cut down on wheelchair wait times for clients.
- Registered Dietician and Diabetes RN achieved the prestigious Certified Bariatric Educator Certification.
- Occupational Therapy initiated regular travel to Fort Resolution with monthly visits to provide services in homes, school, and clinic.
- Mobile Public Health clinics set up at locations throughout the community, including, Warming Shelter, Fire Department, Northwest Territories Power Corporation, schools, and Whispering Willows.
- Medical Clinic implemented same-day appointments every Monday as of July 2024 to assist with reducing backlog and addressing high demand.
- HRHSSA attended the 6th Annual Substance Use Disorder Conference in Timmins, Ontario.
- First time hire for HRHSSA, Community Health Nurse (CHN) started in June 2024.
- Lab distributed new Glucometers to various HRHSSA departments.
- Health Fair in October 2024 was a success with focus on Nutrition, Traditional Living, Preventative screening, and Immunization Awareness.
- 10 Supportive Living staff received Foot care training.
- Rehabilitation Assistant completed training as a Parkinsons Wellness Recovery Fitness Instructor
- Manager of Primary Care traveled to Ottawa to represent the NWT in the National Immunization Strategy discussions.



SUCCESS STORY: Dialysis Training

Registered Nurse, Angela Roy, travelled to Edmonton, AB in February of 2025, to complete 4 weeks of Dialysis Training at the U Of A Hospital.

“Earlier this year, I made the decision to leave my position on CSB to pursue dialysis training. It was a big change, but one that quickly proved to be the right move for me. Shortly after completing my training, I transitioned to a full-time position in dialysis.

I really enjoy the opportunity to work very closely with clients and have the time to build meaningful rapport with each of them. Being part of a small team has also been a highlight. Kerri and Crystal have made the transition smooth and supportive—we work well together, communicate openly, and share a common goal of providing effective patient care.

This new chapter has brought both personal and professional growth, and I’m excited to continue building my skills in this area.”

-Angela Roy, RN

SUCCESS STORY: Living Well

In 2024 the rehabilitation department initiated an outpatient group exercise program called "Living Well" for patients transitioning from active treatment to home based programs; the trial program was run by rehabilitation assistant Victoria Boyce for eight weeks starting in late January, and was very successful, with good attendance rates and positive outcomes. Due to its success it continued to the end of 2024. While it is no longer being offered by the rehabilitation department, it is now part of the recreation centre class schedule.



SUCCESS STORY: Lennie's Professional Growth



Hi, I'm Lennie. I've been a part of the Support Services Department in Housekeeping since May 2016. Over the years, I've developed a strong appreciation for teamwork while also learning how to work independently. I'm especially grateful to my former manager, Sandy, who supported my professional growth by encouraging me to attend training courses. She also entrusted me with leadership responsibilities, such as managing departmental duties during her absence, handling staff coverage, and supporting colleagues who were on sick leave. These experiences helped me build confidence and demonstrated my ability to take on greater responsibilities within the organization.

In January of last year, Sandy invited me to join the Reset and Rebuild initiative, a project aimed at strengthening workplace culture and collaboration. I was honored to be part of the Team Building and Workplace Culture Focus Group. One of the key topics we addressed was the ongoing

shortage of Administrative Assistants in the Medical Clinic. We identified the lack of a medical terminology course as a potential barrier for many applicants. Our team developed and presented an SBAR to senior management, proposing that the authority fund a medical terminology course for qualified applicants. This proposal was approved.

Thanks to this initiative, and with encouragement from my family, friends and colleagues in the medical clinic, I felt confident enough to apply for an Administrative Assistant position. I passed the interview and was then hired.

Transitioning from housekeeping to an administrative role was both challenging and rewarding. In housekeeping, I built a strong foundation of discipline, organization and teamwork; skills that proved valuable in the office environment. Initially, the new systems, paperwork, and client interactions felt overwhelming. But I tackled each challenge, step-by-step, asking questions when I was unsure and learning as I went.

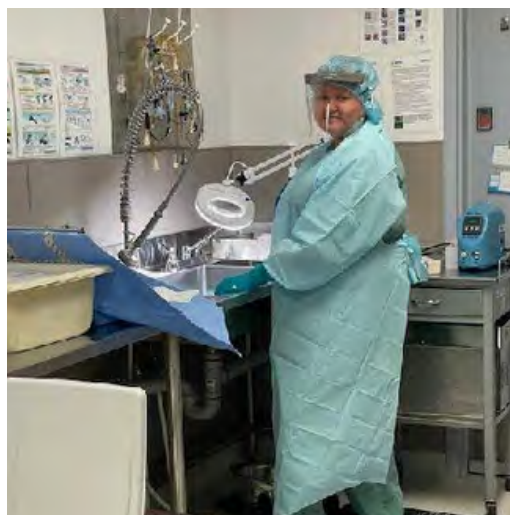
Today, I enjoy the structure and rhythm of my new role; supporting the office team, ensuring things run smoothly behind the scenes, and being someone my colleagues can depend on.

Embarking on this new path has been an exciting and fulfilling journey. I know there's still much to learn, but I look forward to every opportunity for growth. I will always be grateful to the mentors and supporters who believed in me and encouraged me to try, because trying is what helped me grow both as an employee and as a person.



"Thank you to all Health Services team members for your ongoing hard work and dedication this past year. Your commitment to quality care and professional growth ensures we continue to meet our community's needs. Your efforts make me proud to work alongside you, keep up the great work!"

-Dale Snow , Director of Health Services





29

Social Services
Adult Intakes



19

Active Foster
Care Placements



93

Families
Registered in
Healthy Families
Program



148

Children Cared
for in Healthy
Family Program



632

Home Care
Clients Seen



96

New
Admissions



1718

Meals Delivered
by Meals on Wheels

Full Compliment of Meals on Wheels volunteers

BEST CARE

“Care and services are responsive to children,
individuals, families, and communities”

HIGHLIGHTS

- Secured funding for Youth Transition Worker program for 2024/25 fiscal year and into 2026 fiscal year.
- Community Counselling facilitated a Substance Abuse and Recovery Group to educate the community about substance use and to empower them with recovery methods.
- Manager of Community Counselling held a 2 day ASIST training program for HRHSSA staff in February 2025.
- Secured temporary funding to pilot Case Aide Worker program in the 2024/25 fiscal year end and into the 2026 fiscal year.
- Increased support to families in community has resulted in one youth receiving care outside of the Territory.
- Child Protection Staff actively participated in multiple training programs, including, Helping Establish Able Resource-Homes Together (HEART), Strong Parent Indigenous Relationships Information Training (SPIRIT), and the Indigenous Family Development Assessment (IFDA).
- Healthy Families Program hosted multiple Collective Kitchen and Mentor Meals events, in partnership with the Hay River Youth Centre and the HRHSSA Family Preservation Team, including themed batch cooking sessions, family engagement, nutrition, and financial literacy.
- Healthy Families Program continued one-to-one home visits, supporting prenatal parents and families with children ages 0-6 across the community.
- Family Preservation developed the 1 Bag 5 Meals program in partnership with Healthy Families- an initiative to support food security and an opportunity to work with families to maximize their financial resources.
- The Youth Transition Worker developed plans for resume building workshops for youth in collaboration with with HRHSSA Human Resources team.
- Healthy Families partnered with the Northern Birthwork Collective for a community prenatal series and HRHSSA staff learning session.
- Community Wellness in collaboration with the Soaring Eagle Friendship Centre, continue to offer a Community Arts and Wellness Program focused on connections to wellness and healing through Indigenous arts.
- Family Preservation supported Child Protection Services, Healthy Families, and the Foster Care Coordinator with Christmas Family Portrait initiative, sponsored by the Physical Literacy Network.
- Case Aide position has contributed significantly to the stabilization and workload management for the Child and Family Services team.
- Foster Care Coordinator supported recognition of foster families through foster parent appreciation- Families provided with a letter and culture promoting gifts with background information to promote learning for children and families.

SUCCESS STORY: Moon Time Initiative

Through a collaborative effort between the Family Preservation team and Youth Transition Worker, staff completed “Moon Time” Facilitator training, equipping them to deliver educational presentations on menstruation and feminine health within the community.

Funding was secured through True North Aid, which enabled access to menstrual products from Moon Time Connection at no cost. These resources- including disposable and reusable pads, tampons, menstrual cups and discs, period underwear, and wet bags- were distributed to youth and adults as part of the presentations. Additional shipments were received to ensure ongoing support.

This initiative supports open, inclusive conversations about menstrual health and enhances access to essential hygiene products in our community.



SUCCESS STORY: Medical Social Work

Over the past year, foundational work has been completed to strengthen the Medical Social Worker (MSW) Program at HRHSSA, laying the groundwork for enhanced collaboration and consistency across service areas. These efforts mark a significant step forward in improving client care and support.

Key achievements include:

- Finalization of a comprehensive program promotion package, ensuring clear communication about the scope and availability of medical social work services.
- Review and completion of all related forms and documentation, enhancing standardization and ease of use for staff and partners.
- Development of a standardized approach to Client Suicide Assessments, now jointly completed by the Nursing team, Medical Social Workers, and the Community Wellness team. This coordinated approach promotes consistent, trauma-informed responses and supports timely intervention.

These foundational activities are part of HRHSSA's broader commitment to strengthening mental health supports and ensuring that clients receive integrated, compassionate care from a multidisciplinary team.



SUCCESS STORY: Intergenerational Programming

In collaboration with the Hay River Seniors Society, the Healthy Families Program hosted an Intergenerational Easter party that brought together children, foster families, seniors, and community volunteers.

Seniors led traditional activities such as egg-dyeing and storytelling, while children received Literacy Council- sponsored gift bags with books, sensory items, and snacks



" This year the team worked collaboratively to make a positive impact on the community. The passion and commitment shown by all was focused on- best health, best care, and best future for our community especially the children and youth, who, are the future.... Staff rose to the challenge, and played their part in supporting the change they want to see in Hay River- a resilient and able community. Looking forward to another year of opportunities. Marsi Cho, to the team. "

**- Jo-Anne Henderson-White,
Director of Child, Family & Community Wellness**



403
Incident Reports Filed



73
Policies Reviewed



715
Policies Categorized



1723
Information
Technology
Service Requests



199
Official French
Translations

BETTER VALUE

“Quality, Efficiency, and
Sustainability”

HIGHLIGHTS

- Quality and Risk, along with members from Engineering Services and Health Services have completed Incident Command System Training 100, 200, and 300.
- Infection Prevention & Control worked with teams successfully to implement preventative measures that helped reduce the duration of outbreaks.
- All deadlines were met for Canadian Institute for Health Information (CIHI) submissions.
- Release of Information (ROI) requests were processed significantly ahead of the allotted 45 days.
- Information & Communications Technology assisted with the migration of our inhouse pharmacy system to the new Territorial Pharmacy system.
- Dietary team welcomed a job placement volunteer from Supportive Living to help in the kitchen on a weekly basis.
- HRHSSA received major upgrades to the antivirus platform.
- Infection Prevention & Control is working with team members to ensure construction and renovations are following Occupational Health and Safety standards.
- Quality and Risk were invited by HIROC to present at the Workplace Violence and Prevention Knowledge Exchange for subscribers- This marks the second national forum in which our Quality Team has participated in.
- The Support Services held regular baking classes for the residents of Woodland Manor.
- Within Incident Management, the Quality Team sends alleged Privacy Breaches to the Privacy Commissioner. Their final reports provide recommendations and insights on areas of improvement. During one of the reports, the HRHSSA was commended by the Privacy Commissioner with the following statement:

“The HRHSSA has done an exemplary job of responding to this breach incident and taken the initiative to not only mitigate this breach but to prevent any future similar breaches by promptly addressing the issue of the use of shared printers for printing personal health information through its “Group Policy” ”

- Andrew Fox, Office of the Information & Privacy Commissioner



SUCCESS STORY: Accreditation Canada

In April 2024, Hay River Health and Social Services Authority (HRHSSA) underwent an on-site survey by Accreditation Canada. The results were outstanding: HRHSSA was awarded Accreditation with Commendation, recognizing our organization's commitment to delivering high-quality, patient-centred care. This distinction is awarded only when national standards are not just met, but exceeded—a benchmark HRHSSA proudly achieved.

The survey highlighted that HRHSSA met 100% of the required organizational practices, laying a solid foundation for the safe and effective delivery of services. In addition, HRHSSA achieved an impressive 94.8% compliance rate on the national standards evaluated—further proof of the organization's strong dedication to quality improvement and healthcare excellence.

This recognition would not have been possible without the collaborative effort of HRHSSA staff, leadership, clients, family members, and community partners. Their input and commitment throughout the accreditation process reflect the collective focus on safe, client-driven care and service delivery across the region.

“Our staff continue to demonstrate their commitment to providing safe and excellent care that is focused around our clients, patients, residents and their families. We greatly appreciate their dedication.”

— Erin Griffiths, Chief Executive Officer, HRHSSA

This achievement not only validates HRHSSA's efforts but also inspires continued progress in enhancing systems, practices, and culture to improve health outcomes for all we serve.

SUCCESS STORY: Premier's Award

A collaborative team from the Hay River Health & Social Services Authority (HRHSSA) and Northwest Territories Health and Social Services Authority (NTHSSA) was honored with the Premier's Award for Collaboration Excellence for their outstanding work on the Evidence-Based Practice for Improving Quality (EPIQ) Facilitator Training Program.

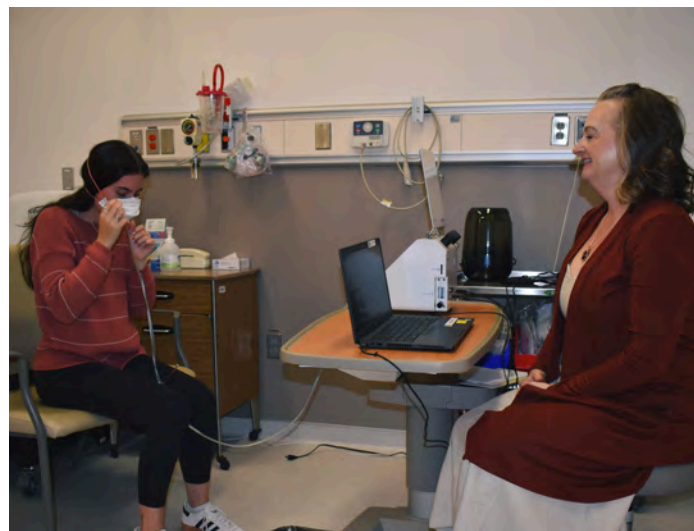
Recognizing a critical gap in quality improvement training across the healthcare system, the team volunteered over 100 hours to develop and implement the EPIQ program. This initiative provided comprehensive quality improvement training to more than 115 healthcare staff, ranging from frontline workers to executive leaders across the Northwest Territories.

Their efforts fostered a culture of continuous quality improvement, empowering staff to implement meaningful changes that enhance patient care and system performance. The program's success has had a system-wide impact, setting the foundation for long-term improvements in healthcare delivery throughout the territory.

The team's strong commitment to inclusion and cultural safety- through collaboration with Indigenous practitioners and traditional healers- ensured the program respected traditional knowledge and created safe spaces for all participants. This inclusive approach has earned the team territorial and national recognition.

Congratulations, Jordan Bassett, Glen McPhee, Andrea D'Addario, Natalie Campbell, Sarah Fitzgerald, and Thembinkosi Mpoko.





"I would like to express my heartfelt appreciation to our Quality Team for their unwavering commitment to excellence. Your dedication to upholding healthcare standards from Accreditation and Infection Prevention and Control to Official Languages, advancing quality improvement, navigating complex investigations including incident management, privacy and client concerns demonstrates your professionalism and compassion. Thank you for your tireless efforts and for always placing client experience at the forefront."

**-Glen McPhee,
Manager, Quality and Risk**



224

HRHSSA
Employees



79

New Hires



9.15

Employee Average
Years of Service

PDI funding was approved for twenty-four staff members to pursue further education and training opportunities.



TASP Funding was successfully given to 6 staff members for ongoing education to pursue Nurse Practitioner studies.

6

Registered Nurses completed their Advance Cardiovascular Life Support recertification.

42

Healthcare staff completed recertification for Basic Life Support Course.

4

Registered Nurses completed certification for the Pediatric Advance Life Support Course.

BETTER FUTURE

“Build a sustainable health and social services system”

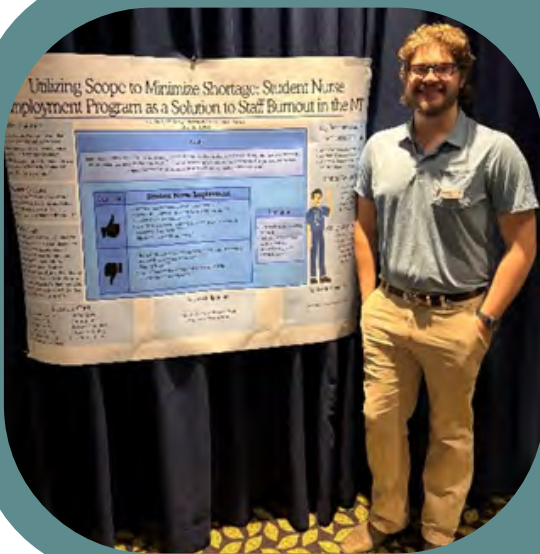
HIGHLIGHTS

- Human Resources introduced two formal Volunteer Job Descriptions for both HRHSSA and Meals on Wheels volunteers.
- HRHSSA hosted preceptor students over multiple departments throughout the year- 2 Registered Nursing students in Acute & Ambulatory Care, 1 Personal Support Worker student in Long Term Care, 1 Social Work student in Medical Social Work, 2 midwifery students, and 3 Nurse Practitioner students completed their preceptorships.
- A total of 5 summer student positions were filled during the summer of 2024- Positions included, Human Resources Administrative Assistant Student, Student Cook, Continuing Care Student, Healthy Families Student, and the Executive Offices Administrative Assistant Student.
- Human Resources team actively participated in several initiatives aimed at promoting wellness and mental well-being among staff including, Suicide Prevention Day.
- Human Resources Department continues to participate in Territory wide initiatives and research, develop new strategies for recruitment, and utilize various recruitment platforms.
- 71 employees attended training sessions led by the Human resources team, with focus on Manager/ Supervisor training, Corporate Orientation, Respectful Workplace, and Mental Health First Aid.
- 241 interviews were conducted throughout the year with a total of 79 successful candidates hired.

SUCCESS STORY: Student Work Experience Program

The HRHSSA has worked closely with Diamond Jenness Secondary School to provide opportunities for students to complete their required work experience credits at available departments within the authority. This year, one student attended to the Midwifery Department, one to the Long-Term Care Department and one to various departments throughout Acute & Ambulatory Care and Diagnostic Services.





SUCCESS STORY: Aurora College Research Day

Our Employee Onboarding Coordinator attended the annual Northern Health Research Day in Yellowknife on December 4, hosted by the Bachelor of Science in Nursing program at Aurora College's School of Health and Human Services. This provided opportunity to connect with students from the Personal Outcomes Support Workers, Licensed Practical Nurse and Bachelor of Science in Nursing programs, offering information on preceptorships & employment with HRHSSA and living in Hay River.



SUCCESS STORY: 30 Years with HRHSSA

On March 14th, HRHSSA proudly hosted the 2024 Long Service Awards Luncheon, a heartfelt event dedicated to recognizing the unwavering dedication and commitment of our incredible staff. Organized by the Human Resources department, the event brought colleagues together to celebrate employees who reached significant milestones in their careers—5, 10, 15, 20, 25, and even an extraordinary 30 years of service. A special highlight of the afternoon was the recognition of our CEO Erin Griffiths and Bonnie Morin, who marked an impressive 30-year anniversary with HRHSSA.



SUCCESS STORY: Kátł'odeeche First Nation Job Fair

The HR Department was invited to the Aurora College Career Fair on May 25th. We had 2 representatives, the Compensation HR Officer and Employee Onboarding Coordinator. We had an opportunity to connect with job seekers and some members of the community who attended. We had all our job postings printed and job seekers could take the postings with them and drop off their resume. We also had a raffle draw for everyone who came to our booth.



" Our amazing staff continue to step up each day. Whether they are working directly with patients or behind the scenes, every single employee has made a real difference. The hard work, compassion, and dedication has not gone unnoticed. We want to thank all staff for everything they do. They are the heart of health and social services in Hay River, and we couldn't do this without them."

**-Jennifer Croucher,
Manager, Human Resources**

APPENDIX A

Financial Statements of

**HAY RIVER HEALTH &
SOCIAL SERVICES AUTHORITY**

March 31, 2025

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Financial Statements

Year ended March 31, 2025

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Management Discussion and Analysis

Introduction

Hay River Health and Social Services Authority (HRHSSA) delivers publicly funded health and social services under the Hospital Insurance and Health and Social Services Administration Act. Serving communities including Hay River, K'atl'odeeche First Nation, Enterprise, Kakisa, Fort Providence, and Fort Resolution, HRHSSA's leadership is committed to transparency and accountability as reflected in their preparation of the Management Discussion and Analysis.

Our mission is “to provide equitable care and service and encourage individuals, families and communities to make healthy choices” and our values are:

- Caring - with integrity, we treat everyone with compassion, respect, equity, dignity and we value diversity.
- Accountable - we are responsible to utilize our resources efficiently and effectively and report the impact of our work to the community.
- Relationships - we work in collaboration with all residents including individuals, families, communities, staff, other health authorities, and Indigenous Governments.
- Excellence - we pursue continuous quality improvement through innovation, integration and evidence-based practice.
- Safety - we place safety at the center of all our decisions.

While HRHSSA remains a distinct Health and Social Services Authority, it collaborates closely with the Department of Health and Social Services, the Tlicho Community Services Agency, and the Northwest Territories Health and Social Services Authority. System transformation has enhanced access and care quality, and HRHSSA's team continues to strive for the best health and best care for all clients, patients, and families.

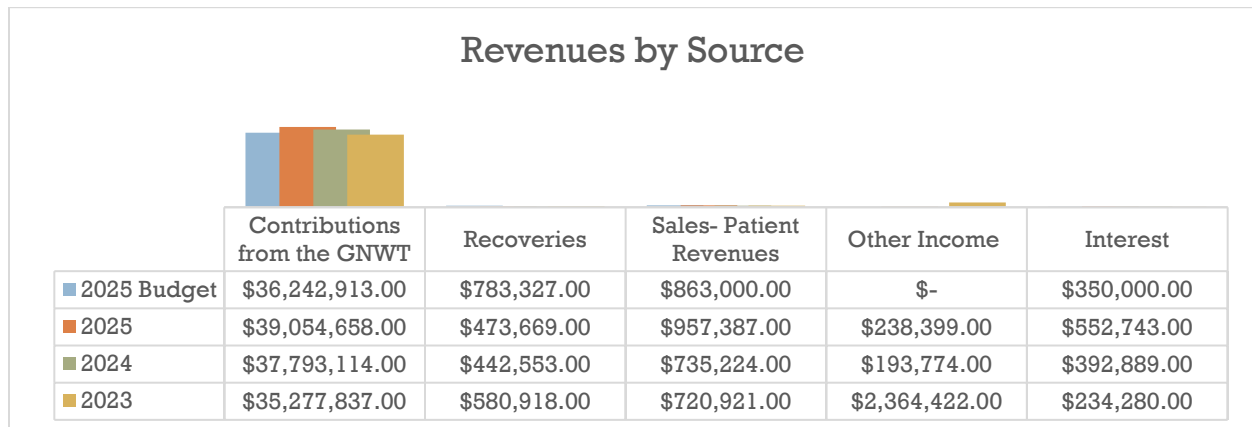
Mr. Brian Willows serves as HRHSSA's Public Administrator, with Mrs. Erin Griffiths as Chief Executive Officer leading the Senior Leadership Team. Team members include:

- Dale Snow, Director of Client Care Services
- Jo-Anne Henderson-White, Director of Child, Family and Community Wellness
- Abena Nyarko, Director of Finance and Operations
- Jennifer Croucher, Manager of Human Resources
- Glen McPhee, Manager of Quality and Risk

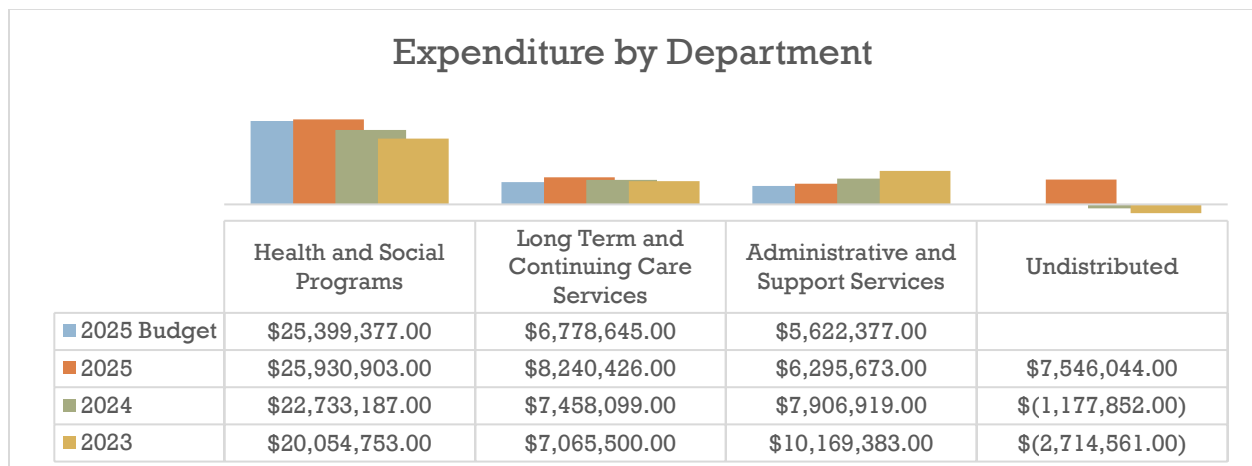


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Financial Highlights



The GNWT continues to be HRHSSA's main funding partner, with support increasing by \$1.3 million compared to the previous year. Sales and patient-generated revenue increased by over \$200,000, due to increased invoicing for out-of-territory services and charges for non-essential medical procedures. Interest earnings also increased by \$160,000, due to favorable market conditions.

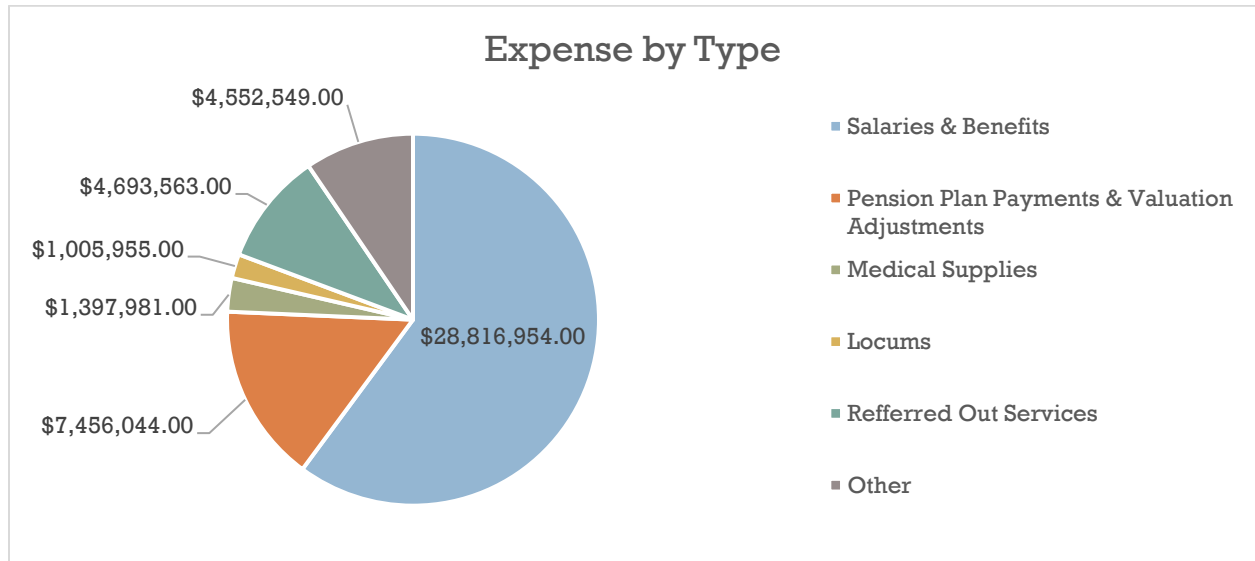


Over the past three years, spending in health and social services and long-term care has shown consistent growth, reflecting HRHSSA's deepening commitment to enhancing healthcare delivery. In contrast, administrative and support service costs declined, due to fiscal restraints operational streamlining, and reduced pension contribution requirements.



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The undistributed expenditure rose to \$7.5 million in 2025, primarily due a decrease in the pension valuation as a result of market volatility. Despite this fluctuation, the overall fund balance remained in surplus at year-end.



Wages represented 60% of total expenditures and increased year-over-year following rate adjustments under a newly negotiated collective agreement. A \$7.5 million accounting adjustment accounting for 16% of overall costs was recognized during the reporting period for a decline in the pension fund's valuation. Other operating costs made up 24% of total spending and encompassed expenses related to supplies, external referrals, contracted personnel, rental fees, equipment maintenance, and other essential services required for the Authority's operations.



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Operating Environment

HRHSSA continues to be anchored by its most enduring strength, its dedicated and long-serving staff. From front-line professionals to experienced managers and supervisors, our team remains committed to delivering high-quality, compassionate care to the clients and communities we serve.

Our management and staff consistently demonstrate a high level of fiscal responsibility, making thoughtful decisions that maximize public funds and streamline operations to ensure that both time and financial resources are used efficiently.

This past fiscal year brought forward several significant challenges, including:

- The renegotiation of collective agreements
- Persistent staffing shortages across various roles
- Difficulty recruiting and retaining physicians

Despite these pressures, HRHSSA staff rose to the occasion with professionalism and resolve. Through collaboration and teamwork, we managed to maintain the continuity of our services and ensure care remained uninterrupted and of high quality.

In response to evolving needs and as part of our commitment to engaging with staff meaningfully, HRHSSA launched the *Reset and Rebuild* initiative. This strategic effort is focused on strengthening organizational culture and improving operations. The resulting action plan targets key areas including:

- Enhanced internal communication
- Clarifying roles and supporting change implementation
- Redefining expectations for managers and supervisors, with an emphasis on workload management
- Cultivating team cohesion and a positive workplace culture
- Advancing recruitment, retention, education, and training efforts



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Throughout the year, HRHSSA also reached several important milestones:

Initiative	Outcome
Medical Services	7,068 patients seen in the medical clinic; 4,372 emergency room visits
Midwifery Program	Completion of Emergency Skills Certification and delivery of multiple staff workshops
Youth Services	Secured funding for the Youth Transition Worker program and launched a pilot for the Case Aide Worker program
Family Preservation	Rolled out the “1 Bag 5 Meals” initiative with Healthy Families to promote food security and budgeting education
Training and Preparedness	Quality & Risk team and Engineering staff completed Incident Command Training (Levels 100–300)

These achievements reflect the resilience and adaptability of our team. As we look to the future, HRHSSA remains committed to building on this momentum creating a more supportive work environment and enhancing care delivery across all sectors.



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Financial Conditions

HRHSSA maintained a stable financial position throughout the 2024/25 fiscal year. Despite operating in a complex and challenging environment, HRHSSA demonstrated fiscal resilience and sound financial management.

Several factors significantly influenced financial outcomes during the year:

- **Renegotiated Collective Agreement:** Adjustments to compensation and benefits through renewed union agreements impacted expenditures.
- **Organizational Vacancy Rate:** HRHSSA was unable to fully backfill all vacant positions. While this resulted in some cost savings, it also introduced operational pressures and gaps in service delivery.
- **Pension Plan Performance:** Positive asset growth in the HRHSSA pension plan contributed favorably to overall financial health.

The HRHSSA pension plan continues to hold a surplus position. In fact, it has reached a level that qualifies as an "excess surplus" under the Canada Revenue Agency (CRA) guidelines. As a result, CRA regulations prohibit HRHSSA from making further employer contributions until the surplus has decreased to within acceptable thresholds. While this temporary suspension generates short-term savings, the situation remains subject to market fluctuations and regulatory adjustments.

HRHSSA's statement of financial position reflects a positive net asset balance. This means the Authority currently possesses adequate resources to meet its financial obligations, sustain operations, and respond to community needs.

HRHSSA remains committed to responsible financial management. The organization continues to monitor expenditures with diligence, ensuring that resources are allocated effectively. However, the current funding levels are insufficient to keep pace with the growing service demands of the communities it serves. To maintain high-quality care, support programs, and meet evolving health and social service needs, HRHSSA requires increased, stable funding to plan confidently for the future to ensure that residents across the region receive the care they deserve.



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Summary and Outlook

The 2024-2025 fiscal year represented our efforts to strengthen and establish new relationships internally with our colleagues, and externally with our local and Territorial partners. In developing these relationships, the HRHSSA Senior Leadership Team is keenly aware of the importance of open and effective communication practices across the organization and to the public. HRHSSA leadership has a communication strategy to assist in the continuous improvement of communication to all staff and the public.

Organizational wide improvements continue to be identified and reviewed to ensure HRHSSA delivers quality programs and services that are consistent with our Territorial partners.

HRHSSA recognizes that providing culturally appropriate care is necessary to improve better health outcomes. HRHSSA is working in collaboration with our Territorial partners to address improved access to primary health care that can become culturally safe and accessible in a timely manner.

Recruitment of health and social services professionals is challenging across Canada and HRHSSA will continue to enhance our recruitment efforts to attract and retain qualified professionals.

In alignment with the Department of Health and Social Services' Business Plan, our focus will move HRHSSA towards a system which will allow us to provide quality care and service while improving access, client experience and build an organizational structure that is supportive and collaborative. Our future is bright, and we look forward to engaging our workforce and our community to develop culturally safe and efficient care and services.

Respectfully submitted,

Erin Griffiths
Chief Executive Officer



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To the Minister of Health and Social Services

Management Responsibility for Financial Reporting for the year ended March 31, 2025

The Management Discussion & Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the authority in all material respects and in accordance with Canadian Public Sector Accounting Standards (PSAS) as well as the Financial Administration Manual (FAM) of the Government of the Northwest Territories.

Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of the Hay River Health and Social Services Authority (the Authority) have been conducted within the statutory powers of the Authority. The operations and administration of the Authority and the supporting internal controls of the entity are regularly monitored to ensure the effectiveness and continued compliance with all relevant legislation, standards, directives and policies including, but not limited to the Financial Administration Act, CPSAS, FAM, Human Resources Manual, Ministerial Directives and the policies of the Authority's Public Administrator. Any non-compliance has been specifically identified and previously communicated to the Minister and Deputy Minister.

Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results, fraud or suspected fraud, disbursements made for purposes not consistent with an appropriation, irregular commitments including those in the form of guarantees, violations or possible violations of laws or regulations, claims or litigation, known or suspected environmental site contaminations or of any other undisclosed environmental or safety hazards within its jurisdiction.

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

Approved and confirmed on behalf of the Hay River Health and Social Services Authority


Erin Griffiths
Chief Executive Officer
Hay River Health & Social Services Authority

July 31, 2025
Date

INDEPENDENT AUDITORS' REPORT

To the Minister of Health and Social Services and
the Chief Executive Officer:

Unqualified Opinion

We have audited the accompanying financial statements of Hay River Health and Social Services Authority (the Authority) which comprise the statement of financial position as at March 31, 2025, the statements of operations, changes in net assets and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Hay River Health and Social Services Authority as at March 31, 2025 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards. Furthermore, in our opinion, these statements present fairly, in all material respects, the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$250,000 or more in Schedule A and A-1 for the year ended March 31, 2025, in accordance with the provisions established by the individual contribution agreements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Independent Auditor's Report to the Hay River Health & Social Services Authority (continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The logo for Ashton Chartered Professional Accountants, featuring the word "Ashton" in a stylized, handwritten-style font.

ASHTON
Chartered Professional Accountants

Hay River, NT
July 31, 2025



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In alignment with the Department of Health and Social Services' Business Plan, our focus will move HRHSSA towards a system which will allow us to provide quality care and service while improving access, client experience and build an organizational structure that is supportive and collaborative. Our future is bright, and we look forward to engaging our workforce and our community to develop culturally safe and efficient care and services.

Respectfully submitted,

Erin Griffiths
Chief Executive Officer

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Financial Position

Statement I

March 31, 2025


	2025	2024
Financial Assets		
Cash and cash equivalents, Note 4	\$ 6,361,182	\$ 5,457,792
Accounts receivable, Note 7	1,438,610	2,549,620
Due from Government of Canada, Note 10	2,968	3,757
Trust assets, Note 15	139,907	158,322
Pensions asset, Note 12	13,389,000	20,651,000
Total Financial Assets	\$ 21,331,667	\$ 28,820,491
Liabilities		
Accounts payable and accrued liabilities, Note 9	1,596,910	3,813,053
Employee and payroll-related liabilities, Note 9	2,608,464	3,222,741
Due to Government of Canada, Note 10	1,125	-
Employee future benefits and compensated absences, Note 13	2,171,307	1,977,263
Contributions repayable, Note 29	4,055,290	2,476,617
Accountable capital advance from GNWT, Note 30	5,829	5,829
Deferred revenue, Note 28	152,571	99,945
Trust liabilities, Note 15	139,138	157,553
Total Liabilities	10,730,634	11,753,001
Net Financial Assets (Debt)	\$ 10,601,033	\$ 17,067,490
Non-Financial Assets		
Inventory held for use, Note 8	\$ 312,322	\$ 283,792
Prepaid expenses and deposits, Note 27	13,366	221,629
Total Non-Financial Assets	\$ 325,688	\$ 505,421
Accumulated Surplus (Deficit), Note 31	\$ 10,926,721	\$ 17,572,911

* Reclassified for comparative purposes

Contractual obligations, Note 17

Contingent liabilities, Note 18

Approved on behalf of the Authority:



Public Administrator



Chief Executive Officer



Director of Finance

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Operations

Statement II

For the year ended March 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Contributions from the GNWT, Schedule A	\$ 36,242,913	\$ 39,054,658	\$ 37,793,114
Interest	350,000	552,743	392,889
Recoveries	783,327	473,669	442,553
Sales - Patient Revenues	863,000	957,387	735,224
Contributions from Other Sources	-	238,399	-
Other Income and Write-off of Contribution Repayable	-	-	193,774
Recoveries of prior years' expenses	-	-	-
Total Revenue	38,239,240	41,276,856	39,557,554
Expenses			
Administrative and Support Services	5,622,377	6,295,673	7,906,919
Health and Social Programs	25,399,377	25,930,903	22,733,187
Long Term and Continuing Care Services	6,778,645	8,240,426	7,458,099
Undistributed	-	7,456,044	(1,177,852)
Total Expenses, Note 25	37,800,399	47,923,046	36,920,353
Operating Surplus (Deficit)	\$ 438,841	\$ (6,646,190)	\$ 2,637,201

Determination of the Adjusted operating surplus as adjusted below:

Operating Surplus (Deficit)	\$ (6,646,190)	\$ 2,637,201
Unfunded items		
(Increase) Decrease in post-employment benefits, Note 12	7,262,000	(1,435,000)
(Increase) Decrease in employee future benefits and compensated absences, Note 13	194,044	257,148
Adjusted operating surplus (deficit) before the undernoted	809,854	1,459,349
Tangible Capital Assets - Rent Expense, Note 16	2,205,782	2,184,434
Grant-In-Kind - GNWT assets provided at no cost, Note 16	(2,205,782)	(2,184,434)
Adjusted operating surplus (deficit) for the year	\$ 809,854	\$ 1,459,349

Opening Accumulated Surplus (Deficit)	\$ 17,572,911	\$ 14,935,710
Operating Surplus (Deficit)	(6,646,190)	2,637,201
Closing Accumulated Surplus (Deficit)	\$ 10,926,721	\$ 17,572,911

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Changes in Net Financial Resources

Statement III

For the year ended March 31, 2025

	2025	2024
Net financial resources, beginning of year	\$ 17,067,490	\$ 14,616,177
Items affecting net financial resources:		
Annual operating surplus (deficit)	(6,646,190)	2,637,201
(Increase) Decrease in inventory	(28,530)	(69,268)
(Increase) Decrease in prepaids and deposits	208,263	(116,620)
Increase (Decrease) in net financial resources	(6,466,457)	2,451,313
Net financial resources, end of year	\$ 10,601,033	\$ 17,067,490

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Statement of Cash Flow

Statement IV

For the year ended March 31, 2025

	2025	2024
Operating Activities		
Annual surplus (deficit)	\$ (6,646,190)	\$ 2,637,201
Items not affecting cash:		
(Increase) Decrease in pensions, Note 12	7,262,000	(1,435,000)
	615,810	1,202,201
Changes in non-cash assets and liabilities		
Decrease (Increase) in due to/from the Government of Canada	1,914	(3,757)
Decrease (Increase) in accounts receivable	1,111,010	(1,126,030)
Decrease (Increase) in inventory	(28,530)	(69,268)
Decrease (Increase) in prepaids	208,263	(116,620)
Increase (Decrease) in accounts payable and payroll liabilities	(2,830,420)	1,516,641
Increase (Decrease) in contributions repayable	1,578,673	1,277,572
Increase (Decrease) in employee future benefits	194,044	257,148
Increase (Decrease) in capital advances	-	-
Increase (Decrease) in deferred revenues	52,626	1,582
Increase (Decrease) in trust liability	(18,415)	54,991
	269,165	1,792,259
Cash from operations	884,975	2,994,460
Financing Activities	-	-
Investing Activities	-	-
Change in cash during the year	884,975	2,994,460
Cash, beginning of year	5,616,114	2,621,654
Cash, end of year	\$ 6,501,089	\$ 5,616,114
Cash consists of :		
Cash and cash equivalents, Note 4	\$ 6,361,182	\$ 5,457,792
Trust asset, Note 15	139,907	158,322
	\$ 6,501,089	\$ 5,616,114

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 1. Hay River Health & Social Services Authority

The Hay River Health & Social Services Authority (the Authority) was established under the Societies Act on November 1, 2003. The Authority operates under the Hospital Insurance and Health and Social Services Act of the Northwest Territories to manage, control and operate the public health facilities and services assigned to it by the Government of the Northwest Territories Department of Health and Social Services.

The Authority is a public body performing a function of the Government of the Northwest Territories. Paragraph 149(1)(c) of the Federal Income Tax Act provides that a public body performing a function of government in Canada is exempt from taxation.

Note 2. Significant Accounting Policies

Basis of Presentation

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Canadian Public Sector Accounting Board and by the directive of the Government of the Northwest Territories - Department of Health and Social Services (DHSS). Significant aspects of the accounting policies adopted by the Authority are as follows:

The financial statements do not include the assets, liabilities and activities of any organizations that are related to the Authority, such as the Hay River Health and Wellness Foundation.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable. Expenses are recorded as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Fund Accounting

The accounts of the Authority are maintained in accordance with fund accounting procedures. The operations of the Authority are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Authority are as follows:

Operating Fund - activities associated with the Authority's daily operations.

Employee Leave and Termination Liability Fund - reflecting activities in employee leave and termination benefits combined with any amounts transferred from operations to fund these liabilities. This fund represents liabilities which will be funded in the year they become due through regular annual allocations from the Government of the Northwest Territories (GNWT).

Endowment and Special Purpose Fund - reflecting activities relating to endowments and other special purpose funds made available to the Authority under conditions specified by donors and other providers.

Revenue and Expenditure Recognition

The basis of accounting followed in the financial statement presentation includes revenues recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimating is impracticable.

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangement, the Authority is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting of and return of surpluses may be required.

Other revenue is recognized when the performance obligation is complete, as the service is performed or the goods are provided.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 2. Significant Accounting Policies (continued)

Revenue and Expenditure Recognition (continued)

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenues when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Operating transfers are recognized as revenue in the period in which the events giving rise to the transaction occur, providing the transfers are authorized, any eligible criteria have been met and reasonable estimates of the amounts can be determined.

The Authority follows the deferral method of accounting for restricted contributions. These revenues are recognized in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Expenditures are recognized in the period the goods and services are acquired, a liability is incurred or transfers are due.

Cash and Cash Equivalents

Cash and cash equivalents consists of cash on hand and balances within banks, net of outstanding cheques, and are not subject to significant risk of changes in value.

Reserves

The DHSS policy requires the Authority to establish the following reserves:

Surplus Reserve - reflects funds maintained in a reserve according to the DHSS Operations and Maintenance Surplus Retention Policy.

Employee Future Benefit Reserve - the funds received in advance for the severance liability of employees who were transferred to the Authority from the GNWT. These liabilities are reduced as employees are paid out upon termination of employment with the Authority.

Cash Reserve - established for the purpose of assisting with any future short-term cash deficiency. Withdrawals from the reserve will be made only when an insufficient cash balance exists to make necessary payments. Appropriations to this reserve will be done to maintain the \$500,000 balance as approved by the GNWT.

The Authority does not have sufficient funds to cover these reserves.

Tangible Capital Assets

The GNWT retains ownership of all tangible capital assets (TCA) used by the Authority, or purchased by the Authority (regardless of source of funding for the purchase). The GNWT amortizes TCAs over the estimated useful lives of the assets at the rates established in the Financial Administration Manual of the GNWT over the following terms:

Buildings	40 years
Hardware and Software Systems	5 - 10 Years
Major Medical Equipment	5 - 15 Years
Leasehold Improvements	Lesser of useful life or lease term plus renewal

The TCAs used by the Authority and held on behalf of, or in trust for, the GNWT are not recognized by the Authority in the financial statements.

The statement of operations reflects the rent expense amount that would otherwise be considered amortization expense for the fiscal year with an offsetting corresponding amount as a Grant-In-Kind revenue. The amortization expense would include amounts attributed to asset retirement obligation, where applicable.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 2. Significant Accounting Policies (continued)

Inventories of Supplies

Inventories of supplies include inventory held for use in the process of providing the services of the Authority. Inventories consist of equipment, parts, pharmaceuticals and office supplies, which are distributed to clients at no or nominal charges. Inventory is recorded at the lower of cost and replacement value. Cost is determined on a first-in, first-out basis using average cost.

Employee Future Benefits and Compensated Absences

Under the terms and conditions of employment, Health Authority employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date employment commenced and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render services. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides services, whereas parental and maternity leave are event driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternal and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

For benefits earned prior to September 1, 1996 but still outstanding, no accrual is made for contingent revenue as described in Note 13. The revenue is expected to be received in the year that the outstanding liability falls due.

Pensions

Pension benefits to the Retirement Plan for Employees of the Hay River Health and Social Services Authority are reported on an actuarial going concern basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates or when actuarial assumptions change, the adjustments are amortized on a straight line basis over the estimated average remaining service lives of the contributors. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of a previously unrecognized net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

The Authority and its contracted physicians make contributions to a physician directed investment fund administered by the Government of Canada. These contributions represent the total pension liability of the Authority and are recognized in the accounts on a current basis.

Financial Instruments

The Authority classifies its financial instruments at cost or amortized cost.

All significant financial assets, liabilities and equity instruments of the Authority are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, credit risk, liquidity risk and actuarial risk. Where practical the fair values of financial assets and liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

The Authority's accounting policy for financial instruments is as follows:

This category includes cash, trust assets, accounts receivable, accounts payable, accrued liabilities, payroll liabilities, capital advances, and trust liabilities. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Financial instruments with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized costs and tested for impairment at each reporting date. Any impairments of the financial assets is charged to income in the period in which the impairment is determined. In the event that a previously impaired asset increases and the increase can be related to an event that occurred after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 2. Significant Accounting Policies (continued)

Financial Instruments (continued)

The Authority's accounting policy for financial instruments is as follows (continued):

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write down being recognized in the statement of operations

Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Non-Financial Assets

Non-financial assets are accounted for as assets by the Authority because they can be used to provide government services in futures periods. These assets are not available to discharge existing liabilities. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets (debt) for the year.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Segmented Information

The Hay River Health & Social Services Authority segments its operating expenses for financial reporting purposes based upon areas of service type. This information is provided on the statement of operations.

Note 3. Future Accounting Changes

Effective April 1, 2026, the Authority will be required to adopt the PSAB approved changes to the Conceptual Framework for Financial Reporting in the Public Sector. Earlier adoption of the new framework is permitted. At the reporting date of these statements, the Authority is assessing the impact of this standard on the consolidated financial statements.

Effective April 1, 2026, the Authority will be required to adopt PS 1202 Financial Statement Presentation. The standard sets out general and specific requirements for the presentation of information in financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework. Earlier adoption is permitted if the Conceptual Framework for Financial Reporting in the Public Sector is early adopted. At the reporting date of these statements, the Authority has not reasonably, determined the impact of these changes.

Note 4. Cash and Cash Equivalents

	2025	2024
Cash	\$ 6,361,182	\$ 5,457,792

Note 5. Special Purpose Funds - Nil Report

Note 6. Portfolio Investments - Nil Report

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 7. Accounts Receivable

	Receivables 2025	AFDA 2025	Net 2025	Net 2024
GNWT - HSS	\$ 1,017,836	\$ (96,318)	\$ 921,518	\$ 1,351,829
GNWT - MACA	-	-	-	674,504
GNWT - Finance	47,939	-	47,939	551
GNWT - Infrastructure	5,901	-	5,901	680
GNWT - Justice	-	-	-	489
GNWT - Aborig. Diab.	489	-	489	379
GNWT - ECE	8,039	-	8,039	8,218
NTHSSA	70,881	-	70,881	-
Government of Nunavut	-	-	-	33,622
WSCC	20,110	-	20,110	104,316
Hay River Hospital & Wellness Foundation	5,324	-	5,324	5,324
GST rebate receivable	52,201	-	52,201	34,221
General accounts receivable	497,017	(190,809)	306,208	335,487
	\$ 1,725,737	\$ (287,127)	\$ 1,438,610	\$ 2,549,620

Note 8. Inventory

	2025	2024
Medical and surgical	\$ 243,549	\$ 214,664
Pharmaceutical	22,573	24,008
Laboratory	18,344	18,592
Other supplies	27,856	26,528
	\$ 312,322	\$ 283,792

Inventories are held for consumption in the process of providing services and are distributed at no charge or for a nominal fee.

Note 9. Accounts Payable and Accrued Liabilities

	2025	2024
Due to GNWT - HSS	\$ 213,762	\$ 431,000
Due to GNWT - Finance	55	524
Due to GNWT - Infrastructure	-	388
Due to NTHSSA	396,376	2,475,160
Due to Government of Nunavut	-	-
Due to WSCC	-	-
Hay River Hospital & Wellness Foundation	1,807	1,807
Accounts payable and accrued liabilities	901,055	820,281
Unspent donations	19,382	19,317
Special purpose fund liabilities	64,473	64,576
	1,596,910	3,813,053
Payroll liabilities	2,608,464	3,222,741
	\$ 4,205,374	\$ 7,035,794

Note 10. Due From and To the Government of Canada

	2025	2024
Receivables		
RCMP	\$ 2,968	\$ 3,757
Miscellaneous receivable	-	-
	\$ 2,968	\$ 3,757
Payables		
Advances for projects on behalf of the Government of Canada	\$ -	\$ -
Miscellaneous payables	1,125	-
	\$ 1,125	\$ -

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 11. Capital Lease Obligations - Nil Report

Note 12. Pensions

The Authority sponsors a contributory defined benefit pension plan for substantially all of its employees called "Retirement Plan for Employees of the Hay River Health and Social Services Authority". The net value of the plan asset and liability is recorded on the statement of financial position based on the funded status of the plan on a going concern valuation performed by an independent actuary. An actuary valuation is done on an annual basis as of January 1 and is extrapolated to March 31 for presentation on the financial statements. The extrapolation assumes that from January 1 to March 31 the plan will follow the pattern from the January 1 valuation exactly, but actual contribution amounts are used.

Employees are required to contribute 8.15% of their pensionable earnings up to the yearly maximum pensionable earnings (YMPE) plus 10.4% of their earnings, if any, in excess of the YMPE. The Authority current is not required to contribute to the plan until after the lesser of the going concern excess, and the amount by which the solvency assets exceed 105% of the solvency liabilities. As the going concern values exceed the solvency asset by more than 105% no special payment are required either. Prior to January 1, 2023 the Authority's contribution rate was 1.88 times the employee portion and was to provide additional funding when the present value of the obligation under the solvency method exceeds the accumulated assets available to fund the member's benefit entitlements in the plan.

The pension plan provides benefits based on the number of years of credited service limited to the maximum allowed within the plan. Benefits are determined by a formula set out within the plan; they are not based on the financial status of the pension plan. The basic benefit formula is 1.5 percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings up to the YMPE and 2% for amounts in excess of the YMPE.

	2025	2024
Accrued benefit obligation	\$ 68,156,000	\$ 63,429,000
Market-related value of pension fund assets	81,545,000	84,080,000
	(13,389,000)	(20,651,000)
Unamortized actuarial gains / (losses)	(7,289,000)	(1,413,000)
Pension liability (accrued asset)	\$ (20,678,000)	\$ (22,064,000)
Impairment on value of accrued pension asset	7,289,000	1,413,000
Adjusted pension liability (accrued asset) realizable by the Authority	\$ (13,389,000)	\$ (20,651,000)

The pension liability (asset) includes the following components:

	2025	2024
Pension liability (accrued asset) - beginning of year	\$ (22,064,000)	\$ (21,168,000)
Cash items:		
Member contributions	(1,492,000)	(1,228,000)
Employer contributions	-	-
Benefit payments	2,519,000	2,661,000
Drawdown from plan assets	(2,519,000)	(4,130,000)
Net change to pension liability from cash items	(1,492,000)	(2,697,000)
Accrual items:		
Current period benefit cost	3,401,000	2,539,000
Amortization of actuarial gains/losses	553,000	325,000
Interest on average accrued benefit obligation	3,478,000	3,294,000
Expected earnings on average pension fund assets	(4,554,000)	(4,357,000)
	2,878,000	1,801,000
Pension liability (accrued asset) before impairment	\$ (20,678,000)	\$ (22,064,000)

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 12. Pensions (continued)

The pension expense (revenue) is included in the statement of operations as a component of undistributed amounts.

	2025	2024
Pension expense (revenue)	\$ 1,386,000	\$ 1,435,000
Expected earnings on plan assets	5.45%	5.50%
Actual earnings on plan assets	9.70%	9.06%
Difference between actual and expected	4.25%	3.56%

Valuation method and assumptions:

Actuarial valuations for accounting purposes are performed using the projected benefit method prorated on services. The net unamortized actuarial loss is to be amortized on a straight-line basis over the expected average remaining service life of the related employee groups.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the government's best estimates. The significant actuarial assumptions and rates are listed below:

	2025	2024
Date of actuarial valuation	1-Jan-25	1-Jan-24
Date of next valuation	1-Jan-26	1-Jan-25
Discount rate at valuation	5.45%	5.45%
Date of audited financial statements	31-Mar-25	31-Mar-24
Discount rate at March 31 extrapolation	5.45%	5.50%
Market value of the plan assets	\$ 84,989,000	\$ 78,530,000
Expected return on plan assets	5.94%	5.50%
Future inflation	2.00%	2.10%
Future compensation increases	7.30%	2.00%
Expected average remaining service life (years)	8.0	8.0

The asset was valued using an adjusted market value method, which spreads out any variance between the return on investment accrued in the year and the expected return on the investments using the going concern rates as outlined above. Inclusion rates for these variances adjusted over a 3 year period to market value. This assumption allows for a smoothed value of the asset.

The employer funding targets, under the going concern method, are valued using the actuarial cost method, which allows for a more accurate matching of accrued benefits to contributions. The funding target is equal to the present value of the benefit based on employee service years incurred prior to the valuation date and the projected average earnings upon retirement. A deficit results when the market value of the investment is less than the funding target. By law, a deficit must be funded over a max of 15 years through special payments and a surplus can be used to pay current employer contributions. There is a plan surplus under the going concern method. Under the solvency method of accounting, it is assumed that all employees that are eligible for the pension plan will cease being members and will be paid out based on their situation as of the valuation date. Under the solvency method there is a plan surplus in excess of the solvency ratio of 105%, therefore there is no requirements of the Pension Benefits Standards Act, 1985 for the requirement of minimum special payments.

Plan amendments:

As at the valuation date, there have been no amendments to the plan since the date of the previous valuation.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 13. Employee Future Benefits and Compensated Absences

In addition to pension benefits, the Authority provides severance (resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefits plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation.

Severance benefits are paid to the Hay River Health and Social Services Authority employees based on the type of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age.

The benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these categories were valued using a projection methodology based on the date employees are projected to leave the Authority.

Compensated absence benefits generally accrue as employees render services and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to, employee or dependent illness, and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actually valued using the expected utilization methodology.

Valuation Results

The actuarial valuation was completed as at March 31, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at February 12, 2025 and the results extrapolated to March 31, 2025. The values presented below are the benefits under the Compensated Absences and Termination Benefits for the Authority extracted from the valuation report for the consolidated Government of the Northwest Territories.

	Severance and Removal	Compensated Absences	2025	2024
<u>Change in Obligation</u>				
Accrued benefit obligation, opening	\$ 2,243,272	\$ 167,254	\$ 2,410,526	2,454,212
Current period benefit costs	178,828	12,593	191,421	197,507
Interest accrued	122,275	9,122	131,397	120,805
Benefit payments	(275,670)	(15,463)	(291,133)	(270,187)
Plan amendments	-	-	-	-
Actuarial gains (losses)	382,998	19,496	402,494	(91,811)
Accrued benefit obligation, closing	2,651,703	193,002	2,844,705	2,410,526
Unamortized net actuarial (gain) loss	(345,509)	(327,889)	(673,398)	(433,263)
Total employee future benefits and compensated absences	\$ 2,306,194	\$ (134,887)	\$ 2,171,307	\$ 1,977,263
<u>Benefits Expense</u>				
Current period benefit cost	178,828	12,593	191,421	197,507
Interest accrued	122,275	9,122	131,397	120,805
Plan amendments	-	-	-	-
Amortization of actuarial (gain) loss	22,076	140,283	162,359	209,023
	\$ 323,179	\$ 161,998	\$ 485,177	\$ 527,335

The discount rate used to determine the accrued benefit obligation is an average of 4.3%, down from the prior years rate of 5.3% . No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
2025	\$ 321,911	\$ 24,139	\$ 346,050
2026	295,839	19,452	315,291
2027	294,178	18,715	312,893
2028	305,480	20,406	325,886
2029	285,709	18,512	304,221
	\$ 1,503,117	\$ 101,224	\$ 1,604,341

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 13. Employee Future Benefits and Compensated Absences (continued)

Contingent Revenue

Revenue of \$31,468 representing accrued severance and removal for employees on August 31, 1996 and which, in management's view, pursuant to the terms of the transfer agreement on that date between the GNWT and the Town of Hay River, is owed to the Authority by GNWT, has not been recorded in these financial statements. Recognition of this amount is contingent upon GNWT agreeing to payment terms.

Note 14. Environmental Liabilities - Nil Report

Note 15. Trust Assets and Liabilities

The amount held in patient trust assets are funds held on behalf of the patients in residential care. The funds do not belong to the Authority as they are restricted for those patients. The amount in the patient trust liability is equivalent to the balance owed to the residential care patients. The discrepancy between the trust asset and liability are for amounts deposited into the bank account in error.

	2025	2024
Patient Trust Asset	\$ 139,907	\$ 158,322
Patient Trust Liability	\$ 139,138	\$ 157,553

Note 16. Services Provided Without Charge

During the year, the Authority received without charge from the Government various administrative services, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage, actuarial valuations and internal audit services provided by the Department of Finance and use of vehicles, building repairs and utilities by the Department of Public Works.

The Authority also receives from the Government, without any rental charges, the use of facilities and equipment to provide public health and social services. The rental facilities used include the new Hay River Regional Health Center, Woodland Manor, the Adult Supported Living units, the Children's Group Home and Women's Resource Center. Various medical equipment is also provided free of any rental fees.

The use of these facilities would have cost the Authority an estimated \$2,205,782 (\$2,184,434 in 2024) based on the Government's amortization expense for these assets.

Note 17. Contractual Obligations

Contractual obligations are obligations of the Authority to others that will become liabilities in the future when the terms of those contracts or agreements are met.

The Authority has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2025.

Expires in fiscal year	Residential 2025	Equipment 2027	Operational 2027	Total
2026	\$ -	\$ 34,144	\$ 59,939	\$ 94,083
2027	-	34,144	13,969	48,113
2028	-	-	8,008	8,008
Subsequent	-	-	-	-
	\$ -	\$ 68,288	\$ 81,916	\$ 150,204

Note 18. Contingent Liabilities

In common with many health authorities, claims are made against the Authority and its staff. The Authority is currently defending two actions brought against them. It is expected that any liabilities will be covered by insurance.

With any employer, especially those with a union, there are always risks of employee grievances. At the end of the fiscal year a number of grievances were awaiting arbitration. In the opinion of management and legal council, no material accrued liability needs to be established. Should any further loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 18. Contingent Liabilities (continued)

The Authority's operations are affected by federal, territorial and local laws and regulations regarding Environmental Protection. The Authority is committed to meeting these existing laws and regulations. Management is not aware of any material environmental liabilities that resulted during the year.

Under the terms of the contribution agreement between the Government of the Northwest Territories, the Authority may be liable to repay any restricted or contributed fund not expended in accordance with contribution agreements. The Authority has recorded all known unexpended contribution funds repayable.

Note 19. Budget

The budget figures are the opening budgets as approved by the Authority's Public Administrator and the GNWT Department of Health and Social Services. The budget figures are not audited and are intended for information purposes only.

Note 20. Economic Dependence

The Authority receives its funding primarily from the GNWT. If the funding arrangements were to change, management is of the opinion that the Authority operations would be significantly affected.

Note 21. Subsequent Events - Nil Report

Note 22. Comparative Figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

Note 23. Related Party Transactions

The Authority is related in terms of common ownership to all GNWT created departments and public agencies. The Authority enters into transactions with these entities in the normal course of operations. The Authority is provided various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, internal audit services provided by the Department of Finance and repairs, utilities and facility and equipment rental provided by the Department of Infrastructure.

Transactions with related parties and balances at year-end are included in the financial statements, but not disclosed separately other than in this note:

	Accounts Receivables 2025	Allowance for Doubtful Accounts 2025	Net 2025	Net 2024
<u>Due from related parties</u>				
Accounts Receivable				
GNWT, Note 7				
Department of HSS	\$ 1,017,836	\$ (96,318)	\$ 921,518	\$ 1,351,829
Department of Finance	47,939	-	47,939	674,504
Department of Infrastructure	5,901	-	5,901	551
Department of Justice	-	-	-	680
Department of Aboriginal Diabetes	489	-	489	489
Department of ECE	8,039	-	8,039	379
Department of EMR Develop. Project	-	-	-	8,218
	1,080,204	(96,318)	983,886	2,036,650
NTHSSA, Note 7	70,881	-	70,881	104,316
Hay River Hospital Foundation	5,324	-	5,324	5,324
Total Receivables	\$ 1,156,409	\$ (96,318)	\$ 1,060,091	\$ 2,146,290

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 23. Related Party Transactions (continued)

	2025	2024
<u>Due to related parties</u>		
Accounts Payable:		
GNWT, Note 9		
Department of HSS	\$ 213,762	\$ 431,000
Department of Finance	55	524
Department of Infrastructure	-	388
	213,817	431,912
NTHSSA, Note 9	396,376	2,475,160
Hay River Hospital Foundation	1,807	1,807
Total Payables	\$ 612,000	\$ 2,908,879
Deferred revenues, GNWT-HSSA, Note 28	152,571	99,945
Contributions repayable, GNWT-HSSA, Note 29	4,055,290	2,476,617
Accountable capital advances, GNWT-HSSA, Note 30	5,829	5,829
Total Liabilities	\$ 4,825,690	\$ 5,491,270
	2025	2024
<u>Revenues</u>		
GNWT		
Department of Health & Social Services	\$ 39,054,658	\$ 37,157,648
Department of Municipal and Community Affairs	-	674,504
Department of Justice	-	680
	39,054,658	37,832,832
NTHSSA	240,954	183,652
Hay River Hospital Foundation	-	5,324
Total Revenues	\$ 39,295,612	\$ 38,021,808
	2025	2024
<u>Expenses</u>		
GNWT		
Department of Health & Social Services	\$ -	\$ -
Department of Infrastructure	-	761
	-	761
NTHSSA	2,675,174	2,475,160
Total Expenses	\$ 2,675,174	\$ 2,475,921

Related party transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 24. Financial Instruments

The Authority is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the significant risk from the Authority's financial instruments by type of risk is provided below:

Credit Risk

Credit risk is the risk of financial loss to the Authority if a debtor fails to make payments of interest and principal when due. The Authority is exposed to this risk relating to its, cash, special purpose funds, trust assets and accounts receivable.

The Authority holds its cash and trust assets, deposits in trust accounts, with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

Accounts receivable are due from various governments, government agencies, corporations and individuals. Credit risk related to accounts receivable is mitigated by internal controls as well as policies and oversight over arrears for ultimate collection. Management has determined that a portion of accounts receivable are impaired based on specific identification as well as age of receivables. These amounts are as disclosed in Note 7.

For accounts receivable, the Authority reviews balances and aging information to determine if a valuation allowance is necessary, and initiates collection actions.

The aging information for the Authority's accounts receivable that are past due and not impaired is as follows:

	0-30 days	30-60 days	60-90 days	Over 90 days	Total
GNWT - HSS	\$ 877,204	\$ 3,941	\$ 37,860	\$ 2,513	\$ 921,518
GNWT - Finance	47,939	-	-	-	47,939
GNWT - Infrastructure	-	-	-	5,901	5,901
GNWT - Justice	-	-	-	-	-
GNWT - Aborig. Diab.	-	-	-	489	489
GNWT - ECE	-	-	-	8,039	8,039
Due from NTHSSA	18,871	39,844	-	12,166	70,881
WSCC	3,735	15,315	-	1,060	20,110
HR Hospital Foundation	-	-	-	5,324	5,324
GST rebate receivable	13,996	15,650	17,681	4,874	52,201
General receivable	22,823	55,230	19,094	209,061	306,208
	\$ 984,568	\$ 129,980	\$ 74,635	\$ 249,427	\$ 1,438,610

The Authority's maximum exposure to credit risk is represented by the financial assets less the pension plan and trust asset for a total of \$7,802,760 (2024 - \$8,011,169).

Concentration of Credit Risk

Concentration risk arises when a customer has more than ten percent of the total accounts receivable, which increases the Authority's risk in the event the customer does not fulfill their obligation. The Authority does have concentration risk. At March 31, 2025, one customer in accounts receivable accounts for 64% (2024 - 77%) of the total balance which subjects the Authority to concentration risk. This risk is monitored through regular review of the outstanding balances in receivables.

As all the Authority's cash is held in one Canadian bank, they are subject to further concentration risk.

Liquidity Risk

Liquidity risk is the risk that the Authority will not be able to meet all cash outflow obligations as they come due. The Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. Total financial assets are \$21,331,667 including the \$13,389,000 pension asset; financial liabilities are \$10,730,633. The authority has disclosed future financial liabilities and commitments in Notes 13, 17 and 18.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is composed of currency risk, interest rate risk and other price risk. The defined benefit pension plan asset valuation holds significant risk due to market fluctuations which can significantly impact the value.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 24. Financial Instruments (continued)

Currency Risk

The Authority deals exclusively in Canadian funds held in the bank, but does carry some foreign investments within the pension plan and is reduced through ensuring that the pension plan has a widely divested portfolio.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures, and methods used to measure the risk.

Note 25. Expenses by Object

	2025 Budget	2025 Actual	2024 Actual
Compensation			
Salaries and wages	\$ 27,989,207	\$ 28,393,572	\$ 26,546,653
Severance and removal	150,000	423,382	563,088
Pension plan special payments and valuation adjustment	-	7,456,044	(1,177,852)
Locums	80,000	228,669	263,828
Medical supplies	1,406,605	1,397,981	1,256,450
Referred out services	3,833,351	4,696,563	3,481,556
Grants and contributions	695,000	695,000	680,000
Travel assistance	350,000	671,907	523,826
Equipment maintenance	397,454	353,815	446,184
Rent	234,190	89,476	240,512
Foster care	560,700	764,549	631,693
Phone and postage	310,835	298,684	325,751
Locum removal	55,000	777,286	556,309
Travel	221,980	343,239	946,454
Professional fees	196,800	242,029	305,777
Training	445,520	109,613	51,429
Office supplies	177,483	204,186	201,436
Purchases service personnel	112,000	102,894	206,818
Minor equipment	249,980	191,302	587,112
Software licensing	163,404	183,197	115,795
Honorariums	50,000	38,325	45,769
Garbage	30,000	33,302	21,074
Memberships	16,880	29,977	18,987
Advertising	65,150	38,044	55,901
Interest and fees	3,860	9,883	11,984
Bad debt	5,000	150,127	13,819
	\$ 37,800,399	\$ 47,923,046	\$ 36,920,353

Note 26. Tangible Capital Assets - Nil Report

Note 27. Prepaid Expenses and Deposits

	2025	2024
Service and maintenance packages	\$ 11,366	\$ 103,789
Family Support Centre	-	115,840
Deposit	2,000	2,000
	\$ 13,366	\$ 221,629

Note 28. Deferred Revenue

Deferred revenue represents funds that have been received for specific programs but remain unspent at March 31, 2025 as follows:

	2025	2024
Government of the Northwest Territories		
Department of Health and Social Services		
Professional Development Initiative	\$ 56,633	\$ 56,633
Traditional Food Project	31,615	32,047
Youth Transition and Navigation Worker	48,298	-
Outdoor Gatherings	16,025	11,265
	\$ 152,571	\$ 99,945

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Notes to the Financial Statements

For the year ended March 31, 2025

Note 29. Contributions Repayable

Contributions repayable represents funds that have been received for specific programs and are required to be repaid to the contributor as of March 31, 2025:

	2025	2024
Government of the Northwest Territories		
Department of Health and Social Services		
Grad Placement Program K. Miller 13/14	\$ 8,064	\$ 8,064
Child and Family Services - 22/23	1,364	1,364
Community Child & Youth Care Counsellors - 22/23	206,597	206,597
Hay River Health Centre - 22/23	141,215	141,215
Homecare - 22/23	81,805	81,805
Covid-19 Endemic - 22/23	760,000	760,000
Woodland Manor - 23/24	24,843	24,843
Homecare - 23/24	145,227	145,227
Midwifery - 23/24	93,685	93,685
Physician Services - 23/24	665,557	665,557
Health Professional Recruitment and Retention Strategies - 23/24	46,876	46,876
Labour Market Supplement 23/24	128,717	128,718
Covid-19 Endemic - 23/24	172,666	172,666
Labour Market Supplement and Retro Funding - 24/25	855,492	-
Child and Family Services - 24/25	99,081	-
Community Child - 24/25	74,857	-
Home Care - 24/25	131,709	-
Midwifery Program - 24/25	126,764	-
Territorial Renal - 24/25	68,070	-
Health Professional Recruitment -24/25	26,446	-
Physician Services -24/25	196,255	-
	\$ 4,055,290	\$ 2,476,617

Note 30. Accountable Capital Advances from GNWT

The Authority has received advances from GNWT under capital contribution agreements for purchases of capital assets. These advances are deferred by the Authority and purchases which fall under the agreements, reduce the balance carried forward.

	2025	2024
Beginning balance	\$ 5,829	\$ 5,829
Capital purchases paid out of advanced funds	-	-
Ending balance	\$ 5,829	\$ 5,829

Note 31. Accumulated Surplus (Deficit)

	2025	2024
Operating fund accumulated surplus (deficit)	\$ 12,598,028	\$ 19,050,174
Employee leave and termination liability fund	(2,171,307)	(1,977,263)
Cash Reserve	500,000	500,000
	\$ 10,926,721	\$ 17,572,911

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY
Schedule of Contributions from the GNWT

Schedule A

For the year ended March 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Contributions from the GNWT			
Department of Health and Social Services			
Core Contribution Department of Health			
Administrative and Support Services	\$ 3,381,000	\$ 3,822,000	\$ 3,788,000
Health and Social Programs formerly "Community Health Programs"	25,292,759	27,871,000	26,288,000
Long Term and Continuing Care Services formerly "Ambulatory Care"	7,539,154	7,924,000	7,426,000
Diagnostic and Therapeutic Services	-	-	-
Nursing Inpatient Services	-	-	-
Community Social Programs	-	-	-
Supplementary Health Programs	22,000	22,000	22,000
Undistributed Funds	8,000	-	-
	36,242,913	39,639,000	37,524,000
Less: Reprofitting of 2023/2024 funding	-	-	(401,000)
Less: Net contributions repayable/deferred	-	(1,578,674)	(1,252,854)
	36,242,913	38,060,326	35,870,146
Other Department of Health and Social Services Contributions			
Home and Community Care (Schedule A-1)	-	434,527	597,335
Addictions Training	-	234,500	237,759
Medical Travel	-	-	204,921
Official Languages	-	154,850	154,712
Collective Kitchens	-	20,400	20,787
Working Together to Improve Health Care	-	119,048	43,000
Youth Transition and Navigation Worker	-	35,702	-
Substance Abuse Clinics (prior year)	-	26,648	-
Return of Funding: Optimizing Treatment Trajectory	-	(11,207)	19,950
Return of Funding: Working Together to Improve Health Care	-	(20,136)	-
Return of Funding: Recovery of Opioid Poison	-	-	(30,000)
	-	994,332	1,248,464
Total Department of Health	36,242,913	39,054,658	37,118,610
GNWT Department of MACA	-	-	674,504
Total Contribution from the GNWT	\$ 36,242,913	\$ 39,054,658	\$ 37,793,114

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY
Schedule of Detailed Contribution Funding and Expenditures
Home and Community Care
PO-5224am2
For the year ended March 31, 2025

Schedule A-1

	2025	2024
	Actual	Actual
Funding		
Government of the Northwest Territories		
Department of Health and Social Services	\$ 434,527	\$ 597,335
less contributions repayable	-	-
	434,527	597,335
Expenditures		
Compensation and benefits	399,286	570,849
Supplies	13,013	12,637
Sundry	10,085	1,082
Vehicle expense	-	1,000
Equipment expense	9,293	9,675
Training	2,850	2,092
	434,527	597,335
	\$ -	\$ -

** Funds in the amount of \$434,527 are receivable on the agreement as of the end of the year.

HAY RIVER HEALTH & SOCIAL SERVICES AUTHORITY

Schedule of Reserves

Schedule B

For the year ended March 31, 2025

	Leave and Termination Benefits Reserve		Cash Reserve		Total Reserves	
	2025	2024	2025	2024	2025	2024
Balance, beginning of the year	\$ (1,977,263)	\$ (1,720,115)	\$ 500,000	\$ 500,000	\$ (1,477,263)	\$ (1,220,115)
Change to opening balances		-	-	-	-	-
(Increase) Decrease in employee future benefits and compensated absence	(194,044)	(257,148)	-	-	(194,044)	(257,148)
Transfers between reserves	-	-	-	-	-	-
Balance, end of year	\$ (2,171,307)	\$ (1,977,263)	\$ 500,000	\$ 500,000	\$ (1,671,307)	\$ (1,477,263)