

**Beaufort-Delta Health and Social Services Authority**  
**Financial Statements**  
**March 31, 2014**

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## **Beaufort-Delta Health and Social Services Authority**

### **Financial Statements**

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**March 31, 2014**

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## **Management's Responsibility for Financial Reporting**

**June 06, 2014**

**To Minister of Health and Social Services and  
To the Public Administrator of Beaufort-Delta Health & Social Services Authority**

The accompanying financial statements were prepared by management in accordance with Canadian Public Sector Accounting Standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, with the information contained in the financial statements.

Beaufort-Delta Health and Social Services Authority maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis and that the Authority acts in accordance with the laws of the Northwest Territories. The Authority's management recognizes its responsibility for conducting the Authority's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate to a territorial Authority of Health and Social Services.

The external auditors annually provide an independent, objective audit for the purposes of expressing an opinion on the financial statements. They also consider whether transactions which come to their notice in the course of this audit are, in all significant respect, in accordance with the specified legislation.



Owen Partridge  
Chief Executive Officer  
Beaufort-Delta Health and Social Services Authority

### Management Discussion Analysis

March 31, 2014

The Beaufort-Delta Health and Social Services Authority (BDHSSA) has a mandate to provide leadership in defining and implementing a vision for health care and a framework for health systems. The Authority assesses, promotes and protects the health and well-being of the Beaufort-Delta population.

The Authority delivers publicly-funded health and social services under the Hospital Insurance and Health and Social Services Administration Act. The Authority works with a range of stakeholders to provide defined health and social services to empower people to live healthy lives.

The Authority is committed to assisting and encouraging Beaufort-Delta residents in achieving their best possible health and well-being. We do this by overseeing and delivering a complex, multi-faceted health and social services care system.

The BDHSSA serves a population of approximately seven thousand one hundred people (7,100). A Public Administrator appointed by the Minister provides strategic direction and vision to the health and/or social services facilities in the region: Aklavik, Fort McPherson, Inuvik, Paulatuk, Sachs Harbour, Tsiigehtchic, Tuktoyaktuk and Ulukhaktok. These communities range in size from 120 people (Sachs Harbour) to 3,600 people (Inuvik).

The Inuvik Regional Hospital is the only hospital located above Canada's Arctic Circle. This 51 bed (class D) accredited hospital offers acute, long term, preventative and rehabilitative care as well as elective and emergency surgery. The BDHSSA is funded for nine physicians to provide a full range of medical services to eight communities in the Beaufort-Delta region. Clients with significant needs or those in emergency situations are transferred from the Beaufort-Delta, Fort Good Hope and Colville Lake to Inuvik and by air medevac to services outside the region if specialized treatment is required. The hospital has an affiliation with the University of BC medical programs and provides teaching and mentoring to residents and students (at least one resident and one student per month).

The Authority has a dedicated workforce of approximately 225 employees and the administration of approximately 75 contracted services providers.

As at March 31, 2014 the BDHSSA incurred an operating deficit of \$2,583,199 thereby increasing the accumulated operating deficit to \$8,449,813.

The Beaufort-Delta Health and Social Services Authorities accumulated deficit can be contributed to a number of factors:

1. This year the Authority incurred relocation expenses for staff hiring of both permanent and locum staff of \$1,385,000 which is very close to last year's costs. This operating cost is not part of the Authorities base budget. As a result the Authority has to fund staff relocation in/out from its existing budget sources. The Authority has made steps to

reduce this relocation in/out cost by handling its own travel booking. The Authority has also taken on the recruitment of nurses to eliminate the extra costs of using an agency.

2. The Authority is responsible for all minor capital; this is defined as items that are less than \$50,000 in cost. The Authority receives \$118,000 as a capital budget and in this fiscal period incurred expenses of \$609,000. Some of the major items were the UPS systems required to provide back-up power to the computer servers, installation of the air conditioning for the computer room to prevent overheating, autoclave used to sterilize instruments, and medical equipment.
3. Hospital, Administration and Support Services is \$468,000 over budget. This is attributable to the recruitment of a new CEO and turnover in Senior Management positions.
4. The cost of medical supplies was \$550,000 over budget caused by increased costs, increased standards and increased and changes to treatment plans required to improve patient care and safety.
5. The costs of the ambulance services are unfunded and the Authority has to cover these costs from other budget sources at a cost of \$360,000.
6. The authority was \$1,191,000 over budget in overtime, callback and stand by pay across the organization.
7. The operations of the health centres were over budget by \$575,000; this is 10% over budget. This is a decrease from the previous year where the health centers were 21% over budget. The cost overrun was caused by call back pay, overtime pay and the hiring of relief workers to cover leave for the permanent staff of the health centres.

There are a number of improvements that have reduced the historical operating deficit for the Authority.

The Authority managed to reduce the spending in the Physician Services by \$300,000 and the referred out lab services by \$150,000.

The Authority received an increase to the base budget allocation of \$850,000 to cover the contract short fall for the provision of adult assisted living care.

The Authority carried the cost of call back, standby, overtime and relief costs which contributed approximately \$2 million annually to the Authority's operating deficit. In 2011/12 the Department of Health was able to increase the Authority's base budget by \$834,000 contributing towards covering the cost of hiring the relief workers. In 2012/13 the Department provided an increase of \$838,000 contributing towards covering the cost of standby, callback and overtime.

This year the Authority has continued to have substantial billing for patients services to third parties of \$965,000. In addition the Authority has been able to recover \$939,000 in other services such as dietary, dental surgery, occupational services and staff rent. The demand for quality health care in the region continues to show forced growth which result in increased operational costs. Management has endeavored to actively control and monitor budgets to secure best use of available resources and to ensure quality care for our clients.

The key cost driver continues to be the care required for the residents of the Beaufort-Delta resulting from the number of our population who are aging and requiring additional services and the costs related to providing these services. This operating year the Inuvik Regional Hospital had over 8,531 patients visit the general clinics, and 3,429 visit the walk in clinic. The emergency department had 7,496 patients. The Authority's laboratory provided services to 4,815 patients. BDHSSA's operating room provided 10 surgeries and 468 day surgeries during this fiscal year. There were also 2,706 specialist appointments during the year. The total number of patient visits to the Inuvik regional Hospital for this fiscal period was 27,455 visits.

All of the Community Health Centre's combined together had 21,861 patient visits during 2014. In addition our Physicians saw 2,150 patients in the Community Health Centre. The Community Health Centre's also had 2,847 after hour's calls. The community Home Support Workers made 913 home care visits in the communities excluding Inuvik.

During April 1, 2013 to March 31, 2014 there have been 514 intake reports for 968 identified children of concern in the Beaufort Delta Health and Social Services Region. There was 334 of these calls during the day and 180 are reported after hours.

While recognizing the GNWT is in a period of fiscal restraint the realities of health and social services program delivery requires increased funding, the cost of maintaining basic services and the cost of recruiting and retaining professionals from the south continues to grow.

Our Authority continues to be challenged by the DHSS to submit a balanced budget and live within our means. This year BDHSSA implemented many cost saving actions that will reduce our budget deficit and allow us to strive towards a balanced budget. The cost saving actions take time to implement and this delay's the cost saving to future time periods. The Authority will continue to reduce costs and find alternative methods of delivering programs and services in our collaborative effort with the DHSS to find win-win solutions for delivering health and social services in the NWT so that all residents have access to basic health and social services regardless of where they live, that the physical, mental and social health of individuals, families and communities will improve and that we do this in an affordable way.

We will continue to provide quality services to the people in our region, delivering services that are client-focused, universally available, accessible, accountable and adaptable to our diverse needs as determined by the people of the region. The resources provided to the Authority have increased and have resulted in a much smaller operating deficit for the Authority. If the level of resources provided was to match the level of services the Authority is obligated to deliver, has active partners, is allowed to determine the best courses of action and aggressively manages its day-to-day operations we will be able to achieve a balance between client-focused high quality service and sustainability.



Roger Israel  
Director Finance & Operations  
Beaufort-Delta Health and Social Services Authority

## **Independent Auditors' Report**

**To the Minister of Health and Social Services  
Government of the Northwest Territories  
and  
To the Public Administrator  
Beaufort-Delta Health and Social Services Authority**

We have audited the accompanying financial statements of the Beaufort-Delta Health and Social Services Authority as at March 31, 2014, which comprise the statement of financial position and the statements of operations, changes in net financial debt, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information. We have also audited the revenues and expenditures for all programs funded through contribution agreements with the Department of Health and Social Services which total \$250,000 or more as listed in schedule F.

### *Management's Responsibility 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. Management is also responsible for the preparation of the revenues and expenditures of all programs funded through contribution agreements in accordance with the financial guidelines of the Department of Health and Social Services.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

## **Independent Auditors' Report (continued)**

### *Basis for Qualified Opinion*

Salaries and benefits paid to employees of the Authority are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories. Our audit scope was limited as we did not audit the components of salaries and benefits expenditures and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, accounts payable and accrued liabilities, employee leave and termination benefits, and net financial debt.

### *Qualified Opinion*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material aspects, the financial position of the Beaufort-Delta Health and Social Services Authority as at March 31, 2014, and its financial operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, applied on a basis consistent with the preceding year. Furthermore, except for the limitation relating to payroll as described above, these financial statements present fairly, in all material respects, the revenues and expenditures of all programs funded through contributions with the the Department of Health and Social Services which total \$250,000 or more as per schedule F for the year ended March 31, 2014, in accordance with the financial guidelines of the Department of Health and Social Services.

### *Report on Other Legal and Regulatory Requirements*

We further report in accordance with the *Financial Administration Act* of the Northwest Territories that, in our opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith, and the transactions that have come under our notice have, in all material aspects, been within the statutory powers of the Authority.

Yellowknife, Northwest Territories  
June 23, 2014

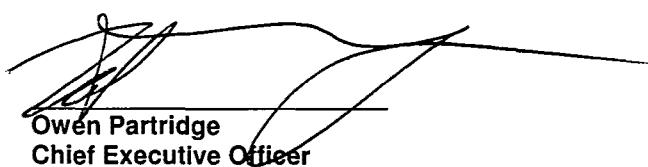
*Crowe MacKay LLP*  
Chartered Accountants

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**STATEMENT I****Beaufort-Delta Health and Social Services Authority****Statement of Financial Position**

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<b>As at March 31,</b>	<b>2014</b>	<b>2013</b>
<b>Financial Assets</b>		
<b>Cash</b>		
Cash	\$ 474,272	\$ 3,097,162
Restricted cash - reserves (Note 4)	119,915	119,915
Restricted cash - foundation (Note 5)	40,272	60,272
Patient trust funds	164,271	211,410
Accounts receivable (Note 6)	2,843,917	2,810,901
	<b>3,642,647</b>	<b>6,299,660</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 7)	9,473,015	9,412,750
Employee and payroll-related liabilities	759,282	843,284
Employee leave and termination benefits (Note 8)	2,302,606	2,295,428
Patient trust liabilities	164,271	211,410
Foundation donations	40,272	60,272
Contributions repayable (Note 9)	15,768	12,471
Total Liabilities	12,755,214	12,835,615
<b>Net Financial Debt</b>	<b>(9,112,567)</b>	<b>(6,535,955)</b>
<b>Non-Financial Assets</b>		
Inventories (Note 10)	537,706	554,965
Prepaid expenses	125,048	114,376
	<b>662,754</b>	<b>669,341</b>
Accumulated deficit (Note 11)	<b>\$ (8,449,813)</b>	<b>\$ (5,866,614)</b>

**Contingencies (Note 12)****Contractual Obligations (Note 13)****Approved on behalf of the Authority**

Owen Partridge  
Chief Executive Officer



Peter Clarkson  
Public Administrator

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**STATEMENT II**
**Beaufort-Delta Health and Social Services Authority**
**Statement of Operations**


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For the year ended March 31,	2014 (unaudited) Budget	2014 Actual	2013 Actual
<b>REVENUE</b>			
Operating Advance from GNWT (Schedule A)	\$ 43,563,000	\$ 43,563,000	\$ 42,154,135
Other Recoveries (Schedule B)	605,220	960,428	859,980
Other Revenues (Schedule C)	2,729,489	2,725,164	2,665,209
Patient services	877,954	954,915	969,856
Non-Insured Recoveries (Schedule E)	-	851,680	881,505
Transient centre	626,000	531,600	781,893
Investment revenue	5,000	24,710	21,504
	<b>48,406,663</b>	<b>49,611,497</b>	48,334,082
<b>EXPENDITURES</b>			
Administration and Support Services (Schedule D)	7,956,910	10,267,946	9,869,533
Nursing Inpatient / Resident Services (Schedule D)	8,865,212	9,574,954	8,242,318
Ambulatory Care Services (Schedule D)	6,818,133	7,024,848	6,816,408
Diagnostic and Therapeutic Services (Schedule D)	3,631,174	4,006,253	4,159,192
Regional Health Services (Schedule D)	10,062,237	10,431,894	9,655,118
Regional Social Services (Schedule D)	11,062,997	10,011,074	9,396,699
Education (Schedule D)	-	25,862	34,427
Undistributed and Service Contracts (Schedule D)	10,000	185	16,800
Non-Insured Services (Schedule E)	-	851,680	881,505
	<b>48,406,663</b>	<b>52,194,696</b>	49,072,000
<b>OPERATING SURPLUS (DEFICIT)</b>	-	<b>(2,583,199)</b>	(737,918)
<b>UNFUNDED ITEM</b>			
Change in employee leave and termination benefits	-	<b>7,177</b>	<b>59,630</b>
<b>SURPLUS (DEFICIT) BEFORE THE FOLLOWING</b>	-	<b>(2,576,022)</b>	(678,288)
Rent expense - GNWT assets provided at no cost (Note 14)	-	<b>(1,984,721)</b>	(1,993,896)
Grant-In-Kind - GNWT assets provided at no cost (Note 14)	-	<b>1,984,721</b>	<b>1,993,896</b>
<b>DEFICIT</b>	\$ -	<b>\$ (2,576,022)</b>	\$ (678,288)
<b>OPENING ACCUMULATED DEFICIT</b>	\$	<b>\$ (5,866,614)</b>	\$ (5,128,696)
<b>CLOSING ACCUMULATED DEFICIT (NOTE 11)</b>	\$	<b>\$ (8,449,813)</b>	\$ (5,866,614)

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**STATEMENT III****Beaufort-Delta Health and Social Services Authority****Statement of Changes in Net Financial Debt**

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<b>For the year ended March 31,</b>	<b>2014</b>	<b>2013</b>
Annual operating surplus (deficit)	\$ (2,583,199)	\$ (737,918)
Change in prepaid expenses	(10,672)	(114,376)
Change in inventory	17,259	(28,491)
<b>INCREASE IN NET FINANCIAL ASSET (DEBT)</b>	<b>(2,576,612)</b>	<b>(880,785)</b>
<b>NET FINANCIAL DEBT, BEGINNING OF YEAR</b>	<b>(6,535,955)</b>	<b>(5,655,170)</b>
<b>NET FINANCIAL DEBT, END OF YEAR (Note 11)</b>	<b>\$ (9,112,567)</b>	<b>\$ (6,535,955)</b>

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**STATEMENT IV****Beaufort-Delta Health and Social Services Authority****Statement of Cash Flows**

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**For the year ended March 31,****2014****2013****Net inflow (outflow) of cash related to the following activities:****Operating activities**

Annual operating deficit	\$ (2,583,199)	\$ (737,918)
Non-cash charges to operations:		
Accounts receivable	(33,016)	(879,509)
Prepaid expenses	(10,672)	(114,376)
Inventories	17,259	(28,491)
Accounts payable and accrued liabilities	60,265	2,472,168
Employee and payroll related liabilities	(84,002)	381,332
Employee leave and termination benefits	7,178	59,630
Patient trust liabilities	(47,139)	(89,462)
Contributions repayable	3,297	(27,571)
Foundation donations	(20,000)	-
Net cash inflow (outflow) from operating activities	<b>(2,690,029)</b>	1,035,803
<b>Increase (decrease) in cash during the year</b>	<b>(2,690,029)</b>	1,035,803
<b>Cash, beginning of year</b>	<b>3,488,759</b>	2,452,956
<b>Cash, end of year</b>	<b>\$ 798,730</b>	<b>\$ 3,488,759</b>

**Represented by**

Cash	\$ 474,272	\$ 3,097,162
Patient trust funds	164,271	211,410
Restricted cash - reserves	119,915	119,915
Restricted cash - foundation	40,272	60,272
	<b>\$ 798,730</b>	<b>\$ 3,488,759</b>

**Beaufort-Delta Health and Social Services Authority****Statement of Expenses by Object**

For the year ended March 31,	2014 Budget	2014 Actual	2013 Actual
<b>Expenditures</b>			
Grants and contribution			
Purchased services	\$ 346,626	\$ 741,056	\$ 741,756
Travel	3,000	4,523	7,587
	349,626	745,579	749,343
Compensation			
Adjustment	-	7,177	59,630
EI / CPP	-	1,092,345	993,883
Employee benefits	108,012	700,389	614,287
Leave	-	1,230,777	1,181,801
Locums	1,012,773	2,183,366	3,098,752
Merit/retention bonus	160,000	115,217	516,657
Northern allowance	3,888,633	3,723,380	3,456,304
Other	163,600	379,881	359,240
Overtime/callback/shift/responsibility	1,663,835	4,098,917	3,235,197
Purchased services	6,190,856	5,624,273	5,471,955
Removal	173,435	1,384,554	1,288,258
Salaries and wages	23,336,428	18,995,720	16,947,876
Severance/superannuation	4,794,368	2,466,012	2,126,435
	41,491,940	42,002,008	39,350,275
Operations and Maintenance			
Advertising and promotion	49,654	59,863	176,782
Contracted and general services	458,827	649,083	803,387
Equipment rental	105,000	142,650	27,076
Foster care	1,205,000	866,611	766,729
Insurance	-	738	31,449
Interest and bank charges	15,000	18,514	16,913
License and membership fees	229,587	289,497	197,927
Maintenance	407,704	390,448	499,298
Minor equipment	276,496	609,065	374,734
Other	32,906	24,256	44,421
Supplies - education and general	123,016	147,411	112,566
Supplies - food	440,961	436,045	474,566
Supplies - housekeeping and laundry	173,475	198,131	188,724
Supplies - medical	1,252,434	1,827,410	1,723,304
Supplies - office	152,461	189,435	173,701
Postage and freight	313,000	455,975	297,267
Professional services	85,000	146,923	124,832
Rent	15,500	28,266	186,814
Training	106,000	141,055	86,933
Telephone	245,700	336,060	290,644
Travel	805,539	1,427,893	1,348,297
Vehicle operations and maintenance	52,000	74,041	86,725
	6,545,260	8,459,370	8,033,089
Valuation Allowance			
Bad debts expense	19,837	136,059	57,788
Non-insured expenses	-	851,680	881,505
<b>Total expenditures</b>	<b>\$ 48,406,663</b>	<b>\$ 52,194,696</b>	<b>\$ 49,072,000</b>

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# **Beaufort-Delta Health and Social Services Authority**

## **Notes to Financial Statements**

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**March 31, 2014**

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### **1. Authority**

The Beaufort-Delta Health and Social Services Authority (the "Authority") operates under the authority of the *Hospital Insurance and Health and Social Services Act* of the Northwest Territories. The Authority was established on April 1, 1988 to manage, control, and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health and Social Services.

The Authority is a public body performing a function of government in Canada. 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.

### **2. Summary of Significant Accounting Policies**

#### **Basis of accounting**

These financial statements have been prepared in accordance with Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board. Significant aspects of the accounting policies adopted by the Authority as follows:

##### **(a) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, and demand deposits that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value.

##### **(b) Reserves**

The DHSS requires the Authority to establish the following reserves:

Deficit Reserve - reflects the funds maintained in a reserve according to the DHSS Surplus/Deficit Retention Policy.

Termination Benefit Reserve - the funds received in advance for the severance liability of employees who were transferred to the Authority from the Government of the Northwest Territories (GNWT). These liabilities will be reduced as employees are paid out upon termination of employment with the Authority.

##### **(c) Employee leave and termination benefits**

In accordance with GNWT accounting policies specified for public agencies, the Authority annually accrues estimated employee leave and termination benefits payable.

##### **(d) Pension contributions**

The Authority and its employees make contributions to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

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.

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# **Beaufort-Delta Health and Social Services Authority**

## **Notes to Financial Statements**

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**March 31, 2014**

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### **2. Summary of Significant Accounting Policies (continued)**

#### **(e) Non-financial assets**

Non-financial assets are accounted for as assets by the Authority because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Authority unless they are sold.

#### **(f) Prepaid expenses**

Prepaid expenses include payments made in advance of receipt of service or good and are charged to expense of the periods when the service or good is consumed.

#### **(g) Inventories of supplies**

Inventories of supplies include inventories held for use in the process of providing services and are distributed to clients at no charge or for a nominal charge. Inventories consist of pharmacy items, parts for various equipment, and office supplies. Inventories of supplies are recorded at cost and expensed at the time of purchase.

#### **(h) 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 over the following terms:

Buildings	40 years
Mainframe and software systems	5 - 10 years
Leasehold improvements	Lesser of useful life or lease term plus renewal option

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 amount that would otherwise be considered amortization expense for the fiscal year with an offsetting corresponding amount as a Grant-In-Kind revenue.

#### **(i) Revenue recognition**

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangements, 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.

Billings processed through ICORE system by the medical centre's billing clerks are recognized as revenue upon receipt of payment from the DHSS's Health Administration Office in Inuvik.

Other revenue is recognized when the service is performed or the goods are provided.

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## **Beaufort-Delta Health and Social Services Authority**

### **Notes to Financial Statements**

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**March 31, 2014**

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#### **2. Summary of Significant Accounting Policies (continued)**

##### **(i) Revenue recognition (continued)**

###### **Government transfers**

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 revenue 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 eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

##### **(j) Program recoveries**

The Authority has established program delivery contribution agreements with various non-governmental organizations for which the Authority receives funding from the territorial government. Excess revenues or expenditures on the program delivery is reported to the Authority when audited financial statements of the non-governmental organization becomes available. Excess revenues on program delivery contribution agreements, if applicable, are recorded when the non-governmental organizations refund unspent monies to the Authority.

##### **(k) Financial instruments**

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value expensed.

Financial assets subsequently measured at amortized cost include cash, restricted cash, and accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, employee and payroll-related liabilities, foundation donations and contributions repayable.

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset is recognized in operations.

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## **Beaufort-Delta Health and Social Services Authority**

### **Notes to Financial Statements**

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**March 31, 2014**

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#### **(I) Measurement uncertainty**

The preparation of these financial statements in conformity with Canadian public sector accounting standards require management to make estimates and assumptions. This affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the updated amounts of revenue and expenses during the period. Actual results could differ from these estimates.

### **3. Future Changes to Accounting Policies**

#### **Liability for Contaminated Sites - Section PS 3260**

PSAB released Section PS 3260 - Liability for contaminated sites. This Section establishes recognition, measurement, and disclosure standards for liabilities relating to contaminated sites of those organizations applying the CICA Public Section Accounting handbook. The Section is effective for fiscal years beginning on or after April 1, 2014.

The impact of the transition to these accounting standards has not yet been determined.

### **4. Restricted Cash - Reserves**

	<b>2014</b>	<b>2013</b>
Special projects reserve (Schedule G)	\$ 50,540	\$ 50,540
Termination benefit reserve (Schedule G)	69,375	69,375
	<b>\$ 119,915</b>	<b>\$ 119,915</b>

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### **5. Restricted Cash - Foundation**

The Authority has an inactive foundation. When the foundation became inactive, the monies were transferred to the control of the Authority; the Authority has an internal restriction on the funds.

### **6. Accounts Receivable**

	Amount	Allowance	Net 2014	Net 2013
Government of the Northwest Territories	\$ 2,870,836	\$ 411,256	\$ 2,459,580	\$ 2,585,125
Government of Canada	743	743	-	-
Workers' Safety & Compensation				
Commission	250	-	250	250
Other	546,307	162,220	384,087	225,526
	<b>\$ 3,418,136</b>	<b>\$ 574,219</b>	<b>\$ 2,843,917</b>	<b>\$ 2,810,901</b>

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## Beaufort-Delta Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2014

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#### 7. Accounts payable and accrued liabilities

	2014	2013
Government of the Northwest Territories	\$ 8,821,091	\$ 7,400,578
Government of Canada	-	1,853
Other	651,924	2,010,319
	<b>\$ 9,473,015</b>	<b>\$ 9,412,750</b>

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#### 8. Employee leave and termination benefits

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

These liabilities are to be funded in the year they become due through regular annual budget allocations.

	2014	2013
<b>Resignation and retirement</b>		
<i>Obligations for benefits, opening</i>	\$ 424,832	\$ 597,905
Net change during the year	(126,612)	(173,073)
<i>Obligations for benefits, closing</i>	298,220	424,832
Less: portion included in current liabilities	(74,555)	(106,208)
Long term portion	<b>\$ 223,665</b>	\$ 318,624
<b>Removal</b>		
<i>Obligations for benefits, opening</i>	\$ 914,100	\$ 946,409
Net change during the year	80,352	(32,309)
<i>Obligations for benefits, closing</i>	994,452	914,100
Less: portion included in current liabilities	(248,613)	(228,525)
Long term portion	<b>\$ 745,839</b>	\$ 685,575
<b>Leave*</b>		
<i>Obligations for benefits, opening</i>	\$ 956,496	\$ 691,484
Net change during the year	53,438	265,012
<i>Obligations for benefits, closing</i>	1,009,934	956,496
Less: portion included in current liabilities	(1,009,934)	(956,496)
Long term portion	<b>\$ -</b>	\$ -
<b>Total obligations for benefits</b>		
Long term portion	969,504	1,004,199
Current portion	1,333,102	1,291,229
	<b>\$ 2,302,606</b>	<b>\$ 2,295,428</b>

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## **Beaufort-Delta Health and Social Services Authority**

### **Notes to Financial Statements**

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**March 31, 2014**

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#### **9. Contributions Repayable**

	<b>2014</b>	<b>2013</b>
<b>Government of Northwest Territories - DHSS</b>		
Canada Prenatal Nutrition	\$ 15,768	\$ 12,471

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#### **10. Inventories**

	<b>2014</b>	<b>2013</b>
Pharmacy - weighted average cost	\$ 239,068	\$ 248,262
Stores - weighted average cost	298,638	306,703
	<b>\$ 537,706</b>	<b>\$ 554,965</b>

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#### **11. Accumulated Deficit**

	<b>2014</b>	<b>2013</b>
Funded leave and termination reserve	\$ 69,375	\$ 69,375
Operating deficit	(6,197,747)	(3,621,726)
Special projects reserve	50,540	50,540
Unfunded leave and termination benefits	(2,371,981)	(2,364,803)
	<b>\$ (8,449,813)</b>	<b>\$ (5,866,614)</b>

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#### **12. Contingencies**

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2014, there was one claim pending against the Authority. While the final outcome cannot be predicted with certainty, the Authority believes the resolution will not have a material effect on the Authority's financial position, funding, or cash flows.

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.

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## **Beaufort-Delta Health and Social Services Authority**

### **Notes to Financial Statements**

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**March 31, 2014**

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#### **13. Contractual Obligations**

The Authority has commitments for office space leases, contractual agreements for services and purchases, and program contribution agreements which will require payment in upcoming years. The minimum annual payments for these commitments are as follows:

	<b>Expires in Fiscal Year</b>	<b>2015</b>	<b>2016 and thereafter</b>	<b>Total</b>
Commercial and residential leases	2015	\$ 2,620,455	\$ -	\$ 2,620,455
Equipment leases	2016	54,964	8,645	63,609
Operational leases/contracts	2017	1,341,032	187,670	1,528,702
<b>Total</b>		<b>\$ 4,016,451</b>	<b>\$ 196,315</b>	<b>\$ 4,212,766</b>

#### **14. GNWT Assets Provided at No Cost**

		<b>2014</b>	<b>2013</b>
	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>
Buildings	\$ 66,761,805	\$ (24,042,233)	\$ 42,719,572
General equipment	249,028	(244,939)	4,089
Medical equipment	3,663,909	(2,633,470)	1,030,439
Software systems	290,790	(266,916)	23,874
	<b>\$ 70,965,532</b>	<b>\$ (27,187,558)</b>	<b>\$ 43,777,974</b>
			<b>\$ 45,283,341</b>

Rent expense for 2014 is \$1,984,721 (2013: \$1,993,896) with an offsetting grant-in-kind.

#### **15. Budget**

Budget figures were those approved by the Authority's board of directors and DHSS. The budget figures are not audited and are intended for information purposes only.

#### **16. Comparative Figures**

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

#### **17. 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.

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## **Beaufort-Delta Health and Social Services Authority**

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### **Notes to Financial Statements**

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**March 31, 2014**

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#### **18. Related Party Transactions**

The Authority is related in terms of common ownership to all GNWT created departments, agencies, and corporations. The Authority enters into transactions with these entities in the normal course of business. The Authority is provided with 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, payroll services by the Department of Human Resources, and internal audit services by the Department of Finance.

	<b>2014</b>	<b>2013</b>
<b>Due from related parties:</b>		
Accounts receivable:		
Government of the Northwest Territories	\$ 2,870,836	\$ 2,585,125
Stanton Territorial Health Authority	12,141	6,619
Sahtu Health and Social Services Authority	47,410	45,008
Yellowknife Health and Social Services Authority	7,768	-
	<b>\$ 2,946,495</b>	<b>\$ 2,644,732</b>

	<b>2014</b>	<b>2013</b>
<b>Due to related parties:</b>		
Accounts payable		
Government of the Northwest Territories	\$ 8,821,091	\$ 7,400,578
NWT Power Corporation	104	1,484
Stanton Territorial Health Authority	42,862	40,938
Yellowknife Health and Social Services Authority	-	7,980
Employee and payroll-related liabilities		
Government of the Northwest Territories	759,282	843,284
Contributions repayable		
Government of the Northwest Territories	15,768	12,471
	<b>\$ 9,639,107</b>	<b>\$ 8,306,735</b>

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.

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## **Beaufort-Delta Health and Social Services Authority**

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### **Notes to Financial Statements**

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**March 31, 2014**

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#### **19. Financial Instruments**

Financial instruments consist of recorded amounts of cash, restricted cash, and accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities, employee and payroll related liabilities, and contributions repayable which will result in future cash outlays.

The Authority is exposed to the following risks in respect to certain financial instruments held:

(a) Credit risk

Credit risk arises from the potential that a customer will fail to perform its obligations. The Authority is exposed to credit risk from its customers. The Authority does have credit risk in accounts receivable of \$2,843,917 (2013 - \$2,810,901). However, the Authority's customers are the Government of the Northwest Territories as well as other Health Authorities in the Territory, therefore credit risk is mitigated. The Authority also has a significant number of individual customers which minimizes the concentration of credit risk. This risk has not changed from the prior year.

(b) Liquidity risk

Liquidity risk is the risk that the Authority will encounter difficulty in meeting obligations associated with financial liabilities. The Authority does have liquidity risk in accounts payable and accrued liabilities, employee and payroll-related liabilities, and employee leave and termination benefits of \$12,534,903 (2013 - \$12,551,462). The Authority reduces its exposure to liquidity risk by monitoring budgets and cash flows. This risk has not changed from the prior year.

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**SCHEDULE A****Beaufort-Delta Health and Social Services Authority****Schedule of Operating Advances from the GNWT**

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For the year ended March 31,	2014 (unaudited) Budget	2014 Actual	2013 Actual
Application systems telehealth	\$ -	\$ -	\$ 100,000
Authority administration	3,446,000	3,446,000	3,320,090
Community wellness programs	157,000	157,000	157,000
Elderly and persons with disabilities	1,946,000	1,946,000	2,003,000
Epidemiology	21,000	21,000	-
Equipment <\$50,000	118,000	118,000	48,000
Family violence	856,000	856,000	926,000
Foster care	1,605,000	1,605,000	1,605,000
Health centre	8,425,000	8,425,000	7,893,000
Health promotion	198,000	198,000	182,000
Homecare	1,241,000	1,241,000	1,202,000
Hospital services	14,752,000	14,752,000	14,330,000
Intervention services	142,000	142,000	142,000
Physician services to NWT residents	5,120,000	5,120,000	5,034,045
Residential care - children	402,000	402,000	256,000
Social service delivery	5,134,000	5,134,000	4,956,000
	<b>\$ 43,563,000</b>	<b>\$ 43,563,000</b>	<b>\$ 42,154,135</b>

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**SCHEDULE B****Beaufort-Delta Health and Social Services Authority****Schedule of Other Recoveries for Direct Charges for Services**

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For the year ended March 31,	2014	2014	2013
	(unaudited) Budget	Actual	Actual
<b>Other Recoveries from the GNWT</b>	\$ -	\$ 102,681	\$ 90,638
<b>Other Recoveries directly from Third Parties</b>			
Dietary	176,500	192,615	187,637
Occupational therapy	50,000	83,638	52,151
Operating room	-	-	43,818
Other recoveries	203,720	310,550	347,088
Staff rent	175,000	270,944	138,648
	<b>605,220</b>	<b>857,747</b>	<b>769,342</b>
	<b>\$ 605,220</b>	<b>\$ 960,428</b>	<b>\$ 859,980</b>

**Beaufort-Delta Health and Social Services Authority****Schedule of Other Revenues**

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For the year ended March 31,	2014	2014	2013
	(unaudited) Budget	Actual	Actual
Canadian prenatal nutrition program	\$ 264,317	\$ 236,100	\$ 286,230
Community Health Nurse in Sachs Harbour	114,000	114,000	114,000
Dental health and healthy eating	7,122	7,122	-
Diabetic specialty clinics	184,946	184,946	163,033
Elders day program	398,923	398,923	-
Enhanced Homecare	680,053	680,053	1,083,520
Enhanced Homecare (adjustment)	-	-	(1,390)
French Language services	9,000	16,023	8,900
Healthy families	250,000	252,038	250,000
Healthy families program	25,074	25,074	17,680
Healthy eating and weight management	-	-	50,000
Inuvik warming shelter	75,000	75,000	-
Mental health and first aid: northern adaption workshops	7,961	7,961	-
Mental health first aid and applied suicide prevention skills workshop	21,842	21,842	25,577
New resident nurse practitioners	267,000	267,000	267,000
Nutrition North Canada - We Cook	136,251	136,251	65,948
Nutrition North Canada - We Cook (adjustment)	-	-	(3,124)
Physician residents support	53,000	53,000	32,729
Physician staffing model	235,000	235,000	235,000
Professional development initiative	-	3,281	53,306
Summer students	-	11,550	16,800
	<b>\$ 2,729,489</b>	<b>\$ 2,725,164</b>	<b>\$ 2,665,209</b>

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## Beaufort-Delta Health and Social Services Authority

## Schedule of Expenses by Functional Centre

For the year ended March 31,

2014

Function Centre	Grants and Contributions		Operations and Maintenance		Compensation and Benefits		Valuation Allowance		Total	
	Budget	actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual	(unaudited) Budget	Actual
711 Administration and Support Services	\$ -	\$ -	\$ 1,772,544	\$ 2,699,073	\$ 6,164,529	\$ 7,432,814	\$ 19,837	\$ 136,059	\$ 7,956,910	\$ 10,267,946
712 Nursing Inpatient / Resident Services	-	-	811,180	1,155,052	8,054,032	8,419,902	-	-	8,865,212	9,574,954
713 Ambulatory Care Services	-	-	524,611	638,333	6,293,522	6,386,515	-	-	6,818,133	7,024,848
714 Diagnostic and Therapeutic Services	-	-	903,958	1,231,708	2,727,216	2,774,545	-	-	3,631,174	4,006,253
715 Regional Health Services	-	-	966,240	1,374,229	9,095,997	9,057,665	-	-	10,062,237	10,431,894
716 Regional Social Services	349,626	745,579	1,556,727	1,337,928	9,156,644	7,927,567	-	-	11,062,997	10,011,074
718 Education	-	-	-	22,862	-	3,000	-	-	-	25,862
719 Undistributed and Service Contracts	-	-	10,000	185	-	-	-	-	10,000	185
Total	\$ 349,626	\$ 745,579	\$ 6,545,260	\$ 8,459,370	\$ 41,491,940	\$ 42,002,008	\$ 19,837	\$ 136,059	\$ 48,406,663	\$ 51,343,016

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**SCHEDULE E****Beaufort-Delta Health and Social Services Authority****Schedule of Non-Insured Recoveries and Expenses**

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**For the year ended March 31,****2014****2013**

	<b>Actual</b>	Actual
<b>Recoveries</b>	<b>\$ 851,680</b>	\$ 881,505
<b>Expenditures</b>		
Dental	359,015	365,166
Eyeglass	221,181	194,916
Ophthalmology services travel	1,379	1,398
Orthodontics	16,068	28,196
Patient and escort transportation	254,037	291,829
	<b>851,680</b>	881,505
<b>Excess revenue (expenditures)</b>	<b>\$ -</b>	\$ -

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**SCHEDULE F-1****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements  
Physician Residents Support**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(Unaudited)</u> <u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 53,000	\$ 53,000
<b>Expenditures</b>		
Travel	53,000	53,000
<b>Excess revenue</b>	\$ -	\$ -

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**SCHEDULE F-2****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Physician Staffing Model**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u> <u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 235,000	\$ 235,000
<b>Expenditures</b>		
Compensation	235,000	235,000
<b>Excess revenue</b>	\$ -	\$ -

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE F-3****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Home Care Enhancement**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u> <u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 1,078,976	\$ 1,078,976
<b>Expenditures</b>		
Compensation	1,013,500	1,105,322
Equipment expense	65,476	10,918
Supplies	-	-
Sundry	-	1,287
	<b>1,078,976</b>	<b>1,117,527</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ (38,551)</b>

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE F-4****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Community Health Nurse in Sachs Harbour**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 114,000	\$ 114,000
<b>Expenditures</b>		
Compensation	105,566	105,566
Supplies	8,434	8,434
	<b>114,000</b>	<b>114,000</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE F-5****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**New Resident Nurse Practitioners**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 267,000	\$ 267,000
<b>Expenditures</b>		
Compensation	216,938	264,705
Travel	40,000	2,295
Supplies	10,062	-
	<b>267,000</b>	<b>267,000</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE F-6****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Canadian Prenatal Nutrition Program**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 264,317	\$ 236,100
<b>Expenditures</b>		
Compensation	127,430	134,970
Sundry	104,387	76,270
Supplies	32,500	24,860
	<b>264,317</b>	<b>236,100</b>
<b>Excess revenue</b>	\$ -	\$ -

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE F-7****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Diabetic Specialty Clinics**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 184,946	\$ 184,946
<b>Expenditures</b>		
Compensation	162,049	169,051
Sundry	17,097	8,734
Supplies	5,800	9,163
	<b>184,946</b>	<b>186,948</b>
<b>Excess expenditures</b>	<b>\$ -</b>	<b>\$ (2,002)</b>

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE F-8****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Nutrition North Canada - We Cook, You Cook**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 136,251	\$ 136,251
<b>Expenditures</b>		
Compensation	57,763	68,455
Sundry	6,488	39,583
Supplies	19,000	19,036
Travel	53,000	15,995
	<b>136,251</b>	<b>143,069</b>
<b>Excess expenditures</b>	\$ -	\$ (6,818)

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE F-9****Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Dental Health and Healthy Eating**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 7,122	\$ 7,122
<b>Expenditures</b>		
Sundry	339	339
Supplies	6,783	6,783
	<b>7,122</b>	<b>7,122</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

**Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Healthy Families**

---

<u>For the year ended March 31,</u>	<b>2014</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>Budget</b>	<b>Actual</b>
<b>Revenue</b>		
Department of Health and Social Services	\$ 250,000	\$ 252,038
<b>Expenditures</b>		
Compensation	240,980	240,980
Equipment	7,000	6,295
Sundry	2,020	1,839
Supplies	-	886
	<b>250,000</b>	<b>250,000</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ 2,038</b>

See scope limitation in the Independent Auditors' Report.

**Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Inuvik Warming Shelter**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 75,000	\$ 75,000
<b>Expenditures</b>		
Compensation	75,000	75,000
	<b>75,000</b>	<b>75,000</b>
<b>Excess revenue</b>	\$ -	\$ -

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See scope limitation in the Independent Auditors' Report.

**Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**French Language Services**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 9,000	\$ 16,023
<b>Expenditures</b>		
Compensation	2,400	-
Sundry	6,600	6,835
Supplies	-	9,188
	<b>9,000</b>	<b>16,023</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

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See scope limitation in the Independent Auditors' Report.

**Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Healthy Families Program**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 25,074	\$ 25,074
<b>Expenditures</b>		
Supplies	16,650	17,525
Sundry	4,449	4,449
Travel	3,975	3,100
	<b>25,074</b>	<b>25,074</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

**Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Mental Health First Aid and Applied Suicide Intervention Skills**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 21,842	\$ 21,842
<b>Expenditures</b>		
Compensation	3,303	3,303
Supplies	5,451	5,612
Travel	13,088	13,088
	<b>21,842</b>	<b>22,003</b>
<b>Excess expenditures</b>	\$ -	\$ (161)

See scope limitation in the Independent Auditors' Report.

**Beaufort-Delta Health and Social Services Authority****Schedule of Contribution Agreements (continued)**  
**Mental Health First Aid: Northern Adaption Workshop**

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<u>For the year ended March 31,</u>	<u>2014</u>	<u>2014</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health and Social Services	\$ 7,961	\$ 7,961
<b>Expenditures</b>		
Compensation	510	510
Supplies	4,960	4,960
Travel	2,491	2,491
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

See scope limitation in the Independent Auditors' Report.

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**SCHEDULE G****Beaufort-Delta Health and Social Services Authority****Schedule of Reserves**

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<b>March 31,</b>	<b>Surplus / Deficit Reserve</b>		<b>Funded Leave and Termination Benefits Reserve</b>			<b>Special Projects Reserve</b>			<b>Total</b>		
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>	
Balance, beginning of year	\$ -	\$ -	\$ 69,375	\$ 69,375	\$ 50,540	\$ 50,540	\$ 119,915	\$ 119,915			
Balance, end of year	\$ -	\$ -	\$ 69,375	\$ 69,375	\$ 50,540	\$ 50,540	\$ 119,915	\$ 119,915			