

Financial Statements of
Dehcho Health and Social Services Authority
Year End March 31, 2014

Dehcho Health and Social Services Authority
Financial Statements

Year End March 31, 2014

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Minister of Health and Social Services
Dehcho Health and Social Services Authority

The accompanying financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided. They have been prepared in accordance with Canadian generally accepted accounting principles for Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. Where necessary the statements include amounts that are based on informed judgments and estimates by management, giving appropriate consideration to reasonable limits of materiality.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained. These controls include quality standards in hiring and training employees, written policies and procedures manuals, and accountability for performance within appropriate and well-defined areas of responsibility. The Dehcho Health and Social Services Authority's management recognizes its responsibility for conducting the organization'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 Health and Services Authority.

The Auditor annually provides an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with generally accepted auditing standards. The Auditor also considers whether the transactions that come to his notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Government of Northwest Territories.

Chief Executive Officer
Dehcho Health and Social Services Authority

June 24, 2014



INDEPENDENT AUDITOR'S REPORT

To the Minister of Health & Social Services Dehcho Health and Social Services Authority,

I have audited the accompanying financial statements of Dehcho Health and Social Services Authority, which comprise the statement of financial position as at March 31, 2014, the statement of operations, statement of changes in net financial debt, statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These statements have been prepared to comply with requirements of the Department of Health and Social Services. I have also audited the revenues and expenditures of the programs funded through contribution agreements with the Department of Health and Social Services which total \$250,000 or more as listed in Schedule C and 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 accounting standards for 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian auditing standards. Those standards require that I 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 auditor's 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 and fair presentation 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 entity'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.

Basis for qualified opinion

Except as explained in the following paragraph, I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit 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. My audit scope was limited as I was instructed not to audit the components of salaries and benefits expenditures. Accordingly, I was not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, employee and payroll related liabilities, employee leave and termination benefits, net financial debt, and accumulated deficit.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Dehcho Health and Social Services Authority as at March 31, 2014 and its financial performance and its cash flows for the years ended in accordance with the basis of accounting required by the Government of the Northwest Territories, applied on a basis consistent with the preceding year. Furthermore, these statements present fairly, in all material respects, the funding and expenditures of all Health and Social Services funded programs \$250,000 or more in Schedule C and F for the year ended March 31, 2014 in accordance with the provisions established by the individual Contribution Agreements.

Report on other legal and regulatory requirements

I further report in accordance with the Financial Administration Act of the Northwest Territories, in my 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 my notice have, in all significant respects, have been within the statutory powers of the Authority.

Biswanath Chakrabarty, CGA

Biswanath Chakrabarty & Co

Certified General Accountant

Yellowknife, Northwest Territories

June 24, 2014

**Dehcho Health and Social Services Authority
Statement of Financial Position
As at March 31,2014**

Statement I

	2014 Actual	2013 Actual Restated (Note 11)
Financial Assets		
Cash and Cash Equivalents	\$ 508,654	\$ -
Accounts receivable (Note 5)	633,874	1,082,474
Trust Assets (Note 2(k))	4,848	-
Total Financial Assets	1,147,376	1,082,474
Liabilities		
Bank Indebtedness (Note 4)	-	1,186,945
Accounts Payable and Accrued Liabilities (Note 6)	3,119,241	662,241
Payroll Liabilities	344,693	299,373
Employee Leave and Termination Benefits (Note 10)	1,102,640	996,844
Contribution repayable (Note 7)	108,223	62,575
Trust Liabilities (Note 2(k))	4,848	-
Total Liabilities	4,679,645	3,207,978
Net Financial Debts	(3,532,269)	(2,125,504)
Non-Financial Assets		
Tangible capital assets (Note 9)	1	1
Total Non-Financial Assets	1	1
Accumulated Deficit	\$ (3,532,268)	\$ (2,125,503)

Contractual Obligations (Note 12)

Contingent Liabilities (Note 13)

Approved on behalf of the Dehcho Health and Social Services Authority:

Meredith Eggle

Chief Financial Officer

John Eggle

Chief Executive Officer

Dehcho Health and Social Services Authority
Statement of Operations
For the year ended March 31, 2014

Statement II

		2014	2013	
		Budget (Unaudited)	Actual	Actual Restated (Note II)
Revenue				
Operating Advance from GNWT (Schedule A)		\$ 15,420,641	\$ 15,313,466	\$ 16,761,360
Other Recoveries (Schedule B)		486,850	542,245	511,242
Other Revenues (Schedule C)		818,781	823,516	1,298,447
Non-insured recoveries (Schedule E)		-	123,522	122,781
Investment revenue		20,000	15,980	16,075
Total Revenue		16,746,272	16,818,729	18,709,905
Expenses				
Administrative and Support Services (Schedule D)		3,150,432	4,153,294	3,806,618
Ambulatory Care Services (Schedule D)		1,383,000	1,275,825	1,076,360
Community Health Services (Schedule D)		6,568,479	6,836,999	6,443,033
Social Services (Schedule D)		5,644,361	5,835,854	7,357,230
Non- Insured Expenses (Schedule E)		-	123,522	122,781
Total Expenses		16,746,272	18,225,494	18,806,022
Operating Deficit for the year				
Supplemental funding for increased employee benefits		-	(1,406,765)	(96,117) (389,000)
Operating Deficit before Prior Year Funding				
Unfunded Items				
Change in Employee Leave and Termination Benefits		-	(1,406,765)	(485,117)
			105,796	80,359
Deficit Before the Following				
GNWT Assets provided at no cost (Note 9)		-	(1,300,969)	(404,758)
GNWT Assets provided at no cost (Note 9)		-	441,880	428,625
			(441,880)	(428,625)
Annual Deficit				
			(1,300,969)	(404,758)
Opening Accumulated Deficit				
Operating deficit for the year		-	(2,125,503)	(2,029,386)
		-	(1,406,765)	(96,117)
Closing, Accumulated Deficit				
		\$ -	\$ (3,532,268)	\$ (2,125,503)

The accompanying notes and schedules form an integral part of the financial statements.

Dehcho Health and Social Services Authority
Statement of Changes in Net Financial Debt
For the year ended March 31, 2014

Statement III

	2014	2013
	Restated (Note 11)	
Annual deficit for the year	\$ (1,406,765)	\$ (96,117)
Adjustments:		
- Consumption of Inventories used	-	-
- Acquisition of Inventories Used	-	-
- Use of Prepaid Expenses	-	-
- Acquisition of Prepaid Expense	-	-
(Increase) / decrease in net debt	(1,406,765)	(96,117)
Opening net financial debt	(2,125,504)	(2,029,387)
Closing net financial debt	\$ (3,532,269)	\$ (2,125,504)

Dehcho Health and Social Services Authority
Statement of Cash Flow
For the year ended March 31, 2014

Statement IV

	2014	2013
	Restated (Note 11)	
Cash provided by (used in)		
Operating activities		
Operating annual deficit for the year	\$ (1,406,765)	\$ (96,117)
Item not affecting cash:		
Increase in employee leave and termination benefits	105,796	80,359
Adjusted annual deficit	(1,300,969)	(15,758)
Changes in non-cash working capital balances:		
Decrease (increase) in accounts receivable	448,600	(41,313)
Increase in payroll liabilities	45,320	118,026
Increase (decrease) in accounts payable and accrued liabilities	2,457,000	(806,001)
Increase (decrease) in deferred revenue	45,648	(507,051)
Net change in non-cash working capital balances	2,996,568	(1,236,339)
Net cash provided by (used in) operating activities	1,695,599	(1,252,097)
Net increase (Decrease) in cash position	1,695,599	(1,252,097)
Cash, beginning of year	(1,186,945)	65,152
Cash, end of year	508,654	(1,186,945)
Cash consists of :		
Cash	-	200
Bank Indebtedness	508,654	(1,187,145)
	\$ 508,654	\$ (1,186,945)

Dehcho Health and Social Services Authority
Notes to Financial Statements
For the year ended March 31,2014

1. Authority and Operation

Dehcho 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 Territories. Consequently, the Authority is dependent upon funding from the Department of Health and Social Services. Certain operating and capital expenditures incurred directly by the Department of Health and Social Services and are not reflected in the Authority's accounts.

The Authority is a public body performing a function of government of 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. Significant Accounting Policies

2(a) 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.

2(b) Revenue and Expenditure Recognition

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by the Department of Health and Social Services. 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 the billing clerks are recognized as revenue upon receipt of payment.

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

2(c) Cash and Cash equivalents

Cash and cash equivalents include (cash on hand, demand deposits and short-term highly liquid investments) that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These short-term investments generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than investing.

2(d) Inventory

The Authority has established the policy of accounting for inventories of materials and supplies by expensing them in the period of acquisition.

Dehcho Health and Social Services Authority
Notes to the financial statements
For the year ended March 31, 2014

2(e) Tangible Capital assets

Tangible Capital Assets (TCA) are owned by the Government of the Northwest Territories. Tangible Capital Assets are amortized over the estimated useful lives of the assets at the rates established in the Financial Administration Manual of the GNWT.

2(f) 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 amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Items requiring the use of significant estimates include accounts receivable, accounts payable and accrued liabilities, estimated useful lives of tangible capital assets, estimated employee benefits.

Estimates are based on the best information available at the time of preparation of financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

2(g) Reserves

The Department of Health and Social Services policy requires the Authority to establish the following reserves:

Deficit Reserve - reflects the funds maintained in a reserve according to the Department of Health 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.

2(h) Agency Contract Surplus (Deficit)

According to contracts with social service agencies in the communities, any contract surplus is to be recovered by the Authority and any contract deficit is to be retained by the agency. Financial Statements of the agencies have not been reviewed by the Authority and are not available in some cases. Accordingly, any adjustments as a result of the review will similarly be accounted for in the new year.

2(i) Financial instruments

The Authority's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. It is management's opinion that the Authority is not exposed to significant interest, or credit risks from these instruments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

Dehcho Health and Social Services Authority
Notes to the financial statements
For the year ended March 31, 2014

2(j) Government transfers

Revenues are recognized in the period 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 estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorised and any eligibility criteria are met, except for 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 statements 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.

Capital transfers or transfers of tangible capital assets are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital asset is recognised as required or built.

2(k) Trust Funds and Liability

Funds are received on behalf of patients by the Authority and recorded in these financial statements.

2(l) Budget

The presented budget figures are those approved by the Department of Health and Social Services. These figures represent the Authority's original fiscal plan for the year and reflect subsequent changes arising from amendments by the Department. The budget amounts are unaudited.

2(m) Insurance

Insurance on the operations and assets are included in the Government of the Northwest Territories program at no cost to the Authority. It is to be noted that the limit of General Liability (with medical malpractice) is \$5,000,000 per occurrence.

3. Future Accounting Changes

PSAB approved Section PS 3260, Liability for Contaminated Sites in March 2010. The new standard requires a government or government organization to recognize a liability for a contaminated site when an environmental standard exists, the contamination exceeds the environmental standard, the government is directly responsible or accepts responsibility for remediation of the contaminated site, and a reasonable estimate of the amount can be made. The new standard is effective for fiscal years beginning on or after April 1, 2014. Earlier adoption is encouraged. Management is currently assessing the impact of the standard.

Dehcho Health and Social Services Authority
Notes to the financial statements
For the year ended March 31, 2014

4. Bank Indebtedness

Cash consists of amounts on deposit with financial institutions less outstanding cheques issued. Bank Indebtedness comprised of cheques issued in excess of funds on deposit (bank overdraft). Bank Indebtedness balance as at **March 31, 2014 is NIL (2013 \$1,186,945)**.

5. Accounts Receivable

	Accounts Receivable 2014	Allowance for Doubtful Debt	Net 2014	Net 2013
Due from GNWT	\$ 593,862	\$ -	\$ 593,862	\$ 1,082,474
Due from Third Parties	100,109	60,097	40,012	-
	\$ 693,971	\$ 60,097	\$ 633,874	\$ 1,082,474

6. Accounts Payable and Accrued Liabilities

	Net 2014	Net 2013
Due to GNWT	\$ 2,864,802	\$ 660,368
Due to Third Parties	254,439	1,873
	\$ 3,119,241	\$ 662,241

7. Contribution repayable

Government of The Northwest Territories	Net 2014	Net 2013
Healthy Family Choices	\$ 67,803	\$ 62,575
Homecare Enhancement 2013 refund of surplus funds	1,133	-
Homecare Enhancement 2014 refund of surplus funds	39,287	-
	\$ 108,223	\$ 62,575

8. Pension Benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Authority's contribution are charged as an expense on a current year basis and represent the total pension obligations. The Authority is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Pension Plan. There have been no plan amendments, plan settlements and curtailments or temporary deviations from the plan in 2014 (no changes in 2013).

Dehcho Health and Social Services Authority
Notes to the financial statements
For the year ended March 31, 2014

9. Tangible Capital Assets and Expenses Set Off With Grant-In-Kind

Tangible Capital Assets are owned by the Government and are amortized over the estimated useful life of the assets at the rate shown below. Amortization expense is \$441,880 (2013 \$428,625) and presented as rent expenses with an offsetting grant-in-kind. Amounts are provided by the Department of Health and Social Services and are unaudited.

	Cost	Accumulated Amortization	Net Book Value	Net Book Value
			2014	2013
Buildings - 40 years	\$ 11,105,723	\$ 4,606,362	\$ 6,499,361	\$ 6,782,888
Buildings - 33 years	1,815,173	1,412,520	402,653	35,975
Renovations - 28 years	960,241	68,411	891,830	926,804
Renovations - 20 years	191,402	28,751	162,651	172,508
Vehicle	51,588	8,311	43,277	46,716
Renovations	147,071	71,084	75,987	90,694
Renovations	231,372	231,372	-	38,530
	\$ 14,502,570	\$ 6,426,811	\$ 8,075,759	\$ 8,094,115

10. Employee Leave and Termination Benefits

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

These liabilities are to be funded in the year they become due through regular annual budget allocations receivable from the Government of Northwest Territories. Revenue is not accrued in the current period because funding from the Department of Health and Social Services is not directly linked to the employee leave and termination benefits and is not currently receivable.

	2014	2013
Leave	\$ 442,790	\$ 494,060
Termination	390,689	384,310
Removal	269,161	118,474
Total Employee Leave and Termination Benefits	1,102,640	996,844
Less, Current portion	607,752	619,756
Long Term Portion	\$ 494,888	\$ 377,088

Dehcho Health and Social Services Authority
Notes to the financial statements
For the year ended March 31, 2014

11. Prior Period Adjustment

The Authority has determined that \$123,000 received for Healthy Family Choices in 2014 should have been recorded as revenue in 2013. As a result, accounts receivable and revenue were understated by \$123,000 in 2013, affecting opening equity and deficit in 2014. This error has been corrected by restating the prior year financial statements.

12. Contractual Obligations

The Authority has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2014.

	Expires in Fiscal	2015	2016-2018	Total
Residential leases	2019	\$ 157,350	\$ 56,400	\$ 213,750
Equipment leases	2016	23,861	22,292	46,153
Operational leases	2016	55,248	26,090	81,338
Total	-	\$ 236,459	\$ 104,782	\$ 341,241

13. Contingent Liability

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2014, there were no claims pending against the Authority.

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.

14. Related Party Transactions

The Authority is related in terms of common ownership to all GNWT created departments, agencies and corporation. 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 Human Resources, and internal audit services by the Department of Finance.

Accounts payable	2014	2013
Stanton Territorial Health	\$ 19,694	\$ 5,554
Yellowknife Health and Social Authority	-	2,658
NWT Power	1,252	-
Departments of Public Works	197	-
Total	\$ 21,143	\$ 8,212

15. Comparative Figures

Certain prior year's figures have been reclassified for comparative purposes to conform with current year presentation.

Dehcho Health and Social Services Authority
Schedule of Operating Advances from the GNWT
For the year ended March 31, 2014

Schedule A

		2014	2013
	Annual Budget	Actual	Actual
Health Centres	\$ 6,377,000	\$ 6,377,000	\$ 6,010,000
Social Services Delivery	2,871,000	2,871,000	3,067,000
Residential Care Alcohol & Drug			2,096,000
Physicians Services to NWT Residents	1,383,000	1,383,000	1,340,000
Independent Living	1,611,000	1,611,000	1,297,000
Authority Administration	1,585,641	1,585,641	1,248,000
Children in Care	631,000	631,000	631,000
Homecare	667,000	667,000	660,000
Protective Services/Early Intervention	167,000	167,000	165,000
Community Wellness Programs	47,000	47,000	47,000
Family Violence	46,000	46,000	46,000
Capital Funding < \$50,000	26,000	26,000	20,000
Health Promotion	9,000	9,000	9,000
Supplemental funding for increased employee	-	-	389,000
Total Advances	15,420,641	15,420,641	17,025,000
Unspent portion of the funding for Physician Services to NWT Residents	-	(107,175)	(263,640)
Adjusted Total	\$ 15,420,641	15,313,466	\$ 16,761,360

Dehcho Health and Social Services Authority
 Schedule of Other Recoveries for Direct Charges for Services
 For the year ended March 31,2014

Schedule B

		2014	2014	2013
		Annual Budget	Actual	Actual
Other Revenue directly from GNWT				
Training recoveries	\$	28,605	43,645	\$ 60,851
Total		28,605	43,645	60,851
Other Revenue directly from Third Parties:				
Staff Rent	\$	80,000	67,520	74,581
Physician's Services		30,000	-	32,644
Extended Care Services		155,000	156,520	131,256
Workers compensation		22,300	56,867	28,490
Meals on wheels		1,200	-	925
Vaccines		3,000	2,295	2,416
Other		66,745	107,422	66,079
Access to information and Protection of Privacy (ATIPP)		-	6,725	27,234
Non Residents of territories		100,000	101,251	86,766
Total		458,245	498,600	450,391
Grand Total	\$	486,850	\$ 542,245	\$ 511,242

Dehcho Health and Social Services Authority
Schedule of Other Revenues
For the year ended March 31,2014

Schedule C

		2014	2013
		Annual Budget	Actual
Other Recoveries from the GNWT:			
Homecare Enhancement Program	\$ 533,271	\$ 533,271	\$ 410,692
DHR CHN Development (AS)	-	-	93,515
DHR CHN Development (SG)			112,679
Healthy Family Choices	246,000	252,690	188,654
Healthy Family Baby Feeding Basics Project	27,689	28,066	6,875
Associate CEO	-	-	90,143
Injury Prevention		-	3,476
Safety for Victims of Family Violence	2,825	2,593	48,734
Community Wellness Planning		-	105,000
Youth Tobacco	5,463	3,363	-
Community Wellness Planning	3,533	3,533	-
Other Revenue directly from Third Parties:			
Youth A&D Treatment	-	-	238,679
Total Recoveries	818,781	823,516	1,298,447
Transferred from (to) deferred revenue	-	-	-
Adjusted Total	\$ 818,781	\$ 823,516	\$ 1,298,447

Dehcho Health and Social Services Authority
Schedule of Expenses by Functional Centre
For the year ended March 31,2014

Schedule D

	Grants and Contribution		Operations and Maintenance		Compensation and Benefits		Valuation Allowance		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
711 Administrative and Support Services	\$ 3,533	\$ 3,533	\$ 1,142,703	\$ 1,279,977	\$ 2,004,196	\$ 2,869,784	\$ -	\$ -	\$ 3,150,432	\$ 4,153,294
712 Nursing Impatient/Resident Services	-	-	-	-	-	-	-	-	-	-
713 Ambulatory Care Services	-	195,049	207,724	1,187,951	1,068,101	-	-	-	1,333,000	1,275,825
714 Diagnostic & Therapeutic Services	-	-	-	-	-	-	-	-	-	-
715 Community Health Services	538,734	598,380	720,500	866,766	5,309,245	5,371,853	-	-	6,568,479	6,836,999
716 Social Services	276,513	283,391	1,077,318	1,148,816	4,290,530	4,403,647	-	-	5,644,361	5,835,854
717 Research	-	-	-	-	-	-	-	-	-	-
Total	\$ 818,780	\$ 885,304	\$ 3,135,570	\$ 3,503,283	\$ 12,791,922	\$ 13,713,385	\$ -	\$ -	\$ 16,746,272	\$ 18,101,972

Dehcho Health and Social Services Authority
Schedule of Non-Insured Recovery and Expense
For the year ended March 31,2014

Schedule E

		2014		2013
		Budget	Actual	Actual
Recovery		\$ 105,530	\$ 123,522	\$ 122,781
Expense:				
Dental services travel		105,530	123,522	122,781
Excess of Recovery Over Expense		\$ -	\$ -	\$ -

Dehcho Health and Social Services Authority
Schedule of Detailed Contribution Funding and Expenditures
For the year ended March 31,2014

Schedule F

	HomeCare Enhancement SC# HSS01-0000001175	
	Budget	Actual
Revenue:		
Department of Health and Social Services	\$ 533,271	\$ 533,271
Less: transfer to deferred revenue	-	-
Total Revenue	533,271	533,271
Expenses:		
Compensation	417,671	477,792
Training and development	71,600	60,000
Travel	-	11,601
Referred out expenses	44,000	45,754
Total Expenses	533,271	595,147
Excess of Revenue Over Expenses	\$ -	\$ (61,876)

Dehcho Health and Social Services Authority
 Schedule of Surplus (Deficit) and Reserves
 For the year ended March 31,2014

Schedule G

	General Operations	Surplus (Deficit) Reserve	Unfunded Leave and Termination Benefits Reserve	Special Project Reserve	Total
	2014	2013	2014	2013	2014
Balance, Opening	\$ (3,172,111)	\$ (3,200,583)	\$ -	\$ 996,844	\$ 916,485
Repayment of Surplus	-	-	-	-	-
Operating Surplus (Deficit)	(1,406,765)	(96,117)	-	-	-
	(4,573,876)	(3,296,700)	-	996,844	916,485
Interfund transfers	-	124,589	-	105,796	80,359
Balance, Closing	\$ (4,573,876)	\$ (3,172,111)	\$ -	\$ 1,102,640	\$ 996,844
					\$ (3,532,268)
					\$ (2,125,503)
					\$ (2,029,386)

Dehcho Health and Social Services Authority
 Schedule of Reserves in Departmental Format
 For the year ended March 31, 2014

Schedule G-1

	Surplus/Deficit Reserve		Unfunded Leave and Termination Benefits Reserve		Special Project Reserve		Total	
	2014	2013	2014	2013	2014	2013	2014	2013
Balance, Opening	\$ -	\$ -	\$ 996,844	\$ 916,485	\$ -	\$ -	\$ 996,844	\$ 916,485
Repayment of Surplus	-	-	-	-	-	-	-	-
Operating Surplus	-	-	-	-	-	-	-	-
-	-	-	996,844	916,485	-	-	996,844	916,485
Interfund transfers	-	-	105,796	80,359	-	-	105,796	80,359
Balance, Closing	-	-	1,102,640	996,844	-	-	1,102,640	996,844