

**Financial Statements of**  
**Dehcho Health and Social Services Authority**  
**Year End March 31, 2013**

**Dehcho Health and Social Services Authority**  
**Financial Statements**

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**Year End March 31, 2013**

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July 12, 2013

To the Board of Trustees and  
Minister of Health and Social Services  
DehCho Health and Social Services Authority

### **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

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. 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 organization'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 territorial Health and Social 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 Northwest Territories Government.

A handwritten signature in black ink, appearing to read "Sue Cullen", is written over a horizontal line.

Sue Cullen  
Assistant Deputy Minister  
Department of Health and Social Services





## 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, 2013, 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 not-for-profit organizations, 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.

### 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 generally accepted 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 judgement, 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, liabilities, excess of revenue, expenditures and surplus.

### 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, 2013 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, 2013 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.

### **Other matters**

The prior period financial statements were audited by another auditor. The auditor has provided an qualified opinion with a modification on June 15, 2012.

A handwritten signature in black ink, appearing to read "B. Chakrabarty", with a stylized flourish at the end.

Biswanath Chakrabarty, CGA  
Biswanath Chakrabarty & Co  
Certified General Accountant  
Yellowknife, Northwest Territories  
July 10, 2013

Dehcho Health and Social Services Authority  
Statement of Financial Position  
As at March 31, 2013

Statement I

	2013 Actual	2012 Actual
<b>Financial Assets</b>		
Cash and Cash Equivalents	\$ -	\$ 65,152
Accounts receivable (Note 5)	959,474	1,041,161
<b>Total Financial Assets</b>	<b>959,474</b>	<b>1,106,313</b>
<b>Liabilities</b>		
Bank Indebtedness (Note 4)	1,186,945	-
Accounts Payable and Accrued Liabilities (Note 6)	662,241	1,468,242
Payroll Liabilities	299,373	181,347
Employee Leave and Termination Benefits (Note 8)	996,844	916,485
Deferred Revenue (Note 2(f))	62,575	569,626
<b>Total Liabilities</b>	<b>3,207,978</b>	<b>3,135,700</b>
<b>Net Financial Debts</b>	<b>(2,248,504)</b>	<b>(2,029,387)</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 2(d)), (Note 7)	1	1
<b>Total Non-Financial Assets</b>	<b>1</b>	<b>1</b>
<b>Accumulated Deficit</b>	<b>\$ (2,248,503)</b>	<b>\$ (2,029,386)</b>

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



Chief Financial Officer



Chief Executive Officer

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

**Dehcho Health and Social Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2013**

**Statement II**

	2013		2012
	Budget	Actual	Actual
<b>Revenue</b>			
Operating Advance from GNWT (Schedule A)	\$ 17,025,000	\$ 16,761,360	\$ 15,981,000
Other Recoveries (Schedule B)	1,454,377	1,175,447	1,114,577
Other Revenues (Schedule C)	501,700	511,242	375,370
Non-insured recoveries (Schedule E)	161,000	122,781	99,367
Investment revenue	35,000	16,075	51,988
<b>Total Revenue</b>	<b>19,177,077</b>	<b>18,586,905</b>	<b>17,622,302</b>
<b>Expenses</b>			
Administrative and Support Services (Schedule D)	3,368,272	3,806,618	4,198,463
Ambulatory Care Services (Schedule D)	1,340,000	1,076,360	1,252,335
Community Health Services (Schedule D)	6,068,418	6,443,033	6,260,310
Social Services (Schedule D)	8,011,387	7,357,230	7,417,058
Non- Insured Expenses (Schedule E)	-	122,781	99,367
<b>Total Expenses</b>	<b>18,788,077</b>	<b>18,806,022</b>	<b>19,227,533</b>
<b>Operating Deficit for the year</b>	<b>389,000</b>	<b>(219,117)</b>	<b>(1,605,231)</b>
Supplemental funding for increased employee benefits	(389,000)	(389,000)	-
<b>Operating Surplus / (Deficit) before Prior Year Funding</b>	<b>-</b>	<b>(608,117)</b>	<b>(1,605,231)</b>
<b>Unfunded Items</b>			
Change in Employee Leave and Termination Benefits ( Note 8)	-	80,359	254,711
<b>Annual Surplus / (Deficit) Before the Following</b>	<b>-</b>	<b>(527,758)</b>	<b>(1,350,520)</b>
Rent Expense - GNWT Assets provided at no cost (provide note)	-	-	-
Grant-In-Kind - GNWT Assets provided at no cost (provide note)	-	-	-
<b>Annual Surplus/Deficit</b>	<b>-</b>	<b>(527,758)</b>	<b>(1,350,520)</b>
<b>Opening Accumulated Surplus (Deficit)</b>	<b>-</b>	<b>(2,029,386)</b>	<b>3,664,626</b>
Repayment of surplus to GNWT	-	-	(4,088,781)
<b>Operating deficit for the year</b>	<b>-</b>	<b>(2,029,386)</b>	<b>(424,155)</b>
		(219,117)	(1,605,231)
<b>Closing, Accumulated Deficit</b>	<b>\$ -</b>	<b>\$ (2,248,503)</b>	<b>\$ (2,029,386)</b>

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, 2013**

**Statement III**

	<b>2013</b>	<b>2012</b>
<b>Operating Deficit for the year</b>	<b>\$ (219,117)</b>	<b>(1,605,231)</b>
Adjustments	-	(4,088,781)
<b>(Increase) / decrease in net debt</b>	<b>(219,117)</b>	<b>(5,694,012)</b>
Opening net financial debt	(2,029,387)	3,664,625
<b>Closing net financial debt</b>	<b>\$ (2,248,504)</b>	<b>\$ (2,029,387)</b>

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



**Dehcho Health and Social Services Authority**  
**Statement of Cash Flow**  
**For the year ended March 31, 2013**

**Statement IV**

	<b>2013</b>	<b>2012</b>
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Operating annual deficit for the year	\$ (219,117)	\$ (1,605,231)
<b>Item not affecting cash:</b>		
Increase in employee leave and termination benefits	80,359	254,711
Adjusted annual deficit	(138,758)	(1,350,520)
<b>Changes in non-cash working capital balances:</b>		
Decrease (increase) in accounts receivable	81,687	(42,854)
Increase in payroll liabilities	118,026	-
Increase (decrease) in accounts payable and accrued liabilities	(806,001)	1,021,005
Repayment of accumulated surplus	-	(4,088,781)
Increase (decrease) in deferred revenue	(507,051)	284,820
Net change in non-cash working capital balances	(1,113,339)	(2,825,810)
Net cash provided by (used in) operating activities	(1,252,097)	(4,176,330)
<b>NET INCREASE (DECREASE) IN CASH POSITION</b>	<b>(1,252,097)</b>	<b>(4,176,330)</b>
<b>CASH, AT BEGINNING OF YEAR</b>	<b>65,152</b>	<b>4,241,482</b>
<b>CASH, AT END OF YEAR</b>	<b>\$ (1,186,945)</b>	<b>\$ 65,152</b>
<b>Cash consists of :</b>		
Cash	200	200
Bank Indebtedness	(1,187,145)	-
Bank	-	64,952
	<b>\$ (1,186,945)</b>	<b>\$ 65,152</b>

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

## **1. Authority and Operation**

Dehcho Health and Social Services Authority (the "Authority") was established under the Territorial Hospital Insurance Services Act on April 1, 1997 to manage, control and operate the public health facilities and services assigned to it by the Northwest Territories Department of Health and Social Services. 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.

## **2. Significant Accounting Policies**

### **2(a) Basis of accounting**

The accounting policies of the Authority are as prescribed by the Department of Health and Social Services, Government of the Northwest Territories. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because capital assets purchased are charged to operations in the year the expenditure are incurred rather than being capitalized on the balance sheet and amortized over the estimated useful lives.

### **2(b) Use of estimates**

The preparation of financial statements 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. Actual results could differ from those estimates. Significant areas of estimation include accounts receivable, accounts payable and accrued liabilities, estimated useful lives of tangible capital assets, employee leave and termination benefits liabilities

### **2(c) Inventory**

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

### **2(d) 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.

**Dehcho Health and Social Services Authority**  
**Notes to the financial statements**  
**For the year ended March 31, 2013**

**2(e) Operating Surplus (Deficit)**

The Operating Surplus (Deficit) section of the statement of operations reflects any accumulated excess revenues (expenses), net repayments from or to the Department of Health and Social Services. Commencing April 1, 1999 the Authority was funded by the Department using new block funding approach. Commencing July 18, 2011, if an Authority has an operating surplus in a fiscal year, it may retain up to 1%, to a maximum of \$250,000, subject to certain stipulations requiring it to be used within one year or returned to the Department.

**2(f) Deferred Revenue**

Deferred revenue is comprised of amounts received but not yet earned as a result of project completion dates extending beyond the fiscal year end, or conditions attached to the use of the funds as follows:

	2013	2012
Youth Treatment Project 2010/11	\$ -	82,027
Youth Treatment Project 2011/12	-	205,757
Diabetes Four-in-one Program	-	21,979
Family Violence Prevention	-	121,000
Healthy Families Program	62,275	123,000
Community Health Nurse Development	-	15,863
	<b>\$ 62,275</b>	<b>\$ 569,626</b>

**2(g) 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(h) 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.



**2(i) Trust Funds and Liability**

Funds are not received on behalf of long-term care patients by the Authority and not recorded in these financial statements.

**2(j) 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(k) Revenue and Expenditure Recognition**

The Authority follows the deferral method of accounting for contributions received. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred or committed to. Unrestricted contributions are recognized as revenue when received if the amount to be received can be reasonably estimated and collection is reasonably assured. Expenditures are recognized in the year in which legal title transfers or services have been rendered, or commitments have been made to match related funding.

**2(l) 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. Changes in Accounting Policies**

**3(i) Government Transfers - Section PS 3410**

On April 1, 2012, the Authority adopted the PSA Handbook Section PS 3410 - Government Transfers. This new section establishes recognition, measurement, presentation and disclosure standards related to Government Transfers reported in financial statements and is effective for years beginning on or after April 1, 2012. This accounting change had no significant impact on the Authority's financial statements.

**3(ii) Financial Instruments, Section PS 3450 and related amendments to Financial Statement Presentation, Section PS 1200**

On April 1, 2012, the Authority adopted the PSA Handbook Section PS 3450, Financial Instruments, and related to Section PS 1201, Financial Statement Presentation. This new section establishes recognition, measurement, presentation and disclosure standards related to Financial Instruments reported in financial statements and is effective for years beginning on or after April 1, 2012. This accounting change had no significant impact on the Authority's financial statements.



Dehcho Health and Social Services Authority  
Notes to the financial statements  
For the year ended March 31, 2013

#### 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, 2013** is **\$1,186,945**.

#### 5. Accounts Receivable

	Accounts Receivable 2013	Allowance for Doubtful Debt	Net 2013	Net 2012
Government of The Northwest Territories	\$ 828,966	\$ -	\$ 828,966	\$ 1,005,088
Government of Nunavut	-	-	-	6,625
Other Receivables	196,622	66,114	130,508	29,448
	\$ 1,025,588	\$ 66,114	\$ 959,474	\$ 1,041,161

#### 6. Accounts Payable and Accrued Liabilities

	Net 2013	Net 2012
Government of The Northwest Territories	\$ 660,368	\$ 600,365
Other Receivables	1,873	867,877
	\$ 662,241	\$ 1,468,242

#### 7. 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 **\$428,625 (2012 \$465,085)**. Amounts are provided by the Department of Health and Social Services and are unaudited.

	Cost	Accumulated Amortization	Net Book Value 2013	Net Book Value 2012
Buildings - 40 years	\$ 11,105,723	\$ 4,322,835	\$ 6,782,888	\$ 7,896,337
Buildings - 33 years	76,526	40,551	35,975	516,343
Renovations - 28 years	960,241	33,437	926,804	186,556
Renovations - 20 years	191,402	18,894	172,508	182,366
Vehicle	51,588	4,872	46,716	50,155
Renovations	147,071	56,377	90,694	105,401
Renovations	231,372	192,842	38,530	84,767
	\$ 12,763,923	\$ 4,669,808	\$ 8,094,115	\$ 9,021,925

## **8. 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.

	2013	2012
Leave	\$ 494,060	447,079
Termination	384,308	340,738
Removal	118,476	128,668
<b>Total Employee Leave and Termination Benefits</b>	<b>996,844</b>	<b>916,485</b>

## **9. 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 2013 ( no changes in 2012).

## **10. Comparative Figures**

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

The prior period financial statements were audited by another auditor. The auditor has provided an opinion on June 15, 2012 with the scope limitation on salaries and expenditure as instructed by Government of the Northwest Territories.

**Dehcho Health and Social Services Authority**  
**Schedule of Operating Advances from the GNWT**  
**For the year ended March 31, 2013**

**Schedule A**

	<b>2013</b>		<b>2012</b>
	<b>Annual Budget</b>	<b>Actual</b>	<b>Actual</b>
Health Centres	\$ 6,010,000	\$ 6,010,000	\$ 5,632,000
Social Services Delivery	3,067,000	3,067,000	3,042,000
Residential Care Alcohol & Drug	2,096,000	2,096,000	2,096,000
Physicians Services to NWT Residents	1,340,000	1,340,000	1,312,000
Independent Living	1,297,000	1,297,000	1,229,000
Authority Administration	1,248,000	1,248,000	1,202,000
Children in Care	631,000	631,000	631,000
Homecare	660,000	660,000	625,000
Protective Services/Early Intervention	165,000	165,000	164,000
Community Wellness Programs	47,000	47,000	47,000
Family Violence	46,000	46,000	(28,000)
Capital Funding < \$50,000	20,000	20,000	20,000
Health Promotion	9,000	9,000	9,000
Supplemental funding for increased employee	389,000	389,000	-
<b>Total Advances</b>	<b>17,025,000</b>	<b>17,025,000</b>	<b>15,981,000</b>
Unspent portion of the funding for Physician Services to NWT Residents	-	(263,640)	-
<b>Adjusted Total</b>	<b>\$ 17,025,000</b>	<b>16,761,360</b>	<b>\$ -</b>

Dehcho Health and Social Services Authority  
Schedule of Other Recoveries for Direct Charges for Services  
For the year ended March 31, 2013

Schedule B

	2013		2012
	Annual Budget	Actual	Actual
<b>Other Recoveries from the GNWT:</b>			
Homecare Enhancement Program	\$ 411,825	\$ 410,692	\$ 476,496
DHR CHN Development (AS)	133,787	93,515	36,575
DHR CHN Development (SG)	46,674	112,679	108,435
Healthy Family Choices	246,000	65,654	123,000
Healthy Family Baby Feeding Basics Project	13,750	6,875	-
Associate CEO	85,000	90,143	124,020
Violence Prevention Program/Workshop	-	-	136,000
Diabetes Four-in-One Project	-	-	32,600
Injury Prevention	3,623	3,476	-
Safety for Victims of Family Violence	63,718	48,734	-
Community Wellness Planning	105,000	105,000	-
<b>Other Revenue directly from Third Parties:</b>			
Youth A&D Treatment	345,000	238,679	430,000
French Language	-	-	8,400
<b>Total Recoveries</b>	<b>1,454,377</b>	<b>1,175,447</b>	<b>1,475,526</b>
<b>Transferred from (to) deferred revenue</b>	<b>-</b>	<b>-</b>	<b>(360,949)</b>
<b>Adjusted Total</b>	<b>\$ 1,454,377</b>	<b>\$ 1,175,447</b>	<b>\$ 1,114,577</b>



**Dehcho Health and Social Services Authority**  
**Schedule of Other Revenues**  
**For the year ended March 31, 2013**

**Schedule C**

	<b>2013</b>		<b>2012</b>
	<b>Annual Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Other Revenue directly from Third Parties:</b>			
Staff Rent	\$ 73,500	\$ 74,581	\$ 60,163
Physician's Services	78,000	32,644	81,188
Extended Care Services	155,000	131,256	157,164
Workers compensation	4,600	28,490	19,593
Meals on wheels	3,000	925	1,955
Cafeteria	100	-	21
Vaccines	7,000	2,416	2,353
Other	34,615	66,079	52,933
Training recoveries	31,395	60,851	-
Access to information and Protection of Privacy (ATIPP)	14,490	27,234	-
Non Residents of territories	100,000	86,766	-
<b>Total</b>	<b>\$ 501,700</b>	<b>\$ 511,242</b>	<b>\$ 375,370</b>

**Dehcho Health and Social Services Authority**  
**Schedule of Expenses by Functional Centre**  
**For the year ended March 31, 2013**

**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	\$ 85,000	\$ 90,143	\$ 1,133,677	\$ 1,116,317	\$ 2,149,595	\$ 2,600,158	\$ -	\$ -	\$ 3,368,272	\$ 3,806,618
712 Nursing Inpatient/Resident Services	-	-	-	-	-	-	-	-	-	-
713 Ambulatory Care Services	-	-	195,049	198,553	1,144,951	877,807	-	-	1,340,000	1,076,360
714 Diagnostic & Therapeutic Services	-	-	-	-	-	-	-	-	-	-
715 Community Health Services	595,909	620,285	617,496	924,256	4,855,013	4,898,492	-	-	6,068,418	6,443,033
716 Social Services	668,468	479,843	1,344,204	1,406,792	5,998,715	5,470,595	-	-	8,011,387	7,357,230
717 Research	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,349,377</b>	<b>\$ 1,190,271</b>	<b>\$ 3,290,426</b>	<b>\$ 3,645,918</b>	<b>\$ 14,148,274</b>	<b>\$ 13,847,052</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,788,077</b>	<b>\$ 18,683,241</b>

**Dehcho Health and Social Services Authority**  
**Schedule of Non-Insured Recovery and Expense**  
**For the year ended March 31, 2013**

**Schedule E**

	<b>2013</b>		<b>2012</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Recovery</b>	\$ 161,000	\$ 122,781	\$ 99,367
<b>Expense:</b>			
Dental services travel	161,000	122,781	99,367
<b>Excess of Recovery Over Expense</b>	\$ -	-	\$ -

**Dehcho Health and Social Services Authority**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**For the year ended March 31, 2013**

**Schedule F**

	<b>HomeCare Enhancement SC# HSS01-0000001175</b>	
	<b>Budget</b>	<b>Actual</b>
<b>Revenue:</b>		
Department of Health and Social Services	\$ 411,825	\$ 410,692
Less: transfer to deferred revenue	-	-
<b>Total Revenue</b>	<b>411,825</b>	<b>410,692</b>
<b>Expenses:</b>	-	-
Compensation	358,500	358,500
Supplies	3,500	2,627
Travel	14,825	14,825
Referred out expenses	35,000	34,740
<b>Total Expenses</b>	<b>411,825</b>	<b>410,692</b>
<b>Excess of Revenue Over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>



**Dehcho Health and Social Services Authority**  
**Schedule of Detailed Contribution Funding and Expenditures**  
**Youth A & D Treatment Program**  
**For the year ended March 31, 2013**

**Schedule F-1**

	<b>Youth A &amp; D Treatment Program HSS01-0000001992</b>	
	<b>Budget</b>	<b>Actual</b>
<b>Revenue:</b>		
Department of Health and Social Services	\$ 345,000	\$ 238,679
Less: transfer to deferred revenue	-	-
<b>Total Revenue</b>	<b>345,000</b>	<b>238,679</b>
<b>Expenses:</b>		
Compensation	80,233	88,348
Training & development	120,350	-
Supplies	44,129	909
Travel	56,163	10,476
Building rent	8,023	7,500
Audit evaluation and legal consultation	36,102	128,946
<b>Total Expenses</b>	<b>345,000</b>	<b>236,179</b>
<b>Excess of Revenue Over Expenses</b>	<b>\$ -</b>	<b>\$ 2,500</b>

**Dehcho Health and Social Services Authority**  
**Schedule of Surplus (Deficit) and Reserves**  
**For the year ended March 31, 2013**

**Schedule G**

	General Operations		Surplus (Deficit) Reserve		Unfunded Leave and Termination Benefits Reserve		Special Project Reserve		Total	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
<b>Balance, Opening</b>	\$ (3,200,583)	\$ 878,650	\$ -	\$ 1,869,490	\$ 916,485	\$ 661,774	\$ -	\$ -	\$ (2,029,386)	\$3,664,626
Repayment of Surplus	-	(2,219,291)	-	(1,869,490)	-	-	-	-	-	4,088,781
Operating Surplus (Deficit)	(219,117)	(1,605,231)	-	-	-	-	-	-	(219,117)	1,605,231
	(3,419,700)	(2,945,872)	-	-	916,485	661,774	-	-	(2,248,503)	2,029,386
Interfund transfers	124,589	(254,711)	-	-	80,359	254,711	-	-	-	-
<b>Balance, Closing</b>	<b>(3,295,111)</b>	<b>(3,200,583)</b>	<b>-</b>	<b>-</b>	<b>996,844</b>	<b>916,485</b>	<b>-</b>	<b>-</b>	<b>(2,248,503)</b>	<b>2,029,386</b>

Dehcho Health and Social Services Authority  
Schedule of Preserves in Departmental Format  
For the year ended March 31, 2013

Schedule G-1

	Surplus/Deficit Reserve		Unfunded Leave and Termination Benefits Reserve (Note)		Special Project Reserve		Total	
	2013	2012	2013	2012	2013	2012	2013	2012
<b>Balance, Opening</b>	\$ -	\$ 1,869,490	\$ 916,485	\$ 661,774	\$ -	\$ -	\$ 916,485	\$ 2,531,264
Repayment of Surplus	-	(1,869,490)	-	-	-	-	-	(1,869,490)
Operating Surplus	-	-	-	-	-	-	-	-
	-	-	916,485	661,774	-	-	916,485	661,774
Interfund transfers	-	-	80,359	254,711	-	-	80,359	254,711
<b>Balance, Closing</b>	-	-	996,844	916,485	-	-	996,844	916,485