

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

**Financial Statements**

**March 31, 2013**

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

### **Financial Statements**

**March 31, 2013**

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

**June 05, 2013**

**To Minister of Health and Social Services and  
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, 2013

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, 2013 the BDHSSA incurred an operating deficit of \$737,918 thereby increasing the accumulated operating deficit to \$6,535,955.

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 \$1,288,000. This is up from last year's \$802,000. 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 \$48,000 as a capital budget and in this fiscal period incurred expenses of \$374,700. Some of the major items were the replacement of a highway vehicle, replacement of kitchen equipment due to breakdown of the aged equipment and install the Dental Therapy Suite in the new East Three Elementary School.
3. Hospital, Administration and Support Services is \$800,000 over budget. This is attributable partially to the recruitment of a new CEO and turnover in Senior Management positions that was over budget by \$550,000. There are other operating costs such as telephones and supplies for housekeeping, laundry, food services were \$120,000 over budget. In addition plant operations and maintenance were \$130,000 over budget.
4. The cost of medical supplies was \$606,000 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.
6. The Operating Room was over budget by \$249,000 as a result of increased costs of medical and surgical supplies of \$114,000 and the cost of having staff on call 128 hours per week as the operating room must be available in case of emergencies.
7. The Physician Services were over budget by \$593,000 attributable to the upfront hiring costs of the five permanent doctors. The travel costs of bringing in locum doctors and the travel to the communities was over budget \$140,000 as well as increased insurance costs for physicians.
8. The operations of the health centres were over budget by \$918,200; this is 21% over budget. The cost overrun was caused by call back pay, overtime pay and the hiring of relief works 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 large savings in the operation of the Acute Care and Long Term Care totaling \$172,000. This is a positive reduction from last year over expenditure of \$316,000.

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 Authorities operating deficit. In 2011/12 the Department of Health was able to increase the Authorities 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 \$970,000. In addition the Authority has been able to recover \$859,000 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 9,900 patients visit the general clinics. The emergency department had 8,176 patients. The Authority's laboratory provided services to 3,683 patients. BDHSSA's operating room provided 85 surgeries and 413 day surgeries during this fiscal year. The total number of patient visits to the Inuvik regional Hospital for this fiscal period was 24,965 visits.

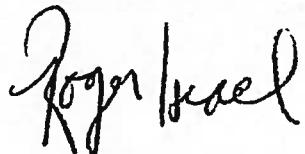
All of the Community Health Centre's combined together had 17,861 patient visits during 2013. In addition our Physicians saw 1,993 patients in the Community Health Centre. The Community Health Centre's also had 2,337 after hour's calls. The community Home Support Workers made 953 home care visits in the communities excluding Inuvik.

During April 1, 2012 to March 31, 2013 there have been 390 intake reports for 631 identified children of concern in the Beaufort Delta Health and Social Services Region. There was 254 of these calls during the day and 136 are reported after hours. Twenty-Seven children are or have been in the care of Child Protection under a permanent custody order during last year.

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**

We have audited the accompanying financial statements of the Beaufort-Delta Health and Social Services Authority as at March 31, 2013, 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.

#### *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.

**CHARTERED  
ACCOUNTANTS**

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**Independent Auditors' Report (continued)**

*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, 2013, 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, 2013, 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 5, 2013

*MacKay LLP*  
Chartered Accountants

**Beaufort-Delta Health and Social Services Authority****STATEMENT I****Statement of Financial Position****As at March 31,****2013****2012****Financial Assets**

Cash	\$ 3,097,162	\$ 1,957,100
Restricted cash - Reserves (Note 4)	119,915	134,712
Restricted cash - Foundation (Note 5)	60,272	60,272
Patient trust funds	211,410	300,872
Accounts receivable (Note 6)	2,810,901	1,931,392
	<hr/>	<hr/>
	6,299,660	4,384,348

**Liabilities**

Accounts payable and accrued liabilities	9,412,750	6,940,582
Employee and payroll-related liabilities	843,284	461,952
Employee leave and termination benefits (Note 7)	2,295,428	2,235,798
Patient trust liabilities	211,410	300,872
Foundation donations	60,272	60,272
Contributions repayable (Note 8)	12,471	40,042
<hr/>	<hr/>	<hr/>
Total Liabilities	12,835,615	10,039,518
<hr/>	<hr/>	<hr/>
Net Financial Debt	(6,535,955)	(5,655,170)

**Non-Financial Assets**

Inventories (Note 9)	554,965	526,474
Prepaid expenses	114,376	-
	<hr/>	<hr/>
	669,341	526,474
Accumulated deficit (Note 10)	\$ (5,866,614)	\$ (5,128,696)

**Contingencies (Note 11)****Contractual Obligations (Note 12)****Approved on behalf of the Authority**

Owen Partridge  
Chief Executive Officer



Peter Clarkson  
Public Administrator

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

For the year ended March 31,	2013	2013	2012
	(unaudited) Budget	Actual	Actual
<b>REVENUE</b>			
Operating Advance from GNWT (Schedule A)	\$ 42,041,000	\$ 42,154,135	\$ 43,883,000
Other Recoveries (Schedule B)	604,500	859,980	802,598
Other Revenues (Schedule C)	2,626,794	2,665,209	2,175,987
Patient services	807,968	969,856	1,274,580
Non-Insured Recoveries (Schedule E)	-	881,505	840,898
Transient centre	626,000	781,893	662,774
Investment revenue	5,000	21,504	20,893
	<b>46,711,262</b>	<b>48,334,082</b>	<b>49,660,730</b>
<b>EXPENDITURES</b>			
Administration and Support Services (Schedule D)	8,685,192	9,869,533	9,133,503
Nursing Inpatient / Resident Services (Schedule D)	7,915,987	8,242,318	8,380,390
Ambulatory Care Services (Schedule D)	6,340,277	6,816,408	5,607,911
Diagnostic and Therapeutic Services (Schedule D)	3,876,348	4,159,192	3,551,544
Regional Health Services (Schedule D)	9,694,767	9,655,118	9,000,718
Regional Social Services (Schedule D)	10,181,891	9,396,699	9,706,393
Education (Schedule D)	-	34,427	31,131
Undistributed and Service Contracts (Schedule D)	16,800	16,800	-
Non-Insured Services (Schedule E)	-	881,505	851,749
	<b>46,711,262</b>	<b>49,072,000</b>	<b>46,263,339</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	-	<b>(737,918)</b>	<b>3,397,391</b>
<b>UNFUNDED ITEM</b>			
Change in employee leave and termination benefits	-	<b>59,630</b>	<b>118,866</b>
<b>SURPLUS (DEFICIT) BEFORE THE FOLLOWING</b>	-	<b>(678,288)</b>	<b>3,516,257</b>
Rent expense - GNWT assets provided at no cost (Note 13)	-	<b>(1,993,896)</b>	<b>(1,988,978)</b>
Grant-In-Kind - GNWT assets provided at no cost (Note 13)	-	<b>1,993,896</b>	<b>1,988,978</b>
<b>SURPLUS (DEFICIT)</b>	\$ -	<b>\$ (678,288)</b>	<b>\$ 3,516,257</b>
<b>OPENING ACCUMULATED DEFICIT</b>	\$ -	<b>\$ (5,128,696)</b>	<b>\$ (8,526,087)</b>
<b>CLOSING ACCUMULATED DEFICIT (NOTE 10)</b>	\$ -	<b>\$ (5,866,614)</b>	<b>\$ (5,128,696)</b>

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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>2013</b>	<b>2012</b>
Annual operating surplus (deficit)	\$ (737,918)	\$ 3,397,391
Change in prepaid expenses	(114,376)	82,270
Change in other	(28,491)	(58,847)
<b>INCREASE IN NET FINANCIAL ASSET (DEBT)</b>	<b>(880,785)</b>	<b>3,420,814</b>
<b>NET FINANCIAL DEBT, BEGINNING OF YEAR</b>	<b>(5,655,170)</b>	<b>(9,075,984)</b>
<b>NET FINANCIAL DEBT, END OF YEAR (Note 10)</b>	<b>\$ (6,535,955)</b>	<b>\$ (5,655,170)</b>

**Beaufort-Delta Health and Social Services Authority****STATEMENT IV****Statement of Cash Flows****For the year ended March 31,****2013****2012****Net inflow (outflow) of cash related to the following activities:****Operating activities**

Annual operating surplus (deficit)	\$ (737,918)	\$ 3,397,391
Non-cash charges to operations:		
Accounts receivable	(879,509)	986,721
Prepaid expenses	(114,376)	82,270
Inventory	(28,491)	(58,847)
Accounts payable and accrued liabilities	2,472,168	(4,233,991)
Payroll and related liabilities	381,332	-
Deferred revenue	-	(78,994)
Employee leave and termination benefits	59,630	118,866
Patient trust liabilities	(89,462)	243,538
Contributions repayable	(27,571)	-
<b>Net cash inflow (outflow) from operating activities</b>	<b>1,035,803</b>	<b>456,954</b>
<b>Increase (Decrease) in cash during the year</b>	<b>1,035,803</b>	<b>456,954</b>
<b>Cash, beginning of year</b>	<b>2,452,956</b>	<b>1,996,002</b>
<b>Cash, end of year</b>	<b>\$ 3,488,759</b>	<b>\$ 2,452,956</b>

**Represented by**

Cash	\$ 3,097,162	\$ 1,957,100
Patient trust funds	211,410	300,872
Restricted cash (Termination benefit reserve)	119,915	134,712
Restricted cash (Donations reserve)	60,272	60,272
	<b>\$ 3,488,759</b>	<b>\$ 2,452,956</b>

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

For the year ended March 31,	2013 Budget	2013 Actual	2012 Actual
<b>Expenditures</b>			
Grants and contribution			
Purchased services	\$ 739,534	\$ 741,756	\$ 396,684
Travel	13,000	7,587	24,789
	<b>752,534</b>	<b>749,343</b>	<b>421,473</b>
Compensation			
Adjustment	-	59,630	118,866
EI / CPP	-	993,883	897,191
Employee benefits	88,332	614,287	563,803
Leave	-	1,181,801	1,268,038
Locums	1,093,402	3,098,752	3,085,856
Merit/retention bonus	160,000	516,657	125,540
Northern allowance	3,575,622	3,456,304	3,315,293
Other	210,000	359,240	260,458
Overtime/callback/shift/responsibility	902,809	3,235,197	3,272,801
Purchased services	5,451,806	5,471,955	5,524,858
Removal	676,300	1,288,258	802,238
Salaries and wages	22,278,075	16,947,876	15,462,280
Severance/superannuation	4,389,149	2,126,435	2,512,125
	<b>38,825,495</b>	<b>39,350,275</b>	<b>37,209,347</b>
Operations and Maintenance			
Advertising and promotion	34,050	176,782	65,778
Contracted and general services	959,132	803,387	519,504
Equipment rental	64,061	27,076	84,278
Foster care	1,205,000	766,729	899,720
Insurance	-	31,449	-
Interest and bank charges	15,500	16,913	37,468
License and membership fees	249,440	197,927	168,507
Maintenance	412,705	499,298	409,401
Minor equipment	246,000	374,734	297,468
Other	41,716	44,421	187,726
Supplies - education and general	109,683	112,566	195,792
Supplies - food	440,320	474,566	477,012
Supplies - housekeeping and laundry	146,630	188,724	169,892
Supplies - medical	1,117,000	1,723,304	1,438,755
Supplies - office	124,362	173,701	169,277
Postage and freight	313,000	297,267	314,817
Professional services	53,000	124,832	220,687
Rent	181,891	186,814	181,917
Training	71,000	86,933	116,286
Telephone	244,938	290,644	306,105
Travel	1,031,803	1,348,297	1,198,575
Vehicle operations and maintenance	52,002	86,725	52,075
	<b>7,113,233</b>	<b>8,033,089</b>	<b>7,511,040</b>
Valuation Allowance			
bad debts expense	20,000	57,788	269,731
Non-insured expenses	-	881,505	851,748
<b>Total expenditures</b>	<b>\$ 46,711,262</b>	<b>\$ 49,072,000</b>	<b>\$ 46,263,339</b>

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

## **Notes to Financial Statements**

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**March 31, 2013**

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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**

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## **Notes to Financial Statements**

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**March 31, 2013**

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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.

#### **(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, 2013**

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

##### **(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) Government transfers**

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenue 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 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.

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 are recognized as acquired or built.

##### **(l) Financial instruments**

###### **Initial measurement**

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 related to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

###### **Subsequent measurement**

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

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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, 2013**

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

### **(m) Financial instruments (continued)**

#### **Impairment**

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 net income.

Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal is recognized in net income.

### **(n) 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. Changes in Accounting Policies**

The Authority adopted the following new accounting policies:

#### **Government Transfers**

On April 1, 2012, the Authority adopted the PSA Handbook Section 3410 "Government Transfers". The standard includes the requirement for recognition, measurement, presentation, and disclosure of transfers received from government 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

#### **Financial Instruments**

On April 1, 2012, the Authority adopted the PSA handbook section 3450 "Financial Instruments". This standard includes the requirement for recognition, measurement, presentation, and disclosure of financial instruments 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.

# Beaufort-Delta Health and Social Services Authority

## Notes to Financial Statements

March 31, 2013

### 4. Restricted Cash - Reserves

	2013	2012
Special projects reserve (Schedule G)	\$ 50,540	\$ 50,540
Termination benefit reserve (Schedule G)	69,375	84,172
	<b>\$ 119,915</b>	<b>\$ 134,712</b>

### 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 2013	Net 2012
Government of the Northwest Territories	\$ 2,686,844	\$ 310,930	\$ 2,375,914	\$ 1,931,392
Government of Canada	743	743	-	-
Other	561,474	126,487	434,987	-
	<b>\$ 3,249,061</b>	<b>\$ 438,160</b>	<b>\$ 2,810,901</b>	<b>\$ 1,931,392</b>

### 7. Employee Leave and Termination Benefits

Under the conditions of employment, employees qualify for annual leave of varying hours 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 to return to their point of recruitment. Annual leave is payable within one fiscal year. The payment of the other amounts is dependent on employees leaving the employment of the Authority.

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

	2013	2012
Removal	\$ 914,100	\$ 946,409
Termination	424,832	597,905
Leave	956,496	691,484
<b>Long term portion</b>	<b>\$ 2,295,428</b>	<b>\$ 2,235,798</b>

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## Beaufort-Delta Health and Social Services Authority

### Notes to Financial Statements

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March 31, 2013

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#### **8. Contributions Repayable**

	2013	2012
Government of Northwest Territories - DHSS Canada Prenatal Nutrition	\$ 12,471	\$ 40,042

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#### **9. Inventories**

	2013	2012
Pharmacy - weighted average cost	\$ 248,262	\$ 228,345
Stores - weighted average cost	306,703	298,129
	<hr/> <b>\$ 554,965</b>	<hr/> <b>\$ 526,474</b>

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#### **10. Accumulated Deficit**

	2013	2012
Funded leave and termination reserve	\$ 69,375	\$ 84,172
Operating deficit	(3,621,728)	(2,943,440)
Special projects reserve	50,540	50,540
Unfunded leave and termination benefits	(2,364,803)	(2,319,970)
	<hr/> <b>\$ (5,866,616)</b>	<hr/> <b>\$ (5,128,698)</b>

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#### **11. Contingencies**

In common with many health authorities, claims are made against the Authority and its staff. As of March 31, 2013, 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

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### Notes to Financial Statements

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March 31, 2013

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#### 12. 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:

	Expires in Fiscal Year	2014	2015 and thereafter	Total
Commercial and residential leases	2015	\$ 3,381,837	\$ 2,620,455	\$ 6,002,292
Equipment leases	2016	54,964	63,609	118,573
Operational leases/contracts	2017	3,102,847	1,016,463	4,119,310
<b>Total</b>		<b>\$ 6,539,648</b>	<b>\$ 3,700,527</b>	<b>\$ 10,240,175</b>

#### 13. GNWT Assets Provided at No Cost

		2013	2012
	Cost	Accumulated Amortization	Net Book Value
Buildings	\$ 66,854,157	\$ (22,296,372)	\$ 44,557,785
General equipment	249,028	(236,760)	12,268
Mobile equipment	-	-	-
Medical equipment	3,184,554	(2,495,140)	689,414
Software systems	290,790	(266,916)	23,874
	<b>\$ 70,578,529</b>	<b>\$ (25,295,188)</b>	<b>\$ 45,283,341</b>
			\$ 46,924,791

Rent expense for 2013 is \$1,993,896 (2012: \$1,988,978) with an offsetting grant-in-kind.

#### 14. 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.

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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, 2013**

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#### **15. Comparative Figures**

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

#### **16. 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.

#### **17. 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.

#### **18. 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. 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.

(b) Liquidity risk

Liquidity risk is the risk that the Authority will encounter difficulty in meeting obligations associated with financial liabilities. The Authority is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The Authority reduces its exposure to liquidity risk by monitoring budgets and cash flows.

(c) Fair value

The Authority's carrying value of cash, restricted cash, accounts receivable, accounts payable and accrued liabilities, employee and payroll related liabilities and contributions repayable approximates its fair value due to the immediate or short-term maturity of these instruments.

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

<b>For the year ended March 31,</b>	<b>2013</b>	<b>2013</b>	<b>2012</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>	<b>Actual</b>
Application systems telehealth	\$ 100,000	\$ 100,000	\$ 100,000
Authority administration	3,291,000	3,320,090	3,223,000
Community wellness programs	157,000	157,000	157,000
Elderly and persons with disabilities	2,003,000	2,003,000	2,525,000
Equipment <\$50,000	48,000	48,000	48,000
Family violence	856,000	926,000	669,000
Foster care	1,605,000	1,605,000	1,605,000
Health centre	7,893,000	7,893,000	7,852,000
Health promotion	182,000	182,000	89,000
Homecare	1,202,000	1,202,000	755,000
Hospital services	14,330,000	14,330,000	16,684,000
Intervention services	142,000	142,000	142,000
Physician services to NWT residents	5,020,000	5,034,045	4,796,000
Residential care - children	256,000	256,000	325,000
Social service delivery	4,956,000	4,956,000	4,913,000
	<b>\$ 42,041,000</b>	<b>\$ 42,154,135</b>	<b>\$ 43,883,000</b>

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

For the year ended March 31,	2013	2013	2012
	(unaudited) Budget	Actual	Actual
<b>Other Recoveries from the GNWT</b>	\$ -	\$ 90,638	\$ 15,106
<b>Other Recoveries directly from Third Parties</b>			
Administration(recovery)	-	-	15,301
Dietary	236,500	187,637	174,490
Occupational therapy	50,000	52,151	63,547
Operating room	-	43,818	58,673
Other recoveries	318,000	347,088	289,324
Staff rent	-	138,648	186,157
	<b>604,500</b>	<b>769,342</b>	<b>787,492</b>
	<b>\$ 604,500</b>	<b>\$ 859,980</b>	<b>\$ 802,598</b>

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

For the year ended March 31,	2013 (unaudited) Budget	2013 Actual	2012 Actual
Championing Health - Food Calendar	\$ -	\$ -	\$ (4,484)
Children's counselling	-	-	(8,907)
Community based diabetes self management	-	-	30,301
Community Health Nurse in Sachs Harbour	114,000	114,000	114,000
Diabetic specialty clinic	163,033	163,033	-
Enhanced Homecare	1,083,520	1,083,520	976,976
Enhanced Homecare (adjustment)	-	(1,390)	-
Family Violence - Inuvik	-	-	86,534
Family Violence - North	-	-	60,729
French Language services	-	8,900	-
Healthy families	250,000	250,000	-
Healthy families program	17,680	17,680	21,454
Healthy eating and weight management	-	50,000	-
Mental health first aid and suicide prevention skills workshop	25,577	25,577	-
New resident nurse practitioners	267,000	267,000	254,271
Nurse grad placement	-	-	40,000
Nutrition North Canada - We Cook	129,478	65,948	125,476
Nutrition North Canada - We Cook (adjustment)	-	(3,124)	-
Other	-	-	2,615
Physician resident support	53,000	32,729	32,485
Prenatal program, nutrition support	218,400	286,230	185,989
Professional development initiative	53,306	53,306	23,548
Summer students	16,800	16,800	-
Physician staffing model	235,000	235,000	235,000
	<b>\$ 2,626,794</b>	<b>\$ 2,665,209</b>	<b>\$ 2,175,987</b>

**SCHEDULE D****Beaufort-Delta Health and Social Services Authority****Schedule of Expenses by Functional Centre****For the year ended March 31,****2013**

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	
711 Administration and Support Services	\$ -	\$ 2,170,171	\$ 2,583,504	\$ 6,495,021	\$ 7,228,241	\$ 20,000	\$ 57,788	\$ 8,685,192	\$ 9,869,533
712 Nursing Inpatient / Resident Services	-	-	589,963	845,053	7,326,024	7,397,265	-	-	7,915,987
713 Ambulatory Care Services	-	-	404,722	547,969	5,935,555	6,268,439	-	-	6,340,277
714 Diagnostic and Therapeutic Services	-	-	1,350,456	1,295,976	2,525,892	2,863,216	-	-	3,876,348
715 Regional Health Services	-	-	905,116	1,261,926	8,789,651	8,393,192	-	-	9,694,767
716 Regional Social Services	752,534	749,343	1,692,805	1,464,234	7,736,552	7,183,122	-	-	10,181,891
718 Education	-	-	-	34,427	-	-	-	-	34,427
719 Undistributed and Service Contracts	-	-	-	-	16,800	16,800	-	-	16,800
<b>Total</b>	<b>\$ 752,534</b>	<b>\$ 749,343</b>	<b>\$ 7,113,233</b>	<b>\$ 8,033,089</b>	<b>\$ 38,825,495</b>	<b>\$ 39,350,275</b>	<b>\$ 20,000</b>	<b>\$ 57,788</b>	<b>\$ 46,711,262</b>
									<b>\$ 48,190,495</b>

**Beaufort-Delta Health and Social Services Authority****Schedule of Non-Insured Recoveries and Expenses**For the year ended March 31,20132012

	Actual	Actual
<b>Recoveries</b>	<b>\$ 881,505</b>	<b>\$ 840,898</b>
<b>Expenditures</b>		
Dental	365,166	376,685
Eyeglass	194,916	200,522
Ophthalmology services travel	1,398	6,269
Orthodontics	28,196	35,417
Patient and escort transportation	291,829	232,856
	<b>881,505</b>	<b>851,749</b>
<b>Excess revenue (expenditures)</b>	<b>\$ -</b>	<b>\$ (10,851)</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>2013</u>	<u>2013</u>
	<u>(Unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & Social Services	\$ 53,000	\$ 32,729
<b>Expenditures</b>		
Travel	53,000	32,729
<b>Excess revenue</b>	\$ -	\$ -

**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>2013</u>	<u>2013</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & 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>2013</u>	<u>2013</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & Social Services	\$ 1,083,520	\$ 1,083,520
<b>Expenditures</b>		
Compensation	1,023,500	1,022,548
Equipment expense	41,000	39,984
Supplies	9,120	7,107
Transportation	9,900	11,700
Sundry	-	2,747
	<b>1,083,520</b>	<b>1,084,086</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ (566)</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>2013</u>	<u>2013</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & 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>	\$ -	\$ -

See scope limitation in the Independent Auditors' Report.

**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>2013</u>	<u>2013</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & Social Services	\$ 267,000	\$ 267,000
<b>Expenditures</b>		
Compensation	216,938	246,478
Sundry	40,000	15,911
Supplies	10,062	4,611
	<b>267,000</b>	<b>267,000</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

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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)****CPNP**

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<u>For the year ended March 31,</u>	<u>2013</u>	<u>2013</u>
	<b>(unaudited) Budget</b>	<b>Actual</b>
<b>Revenue</b>		
Department of Health & Social Services	<b>\$ 286,230</b>	<b>\$ 286,230</b>
<b>Expenditures</b>		
Compensation	128,000	125,560
Sundry	115,730	114,419
Supplies	42,500	46,251
	<b>286,230</b>	<b>286,230</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)**  
**Diabetic Specialty Clinics**

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<u>For the year ended March 31,</u>	<u>2013</u>	<u>2013</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & Social Services	\$ 163,033	\$ 163,033
<b>Expenditures</b>		
Compensation	147,963	147,336
Sundry	12,170	11,795
Supplies	2,900	3,902
	<b>163,033</b>	<b>163,033</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)**  
**Nutrition North Canada - We Cook, You Cook**

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<u>For the year ended March 31,</u>	<u>2013</u>	<u>2013</u>
	<b>(unaudited) Budget</b>	<b>Actual</b>
<b>Revenue</b>		
Department of Health & Social Services	<b>\$ 129,478</b>	<b>\$ 65,948</b>
<b>Expenditures</b>		
Compensation	55,386	26,875
Sundry	6,166	6,081
Supplies	19,000	4,496
Travel	48,926	28,496
	<b>129,478</b>	<b>65,948</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

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

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<u>For the year ended March 31,</u>	<b>2013</b>	<b>2013</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>
<b>Revenue</b>		
Department of Health & Social Services	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Expenditures</b>		
Compensation	37,000	15,670
Sundry	11,000	13,071
Supplies	2,000	21,259
	<b>50,000</b>	<b>50,000</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

See scope limitation in the Independent Auditors' Report.

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

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<u>For the year ended March 31,</u>	<u>2013</u>	<u>2013</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & Social Services	\$ 250,000	\$ 250,000
<b>Expenditures</b>		
Compensation	240,980	155,758
Equipment	31,000	52,643
Sundry	13,949	34,267
Supplies	7,000	7,332
	<hr/> 292,929	<hr/> 250,000
<b>Excess revenue (expenditures)</b>	\$ (42,929)	\$ -

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See scope limitation in the Independent Auditors' Report.

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

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For the year ended March 31,	2013	2013
	(unaudited) Budget	Actual
<b>Revenue</b>		
Department of Health & Social services	\$ 53,306	\$ 53,306
<b>Expenditures</b>		
Compensation	11,400	14,110
Sundry	7,338	3,998
Supplies	-	5,156
Travel	34,568	30,042
	<b>53,306</b>	<b>53,306</b>
<b>Excess revenue</b>	\$ -	\$ -

**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>2013</u>	<u>2013</u>
	<u>(unaudited)</u>	
	<u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & Social Services	\$ 8,900	\$ 8,900
<b>Expenditures</b>		
Compensation	2,400	2,031
Sundry	6,500	6,869
	8,900	8,900
<b>Excess revenue</b>	\$ -	\$ -

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

<u>For the year ended March 31,</u>	<u>2013</u>	<u>2013</u>
	<u>(unaudited)</u> <u>Budget</u>	<u>Actual</u>
<b>Revenue</b>		
Department of Health & Social services	\$ 17,680	\$ 17,680
<b>Expenditures</b>		
Equipment	-	200
Supplies	16,330	16,261
Sundry	1,350	1,219
	<b>17,680</b>	<b>17,680</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**

<b>For the year ended March 31,</b>	<b>2013</b>	<b>2013</b>
	<b>(unaudited) Budget</b>	<b>Actual</b>
<b>Revenue</b>		
Department of Health & Social services	\$ 25,577	\$ 25,577
<b>Expenditures</b>		
Compensation	5,048	6,134
Supplies	8,233	5,936
Travel	12,296	13,507
	<b>25,577</b>	<b>25,577</b>
<b>Excess revenue</b>	<b>\$ -</b>	<b>\$ -</b>

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

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<u>For the year ended March 31,</u>	<u>2013</u>	<u>2013</u>
	<b>(unaudited) Budget</b>	<b>Actual</b>
<b>Revenue</b>		
Department of Health & Social Services	\$ 16,800	\$ 16,800
<b>Expenditures</b>		
Compensation	16,800	16,800
<b>Excess revenue</b>	\$ -	\$ -

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

**Schedule of Reserves**

**SCHEDULE G**

**Surplus / Deficit Reserve      Funded Leave and Termination Benefits Reserve      Special Projects Reserve**

<b>March 31,</b>	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
Balance, beginning of year	\$ -	\$ -	\$ 84,172	\$ 84,172	\$ 50,540	\$ 50,540	\$ 134,712	\$ 134,712
Transfer from (to) operating fund	-	-	(14,797)	-	-	-	(14,797)	-
Balance, end of year	\$ -	\$ -	\$ 69,375	\$ 84,172	\$ 50,540	\$ 50,540	\$ 119,915	\$ 134,712