

**DEHCHO
HEALTH AND SOCIAL SERVICES AUTHORITY**

FINANCIAL STATEMENTS

MARCH 31, 2011

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

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Management's Responsibility for Financial Reporting

May 27, 2011

To the Board of Trustees and
Minister of Health & Social Services
DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
Fort Simpson, Northwest Territories

The accompanying financial statements were prepared by management in conformity with generally accepted accounting principles appropriate in the circumstances. The financial statements are considered by management to present fairly the Authority's financial position and results of operation.

DEHCHO 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 organization acts in accordance with the laws of the Northwest Territories and Canada. DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY 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 of Health and Social Services Authority.

The external auditor annually provides an independent, objective audit for the purposes of expressing an opinion on the financial statements. He also considers whether transactions which come to his notice in the course of this audit are, in all significant respects, in accordance with the specified legislation.

K. Tsetso
Chief Executive Officer
DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY



2010/11 Fiscal Year

Management Discussion and Analysis

Dehcho Health and Social Services Authority (DHSSA) provide health care and social services to 9 Dehcho communities: Fort Simpson, Fort Providence, Fort Liard, Hay River Reserve, Jean Marie River, Nahanni Butte, Wrigley, Trout Lake, and Kakisa.

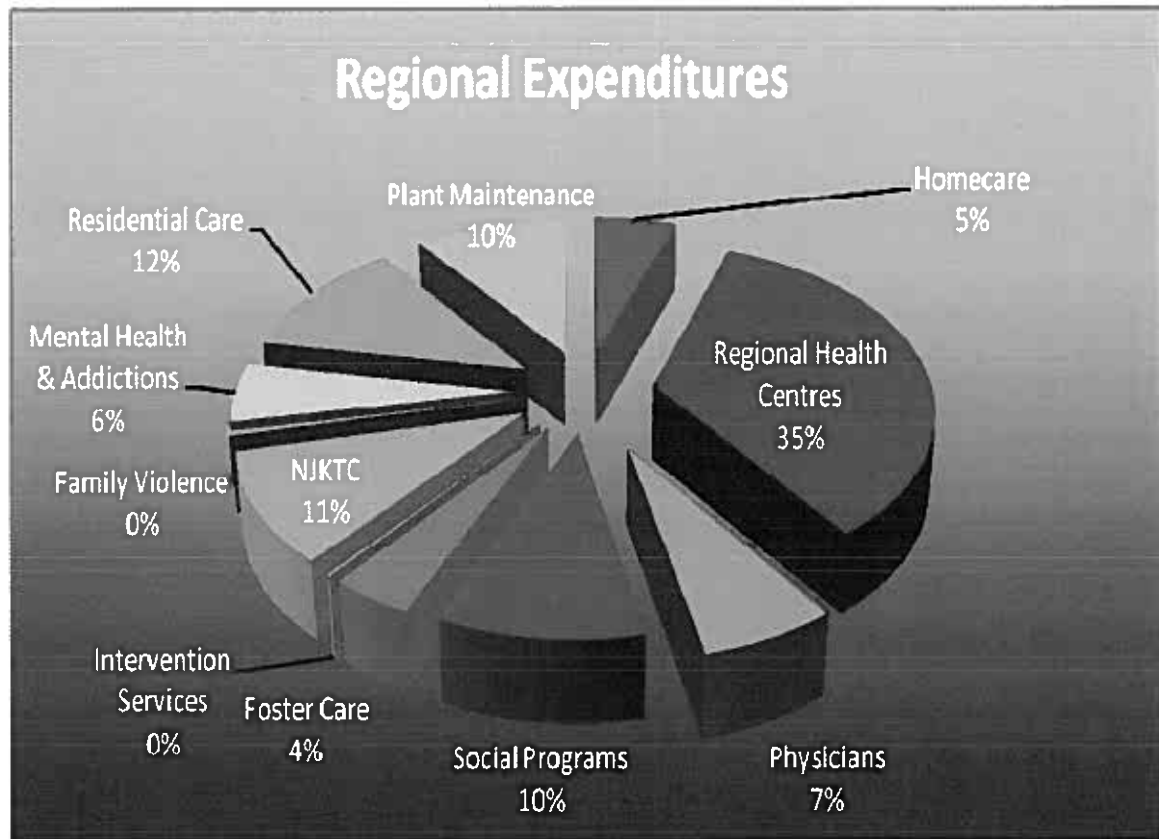
DHSSA is block funded for its core services from the Government of the Northwest Territories (GNWT). The DHSSA also receives funding from the Government of Canada for the provision of enhanced levels of service. Other revenues are received through user fees for services provided to non-insured clients and industries, as well as interest and rental income.

Revenues for the year totaled \$17,223,226, down approximately 3% from the previous year. 91% of these revenues came from GNWT core funding, up 2% from the previous year. Operating expenses during the period totaled \$17,080,724 or approximately 99.7% of total revenues, leaving a surplus of just over \$46,500. A lower position vacancy rate, as well as higher facility, transportation and food costs are the main reasons for a decrease in surplus from the previous fiscal year.

The challenges that DHSSA encountered during the year continue to be the recruitment of professional staff, in order to promote services, in all Dehcho communities.

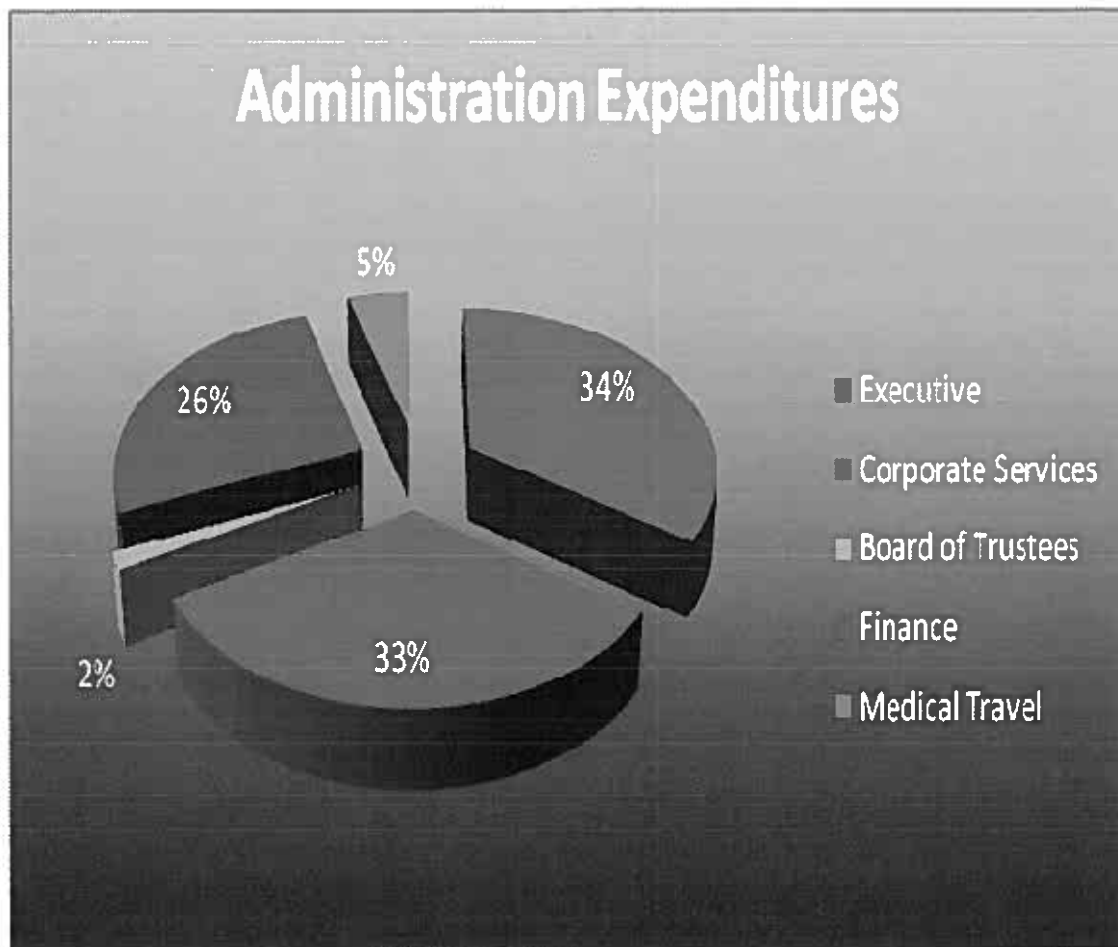
The process of reviewing the DHSSA internal policies and controls was ongoing throughout the year to maintain the highest level of services possible to the residents of the Dehcho in keeping with the direction of the DHSSA Board's new strategic plan.

The following chart depicts the percentages of actual expenditures as of March 31, 2011 for Regional Programs & Services.



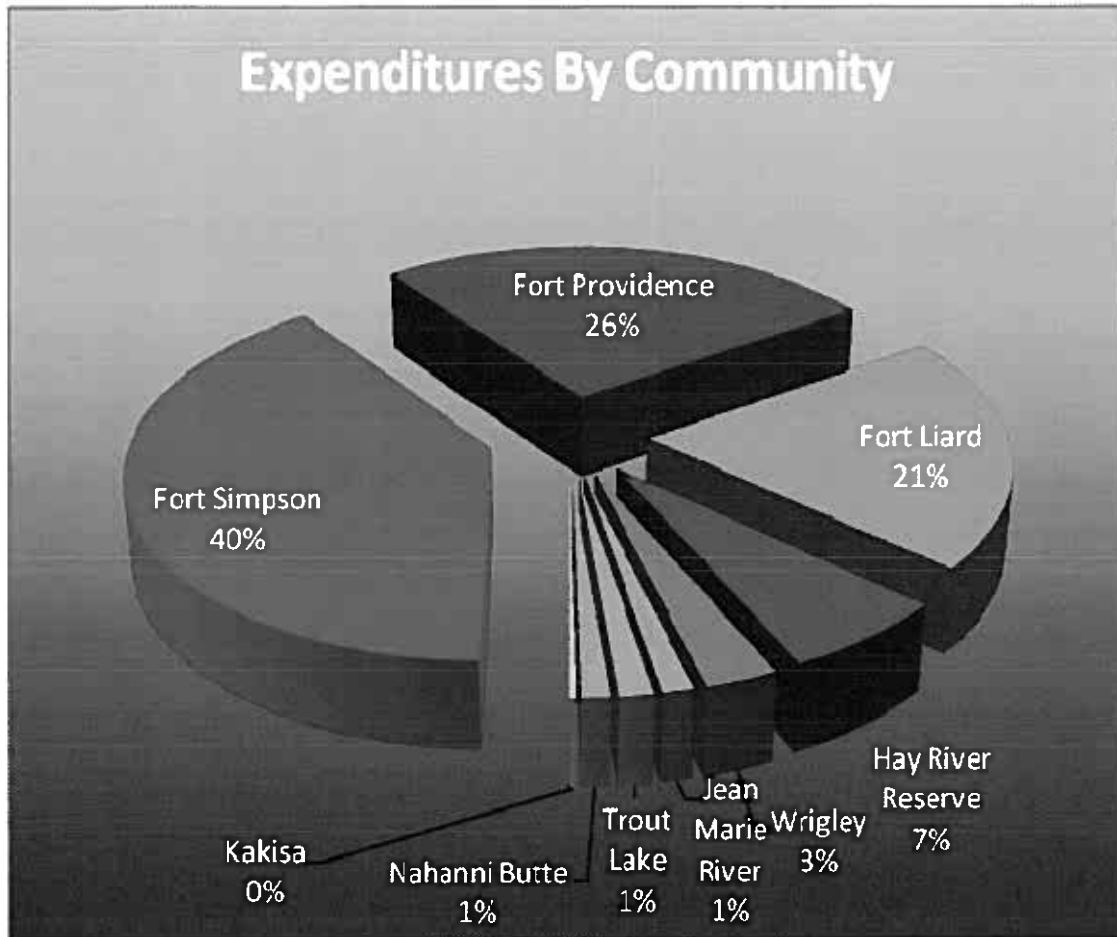
Recruiting and retaining professional staff continue to be the two greatest ongoing concerns for the DHSSA. The lack of housing and increasing financial resources associated with bringing in qualified personnel continue to be heavy strains on the Authority's resources and staff. Please note that percentages shown do not include monies recovered from their respective areas.

The following chart depicts the percentages of actual expenditures as of March 31, 2011 for DHSSA Administration



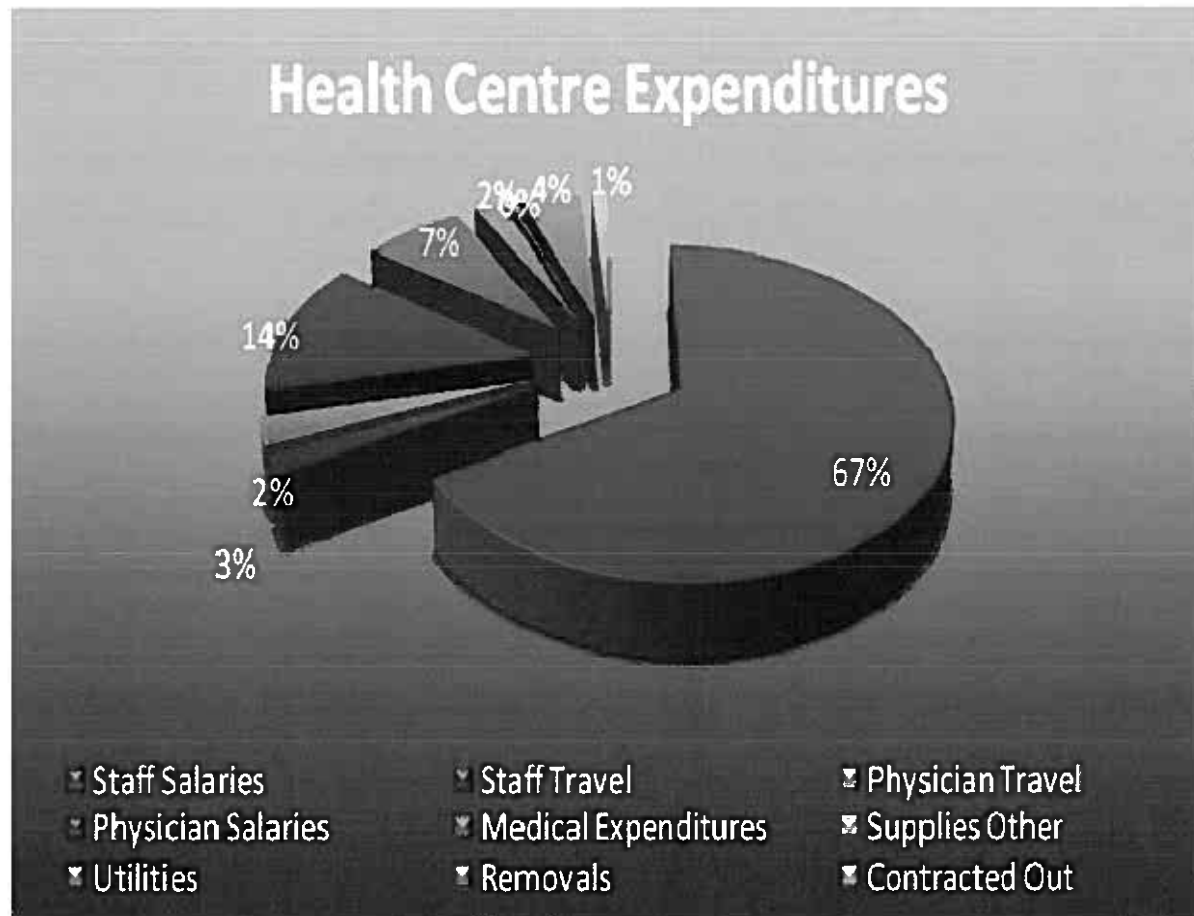
Administration expenditures made up approximately 10% of the total expenditures of the Authority during the year, up slightly from 2009/10.

The following chart depicts the actual percentages of expenditures to the communities to the Region in 2010/11:



It can be noted that percentage of expenditures in each of the communities during the year reflected the population base of each community and remain consistent with 2009/10.

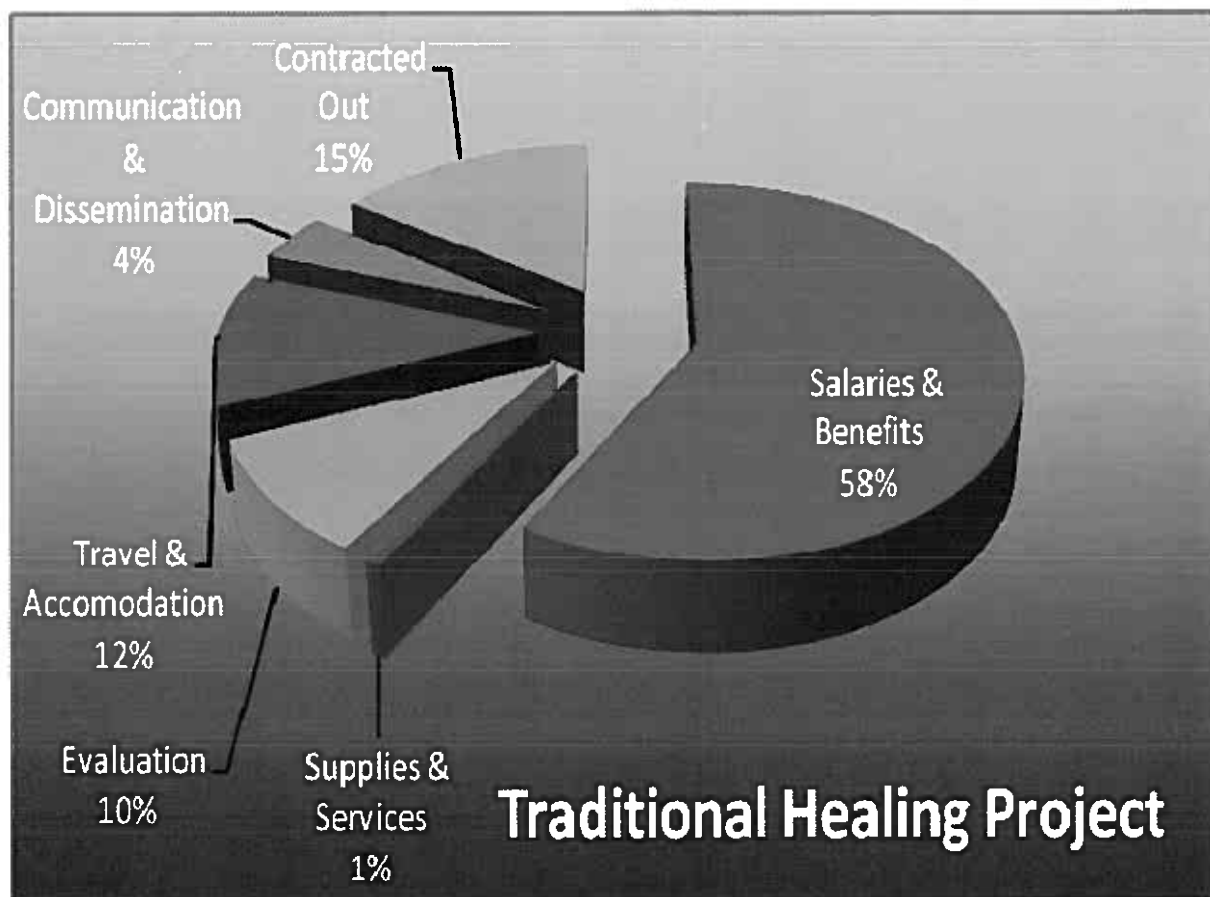
The following chart depicts the percentages of actual expenditures for the Health Centres during 2010/11:



Again this year, DHSSA was successful in recruiting health care providers to maintain the service level to the region. DHSSA was able to schedule locum doctors around the year to provide quality service within the region, while relief nurses were backfilled for Fort Simpson, Fort Providence and Fort Liard to cover the shifts. Through the increased length of stay of relief staff, identifiable savings have been demonstrated in the cost of removals during the year. Unfortunately, these savings have been eroded through increased costs related to travel and utilities in the north. The sharing of air charters wherever possible continues to be a priority for the Authority.

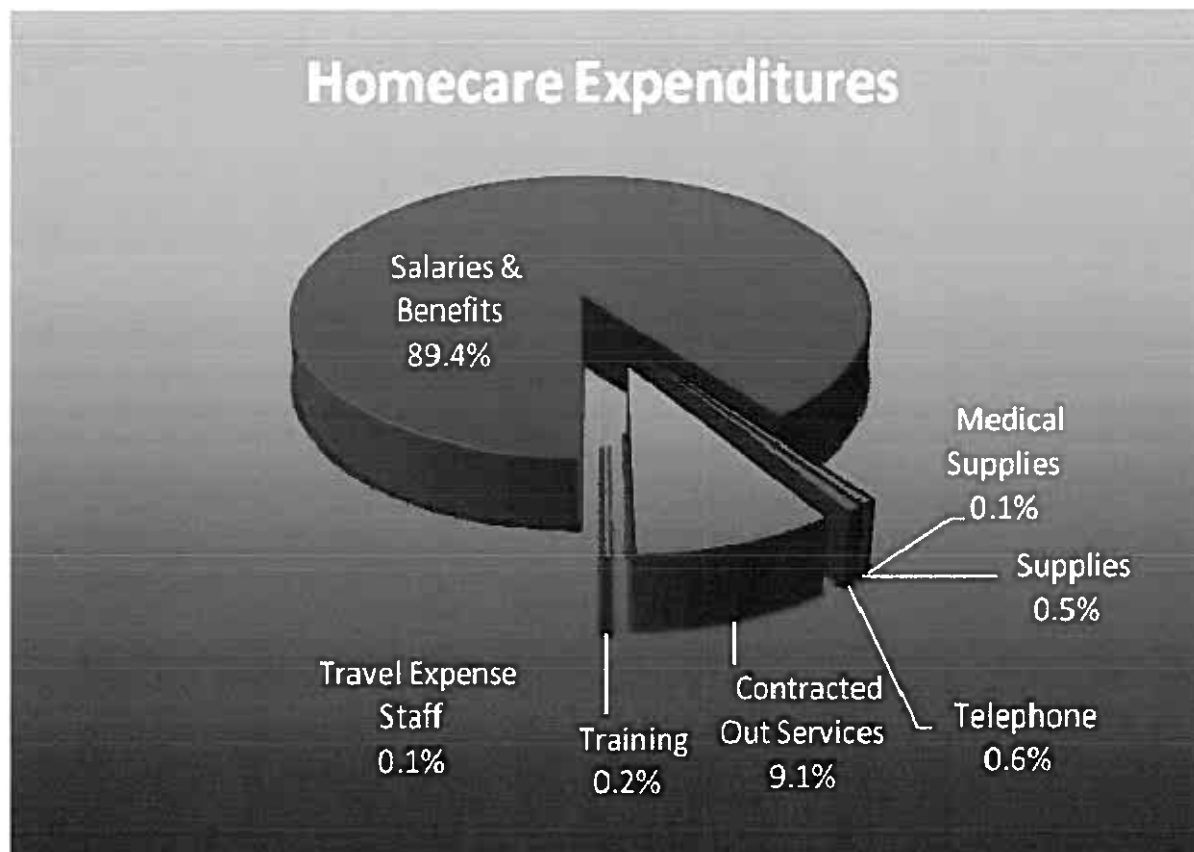
The challenges in recruiting health care providers across NWT are significant. While DHSSA has relatively stable staffing levels the needs of high quality health care providers are acute. Better control in managing and monitoring of staff scheduling continues.

The following chart depicts the percentages of actual costs for the Traditional Healing Project in 2010/11:



The Traditional Healing Project began with discussion during fiscal year 2004-2005, of the Board of Trustees seeking direction on what could be done to better support "traditional healing services" to DHSSA clients. In partnership with the Dene Nation, the GNWT Department of Health and Social Services, and Health Canada, a framework for moving forward as well as both academic and experiential training modules were designed to begin the journey from a person's own cultural perspectives towards a broader understanding of the cultural perspectives of the other culture engaged in the cross-cultural environment in which we live and work. Discussions within the Department of Health and Social Services, on implementing outputs from this project, center round the idea of providing funds to implement outputs in fiscal year 2012-2013.

The following chart depicts the percentages of actual expenditures for the Homecare Program during 2010/11:



As can be seen in the chart above, over 89% of the funding for the homecare program was spent in 2010/11 for employee salaries and benefits. This is necessary to provide the personal care that this program provides.

The following table depicts the overall financial operations of DHSSA in 2009/10 and 2010/11:

| | <u>2010/11</u> | <u>2009/10</u> |
|------------------------------------|-----------------------|-----------------------|
| Total Revenues | \$ 17,223,226 | \$ 18,373,368 |
| Total Program & Services Expenses | \$ 17,080,724 | \$ 18,073,537 |
| Operating Surplus (Deficit) | \$ 142,502 | \$ 299,830 |
| Surplus Purchase | \$ (95,994) | \$ (289,618) |
| Net Surplus (Deficit) | \$ 46,508 | \$ 10,212 |

The Surplus Purchases are not funded by the Department of Health & Social Services. DHSSA has a significant accumulated surplus of \$3.62 million. All surplus purchases are approved by the Board of DHSSA, and all expenditures will be against the accumulated surplus. In 2009/10, the Authority had an Operating Surplus of \$299,830. Surplus Purchases of \$289,618 will be a deficit to the equity/surplus account.

Traditionally, DHSSA will target 1% of the core-funding budget as budgeted surplus in case of emergency and contingency.

ACTION:

In addressing the concerns and the needs of the clients, DHSSA has submitted Forced Growth Submission to the Department and Finance for additional funding to provide and enhance the service level and client's satisfaction.

DHSSA submitted the following Forced Growth Submissions for the fiscal year of 2010/11:

1. Increased supplies costs
2. Increased medical costs
3. Increases to contracts with Non-Government Organizations (NGO's)
4. Increased transportation costs
5. Increases to employee benefits & relief
6. Increased audit fees

RECOMMENDATIONS

It is recommended that the management of DHSSA implement the following in order to increase the efficiency and satisfaction of clients:

- Implement the new 2011-2014 DHSSA strategic plan;
- Continue to communicate and apply Authority fiscal policies and controls in order to provide services using best practices in the most efficient and economical manner
- Develop a Surplus Plan; and
- An ongoing review of current programs to ensure their feasibility and that the principles of the new strategic direction are incorporated.

**Robert
Stewart**

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AUDITOR'S REPORT

To the Board of Trustees and
Minister of Health & Social Services
DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
Fort Simpson, Northwest Territories

I have audited the Balance Sheet of the DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY as at March 31, 2011, and the Statements of Operations, Equity, and Cash Flow for the year then ended. 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 \$50,000 or more, as listed in Schedules G and J. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards in Canada. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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 were instructed not to audit the components of salaries and benefits expenditures. Accordingly, we were not able to determine whether any adjustments might be necessary to salaries and benefits expenditures, liabilities, excess of revenue, expenditures and surplus.

In my opinion, except for the effects of adjustments, if any, which might have been determined to be necessary had I been able to audit payroll expenses as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2011 and the results of its operations and the changes in its financial position in accordance with the basis of accounting required by the Government of the Northwest Territories, as disclosed in Note 2 to the financial statements. Furthermore, these statements present fairly, in all material respects, the funding and expenditures of the Health and Social Services funded programs \$50,000 or more in Schedules G and J for the year ended March 31, 2011, in accordance with the provisions established by the individual Contribution Agreements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Trustees and Department of Health & Social Services and are not intended to be and should not be used by anyone other than the specified users, or for any other purposes.

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, been within the statutory powers of the Authority.


May 27, 2011
Yellowknife, N.W.T


CHARTERED ACCOUNTANT

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
BALANCE SHEET
AS AT MARCH 31, 2011**

| | <u>2011</u> | <u>2010</u> |
|--|--------------------|--------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash | \$4,241,484 | \$3,929,754 |
| Accounts receivable | 998,307 | 1,065,227 |
| Prepaid expenses | <u>0</u> | <u>0</u> |
| | 5,239,791 | 4,994,981 |
| CAPITAL ASSETS (Notes 2j, 3 and Schedule H) | <u>1</u> | <u>1</u> |
| Total Assets | <u>\$5,239,792</u> | <u>\$4,994,982</u> |
| LIABILITIES | | |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | \$628,585 | \$449,884 |
| Deferred revenue (Note 2e) | 284,807 | 76,129 |
| Current portion of Leave and termination benefits (Note 4) | <u>485,820</u> | <u>495,165</u> |
| | 1,399,212 | 1,021,178 |
| LONG-TERM LIABILITIES | | |
| Employee leave and termination benefits (Note 4) | <u>175,954</u> | <u>355,686</u> |
| Total liabilities | <u>1,575,166</u> | <u>1,376,864</u> |
| EQUITY | | |
| EQUITY | | |
| Operating fund (Schedule K-1) | <u>3,664,626</u> | <u>3,618,118</u> |
| Total liabilities and equity | <u>\$5,239,792</u> | <u>\$4,994,982</u> |

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



**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 2011**

OPERATING FUND

| | <u>2011</u> | <u>2010</u> |
|--------------------------------|---------------------------|---------------------------|
| Surplus, opening | \$3,618,118 | \$3,607,906 |
| Operating surplus for the year | <u>46,508</u> | <u>10,212</u> |
| Surplus, closing | <u><u>\$3,664,626</u></u> | <u><u>\$3,618,118</u></u> |

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
OPERATING FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2011**

| | 2011 | | 2010 |
|---|-------------------|-------------------|-------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| REVENUE | | | |
| Contributions | | | |
| Territorial operating advances (Schedule A) | \$15,822,000 | \$15,682,000 | \$16,322,000 |
| Other Contributions (Schedule B) | 0 | 900,850 | 1,313,657 |
| Recoveries (Schedule C) | 261,000 | 282,064 | 344,617 |
| Patient Services | | | |
| Physician services | 180,000 | 52,108 | 71,709 |
| Extended care services | 120,000 | 164,319 | 169,945 |
| Non-insured recoveries (Schedule G) | - | 87,903 | 128,399 |
| Investment revenue | 28,000 | 53,982 | 23,040 |
| | <u>16,411,000</u> | <u>17,223,226</u> | <u>18,373,367</u> |
| EXPENSES | | | |
| Headquarters administration (Schedule D) | 3,121,396 | 3,303,029 | 3,519,605 |
| Regional services (Schedule E) | 13,289,604 | 13,689,792 | 14,425,533 |
| Non-insured expenses (Schedule G) | - | 87,903 | 128,399 |
| | <u>16,411,000</u> | <u>17,080,724</u> | <u>18,073,537</u> |
| OPERATING SURPLUS (DEFICIT) BEFORE EXTRAORDINARY ITEMS | 0 | 142,502 | 299,830 |
| EXTRAORDINARY ITEMS | | | |
| Expenditures from Surplus | 0 | -95,994 | -289,618 |
| OPERATING SURPLUS (DEFICIT) | \$0 | \$46,508 | \$10,212 |
| UNFUNDED ITEM | | | |
| Increase (decrease) in unfunded employee leave and termination benefits * (note 4) | 0 | -189,077 | -47,872 |
| ADJUSTED OPERATING SURPLUS (DEFICIT) BEFORE THE FOLLOWING | \$0 | -\$142,569 | -\$37,660 |
| UNFUNDED ITEM ** | | | |
| Tangible Capital Assets - Rent expense (note 3) | - | -412,946 | -375,390 |
| Grant-In-Kind - GNWT Assets provided at no cost | - | 412,946 | 375,390 |
| ADJUSTED OPERATING SURPLUS (DEFICIT) | \$0 | -\$142,569 | -\$37,660 |

* - This is an adjustment required for Department of Health and Social Services purposes for the net change in the leave and termination benefit liability.

** - This is an adjustment required for Department of Health and Social Services purposes representing a grant-in-kind for the use of assets that are owned by the GNWT.

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2011

| | <u>2011</u> | <u>2010</u> |
|--|--------------------|--------------------|
| NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES: | | |
| OPERATING ACTIVITIES | | |
| Net operating surplus (deficit) for the year | \$46,508 | \$10,212 |
| Item not effecting cash: | | |
| Increase (decrease) in employee leave and termination benefits | <u>-189,077</u> | <u>-47,872</u> |
| | <u>-142,569</u> | <u>-37,660</u> |
| Net change in working capital balances relating to operations: | | |
| (Increase) decrease in accounts receivable | 66,920 | -113,396 |
| (Increase) decrease in prepaid expenses | 0 | 177,529 |
| Increase (decrease) in accounts payable and accrued liabilities | 178,700 | -510,877 |
| Increase (decrease) in deferred revenue | <u>208,677</u> | <u>-211</u> |
| | <u>454,297</u> | <u>-446,955</u> |
| Cash from (for) operations | <u>311,728</u> | <u>-484,615</u> |
| INCREASE (DECREASE) IN CASH DURING THE YEAR | 311,728 | -484,615 |
| CASH, BEGINNING OF YEAR | <u>3,929,754</u> | <u>4,414,369</u> |
| CASH, END OF YEAR | <u>\$4,241,482</u> | <u>\$3,929,754</u> |
| Comprised of: | | |
| Surplus/Deficit Reserve (Schedule K) | \$1,726,921 | \$1,869,490 |
| Employee Leave and Termination Benefit Reserve (Schedule K) | 661,776 | 850,853 |
| Capital Reserve (Schedule K) | 0 | 0 |
| Unreserved | <u>1,852,785</u> | <u>1,209,411</u> |
| | <u>\$4,241,482</u> | <u>\$3,929,754</u> |

Note: To benefit from the government's pooled investment interest system, the Authority has not created separate accounts for each reserve.

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2011**

| | <u>2011</u> (Note) | <u>2010</u> |
|--|-----------------------|--------------------|
| Operating | | |
| Cash received from: | | |
| GNWT | \$16,858,447 | \$17,522,050 |
| Recoveries and general revenue | <u>640,376</u> | <u>737,711</u> |
| | <u>17,498,823</u> | <u>18,259,761</u> |
| Cash paid for: | | |
| Compensation and benefits | 16,184,322 | 15,496,896 |
| Operations and maintenance | <u>1,002,773</u> | <u>3,247,480</u> |
| | <u>17,187,095</u> | <u>18,744,376</u> |
| Cash From (For) Operations | 311,728 | -484,615 |
| INCREASE (DECREASE) IN CASH DURING THE YEAR | 311,728 | -484,615 |
| CASH, BEGINNING OF YEAR | <u>3,929,754</u> | <u>4,414,369</u> |
| CASH, END OF YEAR | <u>\$4,241,482</u> | <u>\$3,929,754</u> |

Note: The presented Statement is required by the Department of Health and Social Services.
These figures represent the Authority's estimated amounts since the accounting system does not collect this detail. The amounts are unaudited.

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2011

1. AUTHORITY AND OPERATIONS

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 are not reflected in the Authority's accounts.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General

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 expenditures are incurred rather than being capitalized on the balance sheet and amortized over their estimated useful lives.

b) Measurement Uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Authority to make estimates and assumptions that affect the amount of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Authority believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to accounts receivable, accounts payable and accrued liabilities, and employee leave and termination benefits liabilities valuation.

c) 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 arising from these instruments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

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, 2011

2. SIGNIFICANT ACCOUNTING POLICIES (cont.)

e) 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.

| | <u>2011</u> | <u>2010</u> |
|--|-------------------|------------------|
| Professional Development 2005/06 program | \$ 38,075 | \$ 38,075 |
| Integrated Service Delivery Model | 19,537 | 19,537 |
| Primary Health Care Transition Fund | 18,517 | 18,517 |
| Youth Treatment Project | 82,027 | - |
| Community Health Nurse Development | <u>126,650</u> | <u>-</u> |
| | <u>\$ 284,806</u> | <u>\$ 76,129</u> |

f) Operating Surplus (Deficit)

The Operating Surplus (Deficit) section of the Balance Sheet reflects any accumulated excess expenditures over revenue (net of repayments from or to the Department of Health and Social Services). Commencing April 1, 1999 the Authority was funded by the Department using a new block funding approach. Under this approach the Authority is responsible for all deficits and is allowed to transfer 50% of any annual "Adjusted Operating Surplus" to a reserve fund to offset any future deficits and to keep 50% of all surpluses with certain stipulations.

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. The Nats'ejee k'eh Alcohol and Drug Treatment Centre, primarily funded by the Authority, has significant accumulated surpluses which are not reflected in these financial statements.

h) 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.

i) Capital Assets

Capital assets, consisting of buildings and equipment initially transferred to the Authority or subsequently purchased by the Government of the Northwest Territories on their behalf, are not shown on the balance sheet.

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2011

2. SIGNIFICANT ACCOUNTING POLICIES (cont.)

Other capital assets, purchased by the Authority, are expensed in the year of acquisition. No depreciation is recorded. Title to the capital assets utilized by the Authority is held on a stewardship basis only. The actual title is held by the Government of the Northwest Territories and hence shown on the Balance Sheet at a nominal value. Capital assets surplus to Authority needs must be returned to the Government for disposal. A listing of Capital assets over \$50,000 is contained in Schedule H.

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.

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.

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.

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2011

3. 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 rates shown below. Amortization expense is \$412,946 (2010 \$375,390). Amounts are provided by the Department of Health and Social Services and are unaudited.

| | | | 2011 | | 2010 |
|---------------------|-------------|---------------------|---------------------|--------------------|--------------------|
| | <u>S/L</u> | <u>Cost</u> | <u>Accumulated</u> | <u>Net Book</u> | <u>Net Book</u> |
| | <u>Rate</u> | | <u>Amortization</u> | <u>Value</u> | <u>Value</u> |
| Buildings- 40 year | 2.5% | \$11,105,724 | \$3,755,781 | \$7,349,943 | \$7,633,467 |
| Buildings- 33 year | 3% | 1,815,173 | 1,241,985 | 573,188 | 630,033 |
| Buildings- 31 year | 3.2% | 821,943 | 609,050 | 212,893 | 239,230 |
| Buildings- 13 year | 7.7% | 271,519 | 271,519 | - | - |
| Renovations- 6 year | 16% | 231,372 | 100,368 | 131,004 | 177,240 |
| | | <u>\$14,245,731</u> | <u>\$5,978,703</u> | <u>\$8,267,028</u> | <u>\$8,679,970</u> |

4. 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 the other amounts is dependent on employees leaving the Authority.

Except for the \$95,045 liability for Social Services workers at the time of transfer to the Authority which was funded as a surplus contribution, these liabilities are to be funded in the year they become due through regular annual budget allocations receivable from the Government of the 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.

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2011

Employee leave and termination benefits are comprised as follows:

| | <u>2011</u> | <u>2010</u> |
|---|------------------|------------------|
| Leave | \$427,170 | \$376,604 |
| Termination | 106,707 | 315,742 |
| Removal | <u>127,898</u> | <u>158,505</u> |
| | 661,775 | 850,851 |
| Less: portion included in current liabilities | <u>485,821</u> | <u>495,165</u> |
| | <u>\$175,954</u> | <u>\$355,686</u> |

During 2011, management revised its estimate of average removal costs to \$6,396 for 20 of approximately 60 employees (2010 - \$6,096 for 26 employees). The leave and termination liabilities were calculated based on the actual status of employees.

In addition to reporting the Employee Leave and Termination Benefit as a liability, the Department requires the Authority to also set aside the same amount in an Equity Reserve. Employee Leave and Termination Benefit Reserve of \$661,775 must have corresponding cash (or cash equivalent) restricted pursuant to a Departmental Directive. As at the year end, the Authority has not formally restricted cash for this Reserve.

5. PENSION BENEFITS

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Authority's contributions 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 2011 (no changes in 2010).

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
TERRITORIAL OPERATING ADVANCES
FOR THE YEAR ENDED MARCH 31, 2011**

SCHEDULE A

| | 2011 | | 2010 |
|--|---------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Health Centres | \$5,682,000 | \$5,557,000 | \$6,355,000 |
| Residential Care Alcohol & Drug | 2,096,000 | 2,096,000 | 2,133,000 |
| Social Service Delivery | 2,986,000 | 2,971,000 | 2,921,000 |
| Physicians Services to NWT Residents | 1,290,000 | 1,290,000 | 1,316,000 |
| Authority Administration | 1,171,000 | 1,171,000 | 1,144,000 |
| Independent Living | 1,172,000 | 1,172,000 | 1,061,000 |
| Children in Care | 631,000 | 631,000 | 631,000 |
| Homecare | 508,000 | 508,000 | 477,000 |
| Protective Services/Early Intervention | 164,000 | 164,000 | 164,000 |
| Community Wellness Programs | 47,000 | 47,000 | 47,000 |
| Family Violence | 46,000 | 46,000 | 44,000 |
| Capital funding <\$50,000 | 20,000 | 20,000 | 20,000 |
| Health Promotion | 9,000 | 9,000 | 9,000 |
| | <u>15,822,000</u> | <u>15,682,000</u> | <u>16,322,000</u> |
| Transfer from (to) deferred revenue | - | - | - |
| | <u>\$15,822,000</u> | <u>\$15,682,000</u> | <u>\$16,322,000</u> |

**OTHER CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 2011**

SCHEDULE B

| | 2011 | | 2010 |
|---|---------------|------------------|--------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Homecare Enhancement Program | - | \$370,442 | \$391,051 |
| Home and Community Care Program (THAF) | - | - | 275,000 |
| New Resident Nurse Practitioners Program (TH) | - | - | 150,000 |
| Nurse Practitioner Program | - | - | 70,141 |
| Associate CEO | - | 46,630 | - |
| Employment/Professional Development Program | - | 32,568 | 80,032 |
| Violence Prevention Program/Workshop | - | 93,869 | 111,265 |
| THSSI (CHN Development) | - | 150,000 | - |
| Youth A&D Treatment Program | - | 215,000 | 67,128 |
| French language | - | 5,000 | - |
| Traditional Healing (Dene Nation) | - | 196,018 | 168,829 |
| | <u>0</u> | <u>1,109,527</u> | <u>1,313,446</u> |
| Transfer from (to) deferred revenue | - | -208,677 | 211 |
| | <u>\$0</u> | <u>\$900,850</u> | <u>\$1,313,657</u> |

**RECOVERIES AND OTHER REVENUES
FOR THE YEAR ENDED MARCH 31, 2010**

SCHEDULE C

| | 2011 | | 2010 |
|--------------------------|------------------|------------------|------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Staff rent | \$36,000 | \$62,383 | \$43,454 |
| General other recoveries | 225,000 | 219,681 | 301,163 |
| | <u>\$261,000</u> | <u>\$282,064</u> | <u>\$344,617</u> |

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
HEADQUARTERS ADMINISTRATION
FOR THE YEAR ENDED MARCH 31, 2011

| | 2011 | | | | | | | | | 2010 | |
|--------------------------|--------------------|--------------------|-----------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|------------|
| | COMPENSATION | | | OTHER EXPENDITURES | | | TOTAL | | | Actual | Change |
| | Budget | Actual | Variance | Budget | Actual | Variance | Budget | Actual | Variance | | |
| Administration: | | | | | | | | | | | |
| Executive | \$569,776 | \$504,522 | \$65,254 | \$110,774 | \$91,389 | \$19,385 | \$680,550 | \$595,911 | \$84,639 | \$607,043 | -2% |
| Corporate Services | 168,640 | 168,534 | 1,106 | 330,470 | 397,980 | -67,510 | 500,110 | 566,514 | -66,404 | 470,980 | 20% |
| Board of Trustees | 20,000 | 15,065 | 4,935 | 45,000 | 15,168 | 29,832 | 65,000 | 30,233 | 34,767 | 38,385 | -21% |
| Finance General | 412,243 | 429,671 | -17,428 | 27,500 | 30,877 | -3,177 | 439,743 | 460,348 | -20,605 | 427,381 | 8% |
| Assoc. CEO | 0 | 46,630 | -46,630 | 0 | 0 | 0 | 0 | 46,630 | -46,630 | 0 | 100% |
| Plant Maintenance | 777,521 | 780,600 | -3,079 | 568,000 | 742,327 | -174,327 | 1,345,521 | 1,522,927 | -177,406 | 1,887,039 | -19% |
| Med. Travel Admin. Staff | 90,472 | 80,466 | 10,006 | 0 | 0 | 0 | 90,472 | 80,466 | 10,006 | 88,777 | -9% |
| | <u>\$2,039,652</u> | <u>\$2,025,488</u> | <u>\$14,164</u> | <u>\$1,081,744</u> | <u>\$1,277,541</u> | <u>-\$195,797</u> | <u>\$3,121,396</u> | <u>\$3,303,028</u> | <u>-\$181,633</u> | <u>\$3,519,605</u> | <u>-8%</u> |

Note: 1. "Compensation" includes employee salaries and benefits, and purchased service compensation.
2. Benefits have been allocated to each division; excluding medical travel assistance, removals, Severance Pay and Maternity/Paternity Benefits which are charged to Headquarters.

DECHHO HEALTH AND SOCIAL SERVICES AUTHORITY
REGIONAL SERVICES EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2011

| | 2011 | | | | | | 2010 | | | | |
|-------------------------------------|--------------------|--------------------|------------------|--------------------|--------------------|-------------------|---------------------|---------------------|-------------------|---------------------|------------|
| | COMPENSATION | | | OTHER EXPENDITURES | | | TOTAL | | | | |
| | Budget | Actual | Variance | Budget | Actual | Variance | Budget | Actual | Variance | Actual | Change |
| Homecare (Schedule F) | \$338,698 | \$410,099 | -\$71,401 | \$45,425 | \$37,151 | \$8,274 | \$384,123 | \$447,250 | -\$63,127 | \$538,282 | -17% |
| Community Health (Sch. F) | 4,577,441 | 4,214,099 | 363,342 | 733,457 | 1,584,884 | -851,417 | 5,310,908 | 5,798,983 | -488,075 | 5,892,989 | 2% |
| Mental Health & | | | | | | | | | | | |
| Addictions (Schedule F) | 986,963 | 782,192 | 204,771 | 165,050 | 64,636 | 100,414 | 1,152,013 | 846,828 | 305,185 | 871,829 | -3% |
| Family violence programs | 0 | 0 | 0 | 73,500 | 74,068 | -568 | 73,500 | 74,068 | -568 | 31,966 | 132% |
| Hay River Treatment Centre | 0 | 0 | 0 | 1,910,300 | 1,564,848 | 345,452 | 1,910,300 | 1,564,848 | 345,452 | 1,855,424 | -16% |
| Home Care Enhancement | 341,600 | 320,545 | 21,055 | -341,600 | 49,897 | -391,497 | 0 | 370,442 | -370,442 | 391,051 | -5% |
| Social Program Support Reg. | 1,209,996 | 1,284,828 | -74,832 | 97,500 | 73,774 | 23,726 | 1,307,496 | 1,358,602 | -51,106 | 1,320,982 | 3% |
| Social Program Sup't: Ft.Liard | 0 | 0 | 0 | 6,300 | 3,705 | 2,595 | 6,300 | 3,705 | 2,595 | 5,361 | -31% |
| Social Program Sup't: Ft.Prov. | 0 | 0 | 0 | 6,300 | 9,001 | -2,701 | 6,300 | 9,001 | -2,701 | 5,948 | 51% |
| Foster Care | 0 | 0 | 0 | 757,500 | 606,777 | 150,723 | 757,500 | 606,777 | 150,723 | 632,430 | -4% |
| Intervention Services | 108,479 | 0 | 108,479 | 78,000 | 32,759 | 45,241 | 186,479 | 32,759 | 153,720 | 82,372 | -47% |
| Residential Care: | | | | | | | | | | | |
| Elderly & People with Disabilities | 1,210,609 | 1,333,557 | -122,948 | 25,200 | 22,479 | 2,721 | 1,235,809 | 1,356,036 | -120,227 | 1,285,970 | 5% |
| Supported Living (Hay River) | 0 | 0 | 0 | 283,000 | 237,018 | 45,982 | 283,000 | 237,018 | 45,982 | 257,281 | -8% |
| Supported Living (Ft. Simpson) | 60,539 | 15,619 | 44,920 | 0 | 0 | 0 | 223,039 | 177,351 | 45,688 | 104,326 | 70% |
| IHB Funeral Burial | 0 | 0 | 0 | 1,400 | 16,074 | -14,674 | 1,400 | 16,074 | -14,674 | 28,707 | -44% |
| Dental Therapy | 99,856 | 60,102 | 39,754 | 15,000 | 1,226 | 13,774 | 114,856 | 61,328 | 53,528 | 7,352 | 734% |
| Violence Prevention Workshop | 0 | 0 | 0 | 0 | 93,869 | -93,869 | 0 | 93,869 | -93,869 | 111,265 | -16% |
| Professional Development | 0 | 0 | 0 | 0 | 34,397 | -34,397 | 0 | 34,397 | -34,397 | 79,486 | -57% |
| Youth Treatment Program | 0 | 0 | 0 | 0 | 132,973 | -132,973 | 0 | 132,973 | -132,973 | 67,128 | 98% |
| AHTF PallCare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,495 | -100% |
| Nurse Practitioners Program (NPLAR) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70,141 | -100% |
| THAF Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 415,559 | -100% |
| THSSI Funding | 0 | 0 | 0 | 0 | 23,350 | -23,350 | 0 | 23,350 | -23,350 | 0 | 100% |
| French Language CA | 0 | 0 | 0 | 0 | 3,495 | -3,495 | 0 | 3,495 | -3,495 | 0 | 100% |
| Pandemic Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 164,949 | -100% |
| Traditional Healing | 78,943 | 114,224 | -35,281 | -78,943 | 81,793 | -160,736 | 0 | 196,017 | -196,017 | 188,829 | 16% |
| Public Health | 319,281 | 217,179 | 102,102 | 17,300 | 27,442 | -10,142 | 336,581 | 244,621 | 91,960 | 243,471 | 0% |
| | <u>\$9,332,405</u> | <u>\$8,752,444</u> | <u>\$579,961</u> | <u>\$3,794,699</u> | <u>\$4,775,616</u> | <u>-\$980,917</u> | <u>\$13,289,604</u> | <u>\$13,689,792</u> | <u>-\$400,188</u> | <u>\$14,425,533</u> | <u>-5%</u> |

Note: 1. "Compensation" includes employee salaries and benefits, and purchased service compensation.
2. Benefits have been allocated to each division; excluding medical travel assistance, removals, Severance Pay and Maternity/Paternity Benefits which are charged to Headquarters.

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
COMMUNITY SERVICES EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2011

| | 2011 | | | | | | | | | 2010 | |
|--|--------------------|--------------------|------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|-------------|
| | COMPENSATION | | | OTHER EXPENDITURES | | | TOTAL | | | Actual | Change |
| | Budget | Actual | Variance | Budget | Actual | Variance | Budget | Actual | Variance | | |
| Homecare: | | | | | | | | | | | |
| Regional | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$125,627 | -100% |
| Fort Liard | 73,074 | 95,243 | -22,169 | 2,940 | 0 | 2,940 | 76,014 | 95,243 | -19,229 | 110,827 | -14% |
| Fort Providence | 41,244 | 60,975 | -19,731 | 2,485 | 0 | 2,485 | 43,729 | 60,975 | -17,246 | 65,815 | 9% |
| Jean Marie River | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 | 0% |
| Kakisa | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 | 0% |
| Nahanni Butte | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 | 0% |
| Trout Lake | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 | 0% |
| Wrigley | 52,832 | 11,420 | 41,412 | 0 | 0 | 0 | 52,832 | 11,420 | 41,412 | 1,401 | 715% |
| Fort Simpson | 151,548 | 242,461 | -90,913 | 0 | 0 | 0 | 151,548 | 242,461 | -90,913 | 244,612 | -1% |
| Hay River Reserve | 0 | 0 | 0 | 40,000 | 37,151 | 2,849 | 40,000 | 37,151 | 2,849 | 0 | 100% |
| | <u>\$338,698</u> | <u>\$410,099</u> | <u>-\$71,401</u> | <u>\$45,425</u> | <u>\$37,151</u> | <u>\$8,274</u> | <u>\$384,123</u> | <u>\$447,250</u> | <u>-\$63,127</u> | <u>\$538,282</u> | <u>-17%</u> |
| Community Health: | | | | | | | | | | | |
| Regional | \$121,843 | \$151,064 | -\$29,221 | \$14,750 | \$17,704 | -\$2,954 | \$136,593 | \$168,768 | -\$32,175 | \$282,370 | -33% |
| Physician Locums | 855,000 | 173,969 | 681,031 | 100,000 | 812,766 | -712,766 | 955,000 | 986,735 | -31,735 | 1,002,425 | -2% |
| Fort Liard | 815,302 | 981,111 | -145,809 | 103,250 | 118,070 | -14,820 | 918,552 | 1,079,181 | -160,629 | 920,735 | 17% |
| Fort Providence | 903,540 | 1,112,645 | -209,105 | 113,100 | 183,218 | -70,118 | 1,016,640 | 1,295,883 | -279,223 | 1,295,499 | 0% |
| Jean Marie River | 48,818 | 68,852 | -20,034 | 3,250 | 2,195 | 1,055 | 52,068 | 71,047 | -18,979 | 63,693 | 12% |
| Kakisa | 0 | 0 | 0 | 12,000 | 11,940 | 60 | 12,000 | 11,940 | 60 | 12,000 | -1% |
| Nahanni Butte | 66,044 | 83,767 | 2,277 | 4,750 | 3,521 | 1,229 | 70,794 | 87,288 | 3,506 | 101,187 | -34% |
| Trout Lake | 66,017 | 76,457 | -10,440 | 5,750 | 6,247 | -497 | 71,767 | 82,704 | -10,937 | 80,519 | 3% |
| Wrigley | 200,464 | 164,451 | 36,013 | 11,150 | 6,935 | 4,215 | 211,614 | 171,386 | 40,228 | 247,690 | -31% |
| Fort Simpson | 1,500,413 | 1,441,783 | 58,630 | 304,217 | 362,046 | -57,829 | 1,804,630 | 1,803,829 | 801 | 1,687,660 | 9% |
| Hay River Reserve | 0 | 0 | 0 | 61,250 | 60,242 | 1,008 | 61,250 | 60,242 | 1,008 | 59,191 | 2% |
| | <u>\$4,577,441</u> | <u>\$4,214,099</u> | <u>\$363,342</u> | <u>\$733,467</u> | <u>\$1,584,884</u> | <u>-\$851,417</u> | <u>\$5,310,908</u> | <u>\$5,798,983</u> | <u>-\$488,075</u> | <u>\$5,692,968</u> | <u>2%</u> |
| Mental Health & Addictions: | | | | | | | | | | | |
| Regional | \$115,287 | \$97,228 | \$18,059 | \$69,000 | \$10,777 | \$58,223 | \$184,287 | \$108,005 | \$76,282 | \$152,458 | -29% |
| Fort Liard | 173,222 | 121,258 | 51,964 | 19,300 | 8,239 | 11,061 | 192,522 | 129,497 | 63,025 | 118,724 | 11% |
| Fort Providence | 250,424 | 197,566 | 52,858 | 8,500 | 10,508 | -2,008 | 258,924 | 208,074 | 50,850 | 186,500 | 12% |
| Jean Marie River | 0 | 0 | 0 | 5,000 | 8,061 | -3,061 | 5,000 | 8,061 | -3,061 | 4,914 | 64% |
| Kakisa | 0 | 0 | 0 | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 0 | 0 | 100% |
| Nahanni Butte | 0 | 0 | 0 | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 0 | 0 | 100% |
| Trout Lake | 0 | 0 | 0 | 5,000 | 3,121 | 1,879 | 5,000 | 3,121 | 1,879 | 5,000 | -38% |
| Wrigley | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 5,000 | 0 | 5,000 | 0 | 0% |
| Fort Simpson | 372,479 | 288,231 | 84,248 | 30,500 | 6,085 | 24,415 | 402,979 | 294,316 | 108,663 | 337,331 | -13% |
| Hay River Reserve | 75,551 | 77,909 | -2,358 | 12,750 | 7,845 | 4,905 | 88,301 | 85,784 | 2,517 | 68,902 | 24% |
| | <u>\$986,963</u> | <u>\$782,192</u> | <u>\$204,771</u> | <u>\$165,050</u> | <u>\$64,636</u> | <u>\$100,414</u> | <u>\$1,152,013</u> | <u>\$846,828</u> | <u>\$305,185</u> | <u>\$871,829</u> | <u>-3%</u> |

Note: 1. "Compensation" includes employee salaries and benefits, and purchased service compensation.

2. Benefits have been allocated to each division; excluding medical travel assistance, removals,

Severance Pay and Maternity/Paternity Benefits which are charged to Headquarters.

SCHEDULE G

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
NON-INSURED SERVICES RECOVERIES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2011

| | <u>2011</u> | | <u>2010</u> |
|-----------------------------|---------------|-----------------|------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| RECOVERIES | <u>-</u> | <u>\$87,903</u> | <u>\$128,399</u> |
| EXPENDITURES: | | | |
| Patient transportation | - | - | - |
| Eyeglasses | - | - | - |
| Dental services travel | - | 87,903 | 128,399 |
| Medical & surgical supplies | - | - | - |
| Other | - | - | - |
| | <u>-</u> | <u>87,903</u> | <u>128,399</u> |
| NET EXPENDITURE | <u>-</u> | <u>-</u> | <u>-</u> |

SCHEDULE H

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
CAPITAL ASSETS WITH HISTORICAL COST OVER \$50,000
FOR THE YEAR ENDED MARCH 31, 2011

CAPITAL ASSETS OVER \$50,000 FINANCED BY GNWT:

| <u>Item Description</u> | <u>Cost</u> (note) |
|---|-----------------------|
| - | |
| Wellness Centre - Fort Simpson | \$5,957,215 |
| A & D Treatment Centre - Nats'ejee k'eh - Hay River Reserve | 4,815,032 |
| Health Centre - Fort Liard | 1,815,173 |
| Health Centre - Wrigley | 821,943 |
| Health Station (Log Cabin) - Nahanni Butte | 273,553 |
| Health Centre - Fort Providence | 271,519 |
| Leasehold Improvements - Fort Simpson Headquarters | 231,372 |
| Health Station - Trout Lake | 59,921 |
| Garage - Fort Providence | 1 |
| Health Centre - Jean Marie River | 1 |
| Garage - Wrigley | 1 |
| | <u>\$14,245,731</u> |

Note - cost amounts provided by Department of Health & Social Services are unaudited

CAPITAL ASSETS PURCHASED/DISPOSED OF DURING YEAR OVER \$50,000 FINANCED BY GNWT

| <u>Item Description</u> | <u>Cost</u> |
|-------------------------|-------------|
|-------------------------|-------------|

Nil

SCHEDULE I

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

CAPITAL ASSETS WITH HISTORICAL COST BETWEEN \$5,000 AND \$50,000

FOR THE YEAR ENDED MARCH 31, 2011

CAPITAL ASSETS PURCHASED DURING YEAR BETWEEN \$5,000 AND \$50,000 FINANCED BY GNWT:

| <u>Item Description</u> | <u>Cost</u> |
|---------------------------------|------------------|
| Funded by capital contribution: | |
| Nil | \$0 |
| Funded by operations: | |
| Nil | |
| | <hr/> |
| | <hr/> \$0 |

CAPITAL ASSETS DISPOSED OF/WRITTEN OFF DURING YEAR BETWEEN \$5,000 AND \$50,000 FINANCED BY GNWT:

| <u>Item Description</u> | <u>Cost</u> |
|-------------------------|-------------|
| Nil | |

CAPITAL ASSETS PURCHASED DURING YEAR FROM SURPLUS:

| <u>Item Description</u> | <u>Cost</u> |
|-------------------------|------------------|
| Nil | |
| | <hr/> |
| | <hr/> \$0 |

SCHEDULE J

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
SCHEDULE OF CONTRIBUTION FUNDING AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2011**

J -1 HOMECARE ENHANCEMENT SC#HSS01-0000000775

| | 2011 | |
|--|----------------|----------------|
| | <u>Budget</u> | <u>Actual</u> |
| REVENUE | | |
| Department of Health and Social Services | \$400,500 | \$370,442 |
| less: transfer to deferred revenue | - | - |
| | <u>400,500</u> | <u>370,442</u> |
| EXPENDITURES: | | |
| Compensation | 341,600 | 320,545 |
| Training & Development | - | 1,521 |
| Supplies | 8,000 | 5,090 |
| Travel | 5,000 | - |
| Building Rent | - | - |
| Sundry | 5,900 | 5,143 |
| Equipment | - | - |
| Referred Out Expense | 40,000 | 38,142 |
| | <u>400,500</u> | <u>370,442</u> |
| EXCESS REVENUE (EXPENDITURE) | <u>\$0</u> | <u>\$0</u> |

J -2 VIOLENCE PREVENTION PROGRAM WORKSHOP PO-HSS01-00000000884

| | 2011 | |
|--|----------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| REVENUE | | |
| Department of Health and Social Services | \$139,125 | \$93,869 |
| less: transfer to deferred revenue | - | - |
| | <u>139,125</u> | <u>93,869</u> |
| EXPENDITURES: | | |
| Compensation | 35,000 | 35,000 |
| Training & Development | 10,000 | - |
| Travel, accommodation and per diem | - | 896 |
| Supplies | - | 5,928 |
| Sundry | 6,625 | 6,625 |
| Equipment | - | - |
| Referred Out Expense | 87,500 | 45,420 |
| | <u>139,125</u> | <u>93,869</u> |
| EXCESS REVENUE (EXPENDITURE) | <u>\$0</u> | <u>\$0</u> |

J -3 YOUTH A & D TREATMENT PROGRAM HSS01-0000000697

| | 2011 | |
|--|----------------|----------------|
| | <u>Budget</u> | <u>Actual</u> |
| REVENUE | | |
| Department of Health and Social Services | \$430,000 | \$215,000 |
| less: transfer to deferred revenue | - | -82,027 |
| | <u>430,000</u> | <u>132,973</u> |
| EXPENDITURES: | | |
| Compensation | 105,000 | - |
| Travel, accommodation and per diem | 70,000 | 20,753 |
| Supplies | 50,000 | 12,726 |
| Sundry | - | 4,022 |
| Equipment | 10,000 | - |
| Referred Out Expense | 195,000 | 94,200 |
| | <u>430,000</u> | <u>131,700</u> |
| EXCESS REVENUE (EXPENDITURE) | <u>\$0</u> | <u>\$1,273</u> |

SCHEDULE J (cont.)

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY
SCHEDULE OF CONTRIBUTION FUNDING AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2011

J-4 CHN DEVELOPMENT ("THAF")

| | 2011 | |
|--|----------------|---------------|
| | <u>Budget</u> | <u>Actual</u> |
| REVENUE | | |
| Department of Health and Social Services | \$150,000 | \$150,000 |
| less: transfer to deferred revenue | - | -126,650 |
| | <u>150,000</u> | <u>23,350</u> |
| EXPENDITURES: | | |
| Compensation | 106,595 | 23,350 |
| Supplies | - | - |
| Travel | 42,462 | - |
| Sundry | 944 | - |
| Equipment | - | - |
| Referred Out Expense | - | - |
| | <u>150,000</u> | <u>23,350</u> |
| EXCESS REVENUE (EXPENDITURE) | <u>\$0</u> | <u>\$0</u> |

SCHEDULE K - 1

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

SCHEDULE OF SURPLUS AND RESERVES

FOR THE YEAR ENDED MARCH 31, 2011

| | Operating Surplus | | Surplus/Deficit Reserve | | Unfunded Leave & Termination Benefits Reserve (Note) | | Capital Reserve | | Total | |
|---------------------|-------------------|-----------|-------------------------|-------------|--|-----------|-----------------|------|-------------|-------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| BALANCE, OPENING | \$897,776 | \$802,032 | \$1,869,490 | \$1,907,150 | \$850,853 | \$898,725 | \$0 | \$0 | \$3,618,118 | \$3,607,906 |
| Operating surplus | 46,508 | 10,212 | 0 | 0 | 0 | 0 | 0 | 0 | 46,508 | 10,212 |
| | 944,284 | 812,244 | 1,869,490 | 1,907,150 | 850,853 | 898,725 | 0 | 0 | 3,664,626 | 3,618,118 |
| Interfund transfers | 331,646 | 85,532 | -142,569 | -37,660 | -189,077 | -47,872 | 0 | 0 | 0 | 0 |
| BALANCE, CLOSING | \$1,275,930 | \$897,776 | \$1,726,921 | \$1,869,490 | \$661,776 | \$850,853 | \$0 | \$0 | \$3,664,626 | \$3,618,118 |

Note - Schedule K-1 provides the detail of surplus and reserves which comprise the Equity as shown on the Balance Sheet. The Unfunded Item is reported as a reserve as required for Department of Health and Social Services purposes for the leave and termination benefit, which is also accrued as a liability on the Balance Sheet.

SCHEDULE K - 2

DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

SCHEDULE OF RESERVES IN DEPARTMENTAL FORMAT

FOR THE YEAR ENDED MARCH 31, 2011

| | Surplus/Deficit Reserve | | Unfunded Leave & Termination Benefits Reserve (Note) | | Capital Reserve | | Total | |
|---------------------|-------------------------|-------------|--|-----------|-----------------|------|-------------|-------------|
| | 2010 | 2010 | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| BALANCE, OPENING | \$1,869,490 | \$1,907,150 | \$850,853 | \$898,725 | \$0 | \$0 | \$2,720,343 | \$2,805,875 |
| Operating surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 1,869,490 | 1,907,150 | 850,853 | 898,725 | 0 | 0 | 2,720,343 | 2,805,875 |
| Interfund transfers | -142,569 | -37,660 | -189,077 | -47,872 | 0 | 0 | -331,646 | -85,533 |
| BALANCE, CLOSING | \$1,726,921 | \$1,869,490 | \$661,776 | \$850,853 | \$0 | \$0 | \$2,388,697 | \$2,720,342 |

Note - Schedule K-2 is a special purpose schedule provided at the request of the Department of Health and Social Services. The Unfunded Item is reported as a reserve as required for Department of Health and Social Services purposes for the leave and termination benefit, which is also accrued as a liability on the Balance Sheet.