

DEHCHO  
HEALTH AND SOCIAL SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2012

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**

**INDEX TO THE FINANCIAL STATEMENTS**

**MARCH 31, 2012**

**Management's Responsibility for Financial Reporting**

**Management Discussion and Analysis**

**Independent Auditor's Report**

**Statement of Financial Position**

**Statement of Accumulated Surplus (Deficit)**

**Statement of Operations**

**Statement of Cash Flow**

**Statement of Changes in Net Financial Resources**

**Notes to the Financial Statements**

**Schedule A - Territorial Operating Advances**

**Schedule B - Other Contributions**

**Schedule C - Recoveries And Other Revenues**

**Schedule D - Expenditures By Functional Centre**

**Schedule E - Non-insured Service Recoveries and Expenditures**

**Schedule F - Contribution Funding and Expenditures**

**Schedule G - Surplus and Reserves, and Reserves in Departmental Format**



## Management's Responsibility for Financial Reporting

June 15, 2012

To the Board of Trustees and  
Minister of Health and Social Services  
DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

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 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 specific legislation.

A handwritten signature in blue ink that appears to read "Kathy Tsetso".

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

Robert

**Stewart**

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**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of Dehcho Health and Social Services Authority, which comprise the statement of financial position as at March 31, 2012, and the statements of operations, accumulated surplus (deficit), changes in net financial resources and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These statements have been prepared to comply with requirements of the Department of Health and Social Services. I have also audited the revenues and expenditures of the programs funded through contribution agreements with the Department of Health and Social Services which total \$250,000 or more, as listed in Schedule 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 for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Except as explained in the following paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Salaries and benefits paid to 'employees' of the Authority are administered by the Government of the Northwest Territories, and are audited as part of the Government of the Northwest Territories. 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.

***Opinion***

In our 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, the financial statements present fairly, in all material respects, the financial position of Dehcho Health and Social Services Authority, as at March 31, 2012, and its financial performance and its cash flows for the year then ended 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 \$250,000 or more in Schedule F for the year ended March 31, 2012, 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.

***Other Matters***

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.

June 15, 2012  
Yellowknife, N.W.T



CHARTERED ACCOUNTANT

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2012**

	<u>2012</u>	<u>2011</u> Restated (note 2m)
<b>FINANCIAL ASSETS</b>		
Cash	\$65,152	\$4,241,484
Accounts receivable	<u>1,041,161</u>	<u>998,307</u>
<b>TOTAL FINANCIAL ASSETS</b>	<u>1,106,312</u>	<u>5,239,791</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,649,589	628,585
Deferred revenue (Note 2e)	<u>569,626</u>	<u>284,807</u>
Employee leave and termination benefits (Note 4)	<u>916,485</u>	<u>661,774</u>
<b>TOTAL LIABILITIES</b>	<u>3,135,700</u>	<u>1,575,165</u>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<u>-2,029,387</u>	<u>3,664,625</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Notes 2j, 3 and Schedule H)	<u>1</u>	<u>1</u>
<b>TOTAL NON-FINANCIAL ASSETS</b>	<u>1</u>	<u>1</u>
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<u>-\$2,029,386</u>	<u>\$3,664,626</u>

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

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**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)**  
**FOR THE YEAR ENDED MARCH 31, 2012**

	<u>2012</u>	<u>2011</u>
Accumulated Surplus, opening	\$3,664,626	\$3,618,118
Repayment of surplus to GNWT	<u>-\$4,088,781</u> -424,155	<u>-</u> 3,618,118
Operating surplus (deficit) for the year	<u>-1,605,231</u>	<u>46,508</u>
Accumulated Surplus (Deficit), closing	<u><u>-\$2,029,386</u></u>	<u><u>\$3,664,626</u></u>

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**

**STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2012**

	<u>2012</u>	<u>2011</u>
	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		<u>Restated (note 2m)</u>
Contributions		
Territorial operating advances (Schedule A)	\$15,981,000	\$15,981,000
Other Contributions (Schedule B)	1,601,834	1,114,577
Recoveries (Schedule C)	573,000	375,370
Non-insured recoveries (Schedule E)	-	99,367
Investment revenue	53,000	51,988
	<u>18,208,834</u>	<u>17,622,302</u>
		<u>17,223,226</u>
<b>EXPENSES</b>		
Administration and Support Services (Schedule D)	3,325,886	4,198,463
Ambulatory Care Services (Schedule D)	1,055,000	1,252,335
Community Health Services (Schedule D)	5,887,455	6,260,310
Social Services (Schedule D)	7,940,493	7,417,058
Non-insured expenses (Schedule E)	-	99,367
	<u>18,208,834</u>	<u>19,227,533</u>
		<u>17,176,718</u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<u>\$0</u>	<u>-\$1,605,231</u>
		<u>\$46,508</u>
<b>UNFUNDED ITEM</b>		
Increase (decrease) in unfunded employee leave and termination benefits * (note 4)	0	254,711
		<u>-189,077</u>
<b>ADJUSTED OPERATING SURPLUS (DEFICIT) BEFORE THE FOLLOWING</b>	<u>\$0</u>	<u>-\$1,350,520</u>
		<u>-\$142,569</u>

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31, 2012**

	<u>2012</u>	<u>2011</u>
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>OPERATING ACTIVITIES</b>		
Net operating surplus (deficit) for the year	-\$1,605,231	\$46,508
Item not effecting cash:		
Increase (decrease) in employee leave and termination benefits	<u>254,711</u>	<u>-189,077</u>
	<u>-1,350,520</u>	<u>-142,569</u>
Net change in working capital balances relating to operations:		
Repayment of accumulated surplus	-4,088,781	0
(AIncrease) decrease in accounts receivable	-42,854	66,920
(AIncrease) decrease in prepaid expenses	0	0
Increase (decrease) in accounts payable and accrued liabilities	<u>1,021,005</u>	<u>178,700</u>
Increase (decrease) in deferred revenue	<u>284,820</u>	<u>208,677</u>
	<u>-2,825,810</u>	<u>454,297</u>
Cash from (for) operations	<u>-4,176,330</u>	<u>311,728</u>
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>-4,176,330</b>	<b>311,728</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>4,241,482</b>	<b>3,929,754</b>
<b>CASH, END OF YEAR</b>	<b>\$65,152</b>	<b>\$4,241,482</b>

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**STATEMENT OF CHANGES IN NET FINANCIAL RESOURCES**  
**FOR THE YEAR ENDED MARCH 31, 2012**

	<u>2012</u>	<u>2011</u>
Net operating surplus (deficit) for the year	-\$1,605,231	\$46,508
Repayment of surplus to GNWT	<u>-4,088,781</u>	<u>0</u>
INCREASE (DECREASE) IN NET FINANCIAL RESOURCES DURING THE YEAR	-5,694,012	46,508
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>3,664,625</u>	<u>3,618,117</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>-\$2,029,387</u>	<u>\$3,664,625</u>

# **DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED MARCH 31, 2012**

#### **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.

# DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED MARCH 31, 2012

#### 2. SIGNIFICANT ACCOUNTING POLICIES (cont.)

##### d) Inventory

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

##### 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>2012</u>	<u>2011</u>
Professional Development 2005/06 program	\$ -	\$ 38,075
Integrated Service Delivery Model	- -	19,537
Primary Health Care Transition Fund	- -	18,517
Youth Treatment Project 2010/11	82,027	82,027
Youth Treatment Project 2011/12	205,757	- -
Diabetes Four-in-One Program	21,979	- -
Family Violence Prevention	121,000	- -
Healthy Families Program	123,000	- -
Community Health Nurse Development	<u>15,863</u>	<u>126,650</u>
	<u>\$ 569,626</u>	<u>\$ 284,806</u>

##### f) Operating Surplus (Deficit)

The Operating Surplus (Deficit) section of the Balance Sheet reflects any accumulated excess revenues (expenditures), 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. Commencing July 18, 2011, if an Authority has an operating surplus in a fiscal year, it may retain up to 1%, to a maximum of \$250,000, subject to certain stipulations requiring it to be used within one year or returned to the Department.

##### 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.

# **DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED MARCH 31, 2012**

#### **2. SIGNIFICANT ACCOUNTING POLICIES (cont.)**

##### **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.

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.

##### **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.

##### **m) Comparative Amounts**

Comparative amounts have been restated to correspond with the reporting format for the current year.

# DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED MARCH 31, 2012

#### 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 \$465,085 (2011 \$412,946). Amounts are provided by the Department of Health and Social Services and are unaudited.

	<u>S/L</u>	2012		2011	
		<u>Rate</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Buildings- 40 year	2.5%	\$11,935,647	\$4,039,310	\$7,896,337	\$7,349,943
Buildings- 33 year	3%	1,815,173	1,298,830	516,343	573,188
Buildings- 31 year	3.2%	821,943	635,387	186,556	212,893
Renovations- 20 year	5%	191,402	9,036	182,366	-
Vehicle- 15 year	6.7%	51,588	1,433	50,155	-
Buildings- 13 year	7.7%	271,519	271,519	-	-
Renovations- 10 year	10%	147,071	41,670	105,401	-
Renovations- 6 year	16%	<u>231,372</u>	<u>146,605</u>	<u>84,767</u>	<u>131,004</u>
		<u>\$15,465,715</u>	<u>\$6,443,789</u>	<u>\$9,021,925</u>	<u>\$8,267,028</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.

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, 2012

Employee leave and termination benefits are comprised as follows:

	<u>2012</u>	<u>2011</u>
Leave	\$447,079	\$427,170
Termination	340,739	106,707
Removal	<u>128,668</u>	<u>127,898</u>
	<u>\$916,486</u>	<u>\$661,775</u>

During 2012, management revised its estimate of average removal costs to \$7,148 for 18 of approximately 60 employees (2011 - \$6,396 for 20 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 \$916,486 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 2012 (no changes in 2011).

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY  
TERRITORIAL OPERATING ADVANCES  
FOR THE YEAR ENDED MARCH 31, 2012**

**SCHEDULE A**

	<u>2012</u>	<u>2011</u>
	<u>Budget</u>	<u>Actual</u>
Health Centres	\$5,632,000	\$5,632,000
Social Service Delivery	3,042,000	3,042,000
Residential Care Alcohol & Drug	2,096,000	2,096,000
Physicians Services to NWT Residents	1,312,000	1,312,000
Independent Living	1,229,000	1,229,000
Authority Administration	1,202,000	1,202,000
Children in Care	631,000	631,000
Homecare	625,000	625,000
Protective Services/Early Intervention	164,000	164,000
Community Wellness Programs	47,000	47,000
Family Violence	-28,000	-28,000
Capital funding <\$50,000	20,000	20,000
Health Promotion	9,000	9,000
	<u>15,981,000</u>	<u>15,981,000</u>
Transfer from (to) deferred revenue	-	-
	<u><u>\$15,981,000</u></u>	<u><u>\$15,981,000</u></u>
	<u><u>\$15,981,000</u></u>	<u><u>\$15,682,000</u></u>

**SCHEDULE B**

**OTHER CONTRIBUTIONS  
FOR THE YEAR ENDED MARCH 31, 2012**

	<u>2012</u>	<u>2011</u>
	<u>Budget</u>	<u>Actual</u>
Homecare Enhancement Program	\$476,496	\$476,496
DHR CHN Development (AS)	36,575	36,575
DHR CHN Development (SG)	108,435	108,435
Healthy Family Choices	123,000	123,000
Associate CEO	124,020	124,020
Employment/Professional Development Program	-	32,568
Violence Prevention Program/Workshop	136,000	136,000
THSSI (CHN Development)	-	150,000
Youth A&D Treatment Program	430,000	430,000
French language	8,400	8,400
Traditional Healing (Dene Nation)	-	196,018
Diabetes Four-in-One Project	32,600	32,600
	<u>1,475,526</u>	<u>1,475,526</u>
Transfer from (to) deferred revenue	126,308	-360,949
	<u><u>\$1,601,834</u></u>	<u><u>\$1,114,577</u></u>
	<u><u>\$1,601,834</u></u>	<u><u>\$900,850</u></u>

**SCHEDULE C**

**RECOVERIES AND OTHER REVENUES  
FOR THE YEAR ENDED MARCH 31, 2012**

	<u>2012</u>	<u>2011</u>
	<u>Budget</u>	<u>Actual</u>
Staff rent	\$48,000	\$60,163
Patient Services		
Physician services	180,000	81,188
Extended care services	120,000	157,164
General other recoveries		
Territorial Dept of Health - Other	150,000	-
Workers compensation	4,000	19,593
Meals on wheels	3,000	1,955
Cafeteria	0	21
Vaccines	5,000	2,352
Other	63,000	52,933
	<u><u>\$573,000</u></u>	<u><u>\$375,370</u></u>
	<u><u>\$573,000</u></u>	<u><u>\$498,491</u></u>

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**Schedule D**  
**Schedule of Expenses by Functional Centre**  
**For the year ended March 31, 2012**

	<u>Grants and</u>	<u>Contributions</u>	<u>Operations and</u>	<u>Maintenance</u>	<u>Compensation</u>	<u>and Benefits</u>	<u>Valuation</u>	<u>Allowance</u>	<u>TOTAL</u>	
<u>Functional Centre</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
711 Administrative and Support Services	\$ 132,420	\$ 124,020	\$ 868,376	\$ 1,650,569	\$ 2,325,090	\$ 2,523,241	\$ -	\$ -	\$ 3,325,886	\$ 4,297,830
712 Nursing Inpatients / Resident Services							-	-	-	-
713 Ambulatory Care Services			100,000	215,984	955,000	1,036,351	-	-	1,055,000	1,252,335
714 Diagnostic and Therapeutic Services							-	-	-	-
715 Community Health Services	780,413	438,249	606,700	905,699	4,500,342	4,916,362	-	-	5,887,455	6,260,310
716 Social Services	689,001	389,550	1,353,460	1,006,976	5,898,033	6,020,531	-	-	7,940,493	7,417,058
717 Research							-	-	-	-
718 Education							-	-	-	-
<b>TOTAL</b>	<b>\$ 1,601,834</b>	<b>\$ 951,819</b>	<b>\$ 2,928,536</b>	<b>\$ 3,779,229</b>	<b>\$ 13,678,464</b>	<b>\$ 14,496,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,208,834</b>	<b>\$ 19,227,533</b>

**SCHEDULE E**

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**NON-INSURED SERVICES RECOVERIES AND EXPENDITURES**  
**FOR THE YEAR ENDED MARCH 31, 2012**

	<u>2012</u>		<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
RECOVERIES	<u>-</u>	<u>\$99,367</u>	<u>\$87,903</u>
EXPENDITURES:			
Patient transportation	-	-	-
Eyeglasses	-	-	-
Dental services travel	-	99,367	87,903
Medical & surgical supplies	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>99,367</u>	<u>87,903</u>
NET EXPENDITURE	<u><u>-</u></u>	<u><u>\$0</u></u>	<u><u>-</u></u>

**DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY**  
**SCHEDULE OF CONTRIBUTION FUNDING AND EXPENDITURES**  
**FOR THE YEAR ENDED MARCH 31, 2012**

**F -1 HOMECARE ENHANCEMENT SC#HSS01-0000001175am2**

	2012	
	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Department of Health and Social Services	\$476,496	\$476,496
less: transfer to deferred revenue	-	-
	<u>476,496</u>	<u>476,496</u>
<b>EXPENDITURES:</b>		
Compensation	349,000	369,309
Training & Development	62,500	35,375
Supplies	4,616	5,138
Travel	14,400	-
Building Rent	-	-
Sundry	2,600	2,350
Equipment	1,380	-
Referred Out Expense	<u>42,000</u>	<u>64,383</u>
	<u>476,496</u>	<u>476,555</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<b><u>\$0</u></b>	<b><u>-\$59</u></b>

**F -2 YOUTH A & D TREATMENT PROGRAM HSS01-0000000697**

	2012	
	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Department of Health and Social Services	\$430,000	\$430,000
less: transfer to deferred revenue	-	-205,757
	<u>430,000</u>	<u>224,243</u>
<b>EXPENDITURES:</b>		
Compensation	105,000	116,919
Communications and dissemination	-	24,989
Training & Development	-	-
Travel, accommodation and per diem	70,000	33,583
Supplies	50,000	2,179
Sundry	-	-
Equipment and office rent	10,000	11,599
Referred Out Expense	<u>195,000</u>	<u>34,974</u>
	<u>430,000</u>	<u>224,243</u>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

## DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

## SCHEDULE OF SURPLUS (DEFICIT) AND RESERVES

FOR THE YEAR ENDED MARCH 31, 2012

	Operating Surplus		Surplus/Deficit Reserve		Unfunded Leave & Termination Benefits Reserve (Note)		Special Projects Reserve		Total	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
BALANCE, OPENING	\$1,133,361	\$897,776	\$1,869,490	\$1,869,490	\$661,776	\$850,853	\$0	\$0	\$3,664,626	\$3,618,118
Repayment of surplus	-2,219,291		-1,869,490						-4,088,781	0
Operating surplus (deficit)	-1,605,231	46,508	0	0	0	0	0	0	-1,605,231	46,508
	-2,691,161	944,284	0	1,869,490	661,776	850,853	0	0	-2,029,386	3,664,626
Interfund transfers	-254,711	189,077	0	0	254,711	-189,077	0	0	0	0
BALANCE, CLOSING	<u>-\$2,945,872</u>	<u>\$1,133,361</u>	<u>\$0</u>	<u>\$1,869,490</u>	<u>\$916,487</u>	<u>\$661,776</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$2,029,386</u>	<u>\$3,664,626</u>

**Note - Schedule G-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.**

## DEHCHO HEALTH AND SOCIAL SERVICES AUTHORITY

## SCHEDULE OF RESERVES IN DEPARTMENTAL FORMAT

FOR THE YEAR ENDED MARCH 31, 2012

	Surplus/Deficit Reserve		Unfunded Leave & Termination Benefits Reserve (Note)		Special Projects Reserve		Total Reserves	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
BALANCE, OPENING	\$1,869,490	\$1,869,490	\$661,776	\$850,853	\$0	\$0	\$2,531,266	\$2,720,343
Repayment of surplus	-1,869,490							-1,869,490
Operating surplus	0	0	0	0	0	0	0	0
	0	1,869,490	661,776	850,853	0	0	661,776	2,720,343
Interfund transfers	0	0	254,711	-189,077	0	0	254,711	-189,077
BALANCE, CLOSING	<u>\$0</u>	<u>\$1,869,490</u>	<u>\$916,487</u>	<u>\$661,776</u>	<u>\$0</u>	<u>\$0</u>	<u>\$916,487</u>	<u>\$2,531,266</u>

**Note - Schedule G-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.**