

**North Simcoe Muskoka Hospice  
Palliative Care Network  
Financial Statements  
For the Year Ended March 31, 2019**

**North Simcoe Muskoka Hospice Palliative Care Network**  
**Financial Statements**  
For the Year Ended March 31, 2019

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## Independent Auditor's Report

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To the Board of Directors of North Simcoe Muskoka Hospice Palliative Care Network

### Qualified Opinion

We have audited the financial statements of North Simcoe Muskoka Hospice Palliative Care Network the (Organization), which comprise the statement of financial position as at March 31, 2019, the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.





## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO CANADA LLP

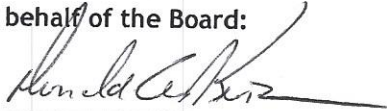
Chartered Professional Accountants, Licensed Public Accountants

Barrie, Ontario  
June 24, 2019

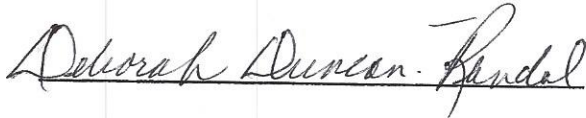
**North Simcoe Muskoka Hospice Palliative Care Network  
Statement of Financial Position**

March 31	2019	2018
<b>Assets</b>		
<b>Current</b>		
Cash and bank (Note 2)	\$ 152,746	\$ 177,584
Accounts receivable	4,246	4,246
Temporary investments (Note 3)	449,537	443,379
HST receivable	15,526	11,543
Prepaid expenses	37,448	19,739
	<b>\$ 659,503</b>	<b>\$ 656,491</b>
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 5)	\$ 122,733	\$ 107,565
Deferred revenue	-	5,790
	<b>122,733</b>	<b>113,355</b>
<b>Commitments (Note 7)</b>		
<b>Net Assets</b>		
Unrestricted - Palliative Care Network	449,991	393,014
Unrestricted - Hospice Orillia	86,779	150,122
	<b>536,770</b>	<b>543,136</b>
	<b>\$ 659,503</b>	<b>\$ 656,491</b>

On behalf of the Board:



Director



Director

The accompanying notes are an integral part of these financial statements.

## North Simcoe Muskoka Hospice Palliative Care Network Statement of Operations

For the year ended March 31

2019

2018

### Revenue

North Simcoe Muskoka Local Health Integration Network	\$ 1,671,251	\$ 1,597,501
Fundraising and donations	85,326	93,447
Other funding sources and other revenue	66,503	52,423
Amortization of deferred contributions	-	384
	<u>1,823,080</u>	<u>1,743,755</u>

### Expenses

Amortization	-	384
Buildings and grounds	68,272	55,531
Compensation (Note 10)	1,343,560	1,237,245
General sundry and equipment	259,012	228,097
Supplies	63,570	74,163
	<u>1,734,414</u>	<u>1,595,420</u>

Excess of revenues over expenses before transfers	88,666	148,335
Transfers to Hospice Muskoka and Hospice Huntsville	95,032	79,392
Excess (deficiency) of revenues over expenses	(6,366)	68,943
Unrestricted Fund Balance, beginning of year	543,136	474,193
Transfer from Internally Restricted - Hospice Orillia	-	-
Unrestricted Fund Balance, end of year	<u>\$ 536,770</u>	<u>\$ 543,136</u>

### Consisting of

Unrestricted - Palliative Care Network	\$ 449,991	\$ 393,014
Unrestricted - Hospice Orillia	86,779	150,122
	<u>\$ 536,770</u>	<u>\$ 543,136</u>

The accompanying notes are an integral part of these financial statements.



## North Simcoe Muskoka Hospice Palliative Care Network Statement of Cash Flows

For the year ended March 31	2019	2018
<b>Cash flows from operating activities</b>		
Excess (deficiency) of revenues over expenses	\$ (6,366)	\$ 68,943
Adjustment for non-cash items:		
Amortization of capital assets	-	384
Amortization of deferred contributions	-	(384)
Unrealized gain on investments	1,398	1,031
	<u>(4,968)</u>	<u>69,974</u>
<b>Changes in non-cash working capital:</b>		
Accounts receivable	-	10,848
HST receivable	(3,983)	19,934
Prepaid expenses	(17,709)	2,748
Accounts payable and accrued liabilities	15,170	(15,345)
Deferred revenue - residential Hospice	(5,790)	(41,704)
Deferred revenue - other	-	(695)
	<u>(17,280)</u>	<u>45,760</u>
<b>Cash flows from investing activities</b>		
Purchase of investments	(448,134)	(442,974)
Proceeds from maturity of investments	408,413	548,878
	<u>(39,721)</u>	<u>105,904</u>
<b>Net (decrease) increase in cash</b>	<b>(57,001)</b>	<b>151,664</b>
<b>Cash, beginning of the year</b>	<b>420,965</b>	<b>269,301</b>
<b>Cash, end of the year</b>	<b>\$ 363,964</b>	<b>\$ 420,965</b>
<b>Represented by:</b>		
Cash	\$ 152,746	\$ 177,584
High interest savings account, 1.10% (Note 3)	211,218	108,491
Money Maximizer, 0.85%	-	100,297
Canadian Money Market Fund	-	34,593
	<u>\$ 363,964</u>	<u>\$ 420,965</u>

The accompanying notes are an integral part of these financial statements.

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# North Simcoe Muskoka Hospice Palliative Care Network

## Notes to Financial Statements

March 31, 2019

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### 1. Significant Accounting Policies

#### Nature and Purpose of Organization

The North Simcoe Muskoka Hospice Palliative Care Network is incorporated without share capital under the laws of Ontario. The organization is involved in providing palliative care services, education and research for the organization's catchment area which includes the North Simcoe Muskoka Local Health Integration Network area. Through the Hospice Orillia segment of operations, the organization also provides supportive care for terminally ill patients and their families before and after death; and to educate and support volunteers who deliver supportive care.

For Canadian tax purposes the Organization is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors under the Income Tax Act.

#### Basis of Accounting

The financial statements of the Organization are prepared in accordance with Canadian accounting standards for not-for-profit organizations applied on a basis consistent with that of the preceding year.

#### Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting year. The principal estimates used in the preparation of these financial statements are the estimated useful lives of capital assets, valuation of capital assets and estimation of accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

#### Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Betterments which extend the estimated life of an asset are capitalized. When an asset no longer contributes to the organization's ability to provide services, its carrying amount is written down to its residual value.

Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Computer software	Straight-line	3 years
Equipment	Straight-line	5 years



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# North Simcoe Muskoka Hospice Palliative Care Network

## Notes to Financial Statements

March 31, 2019

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### 1. Significant Accounting Policies (continued)

**Impairment of Long Lived Assets** In the event that facts and circumstances indicate that the organization's long lived assets may be impaired, an evaluation of recoverability would be performed. Such an evaluation entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow value is required. The organization considers that no circumstances exist that would require such an evaluation.

**Revenue Recognition** The Organization follows the deferral method of accounting for contributions which include various government grants.

Under the Health Insurance Act and Regulations thereto, the Organization is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Health and Long-Term Care / North Simcoe Muskoka Local Health Integration Network.

Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant is related to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed arrangements approved by the Ministry of Health and Long-Term Care / North Simcoe Muskoka Local Health Integration Network with respect to the year ended March 31, 2019.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are deferred and recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on the same basis as and at a rate corresponding with the amortization rate for the related assets.

Other revenues are recognized when the goods are sold or the service is provided.

**Compensated Absences** Compensation expense is accrued for all employees as entitlement to these payments is earned, in accordance with the Organization's benefit plans for vacation, statutory holidays, and sick leave.

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## North Simcoe Muskoka Hospice Palliative Care Network Notes to Financial Statements

March 31, 2019

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### 1. Significant Accounting Policies (continued)

#### Pension Plan

The Organization is an employer member of the Healthcare of Ontario Pension Plan, which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Organization has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The organization records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the Plan for past employee service (see Note 11).

#### Contributed Services

Volunteers contribute many hours per year to assist the Organization's activities throughout the year. While these services benefit the Organization considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly these contributed services are not recognized in the financial statements.

#### Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, guaranteed investment certificates are reported at fair value, with any unrealized gains and losses reported in operations. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

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## North Simcoe Muskoka Hospice Palliative Care Network Notes to Financial Statements

March 31, 2019

### 2. Cash

	2019	2018
General bank account	\$ 101,292	\$ 130,820
Nevada	37,102	37,469
Bingo	12,752	9,295
Petty cash	1,600	-
	<u>\$ 152,746</u>	<u>\$ 177,584</u>

The organization's bank accounts are held at chartered banks. The bank accounts earn interest at variable rates calculated on the daily balance.

### 3. Investments

The carrying amounts of investments are comprised of the following:

	2019	2018
Guaranteed investment certificate, 1.15%, matures August 31, 2018	\$ -	\$ 100,000
Guaranteed investment certificate, prime less 2.6%, matured February 21, 2019	-	100,000
Guaranteed investment certificate, prime less 2.7%, matured February 21, 2020	101,083	-
Fixed income security, 2.3%, matures June 2019	35,286	-
Fixed income security, 2.33%, matures September 2019	101,950	-
High interest savings account, 1.10%	211,218	108,491
Money Maximizer, 0.85%	-	100,296
Canadian Money Market Fund	-	34,592
Total investments	<u>449,537</u>	<u>443,379</u>
Divided among operating divisions as follows:		
Palliative Care Network	\$ 313,236	\$ 308,842
Hospice Orillia	136,301	134,537
	<u>\$ 449,537</u>	<u>\$ 443,379</u>



## North Simcoe Muskoka Hospice Palliative Care Network Notes to Financial Statements

March 31, 2019

### 4. Capital Assets

	2019		2018	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer software	\$ 21,602	\$ 21,602	\$ 21,602	\$ 21,602
Equipment	3,846	3,846	3,846	3,846
	<u>25,448</u>	<u>25,448</u>	<u>25,448</u>	<u>25,448</u>
	<u>\$ -</u>		<u>\$ -</u>	

### 5. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$8,716 (2018 - \$25,703).

### 6. Due to North Simcoe Muskoka Local Health Integration Network

The organization receives funding from the North Simcoe Muskoka Local Health Integration Network (LHIN). The amount of funding provided to the organization is subject to final review and approval by the LHIN.

As at the date of these financial statements, funding for the year ended March 31, 2019 has not been subject to this review process. Any adjustments required as a result of this review process will be accounted for at the time of determination.

### 7. Commitment

The organization has entered into an operating lease for its premises which expires in November 2019. The minimum annual lease payments for the next year (excluding HST) is \$43,329.



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## North Simcoe Muskoka Hospice Palliative Care Network Notes to Financial Statements

March 31, 2019

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### 8. Financial Instruments

#### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Management does not consider this to be a significant risk.

The organization is exposed to credit risk since the organization's cash deposits in one financial institution are in excess of the \$100,000 amount insured by agencies of the federal government at March 31, 2019 (2018 - \$100,000).

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### 9. Economic Dependence

The organization received 92% (2018 - 92%) of its revenue from the North Simcoe Muskoka Local Health Integration Network.

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## North Simcoe Muskoka Hospice Palliative Care Network Notes to Financial Statements

March 31, 2019

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### 10. Healthcare of Ontario Pension Plan ("HOOPP")

HOOPP provides pension services to more than 339,000 active and retired members and approximately 540 employers. Substantially all of the full-time employees and some of the part-time employees are members of HOOPP. The Plan is a multi-employer plan and therefore the organization's contributions are accounted for as if the Plan were a defined contribution plan with the organization's contributions being expensed in the period they come due. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the five consecutive years prior to retirement, termination or death, that provide the highest earnings.

Pension assets consist of investment-grade securities. Market and credit risk on these securities are managed by HOOPP by placing plan assets in trust and through the Plan investment policy.

Each year, an independent actuary determines the funding status of HOOPP by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The results of the most recent actuarial valuation of the Plan as at December 31, 2018 disclosed a surplus of \$13,891 million. The results of this valuation disclosed total actuarial liabilities and pension obligations of \$158,965 million in respect of benefits accrued for service and total actuarial net assets of \$172,856 million. Because HOOPP is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario member organizations and their employees. As a result, the organization does not recognize any share of the HOOPP surplus or deficit.

Contributions made to the Plan during the year by the organization on behalf of its employees amounted to \$94,584 (2018 - \$92,039) and are included in compensation expense in the statement of operations.

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### 11. Comparative Figures

Certain of the March 31, 2018 comparative figures have been reclassified to conform with the financial statement presentation adopted in 2019.

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**North Simcoe Muskoka Hospice Palliative Care Network**  
**Schedule of Palliative Care Network Operations and Fund Balance**  
(Unaudited)

For the year ended March 31	2019	2018
<b>Revenues</b>		
North Simcoe Muskoka Local Health Integration Network	\$ 1,559,426	\$ 1,510,548
Other funding sources and other revenue	69,465	50,743
Amortization of deferred contributions	-	384
	<u>1,628,891</u>	<u>1,561,675</u>
<b>Expenditures</b>		
Compensation	1,187,554	1,133,252
Supplies	20,486	44,275
General sundry and equipment	221,708	202,154
Building and grounds	47,134	41,783
Amortization	-	384
	<u>1,476,882</u>	<u>1,421,848</u>
Excess of revenues over expenditures before transfers	152,009	139,827
Transfers to Hospice Muskoka and Hospice Huntsville	<u>95,032</u>	<u>79,392</u>
Excess of revenues over expenditures for the year	56,977	60,435
Unrestricted Fund Balance, beginning of year	<u>393,014</u>	<u>332,579</u>
<b>Unrestricted Fund Balance, end of year</b>	<u>\$ 449,991</u>	<u>\$ 393,014</u>

**North Simcoe Muskoka Hospice Palliative Care Network**  
**Schedule of Hospice Orillia Operations and Fund Balance**  
(Unaudited)

For the year ended March 31	2019	2018
		(Note 11)
<b>Revenues</b>		
North Simcoe Muskoka Local Health Integration Network	\$ 111,825	\$ 86,953
Fundraising and donations	82,364	93,447
Other revenue	-	1,680
	<u>194,189</u>	<u>182,080</u>
<b>Expenditures</b>		
Compensation	156,006	103,993
Supplies	43,084	29,900
General sundry and equipment	37,304	25,931
Building and grounds	21,138	13,748
	<u>257,532</u>	<u>173,572</u>
Excess (deficiency) of revenues over expenditures for the year	(63,343)	8,508
Unrestricted Fund Balance, beginning of year	<u>150,122</u>	<u>141,614</u>
Unrestricted Fund Balance, end of year	<u>\$ 86,779</u>	<u>\$ 150,122</u>





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## Independent Auditor's Report

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To the Board of Directors of North Simcoe Muskoka Hospice Palliative Care Network:

### Qualified Opinion

We have audited the schedules of the Annual Reconciliation Report (the Schedules) of North Simcoe Muskoka Hospice Palliative Care Network (the organization), which consist of the ARRFin1 and ARRFin2 of the organization for the year ended March 31, 2019.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the accompanying Schedules for the organization for the year ended March 31, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ministry of Health and Long-Term Care (the Guidelines).

### Basis for Qualified Opinion

In common with many organizations of this type, the organization derives revenue from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to amounts recorded in the records of the organization. Therefore we were not able to determine whether any adjustments might be necessary to donation revenue and net surplus/deficit for the year ended March 31, 2019.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the Schedules in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Emphasis of Matter - Basis of Accounting

We draw attention to the Summary of Significant Accounting Policies to the Schedules, which describes the basis of accounting. The Schedules are prepared to assist the organization to meet the financial reporting requirements of the Guidelines referred to above. As a result, the Schedules may not be suitable for another purpose. Our opinion is not modified in respect of this manner.

### Responsibilities of Management and Those Charged with Governance for the Schedules

Management is responsible for the preparation of the Schedules in accordance with the Guidelines, and for such internal control as management determines is necessary to enable the preparation of the Schedules that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the organization's financial reporting process.



### Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Schedules.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO CANADA LLP*

Chartered Professional Accountants, Licensed Public Accountants

Barrie, Ontario  
June 26, 2019



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## North Simcoe Muskoka Hospice Palliative Care Network Note to the Schedules

For the year ended March 31, 2018

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This Report has been prepared using the accrual basis of accounting. The accrual basis recognizes revenues (funds available) as they become available and measurable; expenses (disbursements) are recognized as they are incurred and measurable as a result of receipts of goods and services and the creation of a legal obligation to pay.

These Schedules have been prepared in accordance with the financial reporting provisions contained in the following, collectively referred to as the "Guidelines":

1. The Community Financial Policy (2016)
2. Chapters 3 and 4 of the Ontario Healthcare Reporting Standards

The Schedules were prepared to assist North Simcoe Muskoka Hospice Palliative Care Network to meet the reporting requirements of the Ministry of Health and Long-Term Care and the Local Health Integration Network. The Schedules are intended solely for the use of North Simcoe Muskoka Hospice Palliative Care Network and the Ministry of Health and Long-Term Care and the Local Health Integration Network. Accordingly, readers are cautioned that the Schedules may not be suitable for another purpose.

The most significant guidelines and policy sources are:

- Refer to Chapters 3 and 4 of the Ontario Healthcare Reporting Standards (OHRS) when auditing ARRFIn1 and ARRFIn2 (the "Schedules") of the Annual Reconciliation Report.
  - Refer to the Community Financial Policy (2016).
  - Additional funding reference: the funding approval letters may provide details and specifications or restrictions on specific funding arrangements.
-

## IDENTIFICATION

IFIS / Recipient #		
SRI Organization Code	4828	524594
Report Name	2018-19 Account Reconciliation Report	
LHIN Name	North Simcoe Muskoka	
Service Provider Name	North Simcoe Muskoka Hospice Palliative Care Network	
Service Provider Legal Name	North Simcoe Muskoka Hospice Palliative Care Network	

**Service Provider Address**

Address 1	169 Front Street South	
Address 2		
City	ORILLIA	0
Postal Code	L3V4S8	

HSP Contact Name	Whitey Vowels	
HSP Contact Position	Director of Operations and Communications	
HSP Contact Phone Number	705-325-0505 ext.140	
HSP Contact E-mail Address	whitney@nsmhpcn.ca	



# TOTAL AGENCY

Form ARRfin 1- Total LHIN & Ministry Managed- Financial  
 North Simcoe Muskoka Hospice Palliative Care Network

<b>TABLE G: Total Agency Reporting</b>		<b>TOTAL HSP</b>
<b>Summary by Fund Type (Total Agency Financials)</b>	<b>Line #</b>	
Total Revenue Fund Type 1		
Total Expenses Fund Type 1	115	-
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	116	-
	117	-
Total Revenue Fund Type 2 (Above)		
Total Expenses Fund Type 2 (Above)	118	1,750,307
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	119	1,750,307
	120	-
Total Revenue Fund Type 3		
Total Expenses Fund Type 3	121	72,773
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	122	79,139
	123	- 6,366
<b>Total Revenue for the Provider</b>		
<b>Total Expenses for the Provider</b>	124	1,823,080
<b>Net Surplus/Deficit</b>	125	1,829,446
	126	- 6,366

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Table B		Click to select the TPBE	
		2018-19 Final	Comments (Max 255 Characters)
Funding Initiative		Select Funding Initiative (where applicable)	
LHIN Cash Flow:			
	1		
Funding - Local Health Integrated Networks			
Funding - Provincial MOHLTC (Allocation)		1,653,251	
Funding - LHINs One Time	2	-	
Funding - MOHLTC One Time	3	18,000	
Sessional fee funding - LHIN	4	-	
Sessional fee funding - MOHLTC	5	-	
Total LHIN/MOHLTC funding as per cash flow	6	-	
Service Recipient Revenue	7	1,671,251	
Recoveries from External/Internal Sources	8	-	
Donations	9	820	
Other Funding Sources and Other Revenue	10	14,305	
Other revenue adjustments (detailed comments required)	11	63,931	
Total revenue adjustments	12	-	
Total FUND TYPE 2 funding for settlement purposes	13	79,056	
Deferred LHIN/MMP funding used to purchase capitalized items in the current year (Enter as Negative Amount)	14	1,750,307	
Amortization of donation revenue and LHIN funding in the current fiscal year	15	-	
Other Adjustments including LHIN/MOHLTC recovery (detailed comments required)	16	-	
Total Revenue FUND TYPE 2	17	-	
EXPENSES- Fund Type 2	18	1,750,307	
<b>Compensation</b>			
Salaries and Wages (Worked + Benefit + Purchased)	19		
Benefit Contributions	20	1,081,825	
Employee Future Benefit Compensation	21	224,542	
Nurse Practitioner Remuneration	22	-	
Medical Staff Remuneration	23	-	
Sessional Fees	24	-	
Service Costs	25	-	
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	216,441	
Community One Time Expense	28	-	
Equipment Expenses	29	11,867	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	147,360	
Buildings and Grounds Expenses	32	68,272	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	1,750,307	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	-	
Total Capitalized Purchases and Services in current year	36	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-	
(CHC & Home Care purposes only) Less: Other adjustments	38	-	
Total Expenses for Settlement Purposes	39	1,750,307	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of line 63 & 79)	41	-	
Total operating expenses for settlement purposes	42	18,000	
Operating Recovery	43	1,732,307	
Sessional Fee Recovery	44	-	
One Time Recovery	45	-	
Total Settlement Recovery	46	-	
<b>TABLE C: One-Time Expenses</b>		Comments (Max 255 Characters)	
Capitalized purchases from One Time funding		2018-19 Final	
Section C-1			
	48	-	
	49	-	
	50	-	
	51	-	

**Form ARRfin2 - LHIN Managed Programs**  
**North Simcoe Muskoka Hospice Palliative Care Network**

		Click to select the TPBE	
	52	-	
	53	-	
	54	-	
	55	-	
	56	-	
	57	-	
	58	-	
	59	-	
	60	-	
	61	-	
	62	-	
	63	-	
<b>Total One-time capitalized purchases from One-time funding</b>			
<b>Operating expenses from One Time Funding</b> Section C-2			
	64	-	
	65	18,000	Shared services divestment
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
<b>Total One-time operating expenses from One-time funding</b>		18,000	
<b>TABLE D: Operating Expenses</b>			
	Line #	2018-19 Final	Comments (Max 255 Characters)
<b>Capitalized expenses Sourced from Operating Funding</b> (Section D-1) (All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
<b>Total Capitalized expenses from Operating Funding</b>			
<b>Non-capitalized one-time expenses &gt; \$5,000 Sourced from Operating Funding</b> (Section D-2)			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	
	110	-	
<b>Total Non-Capitalized One-time expenses &gt;\$5,000 from Operating Funding</b>			
	111	-	

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Total One Time Expenses	112	Click to select the TPBE
		18,000
<b>TABLE F: Sessional Fees Summary</b>		
<small>(Enter the # of Sessions Delivered)</small>		
# of Sessions Delivered (From Sessional Fees)	113	0
Calculated Cost Per Session	114	0.00




# PROXY PAY EQUITY ANNUAL REPORT

*This form is to be completed by transfer payment organizations who receive proxy pay equity funding from the Ministry of Health and Long-Term Care, pursuant to the April 23, 2003 Memorandum of Settlement. It must be completed on an annual basis until an organization no longer has a pay equity obligation.*

SECTION 1: BASIC PROGRAM INFORMATION	
Name of Agency:	North Simcoe Muskoka Hospice Palliative Care Network
Vendor #:	Reporting Period: from _____ to _____
Contact Person:	Phone: _____

SECTION 2: EXPENDITURE REPORT	
<b>Sources of Proxy Pay Equity Funds</b>	
Ministry of Health and Long-Term Care	\$ _____ A
Other (Specify)	_____
<b>TOTAL</b>	<b>0.00</b>
<b>Expenditures</b>	
Actual Proxy Pay Equity Expenses	_____ B
Surplus(Deficit)	_____ A-B
Current Outstanding Liabilities	_____
<b>Total Number of Individuals Receiving Proxy Pay Equity</b>	_____

SECTION 3: CERTIFICATION	
I, <u>Whitney Vowels</u>	hereby certify that to the best of my knowledge the financial data is correct and it is reflected in the year-end settlement.
 _____ (Signature of Health Service Provider Authority)	Title: <u>June 27, 2019</u>

# Certification by Provider Fiscal 2018-19

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFin1, ARRFin2 and ARRFin3 are complete and accurate

North Simcoe Muskoka Hospice Palliative Care Network	
<u>DEBORAH DUNCAN - RANDAL</u> Name of Signing Officer	<u>June 27/2019</u> Date
<u>Deborah Duncan - Randal</u> Signing Officer***	
<u>Board Vice-Chair</u> Title	
<u>Whitney Vavels</u> Name of Signing Officer	<u>June 27. 2019</u> Date
<u>[Signature]</u> Signing Officer**	
<u>Director of Operations and Communications</u> Title	

\*\*\*I have the authority to bind the Health Service Provider