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Financial statements of  
North Simcoe Muskoka Local Health  
Integration Network  
O/A Home and Community Care  
Support Services North Simcoe  
Muskoka

March 31, 2022

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## Independent Auditor's Report

To the Board of Directors of  
North Simcoe Muskoka Local Health Integration Network  
O/A Home and Community Care Support Services North Simcoe Muskoka

### Audit Opinion

We have audited the accompanying financial statements of North Simcoe Muskoka Local Health Integration Network O/A Home and Community Care Support Services North Simcoe Muskoka (the "LHIN"), which comprise the statement of financial position as at March 31, 2022 and the statements of operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the LHIN as at March 31, 2022, and the results of its operations, changes in financial net assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 LHIN 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 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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the LHIN'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 LHIN or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the LHIN'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 GAAS 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 GAAS, 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 LHIN'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 LHIN'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 LHIN 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.

*Deloitte LLP*

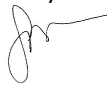
Chartered Professional Accountants  
Licensed Public Accountants  
June 22, 2022

**North Simcoe Muskoka Local Health Integration Network**  
**O/A Home and Community Care Support Services North Simcoe Muskoka**  
**Statement of financial position**  
As at March 31, 2022

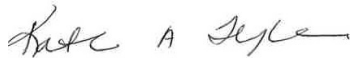
	Notes	2022 \$	2021 \$
<b>Assets</b>			
Current assets			
Cash		<b>24,418,714</b>	18,276,344
Due from Ministry of Health ("MOH")		<b>2,468,286</b>	81,969,459
Accounts receivable		<b>787,399</b>	772,449
Prepaid expenses		<b>280,262</b>	506,297
		<b>27,954,661</b>	101,524,549
Capital assets	4	<b>4,595</b>	21,857
		<b>27,959,256</b>	101,546,406
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities		<b>13,586,526</b>	11,520,379
Due to Health Service Providers ("HSPs")		—	80,125,467
Due to MOH	5	<b>14,275,736</b>	9,748,016
		<b>27,862,262</b>	101,393,862
Employee future benefits	6	<b>1,378,400</b>	1,355,900
Deferred capital contributions	7	<b>4,595</b>	21,857
		<b>29,245,257</b>	102,771,619
Commitments and contingencies	8 and 9		
<b>Net assets</b>		<b>(1,286,001)</b>	(1,225,213)
		<b>27,959,256</b>	101,546,406

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

Approved by the Board



Joe Parker, Board Chair



Kate Fyfe, Finance, Audit and Information Committee Chair

**North Simcoe Muskoka Local Health Integration Network**  
**O/A Home and Community Care Support Services North Simcoe Muskoka**  
**Statement of operations**  
Year ended March 31, 2022

	Notes	2022 \$	2021 \$
<b>Revenue</b>			
Revenue from continuing operations			
MOH funding – operations and initiatives		<b>124,098,251</b>	115,641,405
Ontario Health Cancer Care Division		<b>468,180</b>	544,886
Amortization of deferred capital contributions	7	<b>17,262</b>	27,940
Other recoveries		<b>137,709</b>	156,629
		<b>124,721,402</b>	116,370,860
Revenue from transferred operations	3		
MOH transfer payments		—	1,067,653,028
MOH funding-operations and initiatives		—	3,236,628
Total Revenue		<b>124,721,402</b>	<b>1,187,260,516</b>
<b>Expenses</b>			
Expenses from continuation operations			
Operations and initiatives			
Contracted out			
In-home/clinic services		<b>72,716,097</b>	68,379,250
School services		<b>1,703,543</b>	1,068,782
Hospice services		<b>5,615,615</b>	3,903,561
Salaries and benefits		<b>30,834,741</b>	29,726,982
Medical supplies		<b>9,066,797</b>	8,204,453
Medical equipment rental		<b>2,931,264</b>	2,947,286
Supplies and sundry		<b>1,021,464</b>	1,150,002
Building and grounds		<b>814,619</b>	962,604
Amortization		<b>17,262</b>	27,940
		<b>124,721,402</b>	116,370,860
Expenses from transferred operations	3		
HSP transfer payments		—	1,067,653,028
Salaries and benefits		—	2,521,759
Supplies and sundry		—	714,869
Total expenses		<b>124,721,402</b>	<b>1,187,260,516</b>
Excess of revenue over expenses before the undernoted		—	—
Net assets, beginning of year		<b>(1,225,213)</b>	(1,215,466)
Unfunded employee benefit expense		<b>(22,500)</b>	6,500
Expense from care fund	15	<b>(38,288)</b>	(16,247)
<b>Net assets, end of year</b>		<b>(1,286,001)</b>	<b>(1,225,213)</b>

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

**North Simcoe Muskoka Local Health Integration Network**  
**O/A Home and Community Care Support Services North Simcoe Muskoka**  
**Statement of changes in net assets**  
Year ended March 31, 2022

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	<b>Unrestricted</b>	<b>Care</b>	<b>Employee</b>	<b>2022</b>	2021
	\$	Fund	benefits	Total	Total
	\$	\$	\$	\$	\$
<b>Net assets, beginning of year</b>	—	130,687	(1,355,900)	(1,225,213)	(1,215,466)
Excess of (expenses over revenue) before the undernoted	—	(38,288)	(22,500)	(60,788)	(9,747)
<b>Net assets, end of year</b>	—	92,399	(1,378,400)	(1,286,001)	(1,225,213)

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

**North Simcoe Muskoka Local Health Integration Network**  
**O/A Home and Community Care Support Services North Simcoe Muskoka**  
**Statement of cash flows**  
Year ended March 31, 2022

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	Notes	<b>2022</b>	2021
		<b>\$</b>	<b>\$</b>
<b>Operating activities</b>			
Excess of expenses over revenue		<b>(60,788)</b>	(9,747)
Less amounts not affecting cash			
Amortization of capital assets		<b>17,262</b>	27,940
Amortization of deferred capital contributions	6	<b>(17,262)</b>	(27,940)
		<b>(60,788)</b>	(9,747)
Changes in non-cash working capital items	9	<b>6,203,158</b>	1,938,428
Net increase in cash		<b>6,142,370</b>	1,928,681
Cash, beginning of year		<b>18,276,344</b>	16,347,663
<b>Cash, end of year</b>		<b>24,418,714</b>	18,276,344

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



## **1. Description of business**

The North Simcoe Muskoka Local Health Integration Network was incorporated by letters patent on June 2, 2005 as a corporation without share capital. Following Royal Assent on March 28, 2006 to the *Local Health System Integration Act, 2006, S.O. 2006, c. 4 - Bill 36*, it was continued as the North Simcoe Muskoka Local Health Integration Network ("LHIN") and the letters patent issued to constitute the corporation continued by this Act were extinguished.

Effective June 21, 2017, the Minister of Health and Long-Term Care issued a transfer order under section 34.2 of the *Local Health System Integration Act, 2006* ("LHSIA") and ordered all assets, liabilities, rights and obligations, and all records relating thereto, and all employees of the North Simcoe Muskoka Community Care Access Centre and related records, rights and obligations to be transferred from the North Simcoe Muskoka Community Care Access Centre to the North Simcoe Muskoka LHIN.

On March 7, 2019, the Orders in Council appointing individuals to the Board of Directors of the North Simcoe Muskoka LHIN were revoked, and members of the Board of Directors of Ontario Health ("OH") were cross-appointed to the North Simcoe Muskoka LHIN. The OH Board continued in this capacity until July 1, 2021 when individuals newly appointed to the North Simcoe Muskoka LHIN Board of Directors took effect.

On March 17, 2021, the Ontario Minister of Health issued a transfer order under subsection 40(1) of the *Connecting Care Act, 2019*, in which the Minister ordered specific assets, liabilities, rights and obligations to be transferred from North Simcoe Muskoka LHIN to Ontario Health. The items transferred were primarily associated with health system planning, funding, and integration of the local health system in its geographic area. In addition, certain staff positions of the North Simcoe Muskoka LHIN were transferred to Ontario Health.

On July 8, 2020, the *Connecting People to Home and Community Care Act, 2020* received Royal Assent. This Act made legislative amendments to the *Connecting Care Act, 2019* relating to home and community care and, on May 1, 2022, O. Reg. 187/22 Home and Community Care Services under the *Connecting Care Act, 2019* was proclaimed into force. On the same day, the *Home Care and Community Services Act, 1994* and regulations thereunder were repealed and are no longer in force. Most provisions of O. Reg. 187/22 have come into force, and some provisions are anticipated to come into force on September 1, 2022.

The North Simcoe Muskoka LHIN is a Crown agent and may exercise its powers only as an agent of the Crown. Limits on the North Simcoe Muskoka LHIN's ability to undertake certain activities are set out in LHSIA. As an agent of the Crown, the North Simcoe Muskoka LHIN is not subject to income taxation.

North Simcoe Muskoka LHIN now operates under the business name Home and Community Care Support Services North Simcoe Muskoka and is responsible for the provision of home and community care services within its geographic area.

The mandate of the North Simcoe Muskoka LHIN includes the following:

### *Provision of community services*

These services include the provision of health and related services, medical supplies and equipment for the care of persons in home and community settings, and goods and services to assist caregivers in the provision of care for such persons. As well, its mandate includes managing the placement of persons into long-term care homes, supportive housing programs, chronic care and rehabilitation beds in hospitals, and providing information to the public about, and making referrals to, health and social services.

The North Simcoe Muskoka LHIN has entered into an Accountability Agreement with the Ministry of Health ("MOH"), as required under section 18 of LHSIA, and a Memorandum of Understanding, which provides the framework for North Simcoe Muskoka LHIN's accountabilities and activities.

## **2. Significant accounting policies**

The financial statements of the LHIN are the representations of management, prepared in accordance with Canadian public sector accounting standards including the 4200 series standards for government not-for-profit organizations as issued by the Public Sector Accounting Board. Significant accounting policies adopted by the LHIN are as follows:

### *Revenue recognition*

The LHIN follows the deferral method of accounting for contributions. Contributions from the MOH represent externally restricted contributions which must be spent within the fiscal year provided. Unspent contributions from the MOH are set up as repayable to the MOH at the end of the year. Unrestricted contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### *Ministry of Health*

The LHIN is funded by the Province of Ontario in accordance with the Ministry-LHIN Accountability Agreement ("MLAA"), which describes budgetary arrangements established by the MOH. The Financial Statements reflect funding arrangements approved by the MOH. The LHIN cannot authorize payments in excess of the budgetary allocation set by the MOH. Due to the nature of the MLAA, the LHIN is economically dependent on the MOH.

LHIN Financial Statements include LHIN operating funds included in the Ministry-LHIN Accountability Agreement.

### *Capital assets*

Purchased capital assets are recorded at cost. Repairs and maintenance costs are charged to expenses when incurred. Betterments which extend the estimated life of an asset are capitalized.

Capital assets are amortized on a straight-line basis based on their estimated useful life as follows:

Computer Equipment	4 years
Computer Software	3 years
Equipment	5 years
Leasehold improvement	Life of lease
Furniture and fixtures	10 years
Phone system	10 years

### *Deferred capital contributions*

Contributions received for the purchase of capital assets are deferred and amortized to income at the same rate as the corresponding capital asset.

## **2. Significant accounting policies (continued)**

### *Employment benefits and compensated absences*

The LHIN provides defined retirement and post-employment benefits and compensated absences to certain employee groups. These benefits include pension, health, dental and insurance and non-vesting sick leave. The LHIN has adopted the following policies with respect to accounting for these employee benefits:

- (a) The costs of post-employment future benefits are actuarially determined using management's best estimate of health care costs, expected salary escalation, retirement ages of employees and discount rates. Adjustments to these costs arising from the changes in estimates and experience gains and losses are amortized to income over the estimated average remaining service life of the employee groups on a straight-line basis.
- (b) The costs of multi-employer defined benefit pension are the employer's contributions due to the plan in the period.
- (c) The cost of non-vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, employees' use of entitlement and discount rates. Adjustments to these costs arising from changes in actuarial assumption and/or experience are recognized over the estimated average remaining service life of the employees.
- (d) The discount rate used in the determination of the above liabilities is management's best estimate of the LHIN's cost of borrowing.

### *Financial instruments*

Financial assets and liabilities are measured at amortized cost, with the exception of cash that is measured at fair value. Financial instruments measured at amortized cost are initially recognized at cost, and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the Statement of Operations.

### *Use of estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant estimates include depreciation rates for capital assets and certain accruals. Actual results could differ from those estimates.

## **3. Restructuring**

On March 17, 2021 in accordance with subsection 40 (1) of the *Connecting Care Act, 2019* the Ontario Minister of Health issued a transfer order to the LHIN which transferred certain assets, liabilities, rights and obligations of the LHIN, primarily those associated with planning, funding and integration of the local health system in its geographic area, to Ontario Health. In addition, certain staff positions of the LHIN were also transferred to Ontario Health.

**North Simcoe Muskoka Local Health Integration Network**  
**O/A Home and Community Care Support Services North Simcoe Muskoka**  
**Notes to the financial statements**  
 March 31, 2022

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**3. Restructuring (continued)**

The LHIN has reported and disclosed the impact of the restructuring in accordance with Public Sector Accounting Standards section 3430 Restructuring Transactions. The revenue and expenses of the prior year relating to the restructured activities have been separately disclosed in the Statement of Operations and Changes in Net Assets. The net effect of the restructuring was \$nil. The liabilities transferred to Ontario Health relate primarily to employee salaries and benefits for the staff positions transferred and were immaterial.

**4. Capital assets**

	Cost \$	Accumulated amortization \$	2022 Net book value \$	2021 Net book value \$
Computer equipment	259,375	254,780	4,595	19,479
Computer software	124,146	124,146	—	—
Equipment	68,841	68,841	—	2,378
Leasehold improvements	539,263	539,263	—	—
Furniture and fixtures	355,656	355,656	—	—
Phone system	538,086	538,086	—	—
	<b>1,885,367</b>	<b>1,880,772</b>	<b>4,595</b>	<b>21,857</b>

**5. Due to MOH**

In accordance with the MLAA, the LHIN is required to be in a balanced position at year end. Any funding received in excess of expenses incurred, is required to be returned to the MOH. All interest income earned by the LHIN is payable to the MOH.

The amount due to the MOH at March 31 is made up as follows:

	2022 \$	2021 \$
Due to MOH, beginning of year	<b>9,748,016</b>	5,463,201
Funding adjustment related to prior year activities		(2,675,692)
Funding repaid to MOH during the current year		
Interest earned and repayable to MOH	<b>128,402</b>	162,991
Funding repayable to the MOH related to current year activities	<b>4,399,318</b>	6,797,516
Due to MOH, end of year	<b>14,275,736</b>	9,748,016

**6. Employee future benefits**

The LHIN records estimated post-employment benefits and compensated absences in the year they are earned. These liabilities are actuarially determined.

*Post-employment benefits*

The LHIN extends post-employment life insurance, health and dental benefits to certain employee groups subsequent to their retirement. The LHIN contributes 50% towards the premiums for these benefits for its non-union retirees. The LHIN recognizes these benefits as they are earned during the employees' tenure of service. The related benefit liability was determined by an actuarial valuation for accounting purposes as at March 31, 2022.

The major actuarial assumptions employed for the valuations are as follows:

	%
Salary grid placement	<b>2.00</b>
Health care cost escalation	<b>2.57</b>
Dental costs escalation	<b>3.00</b>
Discount on accrued benefit obligations	<b>3.60</b>

*Non-vesting sick leave*

The LHIN allocates to certain employee groups a specified number of days each year for use as paid absences in the event of illness or injury. These days do not vest and are available immediately. Employees are permitted to accumulate their unused allocation each year, up to the allowable maximum provided in their employment agreements. Accumulated days may be used in future years to the extent that the employees' illness or injury exceeds the current year's allocation of days. Sick days are paid out at the salary in effect at the time of usage. The related benefit liability was determined by an actuarial valuation for accounting purposes as at March 31, 2022.

The assumptions used in the valuation of non-vesting sick leave are the LHIN's best estimates of expected rates of:

	%
Salary grid placement	<b>2.00</b>
Discount rates	<b>3.60</b>

The post-employment liability is determined as follows:

	Post-employment benefits \$	Non-vesting sick leave \$	Total liability \$
Accrued employee future benefit obligations	<b>805,200</b>	<b>841,200</b>	<b>1,646,400</b>
Unamortized actuarial gains (losses)	<b>86,500</b>	<b>(354,500)</b>	<b>(268,000)</b>
Total liability	<b>891,700</b>	<b>486,700</b>	<b>1,378,400</b>

**North Simcoe Muskoka Local Health Integration Network**  
**O/A Home and Community Care Support Services North Simcoe Muskoka**  
**Notes to the financial statements**  
 March 31, 2022

**6. Employee future benefits (continued)**

*Non-vesting sick leave (continued)*

The benefit expense for the year is as follows:

	<b>Post- employment benefits</b>	<b>Non- vesting sick leave</b>	<b>Total expense</b>
	\$	\$	\$
Current period benefit cost	<b>32,700</b>	<b>105,800</b>	<b>138,500</b>
Interest on accrued benefit obligation	<b>22,900</b>	<b>24,100</b>	<b>47,000</b>
Amortized actuarial (gains) losses	<b>(2,600)</b>	<b>46,500</b>	<b>43,900</b>
Total actuarial expense	<b>53,000</b>	<b>176,400</b>	<b>229,400</b>

The unfunded portion of benefit recovery is \$22,500, expense of \$6,500 in 2021.

**7. Deferred capital contributions**

The changes in the deferred capital contributions balance are as follows:

	<b>2022</b>	2021
	\$	\$
Balance, beginning of year	<b>21,857</b>	49,797
Capital contributions received during the year		
Amortization for the year	<b>(17,262)</b>	(27,940)
Balance, end of year	<b>4,595</b>	21,857

**8. Commitments**

The LHIN has commitments under various operating leases extending to 2025 as follows:

	\$
2023	956,858
2024	417,827
2025	45,448
	<b>1,420,133</b>

**9. Contingencies**

The LHIN has been named as defendants in various claims. Management believes any liability resulting from these actions would be adequately covered by existing liability insurance.

**North Simcoe Muskoka Local Health Integration Network**  
**O/A Home and Community Care Support Services North Simcoe Muskoka**  
**Notes to the financial statements**  
 March 31, 2022

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**10. Change in non-cash working capital items**

	<b>2022</b>	2021
	<b>\$</b>	\$
Due from MOH	<b>(624,294)</b>	—
Accounts receivable	<b>(14,950)</b>	(1,912,064)
Prepaid expenses	<b>226,035</b>	(15,726)
Accounts payable and accrued liabilities	<b>2,096,148</b>	(420,779)
Due to MOH	<b>4,527,720</b>	4,284,815
Deferred revenue	<b>(30,001)</b>	8,682
Employee future benefits	<b>22,500</b>	(6,500)
Total change in non-cash working capital items	<b>6,203,158</b>	1,938,428

**11. Pension plan**

The LHIN contributes to the Healthcare of Ontario Pension Plan ("HOOPP"), which is a multi-employer plan, on behalf of approximately 367 members of its staff. The plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by the employees, based on the length of service and rates of pay. The amount contributed to HOOPP for fiscal 2022 was \$2,142,894 (\$2,310,502 in 2021) for current service costs and is included as an expense in the 2022 Statement of Operations. The last actuarial valuation was completed for the plan as of December 31, 2021. At that time, the plan was 120% funded.

**12. Financial risk**

The LHIN through its exposure to financial assets and liabilities, has exposure to credit risk and liquidity risk as follows:

Credit risk relates to the potential that one party to a financial instrument will fail to discharge an obligation and incur a financial loss. The maximum exposure to credit risk is the carrying value reported in the statement of financial position. Credit risk is mitigated through collection practices and the diverse nature of amounts with accounts receivable.

Liquidity risk is the risk that the LHIN will not be able to meet all cash flow obligations as they come due. The LHIN mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and cash flow analysis.

**13. Guarantees**

The LHIN is subject to the provisions of the Financial Administration Act. As a result, in the normal course of business, the LHIN may not enter into agreements that include indemnities in favor of third parties, except in accordance with the Financial Administration Act and the related Indemnification Directive.

An indemnity of the Chief Executive Officer was provided directly by the LHIN pursuant to the terms of the Local Health System Integration Act, 2006 and in accordance with s.28 of the Financial Administration Act.

**14. Care Fund**

The Care Fund is an internally restricted fund. Charitable donations received by the former CCAC are used to support Care Fund activities. The Care Fund is used to support patient needs including caregiver respite and the purchase of medical equipment. Funds are also used to support staff education and organizational development activities.

**15. Comparative figures**

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