

COMOX STRATHCONA
REGIONAL HOSPITAL DISTRICT



FINANCIAL STATEMENTS
Year ended December 31, 2018

Comox-Strathcona Regional Hospital District

2018 Board of Directors

Area A Baynes Sound-Denman/Hornby	B. Jolliffe
Area A Kyuquot/Nootka-Sayward	G. Whalley
Area B Cortes Island	N. Anderson
Area B Lazo North	R. Nichol
Area C Discovery Islands - Mainland Inlets	J. Abram
Area C Puntledge - Black Creek	E. Grieve
Area D Oyster Bay - Buttle Lake	B. Leigh
City of Campbell River	R. Kerr
City of Campbell River	C. Cornfield (Chair)
City of Campbell River	M. Babchuk
City of Campbell River	M. Wright (Alternate)
City of Campbell River	L. Samson
City of Courtenay	L. Jangula
City of Courtenay	E. Theos
City of Courtenay	E. Eriksson (Vice Chair)
Town of Comox	M. Swift (Alternate)
Town of Comox	M. Grant (Alternate)
Village of Cumberland	R. Kishi (Alternate)
Village of Gold River	R. Unger
Village of Sayward	J. MacDonald
Village of Tahsis	J. Schooner/B. Overton
Village of Zeballos	J. Colborne

**Comox-Strathcona Regional Hospital District
Financial Statements
Year ended December 31, 2018**

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Comox-Strathcona Regional Hospital District

Management's Responsibility for Financial Reporting

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and are outlined under Significant Accounting Policies in the notes to the financial statements. Management is responsible for the integrity and objectivity of these statements as well as the supplementary schedules.

Management maintains a system of internal controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

The board of directors is responsible for reviewing and approving the financial statements and for ensuring that management fulfils its responsibilities for financial reporting and internal control.

MNP LLP, Chartered Professional Accountants, the regional hospital district's independent auditor, has conducted an examination of the financial statements in accordance with Canadian generally accepted auditing standards and have expressed their opinion in a report accompanying this statement.

A handwritten signature in black ink, appearing to read 'E. Dunlop', is written over a light grey rectangular background.

E.J. Dunlop, CPA, CGA
Officer responsible for Financial Administration,
pursuant to Section 237 of the Local Government Act

April 11, 2019

Independent Auditor's Report

To the Board of Comox-Strathcona Regional Hospital District:

Opinion

We have audited the financial statements of Comox-Strathcona Regional Hospital District (the "Hospital District"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Hospital District as at December 31, 2018, and the results of its operations 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. 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 Hospital District 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.

Other Matter

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information, including schedules A to F, has been presented for purposes of additional analysis. The supplementary information in Schedules A to E has been subjected to the auditing procedures applied in the financial statements and in our opinion, this supplementary information is presented fairly, in all material respects, in relation to the financial statements taken as a whole. We do not express an opinion on Schedule F because our examination did not extend to the detailed information therein.

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 Hospital District'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 Hospital District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Hospital District'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 Hospital District'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 Hospital District'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 Hospital District 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.

Courtenay, British Columbia

April 11, 2019

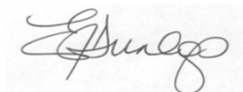
MNP LLP

Chartered Professional Accountants

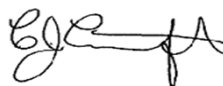
Comox-Strathcona Regional Hospital District
Statement of Financial Position
As at December 31, 2018

	<u>2018</u>	<u>2017</u>
Financial Assets		
Cash	\$ 12,565,614	\$ 12,508,583
Accounts receivable	<u>278,824</u>	<u>277,783</u>
Total Financial Assets	<u>12,844,438</u>	<u>12,786,366</u>
Liabilities		
Accounts payable	122,426	368,014
Accrued interest	820,227	165,368
Short-term debt (Note 3)	-	99,184,437
Long-term debenture debt (Schedule D) (Note 4)	<u>90,139,508</u>	<u>337,633</u>
Total Liabilities	<u>91,082,161</u>	<u>100,055,452</u>
Accumulated Deficit (Note 6)	<u>\$ (78,237,723)</u>	<u>\$ (87,269,086)</u>

Commitments (Schedule F) (Note 7)



E.J. Dunlop, CPA, CGA
Officer responsible for Financial Administration



C. Cornfield
Chair

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

Comox-Strathcona Regional Hospital District
Statement of Operations
As at December 31, 2018

Revenue	2018 Budget (Note 10)	2018 Actual	2017 Actual
Requisitions (Schedule E)	\$ 17,000,000	\$ 17,000,000	\$ 17,000,001
Grants in lieu of taxes	82,000	261,789	266,603
Interest revenue	60,000	224,888	148,029
Debenture refunds and other revenue	-	8,948	29,902
Total Revenue	17,142,000	17,495,625	17,444,535
Expenses			
Net debenture debt interest	22,620	805,594	10,265
Short-term debt interest	1,944,000	1,529,004	1,693,343
Administration and governance	421,990	190,265	223,692
Debenture discount and issue expense	940,196	898,990	-
Grants to health care facilities (Schedule F) (Note 9)	8,840,418	5,040,412	7,679,708
Total Expenses	12,169,224	8,464,265	9,607,008
Annual Surplus	4,972,776	9,031,361	7,837,527
Accumulated Deficit, beginning of year	(87,269,086)	(87,269,086)	(95,106,613)
Accumulated Deficit, end of year	\$ (82,296,310)	\$ (78,237,723)	\$ (87,269,086)

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

Comox-Strathcona Regional Hospital District
Statement of Cash Flows
As at December 31, 2018

	<u>2018</u>	<u>2017</u>
Operating Transactions		
Annual Surplus (Statement 2)	\$ 9,031,361	\$ 7,837,527
Changes in non-cash operating balances		
Accounts receivable	(1,039)	14,976
Accounts payable	(245,586)	324,944
Accrued interest	654,859	30,378
Item not utilizing cash		
Actuarial adjustment	(30,214)	(26,479)
Cash Applied to Operating Transactions	<u>9,409,381</u>	<u>8,181,346</u>
Financing Transactions		
Short-term debt proceeds	2,317,000	5,298,000
Short-term debt repayments	(101,501,437)	(13,500,000)
Long-term debt issued	89,000,000	-
Debenture discount and issue expense	898,990	-
Long-term debt principal repayments	(66,901)	(66,901)
Cash Provided by Financing Transactions	<u>(9,352,348)</u>	<u>(8,268,901)</u>
Change in Cash	57,033	(87,555)
Cash, beginning of year	12,508,583	12,596,138
Cash, end of year	<u>\$ 12,565,614</u>	<u>\$ 12,508,583</u>

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

Comox-Strathcona Regional Hospital District
Notes to Financial Statements
December 31, 2018

1. Purpose

British Columbia Hospital Districts

The Comox-Strathcona Regional Hospital District was incorporated in 1967 under the Hospital District Act. The letters patent were amended in 2008, subsequent to the restructure of the Comox Strathcona Regional District, to recognize directors of both the Comox Valley Regional District and Strathcona Regional District as members of the board of the Comox-Strathcona Regional Hospital District. Its principal activities are to finance capital construction projects and capital equipment purchases for health care facilities within the Comox Valley and Strathcona regional districts. These activities are funded through property taxes and debenture debt.

2. Significant Accounting Policies

a) **Basis of Presentation**

The financial statements have been prepared in accordance with the recommendations of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada.

b) **Reserve for Future Expenditures and Future Major Projects**

Reserve funds are held for future grants of capital equipment and capital construction projects.

c) **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 the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant areas requiring management estimates are the determination of grant in lieu revenue, actuarial adjustments and collectability of accounts receivable. Actual results may vary from the estimates and adjustments will be reported and reflected in operations as they become known.

d) **Financial Instruments**

The regional hospital district's financial instruments consist of cash, accounts receivable, accounts payable, accrued interest, short and long-term debt. Unless otherwise noted, it is management's opinion that the regional hospital district is not exposed to significant interest, currency or credit risks arising from these financial instruments.

e) **Revenue Recognition**

The regional hospital district recognizes requisition revenue based on assessments issued to the property owners in its service area. These assessments are issued on an annual basis to meet the expenditures of the regional hospital district. Interest revenue is recorded when earned. Grants in lieu of taxes are recorded on an accrual basis when it is possible to reasonably estimate the amounts receivable.

f) **Related Parties**

Effective January 1, 2018, the regional hospital district adopted the recommendation relating to PS 2200 Related Party Disclosures as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendation, the changes were applied prospectively, and prior periods have not been restated.

This new section defines a related party and establishes disclosures required for related party transactions. Disclosure is required when related party transactions have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, a material financial effect on the financial statements. They also establish

**Comox-Strathcona Regional Hospital District
Notes to Financial Statements
December 31, 2018**

standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

There was no material impact on the financial statements of adopting the new Sections.

g) Assets, Contingent Assets and Contractual Rights

Effective January 1, 2018, the regional hospital district adopted the recommendations relating to PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the changes were applied prospectively, and prior periods have not been restated.

PS 3210 Assets provides additional guidance to clarify the definition of assets set out in PS 1000 Financial Statement Concepts.

PS 3320 Contingent Assets establishes disclosure standards on contingent assets.

PS 3380 Contractual Rights establishes disclosure standards on contractual rights, and does not include contractual rights to exchange assets where revenue does not arise. The main features of this Section are as follows:

- Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.
- Until a transaction or event occurs under a contract or agreement, an entity only has a contractual right to an economic resource. Once the entity has received an asset, it no longer has a contractual right.
- Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right.

There was no material impact on the financial statements of adopting the new Sections.

3. Short-Term Debt

Short-term debt consisted of borrowing from the Municipal Finance Authority for the purpose of interim financing for the North Island Hospitals Project. The debt incurred interest at a variable rate which was paid monthly. The short-term debt was converted to debenture debt in the fall of 2018.

Interest on short-term debt, recorded in the Statement of Operations in 2018 is \$1,529,004 (2017 - \$1,693,343).

4. Long-Term Debenture Debt

In the fall of 2018, new debenture debt was incurred for the financing of the North Island Hospitals Project. Details of long-term debt, including maturity dates, interest rates and outstanding amounts, are summarized on Schedule D – Schedule of Long-Term Debenture Debt.

Payments of principal and actuarial on issued debt of the regional hospital district are approximately as follows:

2019	\$7,868,037
2020	8,104,340
2021	8,347,741
2022	8,598,456
2023	8,856,703
Future years	48,364,231
	\$90,139,508

Interest on long-term debt, net of actuarial adjustments, recorded in the Statement of Operations in 2018 is \$805,594 (2017 - \$10,265).

Comox-Strathcona Regional Hospital District
Notes to Financial Statements
December 31, 2018

5. Municipal Finance Authority Debt Reserve Fund

The regional hospital district secures its long-term borrowing through the Municipal Finance Authority (MFA). As a condition of these borrowings, a portion of the debenture proceeds is retained by MFA as a debt reserve fund. As at December 31, 2018, the cash balance of the regional hospital district's debt reserve funds was \$912,814 (2017 - \$15,206). Debt reserve funds are not recorded elsewhere in the financial statements.

6. Accumulated Deficit

	<u>2018</u>	<u>2017</u>
Revenue Fund (Schedule A)	\$ 340,615	\$ 753,953
Reserve Fund (Schedule B)	11,879,122	11,816,982
Capital and Loan Fund (Schedule C)	<u>(90,457,460)</u>	<u>(99,840,021)</u>
Accumulated Deficit, end of year	<u>\$ (78,237,723)</u>	<u>\$ (87,269,086)</u>

The amount of the Capital and Loan Fund, which includes debt incurred to finance capital construction projects, capital equipment purchases for the health care facilities within the regional districts and the North Island Hospitals Project, will be recovered from future tax requisitions.

7. Commitments

As at December 31, 2018 commitments in connection with various capital grants amounted to \$4,286,810 (2017 - \$8,993,228) as detailed on Schedule F.

8. Related Party Transactions

Related parties consist of the municipalities and electoral areas listed on Schedule E. Included in accounts receivable are amounts from related party municipalities totaling \$231,084 (2017 - \$234,689). During the year, administrative support services supplied to the regional hospital district by the Comox Valley Regional District totaled \$151,000 (2017 - \$151,000).

9. Grants to Health Care Facilities

	<u>2018</u>	<u>2017</u>
Campbell River & District General Hospital	\$ 31,430	\$ 17,909
Cortes Health Centre	5,000	5,000
Cumberland Regional Laundry Society	-	5,000
Gold River Health Clinic	26,545	44,867
Kyuquot Health Centre	23,544	5,000
North Island Hospitals Project	4,640,000	7,185,000
Sayward Primary Healthcare Clinic	5,000	5,000
St. Joseph's General Hospital	11,967	63,521
Tahsis Health Centre	5,000	5,000
Zeballos Health Centre	87,711	7,707
Unit Dose Medication Distribution project – all	167,673	335,704
Cerner Code Upgrade - all	36,542	
	<u>\$5,040,412</u>	<u>\$7,679,708</u>

Comox-Strathcona Regional Hospital District
Notes to Financial Statements
December 31, 2018

10. Restatement of 2018 Budget

The budget amounts presented throughout these financial statements represent the budget bylaw approved by the regional hospital district board on March 8, 2018.

The budget bylaw was prepared on a modified accrual basis while Canadian public sector accounting standards require financial statements to be prepared on a full accrual basis. The budget bylaw anticipated use of surpluses and reserves accumulated in prior years to reduce current year expenditures in excess of current year revenues.

The summary below reconciles the 2018 adopted budget to the Statement of Operations.

Budget bylaw, surplus for the year	\$	-
Add:		
Debt principal payments		105,646,339
Transfers to future expenditure reserve		2,636,299
Less:		
Debt proceeds		(100,414,633)
Transfers from future expenditure reserve		(2,141,276)
Transfers from previous years' surplus		(753,953)
Budgeted Annual Surplus, as restated	\$	<u>4,972,776</u>

11. Statement Presentation

Since the regional hospital district does not have non-financial assets, a Statement of Net Financial Assets has not been presented.

Comox-Strathcona Regional Hospital District
Schedule of Revenue Fund Transactions
As at December 31, 2018

	2018 Budget (Note 10)	2018 Actual	2017 Actual
Revenue			
Requisitions (Schedule E)	\$ 17,000,000	\$ 17,000,000	\$ 17,000,001
Grants in lieu of taxes	82,000	261,789	266,603
Interest revenue	60,000	224,889	148,029
Debenture refunds and other revenue	-	8,948	29,902
Total Revenue	17,142,000	17,495,626	17,444,535
Expenses			
Debenture debt interest (Schedule D)	22,620	835,808	36,744
Short-term debt interest	1,944,000	1,529,004	1,693,343
Administration and governance costs	421,990	190,265	223,692
Contribution to reserves for future expenditures	2,636,299	2,636,299	1,050,444
Total Expenses	5,024,909	5,191,376	3,004,223
Net Revenue	12,117,091	12,304,250	14,440,312
Financing Transactions			
Grants funded by operating	(304,142)	(149,250)	(370,704)
Short-term debt repayments	(12,500,000)	(12,501,437)	(13,500,000)
Long-term debt principal repayments (Schedule D)	(66,902)	(66,901)	(66,901)
Total Financing Transactions	(12,871,044)	(12,717,588)	(13,937,605)
Change in Fund Balance	(753,953)	(413,338)	502,707
Fund Balance, beginning of year	753,953	753,953	251,246
Fund Balance, end of year	\$ -	\$ 340,615	\$ 753,953

Comox-Strathcona Regional Hospital District
Schedule of Reserve Fund Transactions
As at December 31, 2018

	<u>2018</u>	<u>2017</u>
Fund Balance, beginning of year	\$ 11,816,982	\$ 12,777,542
Add:		
Transfer from Revenue Fund for future expenditures (Schedule A)	2,636,299	1,050,444
Less:		
Grants funded by reserves	<u>(2,574,159)</u>	<u>(2,011,004)</u>
Fund Balance, end of year	<u>\$ 11,879,122</u>	<u>\$ 11,816,982</u>

**Comox-Strathcona Regional Hospital District
Schedule of Capital and Loan Fund Transactions
As at December 31, 2018**

	<u>2018</u>	<u>2017</u>
Fund Balance, beginning of year	\$ (99,840,021)	\$ (108,135,401)
Add:		
Short-term debt repayments	101,501,437	13,500,000
Long-term debt principal repayments (Schedule D)	66,901	66,901
Actuarial additions (Schedule D)	30,214	26,479
Less:		
Grants funded by debt	(2,317,000)	(5,298,000)
Long-term debt issued	(89,000,000)	-
Debt issue expense	(898,990)	-
Fund Balance, end of year	<u>\$ (90,457,460)</u>	<u>\$ (99,840,021)</u>

**Comox-Strathcona Regional Hospital District
Schedule of Long-term Debenture Debt
Municipal Finance Authority (MFA)
As at December 31, 2018**

Schedule D

MFA#	Issue Date	Yrs	Int Rate	Beginning Balance	Principal Payments	Actuarial Additions	Ending Balance	Interest Expense
99	Nov 7/06	20	4.43%	265,617	16,304	8,795	240,518	8,496
103	Apr 23/08	10	4.65%	72,016	50,597	21,419	-	8,784
146	Sept 19/18	10	3.20%	-	-	-	89,898,990	818,528
				\$ 337,633	\$ 66,901	\$ 30,214	\$ 90,139,508	\$ 835,808

Comox-Strathcona Regional Hospital District
Schedule of Revenue from Requisitions
As at December 31, 2018

	2018 Budget (Note 10)	2018 Actual	2017 Actual
Member Municipalities			
City of Courtenay	\$ 4,152,830	\$ 4,153,858	\$ 4,098,790
Town of Comox	1,941,458	1,947,191	1,903,423
Village of Cumberland	473,023	473,735	447,067
City of Campbell River	4,185,701	4,184,023	4,210,778
Village of Gold River	87,566	87,552	94,378
Village of Sayward	23,224	23,228	25,692
Village of Tahsis	27,376	27,363	28,910
Village of Zeballos	9,530	9,440	11,280
Electoral Areas			
Baynes Sound/Denman-Hornby Islands (Area A)	\$ 1,600,211	\$ 1,603,870	\$ 1,627,048
Lazo North (Area B)	1,170,737	1,171,160	1,185,244
Puntledge-Black Creek (Area C)	1,541,565	1,538,518	1,520,868
Kyuquot-Nootka/Sayward (Area A)	259,690	260,322	287,601
Cortes (Area B)	223,074	217,124	226,448
Discovery Islands-Mainland Inlets (Area C)	535,734	535,379	557,836
Oyster Bay-Buttle Lake (Area D)	768,281	767,236	774,638
Total Revenue from Requisitions	\$ 17,000,000	\$ 17,000,000	\$ 17,000,001

Comox-Strathcona Regional Hospital District
Schedule of Projects and Commitments
As at December 31, 2018
(Unaudited)

Project	RHD Portion Approved	Paid Prior Years	Paid 2018	Balance of Committed Funds
All Facilities				
2015 Allocation	\$ 832,177	\$ (523,758)	\$ (83,487)	\$ 224,932
2016 Allocation	435,266	-	-	435,266
2017 Allocation	116,810	-	-	116,810
2018 Allocation	269,142			269,142
Unit Dose Medication Distribution	737,746	(335,704)	(167,673)	234,369
North Island Hospitals Project				
Comox Valley & Campbell River hospitals	240,700,000	(233,076,090)	(4,640,000)	2,983,910
Zeballos Health Centre				
Generator Backup	88,400	-	(82,711)	-
All Facilities				
Cerner Code Upgrade	58,922	-	(36,541)	22,381
Cortes Health Centre				
2018 Allocation	5,000	-	(5,000)	-
Gold River Health Clinic				
2018 Allocation	5,000	-	(5,000)	-
Kyuquot Health Centre				
2018 Allocation	5,000	-	(5,000)	-
Sayward Primary Healthcare Clinic				
2018 Allocation	5,000	-	(5,000)	-
Tahsis Health Centre				
2018 Allocation	5,000	-	(5,000)	-
Zeballos Health Centre				
2018 Allocation	5,000	-	(5,000)	-
Total Commitments	\$ 243,268,463	\$ (233,935,552)	\$ (5,040,412)	\$ 4,286,810