

COMOX STRATHCONA
REGIONAL HOSPITAL DISTRICT



FINANCIAL STATEMENTS
Year ended December 31, 2012

Comox-Strathcona Regional Hospital District

2012 Board of Directors

Area A Baynes Sound-Denman/Hornby	B. Jolliffe (Vice Chair)
Area A Kyuquot/Nootka-Sayward	G. Whalley
Area B Cortes Island	N. Anderson
Area B Lazo North	J. Gillis
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 (Alternate)
City of Campbell River	C. Moglove (Chair)
City of Campbell River	M. Storry
City of Campbell River	W. Jakeway
City of Campbell River	R. Mennie
City of Courtenay	J. Ambler
City of Courtenay	M. Theos
City of Courtenay	S. Winchester
Town of Comox	P. Fletcher
Town of Comox	T. Grant
Village of Cumberland	R. Kishi (Alternate)
Village of Gold River	C. Anderson
Village of Sayward	J. MacDonald
Village of Tahsis	J. Schooner
Village of Zeballos	E. Lewis

**Comox-Strathcona Regional Hospital District
Financial Statements
Year ended December 31, 2012**

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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.

BDO Canada LLP, the hospital district's independent auditor, have 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', written over a light grey rectangular background.

E.J. Dunlop, CGA
Officer responsible for Financial Administration,
pursuant to Section 199 of the Local Government Act



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Independent Auditor's Report

To the Board of Directors
Comox-Strathcona Regional Hospital District

We have audited the accompanying financial statements of the Comox-Strathcona Regional Hospital District, which comprise the Statement of Financial Position as at December 31, 2012, and the Statements of Operations and Cash Flows for the year then ended, and a summary of significant accounting policies, and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted the audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Comox-Strathcona Regional Hospital District as at December 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

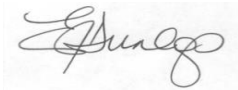


Chartered Accountants

Vancouver, British Columbia
June 13, 2013

Comox-Strathcona Regional Hospital District
Statement of Financial Position
As at December 31, 2012

	<u>2012</u>	<u>2011</u>
Financial Assets		
Cash and temporary investments (Note 3)	\$ 69,219,952	\$ 57,371,744
Accounts receivable	<u>273,862</u>	<u>324,469</u>
Total Financial Assets	<u>69,493,814</u>	<u>57,696,213</u>
Liabilities		
Accounts payable	887,333	1,135,172
Accrued interest (Schedule D)	136,653	142,015
Long-term debenture debt (Schedule D) (Note 4)	<u>3,189,674</u>	<u>4,220,415</u>
Total Liabilities	<u>4,213,660</u>	<u>5,497,602</u>
Accumulated Surplus (Note 6)	<u>\$ 65,280,154</u>	<u>\$ 52,198,611</u>
Commitments (Schedule F) (Note 7)		



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



C. Moglove
Chair

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

Comox-Strathcona Regional Hospital District
Statement of Operations
Year ended December 31, 2012

Revenue	2012 Budget (Note 10)	2012 Actual	2011 Actual
Requisitions (Schedule E)	\$ 15,254,547	\$ 15,254,547	\$ 14,455,719
Grants in lieu of taxes	82,000	269,860	321,245
Interest revenue	60,000	1,008,091	1,126,835
Debenture refunds and other revenue	-	91,163	232,915
Total Revenue	<u>15,396,547</u>	<u>16,623,661</u>	<u>16,136,714</u>
Expenses			
Net debenture debt interest	721,191	384,195	441,293
Administration and governance	365,890	205,690	200,794
Grants to health care facilities (Schedule F) (Note 9)	6,035,058	2,952,233	3,786,340
Total Expenses	<u>7,122,139</u>	<u>3,542,118</u>	<u>4,428,427</u>
Annual Surplus	8,274,408	13,081,543	11,708,287
Accumulated Surplus, beginning of year	<u>52,198,611</u>	<u>52,198,611</u>	<u>40,490,324</u>
Accumulated Surplus, end of year	<u>\$ 60,473,019</u>	<u>\$ 65,280,154</u>	<u>\$ 52,198,611</u>

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

Comox-Strathcona Regional Hospital District
Statement of Cash Flows
Year ended December 31, 2012

	<u>2012</u>	<u>2011</u>
Operating Transactions		
Annual Surplus (Statement 2)	\$ 13,081,543	\$ 11,708,287
Changes in non-cash operating balances		
Accounts receivable	50,607	(85,359)
Accounts payable	(247,840)	781,777
Accrued interest	(5,362)	(34,281)
Item not utilizing cash		
Actuarial adjustment	(331,633)	(389,690)
Cash Provided by Operating Transactions	<u>12,547,316</u>	<u>11,980,734</u>
Financing Transactions		
Debt principal repayments	(699,108)	(835,015)
Cash Applied to Financing Transactions	<u>(699,108)</u>	<u>(835,015)</u>
Change in Cash and Temporary Investments	11,848,208	11,145,719
Cash and Temporary Investments, beginning of year	57,371,744	46,226,025
Cash and Temporary Investments, end of year	<u>\$ 69,219,952</u>	<u>\$ 57,371,744</u>

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

Comox-Strathcona Regional Hospital District
Notes to Financial Statements
December 31, 2012

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 Canadian Institute of Chartered Accountants.

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 and temporary investments, accounts receivable, accounts payable, accrued interest and long-term debenture 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.

3. Cash and Temporary Investments

Included in cash and temporary investments is \$58,754,002 (2011 - \$46,379,956) of temporary investments held with the Municipal Finance Authority in money market, intermediate and bond funds. These investments are carried at market value which approximates cost and are being held in reserve for the north island hospitals project requirements.

Comox-Strathcona Regional Hospital District
Notes to Financial Statements
December 31, 2012

4. Long-Term Debenture Debt

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:

2013	\$1,040,929
2014	821,437
2015	468,531
2016	427,764
2017	93,380
2018 and thereafter	<u>337,633</u>
	<u><u>\$3,189,674</u></u>

Interest on long-term debt, net of actuarial adjustments, recorded in the Statement of Operations in 2012 is \$384,195 (2011 - \$441,293).

5. Municipal Finance Authority Debt Reserve Fund

The Municipal Finance Authority (MFA) requires the regional hospital district to establish a fund equal to one-half the annual installment of principal and interest of debentures issued. The cash portion of the fund is equal to one percent of the total principal with the remainder made up of a non-interest bearing demand note.

Monies paid into the debt reserve fund and interest earned thereon are obligations of MFA to the regional hospital districts. Due to their contingent nature, neither the asset nor liability is recorded in the financial statements. These amounts as at December 31, 2012 amounted to \$737,340 (2011 – \$759,359).

6. Accumulated Surplus

	2012	2011
Revenue Fund (Schedule A)	\$ 295,127	\$ 302,997
Reserve Fund (Schedule B)	68,460,557	56,349,468
Capital and Loan Fund (Schedule C)	(3,475,530)	(4,453,854)
Accumulated Surplus, end of year	<u><u>\$65,280,154</u></u>	<u><u>\$52,198,611</u></u>

7. Commitments

As at December 31, 2012, commitments in connection with various capital grants amounted to approximately \$240,068,358 (2011 - \$4,166,430) as detailed on Schedule F. This represents the Comox-Strathcona Regional Hospital District portion, which is 40% of the total capital cost and includes a total commitment of \$237,000,000 for the construction of two hospitals, one sited in the Comox Valley and one in Campbell River, collectively referred to as the north island hospitals project.

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 \$231,269 (2011 - \$283,289). During the year, administrative support services supplied to the regional hospital district by the Comox Valley Regional District totaled \$151,000 (2011 - \$150,636).

Comox-Strathcona Regional Hospital District
Notes to Financial Statements
December 31, 2012

9. Grants to Health Care Facilities

	<u>2012</u>	<u>2011</u>
Campbell River & District General Hospital	\$ 817,031	\$ 797,409
Cortes Health Centre	2,500	2,500
Cumberland Regional Laundry Society	2,500	2,500
Gold River Health Clinic	2,500	12,500
Kyuquot Health Centre	2,500	5,549
North Island Hospitals Project	1,017,065	1,915,100
Sayward Primary Healthcare Clinic	2,500	2,500
St. Joseph's General Hospital	616,101	1,043,282
Tahsis Health Centre	2,500	2,500
Vancouver Island Health Authority – Mobile MRI	484,536	-
Zeballos Health Centre	2,500	2,500
	<u>\$2,952,233</u>	<u>\$3,786,340</u>

10. Restatement of 2012 Budget

The budget amounts presented throughout these financial statements represent the budget bylaw approved by the regional hospital district board on March 15, 2012.

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 2012 adopted budget to the Statement of Operations.

Budget bylaw, surplus for the year	\$	-
Add:		
Debt principal payments		699,108
Transfers to future expenditure reserve		545,854
Transfers to major project reserve		11,500,000
Less:		
Transfers from future expenditure reserve		(4,083,044)
Transfers from previous years surplus		(387,510)
Budgeted Annual Surplus, as restated		<u><u>\$8,274,408</u></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
Year ended December 31, 2012

	2012 Budget (Note 10)	2012 Actual	2011 Actual
Revenue			
Requisitions (Schedule E)	15,254,547	15,254,547	\$ 14,455,719
Grants in lieu of taxes	82,000	269,860	321,245
Interest revenue	60,000	1,008,091	1,126,835
Debenture refunds and other revenue		91,163	232,915
Total Revenue	<u>15,396,547</u>	<u>16,623,661</u>	<u>16,136,714</u>
Expenses			
Debenture debt interest (Schedule D)	721,191	715,828	830,983
Administration and governance costs	365,891	205,690	200,794
Contribution to reserves for future major projects	11,500,000	12,374,046	11,503,664
Contribution to reserves for future expenditures	545,854	2,096,072	2,556,902
Total Expenses	<u>13,132,936</u>	<u>15,391,636</u>	<u>15,092,343</u>
Net Revenue	<u>2,263,611</u>	<u>1,232,025</u>	<u>1,044,371</u>
Financing Transactions			
Grants funded by operating	(1,867,500)	(540,787)	(164,323)
Debt principal repayments (Schedule D)	(699,108)	(699,108)	(835,015)
Total Financing Transactions	<u>(2,566,608)</u>	<u>(1,239,895)</u>	<u>(999,338)</u>
Change in Fund Balance	(302,997)	(7,870)	45,033
Fund Balance, beginning of year	302,997	302,997	257,964
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 295,127</u>	<u>\$ 302,997</u>

Comox-Strathcona Regional Hospital District
Schedule of Reserve Fund Transactions
Year ended December 31, 2012

	<u>2012</u>	<u>2011</u>
Fund Balance, beginning of year	\$ 56,349,468	\$ 45,694,708
Add:		
Transfer from Revenue Fund for future major projects (Schedule A)	12,374,046	11,503,664
Transfer from Revenue Fund for future expenditures (Schedule A)	2,096,072	2,556,902
Less:		
Grants funded by reserves	<u>(2,359,030)</u>	<u>(3,405,806)</u>
Fund Balance, end of year	<u>\$ 68,460,557</u>	<u>\$ 56,349,468</u>

**Comox-Strathcona Regional Hospital District
Schedule of Capital and Loan Fund Transactions
Year ended December 31, 2012**

	<u>2012</u>	<u>2011</u>
Fund Balance, beginning of year	\$ (4,453,854)	\$ (5,462,348)
Add:		
Debt principal repayments (Schedule D)	699,108	835,015
Actuarial additions (Schedule D)	331,633	389,690
Less:		
Grants funded by long-term debt	<u>(52,417)</u>	<u>(216,211)</u>
Fund Balance, end of year	<u>\$ (3,475,530)</u>	<u>\$ (4,453,854)</u>

Comox-Strathcona Regional Hospital District
Schedule of Long-term Debenture Debt
Municipal Finance Authority (MFA)
As at December 31, 2012

MFA#	Issue Date	Yrs	Int Rate	Beginning Balance	Principal Payments	Actuarial Additions	Ending Balance	2012 Debt Charges		
								Interest Expense	Accrued Interest	Accrued Actuarial
71	Oct 07/99	15	5.71%	432,282	82,412	55,350	294,520	94,395	7,759	5,062
71	Oct 07/99	15	3.15%	85,092	16,222	10,896	57,974	10,260	843	996
73	Nov 7/00	15	6.35%	121,984	17,863	10,650	93,471	22,774	1,872	981
80	Oct 3/03	10	4.78%	104,855	34,620	16,529	53,706	20,792	5,070	4,654
95	Oct 13/05	10	4.17%	84,688	15,761	4,182	64,745	7,891	1,708	1,078
99	Nov 7/06	10	4.43%	284,819	43,221	9,364	232,234	22,988	4,597	2,293
99	Nov 7/06	10	4.43%	332,461	50,451	10,930	271,080	26,833	5,367	2,677
99	Nov 7/06	10	4.43%	499,688	75,828	16,428	407,432	40,330	8,066	4,024
99	Nov 7/06	20	4.43%	397,189	16,304	3,532	377,353	21,508	4,302	865
103	Apr 23/08	10	4.65%	449,532	50,597	6,318	392,617	28,248	5,340	5,934
105	Apr 21/09	5	3.55%	435,059	128,856	10,515	295,688	24,776	1,901	9,301
537	May 08/92	20	9.41%	31,351	13,296	18,055	-	13,103	-	-
612	May 31/95	20	8.50%	26,498	6,271	6,655	13,572	13,566	4,832	2,601
613	Nov 14/95	20	8.50%	37,553	8,887	9,432	19,234	19,226	6,848	3,685
619	Feb 17/93	20	8.50%	223,099	43,984	64,845	114,270	129,200	46,016	25,034
620	Mar 16/93	20	8.50%	44,012	9,362	12,107	22,543	24,324	8,663	4,694
621	Jul 20/93	20	8.50%	52,680	11,132	14,565	26,983	29,240	10,414	5,645
622	Jan 05/94	20	7.50%	35,503	4,804	6,458	24,241	12,349	744	3,943
624	Nov 29/96	27	7.88%	468,948	58,625	32,239	378,084	122,764	10,427	2,862
626	Oct 31/94	20	9.63%	73,122	10,612	12,583	49,927	31,261	1,884	7,719
				\$ 4,220,415	\$ 699,108	\$ 331,633	\$ 3,189,674	\$ 715,828	\$ 136,653	\$ 94,048

Comox-Strathcona Regional Hospital District
Schedule of Revenue from Requisitions
Year ended December 31, 2012

	2012 Budget (Note 10)	2012 Actual	2011 Actual
Member Municipalities			
City of Courtenay	\$ 3,572,808	\$ 3,554,953	\$ 3,238,570
Town of Comox	1,689,679	1,694,297	1,579,195
Village of Cumberland	380,088	377,503	342,872
City of Campbell River	3,614,010	3,619,650	3,546,924
Village of Gold River	107,305	106,505	104,089
Village of Sayward	28,096	28,217	27,965
Village of Tahsis	37,626	36,800	38,865
Village of Zeballos	12,922	12,977	12,246
	<u>9,442,534</u>	<u>9,430,902</u>	<u>8,890,726</u>
Electoral Areas			
Baynes Sound/Denman-Hornby Islands (Area A)	\$ 1,569,015	\$ 1,572,755	\$ 1,520,590
Lazo North (Area B)	1,048,894	1,052,352	986,183
Puntledge-Black Creek (Area C)	1,378,855	1,383,394	1,330,747
Kyuquot-Nootka/Sayward (Area A)	297,594	293,452	267,674
Cortes (Area B)	242,816	243,129	225,307
Discovery Islands-Mainland Inlets (Area C)	596,395	597,354	587,655
Oyster Bay-Buttle Lake (Area D)	678,444	681,209	646,837
	<u>5,812,013</u>	<u>5,823,645</u>	<u>5,564,993</u>
Total Revenue from Requisitions	<u>\$ 15,254,547</u>	<u>\$ 15,254,547</u>	<u>\$ 14,455,719</u>

Comox-Strathcona Regional Hospital District
Schedule of Projects and Commitments
As at December 31, 2012
(Unaudited)

Project	RHD Portion Approved	Paid Prior Years	Paid 2012	Balance of Committed Funds
All Facilities				
2009* Allocation	392,932	(353,653)	(39,279)	-
2010 Allocation	432,356	-	(420,812)	11,544
2011 Allocation	850,205	-	-	850,205
2012 Allocation	423,624	-	-	423,624
Mobile MRI	575,971	-	(484,536)	91,435
Campbell River & District General Hospital				
2 South Renovations	77,960	(32,113)	-	-
2S Med Gas Upgrade	30,480	-	-	-
4 Negative Pressure Rooms	320,000	(236,187)	(51,717)	32,097
Anesthesia machine incl monitor	275,377	-	-	275,377
Asbestos Remediation	66,000	(42,534)	(15,485)	7,981
Emergency Dept Central Station Monitors	160,000	-	-	160,000
Multi-purpose Fluoroscopy Unit	440,000	(289,607)	(53,667)	-
Nurse call/duress system replacement	206,000	-	-	206,000
Pulmonary Function lab	68,000	(32,500)	(8,482)	27,018
Repair to Building Fabric & Finishes	272,800	(109,404)	(37,570)	125,826
Ultrasounds (Radiographic unit)	216,000	(44,091)	(160,777)	11,132
Upgrade Elevator Controls	160,000	(3,259)	(139,696)	17,045
Cortes Health Centre				
2012 Allocation	2,500	-	(2,500)	-
Cumberland Regional Hospital Laundry Society				
2012 Allocation	2,500	-	(2,500)	-
Gold River Health Clinic				
2012 Allocation	2,500	-	(2,500)	-
Kyuquot Health Centre				
2012 Allocation	2,500	-	(2,500)	-
Subtotal	\$ 5,040,705	\$ (1,147,386)	\$ (1,478,793)	\$ 2,241,473

Comox-Strathcona Regional Hospital District
Schedule of Projects and Commitments
As at December 31, 2012
(Unaudited)

Project	RHD Portion Approved	Paid Prior Years	Paid 2012	Balance of Committed Funds
North Island Hospitals Project				
Business Case	\$ 3,000,000	\$ (1,915,100)	\$ (1,017,065)	\$ -
Comox Valley and Campbell River hospitals	237,000,000	-	-	237,000,000
Sayward Primary Healthcare Clinic				
2012 Allocation	2,500	-	(2,500)	-
St Joseph's General Hospital				
Cerner Installation	54,800	(54,551)	-	-
Chiller Replacement	128,000	-	-	128,000
Core Clinical Phase 2	400,000	(43,340)	(157,681)	198,980
Emergency Dept Central Station Mo	200,000	-	(188,479)	11,521
Endoscope Washer	48,000	(40,167)	(6,538)	-
Fuel Storage tank upgrare	58,400	-	-	58,400
Gas Steam Generator	58,800	(8,143)	-	50,657
Heating boiler replacement	76,000	(3,083)	(29,469)	43,449
Hematology cell counter with slide r	48,355	-	-	48,355
Roofing	76,000	(56,310)	(15,860)	-
Telephone Upgrade	70,000	(57,902)	(12,098)	-
Urology fluoroscopy table	207,873	-	-	207,873
Wispa patient lift upgrade	54,400	-	(38,750)	15,650
York Chiller Replacement	64,000	-	-	64,000
Tahsis Health Centre				
2012 Allocation	2,500	-	(2,500)	-
Zeballos Health Centre				
2012 Allocation	2,500	-	(2,500)	-
Subtotal	\$ 241,552,128	\$ (2,178,594)	\$ (1,473,439)	\$ 237,826,885
Total Commitments	\$ 246,592,833	\$ (3,325,980)	\$ (2,952,233)	\$ 240,068,358