Waterloo Wellington

CCAC Community Care Access Centre

CASC Centre d'accès aux soins communautaires

Waterloo Wellington

Report to the Community

April 1, 2010 – March 31, 2011

Connecting you with care
Votre lien aux soins

Ontario
Waterloo Wellington Local Health Integration Network

Our 2010/2011 Report to the Community is dedicated to our clients and families who, through their courage, determination and resourcefulness inspire us to deliver "Outstanding Care – Every Person, Every Day".

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Waterloo Wellington

Connecting you with care

Our Vision, Mission & Values:

All our employees – from Case Managers to the administrative staff and leadership team – are dedicated to realizing the CCAC Vision, Mission and Values:

Our Vision

Outstanding Care – Every Person, Every Day

Our Mission

To deliver a seamless experience through the health system for people in our diverse communities, providing equitable access, individualized care coordination, and quality health care.

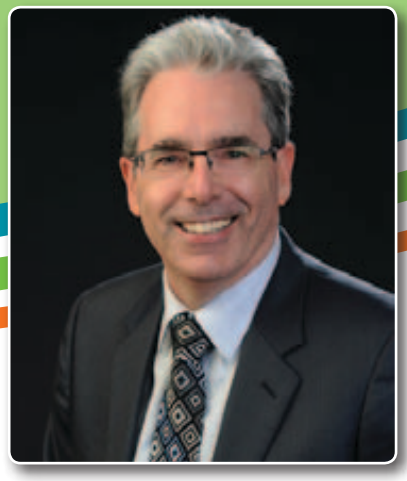
Our Values

Mutual Respect, Responsiveness, Innovation, Fairness, Courage

A Look Back at 2010/2011

Message from the Chair & CEO

Marshall Draper, *Board Chair*



Kevin Mercer, *CEO*

The 2010/2011 year for the Waterloo Wellington CCAC was a year of creating and maintaining partnerships with other health and community organizations. We all share the goal of improving access to care.

Every day, through the thousands of interactions we have with our clients, we hear how important it is for people to remain in their own home for as long as possible. As professionals in the delivery of community-based services, we help people plan and make informed choices about the available health care options in our community. With an aging population, and a continued focus on home as the first choice for care, it is no surprise that there is a greater demand for our services, advice and expertise.

To position us for future growth, our Board of Directors approved a three-year strategic plan. We have structured this year's Report to the Community around four strategic priorities and provided examples of how we are positively affecting those we serve in our community.

Our successes are made possible through the commitment, caring, and professionalism of our staff. We appreciate the support of our contracted service providers, our partner organizations, and our funder – the Waterloo Wellington Local Health Integration Network. Together we aim to deliver "Outstanding Care – Every Person, Every Day" to those we serve.

Marshall Draper, *Board Chair*

Kevin Mercer, *CEO*

Engaged Community & Staff

Our community and staff are empowered to help set principles, priorities or solve specific, shared problems.

This year we developed a Communications and Engagement Strategy – Creating a Culture of Open Leadership. This strategy development involved over 70 individuals, including our clients and families, community agencies, hospitals, contracted service providers, WWCCAC staff, and Board of Directors. This strategy seeks to create greater community, stakeholder and employee involvement, to increase client/family satisfaction and to improve health system effectiveness and efficiency.

Waterloo Wellington CCAC Wins Healthy Workplace Award

We know healthy and happy staff positively impact the service we provide to our clients and families. In 2010, the WWCCAC was honoured with a Gold Award from the Region of Waterloo's Public Health Unit. The Gold Award recognizes our CCAC's commitment to flexible work schedules, informal walking program, healthy food choices at meetings, wellness assessments, flu shots, an on-site exercise facility, expert guest speakers, wellness education, and creation of a healthy eating policy.

Our client/caregiver focus group provided input into the development of the Patient Declaration of Values for Waterloo Wellington hospitals and the CCAC:

Patient Declaration of Values:

As a patient of the hospital or client of the CCAC, I believe I have a right to the best care the organization can deliver. As a patient or client, I value that...

... I am provided with high quality care and services that focus on my whole being – mind, body and spirit.

... My family and I are treated with respect, compassion and understanding of our unique needs.

... I am an active partner in my health care and as such I am given reliable and current information so I can make informed decisions.

... I can express my appreciation or concerns about my health care experience knowing that my health care providers are actively listening.

"I believe that I get the right level of information from the staff and nurses."

– client feedback

"The WWCCAC knows more about me than I do."

– client feedback

Community Outreach Activities

Our staff works diligently to inform our community about our services. Last year, we spoke to over **100** groups in the community. It is through these activities that we uncover opportunities to link people to our services and to hear how our services have helped a person or family in need of support.

"Engagement and more effective communication will help us improve care. If we better understand the needs of our clients, partners and colleagues, we can play the role of system navigator."
– WWCCAC Staff

We provided information about CCAC services to:

- Immigrant Services Guelph-Wellington
- Retired Teachers Association
- Poverty Symposium
- Rockway Senior's Centre
- Kitchener Mennonite Brethren Church
- Honouring Elder Rights Conference
- Probus Club of Preston/Hespeler
- St Louis Personal Support Worker Program
- Senior's Centre for Excellence

...and many more.

System Leadership

WWCCAC will provide local health system leadership and collaborate with the community and other organizations to deliver integrated care to our clients.

The WWCCAC Board of Directors is made up of community representatives who have a range of experience including policy development, international business and technology leadership, applied research, hospital leadership, and new immigrant advocacy.

In January 2010, our Board opened its meetings to the public as an initial step towards an open and transparent board. The agendas, minutes, and presentations are available on the WWCCAC website. The report, "Creating a culture of Open Leadership – Communication and Engagement Strategy" was approved at their January meeting.

"I know the CCAC is committed to collaborate with all health service providers to ensure individuals receive the right care in the most appropriate setting. As a CCAC, you have been exceptional at this – you work every day with your health care partners – and I know that this will continue to be the case."

– Bruce Lauckner, CEO, Waterloo Wellington LHIN

Building our Future

In 2010/2011, our Board heard from over 100 individuals including our clients/families, physicians, policy makers, health service providers, community leaders, funders, multi-cultural centres, food banks, and post secondary education about the key priorities for consideration over the next three years.

The new approved strategic plan for 2011-2014 positions us for the future and ensures we use our existing leadership strengths to help advance integrated care for clients and families as they move through the health care system.

"CCAC services are in great demand and we need to work effectively with our health care partners to ensure those we serve have easy access to services needed to keep them supported in the community"

– WWCCAC staff

Our Partners

Service providers *(includes contracted and over-flow agencies)*	**26**
Hospitals	**10**
Family Health Teams	**10**
Long-Term Care Homes	**35**
Physicians	**850+**
Community Support Services	**33**
Clients	**35,000**
Schools	**268**

Waterloo Wellington CCAC
Board of Directors
2010/2011

Marshall Draper
Chair

John Lewington
Vice Chair

Kris Bailey

Michael Delisle

Richard Emrich

John Enns

Benjamin Gottlieb

Djurdjica Halgasev

Larry Kron

Lori Trumper

Safe, Quality Care

As a learning organization, we seek innovative yet practical ways to provide safe, effective, client-focused care.

The dedication of our staff, service providers, and partners to providing our community with safe, effective, client-focused care can be gauged through our unconditional accreditation through Accreditation Canada. We achieved the highest award possible: an unconditional, three-year award and acknowledgement of a leading practice for our Independent Assisted Living Program (see page 12-13).

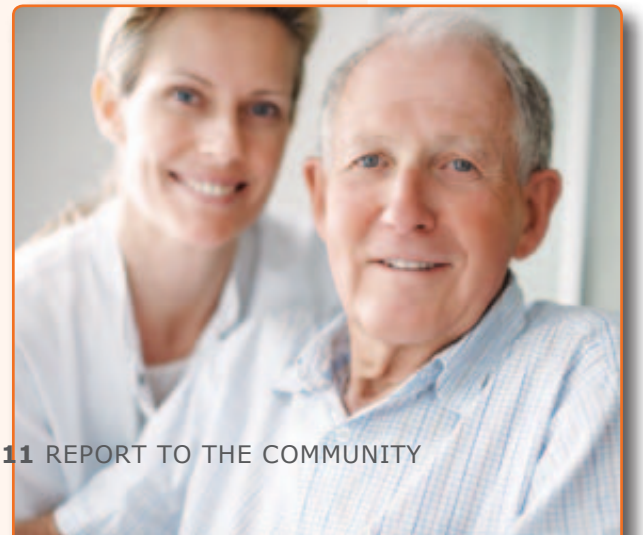
The report commends the organization for a number of key quality practices and is available on our website at www.ww.ccac-ont.ca

Client and Caregiver Experience

The WWCCAC uses a sector-wide, standardized survey to inform, measure and track our progress related to our organization's goals.

Recent survey results show that 80% of WWCCAC clients rank their experiences and overall satisfaction as good to excellent.

The intent of the survey is to hear from our clients about their overall experience with and quality of home-care services. The survey will inform future initiatives and strategies that will support our vision of "Outstanding Care – Every Person, Every Day" to those we serve.



"I was very pleased with the coordination of my care, including the nursing staff and the timely delivery of my supplies. The person who came to set up my equipment was great and was very quick to respond to a problem I had. My Case Manager called me back right away and I really feel like I was given all the information I needed so that I knew who to call when I had questions about by care and services."

"My service provider was very willing to make sure that I had the right care and made adjustments to my care plan to meet my needs."

"Once I understood my care plan and understood how things worked, I had confidence in the CCAC Case Manager and my care providers to take care of me."

– Client comments to Accreditation Canada surveyors

ACCREDITATION CANADA
AGRÉMENT CANADA

Right Care, Right Time, Right Place

Every individual receives high-quality, appropriate care and support to meet their personal goals and maintain independence in the least intrusive and most efficient way.

CCACs offer thousands of people access to a broad range of services and supports in their communities. As experts in the delivery of community-based services, we also help people plan and make informed choices about the available health care options in our community. Appropriate care and support in the right setting is not only important to the individual, but it is also important to the health system as a whole.

Integrated Assisted Living Program

An 82-year-old woman falls at home in the middle of the night. Unable to reach a phone, or unwilling to burden an out-of-town family member, she waits an agonizing six hours until morning. Luckily, a neighbour looks in on her and helps her to safety.

It's a story that's all too common to WWCCAC Case Managers. Created for high density seniors' neighbourhoods and first launched in December 2009, the Integrated Assisted Living Program targets our region's frail and vulnerable senior population. The concept is simple but unique: provide tailored, on-site assisted living support to high intensity, high needs seniors' neighbourhoods.

Noted as a "leading practice" during the Waterloo Wellington CCAC's recent Accreditation, the program also aims to reduce emergency department visits and to avoid premature admission to long-term care. Anecdotally, case managers are seeing decreased isolation, improved social functioning and greater peace of mind for clients and their families.

The Integrated Assisted Living Program (IALP) is funded through the Waterloo Wellington Local Health Integration Network's Aging at Home Strategy. Through the LHIN's Aging at Home Strategy, a wider range of home care and community support services have been made available to enable people to continue leading healthy and independent lives in their own homes.

The Home First Philosophy

Home First is a philosophy of care planning – providing the right care, in the right place, at the right time. For patients in hospital, the goal is to help return home from hospital and stay safely at home with community supports. For people living in the community, the goal is to avoid hospital admission or premature admission to long-term care.

New long-term care referrals done in hospitals

decreased by 22% in 2010/2011.

It acknowledges that community supports are a key component to enabling frail older adults to live in their homes for as long as possible.

Through the support of steering committee members, Home First has begun to show results in our area's hospitals. But the success of the philosophy does not necessarily show itself just in the numbers – it has also had a positive impact to care planning for older-adult patients – providing more choices and options to stay at home, before considering the life altering decision to go to long-term care.

Going Home Can Be A Journey

Mike Williams heard the warning calls 10 years ago about the so called 'sandwich generation' but didn't think too much about it.

Mike's dad has end-stage Parkinson's disease. He moved his dad George around to a few retirement homes but his care needs were quite high and he ended up in the hospital.

"There were times where I would work all-day, go and visit dad in the hospital, then go to my mom's and spend the night at her house because she couldn't be alone, and then rush home in the morning to see my wife and kids and get ready for work again," says Mike. "It was exhausting."

Mike moved his mom into an assisted living facility and started exploring options for his dad in anticipation of his hospital discharge.

"You see your parents as invincible and they see you as their little kid," says Mike. "I wasn't ready to accept that my dad needed to be in long-term care but Selena, our WWCCAC Case Manager at the hospital, was patient with me and helped me to see things more clearly. My dad really did need 24/7 care."

Once he agreed that George needed long-term care, Selena helped Mike fill out all of the paperwork. She then suggested that instead of waiting in hospital for a bed to become available, George could go home with enhanced supports from the WWCCAC and wait there.

"To me this was a great idea. My dad wasn't doing very well in hospital. It was so loud and busy, he wasn't sleeping, there were no activities and he couldn't go anywhere," said Mike.

Supports were planned for two months to bridge the time it may take until one of his chosen long-term care homes could offer accommodation. "Dad thrived at the assisted living facility," said Mike. "He was happier, he was more active – a complete 180 degree change from being in the hospital."

Original story appeared in the May 2011 WWLHIN Newsletter. Excerpt reprinted with permission from the Waterloo Wellington LHIN. Videos about our clients' experiences with Ontario's Community Care Access Centres can be viewed online by visiting ww.ww.ccac-ont.ca, and clicking on "About Us", then "Client Stories".

QUICK FACTS

In 2010/2011, on average in any given month, over

14,000

people directly received health and support services through the Waterloo Wellington CCAC.

Area Population

2006 Census 686,320

Funding for 2010/2011..... $104 million

Number of clients served*..... 35,000

In 2010/2011, we served just over 5% of the population, or

1 in 20

individuals living in the Waterloo Wellington area.

* Includes placement, non-admits, pediatric, school health and in-home support services

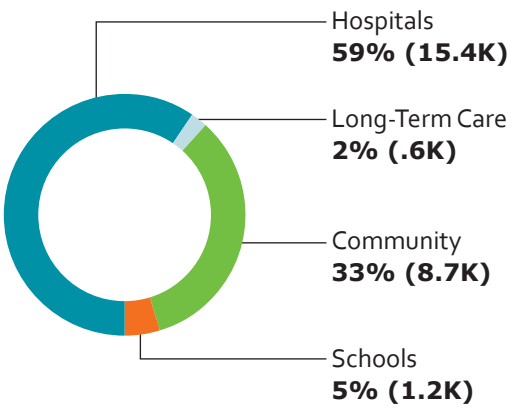
Waterloo Wellington CCAC Key Financial Information for 2010/2011

Audited Financial Statements are available in a separate document.

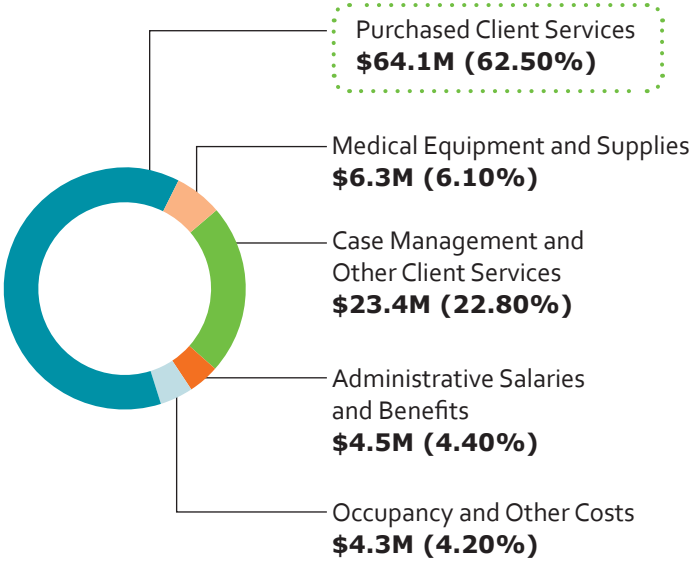
Total Funding for 2010/2011: **$104 million**

Number of people served: **35,000**

Referral Source

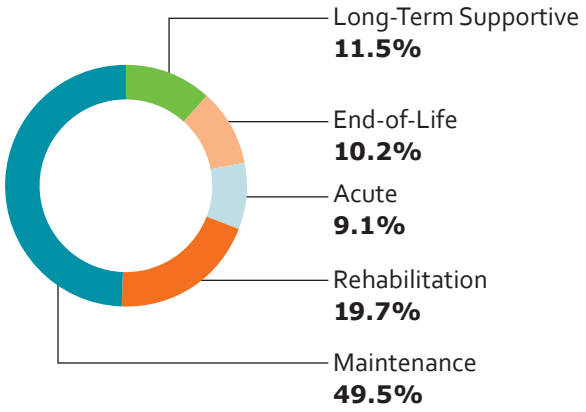


Expenditure Analysis

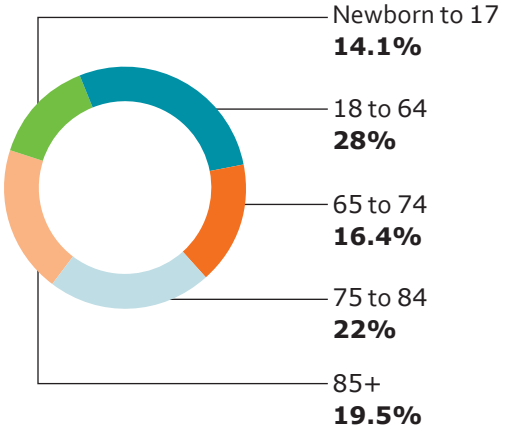


Waterloo Wellington CCAC services are publicly funded through the Waterloo Wellington Local Health Integration Network.

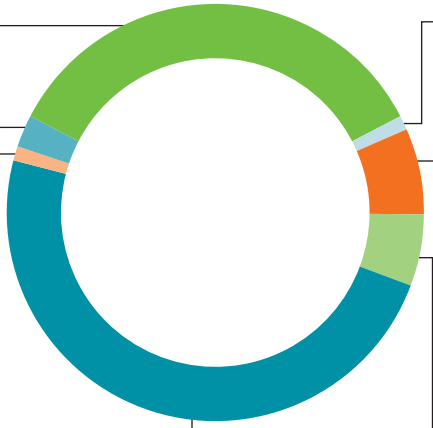
Service Type



Clients Served by Age Grouping



Purchased Client Services Breakdown



Nursing
31.5%
Budget: $22.2M
Visits: 433.5k
Clients served: 15,407

Speech and Language Pathology
2.3%
Budget: $1.6M
Visits: 13.3k
Clients served: 1,784

Nutrition
1%
Budget: $0.7M
Visits: 5.4k
Clients served: 1,279

Personal Support
43.9%
Budget: $30.9M
Visits: 1087.3k
Clients served: 8,214

Social Work
1.1%
Budget: $0.8M
Visits: 5.2k
Clients served: 1,217

Occupational Therapy
6.1%
Budget: $4.3M
Visits: 35.1k
Clients served: 8,937

Physiotherapy
5.1%
Budget: $3.6M
Visits: 35.6k
Clients served: 6,467

QUICK FACTS

Services Delivered

Nursing visits** 433,500

Personal support hours 1,087,300

Therapy (all) visits 94,600

Information and referral contacts 8,135

Number of long-term care placements 1,634

Connections to a family health care provider 2,940
(Feb 2009 to March 2011)

** Includes in-home, shift and clinic nursing services

Waterloo Wellington

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888 883 3313

For residents of Guelph, Wellington County & the Township of Southgate:
519 823 2550
800 265 8338

www.ww.ccac-ont.ca
www.310ccac.ca
310-CCAC (2222)

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Outstanding care
– every person, every day

Waterloo Wellington
Community Care Access Centre
Financial Statements
For the year ended March 31, 2011

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BDO Canada LLP
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Waterloo ON N2L 0A5 Canada

Independent Auditor's Report

To the Board of Directors of Waterloo Wellington Community Care Access Centre

We have audited the accompanying financial statements of Waterloo Wellington Community Care Access Centre, which comprise the balance sheet as at March 31, 2011, the statements of changes in fund balances, 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 generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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 Waterloo Wellington Community Care Access Centre as at March 31, 2011 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Canada LLP

Chartered Accountants, Licensed Public Accountants

Waterloo, Ontario
May 24, 2011

Waterloo Wellington Community Care Access Centre
Balance Sheet

March 31	Capital Fund	Operating Fund	Donations Fund	2011 Total	2010 Total
Assets					
Current					
Cash (Note 1)	$ -	$ 5,322,670	$ 191,260	$ 5,513,930	$ 8,558,860
Accounts receivable (Note 2)	-	3,374,699	-	3,374,699	775,917
Prepaid expenses	-	397,018	-	397,018	237,279
	-	9,094,387	191,260	9,285,647	9,572,056
Capital (Note 3)	747,373	-	-	747,373	808,570
	$ 747,373	$ 9,094,387	$ 191,260	$10,033,020	$10,380,626
Liabilities and Fund Balances					
Current					
Accounts payable and accrued liabilities (Note 4)	$ -	$ 6,081,165	$ -	$ 6,081,165	$ 8,138,719
eHealth Connections Project (Note 5)	-	2,134,956	-	2,134,956	33,754
Operational funding repayable (Note 6)	-	938,918	-	938,918	1,444,812
Deferred revenue (Note 7)	-	22,245	-	22,245	29,689
Current portion of early retirement benefits (Note 8)	-	87,140	-	87,140	87,033
	-	9,264,424	-	9,264,424	9,734,007
Long-term					
Early retirement benefits (Note 8)	-	214,149	-	214,149	217,810
	-	9,478,573	-	9,478,573	9,951,817
Fund balances					
Internally restricted	747,373	-	191,260	938,633	816,548
Unrestricted	-	(384,186)	-	(384,186)	(387,739)
	747,373	(384,186)	191,260	554,447	428,809
	$ 747,373	$ 9,094,387	$ 191,260	$10,033,020	$10,380,626

On behalf of the Board:

Director

Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Waterloo Wellington Community Care Access Centre
Statement of Changes in Fund Balances

For the year ended March 31	Capital Fund	Operating Fund	Donations Fund	2011 Total	2010 Total
Fund balances, beginning of year	$ 808,570	$ (387,739)	$ 7,978	$ 428,809	$ 370,113
Excess (deficiency) of revenue over expenses for the year	(290,662)	233,018	183,282	125,638	58,696
Interfund transfers (Note 9)	229,465	(229,465)	-	-	-
Fund balances, end of year	$ 747,373	$ (384,186)	$ 191,260	$ 554,447	$ 428,809

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Waterloo Wellington Community Care Access Centre
Statement of Operations

For the year ended March 31

	Capital Fund	Operating Fund	Donations Fund	2011 Total	2010 Total
Revenue					
LHIN/Ministry of Health & LTC	$ 259,952	$102,305,626	$ -	$102,565,578	$98,032,130
Interest income	-	72,659	884	73,543	22,905
Miscellaneous income	-	1,441,912	-	1,441,912	2,038,845
Donations	-	-	192,211	192,211	5,223
	259,952	103,820,197	193,095	104,273,244	100,099,103
Expenses					
Salaries and wages	-	21,411,708	-	21,411,708	20,750,888
Employee benefits (Note 10)	-	5,529,757	-	5,529,757	5,284,122
Training	-	195,319	-	195,319	121,550
Travel	-	265,496	-	265,496	253,483
Building occupancy	-	1,244,116	-	1,244,116	1,196,572
Office expenses	-	882,352	-	882,352	692,181
Other operating expenses	259,952	2,285,099	-	2,545,051	2,168,096
Supplies and equipment	-	6,260,132	-	6,260,132	6,766,714
Funding provided to assist clients	-	-	9,813	9,813	9,119
Purchased client services	-	64,064,637	-	64,064,637	58,787,733
Amortization	290,662	-	-	290,662	250,722
	550,614	102,138,616	9,813	102,699,043	96,281,180
Excess (deficiency) of revenue over expenses before other items	(290,662)	1,681,581	183,282	1,574,201	3,817,923
Other revenue (expenses)					
Early retirement benefits (Note 8)	-	3,554	-	3,554	39,274
Excess (deficiency) of revenue over expenses before operational funding repayable	(290,662)	1,685,135	183,282	1,577,755	3,857,197
Operational funding repaid/repayable	-	(1,452,117)	-	(1,452,117)	(3,798,501)
Excess (deficiency) of revenue over expenses for the year	$ (290,662)	$ 233,018	$ 183,282	$ 125,638	$ 58,696

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Waterloo Wellington Community Care Access Centre
Statement of Cash Flows

For the year ended March 31	2011	2010
Cash flows from operating activities		
Excess of revenue over expenses for the year	**$ 125,638**	$ 58,696
Items not involving cash		
Amortization	**290,662**	250,722
Early retirement benefits	**(3,554)**	(39,274)
	412,746	270,144
Changes in non-cash working capital balances		
Accounts receivable	**(2,598,782)**	(54,769)
Prepaid expenses	**(159,739)**	(75,182)
Accounts payable and accrued liabilities	**(2,057,554)**	(59,328)
Deferred revenue	**(7,444)**	506
eHealth Connections Project	**2,101,202**	(39,907)
	(2,309,571)	41,464
Cash flows from investing activities		
Purchase of capital assets	**(229,465)**	(274,004)
Cash flows from financing activities		
Increase (decrease) in operational funding repayable	**(505,894)**	550,506
Increase (decrease) in cash during the year	**(3,044,930)**	317,966
Cash, beginning of year	**8,558,860**	8,240,894
Cash, end of year	**$ 5,513,930**	$ 8,558,860

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Waterloo Wellington Community Care Access Centre
Summary of Significant Accounting Policies

March 31, 2011

Nature and Purpose of Organization

The organization is a non-profit community organization governed by a community Board. The organization is incorporated without share capital. The Waterloo Wellington Community Care Access Centre provides access to in-home health care and community support services.

Fund Accounting

The organization follows the restricted fund method of accounting for revenues and expenses.

Revenues and expenses related to program delivery and administration activities are reported in the Operating Fund.

Revenues received from donations are used to provide funding to assist clients. These amounts cannot be funded through the operating budget. These donations are reported in the Donations Fund. The related expenses are also reported in this fund.

Assets, liabilities, revenues and expenses related to the organization's capital assets are reported in the Capital Fund.

Revenue Recognition

All funding is received from the Local Health Integration Network/Ministry of Health and Long-Term Care. Annual Reconciliation Reports are submitted to the Local Health Integration Network/Ministry of Health and Long-Term Care by the organization for final approval. Assessments of prior funding may occur based on funder decisions. The effect of these adjustments, which cannot be quantified at the time of preparing the financial statements, will be recorded in the year of assessment.

Revenues related to delivery of specific programs are recognized as revenue in the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Capital Assets

Capital assets are stated at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

Computer equipment	- 3	year straight line basis
Furniture and fixtures	- 3-5	year straight line basis
Leasehold improvements	-10	year straight line basis or over the term of the lease
Computer software	- 5	year straight line basis

One half of the annual rate is provided in the year of acquisition and no amortization is provided in the year of disposal.

Waterloo Wellington Community Care Access Centre
Summary of Significant Accounting Policies

March 31, 2011

Financial Instruments

It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from their financial instruments.

All transactions related to financial instruments are recorded on a settlement-date basis. The fair values of financial instruments are determined using published price quotations, where applicable.

The organization classifies its financial instruments into one of the following categories based on the purpose for which the asset was acquired. The organization's accounting policy for each category is as follows:

Held-for-trading
This category is comprised of cash and cash equivalents. They are carried on the balance sheet at fair value with changes in fair value recognized in the Statement of Operations. Transaction costs related to instruments classified as held-for-trading are expensed as incurred.

Loans and receivables
These assets are non-derivative financial assets resulting from the delivery of cash or other assets by a lender to a borrower in return for the promise to repay on a specified date or dates, or on demand. They arise principally through normal operations (accounts receivable), but also include other types of contractual monetary assets. They are initially recognized at fair value and subsequently carried at amortized cost, using the effective interest rate method, less any provision for impairment. Transaction costs related to loans and receivables are expensed as incurred.

Other financial liabilities
Other financial liabilities includes all financial liabilities and are comprised of accounts payable and accrued liabilities and operational funding repayable. These liabilities are initially recognized at fair value and subsequently carried at amortized cost using the effective interest rate method. Transaction costs related to other financial liabilities are expensed as incurred.

Income Taxes

The organization is a registered charity, and as such, is not subject to income taxes.

Harmonized Sales Tax

The organization claims a 50% rebate from the federal portion and a 82% rebate for the provincial portion for HST paid on non-medical qualified expenditures and a 83% rebate from the federal portion and a 87% rebate for the provincial portion for HST paid on medical qualified expenditures.

Waterloo Wellington Community Care Access Centre
Summary of Significant Accounting Policies

March 31, 2011

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Accounting Pronouncements

Recent accounting pronouncements that have been issued but are not yet effective, and have a potential implication for the organization, are as follows:

Accounting Standards for Not-for-Profit Organizations

The Accounting Standards Board has recently approved generally accepted accounting principles (GAAP) for Not-for-Profit Organizations. Not-for-Profit Organizations will have the choice of adopting either International Financial Reporting Standards (IFRS) or GAAP for Not-for-Profit Organizations for year ends beginning on or after January 1, 2012. For Organizations choosing to adopt GAAP for Not-for-Profit Organizations they would be allowed to early adopt for years ending on or after December 31, 2010. Until GAAP for Not-for-Profit Organizations is adopted, Not-for-Profit Organizations will continue to follow the current Canadian Institute of Chartered Accountants Handbook - Accounting.

March 31, 2011

1. Cash

The organization's bank account is held at one chartered bank and the organization has a mirrored banking agreement with the Regional Municipality of Waterloo. The balance in the mirrored account is invested with the Region of Waterloo cash balances and earns interest at approximately 0.82%.

2. Accounts Receivable

	2011	2010
Due from the Local Health Integration Network	$ 2,200,000	$ -
GST/HST Recoverable	802,796	331,114
Other	371,903	444,803
	$ 3,374,699	$ 775,917

3. Capital Assets

	2011		2010	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	$ 1,486,175	$ 1,216,419	$ 1,334,370	$ 1,106,674
Furniture and fixtures	2,168,881	1,880,686	2,130,782	1,784,289
Leasehold improvements	1,052,608	910,247	1,045,727	833,407
Computer software	93,280	46,219	60,600	38,539
	$ 4,800,944	$ 4,053,571	$ 4,571,479	$ 3,762,909
Net book value		$ 747,373		$ 808,570

4. Accounts Payable and Accrued Liabilities

	2011	2010
Trade accounts payable and accruals	$ 4,619,049	$ 6,625,068
Other accrued liabilities	1,462,116	1,513,651
	$ 6,081,165	$ 8,138,719

5. eHealth Connections Project

	2011	2010
Balance, beginning of year	$ 33,754	$ 73,661
Funding from Canadian Health Infoway	2,364,266	2,775,567
Funding from Local Health Integration Network	1,122,491	615,000
Expenses incurred	(1,418,810)	(3,456,057)
GST/HST receivable on expenses incurred	33,255	25,583
Balance, end of year	$ 2,134,956	$ 33,754

Amounts are being received by the organization from Canadian Health Infoway in order to fund an eHealth Connections project. The organization is offsetting expenditures that are being paid related to this project against revenue that has been received. This amount is interest free and will be offset against future project expenses to be incurred.

6. Operational Funding Repayable

	2011	2010
Ministry of Health and Long-Term Care - 2007	$ -	$ 713,872
Ministry of Health and Long-Term Care - 2009	-	28,584
Ministry of Health and Long-Term Care - 2010	19,214	19,214
Nurse Practitioner Program - 2010	-	24,140
Nurse Practitioner Program - 2011	52,600	-
Local Health Integration Network - 2008	-	48,564
Local Health Integration Network - 2009	-	97,850
Local Health Integration Network - 2010	512,588	512,588
Local Health Integration Network - 2011	354,516	-
	$ 938,918	$ 1,444,812

This amount is interest free and will be recovered through reduced cash flow.

7. Deferred Revenue

Deferred revenue reported in the Operating Fund relates to restricted funds received that are related to the subsequent period. Changes in the deferred revenues balance reported in the Operating Fund are as follows:

	2011	2010
Balance, beginning of year	**$ 29,689**	$ 29,183
Less amount recognized as revenue in the year	**(11,074)**	(7,714)
Add amount received related to the following year	**3,630**	8,220
Balance, end of year	**$ 22,245**	$ 29,689

8. Early Retirement Benefits

	2011	2010
Early retirement benefits accrual	**$ 301,289**	$ 304,843
Less current portion	**87,140**	87,033
	$ 214,149	$ 217,810

The organization has a defined early retirement benefit plan that provides benefits to employees who are 55 years of age, have retired and are withdrawing funds from the pension plan. The early retirement benefits cease when the individual reaches 65 years of age. The liability was calculated using the current average monthly benefit premium and a 5% discount rate. The calculation resulted in a $3,554 decrease in the accrual in the current year, which has been reflected as other revenue on the statement of operations. Future payments are estimated as follows:

Year	Amount
2012	$ 87,140
2013	69,887
2014	45,759
2015	27,732
2016	22,639
Thereafter	48,132
	$ 301,289

9. Interfund Transfers

In order to fund the cash outlays for capital assets acquisitions, $229,465 was transferred from the Operating Fund to the Capital Fund during the year.

10. Pension Plan

The Waterloo Wellington Community Care Access Centre makes contributions to the Healthcare of Ontario Pension Plan (HOOPP). This plan is a final average pay, defined benefit pension, multi-employer plan. Employer contributions during the period were $1,858,944 for current service (2010 - $1,806,324) and are included as an expense in the Statement of Operations.

11. Commitments

The organization leases building space and computer equipment under operating leases expiring between September 2012 and September 2014. Future minimum lease payments (excluding taxes) are as follows:

Year	Amount
2012	$ 1,121,223
2013	668,018
2014	281,331
2015	105,096
	$ 2,175,668

12. Capital Risk Management

The Organization's objectives when managing capital are to safeguard the Organization's ability to continue as a going concern. Capital is defined by the Organization as all general and internally restricted funds.

The Operating Fund's objective is to provide working capital for the Organization's operating expenses. Deposits and withdrawals to this fund are administered by management and are authorized by Board passage of the annual operating budget.

The Capital Fund's objective is to provide funding for all capital asset purchases for the organization. The Board determines these needs through the annual budgeting process.

The Donation Fund's objective is to provide funding to assist clients. These amounts cannot be funded through the operating budget.

The Organization does not have any externally imposed capital requirements. Its policies and processes for managing capital remain unchanged from the year ended March 31, 2010.