

ATTACHMENT A
NANAIMO DIVISION OF FAMILY PRACTICE
GRANT APPLICATION

Rec'd
APR 15 2024
@Bowen



PARKS, RECREATION AND CULTURE

COMMUNITY PROGRAM DEVELOPMENT GRANT APPLICATION FORM

DEADLINE FOR APPLICATIONS

November 1st for spring and/or summer programs
May 1st for fall and/or winter programs

Legal Name of Organization: Nanaimo Division of Family Practice
Mailing Address: 2137 A Bowen Rd, Nanaimo
Postal Code: V9S 1H8
Telephone #1: 250 257 8465
Telephone #2: 250 591 1205
Email: kschuld@nanaimodivision.ca
Contact Person: Kristen Schuld
Position: Project Lead
Society Registration Number: S-0059075 (If not registered, please leave blank)
Is your society in good standing with the Registrar: Yes ☒ No ☐
Fiscal year for grant: April 1 2024 to March 31 2025
Total grant requested for fiscal year: \$6120.00
Total budget for fiscal year: \$235,727 = 24mths project

Has your organization applied for other City of Nanaimo funding? If so, please list the type and amount of funds requested for next year.

<u>Name of Grant</u>	<u>Amount Requested</u>	<u>Amount Approved</u>
<u>Q</u>		

In your application, please answer all questions and include the information requested:

1. Name of Project or Program: Social Prescribing Project
2. Times and Dates: Began June 2023
3. Location: Nanaimo
4. Target Market and Age of Participants: Seniors requiring social support
5. From where will participants come? (Last year's actual numbers if project or program was held previously: New projects or programs please estimate)

<u>Program Highlights</u>	<u>Age Groups</u>	<u>Attendance</u>
<u>Isolated / Lonely Seniors</u>	<u>Seniors</u>	<u>Approx 20/month x 1 year</u>
Expected attendance		<u>240</u>

6. Is any other organization providing a similar service? Yes _____ No ✓
7. Is this a new program? Yes ✓ No _____
8. How long has your organization existed in Nanaimo? 0.75 Years
9. Briefly outline the purpose or mission of your organization:

Social Prescribing is a specially structured way of referring people to a range of local, non clinical services. It complements clinical treatments and seeks to address social needs through community partnerships that align with people's interests & goals. The program will use link workers to support participants in connecting them to all community based social activity, overall improving their mental & physical health & well-being.

10. What programs in the past has your organization produced/sponsored?

	Year	Program and Location	# Attending
1.	Since 2014	Long Term Care Initiative	950 Long term care beds 34 physicians
2.	April '22 - now	Primary Care Network	1,548 patients
3.	2020 - now	Primary care outreach team	3,800 patients
4.	2011 - now	Physician Recruitment/Retention	2023 = 8 physicians 6 retained

Please also include the following information:

11. One to two typed pages outlining a summary of your idea. -Attached
12. For what purpose do you plan to use this City fund? (Please be specific and note that capital expenditures are not permitted.) -Attached
13. How will your idea benefit Nanaimo? -Attached
14. How will your program be marketed? -Attached
15. How will you evaluate the success of the program? -Attached.
16. Include a detailed budget of the proposed idea, outlining all revenues including sources and expenditures. -Attached.
17. Include a financial statement for your organization for the previous calendar year. (Sample statement attached.) -*The Division of Family Practice, Attached.
18. Include a list of the organizers identifying the roles and names of the people in those roles/functions. -Attached.

PLEASE NOTE: A final report and financial statement (1 – 3 pages maximum) must be submitted within 60 days of the conclusion of the project or program. Failure to do so may result in rejection of any new application.

Freedom of Information and Protection of Privacy Act (FOIPPA) Information on this form is done so under the general authority of the Community Charter and FOIPPA, and is protected in accordance with FOIPPA. Personal information will only be used by authorized staff to fulfill the purpose for which it was originally collected, or for a use consistent with that purpose. Submissions may be included within a future publically available Council Report, which will be available for viewing on the City's website.

- see attached budget

Program Revenue Budget

Name of Activity: Social Prescribing

Sponsored by: Nanaimo Division of Family Practice

- Please provide your best estimate of the revenues and costs of the project or program for which a grant is requested. Additional headings to better describe your revenues and expenses for your particular activity are permitted. You may use either your own budget form or this one.
- Definitions: Earned revenues are usually generated directly by a project or program and often include income from booth, table, rentals, sales of advertising in a program, admission tickets or on-site cash donations from the public, and the net proceeds of concessions or sales.
- Fundraising revenues are usually generated from sponsorships, in-kind supplies and services, individual donations before or after the event.

YEAR Actual 20____ (Previous Year if applicable)	Revenue Item	YEAR Projected 20____ To be completed for application
	<i>Earned Revenue</i>	
	Admissions/Ticket Sales	
	Concession/Merchandise Sales (net)	
	On-site cash donations	
	Advertising income	
	Rentals	
	Other	
	Total Earned Revenue	
	<i>Fundraising Revenue</i>	
	Individual Donations	
	Cash Sponsorships	
	Fundraising Events	
	Other	
	Total Fundraising Revenue	
	<i>Government Revenue</i>	
	Municipal Grants	
	Provincial Grants	Shared Care BC \$235,727
	Federal Grants	
	Other	
	Total Government Revenue	
	Total Revenues	Line A
		\$235,727

If you are receiving in-kind support not included above, please identify the source donor and include an estimate of the dollar value:

Source

\$ Value

11) The Nanaimo Social Prescribing (SP) project aims to improve participants well-being by bridging the gap between medical health and social wellness. Social Prescribing promotes individuals to take control of their health, pursue their interests and goals, and engage in meaningful activities. Overall, social prescribing evidence shows that being engaged in their community and an activity will improve the participants overall mental and physical health and well-being.

The Nanaimo project is supported by a steering committee made up of participants from the Nanaimo Division of Family Practice, including a Project Lead, Primary Care Providers, the City of Nanaimo, Vancouver Island University, and Island Health.

The Nanaimo project will focus on seniors at risk of or experiencing loneliness and depression. Primary care providers will identify patients who are at-risk seniors experiencing detrimental health effects and refer them through Island Health to a link worker. The link worker will meet with the participant and through meaningful connection and discussion together they will find an appropriate community center activity the participant could attend. The link worker supports the participant in attending the activity; helping them engage in the activity, make connections, and feel welcomed. Community center staff will be engaged with the project and will also help to support the participant in feeling welcomed and supported.

Our project has received funding from Sharecare, an organization that is a subcommittee of Doctors of BC and the Ministry of Health. The funding received is for Primary Care providers; to use for education, sessional payment, and engagement of physicians in social prescribing. The funding we are requesting from the City of Nanaimo would be for referred participants to attend a class/drop in city activity as described above. The target population our project includes will often be of low-income status and require financial assistance. Taking the burden of cost for an activity away will remove a barrier in engaging with social support.

The plan for the social prescribing pilot in Nanaimo is to have official social prescriptions get started in April. This will be limited to our 3 participating prescribing physicians (Dr Hoverman, Dr Williams, and Dr Rashidi). Each physician will refer no more than two patients per week.

12) Purpose for the City fund:

For the initial pilot we would like to have the link worker and the patient find an activity/class at a community center, and we would like to provide funding for said activity for 3 sessions. We will pilot this for approx. 3 months.

As this pilot is underway, after 3 months we would like to begin expanding the program to other physicians; the plan would be to expand referrals to other physicians. This would equal approximately 20 referred patients per month, and we would like to offer each patient the same as discussed above. (5 patients total per week for 6 months X 3 weeks of activities). We are also requesting funds to rent a room at Bowen Complex weekly for our Link Worker to meet with Participants. The total requested for this grant to pilot this project for 1 year is \$6120.

*Note that not all referred participants will require funding. The Link worker will assess funding needs per individual.

13) Having seniors participate in social prescribing will benefit Nanaimo by fostering community engagement, increasing participation in wellness and health promotion activities, and facilitating community support.

14) The Social Prescribing Program will be marketed initially for primary care physicians to refer patients, but we are hoping to expand the program so referrals can be done by other health care professionals and the community. This will be marketed by engagement and education sessions, pamphlets, and word of mouth.

15) Our project will be evaluated by a professional program evaluator, Erin Lutz. Together with the project lead, Erin will be evaluating the success of the project by measuring primary care providers engagement and utilization of the program, measuring participants involvement, and measuring results to review if referred participants overall health and wellbeing improved and if their primary care visits and appointments decreased. We are expecting the evaluation will demonstrate Social Prescribing can reduce the number of a participants healthcare visits therefore overall improving access to healthcare.

16) Attached is a budget requesting activity funding for 1 year of our pilot project.

18) List of project members

Social Prescribing Steering Committee Members

- Dr. Adam Hoverman, Family Physician, Wellington Medical Clinic and Social Prescribing Physician Lead
- Dr. Sandra Allison, Public Health Physician
- Caitlin Ritchie, Nurse Practitioner, Island Health
- Shelley Gallant, Executive Director, Regional Director for Long Term Care, Island Health
- Lorraine Kirk, Director of Community Health and Primary Care, Island Health
- Jennie Robson, Community Health Services Manager, Island Health
- Darcie Osborne, Director Parks, Recreation, Culture, City of Nanaimo
- Laara Clarkson, Parks and Recreation Manager, City of Nanaimo
- Adrienne Mercer-Breene, Parks and Recreation Manager, City of Nanaimo
- Tina Perez-Rolls, Professor, Bachelor of Science in Nursing, Vancouver Island University
- Joanne Schroeder, Chair, Department of Recreation and Tourism, Vancouver Island University
- Gloria Harding; Nanaimo Division of Family Practice Indigenous Liaison. Active and involved member of the steering committee, active collaborator in overall project setup.
- Kirsten Schuld, Social Prescribing Lead, Nanaimo Division of Family Practice
- Erin Lutz, Project evaluator
- Beccy Robson, Executive Director, Nanaimo Division of Family Practice
- Fernanda Gutierrez, Long-Term Care Initiative Coordinator, Nanaimo Division of Family Practice
- Thomas Wright, Program Administrator, Nanaimo Division of Family Practice

Social Prescribing Pilot Estimated Budget

Pilot for first 3 months

	Class Cost	# of individuals referred/month	# of activities/month (3 for each pt)	Total Cost	Total Cost X 3 months
One City Class	\$8	20	60	\$480	\$1,440

Maximum of 6 social prescriptions per week from 3 piloting primary care providers (2 pts for each PCP).
 Each patient would receive funds for 1 class/drop in per week for 3 weeks
 Total per month is \$576 x 3 months pilot = \$1728

Pilot for next 6 months

	Rate Per Hour	# individuals/month	# of activities per month	Total Cost	Total Cost X 6 months
One City Activity	\$8	20	\$60	\$480	\$2,880

	Room rental cost/hour	# of hours per week	# of hours/month	Total Cost/ month	Total cost x 12 months
Room rental	\$9	4	16	\$150	\$1,800

Total Requested: **6120\$**

**NANAIMO DIVISION OF
FAMILY PRACTICE SOCIETY
Financial Statements - March 31, 2023**

Independent Auditors' Report
Statement of Financial Position
Statement of Operations and Changes in Net Assets
Statement of Cash Flows
Notes to Financial Statements
Schedule 1 - Administrative Expenditures (Unaudited)



INDEPENDENT AUDITORS' REPORT

To the Members of the Nanaimo Division of Family Practice Society

Opinion

We have audited the financial statements of the Nanaimo Division of Family Practice Society (the "Division"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at March 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Division 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 ASNPO, 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 Division'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 Division or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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 Division'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 Division'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 Division 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with the prior year.

Chan Nawrood Boatis Inc

Chartered Professional Accountants
Campbell River, BC

June 23, 2023

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Statement of Financial Position

March 31, 2023

2023

2022

ASSETS

Current Assets

Cash	\$ 1,100,239	\$ 1,996,050
Short Term Investment	207,378	207,378
Accounts Receivable	3,975	11,766
GST Recoverable	11,470	7,143
Deposit on Lease	<u>4,733</u>	<u>1,648</u>
	1,327,795	2,223,985

Tangible Capital Assets (Note 3)

	<u>47,148</u>	<u>58,938</u>
	<u>\$ 1,374,943</u>	<u>\$ 2,282,923</u>

LIABILITIES

Current Liabilities

Accounts Payable (Note 4)	\$ 177,288	\$ 1,359,831
Wages Payable	45,197	42,832
Government Remittances Payable	23,587	18,605
Deferred Revenue (Note 5)	1,049,766	770,760
Deferred Capital Contribution (Note 10)	<u>11,790</u>	<u>11,790</u>
	1,307,628	2,203,818


Deferred Capital Contributions (Note 10)

	<u>35,358</u>	<u>47,148</u>
	1,342,986	2,250,966

NET ASSETS

	<u>31,957</u>	<u>31,957</u>
	<u>\$ 1,374,943</u>	<u>\$ 2,282,923</u>

Approved by the Directors:



Director



Director

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Statement of Operations and Changes in Net Assets

Year Ended March 31, 2023

2023

2022

Revenue

Government Funding	\$ 2,163,867	\$ 1,818,080
Capital Grant	<u>11,790</u>	<u>-</u>
	<u>2,175,657</u>	<u>1,818,080</u>

Expenditures

Administrative (Schedule 1)	2,016,230	1,652,324
Conferences	2,716	3,772
Events	13,583	5,571
Office	49,062	88,400
Professional Fees	31,503	21,044
Promotion and Member Engagement	617	2,217
Rent	60,985	40,612
Telephone	<u>961</u>	<u>4,140</u>
	<u>2,175,657</u>	<u>1,818,080</u>

Excess of Revenue Over Expenditures

-

-

Net Assets - Beginning of Year

31,957

31,957

Net Assets - End of Year

\$ 31,957

\$ 31,957

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Statement of Cash Flows

Year Ended March 31, 2023

2023

2022

Cash Flows From Operating Activities:

Cash Received from Funding	\$ 2,491,137	\$ 2,725,863
Cash Paid to Suppliers, Funders and Employees	<u>(3,386,948)</u>	<u>(1,663,460)</u>
	<u>(895,811)</u>	<u>1,062,403</u>

Cash Flows From Investing Activities:

Proceeds from Redemption of GIC	207,378	207,378
Purchase of GIC	(207,378)	(207,378)
Purchase of Tangible Capital Assets	<u>-</u>	<u>(58,938)</u>
	<u>-</u>	<u>(58,938)</u>

Net Increase (Decrease) in Cash (895,811) 1,003,465

Cash - Beginning of Year 1,996,050 992,585

Cash - End of Year \$ 1,100,239 \$ 1,996,050

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Notes to Financial Statements

March 31, 2023

1. Organization and Purpose:

The Nanaimo Division of Family Practice Society ("the Division") was incorporated without share capital under the Societies Act (British Columbia) on November 22, 2011, and commenced operations on April 1, 2012. The Division is a not-for-profit organization under the Income Tax Act and accordingly is exempt from income taxes, providing certain requirements of the Income Tax Act are met.

The Division is a community-based organization consisting of family physicians. The purpose of the Division is for member physicians to address common health care goals and improve patient care in the Nanaimo area.

2. Significant Accounting Policies:

Basis of Presentation

The financial statements of the Division have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following significant accounting policies.

Cash

Cash consists of cash on hand and balances held with banks.

Short Term Investments

Short term investments consist of Guaranteed Investment Certificates or term deposits with terms under 1 year from the date of the financial statements. Short term investments are recorded at their approximate fair value.

Revenue Recognition

The Division follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the purchase of Tangible Capital Assets are deferred and recognized over the estimated life of the Tangible Capital Asset. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest revenue earned on unrestricted funds is recognized when earned on the respective investment or balance unless it relates to specific funding agreements in which case it is deferred and recognized as the related funded expenses are incurred.

Tangible Capital Assets

Tangible capital assets are recorded at cost. Contributed equipment is recorded at fair market value at the date of contribution if fair value can be reasonably determined.

Amortization is recognized as an Administrative expense, under PCN Planning, using the following methods and rates:

Office Equipment	20%	declining balance
Software	55%	declining balance
Leasehold Improvements	5 yr	straight-line

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Notes to Financial Statements

March 31, 2023

2. Significant Accounting Policies (continued):

Measurement Uncertainty

The preparation of financial statements in conformity with ASNPO 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.

Areas of management uncertainty include accounts receivable and useful life of tangible capital assets. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where and if considered necessary.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in the statement of operations and changes in net assets in the periods in which they become known.

Financial Instruments

The Division recognizes its financial instruments when it becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount.

3. Tangible Capital Assets:

	<u>2023</u>		<u>2022</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Office Equipment	\$ 1,593	\$ 1,593	\$ 1,593	\$ 1,593
Software	598	598	598	598
Leasehold Improvements	<u>68,328</u>	<u>21,180</u>	<u>68,328</u>	<u>9,390</u>
	<u>\$ 70,519</u>	<u>\$ 23,371</u>	<u>\$ 70,519</u>	<u>\$ 11,581</u>
	<u>\$ 47,148</u>		<u>\$ 58,938</u>	

4. Accounts Payable:

Included in accounts payable is \$17,396 (2022 - \$19,476) due to directors of the Division. These liabilities arose from transactions that were in the Division's normal course of operations.

Included in accounts payable is \$33,330 (2022 - \$1,118,245) payable to Doctors of BC.

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Notes to Financial Statements

March 31, 2023

5. Deferred Revenue:

Deferred revenue represent unspent amounts which have been externally restricted for the delivery of specified programs. Changes in the balances during the year are as follows:

	Deferred Revenue March 31, 2022	Funding Received	Revenue and Fund Transfers Recognized	Payable to DoBC	Deferred Revenue March 31, 2023
Long Term Care Initiative	\$ 25,000	\$ 410,800	\$ 411,892	\$ -	\$ 23,908
R&R Physician Integration	-	47,500	47,500	-	-
Health Emergency Management	-	10,000	4,334	-	5,666
Social Prescribing	-	25,000	21,973	-	3,027
NRGH Inpatient Care Solutions	-	400,248	212,720	-	187,528
Infrastructure	25,000	745,216	579,341	-	190,875
Patient Attachment Mechanism	-	75,000	75,000	-	-
Physician Change Management	-	234,420	119,899	-	114,521
PCN Planning	625,356	426,879	600,404	-	451,831
COVID-19 Second Wave	33,966	-	636	33,330	-
Pediatric Referrals	60,920	100,000	90,168	-	70,752
Interest Income	518	1,140	-	-	1,658
	<u>\$ 770,760</u>	<u>\$ 2,476,203</u>	<u>\$ 2,163,867</u>	<u>\$ 33,330</u>	<u>\$ 1,049,766</u>

6. Economic Dependence:

The Division is dependent on Doctors of BC (also known as the British Columbia Medical Association or "DoBC") with respect to revenue. Funding is generally determined on an annual basis.

7. Financial Instruments:

The Division is exposed to various risks through its financial instruments. The following analysis presents the Division's exposure to its' significant risks at the reporting date, March 31, 2023:

Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or to fund obligations as they become due. Accounts payable and accrued liabilities are generally repaid within 30 days and the Division has ample cash to fund its obligations.

The Division believes that it is not exposed to significant interest-rate, market, credit, or cash flow risk arising from its financial instruments.

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Notes to Financial Statements

March 31, 2023

8. Director, Contractor and Employee Remuneration:

Directors are compensated for time spent on Division activities including meeting and committee involvement. Total remuneration for Directors during the year was \$296,692 (2022 - \$220,844), which is inclusive of fees paid to them for their role as physicians outside of their Board activities, similar to other physicians within the Division. The Division paid two employees and one contractor over \$75,000 during the year. Total remuneration to employees and contractors paid over \$75,000 during the year was \$329,095 (2022 - \$338,396).

9. Commitments:

The Division is committed to rental payments for office premises, excluding common area costs, as described below. The office premises lease expires March 31, 2025.

2024	\$ 56,800
2025	56,800

The Division is also committed to rental payments for copier equipment as described below. The copier lease expires May 15, 2027 and the Division has assessed it as an operating lease.

2024	\$ 2,535
2025	2,124
2026	2,124
2027	2,124
2028	354

10. Deferred Capital Contributions:

Unamortized deferred capital revenue represents the portion of externally restricted contributions used to acquire tangible capital assets that will be recognized as revenue in future periods over the estimated remaining useful life of the assets. The amount expected to be amortized in the subsequent fiscal year is recorded as a current liability of the Division.

	Deferred Revenue March 31, 2022	Tangible Capital Assets Acquired	Revenue Recognized	Deferred Revenue March 31, 2023
PCN Planning - Leaseholds	\$ <u>58,938</u>	\$ <u>-</u>	\$ <u>11,790</u>	\$ <u>47,148</u>

11. Prior Year Comparative Information:

Certain prior period comparative information has been reclassified in the current year financial statements to be consistent with the current year's financial statement presentation.

NANAIMO DIVISION OF FAMILY PRACTICE SOCIETY

Schedule 1 - Administrative Expenditures (Unaudited)

Year Ended March 31, 2023

2023

2022

Expenditures

Executive Director	\$ 131,476	\$ 119,249
Division Administration	124,194	260,652
Board	54,005	81,719
Professional Development	<u>8,131</u>	<u>13,845</u>
	<u>317,806</u>	<u>475,465</u>

Working Groups

Behavioural Support Team (BeST)	-	8,596
Long Term Care Initiative	411,892	479,244
Recruitment and Retention	105,447	92,099
Cultural Safety	-	2,764
Partners in Care-Substance Use	-	7,028
Social Prescribing	21,973	-
NRGH Inpatient Service	212,720	-
OB Collaborative	-	790
Continuing Medical Education Working Group	16,314	18,912
Pathway Project	14,669	13,250
Pediatric Referrals	90,168	38,622
Cognitive Behaviour Therapy	-	3,051
Innovations Fund	-	1,410
MHSU Spread Network	-	3,724
PCN Physician Change Management	119,899	88,222
Emergency Response	4,334	-
Patient Attachment Mechanism	75,000	38,047
PCN Planning	612,194	359,628
COVID-19 Second Wave	<u>636</u>	<u>5,078</u>
	<u>1,685,246</u>	<u>1,160,465</u>

Committee

Collaborative Services Committee	<u>13,178</u>	<u>16,394</u>
	<u>\$ 2,016,230</u>	<u>\$ 1,652,324</u>