

Board of Directors Meeting Agenda

Date: Thursday, June 19, 2025
 Time: 9:00am - 12:00pm
 Location: Boardroom / Microsoft Teams

Time	Agenda Item	Attachment
9:00	1. Call to Order (Dr. S. Robertson)	
(1 min)	1.1 Confirmation of Quorum	
(1 min)	1.2 Land Acknowledgment	
(1 min)	1.3 Adoption of the agenda	P. 1-2
(1 min)	1.4 Declaration of Conflict of Interest (Policy BOD.01.013.X.XX)	
9:04	2. Minutes (Dr. S. Robertson)	
(1 min)	2.1 Approval of previous meeting minutes - May 22, 2025	P. 3-8
(1 min)	2.2 Business arising from minutes	
9:06	3. Equity, Diversity & Inclusion	
(5 min)	3.1 Cultural Competency (K. MacGillivray)	
9:11	4. Education	
(15 min)	4.1 Patient Story (R. Romany)	
9:26	5. Matters for Discussion/Decision	
(5 min)	5.1 Report of the Board Chair (Dr. S. Robertson)	
(5 min)	5.2 Report of the President & CEO (R. Alldred-Hughes)	P. 9-11
(5 min)	5.3 Report of the Chief of Staff (Dr. L. MacKinnon)	P. 12-13
(5 min)	5.4 Report of the Chief Human Resources Officer (K. MacGillivray)	P. 14-15
(5 min)	5.5 Report of the Patient and Family Advisory Committee (J. Shackleton)	
(20 min)	5.6 Capital Redevelopment (R. Alldred-Hughes) THAT the Board of Directors approve the pre-capital submission to Ontario Health the Ministry of Health, as presented, and further acknowledge the need to develop a comprehensive local share plan to support this development plan.	P. 16-28
(5 min)	5.7 New Director for 2025/2026 (L. Boyling) THAT the Board of Directors recommend the nominations of the new Director for 2025-2026 at the Annual General Meeting.	P. 29-32
(15 min)	5.8 Audited Financial Statements (C. Nagy/M. Pharand) THAT the Board of Directors approve the audited financial statements for 2024-2025 as presented.	P. 33-69
(5 min)	5.9 Recommendation of Auditor (C. Nagy/L. Ramsay) THAT the Board of Directors recommend MNP as the auditor for 2025-2026 at the Annual General Meeting.	
(5 min)	5.10 French Language Services Dashboard (Dr. G. Raby/L. Ramsay)	P. 70
10:41	6. Consent Agenda (a formal request is to be made with the Board Chair to move an item out of the consent agenda for it to be discussed)	
	6.1 Draft Governance & Nominating Committee Report	P. 71
	6.2 Board Committee Membership	P. 72
	6.3 Draft French Language Services Committee Report	P. 73-74
	6.4 Evaluation of designated agencies under the French Language Services Act	P. 75-76
	6.5 Draft Finance, HR and Audit Committee Report	P. 77-78
	6.6 HSAA Declaration of Compliance	P. 79-80
	6.7 Statistical Information March 2025	P. 81
	6.8 Q3/Q4 Executive Expense Report	P. 82-86
	THAT the Board of Directors approve and receive all documents as presented in the consent agenda.	
10:42	7. Correspondence (Dr. S. Robertson)	P. 87
	8. Date of Next Meeting - September 25, 2025	
10:43	9. Closing Remarks & Adjournment (Dr. S. Robertson)	

*Meeting Moves to In Camera

Accountability for Reasonableness (A4R) Ethical Decision Making Framework Steps

Determine and Identify

- Determine your mandate and the key question.
- Identify stakeholders and involve them in decision-making.
- Ensure alignment on the problem and question.

Clarify and Provide

- Clarify decision-making procedures (values, strategic priorities)
- Share how decisions will be made and revisited.
- Document rationale for decisions using value-based criteria.

Communicate

- Communicate decisions and their rationale with stakeholders.
- Seek input on communication strategy.

Revisit and Revise

- Revisit decisions as needed based on new evidence or stakeholder input.

Evaluate and Improve

- Evaluate success based on "accountability for reasonableness".
- Identify gaps and implement improvements for future processes.

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS

Date	Thursday, May 22, 2025		
Time	9:00am-12:00pm		
Location	Boardroom / Microsoft Teams		
Present:	Dr. S. Robertson, Chair	L. Boyling, Vice-Chair	Dr. R. Cardinal
	F. Wetering	W. Rozon	G. Peters
	H. Salib	F. Desjardins (9:28)	Dr. G. Raby (virtual)
	C. Nagy	C. Larocque	Dr. L. MacKinnon, COS
	R. Alldred-Hughes, CEO	K. MacGillivray, CHRO	J. Shackleton (PFAC)
Regrets:	L. Ramsay	R. Romany	G. Mcdonald

1. Call to Order

Dr. S. Robertson, Chair, called the meeting to order at 9:00.

1.1 Quorum

A quorum was present.

1.2 Land Acknowledgment

C. Larocque read the land acknowledgment in French.

1.3 Adoption of the Agenda

The agenda was reviewed

Moved By: G. Peters

Seconded By: C. Nagy

THAT the agenda be adopted as presented.

CARRIED

1.4 Declaration of Conflict of Interest

There were no conflicts of interest declared at this time.

2. Minutes

2.3 Approval of the Minutes

The minutes of the last meetings held on April 24, 2025, were presented.

Moved By: W. Rozon

Seconded By: H. Salib

THAT the minutes of the April 24, 2025, meeting be approved as presented.

CARRIED

2.2 Business Arising from the Minutes

There was no business arising from the minutes.

3. Equity, Diversity & Inclusion

The mini training for EDI was assigned, titled Allyship. The Board discussed their thoughts on the training.

4. Education

4.1 Quality Initiative

R. Alldred-Hughes presented on the hospital quality initiative whereas a partnership was formed with the Mohawk Council of Akwesasne to provide access to endoscopy services for Indigenous patients.

5 Matters for Discussion/Decision

5.1 Report of the Board Chair

Dr. S. Robertson thanked the team for putting together the well attended hospital 60th anniversary celebration and community engagement session.

The OHA Healthcare Leadership summit was a great event in which Dr. S. Robertson attended for the first time. The new OHA Governance Guide was shared at the event and is a good resource for Board members.

Meetings without management were discussed and will commence at the next Board cycle in September. A policy will be developed to ensure there is a framework in place for this meeting.

The Foundation fundraiser is taking place on June 5th from 5-9pm at Wood Brothers and is a great opportunity to support the Foundation.

The Annual General Meeting is once again taking place at the Sandfield Center on June 26th at 6pm.

The annual Board BBQ is taking place on June 28th. This will be a potluck event, and a link will be shared with the Board where they can share what item they will bring.

5.2 Report of the President & CEO

R. Alldred-Hughes thanked those who attended the hospitals 60th anniversary.

The Foundation has been doing a fantastic job and the amount raised from the smile cookie campaign was close to \$20,000 which is doubled from last year. Lots of great work is being done from the Foundation team who are out there making connections with local businesses.

The Small Rural and Northern Hospital Network met prior to the OHA Leadership Summit where the primary care reform was discussed.

Work continues on the parking lot project which is targeted to be completed by end of June.

Advocacy work continues as well as meetings with key stakeholders related to the capital redevelopment project.

5.3 Report of the Chief of Staff

Dr. I. MacKinnon reported on the ongoing efforts to recruit physicians The hospital will be paying a membership fee to join CASPR, a partnership to help with recruitment efforts.

Two first year medical students will be coming to the hospital for Community Week, which is designed to introduce students to rural medicine. A schedule is being put together both at the hospital and within the community to give them a glimpse of the area.

5.4 Report of the VP Clinical Services, Quality & CNE

R. Romny Pharmacy reported on the new pharmacy technician hours which now have them working seven days per week as opposed to the previous five days. This involves lots of change management within the department, however since the hospital is a 24-hour service, this was needed for better patient care.

Patient Experience Week was celebrated where Senior Leader Rounding was launched. This will be done weekly on a rotational basis with a member from Senior Leadership. Once a month a member from the Patient and Family Advisory Committee will join the rounding sessions.

Nursing Week occurred last week in which activities took place throughout the week to celebrate our nursing staff.

5.5 Report of the Patient and Family Advisory Committee

J. Shackleton reported on the ongoing work by the committee on the Family and Spiritual space.

The committee is looking to recruit one to two new members in which a call out will be made to the community.

5.6 Q4 Strategic Actions 2024-2025

The strategic actions for Q4 of 2024-2025 were shared.

Moved By: C. Larocque

Seconded By: G. Peters

THAT the Board of Directors review and receive the Q4 Strategic Actions for 2024-2025 as presented.

All actions have been completed by the Senior Leadership Team.

CARRIED

5.7 Financial Statement - February 2025

The financial statements for February 2025 were shared.

Moved By: Dr. R. Cardinal

Seconded By: L. Boyling

THAT the Board of Directors review and receive the financial statements for February 2025 as presented.

The statements show a surplus of \$418,001. The out of province visits were slightly lower again this month.

CARRIED

5.8 Board Award of Excellence Nominations

The Board Award of Excellence nominees were shared.

Moved By: F. Wetering

Seconded By: C. Larocque

THAT the Board of Directors approve the recipients for the 2025 Board Award of Excellence.

There were six individuals nominated for this award. The recommendations were put forward and discussion ensued as to why they were nominated.

CARRIED

5.9 Employee Engagement Survey Results

The Employee Engagement Survey results were shared in which there were 93 employees who completed the survey. These are done by Accreditation Canada every other year and the hospital conduct's an internal survey on the years in between to benchmark results. Because this year's survey was from Accreditation, we are limited in our abilities to properly analyze the results with the way the survey is sent back from Accreditation.

5.10 Talent Management Program

K. MacGillivray presented the Talent Management Program in which there are seven phases involved. The different opportunities for management were discussed, ensuring that managers are well equipped to lead their teams.

5.11 Capital Redevelopment Planning Updates

The Capital Redevelopment Planning update was shared.

Moved By: L. Boyling

Seconded By: C. Larocque

THAT the Board of Directors receive the Capital Redevelopment Planning update and prepare to review the completed Pre-Capital Submission for formal endorsement at the June 2025 meeting.

The plan is to expand the hospitals footprint and services. There have been lots of letters of support received from key stakeholders which will be included with the application. The hospital build is covered 80% by the government and 20% by community shares, however the furniture and supplies are up to the hospital to fund. Work is being done on coming up with the costing and this will likely be a staged approach. Information technology is part of the discussions in terms of partnerships.

CARRIED

5.12 Epic Implementation Updates

The official kick off for Epic was April 2nd at TOH, and internally on April 3rd. The project is on track with no concerns. Updates will become more in depth as work is done.

5.13 Review Q4 Quality Improvement Plan Results

The Q4 Quality Improvement Plan results were shared.

Moved By: Dr. R. Cardinal

Seconded By: C. Nagy

THAT the Board of Directors review and receive the Q4 Quality Improvement Plan results for 2024/2025 as presented.

There were no reported issues with the results.

CARRIED

5.14 Review Q4 Clinical Quality & Safety Scorecard

The Q4 Clinical Quality & Safety Scorecard results were shared.

Moved By: W. Rozon

Seconded By: Dr. G. Raby

THAT the Board of Directors review and receive the Q4 Clinical Quality & Safety Scorecard results as presented.

It was agreed that there is a lot more information coming forward from a quality perspective now and moving forward, the Board will have six quality meetings per cycle which will be beneficial to allow the time to have proper discussions regarding quality.

CARRIED

5.15 Review Q4 Patient Satisfaction Survey Results

The Q4 Patient Satisfaction Survey results were shared.

Moved By: H. Salib

Seconded By: G. Peters

THAT the Board of Directors review and receive the Q4 Patient Satisfaction Survey results as presented.

This report now includes diversity indicators. The IDEA committee will be reviewing this information and looking at where improvements can be made.

CARRIED

5.16 Kids Come First Regional Pediatric Surgery Update

The Kids Come First Regional Pediatric Surgery update was presented.

Moved By: F. Wetering

Seconded By: L. Boyling

THAT the Board of Directors review and receive the update for information and continue to endorse HGMH's participation in the Kids Come First Health Team's efforts to regionalize pediatric surgical care.

The hospital has shared interest in participating in this program; however it is not something that can be done at this time and will be looked into more at a later date.

CARRIED

5.17 Surgical Report

The surgical report was presented.

Moved By: Dr. R. Cardinal

Seconded By: F. Desjardins

THAT the Board of Directors review and receive the Surgical Expansion Options Analysis Overview and support a phased advancement of surgical expansion opportunities, recognizing that implementation will be sequenced following the EPIC EMR go-live and stabilization period, and integrated with the future deployment of Epic's surgical module.

Due to a shortage in anesthetists, the hospital is looking at having day surgery programs.

CARRIED

6 Consent Agenda

The following were included in the meeting package under consent agenda and reviewed by members prior to the meeting:

- 6.1 Draft Governance & Nominating Committee Report
- 6.2 Board Member Attendance
- 6.3 Board Orientation Agenda
- 6.4 2025-2026 Meeting Schedule and Committee Membership
- 6.5 Governance Accreditation Standard Review
- 6.6 Active Service Offer - Personal and Bilingual Services Policy
- 6.7 Draft Finance, HR and Audit Committee Report
- 6.8 Insurance and Asset Protection Policy
- 6.9 Q4 HR Metrics Report
- 6.10 Draft Quality & Patient Safety Report
- 6.11 Q4 Violent Incidents Report
- 6.12 Q4 Complaints & Compliments Report
- 6.13 Recommendations from Quality Reviews
- 6.14 Quality & Patient Safety Framework Policy
- 6.15 HIROC Report
- 6.16 Report from VP Clinical Services, Quality & CNE on Quality Initiatives
- 6.17 Ethics Committee Update
- 6.18 Emergency Preparedness Update

Moved By: L. Boyling

Seconded By: W. Rozon

THAT the Board of Directors approve and receive all documents as presented in the consent agenda.

CARRIED

7 Correspondence

Correspondence was shared.

8 Date of Next Meeting

Thursday, June 19, 2025, at 9:00am

9 Closing Remarks & Adjournment

The meeting adjourned at 11:19am.

K-L Massia, Recording Secretary

Report of the President & CEO

June 19, 2025 Board Meeting

Physician Recruitment Activities

As part of our ongoing physician recruitment efforts, I supported Dr. Read and Dr. Farmer in engaging with two prospective physicians—one with an interest in Emergency Medicine and the other in Inpatient Care—who are each exploring new practice opportunities. We met over lunch to share information about the hospital, discuss the community and surrounding area, and highlight our vision for the future of care at HGMH. These informal conversations also offered a valuable opportunity to learn more about the candidates and their professional interests. Recruitment activities such as these will continue in close partnership with the Chiefs of Service as we work to attract physicians who align with our hospital's values and commitment to quality rural care.

North Glengarry Council Meeting – Delegation Rural Ontario Municipal Association

I recently attended a Council meeting of the Township of North Glengarry to present an update on HGMH's pre-capital submission and outline the vision for our proposed hospital redevelopment. The plan was met with strong support from Council, recognizing its alignment with the healthcare needs of our rural, bilingual community. Building on this support, we have submitted a request to provide a joint delegation with the Township at the Rural Ontario Municipal Association (ROMA) Conference in August. ROMA represents rural municipalities across Ontario and advocates for policies and programs that support sustainable rural communities. ROMA hosts an annual conference that brings together municipal leaders, provincial officials, and other stakeholders to discuss key issues affecting rural Ontario, including healthcare, infrastructure, and economic development. If accepted, this delegation will allow us to speak directly with the Premier and the Minister of Health to advocate for approval to move our proposal into Stage 1.2 of the hospital capital redevelopment process.

14 Week Community Block – Clerkship

Hôpital Glengarry Memorial Hospital (HGMH) recently welcomed Dr. Shayna Watson, Clerkship Director at Queen's University, for a site visit to learn more about the university's new 14-week Generalist Community Block clerkship model. Launched in September 2025, this third-year medical student placement is designed to immerse learners in rural and community-based care, with a primary focus on Family Medicine, Emergency Medicine, and Hospitalist work. Students may also gain exposure to home visits, coroner duties, specialist clinics, and, in some communities, Pediatrics and Psychiatry. Coordinated by the Eastern Regional Medical Education Program (ERMED), the program places students in pairs to provide peer support during their extended rural experience.

The visit provided an opportunity to better understand the structure and goals of the program, and to begin discussions about how HGMH might be able to support this initiative in the future. While no decisions have been made and physician commitment would be required, the conversation marked an encouraging first step in exploring how HGMH can contribute to rural medical education and help foster future recruitment opportunities.

Education Opportunity – Board Role in Quality

An excellent education opportunity is available to the Board of Directors through Healthcare Excellence Canada, titled *Effective Governance for Quality & Patient Safety*. This free learning module explores how Boards can



effectively govern for quality and safety, with a focus on setting priorities, monitoring performance, and fostering a culture of continuous improvement. The session highlights practical tools and key questions that Board members can use to fulfill their oversight responsibilities and support high-quality, patient-centered care. This resource aligns with Accreditation Canada standards and reinforces the Board’s vital role in shaping a quality-driven organizational strategy. You can find the information by following this link: [Healthcare Excellence Canada – Effective Governance for Quality & Patient Safety](#).

HGMH Operating Plan

The Hospital’s 2025–2026 Operating Plan serves as a strategic guide to align our annual priorities with the broader goals outlined in our multi-year Strategic Plan. Grounded in our commitment to quality, sustainability, and integration, the Operating Plan focuses on four key priorities: Quality & Safety, People & Culture, Integration & Standardization, and Future Planning. It outlines specific actions and performance indicators to help ensure progress is measurable and accountable across all areas of the organization.

This year’s plan reinforces our continued efforts to strengthen care delivery, enhance the staff and patient experience, and prepare for the future through digital transformation and capital redevelopment. It is an essential tool for operationalizing our strategic vision and provides clarity for staff, leadership, and system partners on what we aim to achieve in the year ahead. The Operating Plan also ensures alignment with provincial expectations and supports transparency in reporting to both our Board and external stakeholders. The Operating Plan for 2025-2026 titled “Building Better Together” is attached for your review.

Parking Restoration Completion

The restoration of the hospital’s main parking lot has been successfully completed, marking a significant improvement to the safety, accessibility, and overall appearance of our facility. This project, made possible through Hospital Infrastructure Renewal Fund, not only addressed long-standing infrastructure needs but also created a more welcoming and professional first impression for patients, families, and visitors. The transformation is a visible reflection of the pride we take in our hospital and our commitment to providing a respectful, accessible, and safe environment for all who come through our doors.

Sincere thanks go to Julie Larose, Manager of Support Services, and Jennifer Mattice, Manager of Projects, for their outstanding leadership in planning and executing this initiative. Their attention to detail, coordination with contractors, and dedication to minimizing disruption throughout the process ensured a smooth and successful outcome. The before-and-after speaks volumes—this improvement enhances the experience for patients and visitors while giving staff one more reason to be proud of where they work.



Before



After

Stakeholder Engagement Activities

To strengthen relationships and foster collaboration, key meetings have been held with external partners and stakeholders. These engagements are essential for sharing information about our hospital’s performance, discussing future plans, and aligning efforts to better support the needs of our patients and community. Building strong partnerships in this way helps ensure transparency, trust, and coordinated progress toward shared healthcare goals. This past month I had the opportunity to conduct the following stakeholder meetings:

- *Meeting with Clare McCabe – Vice President, Patient Services – Ontario Health at Home*
- *Delegation – North Glengarry Town Council*
- *Meeting with Alexandria Family Health Organization – Dr. Lajoie and Dr. Marleau*
- *Auxiliary Annual General Meeting*
- *Dr. Shayna Watson – Director of Undergraduate Family Medicine, Queen’s University*

Upcoming Events/Special Dates

- June – Pride Month
- June – Stroke Awareness Month
- June 12th – Philippines Independence Day
- June 21st – National Indigenous Peoples Day
- June 26th – Annual General Meeting
- June 27th – Donor Appreciation Evening

Report of the Chief of Staff June 2025

Physician Recruitment Update

Recruitment efforts are ongoing for four physician positions: two in the Emergency Department and two in Inpatient Care. To maintain visibility and engagement, our job postings on Health Force Ontario (HFO) are being refreshed weekly to ensure they remain at the top of the search results.

Dr. Farmer and K. Duval recently interviewed a physician from Quebec who has expressed interest in part-time Emergency Department coverage. Although he is not yet registered with the College of Physicians and Surgeons of Ontario (CPSO), he is actively applying and has received our credentialing package. He is motivated to complete the process and is aiming to begin work with us by September.

The first Workforce Attraction and Recruitment Working Group meeting took place on June 9th. This group is focused on recruitment strategies targeting healthcare professionals locally, provincially, and internationally. This group will analyze survey results to identify needs, priorities, and opportunities, and may collaborate with the Interprofessional Primary Care Team if funding is awarded to support primary care attachment.

Additionally, a large job fair is scheduled to take place in Montreal in September. S. Laframboise is exploring the possibility of attending in partnership with local municipalities and townships, with a particular focus on physician recruitment.

Scheduling Update

Emergency Department: I am pleased to report that the schedule is fully booked through the end of August, and planning for the September schedule is currently underway. The new AFA agreement was released to Dr. Farmer on June 5th, the details of how the various funding allotments are to be spent is being discussed amongst the ER physician group.

Inpatient Department: There are currently three weeks of unassigned coverage (one each in September, October, and the last week of December). If additional physician support is not secured by September, the current physician group is considering the option of splitting or sharing these remaining weeks to maintain coverage.

Medical Learners

We recently hosted four medical learners through two separate rural placement programs:

- Two students from the University of Ottawa participated in **Community Rural Week** from May 26–30.
- Two students from the University of Toronto joined us for **Discovery Week** from June 2–6.

Both weeks were highly successful, based on student feedback. All four learners expressed strong interest in returning for future placements. Sincere thanks to all preceptors, physicians, and the diagnostic and physiotherapy departments for supporting these valuable learning experiences.



ED Return Visit Quality Program (EDRVQP)

Chart audits are currently pending due to HGMH not yet having access to the portal. This remains an active item on our radar. R.J. Jarencio has completed the required training and submitted the access application to Ontario Health. Once access is granted, I plan to coordinate the chart reviews in collaboration with the Chiefs of Department.

Report of the Chief Human Resources Officer

June 19, 2025 Board Meeting

Inclusion, Diversity, Equity, and Accessibility (IDEA) Committee Work

The IDEA Committee has continued to advance our organizational commitment to creating an inclusive and equitable environment for all. Key activities this quarter include:

- We are identifying training content for all staff to achieve our goal of 25% of employees have completed a foundational IDEA training.
- Work continues on the Indigenous artwork display, including obtaining French and Mohawk translations of the interpretation text. Quotes are being obtained for the production of the final print.
- Reviewing results from Patient Satisfaction Surveys and Employee Engagement Survey.
- Staff Engagement Initiatives:

Philippine Independence Day:



Pride Month:



Feedback from staff on these initiatives has been very positive.

Youth Engagement

HGMH participated in a Youth Career Fair in Cornwall hosted by Job Zone. Students were given stamp cards and encouraged to ask questions to each prospective employer, school, or agency. The overall goal for students was not necessarily to choose a career path today, but to begin thinking about what education or training they might need following high school.

I have also been invited to be a Career Coach through the Ontario Career Lab. This program helps students explore a variety of occupations, discover areas of growth and need in the economy, and start building their own unique career paths with confidence. I have attended a session at Glengarry District High School in Alexandria and St. Michael's Catholic High School in Kemptville.

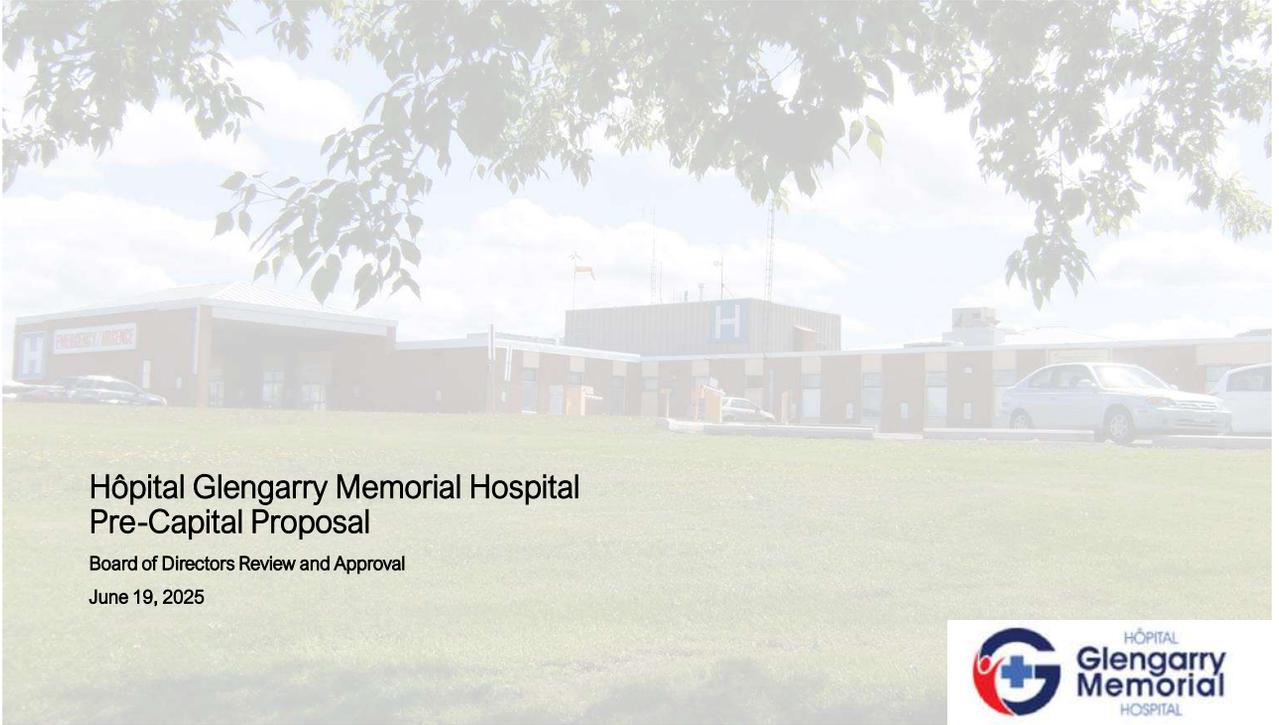


Emergency Preparedness

The Emergency Preparedness program has come leaps and bounds over the last year with work being done by Jennifer Mattice and participation from staff. The flipcharts are for staff to use as quick and easy reference to response procedures in case of emergency. These flipcharts can be found throughout the hospital in all departments.

Emergency Preparedness Committee members were invited to attend the Emergency Preparedness in Healthcare Conference hosted by Spark Conferences.





Hôpital Glengarry Memorial Hospital Pre-Capital Proposal

Board of Directors Review and Approval

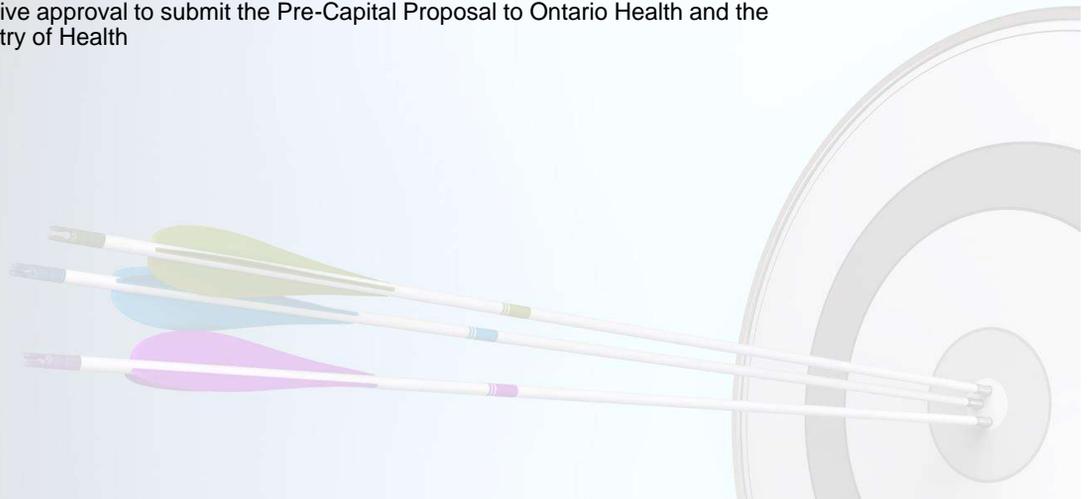
June 19, 2025



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Meeting Goals

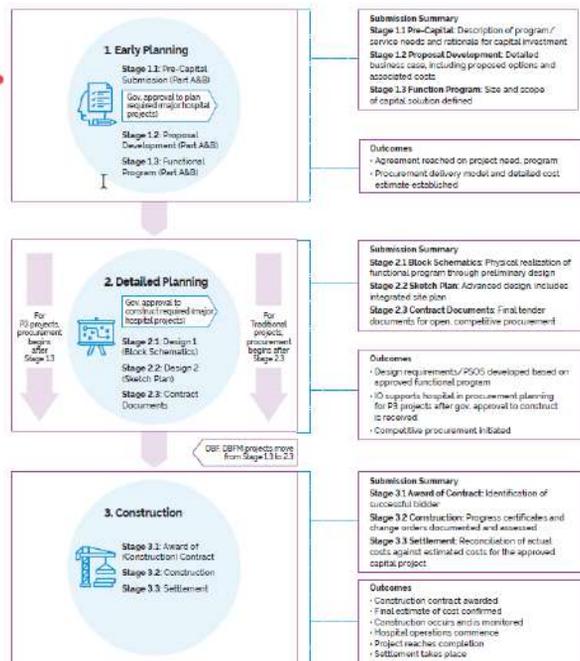
- ✓ Receive approval to submit the Pre-Capital Proposal to Ontario Health and the Ministry of Health



2

Hospital Capital Planning

WE ARE
HERE →



HGMH Pre-Capital Proposal Summary

2025-06-19

3

3

1.1 Pre-Capital Submission - Recall

Part A – Service Delivery

Describes:

- Program and service needs
 - New or expanded programs
 - Changes in service delivery (integration or redesign)
- Patient population demographics & service utilization aligned to needs
- Plan for services to support regional system of care
 - Local / Regional/ Provincial alignment
- Partnership support for model of care & growth
 - Internal (staff, physicians and/or Board members)
 - External (HSPs, partner hospitals, community)
- Operational implications
- Alternate solutions considered
- Benefits and outcomes
- Integration with other service providers onsite

Part B – Development Concept

Describes:

- Space projections required to meet program needs
- Existing space to meet needs
- Estimated gross square footage associated with request
- Feasibility of renovating existing space
- Physical and operational supports required to accommodate new services
- Physical changes required
 - Renovation and capacity expansion
 - New infrastructure
 - Relationship to other capital projects
- 7 & 8. Understand current infrastructure conditions
- 9, 10, 11. High-level Implementation
12. Use of vacated space
13. Preliminary capital cost estimate

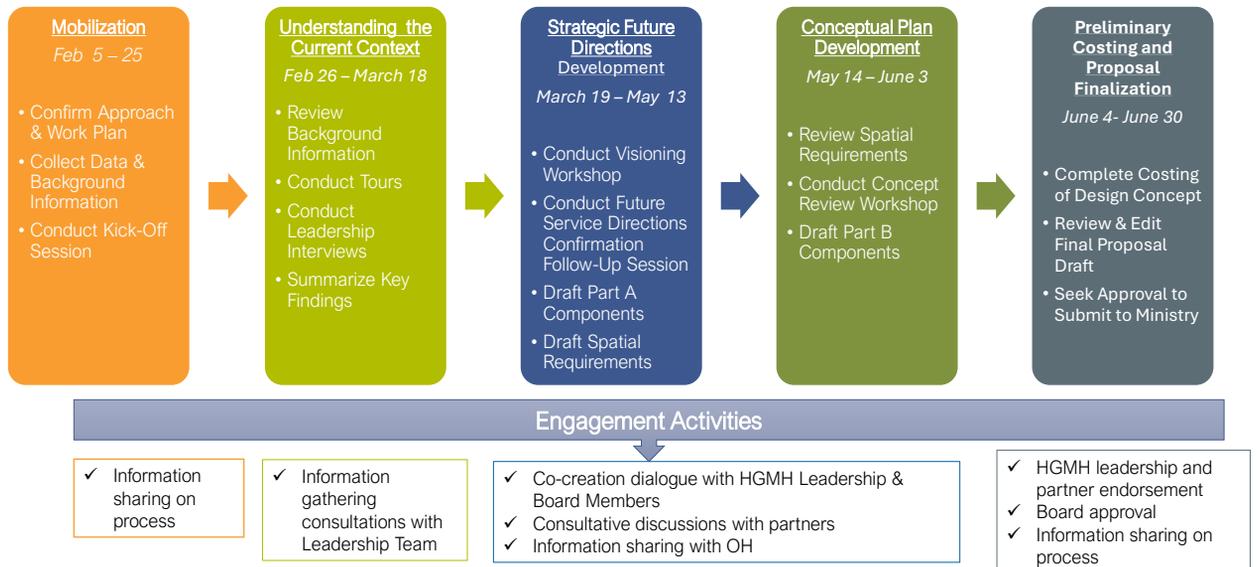
HGMH Pre-Capital Proposal Summary

2025-06-19

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4

Stage 1.1 Development Approach



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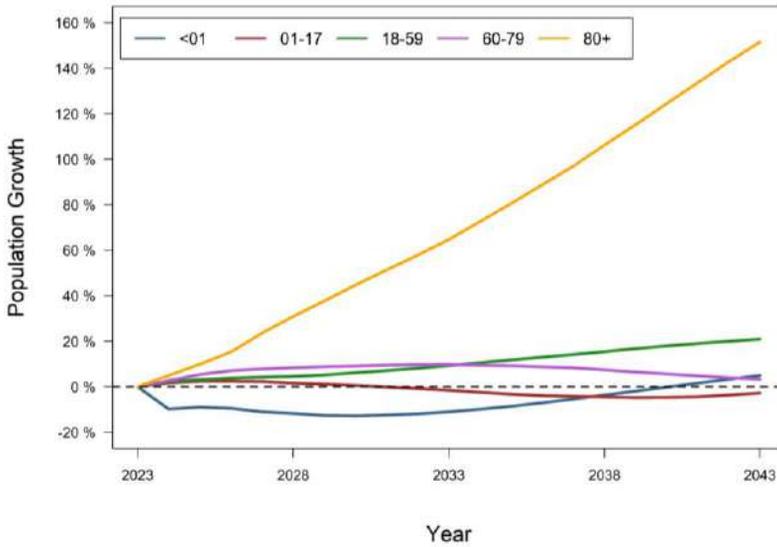
Drivers for change

- A **growing frail and elderly seniors' population** in Champlain East, increasing demand for services targeting this population.
- **Rural and remote communities**, with a high proportion living in **higher social determinants of health risk neighbourhoods**, and a high proportion of francophones
- **Lack of fit-for- purpose spaces and appropriate adjacencies** limiting functional service delivery as well as the ability to meet future demand and growth.
- **Lack of integrated service delivery and system dependence** on urban transfers

6



Expected Population Growth and Aging in the HGMH Catchment



- Use of most health services increases with age
- Seniors 80 and older are projected to drive population growth in Champlain East, with limited growth expected in other age groups
- Without changes in care models, all resources for seniors 80+, including primary care, community support services, social services, and inpatient services will need to more than double to keep pace with needs

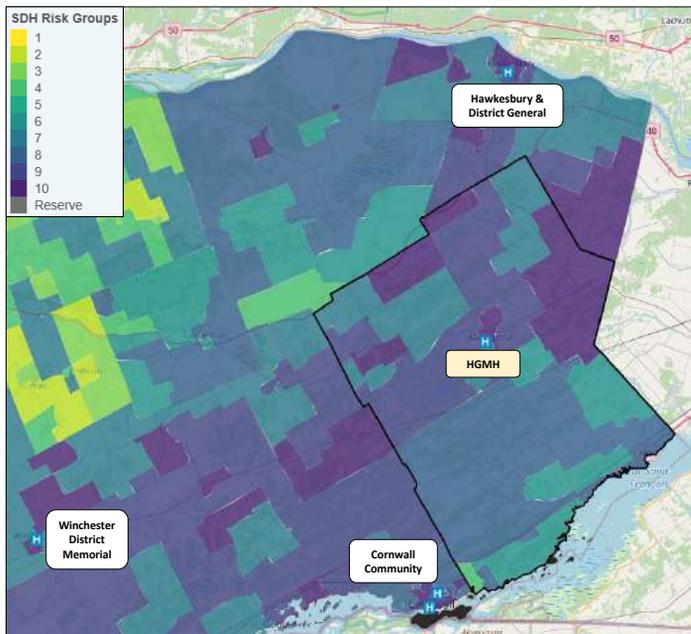
Age Group	2023	2033	2043	% Growth
<01	2,139	1,904	2,245	5%
01-17	42,570	41,915	41,398	-3%
18-59	114,888	125,581	138,950	21%
60-79	58,429	64,150	60,378	3%
80+	11,634	19,166	29,260	152%
Total	229,660	252,716	272,231	19%

Sources: MOF Population Projections Fall 2024 Release

7



Social Determinants of Health Risks Vary Across the HGMH Catchment



This shows neighbourhood variation in social determinants of health (SDH) risks

PSG SDH index assigns dissemination areas (DA) to SDH risk levels based on neighbourhood characteristics, including:

- Income and wealth
- Seniors 75+ living alone
- Recent immigrants
- Education
- Region type

Most residents of the HGMH Primary Catchment reside in higher SDH risk neighbourhoods

SDH Group	2023 Population		
	HGMH Primary Catchment	Champlain East	Ontario
Low: Groups 1-3		17%	47%
Moderate: Groups 4-7	9%	21%	37%
High: Groups 8-10	91%	60%	16%
Total	25,000	230,000	15,606,000

Sources: Statistics Canada Census, MOF Population Projections Fall 2024 Release

8

8

New, expanded, and redesigned care:

Future Rural Hospital and Community Health Hub Model

HGMH services:

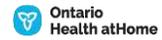
- ✓ Emergency Services
- ✓ Inpatient medicine
- ✓ Inpatient rehabilitation
- ✓ **Restorative and transitional care**
- ✓ Endoscopy
- ✓ Ambulatory care, including in-person and virtual specialty clinics
- ✓ Outpatient rehabilitation
- ✓ Diagnostic imaging
- ✓ **Medical day program**
- ✓ Pharmacy
- ✓ Clinical support and administrative services

* New program



Potential partners onsite*:

- Alexandria Family Physician Group & Primary Care
- Centre de santé communautaire de l'Estrie
- Canadian Mental Health Association
- Carefor
- Ontario Health at Home
- EORLA



Model formally endorsed by Cornwall Community Hospital and The Ottawa Hospital

Preliminary Workload Projections

Program Area	Unit	2023/24	2033/34	2043/44	2053/54
Medical Rehabilitation	Beds	15	17	20	21
Inpatient Medicine	Beds	22	20	26	29
Restorative & Transitional Care	Beds		11	15	18
Emergency Department	Visits	18,481	19,577	20,678	21,621
Ambulatory Care	Visits	2,164	4,288	5,713	7,056
Computed Tomography	Exams		6,000	7,496	8,898
Radiography	Exams	12,440	15,284	18,342	21,091
Respiratory Services Pulmonary Function Laboratory	Attendance Days	201	270	336	381
Ultrasound	Exams	2,223	3,140	4,146	5,076

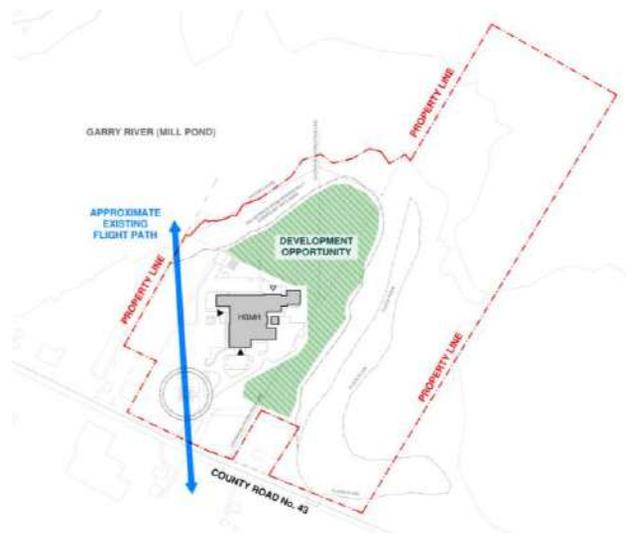
Sources: DAD, NACRS, NRS & MIS 2023/24-2024/25, MOF Population Projections Fall 2024 Release

Note: 2023/24 Medical Rehabilitation and Inpatient Medicine beds are current budgeted and planned beds; projected beds are calculated based on estimated bed need.

Site Plan

Key features

- Available area for building and parking on both east and west
- Views to water and green space
- Constraints
- Wetland setback and flood plain boundaries
- Heliport and flight path



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Proposed Space

Questions:

- *What amount of space is required in the long-term to meet program need?*
- *Does the HSP have this space available to it now?*

Planning Horizons	Current Drivers	Current AREA (CGSF)	2033/34 Drivers	2033/34 AREA (CGSF)	2043/44 Drivers	2043/44 AREA (CGSF)	2053/54 Drivers	2053/54 AREA (CGSF)
TOTAL CGSF & DRIVERS	115	50,995	139	114,323	153	127,193	161	134,416

Existing Component Gross Square Footage	Proposed Component Gross Square Footage (CGSF) - for 2053/54 (excludes the community health hub components)	Proposed Building Gross Square Footage (BGSF)
51,000	111,416	167,124

12

Renovation and New Construction

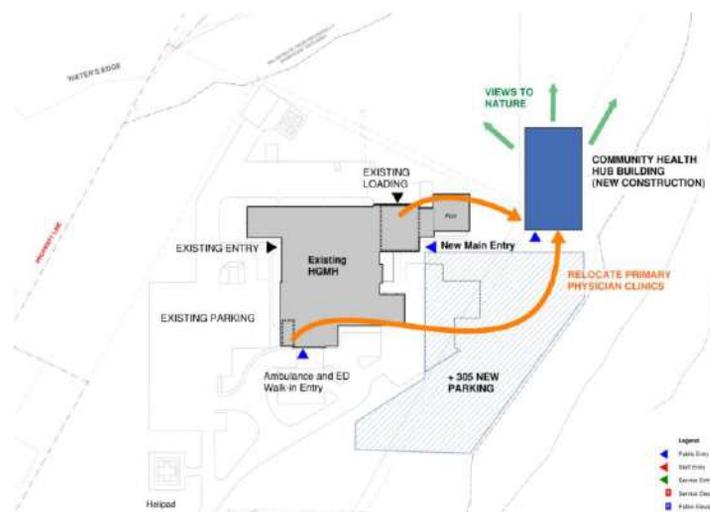
Question:

Is it practical to renovate the existing space to meet the program need identified in Part A?

- Construction of the new building, additions, and infill enable decanting of the existing facility. Vacant areas can be renovated.
- The existing one storey HGMH design allows for building infrastructure to be located overhead regardless of ceiling height.
- Financially practical and preferred to renovate where possible.

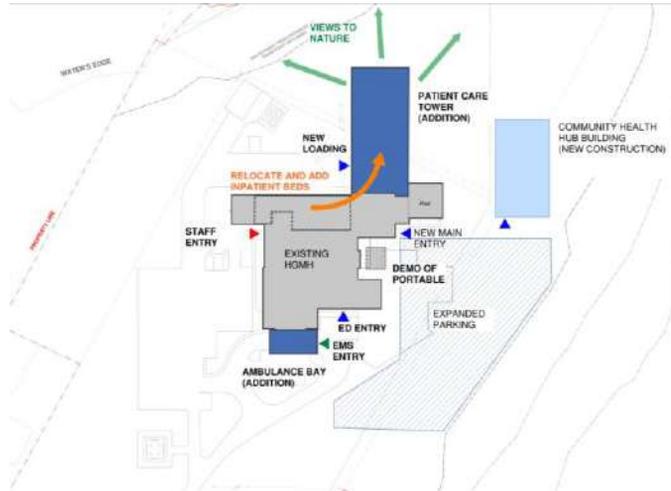
Step 1: Community Health Hub

- Construct new Community Health Hub building
- Increase count of parking spaces
- Decant physician offices from HGMH into new building



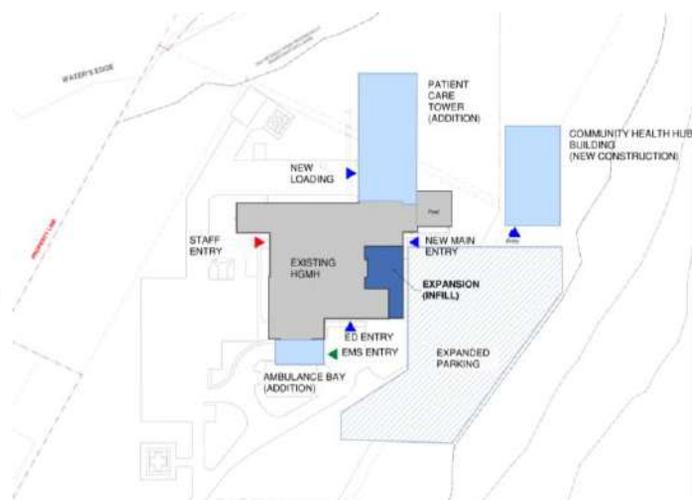
Step 2: Patient Care Tower

- Construct Patient Care Tower to host inpatient units
- Transfer existing inpatient bed unit to tower
- Increase number of inpatient beds
- Construct Ambulance Bay at existing Emergency Department access

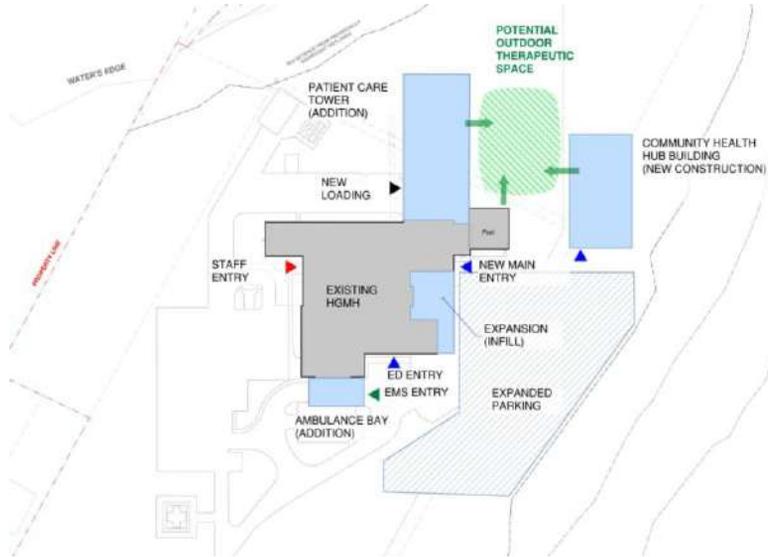


Step 3: Infill

- Expand existing facility through infill at east side of building
- Creation of a new main entrance
- Connection between HGMH, Community Health Hub and Community Pool



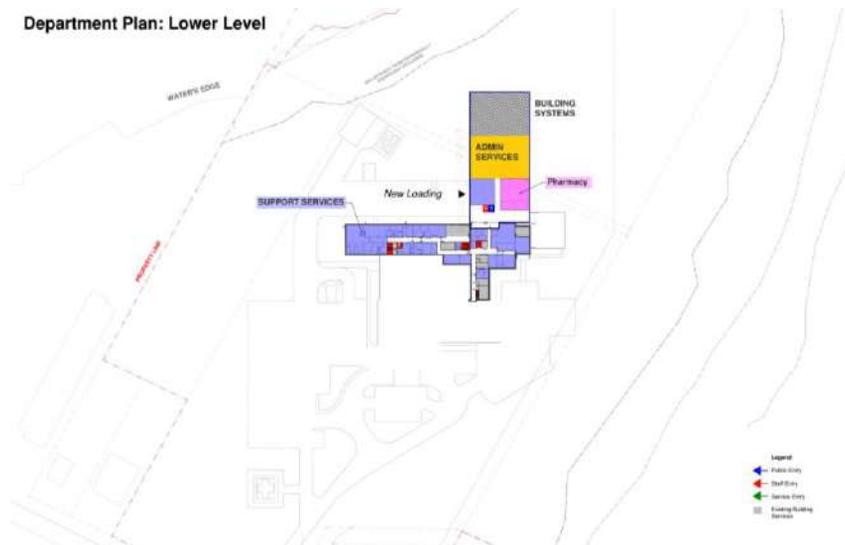
End State



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Lower Level

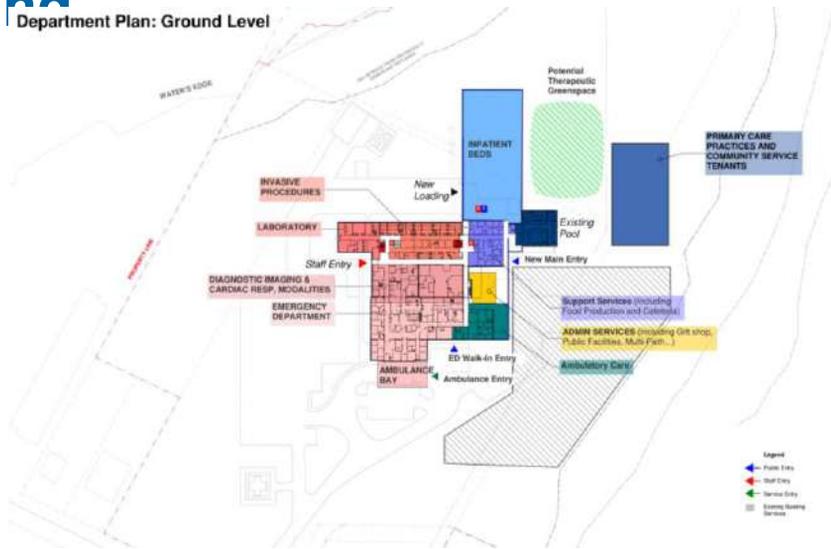
Department Plan: Lower Level



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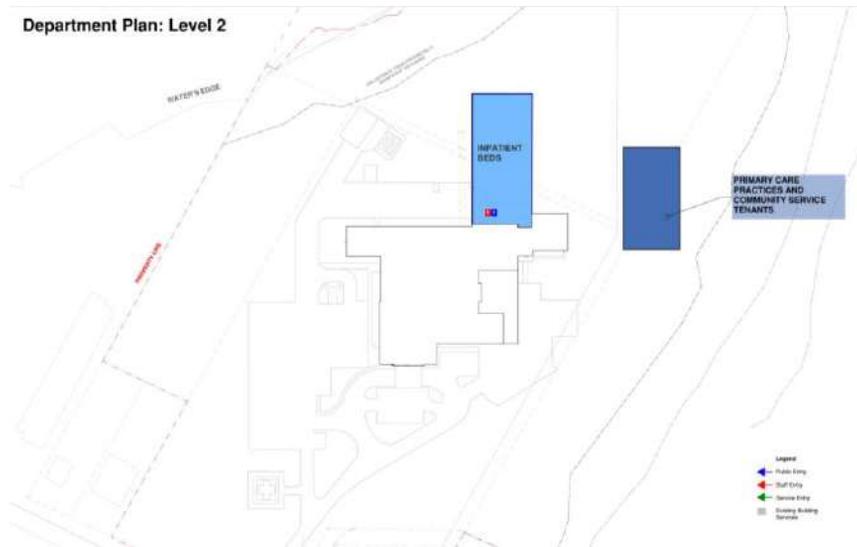
Ground

Department Plan: Ground Level



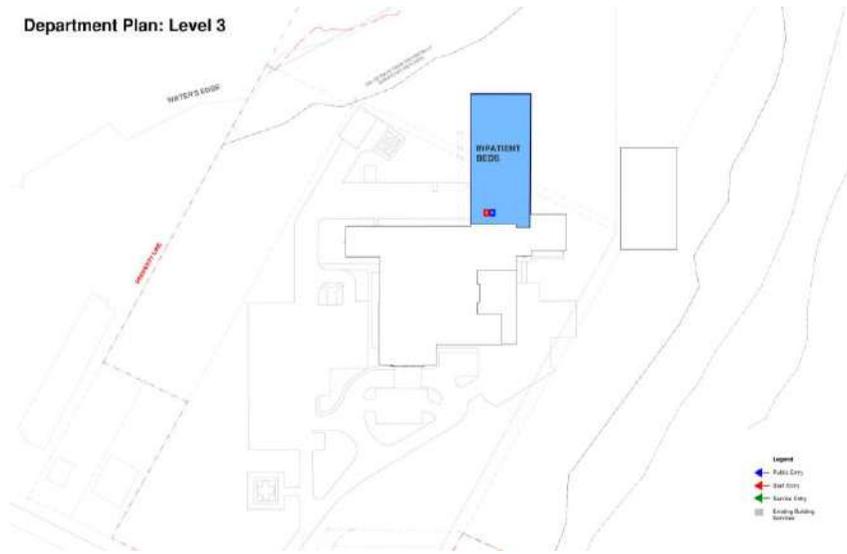
Level 2

Department Plan: Level 2



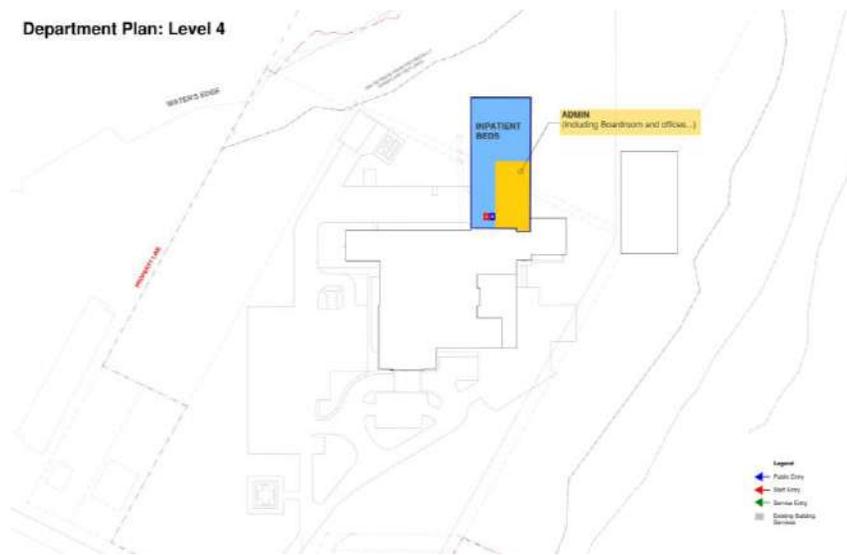
Level 3

Department Plan: Level 3



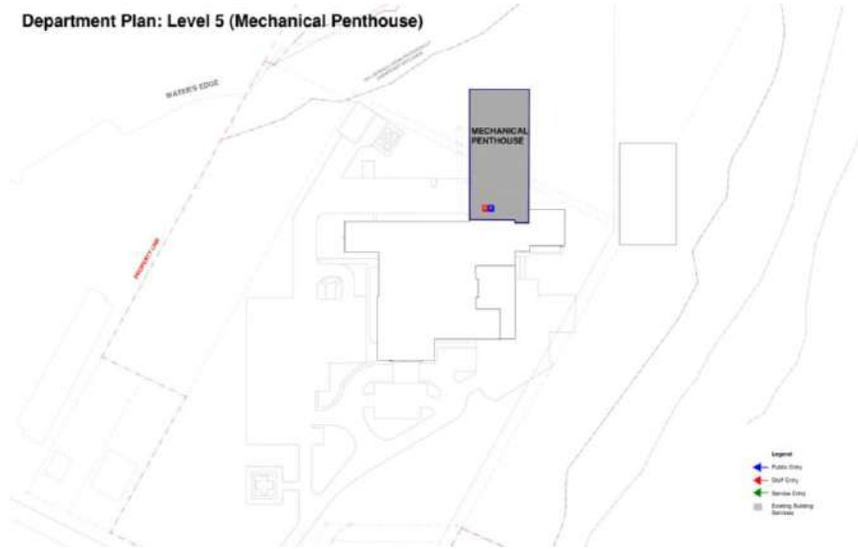
Level 4

Department Plan: Level 4



PH

Department Plan: Level 5 (Mechanical Penthouse)



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Order of magnitude cost estimate 10-year horizon

PRE-CAPITAL SUBMISSION ESTIMATE
HOPITAL GLENGARRY MEMORIAL HOSPITAL
MAIN REDEVELOPMENT June 2025

Item	Cost	Assumptions (e.g., cost per sq. foot of renovation)
Construction Costs for space required for delivery of services (new construction or renovations)	\$ 265,872,300	Hanscomb Limited Estimate (incl. new build, interior renovation, demolition, site development, and design-scope contingency)
Any premium for renovations to existing conditions	n/a	
Any premium for phasing and dewatering	\$ 19,626,000	10% phasing / dewatering allowance
Any premium for land and/or building acquisition (for community-based agencies)	n/a	
Ancillary Costs	\$ 62,809,500	22% plus net HST.
Furniture and Equipment (including minor equipment)	\$ 48,713,900	20% for FF&E/ICAT incl. 2% for MND
Post Contract Contingency Allowance	\$ 14,274,800	5% allowance for irregularities
Estimated Total Cost	\$ 411,296,500	excl. escalation to tender

Local share estimated at 24.6% of total cost, equaling \$101,116,100

Community Health Hub \$ 43,943,500 excl. from above



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Our Ask

- Ministry endorsement to proceed to Stage 1.2
- Planning grant to support Master Program and Master Plan
- Recognition of rural health system challenges
- Support for equitable access to care

APPLICATION FOR MEMBERSHIP - BOARD OF DIRECTORS



To apply to be a member of the Hôpital Glengarry Memorial Hospital Board of Directors, you must complete this form and submit it with a copy of your current resume or a brief biographical sketch. Please submit your completed documentation by mail, fax, or email to the following address:

HGMH Administration
20260 County Road 43
Alexandria, ON K0C 1A0
Fax: 613.525.5673
Email: info@hgmh.on.ca

For more information about the application process, please contact the Executive Administrative Assistant by calling 613.525.2222 x4104 or by emailing the address above.

I provide the following information with respect to my application for membership on the board.
Note: Please note this is strictly a volunteer position with no remuneration.

Name:	DOUGLAS ELIE		Date of Birth:	JANUARY 17, 1957	
Addresses:	Business:	RETIRED			
	Home:	3889 COUNTY ROAD 45 ALEXANDRIA, ONTARIO, K0C 1A0			
Telephone Numbers:	Business:	—		Home:	514-248-9345
Facsimile Numbers:	Business:	.		Home:	
E-Mail Address(es):	DOUG@STEELEINVESTMENTS.COM				
Please list current or prior board experience:					
CHAIRMAN & CEO OF GROUPE ACCESS. 1993 TO 2023, COMPANY SOLD, 140 EMPLOYEES, MAJOR MONTREAL I.T. FIRM.					
Which areas of board work are of particular interest to you?					
FINANCIAL, NON-MEDICAL OPERATIONS, GOVT GRANTS, I.T., ADMINISTRATION					
Languages spoken:	ENGLISH + FRENCH		Native language:	ENGLISH	
Languages written:	ENGLISH + FRENCH				
Please describe any linkages you may have had with various health care groups within the community:					
NONE, RECENTLY MOVED TO ALEXANDRIA FROM MONTREAL IN 2022.					

Conflict of Interest Disclosure Statement

Directors must avoid conflicts between their self-interest and their duty to the hospital. In the space below, please identify any relationship with any organization that may create a conflict of interest, or the appearance of a conflict of interest, by virtue of being appointed to the board.

NONE

APPLICATION FOR MEMBERSHIP - BOARD OF DIRECTORS



Application for Membership: Schedule A

Knowledge, Skills, and Experience

Please indicate your areas of knowledge, skills, and experience by checking off the relevant boxes in the table below. It is not expected that you possess knowledge, skill or experience in all the areas set out in the table. **Please indicate only those areas that apply to you.**

	Advanced = 4	Very Good = 3	Good = 2	Fair = 1	None = 0
Finance	4				
Business Mgmt	4				
Human Resources Mgmt	3				
Health Care Admin & Policy	0				
Clinical	0				
Government & Gov Relations	3				
Political Acumen	3				
Construction & Project Management	4				
Legal	4				
Strategic Planning	4				
Risk Management	4				
Information Technology	4				
Accounting	4				
Education	2				
Research	2				
Quality & Performance Management	2				
Labour Relations	2				
Board & Governance	4				
Public Affairs & Communications	3				
Ethics	4				
Patient & Health Care Advocacy	0				
Diversity Issues	3				
Quality & Patient Safety Management	0				
Stakeholder Engagement	4				

APPLICATION FOR MEMBERSHIP - BOARD OF DIRECTORS



Eligibility Criteria and Conditions of Appointment

- (a) Directors must be at least 18 years old.
- (b) Directors must be members of the corporation.
- (c) Undischarged bankrupts are ineligible to serve as directors.
- (d) No member of the medical staff or dental staff or employee of the Hospital shall be eligible for election or appointment to the Board except as where otherwise provided in the By-laws.
- (e) No spouse of any person included in (c) above shall be eligible for election or appointment to the Board, except by resolution of the Board.
- (f) A director is expected to commit the time required to perform board and committee duties. The minimum time commitment is likely 10-15 hours per month. The term will be either for 2 years or 3 years.
- (g) Directors must fulfill the requirements and responsibilities of their position, for example, preparing for and attending board and committee meetings, upholding their fiduciary obligation to the hospital, and working co-operatively and respectfully with other board members. Directors must comply with the *Public Hospitals Act* and other legislation governing the hospital, the hospital's by-laws and policies, and all other applicable rules.
- (h) Directors must sign a Declaration confirming their agreement to adhere to their fiduciary duties and board and hospital policies, as well as a confidentiality form.

Please refer to Duties and Expectations of a Director for further details.

Knowledge, Skills, and Experience

The board seeks a complementary balance of knowledge, skills, and experience. Please indicate your areas of knowledge, skills, and experience by completing Schedule A to this application.

Police Check

The final step to becoming a director is receipt of a favourable vulnerable sector criminal reference check.

Please attach an up-to-date resumé.	
<u>MAY 21, 2025</u> Date	<u></u> Signature

You may be asked to come for an interview. If selected by the nominating committee, the applicant will be notified to be present at the Annual Meeting when/if voting is to take place. You will also be notified if you are not selected.

Resumé

Douglas Elie

3889 County Road 45

Alexandria, Ontario

Education

Bachelor of Commerce (McGill) Finance and Marketing 1978

Bachelor of Civil Law (McGill) 1981

Admitted to Québec bar 1982 (retired 2023)

Note : Elementary, High School, and Bar school en Français.

Work History

1983 -1993, Vice-Presidential or equivalent director positions at

- (1) Lily Simon (ladies apparel)
- (2) Future Electronics (electronic component distribution)
- (3) Stokes (dishware and giftware)

1993 to 2022 , Founder, chairman and CEO of Groupe Access.

Sold enterprise in 2022, retired in 2023. Company now known as MSP corp.

At sale company had 140 employees and annual sales of \$50m,

In addition to CEO activities, directly responsible for research and development and government subsidies. Co-supervised administration with my wife of 49 years, who is a chartered accountant and was our VP Finance.

Hôpital Glengarry Memorial Hospital

2025 Audit Findings

Report to the Finance Committee

March 31, 2025

DRAFT

Marc Pharand, CPA, CA

T: 613.636.6039

E: marc.pharand@mnp.ca



June 4, 2025

Members of the Finance Committee of Hôpital Glengarry Memorial Hospital

Dear Sirs/Madams:

We are pleased to submit to you this report for discussion of our audit of the financial statements of Hôpital Glengarry Memorial Hospital (the "Hospital") as at March 31, 2025, and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Finance Committee.

We have completed our audit of the financial statements of the Hospital which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Board of Directors of the Hospital. A draft copy of our proposed Independent Auditor's Report has been provided separately.

This report is intended solely for the information and use of the Finance Committee and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

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 - Independent Auditor’s Report..... 1
- Significant Audit, Accounting and Reporting Matters..... 1
 - Audit and Reporting Matters..... 1
 - Auditor’s Views of Significant Accounting Practices..... 3
- Other Matters..... 4
 - Management Representations..... 4
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- Appendix A - MNP Audit Process..... 5
- Appendix B - Significant Risk Areas and Responses..... 6
 - Significant Risk Areas and Responses..... 6
- Management Representations..... 8
- Independence Communication..... 9

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Introduction

As auditors, we report to the members on the results of our examination of the financial statements of Hôpital Glengarry Memorial Hospital (the "Hospital") as at and for the year ended March 31, 2025. The purpose of this Audit Findings Report is to assist you, as members of the Finance Committee, in your review of the results of our audit. To facilitate your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Engagement Status

We have completed our audit of the financial statements of the Hospital and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Finance Committee;
- Finance Committee review and approval of the financial statements.

Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on June 4, 2025.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the members of the Hospital. A draft copy of our proposed Independent Auditor's Report has been included with this report.

Significant Audit, Accounting and Reporting Matters

Audit and Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

Area	Comments
------	----------

Area	Comments
Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
Difficulties Encountered	No significant limitations were placed on the scope or timing of our audit.
Identified or Suspected Fraud	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
Identified or Suspected Non-Compliance with Laws And Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
Matters Arising in Connection With Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Hospital.

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Area	Comments
<p>Significant Deficiencies in Internal Control</p>	<p>Our audit process focuses on understanding the controls utilized in management’s reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to the Finance Committee on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.</p>
<p>Matters Arising from Discussions With Management</p>	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Hospital.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
<p>Significant Differences</p>	<p>No significant differences were proposed to management with respect to the March 31, 2025 , financial statements. A summary of unadjusted differences has been provided separately attached to the management letter of representations.</p>
<p>Final Materiality</p>	<p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the Hospital, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$800,000 for March 31, 2025, and \$640,000 for March 31, 2024.</p>

Auditor’s Views of Significant Accounting Practices

The application of Canadian public sector accounting standards allows and requires the Hospital to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your Hospital's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

Area	Comments
Accounting Policies	The accounting policies used by the Hospital are appropriate and have been consistently applied.
Accounting Estimates	We agree with management's judgments and accounting estimates.
Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.

Other Matters

Management Representations

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

Auditor Independence

We confirm to the Finance Committee that we are independent of the Hospital. Our letter to the Finance Committee discussing our independence is included as part of the additional materials attached to this report.

Appendix A - MNP Audit Process

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year-end balance, key transaction and other events considered significant to the financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Where possible, reliance was placed on the controls within these systems to reduce the extent of our testing of transactions and year-end balances. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the Hospital and its environment, the applicable financial reporting framework and the Hospital's system of internal control (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees; and
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the financial statements;
- Not directly related to items that are material to the financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the financial statements.

Appendix B - Significant Risk Areas and Responses

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<p>Management override of controls</p> <p>Under Canadian Auditing Standards, it is the responsibility of the management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process.</p> <p>Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk.</p>	<ul style="list-style-type: none"> •We discussed fraud with management, the Finance Committee, and others. •We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. •We evaluated the business rationale for any significant unusual transactions. •We determined whether the judgments and decisions related to management estimates indicate a possible bias, which included performing retrospective analysis of significant accounting estimates. <p>We obtained sufficient audit evidence to conclude that there were no material misstatements.</p>
<p>Cut-off of revenues</p> <p>Cut-off of revenues is inappropriate.</p>	<ul style="list-style-type: none"> •We evaluated the design and implementation of the internal controls that address this risk. •We performed detailed testing of accounts receivable, accounts payable and accrued liabilities as well as deferred revenues. •We audited subsequent cash receipts and disbursements. <p>We concluded that the internal controls were designed and implemented appropriately. We obtained sufficient audit evidence to conclude that there were no material misstatements.</p>
<p>Reserves and reserve funds</p> <p>Transfers are not approved or approved transfers are not accounted for.</p>	<ul style="list-style-type: none"> •We evaluated the design and implementation of the internal controls that address this risk. •We performed substantive testing of the reserves and reserve funds continuity schedule and of material transactions, to determine if transfers are in accordance with the Board approvals and/or

Appendix B - Significant Risk Areas and Responses (continued from previous page)

Significant Risk Area	Response and Conclusion
	<p>legislative requirements.</p> <p>We concluded that the internal controls were designed and implemented appropriately. We obtained sufficient audit evidence to conclude that there were no material misstatements.</p>
<p>Management estimates</p> <ul style="list-style-type: none"> • Management estimates are not realistic or justified. 	<ul style="list-style-type: none"> • We evaluated the design and implementation of the internal controls that address this risk. • We reviewed calculations and estimates. • We compared last year's actual to estimate to ensure the estimates are reasonable. • We discussed with management regarding assumptions. • We performed analytical review of related accounts. We obtained an understanding of the Hospital's relationships and transactions with its related parties. <p>We obtained sufficient audit evidence to conclude that there were no material misstatements.</p>
<p>Recent economic events</p> <ul style="list-style-type: none"> • Events such as pandemics, staffing difficulties and inflation may create economic challenges and pressures for the Hospital which in turn can have an impact on audit risk. 	<ul style="list-style-type: none"> • We evaluated the design and implementation of the internal controls that address this risk. • We inquired of management about the impact of the recent events on its current and future financial results. • We assessed the impact of recent events on the financial results to determine whether that affects our planned materiality. • We considered the effect of the recent events on our risk assessment and planned audit procedures, including reviewing management estimates and the scope of testing. <p>We obtained sufficient audit evidence to conclude that there were no material misstatements.</p>

Management Representations

(See Attached)

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Independence Communication

(See Attached)

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Financial statements of
États financiers de
Hôpital Glengarry Memorial Hospital

March 31, 2025
31 mars 2025

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Statement of operations	5	État des résultats
Statement of changes in net assets	6	État de l'évolution de l'actif net
Balance sheet	7	Bilan
Statement of cash flow	8	État des flux de trésorerie
Notes to the financial statements	9 - 22	Notes complémentaires
Supplementary financial information - Schedule 1	23	Renseignements complémentaires - Annexe 1

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Independent Auditor's Report

To the Board of directors of
Hôpital Glengarry Memorial Hospital

Opinion

We have audited the financial statements of Hôpital Glengarry Memorial Hospital (the "Hospital"), which comprise the balance sheet as at March 31, 2025, and the statements of operations, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Hospital as at March 31, 2025, and the results of its operations, changes in its net assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Hospital in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Hospital or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Hospital 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.

Hawkesbury ON
June 4, 2025

Chartered Professional Accountants
Licensed Public Accountants

Rapport de l'auditeur indépendant

Au conseil d'administration de
Hôpital Glengarry Memorial Hospital

Opinion

Nous avons effectué l'audit des états financiers de Hôpital Glengarry Memorial Hospital (l'« Hôpital »), qui comprennent le bilan au 31 mars 2025, et les états des résultats, de l'évolution de l'actif net et des flux de trésorerie pour l'exercice terminé à cette date, ainsi que les notes complémentaires, y compris le résumé des principales méthodes comptables (appelés collectivement les « états financiers »).

À notre avis, les états financiers ci-joints donnent, dans tous leurs aspects significatifs, une image fidèle de la situation financière de l'Hôpital au 31 mars 2025, ainsi que des résultats de ses activités, de l'évolution de son actif net et de ses flux de trésorerie pour l'exercice terminé à cette date, conformément aux normes comptables canadiennes du secteur public.

Fondement de l'opinion

Nous avons effectué notre audit conformément aux normes d'audit généralement reconnues du Canada. Les responsabilités qui nous incombent en vertu de ces normes sont plus amplement décrites dans la section « Responsabilités de l'auditeur à l'égard de l'audit des états financiers » du présent rapport. Nous sommes indépendants de l'Hôpital conformément aux règles de déontologie qui s'appliquent à l'audit des états financiers au Canada et nous nous sommes acquittés des autres responsabilités déontologiques qui nous incombent selon ces règles. Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.

Responsabilités de la direction et des responsables de la gouvernance à l'égard des états financiers

La direction est responsable de la préparation et de la présentation fidèle des états financiers conformément aux normes comptables canadiennes du secteur public, ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'états financiers exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

Lors de la préparation des états financiers, c'est à la direction qu'il incombe d'évaluer la capacité de l'Hôpital à poursuivre son exploitation, de communiquer, le cas échéant, les questions relatives à la continuité de l'exploitation et d'appliquer le principe comptable de continuité d'exploitation, sauf si la direction a l'intention de liquider l'Hôpital ou de cesser son activité ou si aucune autre solution réaliste ne s'offre à elle.

Il incombe aux responsables de la gouvernance de surveiller le processus d'information financière de l'Hôpital.

Responsabilités de l'auditeur à l'égard de l'audit des états financiers

Nos objectifs sont d'obtenir l'assurance raisonnable que les états financiers pris dans leur ensemble sont exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, et de délivrer un rapport de l'auditeur contenant notre opinion. L'assurance raisonnable correspond à un niveau élevé d'assurance, qui ne garantit toutefois pas qu'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada permettra toujours de détecter toute anomalie significative qui pourrait exister. Les anomalies peuvent résulter de fraudes ou d'erreurs et elles sont considérées comme significatives lorsqu'il est raisonnable de s'attendre à ce que, individuellement ou collectivement, elles puissent influencer sur les décisions économiques que les utilisateurs des états financiers prennent en se fondant sur ceux-ci.

Dans le cadre d'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada, nous exerçons notre jugement professionnel et faisons preuve d'esprit critique tout au long de cet audit. En outre :

- Nous identifions et évaluons les risques que les états financiers comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, concevons et mettons en œuvre des procédures d'audit en réponse à ces risques, et réunissons des éléments probants suffisants et appropriés pour fonder notre opinion. Le risque de non-détection d'une anomalie significative résultant d'une fraude est plus élevé que celui d'une anomalie significative résultant d'une erreur, car la fraude peut impliquer la collusion, la falsification, les omissions volontaires, les fausses déclarations ou le contournement du contrôle interne.
- Nous acquérons une compréhension des éléments du contrôle interne pertinents pour l'audit afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'Hôpital.
- Nous apprécions le caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, de même que des informations y afférentes fournies par cette dernière.
- Nous tirons une conclusion quant au caractère approprié de l'utilisation par la direction du principe comptable de continuité d'exploitation et, selon les éléments probants obtenus, quant à l'existence ou non d'une incertitude significative liée à des événements ou situations susceptibles de jeter un doute important sur la capacité de l'Hôpital à poursuivre son exploitation. Si nous concluons à l'existence d'une incertitude significative, nous sommes tenus d'attirer l'attention des lecteurs de notre rapport sur les informations fournies dans les états financiers au sujet de cette incertitude ou, si ces informations ne sont pas adéquates, d'exprimer une opinion modifiée. Nos conclusions s'appuient sur les éléments probants obtenus jusqu'à la date de notre rapport. Des événements ou situations futurs pourraient par ailleurs amener l'Hôpital à cesser son exploitation.
- Nous évaluons la présentation d'ensemble, la structure et le contenu des états financiers, y compris les informations fournies dans les notes, et apprécions si les états financiers représentent les opérations et événements sous-jacents d'une manière propre à donner une image fidèle.

Nous communiquons aux responsables de la gouvernance notamment l'étendue et le calendrier prévus des travaux d'audit et nos constatations importantes, y compris toute déficience importante du contrôle interne que nous aurions relevée au cours de notre audit.

Hawkesbury (Ontario)
Le 4 juin 2025

Comptables professionnels agréés
Experts-comptables autorisés



**Hôpital Glengarry
Memorial Hospital**
Statement of operations
For the year ended March 31, 2025

**Hôpital Glengarry
Memorial Hospital**
État des résultats
Exercice terminé le 31 mars 2025

	2025	2024	
	\$	\$	
Revenues			Revenus
Ontario Ministry of Health and Long-Term Care (MOHLTC) – patient care	18,436,152	18,377,192	Ministère de la santé et des soins de longue durée de l'Ontario (MSSLD) – soins aux patients
Other funding	2,948,268	2,928,875	Autres financements
Provincial Insurance Plan	2,567,859	2,206,361	Plan provincial d'assurance
Marketed services	73,533	70,761	Services commercialisés
Co-payments – chronic care	26,034	33,869	Quote-part – soins chroniques
Preferred accommodation	209,761	200,888	Suppléments aux chambres
Recoveries and other	703,228	588,024	Recouvrements et autres
Investment income	73,725	76,265	Revenus de placements
	25,038,560	24,482,235	
Expenses			Charges
Inpatient	6,519,157	6,128,334	Patients hospitalisés
Diagnostic and therapeutic services	3,362,104	3,148,932	Diagnostics et services thérapeutiques
Ambulatory care and emergency services	6,373,838	6,688,397	Soins ambulatoires et services d'urgence
Support services	2,548,871	2,477,663	Services de soutien
Administration	3,978,964	3,430,756	Administration
Education	286,899	279,325	Formation
Marketed services	119,301	88,359	Services commercialisés
Buildings and land maintenance	1,115,184	978,215	Entretien des bâtiments et du terrain
	24,304,318	23,219,981	
Excess of revenues over expenses before amortization	734,242	1,262,254	Excédent des revenus sur les charges avant amortissement
Amortization of capital assets	(1,203,227)	(1,358,696)	Amortissement des immobilisations corporelles
Amortization of deferred contributions related to capital assets	668,591	599,263	Amortissement des apports reportés afférents aux immobilisations corporelles
	(534,636)	(759,433)	
Excess of revenues over expenses	199,606	502,821	Excédent des revenus sur les charges

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

Les notes complémentaires et l'annexe font partie intégrante des états financiers.



**Hôpital Glengarry
Memorial Hospital**
Statement of changes in net assets
For the year ended March 31, 2025

**Hôpital Glengarry
Memorial Hospital**
État de l'évolution de l'actif net
Exercice terminé le 31 mars 2025

	Investment in capital assets/ Investis- sement dans les immobili- sations corporelles	Restricted/ Affecté	Unrestricted/ Non affecté	Capital fund reserve/ Réserve du fonds de capital	2025	2024	
	\$	\$	\$	\$	\$	\$	
	(Note 9)						
Balance, beginning of year	4,237,241	813,126	(3,663,903)	1,096,422	2,482,886	1,980,065	Solde au début
Excess of revenues over expenses	(534,636)	76,225	521,386	136,631	199,606	502,821	Excédent des revenus sur les charges
Net change in investment in capital assets (Note 9)	463,336	-	(463,336)	-	-	-	Variation nette de l'investissement dans les immobilisations corporelles (note 9)
Balance, end of year	4,165,941	889,351	(3,605,853)	1,233,053	2,682,492	2,482,886	Solde à la fin

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

Les notes complémentaires et l'annexe font partie intégrante des états financiers.



**Hôpital Glengarry
Memorial Hospital**
Balance sheet
March 31, 2025

**Hôpital Glengarry
Memorial Hospital**
Bilan
31 mars 2025

	2025	2024	
	\$	\$	
Assets			Actif
Current assets			Actif à court terme
Cash	2,004,162	1,177,856	Encaisse
Accounts receivable (Note 3)	1,238,927	926,358	Débiteurs (note 3)
Inventories	157,972	150,564	Stocks
Prepaid expenses	203,761	214,021	Frais payés d'avance
Current portion of investments (Note 4)	207,816	190,000	Tranche à court terme des placements (note 4)
	3,812,638	2,658,799	
Investments (Note 4)	535,000	502,638	Placements (note 4)
Capital assets (Note 5)	10,661,623	9,762,558	Immobilisations corporelles (note 5)
	15,009,261	12,923,995	
Liabilities			Passif
Current liabilities			Passif à court terme
Accounts payable	463,771	659,387	Créditeurs
Accrued liabilities	4,044,891	3,023,489	Charges à payer
Deferred revenues	145,011	138,011	Revenus reportés
	4,653,673	3,820,887	
Deferred contributions – capital assets (Note 7)	6,495,682	5,525,317	Apports reportés – immobilisations corporelles (note 7)
Employee future benefits (Note 8)	1,177,414	1,094,905	Avantages sociaux futurs (note 8)
	12,326,769	10,441,109	
Contingencies and commitments (Notes 12 and 13)			Éventualités et engagements (notes 12 et 13)
Net assets			Actif net
Investment in capital assets (Note 9)	4,165,941	4,237,241	Investissement dans les immobilisations corporelles (note 9)
Restricted	889,351	813,126	Affecté
Unrestricted	(3,605,853)	(3,663,903)	Non affecté
Capital fund reserve	1,233,053	1,096,422	Réserve du fonds de capital
	2,682,492	2,482,886	
	15,009,261	12,923,995	

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

Les notes complémentaires et l'annexe font partie intégrante des états financiers.

Approved by the Board

Au nom du conseil d'administration

Director _____

administrateur

Director _____

administrateur



**Hôpital Glengarry
Memorial Hospital**
Statement of cash flow
For the year ended March 31, 2025

**Hôpital Glengarry
Memorial Hospital**
État des flux de trésorerie
Exercice terminé le 31 mars 2025

	2025	2024	
	\$	\$	
Operating activities			Activités d'exploitation
Excess of revenues over expenses	199,606	502,821	Excédent des revenus sur les charges
Items not affecting cash			Éléments sans effet sur la trésorerie
Amortization of capital assets	1,203,227	1,358,696	Amortissement des immobilisations corporelles
Amortization of deferred contributions related to capital assets	(668,591)	(599,263)	Amortissement des apports reportés afférents aux immobilisations corporelles
Changes in non-cash operating working capital items (Note 10)	(81,382)	(406,228)	Variation des éléments hors caisse du fonds de roulement d'exploitation (note 10)
	652,860	856,026	
Investing activities			Activités d'investissement
Acquisition of investments	(240,178)	(524,190)	Acquisition de placements
Proceeds from sale of investments	190,000	529,228	Produit de la vente de placements
	(50,178)	5,038	
Capital activity			Activité d'immobilisations
Purchase of capital assets	(1,415,332)	(1,726,106)	Acquisition d'immobilisations corporelles
Financing activities			Activités de financement
Deferred contributions	1,638,956	334,599	Apports reportés
Net increase (decrease) in cash	826,306	(530,443)	Augmentation (diminution) nette de l'encaisse
Cash, beginning of year	1,177,856	1,708,299	Encaisse au début
Cash, end of year	2,004,162	1,177,856	Encaisse à la fin

Additional information is presented in Note 10.

Des renseignements complémentaires sont présentés à la note 10.

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

Les notes complémentaires et l'annexe font partie intégrante des états financiers.



1. Nature of business

Hôpital Glengarry Memorial Hospital (the "Hospital") was incorporated under the *Ontario Business Act*. The Hospital is principally involved in providing health care services in the County of Glengarry. The Hospital is a registered charity under the *Income Tax Act* and accordingly is exempt from income taxes, provided certain requirements of the *Income Tax Act* are met.

2. Accounting policies

The financial statements have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations and reflect the following significant accounting policies:

Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined on the first in, first out basis. Net realizable value is the estimated selling price less the estimated cost of completion and the estimated costs necessary to make the sale. Major components of inventory include drugs and medical and surgical supplies.

1. Nature de l'établissement

Hôpital Glengarry Memorial Hospital (l'« Hôpital ») a été constitué en vertu de la *Loi provinciale de l'Ontario* régissant les sociétés. L'activité principale de l'Hôpital consiste en des services de soins médicaux aux résidents du Comté de Glengarry. L'Hôpital est un organisme de charité au sens de la *Loi de l'impôt sur le revenu* et n'est donc pas sujet à l'impôt sur le revenu à condition qu'il continue de respecter les critères d'exemption.

2. Méthodes comptables

Les états financiers ont été dressés selon les normes comptables canadiennes pour les organismes sans but lucratif du secteur public et tiennent compte des principales méthodes comptables suivantes :

Stocks

Les stocks sont évalués au moindre du coût et de la valeur nette de réalisation. Le coût est déterminé selon la méthode du premier entré, premier sorti. La valeur nette de réalisation représente le prix de vente estimé pour les stocks, diminué des coûts estimés pour l'achèvement et des coûts estimés nécessaires pour réaliser la vente. La majorité des stocks inclut des médicaments et des fournitures médicales et chirurgicales.

2. Accounting policies

Classification of financial instruments

All financial instruments reported on the balance sheet of the Hospital are classified as follows:

Cash	Fair value
Accounts receivable	Amortized cost
Investments	
Mutual funds	Fair value
Term deposits	Amortized cost
Accounts payable	Amortized cost
Accrued liabilities	Amortized cost

Financial instruments measured at fair value are initially recognized at cost and subsequently carried at fair value. Unrealized changes in fair value are recognized in the Statement of remeasurement gains and losses until they are realized, when they are transferred to the Statement of operations. Transaction costs related to financial instruments measured at fair value are expensed as incurred.

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized into the Statement of operations. On sale or disposal, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the Statement of operations.

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

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

2. Méthodes comptables

Classement des instruments financiers

Tous les instruments financiers présentés dans le bilan de l'Hôpital sont classés comme suit :

Encaisse	Juste valeur
Débiteurs	Coût amorti
Placements	
Fonds communs de placement	Juste valeur
Dépôts à terme	Coût amorti
Créditeurs	Coût amorti
Charges à payer	Coût amorti

Les instruments financiers évalués à la juste valeur sont initialement comptabilisés au coût et ultérieurement comptabilisés à la juste valeur. Les variations non réalisées de la juste valeur sont constatées dans l'état des gains et pertes de réévaluation jusqu'à ce qu'elles soient réalisées, lorsqu'elles sont transférées à l'état des résultats. Les coûts de transaction liés aux instruments financiers évalués à la juste valeur sont passés en charges à mesure qu'ils sont engagés.

Lorsqu'il est déterminé qu'une baisse de la juste valeur n'est pas temporaire, le montant de la perte est retiré des gains et pertes de réévaluation cumulés et constaté dans l'état des résultats. Lors de la vente ou de la cession, le montant détenu dans les gains et pertes de réévaluation cumulés associés à cet instrument est retiré de l'actif net et constaté dans l'état des résultats.

Les instruments financiers évalués au coût amorti sont initialement comptabilisés au coût, puis comptabilisés au coût amorti selon la méthode du taux d'intérêt effectif, moins toute perte de valeur sur les actifs financiers. Les coûts de transaction liés aux instruments financiers évalués au coût amorti sont ajoutés à la valeur comptable de l'instrument.

Les pertes de valeur sur les actifs financiers évalués au coût amorti sont comptabilisées lorsque le montant d'une perte est connu avec suffisamment de précision et qu'il n'y a pas de perspective réaliste de recouvrement. Les actifs financiers sont ensuite ajustés à leur valeur recouvrable nette, la dépréciation est constatée dans l'état des résultats.

2. Accounting policies (continued)

Capital assets

Capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Betterments, which extend the estimated life of an asset, are capitalized. When a capital asset no longer contributes to the Hospital's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized on a straight-line basis using the following terms:

Major equipment	3 to 20 years
Buildings service equipment	5 to 20 years
Land improvements	10 years
Buildings	10 to 50 years

Lands are not amortized.

Compensated absences

Compensated absences are accrued for all employees as entitlement to these payments is earned, in accordance with the Hospital's benefit plans for vacation, sick leave and retirement allowances.

Employee future benefits

The Hospital provides health, dental and life insurance post-employment benefits. The costs of this plan are determined periodically by independent actuaries. The actuarial valuation performed every three years is based on the projected benefit method (which incorporates management's best estimates of economic and demographic factors).

2. Méthodes comptables

Immobilisations corporelles

Les immobilisations corporelles sont comptabilisées au coût. Les apports reçus sous forme d'immobilisations corporelles sont comptabilisés à leur juste valeur à la date de l'apport. Les améliorations qui augmentent la durée de vie utile de l'actif sont capitalisées. Lorsqu'une immobilisation corporelle ne contribue plus à la capacité de l'Hôpital d'offrir ses services, elle est réduite à la valeur résiduelle.

Les immobilisations corporelles sont amorties selon la méthode de l'amortissement linéaire aux termes suivants :

Équipement majeur	3 à 20 ans
Équipement de service des bâtiments	5 à 20 ans
Améliorations du terrain	10 ans
Bâtiments	10 à 50 ans

Les terrains ne sont pas amortis.

Absences rémunérées

Les absences rémunérées auxquelles les employés ont droit sont comptabilisées comme frais courus selon la politique de l'Hôpital pour les vacances, congés de maladie et allocation de retraite.

Avantages sociaux futurs

L'Hôpital accorde des avantages sociaux médicaux, dentaires et de l'assurance-vie à ses employés retraités. Les coûts de ce programme sont établis périodiquement par des actuaires indépendants. L'évaluation actuarielle effectuée tous les trois ans est fondée sur la méthode de répartition des avantages (qui incorpore la meilleure estimation de la direction concernant les facteurs économiques et démographiques).

2. Accounting policies (continued)

Revenue recognition

The Hospital follows the deferral method of accounting for contributions, which include donations and government grants.

Under the Health Insurance Act and Regulations thereto, the Hospital is funded primarily by the Province of Ontario in accordance with budget arrangements established by the MOHLTC. Operating grants are recorded as revenue in the year to which they relate. Grants approved but not received at the end of an accounting year are accrued. When a portion of a grant relates to a future year, it is deferred and recognized in that subsequent year. These financial statements reflect agreed arrangements approved by the MOHLTC with respect to the year ended March 31, 2025.

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.

Restricted contributions and investment income are recognized as revenue in the year in which the related expenses are recognized. Unrestricted investment income is recognized as revenue when earned.

Revenue from the Provincial Insurance Plan, preferred accommodation, chronic care and marketed services are recognized when the goods are sold or the services are provided.

Contributed services

A substantial number of volunteers contribute a significant amount of their time to the Hospital each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

2. Méthodes comptables (suite)

Constatation des revenus

L'Hôpital applique la méthode du report pour comptabiliser les apports qui incluent les dons et les subventions gouvernementales.

En vertu de la Loi sur la Santé et sa réglementation, l'Hôpital est principalement subventionné par la province de l'Ontario selon les accords budgétaires établis par le MSSLD. Les subventions d'exploitation sont inscrites comme revenus dans l'exercice pour lequel elles s'y rattachent. Les subventions approuvées mais non reçues à la fin de l'exercice sont inscrites comme débiteurs. Lorsqu'une portion de la subvention se rattache à un exercice futur, celle-ci est reportée et reconnue comme revenu dans cet exercice futur. Les états financiers reflètent les ententes conclues et approuvées par le MSSLD pour l'exercice terminé le 31 mars 2025.

Les apports non affectés sont constatés à titre de revenus lorsqu'ils sont reçus ou à recevoir à condition que le montant à recevoir puisse faire l'objet d'une estimation raisonnable et que son encaissement est raisonnablement assuré.

Les apports et les revenus de placements affectés sont constatés à titre de revenus dans l'exercice au cours duquel les charges connexes sont engagées. Les revenus de placements non affectés sont constatés à titre de revenus lorsqu'ils sont gagnés.

Les revenus provenant du Plan d'assurance provincial, du supplément aux chambres, de soins chroniques et de services commercialisés sont constatés lorsque le service est rendu ou la marchandise vendue.

Apports reçus sous forme de services

Un nombre important de bénévoles consacrent plusieurs heures de service chaque année à l'Hôpital. En raison de la difficulté de déterminer la juste valeur des apports reçus sous forme de services, ceux-ci ne sont pas reconnus dans les états financiers.

2. Accounting policies (continued)

Asset retirement obligations

The Hospital recognizes the liability for an asset retirement obligation arising from the acquisition, development, construction or normal operation of a long-lived asset, in the year in which it is incurred and when a reasonable estimate of the amount of the obligation can be made. The liability is measured at the best estimate of the expenditure required to settle the present obligation. The corresponding cost is capitalized as part of the related asset and is amortized over the asset's useful life. In subsequent years, the liability is adjusted for changes resulting from the passage of time and revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate. The accretion of the liability as a result of the passage of time is charged to earnings while changes to the liability resulting from revisions to either the original estimate of the undiscounted cash flows or the discount rate are accounted for as an adjustment to the carrying amount of the related long-lived asset.

Asset retirement obligations in the amount of \$26,509 (\$24,689 in 2024), included in accrual payables, are derived from the Hospital's obligations to remove major equipment.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards for government not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include the provision for doubtful accounts in respect of receivables, the useful lives of capital assets, the amount of accrued liabilities, asset retirement obligations and the employee future benefits. Actual results could differ from these estimates.

2. Méthodes comptables (suite)

Obligations liées à la mise hors service d'immobilisations

L'Hôpital comptabilise le passif relié à l'obligation de mise hors service d'une immobilisation découlant de l'acquisition, du développement, de la construction ou de l'exploitation normale d'une immobilisation, dans l'exercice au cours duquel il est engagé et lorsqu'une estimation raisonnable du montant de l'obligation peut être faite. Le passif est évalué selon la meilleure estimation de la dépense requise pour régler l'obligation actuelle. Le coût correspondant est ajouté au coût de l'actif correspondant et est amorti sur la durée de vie utile de l'actif. Dans les exercices subséquents, le passif est ajusté pour tenir compte des changements résultant du passage du temps et des révisions de l'échéancier ou du montant de l'estimation initiale des flux de trésorerie non actualisés ou du taux d'actualisation. L'accroissement du passif résultant de l'écoulement du temps est imputé aux résultats, tandis que les changements du passif résultant des révisions de l'estimation initiale des flux de trésorerie non actualisés ou du taux d'actualisation sont comptabilisés comme un ajustement de la valeur comptable de l'actif à long terme correspondant.

Des obligations liées à la mise hors service d'immobilisations pour un montant de 26 509 \$ (24 689 \$ en 2024), inclus dans les charges à payer, découlent des obligations de l'Hôpital de retirer des équipements majeurs.

Utilisation d'estimations

Dans le cadre de la préparation des états financiers, conformément aux normes comptables canadiennes pour les organismes sans but lucratif du secteur public, la direction doit établir des estimations et des hypothèses qui ont une incidence sur les montants des actifs et des passifs présentés et sur la présentation des actifs et des passifs éventuels à la date des états financiers, ainsi que sur les montants des revenus d'exploitation et des charges constatés au cours de la période visée par les états financiers. Parmi les principales composantes des états financiers exigeant de la direction qu'elle établisse des estimations figurent la provision pour créances douteuses à l'égard des débiteurs, les durées de vie utiles des immobilisations corporelles, le montant des charges à payer, les obligations de hors service des immobilisations et les avantages sociaux futurs. Les résultats réels pourraient varier par rapport à ces estimations.



3. Accounts receivable

	2025	2024	
	\$	\$	
MOHLTC	475,867	331,449	MSSLD
Other	839,423	635,247	Autres
	1,315,290	966,696	
Less: allowance for doubtful accounts	(76,363)	(40,338)	Moins : provision pour créances douteuses
	1,238,927	926,358	
Current	1,238,927	914,203	Courant
Between 61 and 120 days	31,083	19,496	Entre 61 et 120 jours
More than 121 days	45,280	32,997	Plus de 121 jours
	1,315,290	966,696	

3. Débiteurs

4. Investments

	2025	2024	
		\$	
Mutual funds	42,075	-	Fonds communs de placement
Term deposits, 1.68% to 5.07%, maturing between April 2025 and March 2029 (1.41% to 5.07%, maturing between April 2024 and August 2028 in 2024)	700,741	692,638	Dépôts à terme, 1,68 % à 5,07 %, échéant entre avril 2025 et mars 2029 (1,41 % à 5,07 %, échéant entre avril 2024 et août 2028 en 2024)
	742,816	692,638	
Current portion	207,816	190,000	Tranche à court terme
	535,000	502,638	

4. Placements

The fair value of term deposits approximates the carrying value as interest rates are similar to those presently available on the market.

La juste valeur des dépôts à terme équivaut à la valeur comptable puisque les taux d'intérêt sont semblables à ceux disponibles sur le marché présentement.

5. Capital assets

	2025		2024		
	Cost/ Coût	Accumulated amortization/ Amortissement cumulé	Net book value/ Valeur comptable nette	Net book value/ Valeur comptable nette	
	\$	\$	\$	\$	
Lands	169,307	-	169,307	169,307	Terrains
Major equipment	4,826,597	3,562,333	1,264,264	1,130,891	Équipement majeur
Buildings service equipment	4,640,081	2,061,546	2,578,535	2,698,411	Équipement de service des bâtiments
Land improvements	1,702,219	658,145	1,044,074	129,790	Améliorations du terrain
Work in progress				-	Travaux en cours
Buildings	10,952,660	5,347,217	5,605,443	5,634,159	Bâtiments
	22,290,864	11,629,241	10,661,623	9,762,558	

5. Immobilisations corporelles

6. Bank loan

The Hospital has an authorized line of credit of \$1,500,000 (\$1,000,000 in 2024), at prime rate, of which \$1,500,000 (\$1,000,000 in 2024) remained unused at year-end.

6. Emprunt bancaire

L'Hôpital dispose d'une marge de crédit autorisée de 1 500 000 \$ (1 000 000 \$ en 2024), au taux préférentiel, dont 1 500 000 \$ (1 000 000 \$ en 2024) ne sont pas utilisés en fin d'exercice.

7. Deferred contributions

Capital assets

Deferred contributions related to capital assets represent the unamortized amount received for the purchase of capital assets. The amortization of deferred contributions related to capital assets is recorded as revenue in the Statement of operations.

7. Apports reportés

Immobilisations corporelles

Les apports reportés afférents aux immobilisations corporelles représentent le montant non amorti reçu pour l'acquisition d'immobilisations corporelles. L'amortissement des apports reportés afférents aux immobilisations corporelles est inscrit comme revenu dans l'état des résultats.



7. Deferred contributions (continued)

Capital assets (continued)

	2025	2024	
	\$	\$	
Balance, beginning of year	5,525,317	5,789,981	Solde au début
Add: MOHLTC – grants	1,488,627	36,392	Plus : MSSLD – subventions
Donations	150,329	298,207	Dons
Less: Amounts amortized as revenue	(668,591)	(599,263)	Moins : Montants amortis comme revenu
Unamortized balance of deferred contributions used for purchase of capital assets	6,495,682	5,525,317	Solde non amorti des apports reportés utilisés pour l'acquisition d'immobilisations corporelles

7. Apports reportés (suite)

*Immobilisations corporelles
(suite)*

8. Employee future benefits

The Hospital has defined benefit plans, which provide post-retirement benefits for certain employees. These benefits include health, dental and life insurance benefits.

Post-retirement benefits

An independent actuarial valuation of the post-retirement benefits for the employees of the Hospital was prepared as of March 31, 2025. The next valuation will be on March 31, 2028.

8. Avantages sociaux futurs

L'Hôpital a des régimes à prestations déterminées qui procurent des avantages complémentaires à la retraite à certains employés. Ces avantages incluent les prestations pour soins de santé, dentaires et assurances-vie.

Avantages complémentaires à la retraite

Une évaluation actuarielle indépendante des avantages complémentaires à la retraite des employés de l'Hôpital a été préparée au 31 mars 2025. La prochaine évaluation sera faite le 31 mars 2028.

	2025	2024	
	\$	\$	
Accrued benefit obligations	1,284,369	1,000,119	Obligations au titre des prestations constituées
Unamortized actuarial gains (losses)	(106,955)	94,786	Gains (pertes) actuariels non amortis
Accrued employee future benefits	1,177,414	1,094,905	Avantages sociaux futurs courus
<i>Other information</i>			
Current service cost during the year	100,858	95,178	Coût des services rendus au cours de l'exercice
Interest cost on accrued benefit obligations	39,834	36,690	Charge d'intérêts sur les obligations au titre des prestations constituées
Amortization of actuarial gain	(5,121)	(2,621)	Amortissement du gain actuariel
Benefit expenses	135,571	129,247	Dépenses d'avantages sociaux
Funding contribution	(53,066)	(54,698)	Contribution du financement
	82,505	74,549	

8. Employee future benefits (continued)

Ontario Nurses' Association (50%) and Canadian Union of Public Employees (25%) members are responsible for cost sharing upon retirement.

The significant actuarial assumptions adopted in measuring these accrued benefit obligations are as follows :

	2025	2024	
Discount rate	3.90 %	3.89%	Taux d'escompte
Dental benefits costs escalation	4.00 %	3.75%	Augmentation des coûts pour bénéfices dentaires
Medical benefits costs escalation (reduction of 0.33% per year until 2032, at which time it will be 4.00%)	6.00 %	5.75%	Augmentation des coûts pour bénéfices médicaux (diminution de 0,33 % par année jusqu'en 2032, date à laquelle il atteindra 4,00 %)
Expected average remaining service life	11 years	11 years	Durée moyenne estimative du reste de la carrière active

8. Avantages sociaux futurs (suite)

Les membres de l'Association des infirmières de l'Ontario (50 %) et du Syndicat canadien de la fonction publique (25 %) sont responsables du partage des coûts suite à la retraite.

Les hypothèses actuarielles importantes adoptées dans l'évaluation de ces obligations au titre des prestations constituées sont les suivantes :

9. Investment in capital assets

	2025	2024	
	\$	\$	
<i>Investment in capital assets is calculated as follows:</i>			<i>Investissement dans les immobilisations corporelles est calculé comme suit :</i>
Capital assets	10,661,623	9,762,558	Immobilisations corporelles
Amounts financed by deferred contributions	(6,495,682)	(5,525,317)	Montants financés par apports reportés
	4,165,941	4,237,241	

9. Investissement dans les immobilisations corporelles

Changes in net assets invested in capital assets is calculated as follows:

Deficiency of revenues over expenses			Insuffisance des revenus sur les charges
Amortization of capital assets	(1,203,227)	(1,358,696)	Amortissement des immobilisations corporelles
Amortization of deferred contributions related to capital assets	668,591	599,263	Amortissement des apports reportés afférents aux immobilisations corporelles
	(534,636)	(759,433)	
Net change in investment in capital assets			Variation nette de l'investissement dans les immobilisations corporelles
Purchase of capital assets	2,102,292	1,627,779	Acquisition d'immobilisations corporelles
Increase in deferred contributions	(1,638,956)	(334,599)	Augmentation des apports reportés
	463,336	1,293,180	



10. Additional information relating to the statement of cash flow

	2025	2024
	\$	\$
<i>Changes in non-cash operating working capital items</i>		
Accounts receivable	(312,569)	78,953
Inventories	(7,408)	4,372
Prepaid expenses	10,260	(49,178)
Accounts payable	(882,576)	(208,095)
Accrued liabilities	1,021,402	(256,845)
Deferred revenues	7,000	(49,984)
Employee future benefits	82,509	74,549
	(81,382)	(406,228)

10. Renseignements complémentaires à l'état des flux de trésorerie

Variation des éléments hors caisse du fonds de roulement d'exploitation

Débiteurs
Stocks
Frais payés d'avance
Créditeurs
Charges à payer
Revenus reportés
Avantages sociaux futurs

Non-cash transactions

During the year, capital assets were acquired at an aggregate cost of \$2,102,292 (\$1,627,779 in 2024), of which \$ 686,960 (nil in 2024) was paid after year-end and \$ 1,415,332 (\$1,627,779 in 2024) were paid during the year.

Opérations sans effet sur la trésorerie

Au cours de l'exercice, des immobilisations corporelles ont été acquises pour un coût total de 2 102 292 \$ (1 627 779 \$ en 2024), dont un montant de 686,960 \$ (nulle en 2024) a été payé après la fin d'exercice et 1 415 332 \$ (1 627 779 \$ en 2024) ont été payés au cours de l'exercice.

11. Pension plan

Substantially all of the employees of the Hospital are members of the Hospitals of Ontario Pension Plan (the "Plan"), which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Ontario Hospital. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the five consecutive years prior to retirement, termination or death that provide the highest earnings.

Plan assets consist of investment grade securities. The various risks on these securities are managed by the Plan by placing plan assets in trust and through an investment policy.

11. Régime de retraite

La grande majorité des employés sont membres du Régime de retraite des Hôpitaux de l'Ontario (le « Régime ») qui est un régime multi-employeurs à prestations déterminées pour les employés éligibles et membres des Hôpitaux de l'Ontario. Les membres du Régime recevront leurs prestations basées sur le nombre d'années de service et la moyenne annualisée des revenus gagnés durant leurs cinq dernières années précédant leur retraite, leur démission ou leur décès, qui généreront le plus élevé des revenus.

Les actifs du Régime comprennent un portefeuille diversifié d'investissements. Les différents risques rattachés à ces investissements sont gérés par le Régime qui place les actifs du régime en fiducie et par le biais d'une politique d'investissement.

11. Pension plan (continued)

Plan expense is based on Plan's management best estimates, in consultation with its actuaries, of the amount, together with the 6.9% – 9.2% of salary contributed by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contribution.

Contributions to the Plan made during the year by the Hospital on behalf of its employees amounted to \$ 883,015 (\$772,454 in 2024) and are included in the Statement of operations.

The Plan has a funding surplus of \$ 10,438 million in their 2024's Annual Report (\$10,181 million in their 2023's Annual report) determined by comparing the fair value of net assets available for benefits and the pension obligations.

12. Contingencies

The nature of the Hospital's activities is such that there is usually litigation pending or underway at any time.

The Hospital is a member of the Healthcare Insurance Reciprocal of Canada (HIROC), which is a pooling of the liability insurance risks of its members. Members of the pool pay annual premiums that are actuarially determined. HIROC members are subject to reassessment for losses, if any, experienced by the pool for the years in which they are members and these losses could be material. No reassessment has been made as at March 31, 2025.

Should these result in additional costs, the difference will be recorded in the year of settlement.

11. Régime de retraite (suite)

La charge du Régime est basée sur une estimation faite par la direction du Régime en collaboration avec leurs actuaires. La contribution des employés représente 6,9 % – 9,2 % du salaire et doit assurer que les bénéficiaires futurs pourront être financés par le fonds de retraite. L'objectif est de s'assurer que les contributions de l'employeur au Régime demeurent un pourcentage stable par rapport aux contributions faites par les employés.

Le montant de contributions au Régime fait au cours de l'exercice par l'Hôpital au nom des employés était de 883 015 \$ (772 454 \$ en 2024) et est inclus dans l'état des résultats.

Le Régime présente un excédent de financement de 10 438 millions de dollars dans son rapport annuel 2024 (10 181 millions de dollars dans son rapport annuel 2023), déterminé en comparant la juste valeur de l'actif net disponible pour les prestations et les obligations de retraite.

12. Éventualités

La nature des opérations de l'Hôpital fait en sorte qu'il y a généralement des réclamations judiciaires en cours ou possible en tout moment.

L'Hôpital est membre de « Healthcare Insurance Reciprocal of Canada (HIROC) », qui est une mise en commun des risques d'assurance responsabilité civile de ses membres. Les membres de cette collectivité payent des primes annuelles déterminées par calcul actuariel. Les membres de HIROC peuvent faire l'objet de cotisations additionnelles dans le cas où la collectivité devrait subir des pertes pour les exercices au cours desquels ils sont membres, et ces cotisations pourraient être importantes. Au 31 mars 2025, aucune cotisation n'a été faite.

Si le résultat final de ces éventualités engendre des coûts additionnels, la différence sera comptabilisée au cours de l'exercice où le règlement sera effectué.

13. Commitments

The Hospital leases some medical equipment under operating lease agreements. Future minimum payments will aggregate \$207,029 and mature as follows:

2026	91,326	2026
2027	86,970	2027
2028	17,307	2028
2029	9,324	2029
2030	2,102	2030

14. Related party transactions

Eastern Ontario Regional Laboratory Association

The Hospital has economic interest, but not control, in Eastern Ontario Regional Laboratory Association (EORLA). The net assets and results of the operations of EORLA are not included in the financial statements of the Hospital. Services in the amount of \$1,131,848 (\$1,028,693 in 2024) were purchased from EORLA and are included in diagnostic and therapeutic services expenses on the Statement of operations, of which \$27,848 (\$101,895 in 2024) are included in accrued liabilities as at March 31, 2025.

Expenses incurred at the Hospital for items, such as salaries and supplies in the amount of \$ 43,141 (\$41,251 in 2024) associated with lab testing, are fully recoverable from EORLA, of which \$12,911 (\$23,564 in 2024) are included in accounts receivable as at March 31, 2025.

15. Financial instruments

The Hospital is exposed to various risks through its financial instruments.

Financial risk

The investments of the Hospital are subject to fixed interest rates which minimize the risk against the changes to the prime rate.

13. Engagements

L'Hôpital loue certains équipements médicaux en vertu de contrats de location-exploitation. Les paiements minimaux exigibles au cours des exercices à venir s'élèvent à 207 029 \$ et se répartissent comme suit :

14. Opérations entre apparentés

Association des laboratoires régionaux de l'est de l'Ontario

L'Hôpital a un intérêt économique, mais aucun contrôle, dans l'Association des laboratoires régionaux de l'Est de l'Ontario (ALREO). L'actif net et les résultats des opérations de l'ALREO ne sont pas inclus dans les états financiers de l'Hôpital. Des services aux montants de 1 131 848 \$ (1 028 693 \$ en 2024) ont été achetés de l'ALREO et sont inclus dans les dépenses de diagnostics et services thérapeutiques sur l'état des résultats, dont 27 848 \$ (101 895 \$ en 2024) sont inclus dans les charges à payer au 31 mars 2025.

Les dépenses engagées à l'Hôpital pour des articles, tels que les salaires et les fournitures d'un montant de 43 141 \$ (41 251 \$ en 2024) associés à des tests de laboratoire, sont entièrement recouvrables de l'ALREO, dont 12 911 \$ (23 564 \$ en 2024) sont inclus dans les débiteurs au 31 mars 2025.

15. Instruments financiers

L'Hôpital, par le biais de ses instruments financiers, est exposé à divers risques.

Risque financier

Les placements de l'Hôpital sont sujets à des taux fixes d'intérêt ce qui réduit le risque face à la fluctuation du taux préférentiel.

15. Financial instruments (continued)

Credit risk

The Hospital is exposed to credit risk from customers. However, a significant portion of receivables are current accounts which minimizes the credit risk.

The Hospital faces further credit risk on its cash and investments balances. However, the risk is mitigated as the cash and investments are held by highly rated Canadian financial institutions.

Liquidity risk

Liquidity risk is the risk of being unable to meet each requirement of fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments.

The Hospital manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

The accounts payable and accrued liabilities are generally paid within 30 days.

Fair value hierarchy

Financial instruments which are disclosed at fair value are to be classified using a three-level hierarchy. Each level reflects the inputs used to measure the fair values disclosed of the financial liabilities, and are as follows:

- Level 1: inputs are based on unadjusted quoted prices, in active markets, of identical assets and liabilities;
- Level 2: inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3: inputs for the assets or liabilities that are not based on observable market data.

15. Instruments financiers (suite)

Risque de crédit

L'Hôpital est exposé au risque de crédit imputable à ses clients. Par contre, la majorité des débiteurs est composée de comptes courants, ce qui minimise le risque de crédit.

L'Hôpital fait face à un risque de crédit supplémentaire sur ses soldes de l'encaisse et des placements. Cependant, ce risque est mitigé, car l'encaisse et les placements sont détenus par des institutions financières canadiennes de haut niveau.

Risque de liquidité

Le risque de liquidité est le risque de ne pas être en mesure de répondre à ses besoins de trésorerie ou de financer ses obligations lorsqu'elles arrivent à échéance. Il provient notamment du délai éventuel de réalisation de la juste valeur des instruments financiers.

L'Hôpital gère son risque de liquidité en exerçant une surveillance constante des flux de trésorerie prévisionnels et réels, ainsi qu'en détenant des actifs qui peuvent être facilement transformés en trésorerie et en gérant les échéances des passifs financiers.

Les créiteurs et charges à payer sont généralement remboursés dans un délai n'excédant pas 30 jours.

Hiérarchie des justes valeurs

Les instruments financiers qui sont présentés à la juste valeur doivent être classés selon une hiérarchie à trois niveaux. Chaque niveau reflète les données utilisées pour évaluer les justes valeurs des passifs financiers et sont comme suit :

- Niveau 1 : les données sont fondées sur les prix non rajustés, sur le marché, pour des actifs ou passifs identiques;
- Niveau 2 : les données autres que les prix cotés visés au niveau 1, qui sont observables pour l'actif ou le passif, directement ou indirectement; et
- Niveau 3 : les données pour les actifs ou passifs qui ne sont pas fondées sur les données de marché observables.

15. Financial instruments (continued)

Fair value hierarchy (continued)

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

Cash and mutual funds are classified as level 1 fair value measurements, classified using the fair value hierarchy described above.

15. Instruments financiers (suite)

Hiérarchie des justes valeurs (suite)

La hiérarchie des justes valeurs exige l'utilisation de données observables sur le marché chaque fois que de telles données existent. Un instrument financier est classé au niveau le plus bas de la hiérarchie pour lequel une donnée importante a été prise en compte dans l'évaluation de la juste valeur.

L'encaisse et les fonds communs de placement sont classés au niveau 1 pour l'évaluation de la juste valeur, classée selon la hiérarchie des justes valeurs décrite ci-dessus.

DRAFT



**Hôpital Glengarry
Memorial Hospital**
Supplementary financial information
as per the alternative funding
agreement for emergency services
For the year ended March 31, 2025

**Hôpital Glengarry
Memorial Hospital**
Renseignements complémentaires en
vertu de l'entente de financement
alternative pour les services d'urgence
Exercice terminé le 31 mars 2025

Schedule 1

Annexe 1

	2025	2024	
	\$	\$	
Revenues			Revenus
MOHLTC	2,547,836	2,549,678	MSSLD
Contribution of the Hospital	24,833	29,000	Contribution de l'Hôpital
	2,572,669	2,578,678	
Expenses			Charges
Administration			Administration
Medical director	24,833	29,000	Directeur médical
Billing	25,966	25,838	Facturation
	50,799	54,838	
Remuneration			Rémunération
Physicians	2,521,870	2,523,840	Médecins
	2,572,669	2,578,678	

DD94.
French Language Services
Services en français
2024 - 2025

Print
Imprimante

Dimension	Metric	April Avril 2024	May Mai 2024	June Juin 2024	July Juillet 2024	August Aout 2024	September Septembre 2024	October Octobre 2024	November Novembre 2024	December Décembre 2024	January Janvier 2025	February Février 2025	March Mars 2025	YTD À Jour	2023-2024		
French Language Services Services en français	Inpatient French Language - % served in French Patients hospitalisés langue française - % servi en français	20.00%			37.50%			18.18%			29.41%			26.27%	29.57%		
	Inpatient French Language - were you served in the language of your choice? Patients hospitalisés langue française - avez-vous été servi dans la langue de votre choix?	100.00%			100.00%			100.00%			100.00%			100.00%	100.00%		
	ER French Language - % served in French Patients de l'urgence langue française - % servi en français	40.83%			41.62%			36.79%			35.61%			38.71%	20.47%		
	ER French Language - were you served in the language of your choice? Patients de l'urgence langue française - avez-vous été servi dans la langue de votre choix?	85.36%			88.89%			93.58%			86.05%			88.47%	85.73%		
	Patients whose mother tongue is French – ER Patients dont la langue maternelle est le français - Urgence	37.46%			34.99%			36.31%			35.20%			35.99%	42.35%		
	Patients whose mother tongue is French – clinics Patients dont la langue maternelle est le français - Cliniques	27.59%			27.38%			26.51%			26.99%			27.12%	33.71%		
	Patients whose mother tongue is French – Inpatient Patients dont la langue maternelle est le français - Patients hospitalisés	34.67%			31.17%			32.97%			31.27%			32.52%	34.54%		
	Use of translation services for french speaking patients Utilisation du services de traduction pour les patients parlant le français	0.00	0.00	0.00	8.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43 mn	0.00	
	Patients whose mother tongue is French (all registered patients) Patients dont la langue maternelle est le français (tous les patients inscrits)	31.57%			30.76%			30.94%			30.52%			30.95%	37.22%		
	Number of complaints received concerning the offer of healthcare services in French Nombre de plaintes reçues concernant l'offre de services de santé en français														0	0	
	Active Volunteers (Auxiliary) - French speaking and bilingual Volontaires Actifs (Auxiliaires) - francophone ou bilingue														83.02%	83.02%	
	Board members - French speaking and bilingual Membres du conseil - francophone ou bilingue														91.60%	80.00%	
	Family physician practice - French speaking or bilingual Médecins de famille - francophone ou bilingue														80.00%	58.00%	60.00%
	Physicians ER - French speaking or bilingual Médecins Urgences - francophone ou bilingue														60.00%	60.00%	69.23%
	Physicians Consultants - French speaking or bilingual Médecins consultants - francophone ou bilingue														47.00%	47.00%	53.57%
			4 - Skilled / Qualifié		3 - Functional / Fonctionnel		2 - Insufficient / Insuffisant		1 - No Proficiency / Aucune compétence		1 - To Be Tested / à tester		0 - Never Tested / Jamais testé		Both skilled and functional		
	Employees proficiency - senior management Compétence des employés - haute direction	50.00%		0.00%		0.00%		50.00%		0.00%		0.0%		50.0%	50.0%		
	Employees proficiency - management Compétence des employés - gestion	50.00%		14.29%		0.00%		35.71%		0.00%		0.0%		64.3%	64.3%		
	Employees proficiency - Nursing Compétence des employés - soins infirmiers	32.15%		16.67%		11.90%		13.09%		26.19%		0.0%		48.8%	50.0%		
	Employees proficiency - Allied Health Compétence des employés - Paramédical	45.17%		16.13%		16.13%		3.22%		19.35%		0.0%		61.3%	60.7%		

REPORT OF THE GOVERNANCE AND NOMINATING COMMITTEE

June 4, 2025 at 5:00PM MS Teams

Present: L. Boyling, Chair
G. McDonald
G. Peters
C. Larocque
Dr. S. Robertson
R. Alldred-Hughes, CEO

Regrets: None

Summary of Discussion

Approval of the Agenda

The agenda was reviewed.

Moved By: C. Larocque

Seconded By: G. Peters

THAT the agenda be approved as presented.

CARRIED

Declaration of Conflict of Interest

There were no conflicts declared.

Approval of Previous Meeting Report

The meeting report from May 14, 2025, was shared.

Moved By: C. Larocque

Seconded By: G. McDonald

THAT the meeting report be approved as presented.

CARRIED

Business Arising from Report

There was no business arising from the report.

Matters for Discussion/Decision

Review Board Candidate

A candidate was interviewed and is well qualified for the Board. Mr. Elie recently moved to Alexandria and could bring a lot of value.

Moved By: Dr. S. Robertson

Seconded By: C. Larocque

THAT the Governance Committee recommend to the Board of Directors the nomination of Mr. Doug Elie for a three-year term at the Annual General Meeting.

CARRIED

Board Committee Membership

Mr. Elie was added to the Quality committee which meant a change in what had previously been agreed to for committee membership. Discussion ensued around the number of people per committee as we should not limit Directors who want to be involved on multiple committees. Terms of Reference are reviewed annually, and membership will be discussed in September at the committee meetings.

Next meeting: October, 2025

K-L. Massia, Recorder

2025-26 BOARD COMMITTEE MEMBERSHIP



(X) = Minimum committee meetings / year	Governance (6)	Quality (6)	Finance & HR (6)	French Language Services (1)	Executive Com. (2)	Found. (10)	Past-Chair	Chair	Vice-Chair	Treasurer	Meetings per year (19)	Year Joined
Dr. S. Robertson	X by TOR		X by TOR		X			X				2021
L. Boyling	Chair				X	X			X			2021
C. Nagy			Chair		X					X		2022
C. Larocque	Backup	Backup										2022
Dr. G. Raby	X			Chair								2023
Dr. R. Cardinal		X		X								2023
G. Peters			X									2023
F. Desjardins			X	Backup								2024
W. Rozon		X										2024
G. McDonald	X		Backup									2024
H. Salib		Chair										2024
D. Elie		X										2025
Members / TOR	5	5	5	3	3							
Quorum per TOR	3	3	3	2	2							

As per Bylaw the Vice-Chair shall at the discretion of the Board Chair or the Board shall serve on at least one key Board Committee as the committee chair.

Fiscal Advisory Committee: no board member unless asked by CEO (TOR)

Executive & Joint Conference Committees: Chair, Vice-Chair, Treasurer, CEO and COS (minimum 1 meeting per year)

REPORT OF THE MEETING OF THE FRENCH LANGUAGE SERVICES COMMITTEE

June 4, 2025 at 5:00PM in the Boardroom / MS Teams

Present: Dr. G. Raby, Chair C. Larocque Dr. S. Robertson
Dr. R. Cardinal (5:16pm) L. Ramsay R. Alldred-Hughes, CEO

Regrets: None

Summary of Discussion of the meeting called to order at 5:00pm

1.0 Approval of Agenda

Agenda: The agenda was reviewed.

Moved By: C. Larocque
Seconded By: Dr. S. Robertson
THAT the agenda be approved as presented.

CARRIED

Declaration of Conflict of Interest:
There were no conflicts declared.

2.0 Minutes

Approval of Previous Meeting's Minutes: The report of the meeting of June 5, 2024, was reviewed.

There is a typo in the date which will be corrected.

Moved By: Dr. S. Robertson
Seconded By: C. Larocque
THAT the report of the meeting of June 5, 2024, be approved as amended.

CARRIED

Business Arising:
There was no business arising from the minutes.

3.0 Matters for Information

3.1 Evaluation of designated agencies under the French Language Services Act:

The letter was shared stating that the hospital continues to meet the requirements to remain designated a French Language Services hospital.

3.2 Report from the Senior management delegate

The report from the Senior management delegate was reviewed by the members of the committee.

The hospital purchased services from a translation service and this committee will monitor the usage of the services for French language. This service was used three times in the past year for French as there were no available French speaking employees at that time.

3.3 Annual Dashboard 2024-2025

The annual dashboard with data from 2024-2025 was reviewed by the members of the committee.

4.0 Matters for Discussion and/or Decision

4.1 Committee Meeting yearly in September

This committee will meet yearly in September going forward rather than in June since the portal for reporting only opens in June. The report will be completed and then go to the committee in September which will then carry over to the Board, and then the AGM in June.

Moved By: Dr. R. Cardinal

Seconded By: C. Larocque

THAT the French Language Services Committee meet in September going forward.

CARRIED

5.0 Date of Next Meeting

Next meeting: September 2025

K-L. Massia, Recorder

DRAFT

Le 2 décembre 2024

Linda Ramsay
VP, Services de soutien et directrice des finances
Hôpital Glengarry Memorial Hospital
Transmission courriel : lramsay@hgmh.on.ca

Linda Ramsay,

Objet : Évaluation des organismes désignés en vertu de la *Loi sur les services en français*

L'évaluation de votre plan de désignation a été complétée le 26 août 2024 et nous vous remercions de votre conformité aux exigences de désignation telles que définies par le processus d'évaluation établi par le ministère des Affaires francophones.

Nous sommes ravis de noter que l'hôpital Glengarry Memorial Hospital, désigné en vertu de la *Loi sur les services en français*, continue à offrir des services en français au public conformément aux normes du gouvernement provincial.

Nous vous remercions de votre engagement soutenu visant à offrir de façon proactive des services en français de qualité aux francophones de l'Ontario et à répondre à leurs besoins culturels et linguistiques uniques.

Je vous prie de bien vouloir agréer l'expression de mes sentiments les meilleurs.



Nicolas Piperno (il/lui)
Chef de l'équité en matière de santé, services en français
Direction des services aux Autochtones, aux Francophones et aux groupes prioritaires

- c. Scott Ovenden, directeur régional, Santé Ontario, Toronto et Est
Normand Glaude, directeur général, Réseau des services de santé en français de l'est de l'Ontario
Joelle Plourde, directrice de planification, Réseau des services de santé en français de l'est de l'Ontario
Pascal M. Lumbala, Responsable, Équité en santé et populations prioritaires-Services en français, Stratégie, planification, conception et mise en oeuvre du système, Santé Ontario Est

**Ministry of Health
Ministry of Long-Term
Care**

Strategic Policy, Planning & French
Language Services Division

Indigenous, French Language &
Priority Populations

French Language Services
438 University Avenue, 10th Floor
Toronto ON M5G 2K8

Telephone: (437) 551-8079

**Ministère de la Santé
Ministère des Soins de longue
durée**

Division des politiques et de la planification
stratégiques, et des services en français

Services aux Autochtones, aux Francophones et
aux groupes prioritaires

Services en français
438, avenue University, 10^e étage
Toronto ON M5G 2K8

Téléphone: (437) 551-8079



December 2, 2024

Linda Ramsay
VP, Support services and Chief Financial Officer
Hôpital Glengarry Memorial Hospital
Email : lramsay@hgmh.on.ca

Linda Ramsay:

RE: Evaluation of designated agencies under the *French Language Services Act*

The evaluation of your designation plan has been completed on August 26, 2024, and we would like to thank you for remaining compliant with the designation requirements as per the evaluation process established by the Ministry of Francophone Affairs.

We are pleased to note that the Hôpital Glengarry Memorial Hospital, designated under the *French Language Services Act*, continues to provide services to the public in French in accordance with the provincial government standards.

We thank you for your continued commitment to proactively offer quality French language services to Francophones in Ontario and for meeting their unique cultural and language needs.

Sincerely,

A handwritten signature in black ink, appearing to read "N. Piperno".

Nicolas Piperno (he/him)
Manager, Health Equity French Language Services
Indigenous, French Language and Priority Populations Branch

- c. Scott Ovenden, Chief Regional Officer, Ontario Health, Toronto and East
Normand Glaude, Executive Director, Réseau des services de santé en français de l'est de
l'Ontario
Joelle Plourde, Director of Planning, Réseau des services de santé en français de l'est de
l'Ontario
Pascal M. Lumbala, Lead, Health Equity and Priority Populations, French Language Services,
System Strategy, Planning, Design and Implementation, Ontario Health East

REPORT OF THE MEETING OF THE FINANCE, HR, AND AUDIT COMMITTEE

June 5, 2025 at 5:30PM in the Boardroom/MS Teams

Present: C. Nagy, Chair Dr. S. Robertson F. Desjardins
 Dr. G. Raby L. Boyling R. Alldred-Hughes, CEO
 K. MacGillivray, CHRO L. Ramsay

Regrets: None

Summary of Discussion of the meeting called to order at 5:33pm

1.0 Approval of Agenda

Agenda: The agenda was reviewed.

Moved By: Dr. S. Robertson
Seconded By: Dr. G. Raby
THAT the agenda be approved as presented.

CARRIED

Declaration of Conflict of Interest: there were no conflicts declared.

2.0 Minutes

Report from the Previous Meeting: The report of the meeting of May 14, 2025, was shared.

Moved By: F. Desjardins
Seconded By: L. Boyling
THAT the report of the meeting of May 14, 2025, be approved as presented.

CARRIED

Business Arising:

There was no business arising from the minutes.

3.0 Matters for Discussion/Decisions

3.1 Audited Financial Statements Presentation

The audited financial statements were presented by M. Pharand.

Moved By: F. Desjardins
Seconded By: Dr. G. Raby
THAT the Finance, HR, and Audit Committee recommend to the Board of Directors that the audited financial statements be approved as presented.

The audit came back clean with no issues to report.

CARRIED

3.2 HSA Declaration of Compliance

The HSA Declaration of Compliance was shared.

Moved By: F. Desjardins
Seconded By: Dr. S. Robertson
THAT the Finance, HR, and Audit Committee recommend to the Board of Directors the approval of the HSA Declaration of Compliance for 2024-2025 as presented.

This report is to attest seeing financial statements, balance sheets, and are given a good overview of finances.

CARRIED

3.3 Recommendation of Auditor

Moved By: L. Boyling

Seconded By: Dr. G. Raby

THAT the Finance, HR, and Audit Committee recommend to the Board of Directors that recommendation be made at the Annual General Meeting that MNP be appointed auditor for the 2025-2026 fiscal year.

It was questioned whether the rates go up every year to which it was noted that the rates were pre-determined when we went to tender 3 years ago. A separate mandate would be done if there was suspicion of fraud as this is not covered.

CARRIED

4.0 **Matters for Information - Finance**

4.1 Declaration of Compliance - March 2025

The declaration of compliance for March 2025 was included in the package.

4.2 Statistical Information - March 2025

The statistical information was shared.

4.3 Q3/Q4 Executive Expense Report

The Q3/Q4 executive expense report was shared.

4.4 Correspondence from Ministry of Health

Correspondence from the Ministry of Health was shared.

Date of Next Meeting

Next meeting: September 2025

K-L. Massia, Recorder

HSAА ARTICLE 8 – FORM OF COMPLIANCE DECLARATION

DECLARATION OF COMPLIANCE

To: Ontario Health (“OH”).

From: The Board of Directors (the “Board”) of the Glengarry Memorial Hospital (the “HSP”)

Date: June 4, 2025

Re: April 1, 2024 – March 31, 2025 (the “Applicable Period”)

Unless otherwise defined in this declaration, capitalized terms have the same meaning as set out in the Hospital Service Accountability Agreement between OH and the HSP in effect during the Applicable Period (the “Agreement”).

The Board has authorized me, by resolution dated June 19, 2025, to declare to you as follows:

After making inquiries of the President & CEO, Robert Alldred-Hughes, and other appropriate officers of the HSP, and subject to any exceptions identified on Appendix 1 to this Declaration of Compliance, to the best of the Board’s knowledge and belief, the HSP has fulfilled its obligations under the Agreement during the Applicable Period and has received the required reports referred to in Section 8.6 of the Agreement.

Dr. Stuart Robertson, Board Chair

HSAА ARTICLE 8 – FORM OF COMPLIANCE DECLARATION

Appendix 1 - Exceptions

[Please identify each obligation under the Agreement that the HSP did not meet during the Applicable Period, together with an explanation as to why the obligation was not met and an estimated date by which the HSP expects to be in compliance.]

**GLENGARRY MEMORIAL HOSPITAL
STATISTICAL INFORMATION
March 2025**

	April	May	June	July	August	September	October	November	December	January	February	March	Actual Total 2024/25	% as per Benchmark	BENCHMARKS 2024/25	Actual Total 2023/24
INPATIENTS																
OCCUPANCY RATE in %																
ACTIVE UNIT - 22 beds (2023-2024)	69.09% 96.82%	59.09% 65.98%	47.27% 66.82%	43.11% 71.85%	67.16% 65.25%	69.70% 81.21%	70.23% 85.34%	75.30% 77.88%	73.61% 55.57%	60.85% 75.51%	70.62% 66.72%	48.39% 43.70%	62.78%		82.00%	70.98%
REHABILITATION - 15 beds (2023-2024)	89.11% 61.11%	85.81% 54.41%	76.44% 74.67%	77.63% 72.04%	79.35% 66.24%	72.22% 74.67%	84.95% 54.41%	91.56% 68.00%	79.14% 78.06%	92.04% 89.46%	87.86% 93.33%	90.32% 89.46%	83.85%		80.00%	72.86%
OVERALL OCCUPANCY - 37 beds (2023-2024)	77.21% 82.34%	69.92% 61.29%	59.10% 70.00%	57.11% 71.93%	72.10% 65.65%	70.72% 78.56%	76.20% 72.80%	81.89% 73.87%	75.85% 64.69%	73.50% 81.17%	77.61% 77.51%	65.39% 66.25%	71.32%		81.00%	71.74%
OUTPATIENTS																
EMERGENCY/OUTPATIENT																
# OF VISITS - Res.	1,214	1,333	1,234	1,317	1,285	1,375	1,423	1,347	1,312	1,355	1,147	1,285	15,625		12,600	14,892
Out of province	239 16%	309 19%	253 17%	303 19%	349 21%	304 18%	325 19%	331 20%	309 19%	255 16%	261 19%	269 17%	3,509 18%		4,500	3,591 19%
(2022-2023)	1,453	1,642	1,487	1,620	1,634	1,679	1,748	1,678	1,621	1,610	1,408	1,554	19,134		17,100	18,483
(2022-2023)	1,473	1,650	1,664	1,767	1,551	1,545	1,627	1,434	1,578	1,336	1,401	1,457	18,483			
SPECIALTY CLINICS																
# OF VISITS - Res.	250	248	227	190	201	224	268	184	194	191	191	184	2,552		2,965	2,608
Out of prov./country	0 0%	0 0%	0 0%	1 1%	1 0%	1 0%	2 1%	0 0%	1 1%	1 1%	0 0%	0 0%	7 0%		35	6 0%
(2022-2023)	250	248	227	191	202	225	270	184	195	192	191	184	2,559		3,000	2,614
(2022-2023)	202	325	234	183	202	227	236	221	161	213	210	200	2,614			
RADIOLOGY																
# OF STUDIES	1,117	1,119	932	947	973	1,048	1,228	1,222	1,277	1,285	1,160	1,006	13,314			11,913
(2022-2023)	949	1,016	985	972	982	989	983	1,040	954	1,056	973	1,014	11,913			
ULTRASOUND																
# OF STUDIES	192	205	166	185	166	160	217	148	158	165	176	165	2,103			2,223
(2022-2023)	174	192	198	208	183	175	178	186	187	182	177	183	2,223			
BONEDENSITOMETRY																
# OF STUDIES	39	39	39	51	39	53	48	20	37	25	27	39	456			527
(2022-2023)	49	13	77	63	62	13	38	64	38	26	52	32	527			

Correspondence

June 11, 2025 – Seaway News – [HGMH Participates in Community Week and Discovery Week](#)