

Sunset Community Incorporated
Schedule of Compensation Disclosure

March 31, 2019

Sunset Community Incorporated

Contents

| | <u>Page</u> |
|--|--------------------|
| Independent Auditor's Report | 1 |
| Schedule of Compensation Disclosure | 2 |
| Notes to the Schedule of Compensation Disclosure | 3 |



Member of The AC Group of Independent Accounting Firms

11 Princess Street
P.O. Box 217
Amherst, N.S.
B4H 3Z2
Tel: 902-661-1027
Fax: 902-667-0884
contact@mcisaacdarragh.ca

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Sunset Community Incorporated

We have audited Sunset Community Incorporated's Schedule of Compensation Disclosure, for the year ended March 31, 2019 (the "Schedule"). The Schedule has been prepared based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

Responsibilities of Management

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions in the PSCD Act, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial information presented in the Schedule of Compensation Disclosure for Sunset Community Incorporated for the year ended March 31, 2019, is prepared, in all material respects, in accordance with the PSCD Act.

Basis of accounting

Without modifying our opinion, we draw attention to the Notes to the Schedule, which describe the basis of accounting and determination of compensation. The Schedule was prepared to assist Sunset Community Incorporated to meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose.

Amherst, Nova Scotia
July 25, 2019

A handwritten signature in blue ink that reads 'McIsaac Darragh'.

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

SUNSET COMMUNITY INCORPORATED
Schedule of Compensation Disclosure
March 31, 2019

For the year ended March 31, 2019, the following board members, officers and employees received compensation of \$100,000 or more:

| <u>Last name, first name</u> | <u>Compensation</u> |
|------------------------------|---------------------|
| Hoeg, Julie | \$100,180 |
| Dewer, Carrie | \$105,554 |
| Settlements/severance | \$122,976 |

SEE ACCOMPANYING NOTES TO THE STATEMENT OF COMPENSATION DISCLOSURE

SUNSET COMMUNITY INCORPORATED

Notes to the Schedule

March 31, 2019

1. BASIS OF REPORTING

This statement is prepared by the Sunset Community Incorporated, a Public Sector Body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

The management of Sunset Community Incorporated is responsible for the preparation of this statement in accordance with the Act.

Section 4 of the Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of Sunset Community Incorporated or in a statement prepared for the purposes of the Act and certified by its auditors. The schedule may not be suitable for another purpose.

2. COMPENSATION

Section 2(b) of the Act defines compensation as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- all overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- long-term incentive plan earnings and payouts,
- the value of the benefit derived from vehicles or allowances with respect to vehicles,
- the value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,
- payments made for exceptional benefits not provided to the majority of employees,
- payments for memberships in recreational clubs or organizations, and
- the value of any other payment or benefit prescribed in the regulations.