

**WARNING - ROUNDING IS DISABLED**

**SUNSET COMMUNITY INCORPORATED**  
*(Formerly Sunset Residential & Rehabilitation Services Inc.)*  
**Financial Statements**  
**Year Ended March 31, 2019**

**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Index to Financial Statements**  
**Year Ended March 31, 2019**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Sunset Community Incorporated, (formerly Sunset Residential & Rehabilitation Services Inc.) have been prepared in accordance with Canadian public sector accounting standards and the integrity and objectivity of the statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information in the financial statements.

Management is also responsible for implementing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a regular basis throughout the year and external audited financial statements yearly.

The external auditors, McIsaac Darragh Chartered Professional Accountants, conducted an independent examination in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Sunset Community Incorporated (formerly Sunset Residential & Rehabilitation Service Inc.) and meet when required.

On behalf of Sunset Community Incorporated (formerly Sunset Residential & Rehabilitation Service Inc.):

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Ms. Julie Hoeg, Executive Director

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Carolyn Langille, Coordinator of  
Financial Services

Pugwash, NS  
June 20, 2019

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## INDEPENDENT AUDITOR'S REPORT

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To the Directors of Sunset Community Incorporated (Formerly Sunset Residential & Rehabilitation Services Inc.)

### *Opinion*

We have audited the financial statements of Sunset Community Incorporated (the Corporation), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and annual and accumulated surplus, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2019, and the results of its operations and its cash flows 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 Corporation 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 those 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 Corporation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation'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:

(continues)

Independent Auditor's Report to the Directors of Sunset Community Incorporated *(continued)*

- 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 Corporation'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 Corporation'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 Corporation 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.



Amherst, Nova Scotia  
June 20, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Statement of Financial Position**

**March 31, 2019**

	2019	2018
<b>FINANCIAL ASSETS</b>		
Cash	\$ 44,843	\$ 379,751
Marketable securities (Note 3)	60,000	60,000
Receivables (Note 4)	1,782,057	1,258,369
HST receivable	59,897	60,244
Inventory for re-sale	44,867	41,743
	<b>1,991,664</b>	<b>1,800,107</b>
<b>LIABILITIES</b>		
Short term debt (Note 5)	157,000	-
Accounts payable and accrued liabilities (Note 6)	1,012,790	875,749
Employee future benefits (Note 7)	714,710	724,033
Deferred contributions (Note 8)	47,624	22,895
Capital project loans (Note 9)	10,060,000	10,650,000
	<b>11,992,124</b>	<b>12,272,677</b>
<b>NET FINANCIAL DEBT</b>	<b>(10,000,460)</b>	<b>(10,472,570)</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	10,260	10,260
Tangible capital assets (Note 10)	13,650,750	14,021,355
	<b>13,661,010</b>	<b>14,031,615</b>
<b>ACCUMULATED SURPLUS (Note 11)</b>	<b>\$ 3,660,549</b>	<b>\$ 3,559,043</b>
<b>CONTINGENT LIABILITY (Note 13)</b>		

**On Behalf of the Board**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**  
**Statement of Operations and Annual and Accumulated Surplus**  
**Year Ended March 31, 2019**

	(Note 12) Budget	2019	2018
<b>REVENUES</b>			
Per Diems	\$ 8,600,567	\$ 8,405,223	\$ 8,405,079
Wage re-imbursements	-	1,552,951	1,240,678
Independent living services	-	179,385	176,857
Additional funding	-	-	19,349
Total N.S. Department of Community Services	8,600,567	10,137,559	9,841,963
Sunset Industries	-	219,023	175,743
Vocational Fees	-	51,665	47,270
Other revenue	-	61,560	24,604
Donations and fundraising	-	36,995	33,155
Apartment rentals	-	26,215	25,145
	8,600,567	10,533,017	10,147,880
<b>EXPENSES (Schedule 1)</b>			
Client services	4,593,723	5,989,133	5,577,311
Administration (Note 8)	588,878	871,494	809,204
Dietary	1,047,272	1,090,476	1,078,483
Housekeeping/Laundry	593,602	595,347	593,777
Facilities	713,274	677,124	674,104
Sunset Industries	362,897	620,011	594,468
Community residential services	560,921	621,696	488,315
Independent living services	-	165,924	154,421
	8,460,567	10,631,205	9,970,083
<b>SURPLUS (DEFICIT) FROM OPERATIONS</b>	140,000	(98,188)	177,797
<b>OTHER INCOME (EXPENSES)</b>			
Renovation grant - N.S. Department of Community Services	-	972,297	822,571
Loss on disposal of tangible capital assets	-	-	(106)
Amortization (Note 10)	-	(467,240)	(431,405)
Interest on long term debt	(140,000)	(305,364)	(242,581)
	(140,000)	199,693	148,479
<b>ANNUAL SURPLUS</b>	-	101,505	326,276
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>	-	3,559,044	3,232,767
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	\$ -	\$ 3,660,549	\$ 3,559,043

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS



**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**  
**Statement of Changes in Net Financial Assets (Debt)**  
**Year Ended March 31, 2019**

	(Note 12) Budget	2019	2018
<b>ANNUAL SURPLUS</b>	\$ -	\$ 101,505	\$ 326,276
Amortization of tangible capital assets	-	467,240	431,407
Purchase of tangible capital assets	-	(96,635)	(457,703)
Proceeds on disposal of tangible capital assets	-	-	35,000
Loss on disposal of assets	-	-	106
	-	<b>370,605</b>	8,810
<b>INCREASE IN NET FINANCIAL ASSETS</b>	-	<b>472,110</b>	335,086
<b>NET DEBT - BEGINNING OF YEAR</b>	-	<b>(10,472,570)</b>	(10,807,656)
<b>NET FINANCIAL ASSETS (DEBT) - END OF YEAR</b>	\$ -	<b>\$ (10,000,460)</b>	\$ (10,472,570)

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**SUNSET COMMUNITY INCORPORATED**  
*(Formerly Sunset Residential & Rehabilitation Services Inc.)*

**Statement of Cash Flows**  
**Year Ended March 31, 2019**

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Cash receipts from government funding and clients	\$ 9,652,550	\$ 9,959,035
Cash receipts from sales of services	344,513	270,954
Cash receipts from donations and fundraising	36,994	22,561
Cash paid to suppliers and employees	(10,516,837)	(9,630,065)
Interest paid	(305,364)	(242,581)
Cash flow from operating activities	<u>(788,144)</u>	379,904
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(86,061)	(952,937)
Proceeds on disposal of tangible capital assets	-	35,000
Cash flow used by investing activities	<u>(86,061)</u>	(917,937)
<b>FINANCING ACTIVITIES</b>		
Cash receipts from provincial capital funding	972,297	822,571
Proceeds from short term debt	157,000	48,528
Repayment of short term debt	-	(7,200,000)
Proceeds from capital projects loan	-	7,200,000
Repayment of capital projects loan	(590,000)	(230,000)
Cash flow from financing activities	<u>539,297</u>	641,099
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(334,908)</b>	103,066
Cash - beginning of year	<u>379,751</u>	276,685
<b>CASH - END OF YEAR</b>	<b>\$ 44,843</b>	<b>\$ 379,751</b>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**

**Year Ended March 31, 2019**

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1. DESCRIPTION OF OPERATIONS

Sunset Community Incorporated (formerly Sunset Residential & Rehabilitation Services Inc.) (the "Corporation") was incorporated by the Municipality of the County of Cumberland under the Business Corporations Act of Nova Scotia. It operates a residential care facility, sheltered workshop, group home and provides support to adults with disabilities living in the community through the Independent Living Support Program.

The Corporation is controlled by the County of Cumberland and is a registered charity, as such, it is exempt from income tax. The Corporation receives substantially all of its funding from the Nova Scotia Department of Community Services.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting standards as issued by the Public Sector Accounting Board and include the following significant accounting policies.

Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Client trust funds

Client trust funds administered by the Corporation are not included in the financial statements (Note 13).

Cash and cash equivalents

Cash includes cash and operating bank balances.

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**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**  
**Year Ended March 31, 2019**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments policy

The Corporation's financial instruments are comprised of cash, marketable securities, receivables, payables, short term and long term debt. All financial instruments are measured at cost or amortized cost.

It is management's opinion that the Corporation is not exposed to significant currency, market or credit risks from these financial instruments. The Corporation is exposed to interest rate risk due to its short and long term debt.

As the Corporation has no assets subject to remeasurement, no statement of remeasurement gains and losses has been presented.

Management is of the opinion the carrying amount of financial instruments approximates fair value.

Employee future benefits

The contributions to a multi-employer defined benefit pension plan are expensed when contributions are due. The costs of post-employment benefits are recognized when the event that obligates the Corporation occurs.

- (a) On behalf of its employees the Corporation contributes to a multi-employer defined benefit plan, administered by the Nova Scotia Association of Health Organizations, that provides a pension on retirement based on the member's age at retirement and length of service. The most recent actuarial valuation was conducted as at July 1, 2017 and indicated a funded liability. The corporation bears no direct financial responsibility for the liability of the plan. The contribution rates are based on salary level and range from 7.82% to 10.18% for the employee and 9.22% to 11.58% for the employer. The total pension expense for the year is \$424,147 (2018 - \$429,722) and is included in salaries and benefits (Schedule 1).
- (b) The cost of vesting sick leave benefits is calculated based on accumulated sick time multiplied by the percentage that vests, and applying current salary and benefits rates. Non-vesting sick leave benefits are not expected to create a liability for the corporation, based on management's best estimate (Note 7).

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

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**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**

**Year Ended March 31, 2019**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Non-financial assets

Non-financial assets do not normally provide resources to discharge liabilities to the corporation unless they are sold. They are accounted for as assets because they can be used to provide services in future periods.

The change in non-financial assets during the year, together with the annual surplus or deficit, accounts for the change in net financial assets for the year.

Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts, except loan interest, that are directly attributable to acquisition, construction, design, development or betterment of the assets. The cost, less residual value, of the tangible capital assets is depreciated on a straight-line basis over the estimated useful life as follows:

Buildings and improvements	10 to 40 years
Equipment	5 to 20 years
Motor vehicles	10 years
Paving	10 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the corporation's ability to provide services.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Revenue recognition

- (a) Revenue from per diems, sale of meals and revenue from Sunset Industries is recognized at the time the service is rendered in the normal course of operations.
- (b) Revenue from apartment rentals is recorded monthly as apartments are occupied.
- (c) Unrestricted contributions are recognized as revenue when received.
- (d) Externally restricted contributions are recognized as revenue when the resources are used for their intended purpose. Externally restricted contributions received before this time are reported as deferred revenue.

Government transfers

Government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

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**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**  
**Year Ended March 31, 2019**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Corporation's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- the estimated useful lives of assets;
  - the assumptions used in determining the obligation for accrued sick time;
  - the salary and benefit rates used in determining the obligation for accrued vacation and holiday pay.
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3. MARKETABLE SECURITIES

Marketable securities, internally restricted for equipment replacement, are comprised of Canada Savings Bonds bearing interest at 0.5% (2018 - 0.5%).

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4. RECEIVABLES

	<u>2019</u>	<u>2018</u>
Receivable from N.S. Dept. of Community Services	\$ 1,729,505	\$ 1,152,767
Receivable from Municipality of the County of Cumberland	-	67,000
Other receivables	<u>52,552</u>	<u>38,602</u>
	<u>\$ 1,782,057</u>	<u>\$ 1,258,369</u>

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5. SHORT TERM DEBT

The Corporation has available a \$300,000 revolving line of credit. Bank advances on the credit line are payable on demand and bear interest at prime. The credit line is secured by a resolution to borrow passed by the Municipality of the County of Cumberland. At year end this line of credit was not in use.

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**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**  
**Year Ended March 31, 2019**

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
Accounts payable and accrued liabilities	\$ 546,604	\$ 514,629
Salaries and benefits payable	211,056	179,557
Accrued vacation and holiday pay	255,130	181,563
	<b>\$ 1,012,790</b>	<b>\$ 875,749</b>

7. EMPLOYEE FUTURE BENEFITS

	2019	2018
Accrued sick leave	<b>\$ 714,710</b>	<b>\$ 724,033</b>

Full time employees earn 144 hours of sick leave per year at the rate of 12 hours per month. Part time employees earn a pro-rated number of sick leave hours. Maximum accumulation of sick leave is 1,200 working hours. Upon termination, unionized employees are paid 75% of accumulated sick leave. Non-union employees receive 100% of accumulated sick leave. The accrued sick pay liability has been estimated based on the number of accumulated sick days with an accrued liability recorded for 75% of the unionized accumulated sick time and 100% of the non-unionized accumulated sick time.

8. DEFERRED CONTRIBUTIONS

Deferred contributions consist of donations restricted by donors to be used by the corporation for staff training and enhancement of client experiences.

	2019	2018
Deferred contributions - opening balance	\$ 22,895	\$ 33,489
Receipts during the year	61,724	22,561
Recognized as revenue	(36,995)	(33,155)
Deferred contributions - closing balance	<b>\$ 47,624</b>	<b>\$ 22,895</b>

Spending from deferred contributions is recorded under administration expenses.

9. CAPITAL PROJECT LOANS

	2019	2018

*(continues)*

**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**

**Year Ended March 31, 2019**

9. CAPITAL PROJECT LOANS *(continued)*

	<b>2019</b>	<b>2018</b>
Municipality of the County of Cumberland loan bearing interest at rates varying from 1.734% to 3.073% over the term of the loan. The loan is repayable in annual payments of \$360,000 until 2028 and then one payment of \$3,960,000, with interest paid semi-annually. The loan matures in November 2027 and is unsecured.	<b>\$ 6,840,000</b>	\$ 7,200,000
Municipality of the County of Cumberland loan bearing interest at rates varying from 2.25% to 3.16% over the term of the loan. The loan is repayable in annual payments of \$230,000 until 2022 and then one payment of \$2,530,000, with interest paid semi-annually. The loan matures in November 2022 and is unsecured.	<b>3,220,000</b>	3,450,000
	<b>\$ 10,060,000</b>	\$ 10,650,000

Principal repayment terms are approximately:

2020	\$ 590,000
2021	590,000
2022	590,000
2023	2,890,000
2024	360,000



**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**  
**Year Ended March 31, 2019**

10. TANGIBLE CAPITAL ASSETS

<u>Cost</u>	2018 Balance	Additions	Disposals	2019 Balance
Land	\$ 11,600	\$ -	\$ -	\$ 11,600
Buildings	17,078,289	16,549	-	17,094,838
Equipment	267,672	29,711	-	297,383
Motor vehicles	229,198	50,375	-	279,573
Paving	308,813	-	-	308,813
	<b>\$ 17,895,572</b>	<b>\$ 96,635</b>	<b>\$ -</b>	<b>\$ 17,992,207</b>

<u>Accumulated Amortization</u>	2018 Balance	Amortization	Accumulated Amortization on Disposals	2019 Balance
Buildings	\$ 3,258,960	\$ 434,706	\$ -	\$ 3,693,666
Equipment	123,396	19,649	-	143,045
Motor vehicles	183,048	12,885	-	195,933
Paving	308,813	-	-	308,813
	<b>\$ 3,874,217</b>	<b>\$ 467,240</b>	<b>\$ -</b>	<b>\$ 4,341,457</b>

<u>Net book value</u>	2019	2018
Land	\$ 11,600	\$ 11,600
Buildings	13,401,172	13,819,329
Equipment	154,338	144,276
Motor vehicles	83,640	46,150
	<b>\$ 13,650,750</b>	<b>\$ 14,021,355</b>

Land and the original Adult Residential Centre buildings are owned by the Municipality of the County of Cumberland and are not included in the above schedule.

11. ACCUMULATED SURPLUS

The accumulated surplus is made up of the following:

	2019	2018
Accumulated surplus	\$ 3,556,048	\$ 3,454,843
Internally restricted equipment reserve	104,501	104,201
	<b>\$ 3,660,549</b>	<b>\$ 3,559,044</b>

Included in the internally restricted equipment reserve is an allocation of \$300 (2018 - \$300) of interest earned on the Canada Savings Bonds, as approved by the Board.

**SUNSET COMMUNITY INCORPORATED**  
**(Formerly Sunset Residential & Rehabilitation Services Inc.)**

**Notes to Financial Statements**  
**Year Ended March 31, 2019**

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12. BUDGETED FIGURES

Budgeted figures are presented for comparison and were established by the Nova Scotia Department of Community Services.

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13. CONTINGENT LIABILITY

The Corporation may, from time to time, be involved in legal proceedings, claims and litigation arising in the normal course of operations. As of March 31, 2019, management believes it is not exposed to material, adverse impact on its financial position as a result of any such claims.

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14. TRUSTS UNDER ADMINISTRATION

At March 31, 2019, the balance of funds held in clients' trust funds was \$126,702 (2018 - \$124,179).

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15. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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**SUNSET COMMUNITY INCORPORATED**  
*(Formerly Sunset Residential & Rehabilitation Services Inc.)*

**Expenses by Object**  
*(Schedule 1)*

**Year Ended March 31, 2019**

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	2019	2018
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SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

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