



THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH & SOCIAL SERVICES COMMITTEE
FINAL AGENDA

PHSSC 8-2020

Tuesday, September 8, 2020

1:00 p.m.

Meeting will be held by electronic participation only

All electronic meetings can be viewed on Niagara Region's Website at:

<https://www.niagararegion.ca/government/council/>

Due to efforts to contain the spread of COVID-19 and to protect all individuals, the Council Chamber at Regional Headquarters will not be open to the public to attend Committee meetings until further notice. To view live stream meeting proceedings, visit:
[niagararegion.ca/government/council](https://www.niagararegion.ca/government/council)

	Pages
1. <u>CALL TO ORDER</u>	
2. <u>DISCLOSURES OF PECUNIARY INTEREST</u>	
3. <u>PRESENTATIONS</u>	
3.1 <u>YWCA Niagara Region Anti-Human Trafficking Funding Proposal with the Ministry of Children, Community and Social Services</u> Elizabeth Zimmermann, Executive Director, and Krystal Snider, Program Manager, YWCA Niagara Region	3 - 12
4. <u>DELEGATIONS</u>	
5. <u>ITEMS FOR CONSIDERATION</u>	
5.1 <u>COM 16-2020</u> Approval of the 2019 Community Services Program Audits	13 - 149
6. <u>CONSENT ITEMS FOR INFORMATION</u>	
6.1 <u>PHD-C 7-2020</u> COVID-19 Response and Business Continuity in Public Health and Emergency Services	150 - 166

6.2	<u>COM-C 28-2020</u> COVID-19 Response and Business Continuity in Community Services	167 - 173
6.3	<u>COM 17-2020</u> Seniors Services Quality Improvement Report – April to June 2020	174 - 181
6.4	<u>COM 18-2020</u> ProKids Program – Providing Recreational/Cultural Opportunities for Children/Youth 2019 Year End Report and COVID-19 Impact	182 - 186
6.5	<u>COM-C 25-2020</u> Activities related to Niagara’s 10-Year Housing and Homelessness Action Plan for June, July and August 2020	187 - 189
6.6	<u>COM-C 23-2020</u> Niagara Regional Housing Quarterly Report April 1 to June 30, 2020	190 - 205
6.7	<u>COM-C 24-2020</u> Niagara Regional Housing 2019 Annual Report	206 - 209
6.8	<u>COM-C 26-2020</u> Regulation Changes to the Housing Services Act, 2011 and Communications Plan Update	210 - 222
6.9	<u>COM-C 27-2020</u> YWCA Niagara Region Request for Support of Provincial Application to Secure Funding to Help Combat Human Trafficking in Niagara	223 - 224

7. OTHER BUSINESS

8. NEXT MEETING

The next meeting will be held on Tuesday, October 13, 2020 at 1:00 p.m. in the Council Chamber, Regional Headquarters.

9. ADJOURNMENT

If you require any accommodations for a disability in order to attend or participate in meetings or events, please contact the Accessibility Advisor at 905-980-6000 ext. 3252 (office), 289-929-8376 (cellphone) or accessibility@niagararegion.ca (email).

YWCA Anti-Human Trafficking Funding Proposal with the Ministry of Children, Community, and Social Services

Public Health and Social Services Committee

September 8, 2020

Elisabeth Zimmermann, Executive Director, YWCA Niagara Region

Krystal Snider, Program Manager, YWCA Niagara Region



YWCA NIAGARA REGION

Hope for Homeless Women and their Families since 1927

Human Trafficking Funding Proposal with the Ministry of Children, Community, and Social Services

YWCA Niagara Region



Agenda

1. About YWCA Niagara Region
2. Niagara's Anti-Human Trafficking Emergency Response Protocol
3. Identifying Gaps in Services for Victims of Human Trafficking in Niagara
4. Funding Proposal with the Ministry of Children, Community, and Social Services (MCCSS)
5. Scope of the Funding Proposal
6. Questions

YWCA Niagara Region

- The YWCA Niagara Region provides emergency shelter, food, and assistance to women and their families living in poverty.
- Provides access to three stages of transitional housing and also offers a wide variety of skills development workshops that are designed to help women enhance their skills and knowledge so that they can increase their long-term chances of success.
- The YWCA Niagara Region currently leads Niagara's Anti-Human Trafficking Emergency Response Protocol.
- In the past year, YWCA Niagara Region and Victim Services Niagara have supported over a 100 disclosures and cases of human trafficking.

Niagara's Anti-Human Trafficking Emergency Response Protocol

- In 2018, The Anti-Human Trafficking Emergency Response Protocol was signed by 14 community partners which includes non-profit organizations, Indigenous organizations, fire departments, police and victims of human trafficking.
- The Protocol takes a human rights approach to coordinate a range of wrap-around services for victims of human trafficking.
- YWCA Niagara Region, in collaboration with community partners, leads policy development, advocacy, and training related to human trafficking.
- We have trained over 500 first responders in identification and intervention
- 66% of all those trafficked in Canada are brought to Ontario with the majority going through the Golden Horseshoe

Identifying Gaps in Services for Victims of Human Trafficking in Niagara



YWCA NIAGARA REGION
Hope for Homeless Women and their Families since 1927

- Through YWCA Niagara Region's ongoing work in supporting victims of human trafficking, a critical need for further supports and services has been identified:
- Limited amount of services available that address the needs of victims of human trafficking in Niagara, particularly as it relates to victims who are youth (ages 16 – 24)
- Traditional emergency shelters, and existing programs do not adequately meet the unique needs of human trafficking survivors.
- Survivors require access to specific emergency crisis housing and would also greatly benefit from survivor-led supports.

Funding Proposal with the Ministry of Child Community, and Social Services (MCCSS)



YWCA NIAGARA REGION
Hope for Homeless Women and their Families since 1927

- Having recognized the need for more services targeted towards victims of human trafficking in Niagara, YWCA Niagara Region has submitted a funding proposal to the MCCSS that would support the development of emergency crisis housing for women and gender nonconforming youth (ages 16 – 24).
- The funding will go towards the development of a six bed emergency crisis housing program with 24-hour supports, access to harm reduction based and trauma informed wrap-around services, as well as survivor-led supports.
- The program aligns with the MCCSS's objective of supporting youth survivors of human trafficking by providing access to specialized housing, prevention, and intervention supports, as part of Ontario's anti-human trafficking strategy



Scope of the Funding Proposal

- The program will provide supports to youth in collaboration with community partners to:
- Support youth from Niagara who are being trafficked locally, or assist with a return to home for youth that arrive from other communities. Youth who are unable to be in their home community due to safety concerns will also be supported whenever there is available space.
- Provide education to youth, as well as the community, through partnerships with local agencies, to better understand human trafficking prevention strategies and identify opportunities for early interventions.
- Youth who access the program will receive a spectrum of person-centred, intensive supports that actively address any trauma related symptoms and behaviours, while also providing connections to transitional housing.



Scope of the Funding Proposal

- The program was developed and will be managed by survivors of human trafficking:
- During the development phase an advisory board of community partners and survivors of trafficking oversaw the creation of policies and procedures and will continue to provide insight to the program.
- Youth will receive residential supports and peer mentoring to foster successful, long-term exit from human trafficking.
- Youth will be given the opportunity to develop meaningful relationships with staff and peers, address any underlying concerns that will help prevent youth from being re-exploited, and build resiliency to heal and rebuild their lives.

Questions



YWCA NIAGARA REGION
Hope for Homeless Women and their Families since 1927



Subject: Approval of the 2019 Community Services Program Audits

Report to: Public Health and Social Services Committee

Report date: Tuesday, September 8, 2020

Recommendations

1. That the 2019 Child Care Services draft audited Schedule of Revenues and Expenses for the year ended December 31, 2019 (Appendix 1) **BE APPROVED**;
2. That the 2019 audited Long-Term Care Home Annual Reports for the year ended December 31, 2019 (Appendices 2-9) **BE APPROVED**;
3. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
4. That this report **BE FORWARDED** to the Region's Audit Committee for information.

Key Facts

- The purpose of this report is to obtain approval of the audited schedules of revenues and expenses ("financial schedules") and annual reports in accordance with the requirements of the respective Ministry.
- The Ministry of Education has delayed the opening of the electronic submission site for 2020 results. Some changes to the draft schedule for Child Care Services may occur to ensure our statement agrees to the Ministry's final electronic submission when available. Only the categorization of expenses between age groups would be adjusted in the final audit report if required. Total expenditures reported will not change.
- As per Financial Reporting and Forecasting Policy (C-F-020), other financial statements or schedules performed for Ministry funding purposes, will be recommended for approval to Council by the standing Committee with oversight of the program. Upon approval by Council, the department Commissioner, or delegated authority, and the Treasurer will be authorized to sign the auditor's representation letter to obtain the auditor's signed report. The approved statements will then be forwarded to Audit Committee for information.

Financial Considerations

The schedules of revenues and expenses (“financial schedules”) and annual reports have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

Draft copies of the financial schedules and annual reports for the period ended December 31, 2019, are attached to Report COM 16-2020, as Appendices 1-9.

The financial schedule and annual reports are prepared specifically for the purposes of meeting the requirements outlined in the service agreements with the respective funding Ministry.

The financial schedule and annual reports have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

The Child Care Services financial schedule is prepared in accordance with the financial reporting requirements in the Child Care Transfer Payment Agreement dated January 1, 2018 and the 2018-2019 Ontario Early Years Child and Family Centre Amending Agreement dated March 29, 2018 between the Ontario Ministry of Education and the Regional Municipality of Niagara (referred to as the “agreements”). As of date of writing this report, the Ministry of Education had not finalized their electronic submission website. As a result, some small fluctuations of expenditures between age groups categories in the expenditure schedules of Appendix 1 may occur when the final submission site is made available by the Ministry. The total expenditures in will not change.

The long-term care home annual reports are prepared using the 2019 Long-Term Care Home Annual report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the “LHIN”) Service Accountability Agreement dated April 1, 2016 and April 1, 2019 (collectively referred to as the “Guidelines”).

The Long-Term Care Home Annual Reports enable the Ministry to be able to calculate the allowable subsidy for the funding period. The Ministry will review the audited reports and calculate the allowable subsidy to determine if there is any receivable or payable amount related to funding for the year ended December 31, 2019.

The financial schedule and annual reports are a Ministry requirement as noted in the audit reports for each of the respective programs as follows:

Child Care Services:

“The Schedules are prepared to assist the Regional Municipality of Niagara to comply with the financial reporting provisions of the above noted agreements. As a result, the Schedules may not be suitable for another purpose.”

Long-Term Care Homes:

“The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose.”

Analysis

The audit of the financial schedule and annual reports were completed by the Region’s external auditors, Deloitte. The auditors have indicated that, based on their review, nothing has come to their attention that causes them to believe that this information is not, in all material respects, in accordance with the Ministry requirements identified.

The recommendation for approval by Council of the audited schedule and annual reports performed for Ministry funding purposes rests with the Committee to which the department responsible for the funding reports. Upon approval by the Committee, these schedules are referred to Audit Committee for information. Then the department’s Commissioner and Treasurer will be authorized to sign the auditor’s representation letter to obtain the auditors signed report.

Below is a summary of the results of the audited financial schedule and annual reports:

- Child Care Services – as of December 31, 2019 the program has a returnable of \$110,978 (or 0.19% of the total Children’s Services budget) which has been reflected in the Niagara Region’s 2019 consolidated financial statements. This returnable is a result of the difference of actual Wage Enhancement Grant (WEG) applications received compared to the Ministry’s estimate of applications when the funding was advanced to the Region. Any difference between the estimate and the allowable subsidy calculated by the Ministry will be adjusted in the year that the Ministry determines the final settlement.

- Long-Term Care Homes – as of December 31, 2019 an estimated repayable of approximately \$381,950 (or 0.49% of the total Long-Term Care budget) was reflected in the Niagara Region's consolidated financial statements. This repayable figure is subject to Ministry review and approval, therefore the actual amount to be repaid to the Ministry in the future may be different than the above stated estimate. Any difference between the estimate and the allowable subsidy calculated by the Ministry will be adjusted in the year that the Ministry determines the final settlement. A repayable amount is not a result of unspent ministry per diems, but rather it occurs when then actual resident accommodation fees collected are in excess of the resident fees estimated by the Ministry when funding is advanced.

Alternatives Reviewed

The audited financial schedule and annual reports are requirements of the respective Ministry and therefore no alternatives available.

Relationship to Council Strategic Priorities

Providing formal financial reporting to Council and the public supports the Council Strategic Priority of Sustainable and Engaging Government.

Other Pertinent Reports

None.

Prepared by:

Melanie Steele, CPA, CA, MBA
Associate Director, Reporting & Analysis
Corporate Services

Recommended by:

Adrienne Jugley
Commissioner
Community Services

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation with John Pickles, CPA, CA, Program Financial Specialist and Jordan Gamble, CPA, CA, Program Financial Specialist.

Appendices

Appendix 1 – 2019 Child Care Services - Schedule of Revenue and Expenses

Appendix 2 – 2019 Long-Term Care Home Annual Report – Deer Park Villa

Appendix 3 – 2019 Long-Term Care Home Annual Report – Douglas H. Rapelje

Appendix 4 – 2019 Long-Term Care Home Annual Report – Gilmore Lodge

Appendix 5 – 2019 Long-Term Care Home Annual Report – Linhaven

Appendix 6 – 2019 Long-Term Care Home Annual Report – Northland Pointe

Appendix 7 – 2019 Long-Term Care Home Annual Report – Upper Canada Lodge

Appendix 8 – 2019 Long-Term Care Home Annual Report – The Woodlands of Sunset

Appendix 9 – 2019 Long-Term Care Home Annual Report – The Meadows of
Dorchester

Schedules of revenue and expenses
The Regional Municipality of Niagara
Child Care Services

December 31, 2019

Independent Practitioner’s Review Engagement Report	1
Schedules of revenue and expenses	2–9
Note to the schedules of revenue and expenses	10

Independent Practitioner's Review Engagement Report

To the Members of Council of the Regional Municipality of Niagara and the Ministry of Education

We have reviewed the accompanying schedules of revenue and expenses – Child Care Services of the Regional Municipality of Niagara for the year ended December 31, 2019 (the "Schedules"), which have been prepared in accordance with the financial reporting requirements in the Child Care Transfer

Payment Agreement dated January 1, 2018 and the 2018-2019 Ontario Early Years Child and Family Centre Amending Agreement dated March 29, 2018, between the Ontario Ministry of Education ("the Ministry") and the Regional Municipality of Niagara (the "agreements").

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedules in accordance with the agreements, and for such internal control as management determines is necessary to enable the preparation of the Schedules that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Schedules based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the Schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on the Schedules.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedules do not present fairly, in all material respects, the results of the operations of Child Care Services of the Regional Municipality of Niagara for the year ended December 31, 2018, in accordance with the agreements.

Basis of Accounting

Without modifying our conclusion, we draw attention to Note 1 to the Schedules, which describes the basis of accounting. The Schedules are prepared to assist the Regional Municipality of Niagara to comply with the financial reporting provisions of the above noted agreements. As a result, the Schedules may not be suitable for another purpose. Our conclusion is not modified in respect of this matter.

Niagara Region
Schedule of Revenues and Expenditures – Child Care Services
For the year ended December 31, 2019
(Unaudited)

	REVENUES				
	Ministry of Education	Legislated Cost Share		Expansion Plan Year 2	Total
		%	(\$-Calculated)		(Calculated)
Core Services Delivery Operating Allocation					
Core Services Delivery (100% provincial)	7,327,912	0%	0		
Core Services Delivery - Cost Shared Requirement 80/20	15,770,414	20%	3,942,603.5	N/A	
Core Service Delivery - Cost Shared Requirement 50/50 - Administration	483,226	50%	483,226	N/A	
Total Core Services Delivery	23,581,552		4,425,830	0	23,581,552
Special Purpose Operating Allocation					
Language	711,695	0%	0		
Indigenous	190,205	0%	0		
Cost of Living	930,874	0%	0		
Rural and Remote	13,571	0%	0		
Capacity Building	183,634	0%	0		
Repairs and Maintenance	66,434	0%	0		
Utilization Adjustment	2,848,061	0%	0	N/A	
Capping Adjustment	(140,558)	0%	0	N/A	
Licensed Home Child Care (LHCC)	476,100	0%	0	N/A	
Total Special Purpose Operating Allocation	5,280,016		0	0	5,280,016
Other Allocations					
Small Water Works	791	0%	0	N/A	
TWOMO Reimbursement - Child Care	0	0%	0	N/A	
Wage Enhancement/HCCCEG	4,648,461	0%	0	N/A	
Wage Enhancement Administration	250,340	0%	0	N/A	
Fee Stabilization Support	298,700	0%	0	N/A	
Indigenous-Led Child and Family Programs - Operating	372,091	0%	0	N/A	
Indigenous-Led Child and Family Programs - Capital	660,000	0%	0	N/A	
Expansion Plan Year 1	6,444,910	0%	0	N/A	
Operating Funding for Expansion Plan Capital Spaces					
ELCC Allocation	2,526,240	0%	0	N/A	
Total Other Allocations	15,201,533		0	0	15,201,533
TOTAL CHILD CARE ALLOCATION	44,063,101			0	44,063,101

Niagara Region
Schedule of Revenues and Expenditures – Child Care Services (General Funding)
For the year ended December 31, 2019
(Unaudited)

EXPENDITURES BY AGE GROUP															
	0-4 (Infant, Toddler, and Preschooler)			4-6 (Kindergarten)			6-12 (School Aged)			Unspecified Age Group			Total Expenditures		
	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/Parental full fee/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures
			Calculated			Calculated			Calculated			Calculated	Calculated	Calculated	Calculated
Full Flexibility (Schedule 2.3)															
General Operating	6,472,482	0	6,472,482	1,335,592	0	1,335,592	2,465,708	0	2,465,708				10,273,781	0	10,273,781
Fee Subsidy - Regular	12,668,850	(1,737,204)	10,931,647	2,614,207	(358,471)	2,255,737	4,826,229	(661,792)	4,164,437				20,109,286	(2,757,466)	17,351,820
Fee Subsidy - Camps and Authorized Recreation						0	1,234,755	(87,891)	1,146,865				1,234,755	(87,891)	1,146,865
Ontario Works and LEAP - Formal	1,209,708	0	1,209,708	249,622	0	249,622	460,841	0	460,841				1,920,171	0	1,920,171
Ontario Works and LEAP - Informal			0	0	0	0	0	0	0				0	0	0
Pay Equity Memorandum of Settlement										338,161		338,161	338,161	0	338,161
Special Needs Resourcing	1,787,445	(882)	1,786,563	368,838	(182)	368,656	680,931	(336)	680,595				2,837,214	(1,400)	2,835,814
Administration										2,820,731	(5,291)	2,815,440	2,820,731	(5,291)	2,815,440
Repairs and Maintenance	340,945	0	340,945	70,354	0	70,354	129,884	0	129,884				541,182	0	541,182
Play-based Material and Equipment			0	0	0	0	0	0	0				0	0	0
Transformation			0	0	0	0	0	0	0				0	0	0
Total (full flexibility)	22,479,430	(1,738,086)	20,741,344	4,638,613	(358,653)	4,279,960	9,798,348	(750,019)	9,048,329	3,158,892	(5,291)	3,153,601	40,075,282	(2,852,048)	37,223,234
Limited Flexibility (Schedule 2.3)															
Capacity Building	86,859	0	86,859	17,923	0	17,923	33,089	0					137,872	0	137,872
Small Water Works										1,516		1,516	1,516	0	1,516
Total (limited flexibility)	86,859	0	86,859	17,923	0	17,923	33,089	0	33,089	1,516	0	1,516	139,388	0	139,388
No Flexibility															
TWOMO Reimbursement (Schedule 2.7)												0	0		0
Wage Enhancement/HCC EG (Schedule 4.3)										4,583,567		4,583,567	4,583,567		4,583,567
Wage Enhancement Administration (Schedule 4.3)										250,340		250,340	250,340		250,340
Total (no flexibility)										4,833,907		4,833,907	4,833,907		4,833,907
TOTAL	22,566,289	(1,738,086)	20,828,204	4,656,536	(358,653)	4,297,883	9,831,437	(750,019)	9,081,418	7,994,315	(5,291)	7,989,024	45,048,578	(2,852,048)	42,196,529

EXPENDITURES BY AUSPICE					
	Non - Profit Operations	Profit Operations	Direct Operations	Other Auspice	Auspice Consolidated
Adjusted Gross Expenditures	31,155,401	4,248,464	3,977,225	2,815,440	42,196,529

EXPENDITURES BY SETTING				
	Centre Based	Home Based	Other Setting	Total
Adjusted Gross Expenditures	38,251,596	1,129,493	2,815,440	42,196,529

Niagara Region
Schedule of Revenues and Expenditures – Child Care Services - Expansion Plan Funding
For the year ended December 31, 2019
(Unaudited)

EXPENDITURES BY AGE GROUP									
	0-4 (Infant, Toddler, and Preschooler)			Unspecified Age Group			Total Expenditures		
	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures
			Calculated			Calculated	Calculated	Calculated	Calculated
Full Flexibility <i>(Schedule 2.3A)</i>									
General Operating	5,493,462		5,493,462				5,493,462	0	5,493,462
Fee Subsidy - Regular			0				0	0	0
Ontario Works and LEAP - Formal			0				0	0	0
Ontario Works and LEAP - Informal			0				0	0	0
Special Needs Resourcing	264,241		264,241				264,241	0	264,241
Administration				644,491		644,491	644,491	0	644,491
Repairs and Maintenance			0				0	0	0
Play-based Material and Equipment			0				0	0	0
Transformation			0				0	0	0
Total (full flexibility)	5,757,703	0	5,757,703	644,491	0	644,491	6,402,194	0	6,402,194
Limited Flexibility <i>(Schedule 2.3A)</i>									
Capacity Building	42,716		42,716				42,716	0	42,716
Total (limited flexibility)	42,716	0	42,716				42,716	0	42,716
TOTAL	5,800,419	0	5,800,419	644,491	0	644,491	6,444,910	0	6,444,910

EXPENDITURES BY AUSPICE					
	Non - Profit Operations	Profit Operations	Direct Operations	Other Auspice	Auspice Consolidated
Adjusted Gross Expenditures	5,104,369	696,050		644,491	6,444,910

EXPENDITURES BY SETTING				
	Centre Based	Home Based	Other Setting	Total
Adjusted Gross Expenditures	5,800,419		644,491	6,444,910

Niagara Region
Schedule of Revenues and Expenditures – Child Care Services - ELCC
For the year ended December 31, 2019
(Unaudited)

EXPENDITURES BY AGE GROUP															
	0-4 (Infant, Toddler, and Preschooler)			4-6 (Kindergarten)			6-12 (School Aged)			Unspecified Age Group			Total Expenditures		
	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/Parental full fee/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures
			Calculated			Calculated			Calculated			Calculated	Calculated	Calculated	Calculated
Full Flexibility (Schedule 2.3B)															
General Operating	1,378,042		1,378,042	301,447		301,447	473,702		473,702				2,153,190	0	2,153,190
Fee Subsidy - Regular			0			0			0				0	0	0
Fee Subsidy - Camps and Authorized Rec			0			0			0				0	0	0
Ontario Works and LEAP - Formal			0			0			0				0	0	0
Ontario Works and LEAP - Informal			0			0			0				0	0	0
Special Needs Resourcing	66,289		66,289	14,501		14,501	22,787		22,787				103,576	0	103,576
Administration										252,624		252,624	252,624	0	252,624
Repairs and Maintenance			0			0			0				0	0	0
Play-based Material and Equipment			0			0			0				0	0	0
Transformation			0			0			0				0	0	0
Community Based Capital Projects			0			0							0	0	0
Total (full flexibility)	1,444,330	0	1,444,330	315,947	0	315,947	496,489	0	496,489	252,624	0	252,624	2,509,390	0	2,509,390
Limited Flexibility (Schedule 2.3B)															
Capacity Building	10,784		10,784	2,359		2,359	3,707		3,707				16,850	0	16,850
Total (limited flexibility)	10,784	0	10,784	2,359	0	2,359	3,707	0	3,707				16,850	0	16,850
TOTAL	1,455,114	0	1,455,114	318,306	0	318,306	500,196	0	500,196	252,624	0	252,624	2,526,240	0	2,526,240

EXPENDITURES BY Auspice					
	Non - Profit Operations	Profit Operations	Direct Operations	Other Auspice	Auspice Consolidated
Adjusted Gross Expenditures - Community based Capital Projects					0
Adjusted Gross Expenditures - All Operating Expenditures	2,000,782	272,834		252,624	2,526,240
Total Adjusted Gross Expenditures	2,000,782	272,834	0	252,624	2,526,240

EXPENDITURES BY Setting				
	Centre Based	Home Based	Other	Auspice Consolidated
Adjusted Gross Expenditures	2,273,616		252,624	2,526,240

Niagara Region
Schedule of Revenues and Expenditures – Child Care Services - Fee Stabilization
For the year ended December 31, 2019
(Unaudited)

	Fee Stabilization Support
Total adjusted gross expenditures excluding administration expenditures	268,830
Total adjusted administration expenditures	29,870

Draft

Niagara Region
Schedule of Revenues and Expenditures – Child Care Services - Indigenous Led Child and Family Programs
For the year ended December 31, 2019
(Unaudited)

	Community Based Capital	Journey Together	Adjusted Operating Expenses One Time	Adjusted Operating Expenses Ongoing	Total Adjusted administration expenditures	Adjusted Community Based Capital expenditures
	Project Name	Project Type				
Indigenous-Led Child and Family Programs Project 1	FENFC Early Years Program	Joint / Conjoint	79,232			
Indigenous-Led Child and Family Programs Project 2	Niagara Indigenous Child and Family Centre	Joint / Conjoint	292,859			660,000
Indigenous-Led Child and Family Programs Project 3						
Indigenous-Led Child and Family Programs Project 4						
Indigenous-Led Child and Family Programs Project 5						
Indigenous-Led Child and Family Programs Project 6						
Indigenous-Led Child and Family Programs Project 7						
Indigenous-Led Child and Family Programs Project 8						
Indigenous-Led Child and Family Programs Project 9						
Indigenous-Led Child and Family Programs Project 10						
Total			372,091	0	0	660,000

Niagara Region
Schedule of Revenues and Expenditures – EarlyON
For the year ended December 31, 2019
(Unaudited)

	Allocation	Description	Expenditures
EarlyON Program Total Allocation	4,097,848.00		
Operating			
Salaries and Benefits - Program Staff			
Salaries and Benefits - Non Program Staff			
Lease and Utilities - Operational			17,975
Other Expenses - Operational		Transfer Payments to Agencies	3,614,308
Subtotal Operational Expenses			3,632,283
Professional Learning and Capacity Building			681,043
Child Care & Early Years Planning (CCYEP) and Data Analysis Services (DAS)			
Salaries and Benefits			163,671
Other Expenses			
Subtotal			163,671
Administration			
Salaries and Benefits			
Other Expenses			12,734
Offsetting Revenue			
Subtotal			12,734
Offsetting Revenues			
Offsetting Revenue 1			
Offsetting Revenue 2			
Offsetting Revenue 3			
Subtotal			0
EarlyON Total Adjusted Gross Expenditures			4,489,732

Niagara Region
Schedule of Revenues and Expenditures – EarlyON Indigenous-Led Child and Family Programs
For the year ended December 31, 2019
(Unaudited)

					Adjusted Gross Expenditure						
		Operating Ongoing	Operating One Time	Capital	Operating Ongoing	Operating One Time	Offsetting Revenues Operating	Administration	Offsetting Revenues Administration	Capital One Time	Offsetting Revenues Capital
	Description	Allocation	Allocation	Allocation							
Project 1 Project 2 Project 3 Project 4 Project 5 Project 6 Project 7 Project 8 Project 9 Project 10 Total											
		0	0	0	0	0	0	0	0	0	0

The Regional Municipality of Niagara

Child Care Services

Note to the schedules of revenue and expenses

December 31, 2019

1. Significant accounting policies

The Schedules include the revenue and eligible expenses in relation to the Regional Municipality of Niagara's Child Care Services Program for the year ended December 31, 2019. The Schedules have been prepared in accordance with the financial reporting requirements in the Child Care Transfer Payment Agreement dated January 1, 2018 and the 2018-2019 Ontario Early Years Child and Family Centre Amending Agreement dated March 29, 2018 between Ontario Ministry of Education ("the Ministry") and the Regional Municipality of Niagara.

Revenue recognition

Revenue is reported on the accrual basis of accounting.

Government transfers are recognized in revenue in the Schedules when the transfer is authorized, any eligibility criteria are met, and a reasonable estimate of the amount can be made except when and to the extent that stipulations by the transferor give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

Expenses

Expenses are recorded if they are eligible for the program and incurred in the period.

Gross expenses are reported on the Schedules in order to understand the full cost of the program. Expenses in excess of base funding, as per the funding agreements, have been removed for the purpose of determining the grant repayable.

Certain administrative expenses are allocated to the program based on usage drivers specific to each type of expense.

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Deer Park Villa (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Deer Park Villa for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry of Long Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

The Regional Municipality of Niagara
Deer Park Villa
Notes to the Annual Report
December 31, 2019

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Draft

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # HN3448	Operator Name Deer Park Villa - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	1,530	1,404	482	2,650	6,066	373,104	154,112
A002	Long-Stay - Semi - Private	810	819	269	1,135	3,033	186,188	34,036
A003	Long-Stay - Basic	1,170	1,265	434	2,140	5,009	253,399	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					0		
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short-Stay, Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	3,510	3,488	1,185	5,925	14,108	812,691	188,148
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic	61	81	31	153	326	20,995	
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	61	81	31	153	326	20,995	0
A012	Convalescent Care Beds					0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
------	--	--

		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # HN3448	Operator Name Deer Park Villa - The Regional Municipality of Niagara
-----------------------------	---

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MCHLTC Facility #

Operator Name:

HN3448 Deer Park Villa - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	1,871,000		1,871,000				0	
C002 Employee Benefits	412,029		412,029				0	
C003 Purchased Services	16,405		16,405				0	
C004 Medical and Nursing Supplies	50,545		50,545				0	
C005 Equipment	25,672		25,672				0	
C006 Physician On-Call Coverage	4,093		4,093				0	
C007 Other: Provide Education and training	4,459		4,459				0	
C008 Expenditure Recoveries (enter as negative)	(3,680)		(3,680)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$2,380,523	\$0	\$2,380,523		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Global Level of Care Funding		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	13,160	
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C011 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C012 Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C013 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C014 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
Designated Specialized Units - Additional Funding		
C015 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
-----------------------------	---

Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)									
D001	Salaries	119,300		119,300				0	
D002	Employee Benefits	27,354		27,354				0	
D003	Purchased Services	51,476		51,476				0	
D004	Supplies	6,470		6,470				0	
D005	Equipment	3,158		3,158				0	
D006	Other Education and training	275		275				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$208,033	\$0	\$208,033		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #	Operator Name :
HN3448	Deer Park Villa - The Regional Municipality of Niagara

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	239,578		239,578				0	
E002	Expenditure Recoveries (enter as negative)	(66,368)		(66,368)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$173,210	\$0	\$173,210		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
F001	Housekeeping Services (HS)	138,987		138,987				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	112,762		112,762				0	
F003	Dietary Services (DS)	299,155		299,155				0	
F004	Laundry and Linen Services (L & LS)	93,582		93,582				0	
F005	General and Administrative (G&A)	298,004	229,188	527,192				0	
F006	Facility Costs (FC)	451,935	3,014	454,949				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$1,394,425	\$232,202	\$1,626,627		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	386,730		386,730				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$1,007,695	\$232,202	\$1,239,897		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	6,193	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

#####

to

#####

Ministère des Soins de longue durée

MOHLTC Facility #

HN3448

Operator Name :

Deer Park Villa - The Regional Municipality of Niagara

Section I: Part A.**Line 1a01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
1a01				\$0

Line 1a01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
1a01b				\$0

Line 1a01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

1a01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
1a01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
HN3448Operator Name :
Deer Park Villa - The Regional Municipality of Niagara**Section I: Part B One-time Funding and Other Initiatives.**

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	2,765
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			2,765

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # HN3448	Licensee Name : Deer Park Villa - The Regional Municipality of Niagara
-----------------------------	---

☐ Check if no accrual amounts as of December 31, 2018
Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	81,090	81,090	89,476	89,476
O002	Employee Benefits	17,202	17,202	19,324	19,324
O003	Other (specify): CUPE 1263 and ONA9	8,773	0	36,863	45,636
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$107,065	\$98,292	\$145,663	\$154,436

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	3,795	3,795	5,528	5,528
O102	Employee Benefits	950	950	1,275	1,275
O103	Other (specify): CUPE 1263			926	926
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$4,745	\$4,745	\$7,729	\$7,729

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from **2019-01-01**

to

2019-12-31

MOHLTC Facility #

HN3448

Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

**If there is no trust account, please check here****and please explain:**

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility # HN3448	Licensee Name : Deer Park Villa - The Regional Municipality of Niagara
------------------------------------	--

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____
NAME: _____
TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

HN3448

Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

HN3448

Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Douglas H. Rapelje Lodge (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Douglas H. Rapelje Lodge for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

The Regional Municipality of Niagara
Douglas H. Rapelje Lodge
Notes to the Annual Report
December 31, 2019

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13902	Operator Name Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	4,223	4,142	1,405	6,886	16,656	1,023,876	418,505
A002	Long-Stay - Semi - Private	1,591	1,665	550	2,751	6,557	400,057	79,287
A003	Long-Stay - Basic	4,550	4,816	1,659	8,090	19,115	1,009,795	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care	141	139	46	240	566	21,578	
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short-Stay, Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	10,505	10,762	3,660	17,967	42,894	2,455,306	497,792
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic					0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0	0
A012	Convalescent Care Beds					0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
------	--	--

		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13902	Operator Name Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
-----------------------------	--

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	3,084	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$3,084	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MCH/LTC Facility #

Operator Name:

H13902

Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	4,649,827		4,649,827				0	
C002 Employee Benefits	1,137,941		1,137,941				0	
C003 Purchased Services	9,660		9,660				0	
C004 Medical and Nursing Supplies	142,301		142,301				0	
C005 Equipment	25,241		25,241				0	
C006 Physician On-Call Coverage	13,772		13,772				0	
C007 Other: Provide Education and training	10,737		10,737				0	
C008 Expenditure Recoveries (enter as negative)	(18,723)		(18,723)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$5,970,756	\$0	\$5,970,756		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Global Level of Care Funding		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	39,535	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C011 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C012 Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C013 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C014 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C015 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility #	Operator Name :
H13902	Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)									
D001	Salaries	323,957		323,957				0	
D002	Employee Benefits	84,236		84,236				0	
D003	Purchased Services	157,721		157,721				0	
D004	Supplies	14,632		14,632				0	
D005	Equipment	1,394		1,394				0	
D006	Other Education and training	3,320		3,320				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$585,260	\$0	\$585,260		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
-----------------------------	--

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	451,710		451,710				0	
E002	Expenditure Recoveries (enter as negative)	(17,887)		(17,887)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$433,823	\$0	\$433,823		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001	Housekeeping Services (HS)	525,924		525,924				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	265,230		265,230				0	
F003	Dietary Services (DS)	834,120		834,120				0	
F004	Laundry and Linen Services (L & LS)	206,610		206,610				0	
F005	General and Administrative (G&A)	758,784	525,435	1,284,219				0	
F006	Facility Costs (FC)	747,632	5,311	752,943				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$3,338,300	\$530,746	\$3,869,046		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	484,334		484,334				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,853,966	\$530,746	\$3,384,712		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	18,605	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

#####

to

#####

Ministère des Soins de longue durée

MOHLTC Facility #
H13902Operator Name :
Douglas H. Rapelje Lodge - The Regional Municipality of Niagara**Section I: Part A.****Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line Ia01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line Ia01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ia01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Ia01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
Ia01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
H13902Operator Name :
Douglas H. Rapelje Lodge - The Regional Municipality of Niagara**Section I: Part B One-time Funding and Other Initiatives.**

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	317,460
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,980
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			323,440

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
-----------------------------	--

☐ Check if no accrual amounts as of December 31, 2018
Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)			
O001	Salaries	241,872	241,872	235,700	235,700
O002	Employee Benefits	53,382	53,382	55,536	55,536
O003	Other (specify): CUPE 1263 & ONA9	11,743		107,566	119,309
TOTAL NURSING AND PERSONAL CARE					
O004	(sum of lines O001 through O003)	\$306,997	\$295,254	\$398,802	\$410,545

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)			
O101	Salaries	12,775	12,775	15,906	15,906
O102	Employee Benefits	3,384	3,384	4,358	4,358
O103	Other (specify): CUPE 1263			5,452	5,452
TOTAL PROGRAM AND SUPPORT SERVICES					
O104	(sum of lines O101 through O103)	\$16,159	\$16,159	\$25,716	\$25,716

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018 (2)	Current Period Accrual	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
TOTAL OTHER ACCOMMODATION					
O204	(sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

H13902

Licensee Name :

Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.



If there is no trust account, please check here

and please explain:

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility #	Licensee Name :
H13902	Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____
NAME: _____
TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
-----------------------------	--

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H13902

Licensee Name :

Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – The Gilmore Lodge (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – The Gilmore Lodge for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry of Long Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

The Regional Municipality of Niagara
The Gilmore Lodge
Notes to the Annual Report
December 31, 2019

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Draft

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13533	Operator Name Gilmore Lodge - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	3,893	4,022	1,378	6,621	15,914	975,673	300,812
A002	Long-Stay - Semi - Private	270	276	93	459	1,098	67,321	9,225
A003	Long-Stay - Basic	2,873	2,960	946	4,944	11,723	590,464	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					0		
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short-Stay, Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	7,036	7,258	2,417	12,024	28,735	1,633,458	310,037
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic					0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0	0
A012	Convalescent Care Beds					0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
------	--	--

		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13533	Operator Name Gilmore Lodge - The Regional Municipality of Niagara
-----------------------------	---

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	4,708	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$4,708	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCH/LTC Facility #

Operator Name :
H13533 Gilmore Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	3,021,033		3,021,033				0	
C002 Employee Benefits	756,292		756,292				0	
C003 Purchased Services	57,558		57,558				0	
C004 Medical and Nursing Supplies	82,119		82,119				0	
C005 Equipment	22,756		22,756				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and Training	6,552		6,552				0	
C008 Expenditure Recoveries (enter as negative)	(11,406)		(11,406)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,949,432	\$0	\$3,949,432		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Global Level of Care Funding		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	26,359	
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C011 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C012 Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C013 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C014 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
Designated Specialized Units - Additional Funding		
C015 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13533 Operator Name :
Gilmore Lodge - The Regional Municipality of Niagara

Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)									
D001	Salaries	274,649		274,649				0	
D002	Employee Benefits	59,862		59,862				0	
D003	Purchased Services	96,325		96,325				0	
D004	Supplies	10,632		10,632				0	
D005	Equipment	1,395		1,395				0	
D006	Other	4,068		4,068				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$446,931	\$0	\$446,931		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Additional Healthcare Personnel - BSO initiative		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

Enhanced Transition Support Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
-----------------------------	---

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	334,116		334,116				0	
E002	Expenditure Recoveries (enter as negative)	(66,225)		(66,225)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$267,891	\$0	\$267,891		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
F001	Housekeeping Services (HS)	390,050		390,050				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	167,748		167,748				0	
F003	Dietary Services (DS)	617,886		617,886				0	
F004	Laundry and Linen Services (L & LS)	159,659		159,659				0	
F005	General and Administrative (G&A)	682,341	253,235	935,576				0	
F006	Facility Costs (FC)	387,806	5,270	393,076				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,405,490	\$258,505	\$2,663,995		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	208,633		208,633				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,196,857	\$258,505	\$2,455,362		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	12,404	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

to

Ministère des Soins de longue durée

MOHLTC Facility #
H13533Operator Name :
Gilmore Lodge - The Regional Municipality of Niagara**Section I: Part A.****Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line Ia01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line Ia01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ia01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Ia01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
Ia01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
H13533Operator Name :
Gilmore Lodge - The Regional Municipality of Niagara**Section I: Part B One-time Funding and Other Initiatives.**

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	346,797
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,660
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			350,457

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
-----------------------------	---

☐ Check if no accrual amounts as of December 31, 2018
Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	148,722	148,722	167,437	167,437
O002	Employee Benefits	34,139	34,139	38,730	38,730
O003	Other (specify): CUPE 1253 & ONA 9	8,716		67,060	75,776
TOTAL NURSING AND PERSONAL CARE					
O004	(sum of lines O001 through O003)	\$191,577	\$182,861	\$273,227	\$281,943

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	11,044	11,044	13,471	13,471
O102	Employee Benefits	2,629	2,629	3,198	3,198
O103	Other (specify):			3,683	3,683
TOTAL PROGRAM AND SUPPORT SERVICES					
O104	(sum of lines O101 through O103)	\$13,673	\$13,673	\$20,352	\$20,352

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
TOTAL OTHER ACCOMMODATION					
O204	(sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from 2019-01-01

to

2019-12-31

MOHLTC Facility #

H13533

Licensee Name :

Gilmore Lodge - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.



If there is no trust account, please check here

and please explain:

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
------------------------------------	--

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____
NAME: _____
TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

H13533

Licensee Name :

Gilmore Lodge - The Regional Municipality of Niagara

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H13533

Licensee Name :

Gilmore Lodge - The Regional Municipality of Niagara

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Linhaven (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Linhaven for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry of Long Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

**The Regional Municipality of Niagara
Linhaven**
Notes to the Annual Report
December 31, 2019

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H11559	Operator Name Linhaven - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	7,676	7,763	2,583	12,819	30,841	1,890,789	599,809
A002	Long-Stay - Semi - Private	2,759	2,857	881	4,350	10,847	666,965	91,981
A003	Long-Stay - Basic	8,981	9,068	3,186	15,874	37,109	1,931,416	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care	90	108	39	214	451	17,970	
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short-Stay, Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	19,506	19,796	6,689	33,257	79,248	4,507,140	691,790
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic					0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0	0
A012	Convalescent Care Beds	1,677	1,384	525	2,669	6,255		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
------	--	--

		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H11559	Operator Name Linhaven - The Regional Municipality of Niagara
-----------------------------	--

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	45,715	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$45,715	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MCHLTC Facility #

Operator Name:

H11559

Linhaven - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	10,066,253		10,066,253		1,066,961		1,066,961	
C002 Employee Benefits	2,289,082		2,289,082		235,958		235,958	
C003 Purchased Services	73,079		73,079		114,576		114,576	
C004 Medical and Nursing Supplies	334,556		334,556		18,649		18,649	
C005 Equipment	54,880		54,880		1,785		1,785	
C006 Physician On-Call Coverage	23,438		23,438		0		0	
C007 Other: Provide Education and training	36,875		36,875		1,224		1,224	
C008 Expenditure Recoveries (enter as negative)	(393,776)		(393,776)		(1,085)		(1,085)	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$12,484,387	\$0	\$12,484,387		\$1,438,068	\$0	\$1,438,068	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Global Level of Care Funding		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	73,142	6,589

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C011 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C012 Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C013 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C014 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C015 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility #	Operator Name :
H11559	Linhaven - The Regional Municipality of Niagara

Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)									
D001	Salaries	548,757		548,757				0	
D002	Employee Benefits	128,672		128,672				0	
D003	Purchased Services	288,824		288,824				0	
D004	Supplies	18,350		18,350				0	
D005	Equipment	4,195		4,195				0	
D006	Other	3,112		3,112		81,462		81,462	
D007	Expenditure Recoveries (enter as negative)	(81,462)		(81,462)				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$910,448	\$0	\$910,448		\$81,462	\$0	\$81,462	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H11559 Operator Name : Linhaven - The Regional Municipality of Niagara

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	912,046		912,046		71,192		71,192	
E002	Expenditure Recoveries (enter as negative)	(62,501)		(62,501)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$849,545	\$0	\$849,545		\$71,192	\$0	\$71,192	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
F001	Housekeeping Services (HS)	1,079,129		1,079,129		101,096		101,096	
F002	Building and Property - Operations and Maintenance (B&P-OM)	508,293		508,293		44,791		44,791	
F003	Dietary Services (DS)	1,475,100		1,475,100		139,471		139,471	
F004	Laundry and Linen Services (L & LS)	346,641		346,641		33,021		33,021	
F005	General and Administrative (G&A)	1,416,138	1,084,355	2,500,493		99,197		99,197	
F006	Facility Costs (FC)	958,248		958,248		36,883		36,883	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$5,783,549	\$1,084,355	\$6,867,904		\$454,459	\$0	\$454,459	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	529,394		529,394				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$5,254,155	\$1,084,355	\$6,338,510		\$454,459	\$0	\$454,459	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	34,420	3101

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

#####

to

#####

Ministère des Soins de longue durée

MOHLTC Facility #
H11559Operator Name :
Linhaven - The Regional Municipality of Niagara**Section I: Part A.****Line la01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
la01				\$0

Line la01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
la01b				\$0

Line la01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

la01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
la01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
H11559Operator Name :
Linhaven - The Regional Municipality of Niagara**Section I: Part B One-time Funding and Other Initiatives.**

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	546,543
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	11,630
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			558,173

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
-----------------------------	--

☐ Check if no accrual amounts as of December 31, 2018
Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	519,217	519,217	551,412	551,412
O002	Employee Benefits	116,306	116,306	120,885	120,885
O003	Other (specify): CUPE 1263 and ONA9	29,056		174,187	203,243
TOTAL NURSING AND PERSONAL CARE					
O004	(sum of lines O001 through O003)	\$664,579	\$635,523	\$846,484	\$875,540

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	19,949	19,949	24,101	24,101
O102	Employee Benefits	5,121	5,121	5,539	5,539
O103	Other (specify): CUPE 1263			8,173	8,173
TOTAL PROGRAM AND SUPPORT SERVICES					
O104	(sum of lines O101 through O103)	\$25,070	\$25,070	\$37,813	\$37,813

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
TOTAL OTHER ACCOMMODATION					
O204	(sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from **2019-01-01**

to

2019-12-31

MOHLTC Facility #

H11559

Licensee Name :

Linhaven - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

**If there is no trust account, please check here****and please explain:**

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility #	Licensee Name :
H11559	Linhaven - The Regional Municipality of Niagara

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____

NAME: _____

TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
-----------------------------	--

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H11559

Licensee Name :

Linhaven - The Regional Municipality of Niagara

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Northland Pointe (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Northland Pointe for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry on Long Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

**The Regional Municipality of Niagara
Northland Pointe
Notes to the Annual Report
December 31, 2019**

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Draft

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H14442	Operator Name Northland Pointe - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	7,272	7,437	2,540	12,840	30,089	1,850,270	763,126
A002	Long-Stay - Semi - Private	955	910	186	814	2,865	175,872	36,143
A003	Long-Stay - Basic	5,152	5,168	1,831	8,885	21,036	1,109,378	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					0		
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short-Stay, Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	13,379	13,515	4,557	22,539	53,990	3,135,520	799,269
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic	90	91	31	144	356	16,100	
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	31	144	356	16,100	0
A012	Convalescent Care Beds					0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
------	--	--

		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H14442	Operator Name Northland Pointe - The Regional Municipality of Niagara
-----------------------------	--

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	21,135	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$21,135	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCHLTC Facility #

Operator Name:

H14442 Northland Pointe - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	5,752,224		5,752,224				0	
C002 Employee Benefits	1,364,608		1,364,608				0	
C003 Purchased Services	56,228		56,228				0	
C004 Medical and Nursing Supplies	147,592		147,592				0	
C005 Equipment	33,872		33,872				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	12,224		12,224				0	
C008 Expenditure Recoveries (enter as negative)	(23,809)		(23,809)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$7,357,467	\$0	\$7,357,467		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Global Level of Care Funding		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	49,749	
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C011 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C012 Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C013 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C014 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
Designated Specialized Units - Additional Funding		
C015 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility #
H14442Operator Name :
Northland Pointe - The Regional Municipality of Niagara

Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)									
D001	Salaries	428,913		428,913				0	
D002	Employee Benefits	108,054		108,054				0	
D003	Purchased Services	195,483		195,483				0	
D004	Supplies	15,284		15,284				0	
D005	Equipment	1,761		1,761				0	
D006	Other	Education and training	2,694	2,694				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$752,189	\$0	\$752,189		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Additional Healthcare Personnel - BSO initiative		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

Enhanced Transition Support Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
-----------------------------	--

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	563,572		563,572				0	
E002	Expenditure Recoveries (enter as negative)	(27,506)		(27,506)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$536,066	\$0	\$536,066		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
F001	Housekeeping Services (HS)	694,227		694,227				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	321,135		321,135				0	
F003	Dietary Services (DS)	1,082,531		1,082,531				0	
F004	Laundry and Linen Services (L & LS)	204,039		204,039				0	
F005	General and Administrative (G&A)	947,387	653,621	1,601,008				0	
F006	Facility Costs (FC)	1,139,497	8,022	1,147,519				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$4,388,816	\$661,643	\$5,050,459		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	820,501		820,501				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$3,568,315	\$661,643	\$4,229,958		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	23,412	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

#####

to

#####

Ministère des Soins de longue durée

MOHLTC Facility #
H14442Operator Name :
Northland Pointe - The Regional Municipality of Niagara**Section I: Part A.****Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line Ia01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line Ia01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ia01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Ia01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
Ia01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
H14442

Operator Name :

Northland Pointe - The Regional Municipality of Niagara

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	239,020
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	8,505
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			247,525

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H14442

Licensee Name :

Northland Pointe - The Regional Municipality of Niagara

☐ Check if no accrual amounts as of December 31, 2018**Section O - Accrual Report**

NURSING AND PERSONAL CARE				
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.				
	Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
	(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001 Salaries	267,111	267,111	301,963	301,963
O002 Employee Benefits	62,522	62,522	68,710	68,710
O003 Other (specify): CUPE 1263 & ONA9	12,902		123,876	136,778
TOTAL NURSING AND PERSONAL CARE				
O004 (sum of lines O001 through O003)	\$342,535	\$329,633	\$494,549	\$507,451

Program and Support Services				
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.				
	Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
	(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101 Salaries	15,124	15,124	22,127	22,127
O102 Employee Benefits	3,851	3,851	5,592	5,592
O103 Other (specify): CUPE 1263			6,475	6,475
TOTAL PROGRAM AND SUPPORT SERVICES				
O104 (sum of lines O101 through O103)	\$18,975	\$18,975	\$34,194	\$34,194

Other Accommodation - To Be Completed by Red-Circled Homes				
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.				
	Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
	(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201 Salaries				0
O202 Employee Benefits				0
O203 Other (specify):				0
TOTAL OTHER ACCOMMODATION				
O204 (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from **2019-01-01**

to

2019-12-31

MOHLTC Facility #

H14442

Licensee Name :

Northland Pointe - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

**If there is no trust account, please check here****and please explain:**

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
------------------------------------	---

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____

NAME: _____

TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
-----------------------------	--

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H14442

Licensee Name :

Northland Pointe - The Regional Municipality of Niagara

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Upper Canada Lodge (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Upper Canada Lodge for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

The Regional Municipality of Niagara
Upper Canada Lodge
Notes to the Annual Report
December 31, 2019

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13534	Operator Name Upper Canada Lodge - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	4,143	4,275	1,474	7,225	17,117	1,050,369	324,380
A002	Long-Stay - Semi - Private	90	32	0	0	122	7,516	1,030
A003	Long-Stay - Basic	2,840	2,892	956	4,836	11,524	595,422	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					0		
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short-Stay, Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	7,073	7,199	2,430	12,061	28,763	1,653,307	325,410
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic					0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0	0
A012	Convalescent Care Beds					0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
------	--	--

		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13534	Operator Name Upper Canada Lodge - The Regional Municipality of Niagara
-----------------------------	--

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	1,748	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$1,748	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCH/LTC Facility #

Operator Name :
Upper Canada Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	3,044,305		3,044,305				0	
C002 Employee Benefits	672,530		672,530				0	
C003 Purchased Services	12,238		12,238				0	
C004 Medical and Nursing Supplies	105,125		105,125				0	
C005 Equipment	35,877		35,877				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and Training	2,308		2,308				0	
C008 Expenditure Recoveries (enter as negative)	(12,007)		(12,007)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,874,904	\$0	\$3,874,904		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Global Level of Care Funding		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	26,359	
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C011 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C012 Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C013 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C014 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
Designated Specialized Units - Additional Funding		
C015 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H13534	Operator Name : Upper Canada Lodge - The Regional Municipality of Niagara
-----------------------------	--

Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)									
D001	Salaries	261,376		261,376				0	
D002	Employee Benefits	59,467		59,467				0	
D003	Purchased Services	100,760		100,760				0	
D004	Supplies	9,479		9,479				0	
D005	Equipment	1,469		1,469				0	
D006	Other Education and Training	2,368		2,368				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$434,919	\$0	\$434,919		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Additional Healthcare Personnel - BSO initiative		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

Enhanced Transition Support Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H13534

Operator Name :

Upper Canada Lodge - The Regional Municipality of Niagara

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	309,178		309,178				0	
E002	Expenditure Recoveries (enter as negative)	(11,130)		(11,130)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$298,048	\$0	\$298,048		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001	Housekeeping Services (HS)	324,066		324,066				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	169,859		169,859				0	
F003	Dietary Services (DS)	592,176		592,176				0	
F004	Laundry and Linen Services (L & LS)	176,103		176,103				0	
F005	General and Administrative (G&A)	630,349	360,984	991,333				0	
F006	Facility Costs (FC)	430,980	3,617	434,597				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,323,533	\$364,601	\$2,688,134		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	229,038		229,038				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,094,495	\$364,601	\$2,459,096		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	12,404	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

#####

to

#####

Ministère des Soins de longue durée

MOHLTC Facility #
H13534Operator Name :
Upper Canada Lodge - The Regional Municipality of Niagara**Section I: Part A.****Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line Ia01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line Ia01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ia01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Ia01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
Ia01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
H13534Operator Name :
Upper Canada Lodge - The Regional Municipality of Niagara**Section I: Part B One-time Funding and Other Initiatives.**

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	21,324
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	4,430
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			25,754

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H13534

Licensee Name :

Upper Canada Lodge - The Regional Municipality of Niagara

☐ Check if no accrual amounts as of December 31, 2018**Section O - Accrual Report**

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	146,578	146,578	163,894	163,894
O002	Employee Benefits	32,373	32,373	35,103	35,103
O003	Other (specify): CUPE 1263 & ONA9	10,436	0	61,049	71,485
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$189,387	\$178,951	\$260,046	\$270,482

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	11,998	11,998	12,456	12,456
O102	Employee Benefits	2,824	2,824	2,784	2,784
O103	Other (specify): CUPE1263			3,821	3,821
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$14,822	\$14,822	\$19,061	\$19,061

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

H13534

Licensee Name :

Upper Canada Lodge - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.


If there is no trust account, please check here
and please explain:

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
-----------------------------	--

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____
NAME: _____
TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
-----------------------------	--

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H13534

Licensee Name :

Upper Canada Lodge - The Regional Municipality of Niagara

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – The Woodlands of Sunset (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – The Woodlands of Sunset for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

The Regional Municipality of Niagara
The Woodlands of Sunset
Notes to the Annual Report
December 31, 2019

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #	Operator Name
H14496	Woodlands of Sunset (The) - The Regional Municipality of Niagara

LHIN Name
Hamilton Niagara Haldimand Brant Local Health Integration Network

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	5,092	5,263	1,804	9,106	21,265	1,307,697	538,005
A002	Long-Stay - Semi - Private	1,530	1,429	496	2,355	5,810	357,183	67,642
A003	Long-Stay - Basic	3,975	4,021	1,364	6,715	16,075	802,922	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					0		
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short Stay Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	10,597	10,713	3,664	18,176	43,150	2,467,802	605,647
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic	90	91	31	153	365	2,057	
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	31	153	365	2,057	0
A012	Convalescent Care Beds					0		
A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .							

		Resident-Days				
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H14496	Operator Name Woodlands of Sunset (The) - The Regional Municipality of Niagara
-----------------------------	---

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCHLTC Facility #

Operator Name :
H14496 Woodlands of Sunset (The) - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
	Nursing and Personal Care (NPC)								
C001	Salaries	4,677,623		4,677,623				0	
C002	Employee Benefits	1,077,991		1,077,991				0	
C003	Purchased Services	18,344		18,344				0	
C004	Medical and Nursing Supplies	146,878		146,878				0	
C005	Equipment	23,558		23,558				0	
C006	Physician On-Call Coverage	15,941		15,941				0	
C007	Other: Provide Education and training	9,062		9,062				0	
C008	Expenditure Recoveries (enter as negative)	(19,737)		(19,737)				-	
C009	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$5,949,660	\$0	\$5,949,660		\$0	\$0	\$0	

Note: Claim-based not to be included.

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	39,866	
	Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C011	Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		
	Personal Support Worker (PSW) - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C012	Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C013	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		
	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C014	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		
	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
C015	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
-----------------------------	---

Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	341,091		341,091				0	
D002 Employee Benefits	77,358		77,358				0	
D003 Purchased Services	159,336		159,336				0	
D004 Supplies	10,075		10,075				0	
D005 Equipment	0		0				0	
D006 Other Education and training	2,910		2,910				0	
D007 Expenditure Recoveries (enter as negative)	(1,561)		(1,561)				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$589,209	\$0	\$589,209		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Additional Healthcare Personnel - BSO initiative		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

Enhanced Transition Support Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H14496

Operator Name :

Woodlands of Sunset (The) - The Regional Municipality of Niagara

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	440,388		440,388				0	
E002	Expenditure Recoveries (enter as negative)	(17,302)		(17,302)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$423,086	\$0	\$423,086		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
F001	Housekeeping Services (HS)	475,681		475,681				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	245,270		245,270				0	
F003	Dietary Services (DS)	908,265		908,265				0	
F004	Laundry and Linen Services (L & LS)	217,938		217,938				0	
F005	General and Administrative (G&A)	862,967	519,733	1,382,700				0	
F006	Facility Costs (FC)	727,928	5,962	733,890				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$3,438,049	\$525,695	\$3,963,744		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	452,526		452,526				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,985,523	\$525,695	\$3,511,218		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		18,760

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

to

Ministère des Soins de longue durée

MOHLTC Facility #
H14496Operator Name :
Woodlands of Sunset (The) - The Regional Municipality of Niagara**Section I: Part A.****Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line Ia01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line Ia01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ia01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Ia01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
Ia01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
H14496

Operator Name :

Woodlands of Sunset (The) - The Regional Municipality of Niagara

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	92,614
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,505
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			98,119

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
-----------------------------	---

☐ Check if no accrual amounts as of December 31, 2018
Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)			
O001	Salaries	225,603	225,603	233,061	233,061
O002	Employee Benefits	49,918	49,918	52,400	52,400
O003	Other (specify): CUPE 1263 & ONA9	12,902		96,214	109,116
TOTAL NURSING AND PERSONAL CARE					
O004	(sum of lines O001 through O003)	\$288,423	\$275,521	\$381,675	\$394,577

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)			
O101	Salaries	10,844	10,844	15,806	15,806
O102	Employee Benefits	2,812	2,812	3,745	3,745
O103	Other (specify): CUPE 1263			4,723	4,723
TOTAL PROGRAM AND SUPPORT SERVICES					
O104	(sum of lines O101 through O103)	\$13,656	\$13,656	\$24,274	\$24,274

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)			
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
TOTAL OTHER ACCOMMODATION					
O204	(sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from **2019-01-01**

to

2019-12-31

MOHLTC Facility #

H14496

Licensee Name :

Woodlands of Sunset (The) - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

**If there is no trust account, please check here****and please explain:**

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
-----------------------------	---

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____
NAME: _____
TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
-----------------------------	---

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
-----------------------------	---

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2019 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – The Meadows of Dorchester (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – The Meadows of Dorchester for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ontario Ministry of Health and the Ontario Ministry of Long Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our Report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Report, which describes the basis of accounting. The Report is prepared to assist the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is 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 GAAS 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 this Report.

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

- Identify and assess the risks of material misstatement of the Report, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Chartered Professional Accountants
Licensed Public Accountants
August __, 2020

**The Regional Municipality of Niagara
The Meadows of Dorchester
Notes to the Annual Report**
December 31, 2019

1. Basis of accounting

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and April 1, 2019.

2. Revenue recognition

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H11540	Operator Name Meadows of Dorchester (The) - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days					Resident Revenue	
		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	5,123	5,131	1,752	8,437	20,443	1,256,969	519,006
A002	Long-Stay - Semi - Private	1,062	1,091	385	2,075	4,613	283,740	53,701
A003	Long-Stay - Basic	4,472	4,641	1,559	7,609	18,281	895,759	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					0		
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0		
A006	Total Level of Care Long-Stay, Short-Stay, Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	10,657	10,863	3,696	18,121	43,337	2,436,468	572,707
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic	90	91	31	153	365	22,440	
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	31	153	365	22,440	0
A012	Convalescent Care Beds					0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
------	--	--

		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

		Resident-Days				
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period					0

		Resident-Days				
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario**2019 Long-Term Care Home Annual Report**Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # H11540	Operator Name Meadows of Dorchester (The) - The Regional Municipality of Niagara
-----------------------------	---

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCHLTC Facility #

Operator Name :
H11540 Meadows of Dorchester (The) - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	4,735,853		4,735,853				0	
C002 Employee Benefits	1,122,430		1,122,430				0	
C003 Purchased Services	4,335		4,335				0	
C004 Medical and Nursing Supplies	130,581		130,581				0	
C005 Equipment	31,438		31,438				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	6,478		6,478				0	
C008 Expenditure Recoveries (enter as negative)	(19,531)		(19,531)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$6,026,112	\$0	\$6,026,112		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Global Level of Care Funding		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	39,866	
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C011 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C012 Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C013 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C014 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		
	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
Designated Specialized Units - Additional Funding		
C015 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care
Ministère des Soins de longue durée

For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility #	Operator Name :
H11540	Meadows of Dorchester (The) - The Regional Municipality of Niagara

Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	351,047		351,047				0	
D002 Employee Benefits	83,732		83,732				0	
D003 Purchased Services	156,481		156,481				0	
D004 Supplies	9,184		9,184				0	
D005 Equipment	2,689		2,689				0	
D006 Other	1,986		1,986				0	
D007 Expenditure Recoveries (enter as negative)	(185)		(185)				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$604,934	\$0	\$604,934		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Additional Healthcare Personnel - BSO initiative		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding.		

Enhanced Transition Support Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H11540	Operator Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
-----------------------------	---

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	Raw Food								
E001	Raw Food	443,714		443,714				0	
E002	Expenditure Recoveries (enter as negative)	(17,959)		(17,959)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$425,755	\$0	\$425,755		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
F001	Housekeeping Services (HS)	473,594		473,594				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	238,889		238,889				0	
F003	Dietary Services (DS)	858,246		858,246				0	
F004	Laundry and Linen Services (L & LS)	204,519		204,519				0	
F005	General and Administrative (G&A)	771,953	502,750	1,274,703				0	
F006	Facility Costs (FC)	739,887	5,574	745,461				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$3,287,088	\$508,324	\$3,795,412		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	503,789		503,789				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,783,299	\$508,324	\$3,291,623		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	18,760	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

#####

to

#####

Ministère des Soins de longue durée

MOHLTC Facility #
H11540Operator Name :
Meadows of Dorchester (The) - The Regional Municipality of Niagara**Section I: Part A.****Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line Ia01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line Ia01b Salary, Benefits, and Overhead expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ia01c- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Ia01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y
Ia01cb	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N)	Y

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #
H11540

Operator Name :

Meadows of Dorchester (The) - The Regional Municipality of Niagara

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2019 thru December 31, 2019 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	182,346
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,960
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2019 to December 31, 2019 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			188,306

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
-----------------------------	---

☐ Check if no accrual amounts as of December 31, 2018
Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	231,546	231,546	238,043	238,043
O002	Employee Benefits	54,372	54,372	54,114	54,114
O003	Other (specify): CUPE 1263 & ONA9	10,814		100,977	111,791
TOTAL NURSING AND PERSONAL CARE					
O004	(sum of lines O001 through O003)	\$296,732	\$285,918	\$393,134	\$403,948

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	17,469	17,469	17,880	17,880
O102	Employee Benefits	3,842	3,842	4,363	4,363
O103	Other (specify): CUPE 1263			5,345	5,345
TOTAL PROGRAM AND SUPPORT SERVICES					
O104	(sum of lines O101 through O103)	\$21,311	\$21,311	\$27,588	\$27,588

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
TOTAL OTHER ACCOMMODATION					
O204	(sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

H11540

Licensee Name :

Meadows of Dorchester (The) - The Regional Municipality of Niagara

Section P - Notes to the Report

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.



If there is no trust account, please check here

and please explain:

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from **2019-01-01** to **2019-12-31**

Ministère des Soins de longue durée

MOHLTC Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
-----------------------------	---

Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from _____ to _____ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the L-SAA, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the _____ day of _____, 20____

(Print Licensee's Name)

Witness

By: _____
NAME: _____
TITLE: _____

Where the Licensee is a for profit nursing home provide a witness signature.

Ontario

Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
-----------------------------	---

Independent Auditors' Report

Draft

Ontario**2019 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H11540

Licensee Name :

Meadows of Dorchester (The) - The Regional Municipality of Niagara

Appendix A**Auditor's Report - Statement of Trust Account**

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from _____ to _____

prepared in accordance with the Ontario Regulation 79/10 section 241. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards (Canadian GAAS) under CPA Canada Standards and Guidance Collection. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the significant accounting principles used and the significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007.

Licensed Public Accountant

(place)

(date)

MEMORANDUM

PHD-C 7-2020

Subject: COVID-19 Response and Business Continuity in Public Health & Emergency Services (September 2020)

Date: September 8, 2020

To: Public Health & Social Services Committee

From: M. Mustafa Hirji, Medical Officer of Health & Commissioner (Acting)

Current Status as of August 27, 2020

- The latest updates including statistics can be found at <https://niagararegion.ca/covid19>
- After the increase of cases beginning in mid-July whereby cases increased from approximately 2 cases per day to 5 cases per day, cases stabilized, and have been driven down to 1–2 cases per day. This blunting of a possible surge of infections is likely due to the aggressive case management and contact tracing that Public Health has prioritized since late March, coupled with the ongoing restrictions on business and services that limit interaction, as well as personal behaviours that protect individuals and those around them.
- As we try to find the balance between a reopened economy, ongoing surges of cases of COVID-19 similar to the one seen in late July, followed by attempts to bring them back under control are to be expected.
- Success in bringing future surges under control are not guaranteed. Multiple jurisdictions around the world are struggling with second waves, with countries such as Australia, New Zealand, and China re-imposing shut-downs of businesses and services; South Korea is experiencing a third wave, and a third iteration of shutting down businesses and services. Notably, many countries experiencing second or third waves are in the Northern Hemisphere and in the peak of their summer, highlighting that a second wave can happen *at any time*, and will not wait for the Fall. British Columbia is a prime example of a larger second wave happening in the middle of the summer (Figure 1).
- Until there is broad immunity throughout the population, COVID-19 will circulate more as we open society more. It remains critical to re-emphasize the importance of physical distancing, hand hygiene, wearing face coverings when one cannot keep distance from others, and being very mindful of one's own

health so one can get tested if any symptoms develop. All of these measures protect a person, and the community more widely. And all of these measures must be practiced now, and not only once the Fall arrives.

- Outbreaks in long term care homes and retirement homes continue to be few in number with few cases. Simulations of outbreaks are now being run with these homes to stress test their outbreak practices and help them prepare for the eventuality of a future outbreak.
- With the impending re-opening of schools, there is a particular focus in Public Health to support school re-opening. Due to Provincial direction and the promise of new funding, an additional 16 school health nurses are being hired to support schools through the pandemic. Existing school health nurses who had been redeployed to support COVID-19 response, are returning to the School Health program to resume supporting schools, their students, their parents, and their teachers.
- A dedicated call centre line has now been created to support schools and child care centres with their reopening's.
- More generally, as businesses resume operations, Public Health is looking to resume operations of many services where staff were redeployed to support the COVID-19 response. In order to support the ongoing pandemic response at the same time as resuming services, the Ministry of Health is funding the incremental costs of increased staff to fulfill both mandates.
- Nonetheless, other Boards of Health in Ontario are also reinvesting further into Public Health to ensure a strong pandemic responses, as well as the continuation of robust program to support the health of the public from all other health issues which have been exacerbated by the Pandemic. Hamilton's Board of Health, for example, has authorized an additional 92 staff be hired in Public Health temporarily. York Region has authorized the hiring of 172 additional Public Health staff for 2 years, as well as 8 new permanent staff. Many other local public health agencies are also increasing staffing (e.g. Ottawa, Halton Region, Waterloo Region, Peel Region) with some adding additional permanent staff to complement (e.g. Toronto). Niagara Region Public Health is at risk of struggling to recruit quality staff relative to local public health agencies who are hiring permanent positions, given the intense competition to hire staff currently. The impact of this could be exacerbation of health problems in Niagara relative to our peers.
- In Emergency Services, call volumes for EMS have largely returned to normal levels business and life resumes.

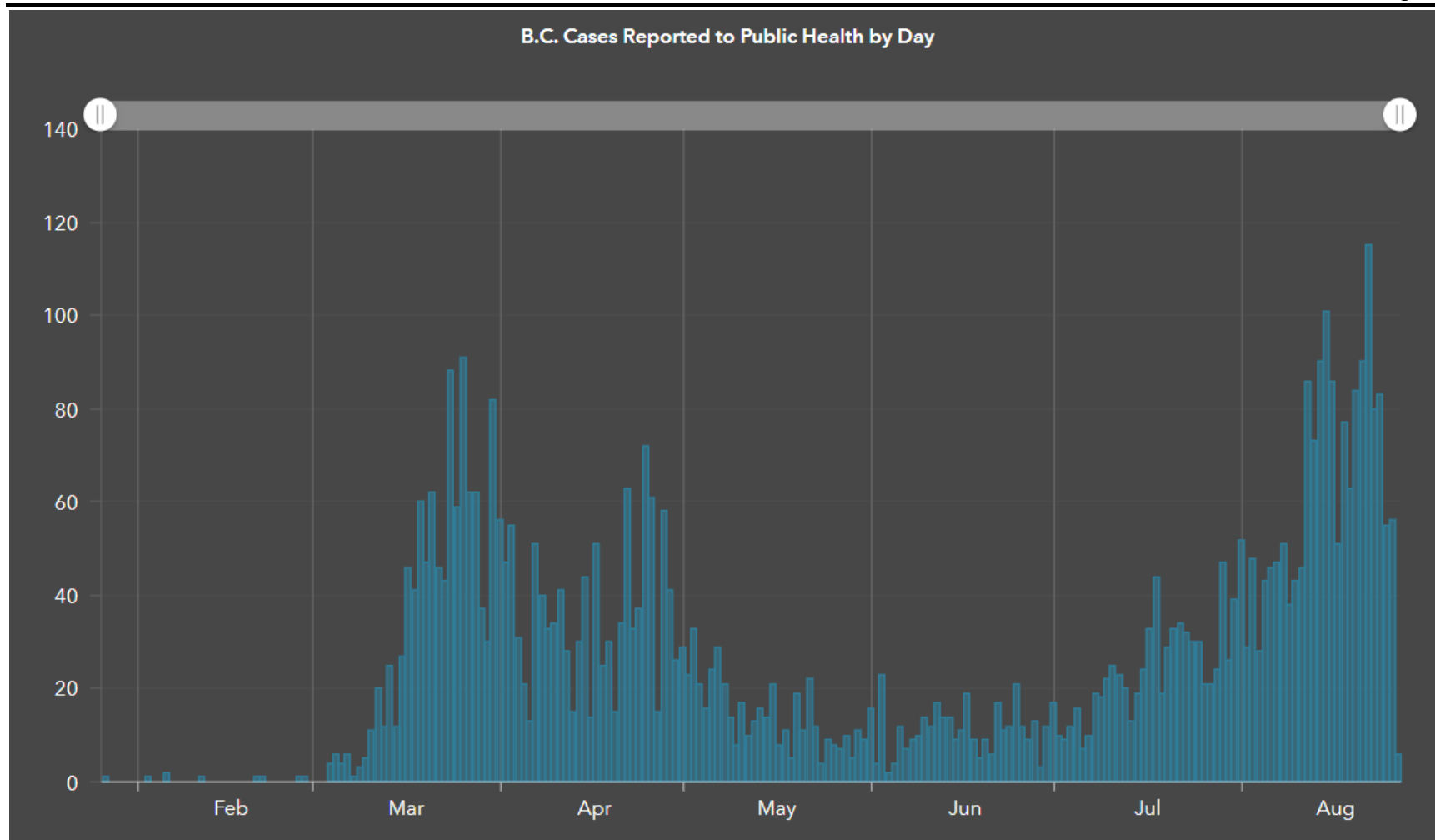


Figure 1. Daily cases of COVID-19 since January 1, 2020 in British Columbia. British Columbia Centre for Disease Control.
<https://experience.arcgis.com/experience/a6f23959a8b14bfa989e3cda29297ded> (August 27, 2020)

Previous (August 4) Summary on Business Continuity (Updates Underlined)

Public Health & Emergency Services deliver essential services year-round to impact the health and health equity of Niagara residents, and to pursue Council's strategic goal of building a Healthy and Vibrant Community. During the current pandemic, the department is playing a central role in the response to protect and mitigate the impacts of COVID-19, while also continuing the essential work around all other health issues that continue to affect residents.

While COVID-19 has commanded the primary focus of Public Health and society at large, it is important to remember that most of the pre-existing health issues continue to exist and are responsible for more deaths (4,500 per year in Niagara) than the projected number of deaths from COVID-19 in Niagara (250–1,000 deaths).

Activity in Public Health & Emergency Services reflects focusing on COVID-19 response, while also ensuring ongoing service to protect the health in other essential areas.

Public Health Emergency Operations Centre for COVID-19

Current Status of Operations

Public Health began work in response to COVID-19 on January 8, 2020. As volume of activities grew, the Public Health Emergency Operations Centre was partly activated on January 28, 2020 to ensure coordination of work and central leadership. By March 9, staff had begun to be redeployed from regular duties to supporting the activities of the Emergency Operations Centre, which was fully activated at this time. Currently 112 staff are redeployed to work in COVID-19 emergency response (32% of staff complement in Public Health), as well as an additional 24 staff on contract to support the response.

Significant Initiatives or Actions Taken

There are three principle lines of response to COVID-19:

1. **Case, Contact, and Outbreak Management.** Public Health is following-up with every person diagnosed with COVID-19 to ensure they are isolated and no longer infecting others. Public Health identifies all contacts of that person who may also have been infected, and arranges for those contacts to be isolated as well. That way, if they develop illness, they cannot have exposed anyone. By

isolating all persons who may be infected with COVID-19, the chain of transmission can be broken. Case and contact management will be critical to ensuring ongoing control of COVID-19 transmission if and when physical distancing measures are relaxed.

A critical subset of this work is advising and supporting the management of outbreaks in long term care homes, retirement homes, and other health care facilities. We have seen that most cases and deaths in Niagara, Ontario, and Canada as a whole have occurred in these settings. Better protecting them and supporting these facilities to manage outbreaks are our top priority.

Public Health usually has 12 staff working on case, contact, and outbreak management year-round for 75 diseases of public health significance (e.g. measles, influenza, salmonella, HIV). Within the Emergency Operations Centre, this has been scaled-up to 52 front line FTE as well as 10 FTE of support staff and 9 supervisory/leadership staff trained to support this, as needed. An additional 44 staff are trained to support case & contact management, but have been deployed back to their home programs given the lower number of cases currently being identified. In addition, Public Health is further expanding its capacity by “out sourcing” some of this work to staff offered by the Public Health Agency of Canada and to medical students. With Council’s approval received on August 13, 2020, there is now the ability to enter into assistance agreements with other local public health agencies to further expand capacity if needed. The case/contact/outbreak management operation now works 7 days a week, 08:00 to 20:00.

2. **Supporting Health Care & Social Services Sector.** The health care and social services sectors play an essential role in supporting those most vulnerable, including diagnosing and caring for those who contract COVID-19. Public Health has been working with the sector to advise and support protocols that will minimize risk of infection to both clients and staff. We are also helping health care providers acquire personal protective equipment and testing materials.

An additional role around supporting the health care system has been to enable Niagara Health to maximize the capacity of its COVID-19 assessment centres. Public Health has been temporarily assessing and prioritizing persons concerned about COVID-19 for testing at the assessment centres. Public Health is in the process of transitioning this effort to primary care providers so that Public Health staff can shift to focus even more on other elements of COVID-19 response. A

dedicated health care provider phone line supports health care providers in providing advice and latest recommendations around COVID-19.

Approximately 43 FTE currently support the health care and social services sector within the Emergency Operations Centre, all redeployed from normal public health work.

3. **Supporting Schools & Child Care.** A new call line has been created to support schools, teachers, staff, and child care operators with keeping children safe in their reopening's. Supporting these sectors is a priority in terms of protecting vulnerable children as well as older staff who may work in these settings and are at risk of severe illness. However, it is also a priority given the potential for children to spread infections through families and through the large populations in schools which could trigger a second wave. As well, successful reopening of schools and child care is critical for our economic recovery to enable parents to return to work. This is a particular equity issue for women given the disproportionate role women play in child care. Currently 4 FTE support this new call line, but a total of at least 35 staff, including the 16 new hires, will be supporting schools and child care within a few weeks.
4. **Public Messaging.** Given the rapidly changing landscape of COVID-19. Public Health seeks to provide the public with the information to address their fears and concerns, as well as to understand their risk and how to protect themselves. These efforts include a comprehensive web site library of frequently asked questions, an information phone line to speak to a health professional that operates 09:15 to 20:30 on weekdays and 09:15 on 16:15 on weekends, an online chat service with health professionals that operates during the same hours, social media, and approximately 15 media requests per week. Daily, Public Health has over 20,000 interactions with the public across all channels.

Approximately 10 staff have been redeployed from usual public health operations to support the Emergency Operations Centre with public messaging.

In addition to these lines of work, there is significant work around data entry, customizing data systems and process management to make the above three lines of work as efficient and effective as possible. As well, there are comprehensive planning teams, logistics teams, a finance and administration team, and liaison activities. Approximately 45 staff have been reallocated to these activities.

Finally, existing mass immunization plans are being updated and preparedness is underway for if and when a COVID-19 vaccination is available.

Operational Outlook

1 month

- Case & Contact Management capacity readied for deployment as cases increase with increased economic and social interactions

3 months

- Assistance agreements may be entered into with other local public health agencies to prepare for managing the risk of a local surge of COVID-19 cases.

3 months to 6 months

- Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response. The expectation is that current emergency operations would continue with emphasis shifting based on provincial response.

Clinical Services Division (Excluding Mental Health)

Current State of Operations

Most efforts in this area normally focus on infectious disease prevention. Many staff (37 FTE of 84 total) have been reallocated to the Emergency Operations Centre for COVID-19 response. This number has been scaled back as sexual health services as well as vaccination cold chain inspections have been scaled up, the latter in preparation for vaccination against influenza. Current operations are focused on

- case and contact management of sexually transmitted infections
- case and contact management of significant infectious diseases (e.g. tuberculosis, measles)
- distributing provincial vaccination stockpiles to primary care
- inspection primary care for appropriate cold chain with respect to vaccinations
- advising primary care around complex immunization scenarios
- emergency contraception

- outreach to marginalized populations around vaccination and sexual health

Services/Operational Changes

- Cessation of immunization clinics
- Cessation of school vaccinations
- Cessation of enforcing the *Immunization of School Pupils Act*
- Cessation of supplying the public with immunization records
- Cessation of sexual health clinics
- Cessation of health promotion around vaccinations
- Cessation of health promotion around healthy sexuality

It is a priority in the coming weeks to develop a plan to resume school vaccinations and enforcement of the *Immunization of School Pupils Act*.

Operational Outlook

1 month & 3 months

- Return of staff to vaccination and sexual health programs to scale up operations in these areas.
- Resume school-based vaccinations.
- Plan for enforcement of the *Immunization of School Pupil's Act*.

Mental Health

Current State of Operations

Mental Health supports clients in the community who would often otherwise need to be hospitalized. This work is critical to keep people out of the hospital and ensure health system capacity for those with COVID-19. As well, given current challenges around loss of employment, anxiety, and social isolation, delivery of mental health services is more important than ever. All 65 staff have been returned to their role with Mental Health.

Services/Operational Changes

- Shift of some in-person clinics to remote delivery
- Reduction in some volume of work to shift 6 FTE to Emergency Operations and to provide mental health case management in shelters.

Operational Outlook

- 2 staff have returned to Mental Health from emergency operations. Anticipate no changes to current operations over the next 6 months.

Environmental Health

Current State of Operations

Several lines of inspection that were discontinued due to closures of certain sectors (e.g. food services, personal services, recreational pools) have resumed as those sectors reopen. In addition, other sectors of inspection remain more important than ever (e.g. infection control inspections of long term care homes and retirement homes). No staff remain completely deployed to support Emergency Operations. However, almost all staff are supporting emergency operations in their home program by inspecting COVID-19 prevention measures as part of their normal inspection work, or taking on roles around non-COVID-19 infection prevention normally done by staff redeployed to Emergency Operations. Currently staff focus upon

- Investigation of animal bites for rabies prevention
- Investigation of health hazards
- Foodborne illness complaints
- Food premises complaints
- Infection prevention and control lapse investigations
- Inspection of reopened food premises
- Inspection of housing and infection prevention amongst temporary foreign workers
- Support and advice to private drinking water and small drinking water system operators
- Inspection of reopened recreational water establishments
- Inspection of reopened personal services settings
- Surveillance and prevention of West Nile Virus, Lyme Disease, and other vector born diseases
- Investigation of adverse water quality
- Supporting businesses and other partners with infection prevention and control, especially as many businesses move to re-open
- Supporting operators with other unique health risks from resuming after a period of extended closure, such as flushing and managing stale water in pipes

Services/Operational Changes

- Increase of infection control investigations of long term care facilities and retirement homes
- Simulations of outbreaks with long term care facilities and retirement homes to increase their preparedness for outbreaks
- Refocusing infection control investigations of day cares to focus on very frequent inspection of those that remain operational

Operational Outlook

1 month

- Continuing with intense inspections of long term care facilities and retirement homes, as well as other congregate living locations (e.g. group homes)
- Additional inspections of local farms and workplaces where transmission is likely.
- Loosening of social restrictions has necessitated resumption of inspections of food services, personal services, beaches, and other areas, and this will only increase.

3 month & 6 month

- Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response.

Chronic Disease & Injury Prevention

Current State of Operations

Chronic illnesses are responsible for 70% of ill health and lead to more deaths (75,000 deaths per year in Ontario) than are likely to be caused by COVID-10 (Ontario government projects 3,000 to 15,000 deaths from COVID-19). Chronic diseases are likely to be exacerbated during this period of social restrictions. As well, since chronic disease make one more likely to suffer severe illness from COVID-19, mitigating chronic diseases remains a high priority.

Efforts are being consolidated around three areas:

1. Mental health promotion. This reflects the greater risk of persons suffering mental health challenges including suicide during this time.
2. Substance use prevention. This reflects the risk of greater substance use while people are unemployed and lack other means of recreation.
3. Health eating and physical activity. The goal is to ensure physical activity despite current social restrictions, and support healthy eating when mostly fast food is available to purchase for take-out.

The above three priorities align with the underlying causes of most ill health and most deaths in Canada. All 45 staff remain in their role supporting work on these health issues.

Services/Operational Changes

- Consolidation of resources around the previously mentioned three priorities
- Elimination of engagement of populations in-person
- Elimination of activities in schools, workplaces, and other public settings
- Cessation of most cancer prevention work
- Cessation of most healthy aging work
- Cessation of most injury prevention work
- Expansion of role of Tobacco Control Officers to also enforce Provincial emergency orders around physical distancing

Operational Outlook

1 month

- Continuing new initiatives
- Working with partners on new opportunities enabled by the pandemic

3 month & 6 month

- Resumption of workshops for smoking cessation
- Roll-out of major suicide-prevention initiatives
- Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response. Loosening of social restrictions will enable delivery of programming with more direct engagement.

Family Health

Current State of Operations

There continues to be redeployment of roughly 50 of 121 FTE in Family Health to support Emergency Operations.

Families in Niagara are burdened now more than ever to try to provide safe and healthy care, environments and opportunities for children. The Family Health division continues to provide essential services for families with a small number of staff. Limited services are provided by phone, live chat and virtual access to nurses through **Niagara Parents** where families can seek support with breastfeeding, parenting, pregnancy, postpartum mental health and child health issues.

Efforts are now underway to plan with schools on how school health programming may be delivered this fall. The Healthy Babies Healthy Children program has begun transitioning back to in-person visits with physical distance to better support families, as well as in-person screening in the hospitals. The Nurse Family Partnership has also been able to transition to mostly in-person visits using physical distance having maintained visiting at pre-COVID levels for the prior 3 months with more virtual visits. Figure 1 shows an example of how Family Health has continued to support our most vulnerable clients through the pandemic.

Staff are focusing their efforts on the following areas:

- Prenatal/postnatal support
- Supporting vulnerable families
- Parenting supports
- Providing enrollment and information towards emergency dental care

Home visiting programs for some of our most vulnerable families are also offering virtual support to assist with

- adjusting to life with a new baby,
- addressing parenting concerns,
- promoting healthy child development,
- accessing other supports and services as they are available, and
- assessing for increased risk related to child protection

Services/Operational Changes

- Cessation of dental screening
- Cessation of dental services
- Cessation of breastfeeding clinics
- Cessation of well baby clinics
- ~~Cessation of school health activities~~
- Shifting all prenatal/postnatal support to virtual options from in-person service
- Shifting home visits to remote connections

For the period of March 16, 2020 to August 15, 2020:

- 304 registrants for online prenatal education
- 1,508 HBHC postpartum screens and assessments completed by PHN
- 1,144 HBHC home visits
- 397 Nurse Family Partnership visits
- 223 Infant Child Development service visits
- 422 Breastfeeding outreach visits
- 1,083 interactions with Niagara Parents (phone, live chat, and email)
- 117 moms received support and skill building through our cognitive behavioural therapy post-partum depression group
- 68 families received support and skill building through Triple P Individualized Parent Coaching

Operational Outlook

1 month

- Resume breastfeeding clinics

3 month & 6 month

- Future operations will depend on Provincial policy decisions around COVID-19 response. Loosening of social restrictions will enable delivery of programming with more direct engagement, as well as engagement within schools.
- Resumption of dental clinics and fluoride varnish administration is also being planned for the fall.
- Positive Parenting Program being planned for resumption in the fall. There has been high uptake to virtual class options.

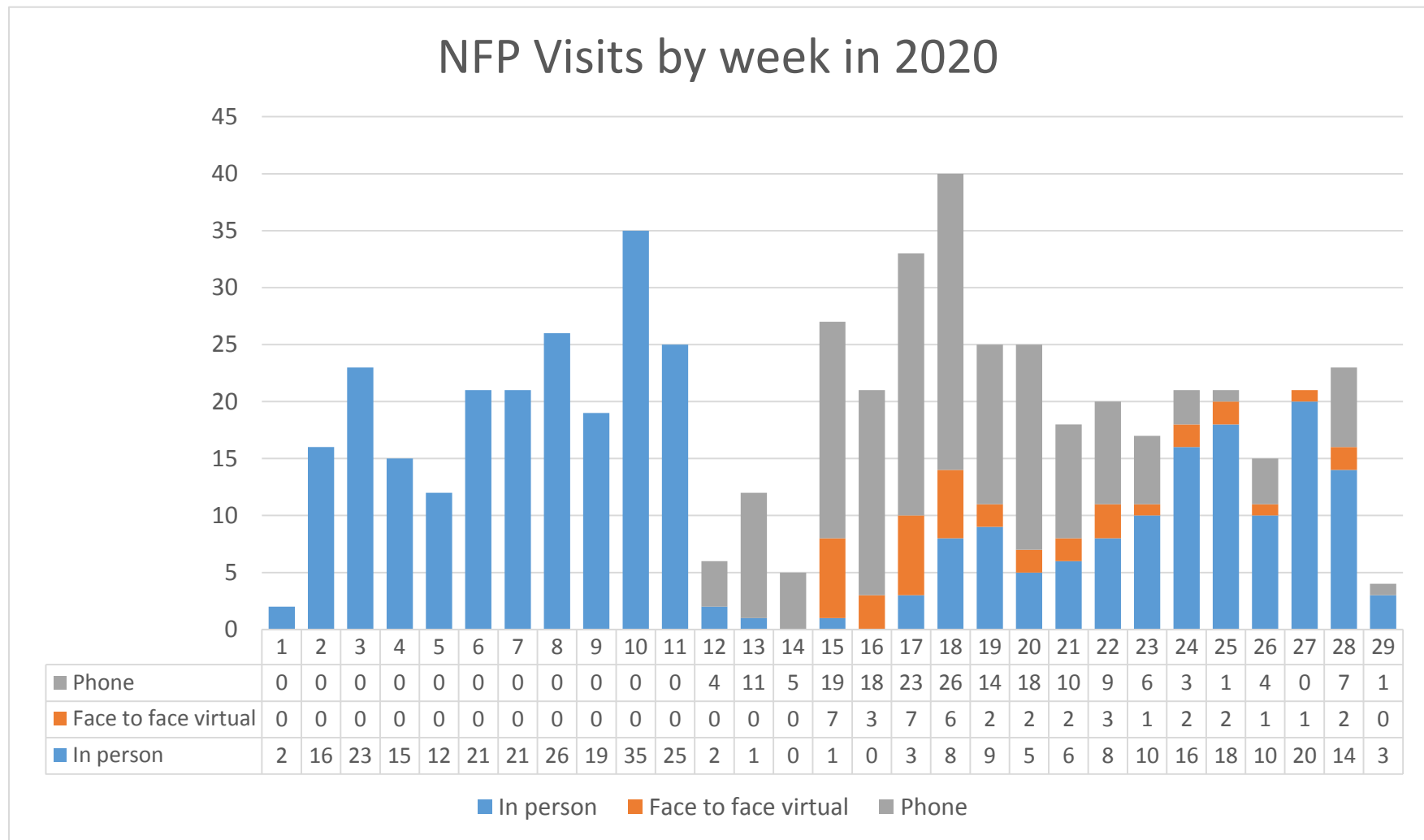


Figure 2. Visits by the Nurse Family Partnership program, according to type of visit. The program was able to maintain service to clients except for a 3 week interruption.

Organizational and Foundational Standards

Current State of Operations

Organizational and Foundational Standards supports the data analytics, program evaluation, quality improvement, professional development, communications, engagement, and customer services activities of Public Health. There has been redeployment of 35 of 39 staff to Emergency Operations. Ongoing activity includes

- Opioid surveillance reporting
- Active screening of staff at Regional buildings
- Managing data governance and privacy issues

Services/Operational Changes

- Cessation of public health surveillance work
- Cessation of most public health communications and engagement work
- Cessation of public health data analytics
- Cessation of expanded implementation of electronic medical record system
- Cessation of all public health quality improvement work
- Cessation of Public health applied research
- Cessation of evaluating public health programs
- Cessation of public reception service in Public Health buildings
- Scaling back data governance initiative

Operational Outlook

- Expectation is that resources will remain reallocated to Emergency Operations for at least 6 months.

Emergency Medical Services

Current State of Operations

Emergency Medical Services (EMS) continues to dispatch land ambulance services to the population calling 911, as well as modified non-ambulance response to 911 calls as appropriate (the System Transformation Project). At present, call volumes are slightly below baseline, and operational response is normal. There are some paramedics who have been exposed to COVID-19 and must be off work to protect their patients and co-

workers. EMS is facing increased pressures around personal protective equipment procurement given global shortages.

Services/Operational Changes

- Providing enhanced community support through COVID-19 specific programs (refer to PHD 05-2020 for additional details)

Operational Outlook

1 month

- The Pandemic Plan for response prioritization remains in place in case there is a resurgence of cases in Niagara. This is a unique plan to Niagara, enabled by Niagara's local control and tight integration of both ambulance dispatch and the land ambulance services.

3 month & 6 month

- Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response, and the subsequent circulation of COVID-19 in the population. Higher COVID-19 circulation would create demand for more calls to 911 as well as increase risk for EMS staff who must be off work due to COVID-19 infection or exposure. As 911 calls increase and/or staff are unable to work, the Pandemic Plan will prioritize which calls continue to be served, and which 911 calls receive a modified response (e.g. phone call and advice from a nurse) or no response.

Emergency Management

Current State of Operations

Emergency Management is currently fully deployed to supporting the Regional Emergency Operations Centre and advising the Public Health Emergency Operations Centre. Emergency Management is also deeply engaged with supporting emergency operations teams at the local area municipalities, as well as other key stakeholders (e.g. Niagara Regional Police, fire services, Canadian Forces). The CBNRE team has also been supporting emergency operations part time. Paramedics are also assisting with staffing the shelter system.

Services/Operational Changes

- Cessation of preparedness activities to focus fully on current response to COVID-19.

Operational Outlook

Ongoing support of current Emergency Operations Centres and recovery planning efforts. There are some elements of recovery planning that are begin implemented.

Respectfully submitted and signed by

M. Mustafa Hirji, MD MPH FRCPC
Medical Officer of Health & Commissioner (Acting)
Public Health & Emergency Services

MEMORANDUM

COM-C 28-2020

Subject: COVID-19 Response and Business Continuity in Community Services
Date: September 8, 2020
To: Public Health & Social Services Committee
From: Adrienne Jugley, Commissioner, Community Services

This memo provides continued updates on the measures Community Services has taken to ensure the ongoing delivery of essential services during the COVID-19 pandemic, and the alternate approaches used to support those most vulnerable in Niagara.

Seniors Services – Long-Term Care

Resident Visiting

Outdoor visiting parameters have eased within Long-Term Care Homes (LTC) and indoor visiting programs have also been permitted as of July 22, 2020 (based on direction from the Province of Ontario). Protocols for both outdoor and indoor visits are in place across all Niagara Region LTC Homes. Homes also continue to provide window visits, telephone and FaceTime visits to support those families who are unable to come into the home. Please note that if a home enters into an outbreak all non-essential visitations are suspended.

Linhaven Outbreak Update

Further to the update in the previous memo, Linhaven Long-Term Care Home was declared in COVID-19 outbreak by Public Health on July 11, 2020. This was due to the identification of positive cases through bi-monthly surveillance testing of staff (mandated by the Province of Ontario), as well as surveillance testing of residents. Through the implementation of outbreak measures within the home, staff were able to bring this declared outbreak to a successful close (with no transmission to staff and residents) on July 30th, 2020.

Rapelje Lodge Suspect Outbreak

Rapelje Lodge Long-Term Care Home went into a suspect COVID-19 outbreak on August 4, 2020 after an employee had a positive test result through the bi-monthly surveillance testing of staff. All appropriate outbreak measures (e.g. heightened surveillance, increased PPE requirements, resident self-isolation, etc.) were immediately implemented by staff. There has not been any evidence of transmission within the home and due to the outbreak measures that are in effect within the home, the risks associated with transmission to residents or other staff are considered to be low. The home was cleared of the suspect outbreak on August 19, 2020.

Woodlands of Sunset Suspect Outbreak

The Woodlands of Sunset Long-Term Care Home went into a suspect COVID-19 outbreak on August 16, 2020 after a service provider with the home had a positive result, through the bi-monthly surveillance testing of staff. All appropriate outbreak measures were quickly implemented by staff and there has not been any evidence of transmission within the home. The home is waiting on further test results to be cleared of the suspect outbreak.

Seniors Services – Seniors Community Programs

Seniors Services will be implementing a blended model of service for the Adult Day Program, which includes a virtual program option to clients as well as a half day in-person model of service that will be piloted in September. Appropriate use of personal protection equipment (PPE) and health and safety measures will be in place to ensure the safety and well-being of staff and clients. The Healthy Safe and Strong Exercise Program was piloted virtually throughout the month of August to client groups. The program is ready to re-open virtually to registered clients for September.

Outreach Services will be continuing with over the phone service delivery while resuming in-home visits based on client need. Appropriate use of PPE and health and safety measures, based on guidance from Public Health, are in place to ensure the safety and well-being of staff and clients. Seniors Services is also planning to resume in-home visits for clients of the Respite Companion Program on September 7, 2020. Clients will be scheduled and matched with a Respite Companion who will be trained on all service delivery expectations as it relates to conducting in-home visits during COVID-19 (e.g. screening, relevant Public Health guidance and protocols, PPE requirements,

etc.). In order to limit the risk of exposure and transmission of COVID-19 during in-home visits, Respite Companions will only be assigned one client.

The Calls for Connection initiative, which utilizes Respite Companions to provide both a well-being screener and weekly social connection calls to clients, has been reaching out to clients who have not been able to access services due to COVID-19 restrictions. Seniors Services plans to expand Calls for Connection into Niagara Regional Housing wellness collaborative buildings and hubs.

In July, Seniors Services implemented outdoor family visiting at Deer Park Suites Assisted Living. Further restrictions that were in place for Assisted Living clients were eased in August so that clients were no longer limited to essential appointments only. Increased opportunity for community errands as well as family visitation within family home settings is in place while community transmission of COVID-19 is low. Health and safety measures remain in place (e.g. screening, physical distancing, mask wearing, etc.), and relevant communication is shared with both residents and families.

Homelessness Services & Community Engagement

Homelessness Services continues to operate the full emergency shelter system, overflow hotel rooms, the self-isolation facility and an enhanced street outreach service. As of August 14, 2020, 158 individuals have been referred to the isolation facility with testing administered in shelter, resulting in negative findings to date.

On July 2, 2020, the Province of Ontario announced additional provincial funding, through the Social Services Relief Fund, to municipal service managers for improving homeless shelters and creating opportunities for longer-term housing that will continue to protect vulnerable individuals from COVID-19. Through this additional funding, Niagara Region has received notice of \$3,013,826 notional funding on August 12, 2020. that can be used for capital and operating costs to continue to address the needs of the homeless system, as a result of COVID-19. Funds that have been allocated towards operating costs must be spent by March 31, 2021, and funds allocated towards capital costs can support projects that must be completed by December 31, 2021. Niagara Region is required to submit a business case to the Minister of Municipal Affairs and Housing for approval that identifies how the Region, as the service manager, plans to use the funds. In order to submit the business case to the Province and leverage this funding, Community Services has started to develop innovative strategies to maximize the benefit of these funds that will address homelessness as well as support any emerging or unmet needs within the homeless system.

Children's Services

Effective September 1, 2020, the Ministry of Education will permit all licensed child care centres to open at full capacity (return to maximum group sizes as set out under the Child Care and Early Years Act), as well as EarlyON Centres and before and after school programs. All programs must adhere to strict health and safety measures (e.g. grouping children and limiting interactions between groups, requiring medical masks and eye protection for all adults and requiring non-medical or cloth masks for children in grades 4 and above, developing COVID-19 health and safety protocols etc.). To support the re-opening of all programs, the Ministry has provided multiple operational guidance documents that includes information on updated health and safety measures that must be in place for re-opening in the fall, as well as specific guidance related to each program.

On August 13, 2020, a memo on mandatory face coverings in child care and early years programs was also provided by the Ministry. As per the memo, licensed child care providers are expected to ensure that child care staff and home child care providers wear face coverings at all times while they are working, and that ministry guidelines are followed on the use of masks and face coverings for school age children. Through the Ministry of Government and Consumer Services, a supply of face coverings, masks, and eye protection (e.g. face shields) will be provided to staff in child care and early years programs (e.g. licensed child care centres, home child care agencies, EarlyON Child and Family Centres, and First Nation Child and Family Programs). Non-medical or cloth masks will also be provided for school age children in child care.

Children's Services anticipates that the requirements outlined in the operational guidance documents and the memo on face coverings will be a significant adjustment for staff and children, especially in the child care programs that have run as Emergency Child Care centres, or have already re-opened in July before these guidelines were in place. To ensure that all programs are able to successfully implement new operating guidelines and health and safety measures, Children's Services will be supporting the development of policies, protocols, and key communication materials to be provided.

On August 7, 2020, the Province announced increased funding to the child care sector, in partnership with the federal government, through the Safe Restart Agreement. The funding is intended to support the costs associated with safely reopening licensed child care and early years programs (e.g. costs for enhanced cleaning, health and safety measures, etc.). As result of this, the Ministry has provided Niagara Region with \$4,532,998 of Safe Restart Funding, to support the reopening of child care and early

years programs. The funds must be issued to child care and early years programs by December 31, 2020 and are to be leveraged for additional PPE (e.g. gloves, gowns, etc.), enhanced cleaning, additional staff to meet health and safety requirements, support for short-term vacancies as child care operators transition to full capacity, and any minor capital costs that are accrued as part of requirements outlined in the Ministry's reopening operational guidance or local public health requirements.

As of August 25, 2020, the total number of child care spaces available is 1,909, across 69 licensed child care centres and 69 home child care providers across Niagara. It is important to note that Children's Services did lose one licensed child care operator that administered three child care centres in Niagara Falls, with a licensed capacity of 172 spaces. At this time, there is approximately 12 percent of licensed child care spaces (based on licensed child care spaces prior to the COVID-19 pandemic) operating from the overall licensed child care system.

Social Assistance & Employment Opportunities (Ontario Works)

As of June 30, 2020, Niagara's Ontario Works (OW) caseload was 10,475 which represents a 2.7% increase compared to June 2019. The average time on social assistance has been trending upwards and is currently at 40 months (in 2019, the average time on social assistance was 37 months).

As of July 31, 2020, the availability of the COVID-19 Discretionary Emergency Benefit ended. This benefit was created as a one-time, temporary benefit that was available for three months (May, June and July 2020) to assist social assistance recipients with immediate and exceptional costs related to COVID-19. SAEO received 2,818 requests and issued \$1,003,700 benefits (these benefits were 100% provincially funded).

In July, SAEO implemented the first phase of its staged recovery approach with a service delivery model that incorporates in-person, telephone and virtual services. This service delivery model has allowed SAEO to respond to the needs of high-risk clients while also upholding the health and safety of clients and staff.

The Ministry of Children, Community and Social Services (MCCSS) implemented a number of COVID-19 related measures to ensure that client needs are met throughout the pandemic. MCCSS issued over 50 program delivery and policy changes (e.g. treatment of the Canada Emergency Response Benefit when determining eligibility for social assistance, third party checks, consent and signature requirements, etc.), that SAEO staff have successfully implemented.

On August 20, 2020, the federal government announced that the Canada Emergency Response Benefit (CERB) will be extended for another four weeks (for a maximum of 28 weeks). As of September 27, 2020, CERB will transition to a modified Employment Insurance (EI) program. The federal government's planned modifications to the EI program include setting the unemployment rate at 13.1 percent across Canada (contributing to the formula for benefits eligibility), providing a minimum of \$400 per week for at least 26 weeks, making it easier to qualify for EI by requiring people to only have 120 hours of eligible employment, and freezing EI insurance premium rates for two years.

The federal government also announced that they plan to table new legislation that will create three new temporary recovery benefits for Canadians who do not qualify for EI:

- The **Canada Recovery Benefit** will provide \$400 a week for up to 26 weeks. Recipients must be looking for work and stopped working or had income reduced due to COVID-19.
- The **Canada Recovery Sickness Benefit** will provide \$500 per week for up to two weeks for people who do not have access to paid sick leave, and to make it easier to stay home if there is a need to self-isolate due to COVID-19.
- The **Canada Recovery Caregiving Benefit** will provide \$550 per week per household for up to 26 weeks. The benefit will be available for people who are providing care for a child, family member, or dependent who is not attending school, daycare, or other care facilities because they are closed as a result of COVID-19 or because they are at high-risk if they contract COVID-19.

Although Canada's unemployment rate is starting to slowly decrease as recovery progresses, labour market analysis still indicates that unemployment rates will remain relatively high for months to come. In light of this, SAEO anticipates that individuals who are not eligible for EI or the the proposed new recovery benefits, and continue to remain unemployed, will turn to OW, resulting in an increase in OW caseloads not just in Niagara but across Ontario.

SAEO continues to focus on implementing proactive measures to mitigate future challenges associated with managing an increase in OW caseloads, the reinstatement of the provincial Enhanced Verification Program, and the elimination of COVID-19 interventions. In preparation for how these changes may impact client needs, staff are working to ensure that the OW caseload is updated to better understand a client's readiness for employment and any necessary referrals that a client may require to address barriers (e.g. housing, mental health, etc.).

Niagara Regional Housing (NRH)

In August, NRH began hearing appeals from tenants and applicants. All appeals were being held virtually but were still heard by a committee made up of board members and/or members of the housing community. In an effort to address the backlog of appeals created during COVID-19, additional hearing dates have been added. It is anticipated that NRH will catch up to the number of appeals that have been accumulated and return to the usual dates by the end of September.

Respectfully submitted and signed by

Adrienne Jugley, MSW, RSW, CHE
Commissioner

Subject: Seniors Services Quality Improvement Report – April to June 2020

Report to: Public Health and Social Services Committee

Report date: Tuesday, September 8, 2020

Recommendations

1. That this report **BE RECEIVED** for information.

Key Facts

- The purpose of this report is to provide Committee and Council with highlights of quality initiatives and outcomes for the second quarter of 2020 for Seniors Services. Areas of focus in this quality report include updates on:
 - COVID -19 Seniors Services – Long-Term Care
 - COVID –19 Seniors Services – Community Programs

Financial Considerations

The Ministry of Long-Term Care (MLTC) and Ontario Health West are the primary sources of funding for the Seniors Services division. Other funding sources include user fees and levy. The activities referenced in this report are expected to exceed the originally approved 2020 operating budget. Additional funding from the province has supported these initiatives however critical incremental costs, above current ministry funding, have exceeded the budget. This shortfall is actively being presented to the Ministry and without further funding from the province the shortfall is expected to be \$6,343,541.

Analysis

Public Health guidance to ensure effective infection prevention and control measures and outbreak management, Provincial directives and emergency orders intended to mitigate risk and manage the transmission of COVID-19 within the long-term care home sector, have required significant operational changes to enable implementation. This report is intended to provide an update on Seniors Services responsiveness to the COVID-19 pandemic.

COVID - 19 Seniors Services – Long-Term Care

Seniors Services continues to implement risk mitigation measures to manage the pandemic and aggressively focus on preparation and prevention measures. There have been many measures that have been implemented in order to operationalize Ministry guidance, directives and emergency orders. This long-term care update will include updates to:

- Visiting procedures
- Infection Control Measures
- Onboarding of Staff
- Community Support

Visiting Procedures

In March 2020 the Ministry of Long Term Care provided direction to the homes in Ontario that only essential visitors were allowed to visit residents in the home. Only essential visitors were allowed for those that had a palliative or dying family member. On June 18, 2020 the MLTC allowed families and loved ones to start visiting again in an outside area of the home. Visitors were required to obtain and attest that they had a negative COVID-19 swab. The visitor and resident were required to maintain social distancing and wear facemasks. With the introduction of outdoor visits, the homes have continued to support families and residents, with alternatives if needed, through window and online visits.

Infection Control Measures

In COM 13-2020, a comprehensive list of measures were listed to show the various processes that were put in place to prevent the spread of COVID-19. The homes continue to complete active screening¹ of staff at the beginning and end of their shift to ensure they do not have any symptoms. This screening process has largely been supported by the efforts of redeployed staff. Staff redeployed from various departments in the organization provide support from hours 0530 to 2330 seven days a week to ensure active screening and documentation is completed. Additionally, all staff working in long-term care homes are tested twice monthly as per Ministry guidelines. The

¹ Active screening – This includes verbally answering a list of questions detailed in the COVID-19 screening tool and completing a temperature check when coming into the building and again when leaving the building. All responses are recorded on a document that is signed off by staff. All documents are audited and are filed as per MOHLTC direction.

swabbing of all staff is completed through testing clinics facilitated by LTC staff on-site in the homes.

Enhanced cleaning, resident screening and monitoring, and physical distancing continues. Staffing has been enhanced in housekeeping and nursing to support the additional duties and tasks that are required to meet MLTC and Public Health directions. Isolation is required for all new admissions and re-admissions, as well as for suspect or confirmed cases of COVID-19. There are significant care and PPE considerations for residents in isolation. During isolation, or when a resident is under Droplet and Contact Precautions, staff must put on a gown, a mask, a shield and gloves when entering the room and remove them immediately upon leaving the room. Staff enter resident rooms to clean and to disinfect high touch surfaces, deliver laundry, pick up laundry, collect garbage and provide personal care (i.e. toileting support, assistance getting in and out of bed, assistance getting dressed, assistance with meals, assistance taking medications, twice daily COVID-19 assessments, to facilitate virtual visits with family, to help with personal requests, etc.).

The total number of days that residents were in isolation in 2019 vs. 2020 during the same timeframe was 350 days vs. 7,000 days. This increase in volume has required the need for additional staffing and purchasing costs. The cost of PPE through the duration of the pandemic has increased in line with market demand. Furthermore, the volume of usage has significantly increased given the high volume of residents who trigger isolation requirements under Directive 3.

Onboarding Staff

In March 2020, when direction was provided by the MLTC that staff who work in congregate settings could not work in more than one facility, staff were required to choose which employer with whom they would continue to work. Approximately 80 staff decided to work with their other employer (quite often Niagara Health). These staff were placed on leaves of absence. In addition to this, summer was also approaching and one of the yearly tasks is to hire temporary staff for the peak summer vacation period. With the pandemic restrictions in place and physician's offices closed, the team had to look at how to onboard staff differently. The Human Resources team was engaged and a plan, mindful of all of the new pandemic restrictions, was developed. The Occupational Health Nurses (OHN) in collaboration with Seniors Services staff and the Public Health Vaccine team, additionally took on new responsibilities to provide tuberculosis testing clinics to new hires and redeployed staff. This testing requirement is a mandate of the *Long-Term Care Homes Act*. New hires and redeployed staff were otherwise unable to

complete the required tests due to physician offices and clinics being closed because of the pandemic.

Online learning was also created for the new and redeployed staff. Prior to the pandemic this would have been done in person. Seniors Services staff helped remotely to ensure the success of the employees.

Community Support

The community has shown their support to the long-term care homes during the pandemic. Brock University, Niagara College and Ryerson University have provided over 2,000 face shields free of charge for the homes to use as part of staff personal protective equipment (PPE). The homes have also received donations of ear protectors from various groups in the community to support staff who must wear a mask for their entire shift. In addition to these acts of kindness, our homes have received many donations of drinks and food for the residents and staff to help them get through this difficult time.

COVID – 19 Seniors Services – Community Programs

To support the clients of Community Programs during the pandemic, the team created a program to track client needs. The clients started to identify the need for supports related to the limitations they were facing due to the pandemic.

Common issues identified included:

- clients reporting feelings of isolation and the benefit of weekly telephone wellness checks
- clients experiencing difficulty in obtaining food or other resources
- clients experiencing difficulty in obtaining transportation to essential appointments.

Existing Adult Day, Healthy Safe and Strong and Respite clients were contacted to identify if they had any of these risk factors and whether they would be interested in telephone wellness checks or needed help with food/transportation.

The barriers that many of the clients faced were due to the loss of support from friends or family who were self-isolating, clients in isolation themselves, reduced access to transportation, changes to food banks (where only pick up is available), and the inability to use on-line shopping and services.

Clients who had one or more of these risk factors, were entered into the COVID program in addition to their regular program. Clients who required more assistance than just basic wellness checks were enrolled in the outreach program and assigned a Community Worker.

From April to June Community Programs supported 266 individuals with these additional supports. Seventy percent of clients in the COVID program were existing Seniors Community Program clients and thirty percent were referred through the Gatekeeper phone line, self-referral, family referral or other community partners (e.g. Niagara Regional Housing).

Alternatives Reviewed

Not applicable.

Relationship to Council Strategic Priorities

Healthy and Vibrant Community – supporting the delivery of quality care to Niagara’s Senior population.

Other Pertinent Reports

- COM 13-2020 Seniors Services Quality Improvement Report – January to March 2020

Community Services

Prepared by:

Kim Eros
Associate Director Clinical and Support
Services, Seniors Services

Recommended by:

Adrienne Jugley, MSW, RSW, CHE
Commissioner
Community Services

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation with Henri Koning, Director Seniors Services, Michelle Johnston, Project Manager, Community Services, Jordan Gamble Program Financial Analyst, Corporate Services, Carol Rudel Administrator Seniors Community Programs, Jennifer Butera Outreach Services Program Manager, Viviana Menendez Central Support Services Administrative Lead, Jennifer Laughher Administrative Lead, Seniors Community Programs.

Appendices

Appendix 1 Seniors Services Report Card 2020

Appendix 1

Seniors Services Report Card 2020

Seniors Long Term Care Home Metrics

Measures	Definition	2019 Q3	2019 Q4	2020 Q1	2020 Q2
Resident Satisfaction Survey	This metric provides a measure of resident perception of services and overall rating of a great place to live. The survey is issued annually. In 2019 the average for the eight Niagara Region LTC Homes was 95%. The 2019 MBN average for upper-tier municipalities was 93%.				94
Pressure Ulcers	This is a measure of the number of residents with worsened stage 2-4 pressure ulcers. (provincial average: 2.6%).	3.25	2.96	2.91	2.71
Outbreaks	The resident home area may be declared in outbreak by Public Health if two or more residents residing in the same resident home area have two or more consistent infectious symptoms (in 2019 the total number of outbreaks was 16). ⁱ	4	3	6	3
% of Residents who have fallen in the last 30 days	This is a measure of the percent of residents who sustained a fall in the last 30 days. (provincial avg: 16.40%)	17.0	16.65	17.01	17.15
% of Residents with New Fractures	This is a measure of the percent of residents who sustained a fracture during this quarter. (provincial avg: 1.4%)	1.64	1.075	1.36	1.13

Seniors Community Programs

Measures	Definition	2019 Q3	2019 Q4	2020 Q1	2020 Q2
Number of unique individuals served in 2019-2020	Individual is counted once in a calendar year regardless of the number of services one individual may be accessing.	1748	1614	1611	1247
% satisfied with overall services	Average across all Seniors Community Programs.				98
# of complex case consultations	Multi-agency collaboration is required to support the diverse needs of the individual in developing a community plan of support/care.	23	4	11	2

ⁱ In the event of COVID-19, Public Health will declare an outbreak if a single resident or staff test positive for COVID-19. One of the six outbreaks in Q1 was a COVID-19 outbreak. One employee developed symptoms and tested positive for COVID-19. There was no spread of the virus to residents or staff in the home.

Subject: ProKids Program – Providing Recreational/Cultural Opportunities for Children/Youth 2019 Year End Report and COVID-19 Impact

Report to: Public Health and Social Services Committee

Report date: Tuesday, September 8, 2020

Recommendations

That this report **BE RECEIVED** for information.

Key Facts

Financial Considerations

- In 2019, 2,244 children and youth from low-income families participated in a sports, recreation or arts program of their choice supported through the ProKids program.
- Every year since the program's inception, Niagara Region has invested \$250,000 to support the healthy development of disadvantaged children.
- The YMCA of Niagara, the program placement coordinating agency for ProKids, also seeks additional donations, funds and in-kind contributions. In 2019, the YMCA reported that it garnered additional resources of an approximate value of nearly \$404,469 to support the program.
- On March 17, 2020, the registration portal for the ProKids program was closed to new applications due to the COVID-19 global pandemic.
- Due to concern for vulnerable children from high needs families during this time, a new program, 'Adventure Camp', a five week summer program for children ages 6 to 12 years, provided by the YMCA of Niagara, was developed.
- The new program supported 360 children, at no cost to families, with financial support from the Government of Canada through the Coronavirus Emergency Supplemental Funding, Emergency Community Support Fund through United Way Niagara, Canada Summer Jobs, Family and Children's Services Niagara, and 2020 ProKids funding.

Financial Considerations

The Niagara Region investment of \$250,000 to support the ProKids program was made available through the approved 2019 Social Assistance and Employment Opportunities

(SAEO) budget (100% levy). Part of the \$250,000 in funding is used to support program delivery costs (20%), and the rest for purchasing registration fees.

The YMCA of Niagara is the program placement-coordinating agency. In this role, the YMCA works to maximize funding by seeking in-kind contributions (waived or reduced registration fees) from participating sports clubs and programs, as well as donations from the private sector and funds from social service agencies. In 2019, additional contributions valued at \$404,469 were received and combined with the annual investment from Niagara Region. Total funding provided to this program was \$654,469, allowing 2,244 children and youth from across Niagara to participate in a sport, recreation or arts program.

Analysis

ProKids was implemented in Niagara as a pilot project in January 2000, after the release of research from McMaster University, which concluded that investing dollars to support the involvement of children and youth in sport and recreation activities was a sound investment in the healthy development of children, benefitting their families and the community.

The ProKids program supports the participation of financially disadvantaged children and youth (0 to 17 years) in the sport, recreation or arts program of their choice. The program operates across all 12 municipalities within Niagara. This program helps to cover some or all of the registration costs for families with an annual taxable income below \$40,000.

Each child or youth receives an allocation up to \$100 annually to participate. The ProKids Coordinator works to ensure each \$100 allocation is maximized by leveraging in-kind contributions from sports clubs and recreation programs (through reduced or waived registration fees), donations made by private business and/or fundraising events, and community foundation funds.

In addition to covering the cost of registration fees, the ProKids Coordinator has developed partnerships with organizations to provide free equipment to those families who need added support, thus removing any additional barriers to participation.

ProKids works in partnership with other programs, such as Canadian Tire Jumpstart to support as many families as possible. Families can apply to ProKids at any time throughout the year, and can reapply each year. Because of this, families can turn to

the ProKids program if their application to another program is declined. This can occur for a number of reasons such as: program funds have been depleted; the timing between the funding and the activity starting do not coincide; or the family has already received financial support through another program.

In addition to Regional funding, community and individual donations are crucial to program success and viability. Since the launch of the pilot project in January 2000, donations, and in-kind contributions have a total value of over \$3 million dollars, and have benefited just over 41,000 children and youth. Over the years, the ProKids program has grown to include approximately 152 sports clubs, recreation and arts organizations offering children and youth activities such as swimming, rowing, hockey, soccer, dance, acting/drama, arts, Scouts, Brownies, etc.

The following table provides a breakdown of the type of activity for the 2,244 children who participated in the ProKids program during 2019

Type of Activity	Number of Children
Arts (dance, drama and visual art)	235
Sports	684
Memberships	1325
Total	2244

Shift in service due to COVID-19

The COVID-19 pandemic caused the provincial government to mandate the closure of many different recreational programs and facilities in March 2020, and as a result, the decision was made to temporarily cease accepting new applications for the ProKids program. Due to the growing concern of the negative impacts of pandemic related isolation on the social and emotional development of at risk children, a number of community agencies (YMCA of Niagara, Family and Children's Services of Niagara and Niagara Region Community Services) came together to discuss the opportunity to develop a new model for a modified camp program specifically for vulnerable school age children aged 6 to 12 years.

The Adventure Club was a five week summer program for children ages 6 to 12 years, provided by the YMCA of Niagara. Adventure Club was offered to families at no cost, with financial support from the Government of Canada through the Coronavirus Emergency Supplemental Funding, Emergency Community Support Fund through United Way Niagara, Canada Summer Jobs, Family and Children's Services Niagara, and 2020 ProKids funding.

Referrals to the program were made by 11 agencies, including the Boys and Girls Clubs, YWCA, Niagara Falls Community Health Centre, Niagara Region Community Services, Niagara Regional Native Centre, among others. These referrals have supported 360 children, who participated in the Adventure Club located in St. Catharines or Niagara Falls.

Considerations for 2021 budget

On August 14, 2020, the provincial government announced \$8 million in funding to support sport organizations for children across Ontario, with additional costs to ensure health and safety measures. While this is certainly good news for service providers involved with the ProKids program, at this time Children's Services is unsure what the provision of recreation will look like for 2021, as operations during the global pandemic will be the decision of individual service providers and also impacted by any surge in case numbers or new public health directives.

The ProKids program has operated in the same manner since its inception in 2000. The pandemic's impact on the ProKids program this year and the uncertainty for the year ahead is prompting the team to review the current service delivery model, and confirm if it will meet the needs of the community in the year ahead.

Children's Services will complete a review to determine the feasibility of an alternate service delivery model, based on the experiences of the children and referral agencies this year. It will be important to also verify the viability of service providers in the months ahead, to understand the full scope of services and programs that will be available moving forward. Included in the review will be a look at the costs associated with program delivery, all within the objective of supporting healthy development of disadvantaged children/those living in poverty, benefitting their families and the community.

Alternatives Reviewed

If warranted, any alternate service delivery model for the delivery of the ProKids or similar program in 2021 will be brought forward to Regional Council through the 2021 budget approval process.

Relationship to Council Strategic Priorities

The provision of recreation and cultural activities for children and youth supports their healthy development, and is an investment in our future workforce. This investment supports Council's commitment to Healthy and Vibrant Community.

Other Pertinent Reports

- COM 28-2019 ProKids Program – Providing Recreational/Cultural Opportunities for Children/Youth 2018 Year End Report.

Prepared by:
Sandra Noel
Manager
Community Services

Recommended by:
Adrienne Jugley, MSW, RSW, CHE
Commissioner
Community Services

Submitted by:
Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation with Lori Bell, Manager, and reviewed by Darlene Edgar, Director.

Appendices

None

MEMORANDUM

COM-C 25-2020

Subject: Activities related to Niagara's 10-Year Housing and Homelessness Action Plan for June, July and August 2020

Date: September 8, 2020

To: Public Health and Social Services Committee

From: Adrienne Jugley, Commissioner, Community Services

Further to council direction in October (COM 40-2019), staff continue to provide regular updates about activities, local targets, outcomes and challenges related to Niagara's 10-Year Housing and Homelessness Action Plan (HHAP), as new information is available.

The following highlights activities related to the HHAP in June, July and August 2020:

- Staff continue to consider responses to COVID-19 that can be leveraged as part of the ongoing housing and homelessness system after the pandemic response has ended.
- The Niagara Assertive Street Outreach (NASO) team implemented designated coverages areas and case loads to avoid unnecessary duplication and ensure complete coverage within the region. Service access was enhanced with the introduction of community referrals by calling 211. Collaboration with REACH Niagara has made it possible for people experiencing unsheltered homelessness to meet virtually with a primary care physician at an encampment. Additionally, the Niagara Assertive Street Outreach Team piloted a tool to map and track activity at encampments across the region. According to Built for Zero Canada's By-Name List guidelines – 'In order to truly end homelessness, communities must ensure that they are not only conducting street outreach throughout their entire geography but that the outreach is coordinated and documented.'
- The housing-focused shelter pilot has been extended through December. This initiative supports individuals and families struggling with chronic homelessness to access a low-barrier emergency shelter and referral to permanent housing and case

management supports. The pilot continues to support Niagara's efforts, related to Built for Zero Canada, using a By-Name Priority list to coordinate access to Niagara's Housing First and Home for Good supportive housing programs.

- Niagara Regional Housing (NRH) continued to work on finalizing the Request for Proposals (RFP) for the NRH Affordable Housing Master Plan, which will provide a long-term road map to ensure the sustainability of existing affordable housing stock and outline the future needs for housing in Niagara.
- NRH engaged a contractor to renovate the basement units at 12 St. David's Road and prepared the tender package for 52 Ormond Street, which will together provide five new units of affordable housing.
- NRH partnered with 37 new in situ units/landlords, which will provide rent-geared-to-income subsidy to tenants in their current homes.
- The Planning and Development Services team has responded to changes from the province that impact the new Official Plan. In June 2020, the Province released draft Amendment 1 to the Growth Plan, which proposes to extend the planning horizon of the Growth Plan from 2041 to 2051, and introduces new population and employment forecasts. Planning and Development Services staff submitted comments on draft Amendment 1 through the Environmental Registry by the provincial deadline in July 2020, and are waiting for the province to provide final numbers. The existing Growth Plan states that Niagara will plan to grow by 74,000 jobs and 150,000 people by the year 2041. When the amendment is finalized, forecasted residential growth will be greater than the current 2041 forecasts. This means that the Region must plan for a greater share of population and employment, and determine the resulting impacts on housing need and distribution. The new numbers will be included as part of the new Official Plan and Affordable Housing Strategy.
- Staff has resumed work related to the HHAP working groups to support broader community engagement in completing the 75 outstanding activities outlined in Niagara's updated 10-Year Housing and Homelessness Action Plan. By the end of August, three working groups had met. Engagement of new members for the

remaining six working groups occurred in August, with the working groups to convene in September and early October.

Respectfully submitted and signed by

Adrienne Jugley, MSW, RSW, CHE
Commissioner



Mailing Address:
P.O. Box 344
Thorold ON L2V 3Z3

Phone: 905-682-9201
Toll Free: 1-800-232-3292
(from Grimsby and beyond Niagara region only)

Street Address:
Campbell East
1815 Sir Isaac Brock Way
Thorold ON

Main Fax: 905-687-4844
Fax – Applications: 905-935-0476
Fax – Contractors: 905-682-8301
Web site: www.nrh.ca

July 24, 2020

Ann-Marie Norio, Regional Clerk
Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Dear Ms. Norio,

At their July 24, 2020 meeting, the Niagara Regional Housing Board of Directors passed the following motion as recommended in attached report NRH 9-2020:

That Niagara Regional Housing Quarterly Report April 1 to June 30, 2020 be APPROVED and FORWARDED to the Public Health and Social Services Committee and subsequently to Regional and Municipal Councils for information.

Your assistance is requested in moving report NRH 9-2020 through proper channels to Regional Council.

Sincerely,

A handwritten signature in black ink, appearing to read 'Walter Sendzik', with a long horizontal line extending to the right.

Councillor Walter Sendzik
Chair



Q2 (April 1 to June 30, 2020) to Board of Directors

Recommendation:

That Niagara Regional Housing Quarterly Report April 1 to June 30, 2020 be APPROVED and FORWARDED to the Public Health and Social Services Committee and subsequently to Regional and Municipal Councils for information.

Submitted by:

Approved by:

A blue ink signature of Donna Woiceshyn, written in a cursive style.

Donna Woiceshyn
Chief Executive Officer

A black ink signature of Walter Sendzik, written in a cursive style.

Walter Sendzik
Chair

Directors:

Walter Sendzik, Chair
Regional Councillor
St. Catharines

Gary Zalepa, Treasurer
Regional Councillor
Niagara-on-the-Lake

Tom Insinna
Regional Councillor
Fort Erie

James Hyatt, Vice-Chair
Community Director
St. Catharines

Betty Ann Baker
Community Director
St. Catharines

Betty Lou Souter
Community Director
St. Catharines

Karen Blackley, Secretary
Community Director
Thorold

Barbara Butters
Regional Councillor
Port Colborne

Leanne Villella
Regional Councillor
Welland

Q2 (April 1 to June 30, 2020)

HIGHLIGHTS:

Application Activity

444 received & processed



Work Orders

2,302 issued



Capital Program

37 purchase orders issued

1 public tender closed

6 projects ongoing



Rent Arrears

= \$110,958.69

or

8.60% of the monthly rent charges



Community Resources & Partnerships

offered supports to

742

new referrals



44

partners

Non-Profit Housing Programs

62% deemed HEALTHY



Rent Supplement / Housing Allowance

1,465

units

10

new landlords



Niagara Renovates



- Inspections have started up again
- 8 homeowners approved for funding

Welcome Home Niagara

5 homeowners received assistance

1 was an NRH tenant



Housing First Project

9

Individuals / families housed



Appeals

= **0**

on hold due to COVID-19



New Development



Hawkins/Dell

- Tambro broke ground on June 17

Q2 (April 1 to June 30, 2020)

VISION

That the Niagara community will provide affordable, accessible and quality housing for all residents

MISSION

To expand opportunities that make affordable housing an integral part of building healthy and sustainable communities in Niagara

As the administrator of social housing for Niagara Region, Niagara Regional Housing (NRH) works to fulfill our vision and mission through six main areas of responsibility:

1. [Public Housing \(NRH Owned Units\)](#)
2. [Non-Profit Housing Programs](#)
3. [Rent Supplement Program](#)
4. [Affordable Housing Program](#)
5. [Service Manager Responsibilities](#)
6. [Housing Access Centre and Centralized Waiting List](#)



Definitions can be found in the attached Reference Sheet.

Q2 (April 1 to June 30, 2020)

1. Public Housing (NRH Owned Units)

DAY-TO-DAY MAINTENANCE:

In Q2, **2,302 work orders** were issued, representing \$638,074.15. \$11,595.81 of this amount was charged back to tenants who were held responsible for damages.

	2019-Q2	2019-Q3	2019-Q4	2020-Q1	2020-Q2
# of work orders issued	3,084	3,111	3,675	2,575	2,302

CAPITAL PROGRAM:

The Capital Program is responsible for maintaining the Public Housing (NRH Owned Units) asset and planning for future sustainability.

In Q2, 37 purchase orders were issued and one public tender closed.

The Capital Program was responsible for six capital projects and 37 purchase orders valued at \$576,271:

- six projects
 - Carlton Street – replacement of balconies and railings
 - 4900 Buckley – exterior insulation and finish system – canopies
 - 52 Ormond – building renovations
 - 10 Old Pine Trail – bathroom replacements (currently on hold)
 - Powerview/Galbraith/Wallace – bathrooms
- 37 RFPs and RFQs – various consulting services, elevator investigations, health and safety repairs, structural repairs (roofing) and pavement retrofits

As of June 30, 2020, \$517,409 of the \$8,454,858 budget (excluding emergency) has been committed and or actually spent (6.12%).

TENANT MOVE OUTS:

Move Outs By Reason

Health	2
Long Term Care Facility	10
Deceased	15
Private Rental	5
Voluntarily Left Under Notice	1
Eviction – Tribunal	0

NRH Transfer	7
Moved to Coop or Non-Profit	0
Bought a House	1
Left Without Notice	2
Other/None Given	14
Cease to Qualify	0
TOTAL	57

Q2 (April 1 to June 30, 2020)

In Q2, there were **57 move outs**. None involved eviction orders granted under the Ontario Landlord Tenant Board (LTB).

	2019-Q2	2019-Q3	2019-Q4	2020-Q1	2020-Q2
# of move outs	86	57	71	62	57

ARREARS:

NRH Housing Operations actively works to reduce rent arrears but saw a continued increase in 2020-Q2 due to COVID-19 and tenant job loss while they await provincial benefits.

	Jun 30, 2019	Sept 30, 2019	Dec 31, 2019	Mar 31, 2020	Jun 30, 2020
Rent charges for the month	\$1,257,090.00	\$1,267,460.00	\$1,286,793.00	\$1,302,721.00	\$1,289,907.00
Accumulated rent arrears	\$34,004.39	\$35,549.21	\$36,134.21	\$71,135.25	\$110,958.69
Arrears %	2.71%	2.80%	2.81%	5.46%	8.60%

INSURANCE:

In Q2, there was one claim settled, two claims expected to exceed the \$25,000 deductible and three statement of claims served.

COMMUNITY RESOURCES AND PARTNERSHIPS:

In Q2, we had partnerships with **44 community agencies** across Niagara. As a result of these partnerships, more than 200 support and enrichment activities were offered to tenants at NRH sites. Each partnership contributes to tenant lives and, in turn, the success of the Public Housing community as a whole:

- On-site community events, programs, workshops and activities were cancelled during the pandemic in accordance with provincial guidelines, however many partners found creative solutions to assist tenants during the lockdown.
 - The RAFT and Faith Welland distributed activity kits to family communities to keep children engaged in positive activities while after school programming was closed
 - Faith Welland gave out adult workbooks and hosted virtual competitions to reduce isolation in seniors communities
 - The Caring and Connecting Pen Pal Initiative provided pen pal letters that were warmly received by seniors
 - CyberSeniors and Castle promoted virtual activities and workshops for tenants who have internet access
 - Community Care of St. Catharines and Thorold donated care packages to a high-risk seniors building with no on-site supports. The packages included masks, hand sanitizer, gloves, gift certificates for taxis and groceries and a note of support from Community Care.

Q2 (April 1 to June 30, 2020)

NRH is working with partners to determine how to safely open in-person programs as soon as possible.

Also during Q2, NRH Community Programs Coordinators (CPCs) made **538 wellness calls** to check on tenants who are particularly vulnerable during the pandemic and offered supports to **742 new referrals of tenants in need of assistance**. Of those new referrals, **43% were considered medium-high need**, (e.g. child safety concerns, eviction, social issues, cognitive concerns). In particular, there was an increase in the number of tenants needing help with supports, referrals to other agencies and social issues.

2. Non-Profit Housing Programs

As administrator of social housing for Niagara Region, NRH provides legislative oversight for **60 Non-Profit Housing Programs (non-profit and co-operative)**. Operational Reviews are conducted to determine the overall health of each.

	2019-Q2	2019-Q3	2019-Q4	2020-Q1	2020-Q2
Healthy	40	40	39	37	37
Routine Monitoring	17	17	18	21	21
Intensive Monitoring	1	1	1	0	0
Pre-PID (Project in Difficulty)	1	1	1	1	1
PID (Project in Difficulty)	1	1	1	1	1
TOTAL	60	60	60	60	60

NRH Housing Programs staff continue to work with Housing Providers as they move toward End of Operating Agreements (EOA) / End of Mortgage (EOM).

Q2 (April 1 to June 30, 2020)

3. Rent Supplement Program

In Q2, there were **1,465 Rent Supplement/Housing Allowance units** across Niagara. In the Rent Supplement program, tenants pay 30% of their gross monthly income directly to the private landlord and NRH subsidizes the difference up to the market rent for the unit. The Housing Allowance program is a short-term program that provides a set allowance to help applicants on the wait list.

	2019-Q2	2019-Q3	2019-Q4	2020-Q1	2020-Q2
Fort Erie	32	32	30	32	31
Grimsby	26	24	22	18	22
Lincoln (Beamsville)	11	11	13	14	14
Niagara Falls	239	240	239	237	226
Niagara-on-the-Lake	5	5	5	5	4
Pelham	19	19	19	17	17
Port Colborne	62	65	64	67	64
St. Catharines	780	773	778	798	751
Thorold	61	56	57	61	61
Welland	203	200	198	192	259
West Lincoln	15	15	16	16	16
TOTAL	1,453	1,440	1,441	1,457	1,465

Variance in the Rent Supplement program are a reflection of fluctuation between agreements ending and new agreements taken up with landlords.

An **In-Situ Rent Supplement Program** has been developed to engage new landlords and offer applicants on the Centralized Waiting List an opportunity to receive Rent-Geared-to-Income assistance where they currently live. This removes the need for moving related expenses and broadens the network of landlords in business with NRH.

In Q2, NRH initiated new agreements with **10 new landlords**.

4. Affordable Housing Program

NIAGARA RENOVATES PROGRAM:

The Niagara Renovates program provides assistance to low-to-moderate income homeowners for home repairs, accessibility modifications and the creation of secondary suites in single family homes.

Niagara Renovates inspections for new applicants for the 2020-2021 funding cycle have commenced. Inspections of completed work are being verified by homeowner photograph; formal inspections will take place as soon as possible and will include all areas inside and

Q2 (April 1 to June 30, 2020)

outside of the home to ensure compliance with program guidelines. Issues will be identified and a detailed Inspection Report provided to the homeowner.

NRH received \$545,920 through the Ontario Priorities Housing Initiative (OPHI) for all three streams of the program.

Eight homeowners are currently approved for funding and NRH is working toward streamlining the program as we become more proficient at working under the COVID-19 rules.

HOMEOWNERSHIP PROGRAM – “WELCOME HOME NIAGARA”:

The Homeownership program assists low-to-moderate income rental households to purchase their first home by providing a down payment loan.

In April 2020, NRH received \$100,000 through the Ontario Priorities Housing Initiative (OPHI) program.

In Q2, **five homeowners** received assistance through Welcome Home Niagara. **One of these was an NRH tenant.**

	2019-Q2	2019-Q3	2019-Q4	2020-Q1	2020-Q2
# of homeowners assisted	4	6	7	4	5

HOUSING FIRST PROGRAM:

The Housing First program helps people move quickly from homelessness to their own home by providing supports to help difficult to house individuals find and keep housing.

In Q2, **nine individuals/families** were housed through the Housing First program. Since 2012, Housing First has helped 460 individuals/families.

	2019-Q2	2019-Q3	2019-Q4	2020-Q1	2020-Q2
# of individuals/families housed	23	15	16	13	9
# of Housing First units (at quarter end)	198	197	202	199	201

17 of these Housing First units were created with NRH’s new development at 527 Carlton Street in St. Catharines.

Q2 (April 1 to June 30, 2020)

RENTAL HOUSING (NEW DEVELOPMENT):

NRH New Development

Hawkins Street/Dell Avenue, Niagara Falls		
Ontario Priorities Housing Initiative (OPHI)	\$3,600,000	
NRH Reserves	\$3,061,500	
Regional Development Charges	\$14,132,500	
Canada Mortgage & Housing Corporation Seed Funding	\$106,000	
TOTAL	\$20,900,000	73

Hawkins Street/Dell Avenue

- Kickoff meeting with Tambro & Construction team held May 28 via zoom
- Consultant kickoff meeting held June 8 via zoom
- Issued for Construction (IFC) drawings released by Raimondo and distributed to construction team June 10
- Building Permits obtained June 12
- Tambro site mobilization started the week of June 15
- Tambro broke ground on site June 17
- Contract documents signed by NRH June 29
- Achieved milestones required for the release of 50% of Ontario Priorities Housing Initiative (OPHI) funding (documents have been submitted)
- Site trailer set up on Building A site (north east corner of lot)
- Fencing (ready fence and silt fence) installed around the perimeters of both sites
- Surveying completed (benchmarks, building locations, property lines)
- Site shaping/grading – top soil removed from both sites; Building A parking lot has been brought down to sub-base and is ready for base prep
- Conflicting trees have been removed from site via Tambro
- Storm and sanitary piping delivered to site
- Water main has been connected to the city main and roughed into building location (stubbed up in mechanical room location)
- Started excavation for footings at Building A

Q2 (April 1 to June 30, 2020)

AFFORDABLE HOUSING UNIT #'S BY MUNICIPALITY:

Fort Erie		Grimsby		Lincoln (Beamsville)		Niagara Falls	
NRH Owned	116	NRH Owned	55	NRH Owned	61	NRH Owned	884
Housing Providers	389	Housing Providers	0	Housing Providers	41	Housing Providers	828
Rent Supplement	31	Rent Supplement	22	Rent Supplement	12	Rent Supplement	239
New Development	0	New Development	0	New Development	0	New Development	140
NOTL		Pelham		Port Colborne		St. Catharines	
NRH Owned	40	NRH Owned	0	NRH Owned	88	NRH Owned	1,017
Housing Providers	0	Housing Providers	0	Housing Providers	139	Housing Providers	1,666
Rent Supplement	5	Rent Supplement	19	Rent Supplement	64	Rent Supplement	775
New Development	0	New Development	0	New Development	35	New Development	346
Thorold		Welland		West Lincoln (Smithville)		Region-wide	
NRH Owned	29	NRH Owned	394	NRH Owned	0	NRH Owned	2,684
Housing Providers	85	Housing Providers	425	Housing Providers	86	Housing Providers	3,659
Rent Supplement	57	Rent Supplement	194	Rent Supplement	15	Rent Supplement	1,433
New Development	46	New Development	167	New Development	0	New Development	734*

Note: there are no affordable housing units in Wainfleet

December 31, 2019

*166 New Development units are NRH Owned

Q2 (April 1 to June 30, 2020)

5. Service Manager Responsibilities

APPEALS:

In Q2, **no appeals** were heard – they have been on hold due to COVID-19 but will be resuming virtually in Q3.

	2019-Q2	2019-Q3	2019-Q4	2020-Q1	2020-Q2
# of appeals	12	10	11	11	0

INVESTMENTS:

See Appendix 1 – Investment Report

6. Housing Access Centre & Centralized Waiting List

APPLICATION ACTIVITY:

# of Applications Received & Processed	444	# of Eligible Applications	425
# of Special Provincial Priority Status Applications	65	# of Ineligible Applications	19
# of Urgent Status Applications	78	# of Cancelled Applications	316
# of Homeless Status Applications	100	# of Applicants Housed	116

In Q2, **316 households were removed** from the Centralized Waiting List because they were no longer eligible, they found alternate housing or we were unable to make contact.

Q2 (April 1 to June 30, 2020)

CENTRALIZED WAITING LIST:

		2019- Q2	2019- Q3	2019- Q4	2020- Q1	2020- Q2
		# of households				
A	Rent-Geared-to-Income (RGI) waiting list:					
	Niagara resident RGI waiting list	4,926	5,012	5,154	5,322	5,264
	Applicants from outside of Niagara	849	897	977	1,045	1,078
	TOTAL RGI waiting list:	5,775	5,909	6,131	6,367	6,342
	Housing Allowance: a set allowance to help applicants on the waiting list with affordability in the private market until housed in an RGI unit	742	747	742	739	723
A1	RGI waiting list demographics:					
	Seniors	2,344	2,362	2,455	2,514	2,487
	Adults no dependents	1,881	1,922	1,979	2,041	2,026
	Adults with dependents	1,550	1,625	1,697	1,812	1,829
A2	RGI list further segmented (#'s included in A & A1):					
	SPP – Special Provincial Priority (Ministry Priority): helps victims of violence separate permanently from their abuser	148	165	148	146	142
	URG – Urgent (Local Priority): for applicants with mobility barriers and/or extreme hardship where their current accommodation puts them at extreme risk and/or causes hardship	109	130	142	152	144
	HML – Homeless (Local Priority): provides increased opportunity for placement to homeless households	1,012	1,007	1,075	1,145	1,119
	SUP – Supportive/Transitional: provides targeted, provisional services to assist individuals to transition beyond basic needs to more permanent housing	11	12	16	23	10
B	In addition, NRH manages:					
	Overhoused: households who are living in subsidized accommodation with more bedrooms than they are eligible for	176	181	174	176	173
	Transfer: households who are currently living in subsidized accommodation and have requested a transfer to another provider	573	603	613	635	637
	TOTAL RGI households on waiting list managed by NRH:	6,524	6,693	6,918	7,178	7,152
C	NRH maintains a waiting list for market rent units (62 Non-Profit Housing Programs):					
	Market: applicants who have applied for a market rent unit in the Non-Profit Housing Programs portfolio	723	752	784	810	805
	TOTAL households on waiting list managed by NRH:	7,274	7,445	7,702	7,988	7,157
	TOTAL individuals on waiting list managed by NRH:	12,577	13,059	13,587	14,197	14,180

Note: the above chart includes only those who apply to the Centralized Waiting List and does not capture the full number of those in need of affordable housing in Niagara.

Q2 (April 1 to June 30, 2020)

ESTIMATED WAIT TIMES:

CITY	SENIORS Age 55 and older		SINGLES Age 16-54		HOUSEHOLDS WITH DEPENDENTS			
	Bachelor	1 Bed	Bachelor	1 Bed	2 Bed	3 Bed	4 Bed	5 Bed
	Y E A R S							
Fort Erie	-	11	3	7	2	2	6	-
Grimsby	-	5	-	-	-	-	-	-
Lincoln	-	6	-	10	6	10	-	-
Niagara Falls	5	7	-	18	5	5	12	16
Niagara-on-the-Lake	-	6	-	-	-	-	-	-
Port Colborne	-	8	-	12	5	3	4	-
St. Catharines	-	5	9	16	3	3	3	11
Thorold	-	7	-	13	3	11	-	-
Welland	-	6	7	16	7	3	8	7
West Lincoln	-	5	-	-	10	6	-	-

- no units of this size available in this community

January 2020

Please note:

- wait time information can fluctuate and is an approximation only
- wait times may not reflect the actual time one may wait for affordable housing

Quarterly Report on Cash / Investments for Period Ending June 30, 2020

	This Quarter Balance	Last Quarter Balance	Variance \$	Variance %	Comments
CURRENT BANK ACCOUNT					
Royal Bank account used for day-to-day operations for the owned units. Also to cash flow various short terms programs funded by Prov and Fed gov't usch as development, homeownership and capital repair programs.	6,248,805.63	2,873,337.94	3,375,467.69	117.48%	Since the February 2016 transition to PeopleSoft, day-to-day accounts payable transactions are paid by the Region through PeopleSoft. Reconciliation of the due to the Region account will be performed on a quarterly basis to transfer amounts due to the Region.

INVESTMENTS					
Various investment vehicles are used to protect and optimize the cash that is held for specified purposes. Investments are both short-term and long-term in nature. These funds are intended to ensure continued growth without capital erosion by inflation.					
Current Instruments:	2 Year GIC, \$188,000; due date is 08/17/2020; interest rate of 2.65% to 2.74%				
RBC High Interest Savings Account = \$5,577,342	2 Year GIC, \$376,000; due date is 08/20/2020; interest rate of 2.60% to 2.65%				
	2 Year GIC, \$264,280; due date is 08/21/2020; interest rate of 2.53%				
Total	6,444,508.04	6,437,236.81	7,271.23	0.11%	

Q2 Report on Reserves as at June 30, 2020

COM-C 23-2020

NRH 9-2020
20-191-3.4. App. 1
July 24, 2020
Page 2 of 2

Description	Balances at December 31, 2019	Year-to-date Net Transfers from (to) Operating	Year-to-date Capital Transfers	Balance at June 30, 2020	Forecasted Net Transfers Forecast from (to) Operating	Forecasted Balance at December 31, 2020
NRH Owned Units Public/Local Housing Corp:						
Jubilee/Broad oak	287,569	36,000	-	323,569	36,000	359,569
Fitch Street	350,040	44,500	-	394,540	44,500	439,040
Carlton	210,000	40,500	-	250,500	40,500	291,000
Other Owned Units	5,140,075	650,000	(2,311,513)	3,478,562	649,999.98	4,128,562
NRH Owned Units Public/Local Housing Corp TOTAL	5,987,684	771,000	(2,311,513)	4,447,171	771,000	5,218,171
Niagara Regional Housing:						
Emergency Capital Funding for Housing Providers	3,199,268	770,463	-	3,969,731	770,463	4,740,195
Title Normalization for NRH Owned Units	712,381	-	-	712,381	-	712,381
New Initiatives, other social housing purposes and any new deposits are added to this category	4,316,390	(250,000)	(2,944,080)	1,122,310	-	1,122,310
Niagara Regional Housing TOTAL	8,228,039	520,463	(2,944,080)	5,804,422	770,463	6,574,886
Total NRH Capital Reserves	\$ 14,215,723	\$ 1,291,463	\$ (5,255,593)	\$ 10,251,593	\$ 1,541,463	\$ 11,793,056
NRH Rent Supplement:	266,301	(8,500)	-	257,801	(8,500)	249,301
NRH Stabilization Reserves TOTAL	\$ 266,301	\$ (8,500)	\$ -	\$ 257,801	\$ (8,500)	\$ 249,301
NRH Employee Future Benefits:	792,733	-	-	792,733	-	792,733
NRH Future Liability Reserves TOTAL	\$ 792,733	\$ -	\$ -	\$ 792,733	\$ -	\$ 792,733
Total	\$ 15,274,757	\$ 1,282,963	\$ (5,255,593)	\$ 11,302,127	\$ 1,532,963	\$ 12,835,090

Interest no longer applied by approval of Regional Council (CSD 02-2013).

503 NRH Owned Units Public/Local Housing Corp: This reserve was set-up by the Board of Directors as a Reserve Fund in September 2004 for capital expenses related to the NRH owned units. This reserve includes specific reserve balances to support 3 properties (Jubilee/Broad oak, Fitch, Carlton) based on the reserve fund studies completed to ensure sustainable. The balance is for all other owned units.

502 Niagara Regional Housing
This reserve includes three major elements: (1) Emergency Capital Funding for Housing Providers - *intent to support capital repair program for housing providers; surplus from housing programs should be directed to this component of the reserve* (2) Title Normalization for NRH Owned Units (3) New Initiatives / New Development

NRH Rent Supplement: This fund was set-up by the Board of Directors in December 2008 (year end) for a new Rent Supplement program. This Rent Supplement program is budgeted annually and withdrawal from the Reserve matches that year's expenditures.

NRH Employee Future Benefits: This fund was set-up by the Board of Directors in 2011 to fund Employee Future Benefits. (retiree benefits, sick leave, vacation. etc.).

MEMORANDUM

COM-C 24-2020

Subject: Niagara Regional Housing 2019 Annual Report

Date: August 4, 2020

To: Public Health and Social Services Committee

From: Ann-Marie Norio, Regional Clerk

Further to correspondence dated July 24, 2020, received from Niagara Regional Housing (NRH), respecting the NRH 2019 Annual Report (attached as Appendix 1), NRH has prepared a video highlighting their 2019 accomplishments that can be viewed by copying the link provided below and pasted into your browser.

<https://www.youtube.com/watch?v=q3Qrl8G5nx8&feature=youtu.be>

Respectfully submitted and signed by

Ann-Marie Norio
Regional Clerk



Mailing Address:
P.O. Box 344
Thorold ON L2V 3Z3

Street Address:
Campbell East
1815 Sir Isaac Brock Way
Thorold ON

Phone: 905-682-9201
Toll Free: 1-800-232-3292
(from Grimsby and beyond Niagara region only)

Main Fax: 905-687-4844
Fax – Applications: 905-935-0476
Fax – Contractors: 905-682-8301
Web site: www.nrh.ca

July 24, 2020

Ann-Marie Norio, Regional Clerk
Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Dear Ms. Norio,

In compliance with Section 11.3. of The Regional Municipality of Niagara/Niagara Regional Housing Operating Agreement, please see attached the NRH 2019 Annual Report on the Corporation's activities and achievements, consisting of a two-page memo with an embedded short video report.

Your assistance is requested in moving report NRH 10-2020, the NRH 2019 Annual Report, through the Public Health & Social Services Committee to Regional Council for information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Walter Sendzik', with a long horizontal line extending to the right.

Councillor Walter Sendzik
Chair

MEMORANDUM

Date: July 24, 2020

To: Niagara Regional Housing Board of Directors

From: Donna Woiceshyn, Chief Executive Officer

Subject: NRH 2019 Annual Report

As the Board is aware, last year's Annual Report video was very positively received by Regional Council and in the community. Its style enabled NRH to provide a quick snapshot of our business, while retaining the viewer's interest and attention.

Staff decided to build on last year's success with another video, which will be available on the NRH website and the link will be emailed to stakeholders.

We tried to keep the video as engaging as possible to highlight the year's many successes, the hard work of NRH staff and partners, and the impact our work has on the community.

Please let me know if you have questions.



ANNUAL REPORT 2019

Message from the NRH Board Chair



Niagara Regional Housing is more than just housing – it's an organization that offers hope for a better future. Community housing benefits

our region at every level. When people have the housing they need, it improves physical and mental health, education and employment outcomes. At the neighbourhood level, housing improves social cohesion and economic development, can lead to a reduction in crime and allows individuals the opportunity to manage their lives and raise their families.

Since its creation by Niagara Region in 2002, NRH has been dedicated to providing and supporting quality community housing throughout Niagara. In 2020, we will be moving to a new stage, as we embrace human services integration through NRH's alignment into Community Services at Niagara Region. This new model presents even more new and encouraging opportunities to solve the problem of homelessness and housing in our region.

I am excited about the future, as NRH continues to find new ways, more partners and new ideas to accelerate the building and improved maintenance of social housing in our communities.

I hope you enjoy this video of our accomplishments: [2019 Annual Report](#)

Sincerely,
Walter Sendzik | NRH Chair



Mailing Address:
P.O. Box 344
Thorold ON L2V 3Z3

Phone: 905-682-9201
Toll Free: 1-800-232-3292
(from Grimsby and beyond Niagara region only)

Street Address:
Campbell East
1815 Sir Isaac Brock Way
Thorold ON

Main Fax: 905-687-4844
Fax – Applications: 905-935-0476
Fax – Contractors: 905-682-8301
Web site: www.nrh.ca

August 19, 2020

Ann-Marie Norio, Regional Clerk
Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Dear Ms. Norio,

At their July 24, 2020 meeting, the Niagara Regional Housing Board of Directors was informed that the attached report NRH 11-2020 would be forwarded to PHSSC and Council for information.

Your assistance is requested in moving report NRH 11-2020 through proper channels to Regional Council.

Sincerely,

A handwritten signature in black ink, appearing to read 'Walter Sendzik', with a long horizontal line extending to the right.

Councillor Walter Sendzik
Chair


Niagara Regional Housing

1815 Sir Isaac Brock Way, PO Box 344, Thorold, ON L2V 3Z3
 Telephone: 905-682-9201 Toll-free: 1-800-232-3292
 Main Fax: 905-687-4844 Contractor Fax: 905-682-8301
 nrh.ca

MEMORANDUM

Date: August 19, 2020

To: Public Health and Social Services Committee

From: Donna Woiceshyn, Chief Executive Officer

Subject: Regulation Changes and Communications Plan Update

The attached provides an update regarding amendments to regulations under the *Housing Services Act, 2011*.

Council should be aware that they may receive inquiries regarding the change to one offer of housing (#2 of attached memo). Previously, applicants were able to refuse three offers of housing before they were removed from the Centralized Waiting List. In all cases, the offers of housing are taken from the list of choices applicants made for themselves from the Building Selection List that is given to them when they apply. Applicants are able to update their choices whenever they would like as they wait for housing and circumstances change. In short, if they refuse an offer, they are rejecting their own choices for housing.

It is important to note that this is a Provincial policy change to the regulations, so NRH is required to implement it. Applicants who have special circumstances that lead them to refuse their own choice will have the ability to appeal the decision and remain on the list if the decision is overturned.

NRH has already had a number of applicants who have not wanted to accept the first of their choices to be offered, so Council should expect to be contacted by discontented applicants. The following are common examples of refusals:

- Units are too small due to square footage
- No longer like the area/location
- Do not want to move yet

If you have any questions, please contact Jeanette McKay, Supervisor of Housing Access, at ext. 3928.


Niagara Regional Housing

1815 Sir Isaac Brock Way, PO Box 344, Thorold, ON L2V 3Z3
 Telephone: 905-682-9201 Toll-free: 1-800-232-3292
 Main Fax: 905-687-4844 Contractor Fax: 905-682-8301
 nrh.ca

NRH 11-2020
 20-191-3.6.
 July 24, 2020
 Page 1 of 1

MEMORANDUM

Date: July 24, 2020

To: Niagara Regional Housing Board of Directors

From: Wendy Thompson, Manager Community Resource Unit

Subject: Regulation Changes and Communications Plan Update

The following is an update to *Memos 19-185-2.7 and 20-187-3.5* regarding amendments to regulations under the *Housing Services Act, 2011*:

1. Rent Calculations – As of **July 1, 2021**, rent calculations will shift from annual, with updates as required based on income change, to annual only with the possibility of one adjustment in a rolling year. Rent will be based on 30% of net household income, which is a change from the current calculation on gross income. Other changes include the exemption of full-time students from rent calculations. A communication plan for tenants and community partners will begin in Autumn 2020.
2. Refusal of Offers – As of **July 1, 2020**, applicants must accept the first unit they are offered (from their own choices on the Building Selection List). To prepare for this change, NRH has posted information on the NRH website, sent letters to all applicants, distributed a flyer to all housing providers and partners and included the flyer in the Housing Herald newsletter and in Income Declaration Packages.
3. Previous Convictions – Effective **September 23, 2019**, housing providers are able to refuse to re-house households if there has been a previous eviction due to illegal activity and they have reasonable grounds to believe the household would pose a risk to others in the community. As of June, 2020, no applicants have been refused housing on these grounds.
4. Transfers – In accordance with the new regulations and previous practice, NRH does not permit transfers between housing providers.

Attached: Appendix 1 - UPDATED Communication Plan for Changes to HSA regulations

Appendix 1 - HSA Regulation Changes - NRH Communications Plan UPDATE

Area of Change	Regulation Change(s)	NRH Effective Date	Audience	Communications	Communication Dates
Community Safety (previous convictions)	Amendment to Ontario Regulation 367/11 under the Housing Services Act, 2011 that allows housing providers to refuse to offer a unit to a household based on a previous eviction for serious illegal activity.	23-Sep-19	Tenants	Income Declaration packages	Mailed on 25th of each month
				Housing Herald	Spring/summer version
			Staff	NRH Today	February 2020
			Providers	Notice	TBD
			Board	Memos w/ updates	As necessary
			PAC/TAC	To be Added to Agenda	PAC – March 5 2020 TAC – August 2020
Transfers <i>NOTE: NRH is not changing how transfers are handled</i>	Amendment to Ontario Regulation 367/11 under the Housing Services Act, 2011 related to tenant transfers between different housing providers in the same Service Manager service area.	01-Jan-20	Staff	NRH Today	February 2020
			Providers	Notice	March 5 2020
			Board	Memos w/ updates	As necessary
Refusal of Offers, Selections and Overhoused	Amendments to Ontario Regulation 367/11 under the Housing Services Act, 2011 including a new provincial eligibility rule on refusal of offers, rules on household preferences for a housing project and changes to a Service Manager's authority to make a local rule where a household ceases to meet occupancy standards.	01-Jul-20	Applicants	Letter to all applicants	February 2020
				Posters in front reception/OW offices/211	May 2020
			Tenants	Income Declaration packages	Mailed on 25th of each month
				Housing Herald	Spring/summer version
			Staff	NRH Today	February 2020
			Providers	Send Notice	TBD
			Board	Memos w/ updates	As necessary
			PAC/TAC	To be Added to Agendas	PAC – March 2020 TAC – August 2020
RGI calculations	Ontario Regulation 298/01 replaced with new Ontario	01-Jul-21	Partners	Email	
			Tenants	Income Declaration packages	Mailed on 25th of each month
				Housing Herald	Spring/summer version

HSA Regulation Changes - NRH Communications Plan

Area of Change	Regulation Change(s)	NRH Effective Date	Audience	Communications	Communication Dates
	Regulation 316/19 “Determination of Geared-to-Income Rent under Section 50 of the Act” under the Housing Services Act, 2011 (HSA) to simplify the calculation of Rent-Geared-to-Income (RGI) assistance. Amendments to Ontario Regulation 367/11 “General” under the HSA to support RGI simplification.		Staff	NRH Today	February 2020
			Providers	Send Notice	TBD
			Board	Memos w/ updates	As necessary
			PAC/TAC	To be added to agenda	PAC – March 5 2020 TAC – August 2020
			Partners	Email	

**Ministry of Municipal
Affairs and Housing**Community Housing Policy
Branch777 Bay Street, 14th Floor
Toronto ON M7A 2J3
Tel. 416-585-7544
Fax 416-585-7607**Ministère des Affaires municipales
et du Logement**Direction des politiques de logement
communautaire777, rue Bay, 14^e étage
Toronto ON M7A 2J3
Tél. 416-585-7544
Téléc. 416-585-7607NRH 11-2020
20-191-3.6. App. 2
July 24, 2020
Page 1 of 2

July 22, 2020

MEMORANDUM

TO: Service Managers

FROM: Peter Kiatipis, Director, Community Housing Policy Branch

RE: Protecting Tenants and Strengthening Community Housing Act, 2020

On July 22, 2020, the *Protecting Tenants and Strengthening Community Housing Act, 2020* received Royal Assent in the Ontario Legislature.

The Act contains amendments to the *Housing Services Act, 2011* and *Residential Tenancies Act, 2006* to deliver on commitments under the government's Community Housing Renewal Strategy and Housing Supply Action Plan. It also contains amendments to the *Building Code Act, 1992* to improve building code services to the public and building sector, and includes the *Ontario Mortgage and Housing Corporation Repeal Act, 2020*.

The included amendments to the *Housing Services Act, 2011* are part of the second stage of the government's Community Housing Renewal Strategy – a multi-year strategy to stabilize and grow Ontario's community housing sector.

Amendments to the *Housing Services Act, 2011* are broad and enabling, intended to provide a streamlined legislative framework for community housing that will incent non-profit and co-operative housing providers to stay in the housing system once their original agreements and mortgages end and make it easier for Service Managers and housing providers to meet the housing needs of their communities.

Now that the Act has been passed by the Legislature, specific details need to be developed in regulation. The government is committed to working with sector partners to develop the details in regulation on how the new legislative provisions will work on the ground in communities.

A copy of the *Protecting Tenants and Strengthening Community Housing Act, 2020* will be available on the Ontario eLaws website shortly (www.ontario.ca/laws).

Attached to this memo is a plain language Info Sheet that summarizes amendments that have been made to the *Housing Services Act, 2011* through the *Protecting Tenants and Strengthening Community Housing Act, 2020*.

We ask that you please distribute this Info Sheet to housing providers in your service area and that you confirm with your regional Municipal Services Office after it has been distributed.

Thank you for your ongoing partnership and support as we work to achieve key commitments under the Community Housing Renewal Strategy to sustain, repair, and grow the community housing sector.

We look forward to continuing to work with you in the months ahead.

Sincerely,

Peter Kiatipis

Director, Community Housing Policy Branch, Ministry of Municipal Affairs and Housing

Overview of Legislative Changes for Community Housing: Bill 184, Protecting Tenants and Strengthening Community Housing Act

OVERVIEW

On July 22, 2020, the *Protecting Tenants and Strengthening Community Housing Act, 2020* received Royal Assent, which amends the *Housing Services Act, 2011* (the Act). These amendments are intended to:

- Provide a streamlined legislative framework for community housing that will incent non-profit and co-operative housing providers to stay in the housing system once their original agreements and mortgages end.
- Make it easier for Service Managers and housing providers to meet the housing needs of their communities, while enabling opportunities for long-term sustainability and new community housing development.

The legislative amendments are broad and enabling. The government is committed to working with sector partners to develop proposed regulations setting out the details on how the new legislative provisions would work on the ground in communities. The new provisions in the legislation are planned to come into force incrementally over time, as regulatory details are developed. This will help give communities and housing providers the time they need to make important business decisions and to plan for implementation.

Below is an overview of changes to the Act and what this means for future work with sector partners to develop regulations.

Overview of Legislative Changes for Community Housing: Bill 184, Protecting Tenants and Strengthening Community Housing Act

1. Streamlined Legislative Framework to Grow Community Housing

Problem

Many non-profit and cooperative housing providers don't know what the rules will be when their original program obligations end. Many are faced with financial or other challenges in order to continue to offer housing to people who need it the most.

The current rules for community housing are complex and may discourage housing providers from continuing to participate. Old inefficient rules make it difficult for housing providers to manage their assets, build new housing and offer innovative services for the people who need them.

Solution

Changes that would allow community housing providers to move into a new streamlined part of the Act once they have reached the end of their original obligations. In addition, community housing providers and projects that are not currently in the Act could enter the system under this new framework.

Under the new provisions, community housing providers could voluntarily enter into service agreements with Service Managers related to the administration of housing projects. These new legislative provisions provide the framework for the government to work with Service Managers, housing providers and sector partners on baseline parameters and minimum standards for service agreements to be detailed in regulation.

The goal is to create a more streamlined approach that will incent non-profit and co-operative housing providers to stay in the system once their original obligations end and allow new providers to enter the system. We want to make it easier for Service Managers and municipalities to meet the housing needs of their communities, while supporting housing providers to explore new opportunities for long-term sustainability and development.

New part VII.1 of the Act

Existing and new community housing providers would be able to enter the new legislative framework if they:

- 1) Enter into service agreements with Service Managers that comply with requirements to be set out in regulation
 - 2) Fulfill their original obligations under original operating agreements and mortgages, if relevant
 - 3) Provide notice to the Minister
- Rules would be set out in regulation for how a service agreement could be amended, replaced or terminated
 - Specific baseline requirements for service agreements could be set out in regulation for different categories of housing providers (e.g. to support housing providers with varying levels of capacity)
 - The Minister would have the authority to issue directives on the administration of projects that are in the new framework.
 - The Minister and Service Managers would be required to maintain publicly available lists of the housing projects in their service areas that are in the new framework

Overview of Legislative Changes for Community Housing: Bill 184, Protecting Tenants and Strengthening Community Housing Act

2. Protecting Community Housing

Problem

While the new legislative framework is designed to enable and incent housing providers to remain in the community housing system once their original obligations end, some housing providers may so choose to exit the system. There needs to be a plan in place for those instances when a housing provider chooses to no longer provide community housing.

Solution

Legislative changes that provide the ability to define a process in regulation for housing projects to exit the system at the end of their operating agreements, should they wish to leave. These changes provide a foundation for the province to work with Service Managers, housing providers and sector partners to develop rules and a process for housing projects to exit the system. These details would be set out in regulation.

Future regulation would set clear conditions and requirements for housing providers to leave the system, particularly in the areas of tenant protections and protection of public investment.

New sections 68.1 and 101.7 of the Act

Housing providers wishing to leave the system could only do so if they:

- 1) Enter into exit agreements with Service Managers that meet baseline rules and requirements to be set out in regulation. This could include rules for exit agreements to address the protection of tenants and public investment in community housing.
- 2) Provide joint notice with Service Managers to the Minister
 - The Minister would be required to maintain publicly available lists of housing projects whose original agreements/ mortgages have ended and that have exited the system but have not yet been removed from the regulation

Overview of Legislative Changes for Community Housing: Bill 184, Protecting Tenants and Strengthening Community Housing Act

3. Modernizing Accountability Approaches

Problem

Service Managers are required to provide a certain number of households with rent-geared-to-income assistance in their communities. These requirements are referred to as “service level standards”.

These service levels have not been updated for over twenty years and don’t reflect changes in population or the changing needs of communities over time. Because service level standards were only designed to measure rent-geared-to-income assistance, they don’t recognize or incent Service Managers to provide different types of housing assistance matched to household need.

Solution

Legislative changes that provide the ability to broaden the types of housing assistance that could be counted towards a Service Manager’s required service levels. The ministry plans to work in partnership with Service Managers and sector partners to propose a modern, outcomes-based approach to accountability and service level standards in regulation. This would consider how different types of housing assistance could be counted towards new service level requirements.

New Part II.I, section 10.1 of the Act

- Service Managers would be required to provide a prescribed level of housing assistance in their service areas through delivering:
 - Any form of assistance that is described in the regulations; and
 - Any program that has been approved by the Minister

4. Improving Access Systems

Problem

The current waiting list system was designed to provide access to one type of housing assistance – rent-geared-to-income assistance – and it is not well designed to meet the varied housing needs of households in a timely way. People looking for housing sometimes have to go to different access points, lists, and processes to find the housing and supports they need.

Overview of Legislative Changes for Community Housing: Bill 184, Protecting Tenants and Strengthening Community Housing Act

Solution

Legislative changes that would require Service Managers to have an access system in its service area for housing assistance. This could include an access system beyond just rent-geared-to-income assistance and could include other types of housing assistance set out in regulation.

The province plans to work with Service Managers and sector partners on proposing a regulation on the housing assistance to be included in the access system and possible requirements for the access system.

Over time, the province would also work with Service Managers to encourage use of the access system for the range of housing assistance delivered locally – for example, locally funded rent supplements.

New Part II.I, section 10.2 of the Act

- Service Managers would be required to administer an access system for housing assistance in their service areas, including:
 - Rent-geared-to-income assistance under Part V of the Act;
 - Any form of assistance that is described in the regulations; and
 - Any program that is approved by the Minister
- Changes would also provide the regulation-making authority to create baseline rules for eligibility and priority for prescribed types of housing assistance

Overview of Legislative Changes for Community Housing: Bill 184, Protecting Tenants and Strengthening Community Housing Act

5. More Consistent Local Eligibility Rules

Problem

Currently, Service Managers can make local eligibility rules for rent-geared-to-income assistance in certain areas – including setting household income limits and asset limits. Some Service Managers have income and asset limit rules while others do not, leading to inconsistencies across communities in how eligibility for RGI assistance is determined. The Auditor General found that this can lead to people being on waiting lists who may be able to afford housing in the private market, creating longer waiting times for those in genuine need.

Solution

A new provision that would require Service Managers to make local eligibility rules in areas that would be detailed in regulation.

New Subsection 42 (2) of the Act

- Service Managers would be required to have local eligibility rules for rent-geared-to-income assistance in prescribed areas
 - This provides the authority to set out local eligibility rules that would be required in regulation.

Requiring Service Managers to have local eligibility rules for rent-geared-to-income assistance would enable greater consistency across the province in how housing need is identified and prioritized and would help ensure RGI assistance goes to those who need it most. The province plans to work with Service Managers, housing providers and sector partners to propose local eligibility rules on income and asset limits in regulation.

Conclusion

The changes outlined in this document will depend on the approval of future regulations to be developed over the coming years. The ministry is committed to continuing to work with its municipal partners and sector stakeholders in all areas of regulation development as we enter this period of transformational change.

August 21, 2020

Niagara Regional Council Member

Re: Anti-Human Trafficking Community Support Fund Application, Province of Ontario

Dear Regional Councillors,

On behalf of the YWCA, I am respectfully requesting Regional Council's formal support in our provincial application to secure funding to help combat human trafficking in Niagara. As you know, the effects of human trafficking are felt throughout our region as it fuels organized crime, imposes enormous economic costs and consumes countless resources in many Regionally funded programs such as Community Services, Public Health, EMS and the Niagara Regional Police.

With Niagara being a US border community, easily accessible from the QEW and a tourism mecca, we experience a troubling amount of human trafficking in our community. The vast majority of the victims of human trafficking are young women, with one in four being under the age of 18. In 2018, our organization led an initiative to bring together over a dozen community partners to sign Niagara's first Anti-Human Trafficking Emergency Response Protocol. This protocol, signed by 14 community partners takes a human rights approach to coordinate a range of wrap-around services for victims of human trafficking. Signing partners include the NRPS, EMS, the regional fire departments and groups representing indigenous women and victims of sexual assault and domestic violence.

As many councillors will be aware, the YWCA continues to lead these important efforts across Niagara. The project for which we are seeking Regional Council's support is a natural extension of the YWCA's leadership on this file and continued efforts to combat human trafficking in Niagara. The 6-bed project will provide emergency crisis housing to youth who are female and gender minority identifying, ages 16-24, who are fleeing a human trafficking situation. The program will support survivors to develop relationships and address underlying concerns that keep them vulnerable to returning to a trafficking situation or being re-exploited. The program will assist youth in stabilizing after trauma, as well as connecting them with additional community services to continue recovery after exiting.

Recognizing that emergency shelter is not sufficient on its own to tackle the complex issue of human traffic, the program was designed with a harm-reduction foundation, understanding that each attempt to exit trafficking builds on future successful attempts. The program uses a strength-based approach to leverage survivors own resilience to achieve long-term exit.

The program is unique as actual survivors of human trafficking both developed, and continue to manage, its delivery. During the development phase, an advisory board of community partners and survivors of trafficking oversaw the creation of policies and procedures that will continue to provide insight as the program moves forward. By designing this project with those who have a lived experience, the supports are more likely to make a long-lasting and meaningful difference in the lives of victims.

Funding from this project would provide the opportunity to fill a large gap in services in the Niagara region by being able to provide a safe location with 24-hour supports, including a spectrum of person-centred, intensive supports that provide options for transitional housing and address activation of trauma related symptoms and behaviours related to safety concerns. Through this model, survivors will not need to access other supports as often or for as long of a time in order to heal and rebuild their lives.

It is my hope that Regional Council will recognize that this project closely aligns with their strategic objective to build a healthy and vibrant community. Specifically, support for our application will help to foster a safer and more inclusive neighbourhood, ultimately supporting the Region's larger Community Safety and Wellbeing strategy. Formal support from Regional Council will be instrumental in helping to secure the funding necessary to provide this critical service for years to come.

As always, I am grateful for the productive and longstanding partnership that the YWCA has formed with the Niagara Region. I would view this endorsement as a natural extension of that enduring relationship, and our shared commitment to fight human trafficking in Niagara.

Respectfully,



Elisabeth Zimmermann
Executive Director
YWCA Niagara Region