



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

PHSSC 08-2019

Tuesday, August 6, 2019

2:00 p.m.

Council Chamber

Niagara Region Headquarters, Campbell West

1815 Sir Isaac Brock Way, Thorold, ON

| | Pages |
|---|-----------|
| 1. <u>CALL TO ORDER</u> | |
| 2. <u>DISCLOSURES OF PECUNIARY INTEREST</u> | |
| 3. <u>PRESENTATIONS</u> | |
| 3.1 <u>System Transformation Update - Niagara Emergency Medical Services</u> Kevin Smith, Chief/Director Emergency Medical Services | 3 - 29 |
| 3.2 <u>Ticks and Lyme Disease</u> Peter Jekel, Manager, Environmental Health and Kathy Bell, Manager, Infectious Disease | 30 - 49 |
| 4. <u>DELEGATIONS</u> | |
| 5. <u>ITEMS FOR CONSIDERATION</u> | |
| 5.1 <u>COM 35-2019</u> Approval of the 2018 Long-Term Care Home Annual Reports | 50 - 140 |
| 5.2 <u>COM-C 3-2019</u> A letter to Ann-Marie Norio, Regional Clerk, from Niagara Regional Housing respecting the consideration of Niagara Regional Housing Report NRH 9-2019 regarding Approval of Use of 2018 Surplus. | 141 - 145 |
| | 146 - 156 |

5.3 COM-C 4-2019

A letter to Ann-Marie Norio, Regional Clerk, from Niagara Regional Housing respecting the consideration of Niagara Regional Housing Report NRH 10-2019 regarding Strategic Plan and 2019 Business Plan.

6. CONSENT ITEMS FOR INFORMATION

6.1 COM 33-2019

157 - 182

Provincial Policy and Funding Changes: Monitoring for Local Community Impacts

A presentation will precede the discussion of this item.

6.2 CWCD 287-2019

183 - 186

Opioid Work Update

7. OTHER BUSINESS

8. CLOSED SESSION

9. NEXT MEETING

The next meeting will be held on Tuesday, September 10, 2019 at 2:00 p.m. in the Council Chamber, Regional Headquarters.

10. ADJOURNMENT

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

System Transformation Update

PHSSC

August 6, 2019



Background

COTW March 7, 2019 - Provided information to Council on the System Transformation Project to assist with key decisions regarding the future of Niagara EMS as a Mobile Integrated Health system.

PHD 07-2019 - described recommended changes to the EMS Response Time Performance Plan (RTPP) and implementation of a new Clinical Response Plan (CRP) as well as the integration of the Emergency Communications Nurse System (ECNS).

Response Time Reliability Performance Results

| CTAS | Target Time (mins) | Target % | 2015 | 2016 | 2017 | 2018 |
|------|--------------------|----------|--------|--------|--------|--------|
| SCA | 6 | 55 | 57.72% | 52.16% | 60.64% | 59.25% |
| 1 | 8 | 80 | 77.15% | 75.37% | 76.92% | 76.23% |
| 2 | 11 | 90 | 84.73% | 83.58% | 82.48% | 81.75% |
| 3 | 15 | 90 | 89.91% | 88.77% | 85.41% | 82.70% |
| 4 | 20 | 90 | 94.77% | 95.34% | 91.93% | 89.38% |
| 5 | 30 | 90 | 99.59% | 99.29% | 98.98% | 98.80% |

Revised Response Times

| CTAS | Target Time Previous/Revised (mins) | Target % |
|------|---|----------|
| SCA | 6/6 | 55 |
| 1 | 8/8 | 80 |
| 2 | 11/15 | 90 |
| 3 | 15/30 | 90 |
| 4 | 20/60 | 90 |
| 5 | 30/120 | 90 |

The Future of NEMS



Current patient journey

SYSTEM CENTERED CARE



Is there a better way to provide care?

“Central to each (country’s) vision is the concept of providing pre-hospital care as a system, rather than just a single service type, that can provide a flexible response to a wide range of patient complaints with other related healthcare providers.” (Sheffield, pg. 44)



Redefining the patient journey

Present healthcare system challenges

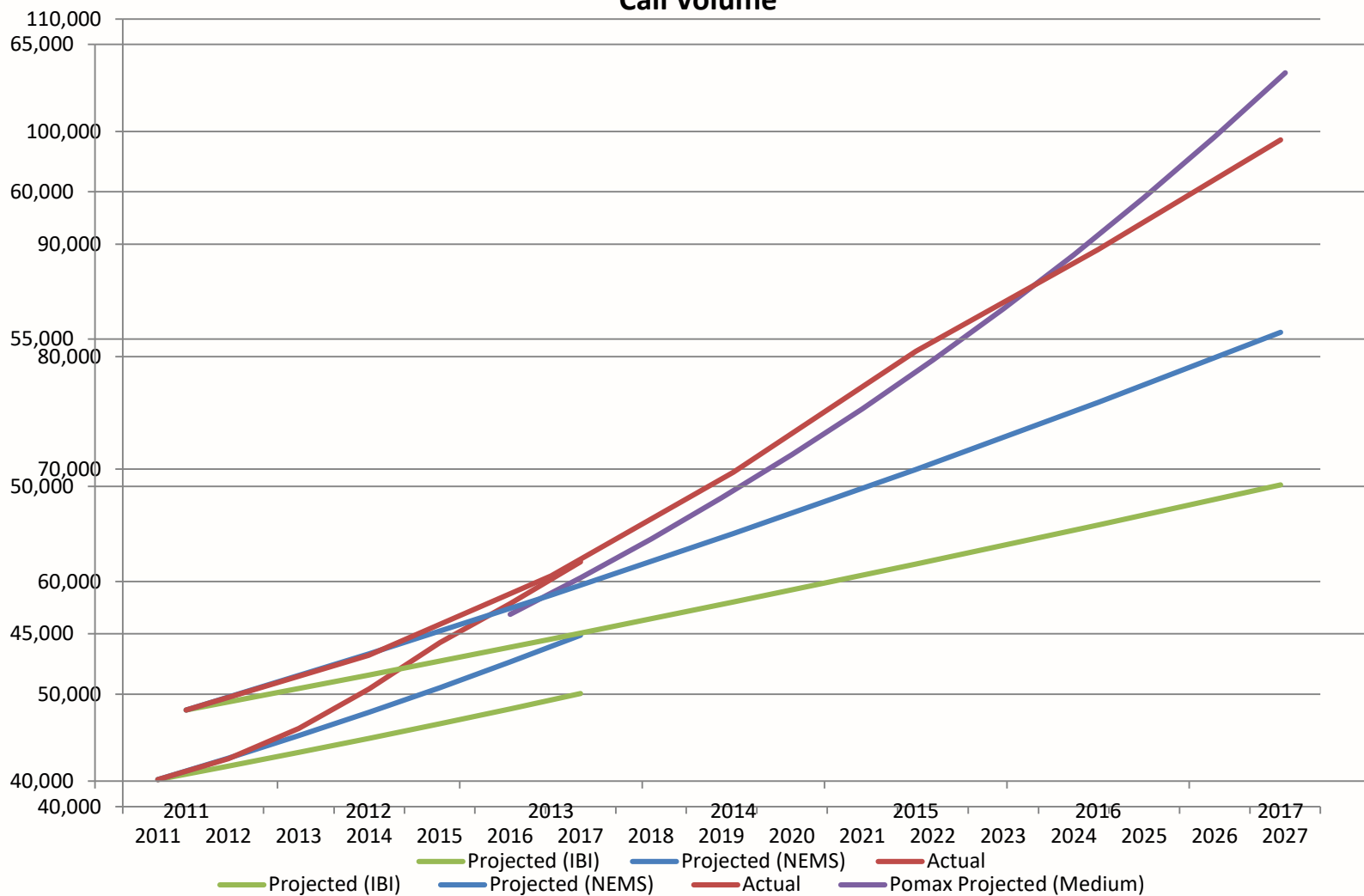


System Transformation

3 Phases

1. Mobile Integrated Healthcare model - implemented Q2 2018
2. Evidence-based Clinical Response Plan – pending Sep 2019
3. Emergency Communications Nurse (ECN) secondary triage – pending Sep 2019

EMS Call Volume Projected vs Actual Call Volume

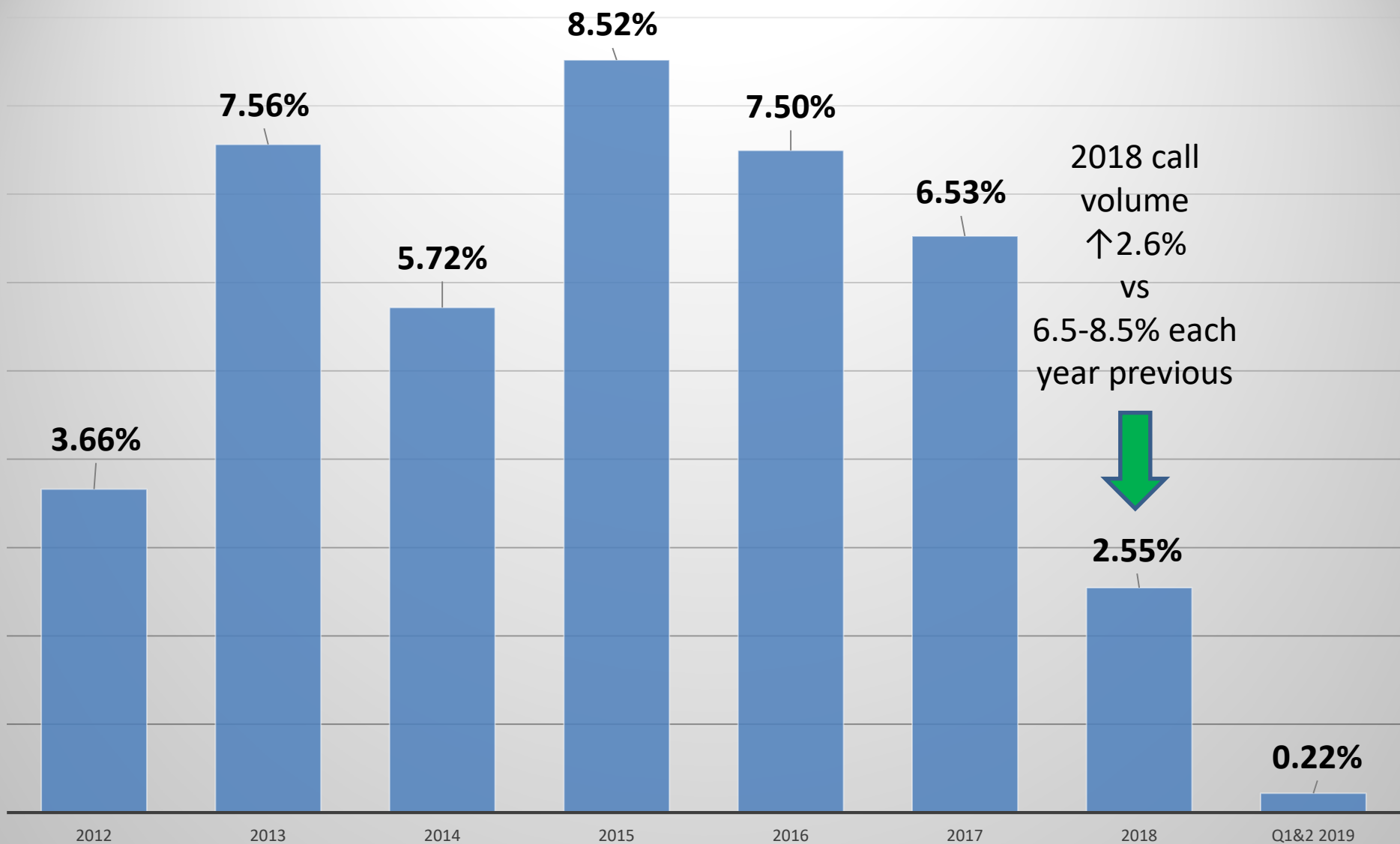


Top Five EMS Transports to EDs in Niagara (2013-2015)

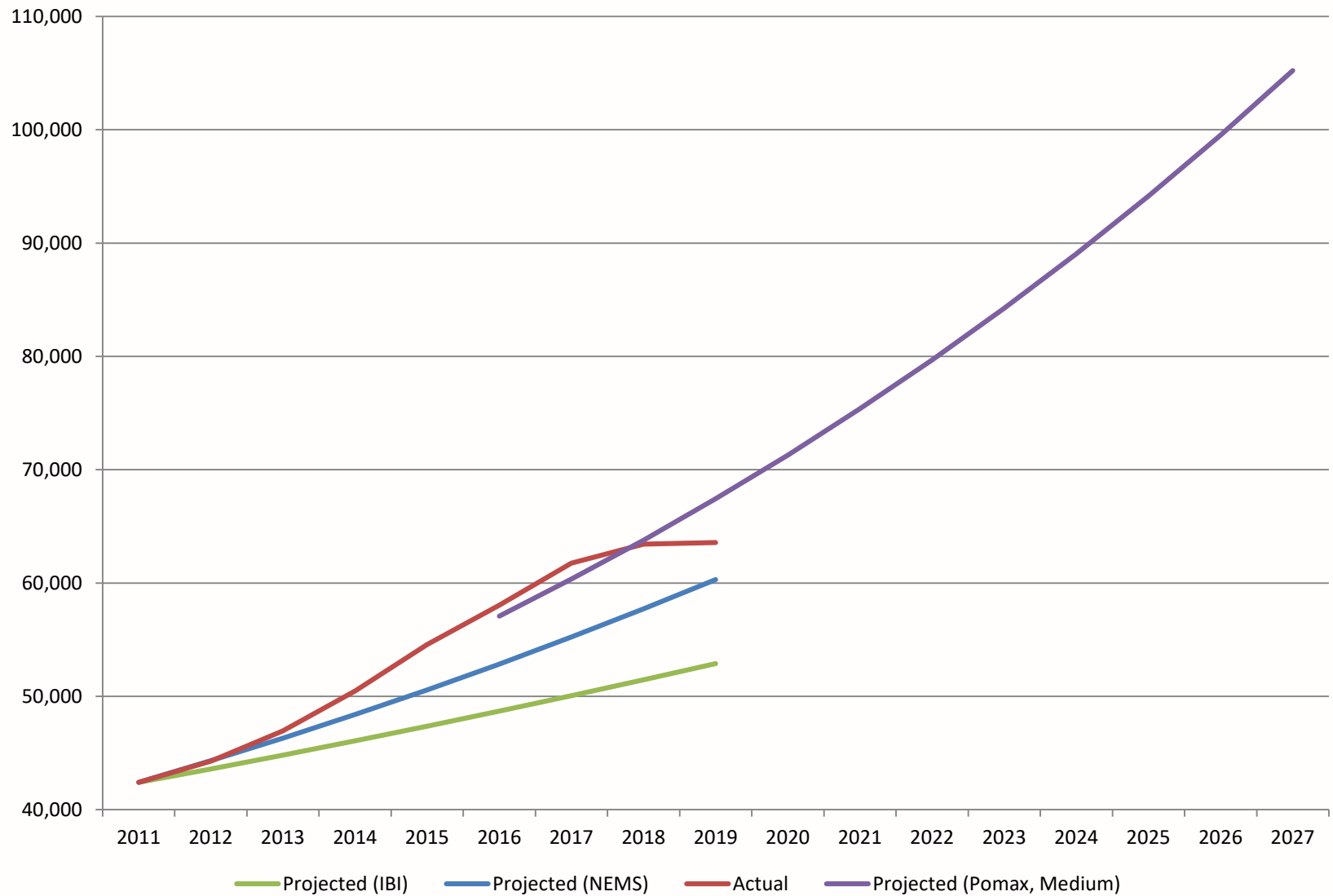
| Niagara | 1 | 2 | 3 | 4 | 5 |
|-------------|------------------------------|------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| 0<1 years | Resp. Distress | Seizure/Post Ictal | General Illness/ Weakness | Other Medical/ Trauma | Newborn/Neonatal |
| 1-4 years | Seizure/Post Ictal | General Illness/ Weakness | Resp. Distress | Soft Tissue Pain/ Trauma/Edema | Other Medical/ Trauma |
| 5-9 years | Musculoskeletal Trauma | Seizure/Post Ictal | Soft Tissue Pain/ Trauma/Edema | Behaviour/ Psychiatric | Resp. Distress |
| 10-14 years | Musculoskeletal Trauma | Behaviour/ Psychiatric | Soft Tissue Pain/ Trauma/Edema | Syncope | Seizure/Post Ictal |
| 15-19 years | Musculoskeletal Trauma | Behaviour/ Psychiatric | Alcohol Intoxication | Soft Tissue Pain/ Trauma/Edema | Drug Overdose |
| 20-24 years | Musculoskeletal Trauma | Behaviour/ Psychiatric | Abdominal Pain NYD | Soft Tissue Pain/ Trauma/Edema | Seizure/Post Ictal |
| 25-44 years | Musculoskeletal Trauma | Abdominal Pain NYD | Behaviour/ Psychiatric | Soft Tissue Pain/ Trauma/Edema | GI Problems/Pain/ Vomiting/Nausea |
| 45-64 years | General Illness/ Weakness | Musculoskeletal Trauma | Abdominal Pain NYD | Soft Tissue Pain/ Trauma/Edema | Ischemic Chest Pain |
| 65-74 years | General Illness/ Weakness | Resp. Distress | Musculoskeletal Trauma | Abdominal Pain NYD | GI Problems/Pain/ Vomiting/Nausea |
| 75-84 years | General Illness/ Weakness | Musculoskeletal Trauma | Resp. Distress | GI Problems/Pain/ Vomiting/Nausea | Abdominal Pain NYD |
| 85+ years | General Illness/ Weakness | Musculoskeletal Trauma | Resp. Distress | Soft Tissue Pain/ Trauma/Edema | GI Problems/Pain/ Vomiting/Nausea |

**Mental
Health**

**Falls &
Generally
Unwell**



EMS Call Volume Projected vs Actual



System Transformation – “Unscheduled” Mobile Integrated Health teams

- Multidisciplinary teams – designed for purpose – alternative response to low acuity 911 calls
 - Falls Intervention Team (Paramedic/OT) – “FIT”
 - Mental Health and Addictions Response Team (Paramedic/MH Nurse) – “MHART”
 - Community Assessment and Response Team (Paramedic) – “CARE”
- Continue to expand Community Paramedic Programs

Early Results

- ✓ 2018 **2.6%** volume increase compared to **6.6%** yearly average from 2011-2017
- ✓ **0.22%** for 2019 YTD (Q1 & 2)
- ✓ **5%** reduction overall of mental health transports to hospital to ED despite a **8%** increase in mental health calls coming into our communication centre
- ✓ increase of **3%** in calls for falls but a **4%** decrease in transports to ED - the previous year saw an increase of **9%** in falls
- ✓ **6%** increase of calls for general unwell patients but an overall decrease in transports to ED of **9%** for this cohort

= increased availability for paramedics to respond to high acuity calls



Mobile Integrated Health Units

In Action

[Click to start video](#)



New Clinical Response Plan (CRP)

- Planning included Physicians, Base Hospital, SSCs and Paramedics
- Facilitated by Brock University
- Responses tailored to each Determinant rooted in Best Practice and Clinical Evidence
- Compared against Plan implemented in UK with nearly identical outputs
- Implementation scheduled for Sep 2019

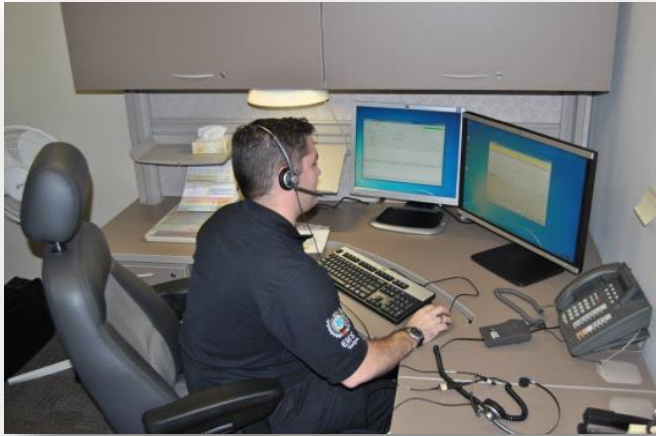
Impact of CRP

- Paramedic response time based on clinical needs in relation to timely intervention
- Reduces the number of lights and siren calls from ~40% to ~10-15%
- Improves emergency resource availability/response time for the most critically ill and injured patients
- Reduces requirement for tiered response – primarily fire services

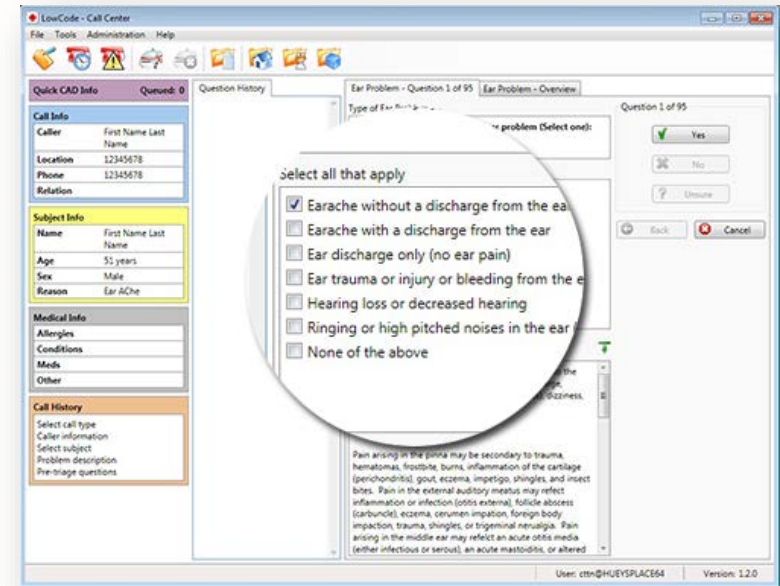
CRP & Fire Tiered Response

- In 2018 NEMS responded to 64,611 incidents
- Fire services was tiered on 15,870 of these (24.5%)
- Projected volumes for fire tiered response under the new CRP based on 2018 data: 7,234 fire responses (11.2%)
- Does not include tactical support
- Meeting held with Fire Chiefs May 29th to review

ECNS - LowCode



- Secondary triage for low acuity patients
- Completed research (Omega Project)
- 15-20% call volume eligible for non-ambulance response
- Alternate care pathways
- Implementation Sept 2019



Internal Consultations

- Staff involved in program development
- CUPE 911 kept informed
- Trained all paramedics in new CRP
- Training for System Status Controllers in August prior to go-live

Provincial Consultation

- Since early 2018 NEMS has been working with Ministry of Health on System Transformation Project to demonstrate a mobile integrated health system (MIH)
- April 2019 Ontario government indicated it is considering a restructuring of paramedic services in Ontario
- NEMS staff had met previously with Premier's Council on Improving Healthcare and Ending Hallway Medicine

A Healthy Ontario: Building a Sustainable Health Care System

2nd Report from the Premier's Council on Improving Healthcare and Ending Hallway Medicine

June 2019



Ontario 

7

Ensure Ontarians receive coordinated support by strengthening partnerships between health and social services, which are known to impact determinants of health.

INNOVATION IN ONTARIO

Mobile Integrated Health Response Teams

Niagara Emergency Medical Services (EMS) have partnered with local community partners to create integrated interdisciplinary response teams for non-urgent low acuity EMS callers. These response teams engage with clients and provide alternative pathways to connect them with the care or service they need through primary care, urgent care or other community health and social resources to avoid an unnecessary emergency department (ED) visit. The program includes technology and access to data, such as Clinical Connect, to ensure the response team is aware of care plans in place for these clients and to help ensure continuity in following their plan.

Based on data from the Niagara EMS, some early results in 2018 showed:

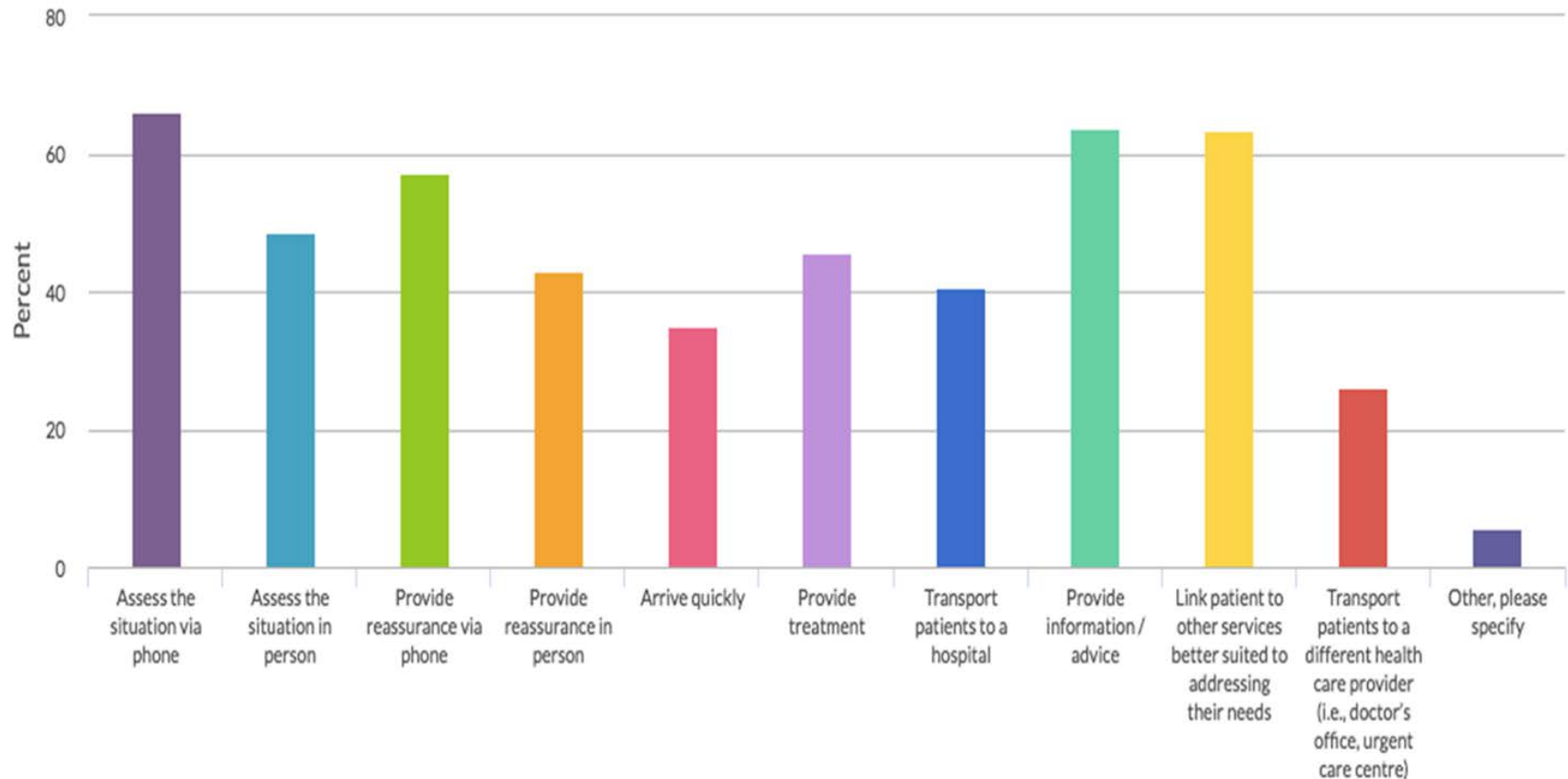
- 5% reduction in transports to ED for calls related to mental health, despite a 7% increase in mental health call volume in the region;
- 2% reduction in transports to ED due to calls for falls (call volume for falls remained stable compared with previous year); and
- 6% reduction in transports to ED due to calls for generally unwell (call volume for generally unwell remained stable compared with previous year).

Provincial Consultation

- NEMS recently met with Ministry officials from Enhancing Emergency Services Ontario (EESO) to provide consult on new care models
- NEMS continues to work with the Ministry on the last phases of STP –clinical response plan & nurse triage – expected go live Sep 2019
- Continue to remain engaged with province as a leader in MIH transformation

Public Awareness – Expectations Survey

3. What is the role of EMS in NON-URGENT medical situations (e.g. flu, sprained ankle, broken arm, etc.)? Choose all that apply.



Public Awareness

YouTube CA

niagara ems

REDEFINING THE PATIENT JOURNEY

The diagram illustrates the patient journey process. It begins with 'CALL TRIAGE' on the left, represented by a headset icon. This leads to two categories: 'LIFE-THREATENING' (in a red box) and 'NON LIFE-THREATENING' (in an orange box). The 'LIFE-THREATENING' path leads to 'DISPATCH' (represented by an ambulance icon), then to 'ASSESS' (represented by two people icons), and finally to 'TRANSPORT' (represented by a hospital 'H' icon). The 'NON LIFE-THREATENING' path leads to 'SECONDARY TRIAGE' (represented by a headset icon and a question mark). From 'SECONDARY TRIAGE', the path leads to a list of goals: 'RIGHT CARE', 'RIGHT TIME', 'RIGHT PLACE', and 'RIGHT PROVIDER'.

CALL TRIAGE

LIFE-THREATENING

DISPATCH

ASSESS

TRANSPORT

NON LIFE-THREATENING

SECONDARY TRIAGE

RIGHT CARE
RIGHT TIME
RIGHT PLACE
RIGHT PROVIDER

NEMS Re Defining the Patient Journey

2,908 views

31 0 SHARE SAVE ...

Niagara EMS
Published on 17 Sep 2018

Niagara EMS is transforming the delivery of mobile integrated health services to our communities that is reliable and efficient to meet your needs. Watch this video to see what you might experience when you call 911 for paramedic services in Niagara.

SHOW MORE

SUBSCRIBED 9

Niagara paramedics will no longer be racing to every call

Nurses to handle less urgent calls that had been responded to by EMS

NEWS Mar 21, 2019 by Allan Benner The St. Catharines Standard



Niagara Emergency Medical services ambulance. - Bob Tymczyszyn , The St. Catharines Standard file photo

Niagara's paramedics will no longer be racing to less urgent calls, and in some cases an ambulance might not be dispatched at all.

Niagara Emergency Medical Services Deputy Chief Richard Ferron outlined upcoming changes to ambulance dispatch service at Tuesday's public health and community services committee meeting, changes that will allow paramedics to provide enhanced services despite an ever-increasing call volume with limited funding from Niagara Region.

"We were in fact the largest increase in call volume in the province of Ontario in the time period of

Niagara EMS will 'soldier on,' despite uncertainty

Paramedic service pressing on with innovative programs and improving patient outcomes

LIVING May 29, 2019 by Allan Benner The St. Catharines Standard



Niagara Emergency Medical Services system status controller Leigh Van Der Mark, from left, advanced care paramedic Rob Zahra, acting superintendent of public relations and affairs Bryce Brunarski and primary care paramedic Ben Dorion. - Julie Jocsak , Torstar

Some 911 callers may soon find themselves discussing their health issues with a nurse rather than awaiting an ambulance.

Niagara Emergency Medical Services is poised to be the first paramedic service in Canada to use the **Emergency Communication Nurse System** and employing registered nurses with emergency department experience to help people with non-emergency calls, said EMS commander Dayman Perry.

Five nurses have been hired and are in training for the job. They are scheduled to start working this



Public Awareness Continued

- Today's update to PHSSC
- Proactive media releases
- Launch of new videos informing of the changes and implementation date

Post Go-Live



Monitor and collect data and evidence

Health economic
analysis completed
by McMaster U



Develop sustainability plan



Thank
you



STARCARE 
Begins with me



Ticks and Lyme disease



Ticks and Lyme disease

- Ticks
- Lyme disease
- Surveillance
- Statistics

What is a tick?

- A tick is an arthropod
- They are related to spiders and mites
- They have eight legs and crawl
- They do not jump or fly
- They can range in size from a poppy seed to a small grape when they are fully fed or “engorged”
- Widely distributed around the world, especially in warm, humid climates



Ticks

- Can be found in forested areas
- They wait on long grass and in low shrubs
- When a human, bird or animal comes by they grab on and crawl up
- They always crawl upwards to find a place to feed
- Ticks feed for days (blood of mammals, birds, reptiles and amphibians)
- They look for a safe, hidden place where they won't be disturbed
- Commonly found in hair or hairline, behind ears, groin and armpits



Ticks in Niagara

There are two main types of ticks found in Niagara:

- **American dog tick**
- **Blacklegged tick or deer tick**

Others which have been identified:

- **Lone star tick**
- **Groundhog tick**
- **Squirrel tick**



American dog tick

- The most common tick found in Niagara
- Found in areas with long grass and trees
- Larger tick (about the size of an apple seed)
- Active in spring and summer
- **Does not** transmit the bacteria that causes Lyme disease



Blacklegged tick



Male



Female



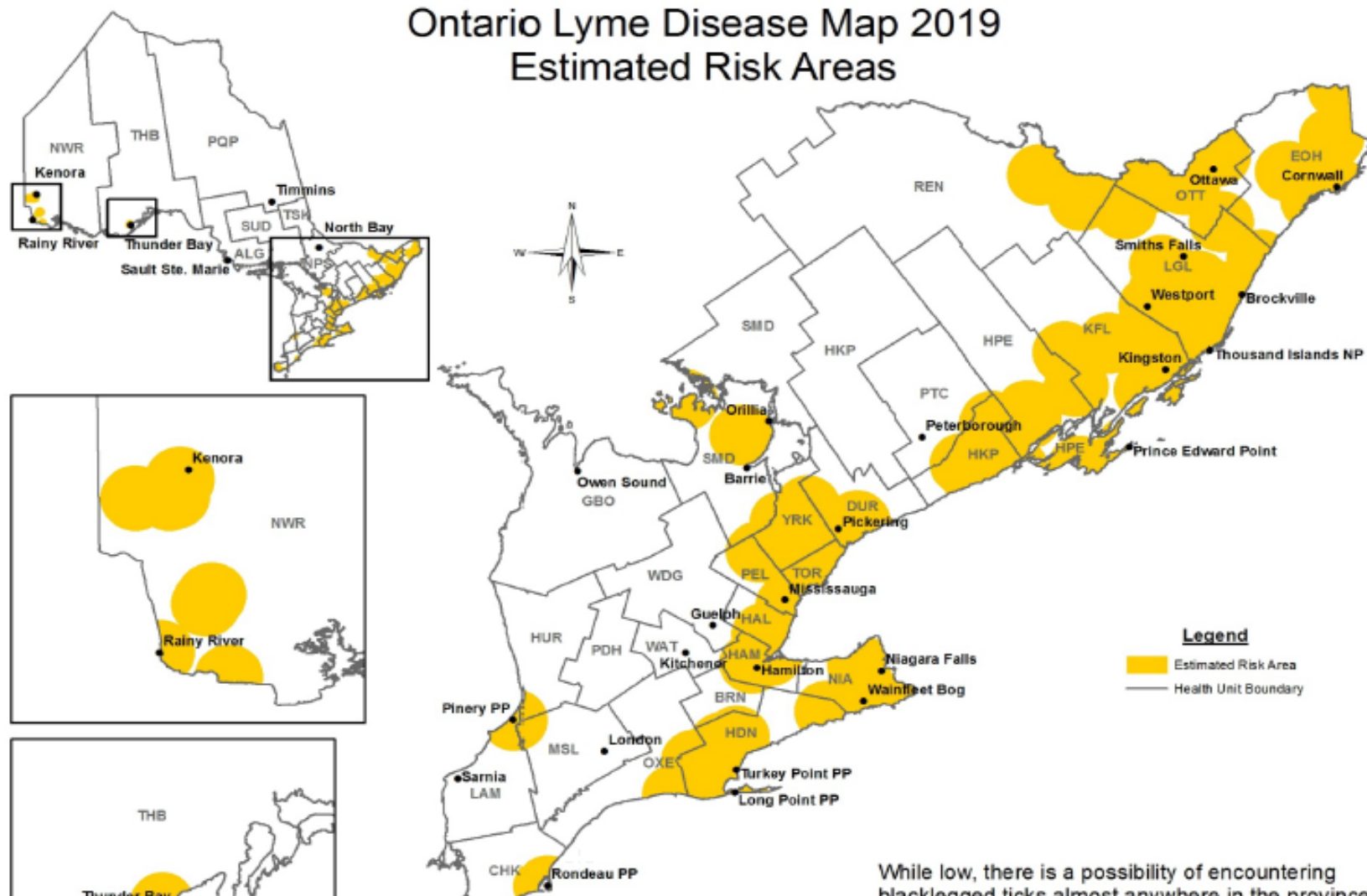
Engorged - female

- Males – completely black back with reddish orange around the outside
- Females – reddish orange with black scutum (shield area above the mouth parts)

Blacklegged tick

- **Can** transmit the bacteria that causes Lyme disease
- High risk, high tick areas in the Niagara region are:
 - Mud Lake Conservation Area, Port Colborne
 - Point Abino, Fort Erie
 - Rotary Park, St. Catharines
 - Wainfleet Bog Conservation Area, Wainfleet
- **Ticks feed on birds, so they can be potentially dropped off anywhere**

Ontario Lyme Disease Map 2019 Estimated Risk Areas



A map of Ontario showing the areas where blacklegged ticks are known to be established. The majority of the risk areas are in southern Ontario along the north shores of Lake Erie, Lake Ontario and the St. Lawrence River. There are also risk areas in health units of Northwestern and Thunder Bay.

While low, there is a possibility of encountering blacklegged ticks almost anywhere in the province, provided the habitat is suitable for blacklegged ticks (e.g., wooded or brushy areas).

Niagara Region Public Health & Emergency Services

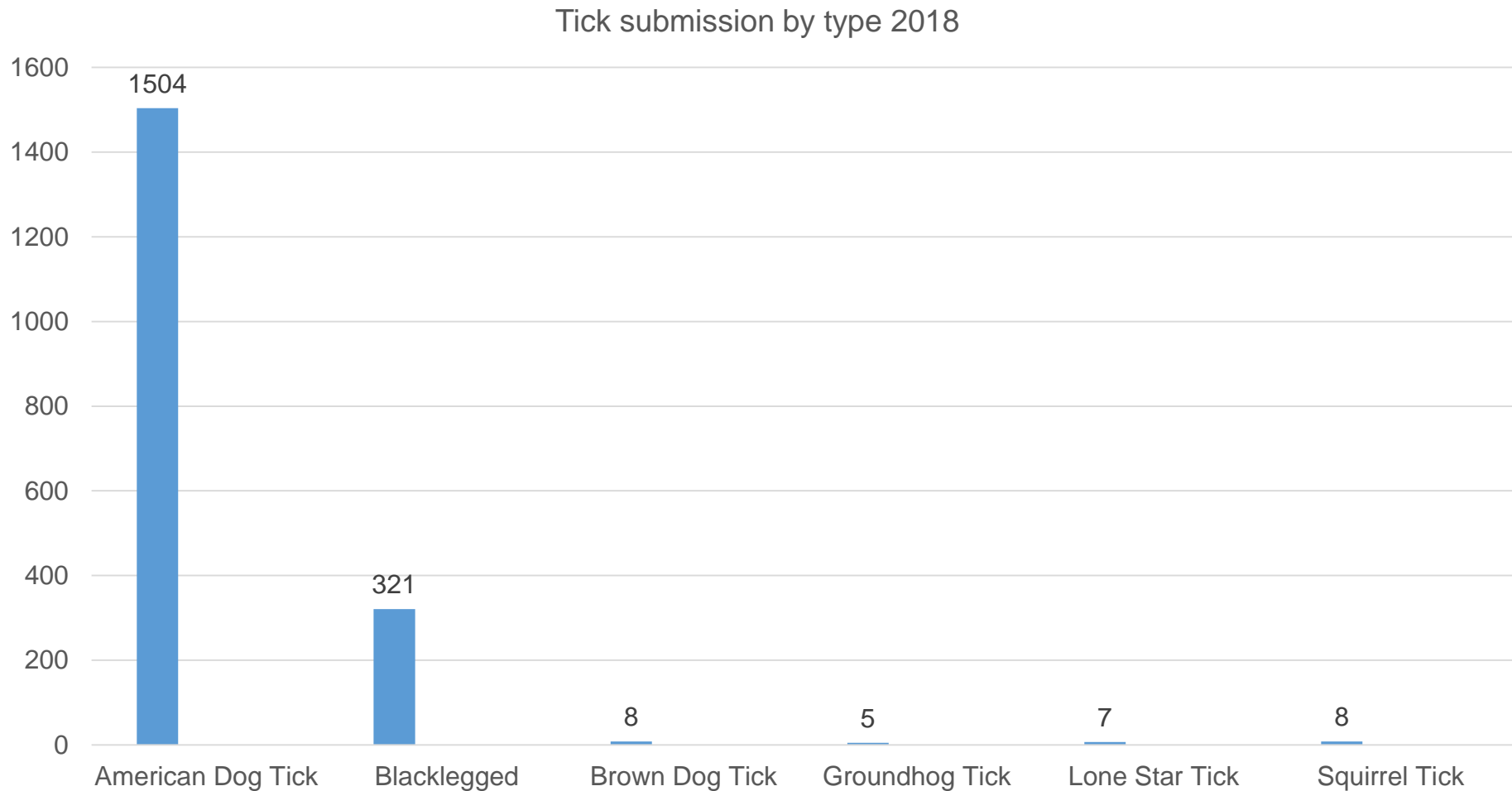
- We provide education to the public, healthcare professionals and anyone who is bitten by a blacklegged tick
- We monitor human cases of Lyme disease
- We conduct tick surveillance activities within the Niagara region
 - **Passive surveillance:** public health inspectors identify ticks brought in by the public
 - **Active surveillance:** actively looking for blacklegged ticks through tick dragging

Active surveillance – tick dragging

- Consists of dragging a flannel cloth over and around vegetation where ticks may be waiting for a passing host



Tick submissions by type - 2018



How do I prevent a tick bite?

- Be aware when in blacklegged tick habitats (wooded, brushy areas especially along trails and the fringe area between the woods and border)
- Keep grass mowed
- Remove leaf litter
- Wear light coloured clothing to help spot ticks
- Wear closed shoes
- Wear long sleeve shirts and pants (tuck shirt into pants and pants into socks)
- Apply DEET or ICARIDIN to exposed skin
- Daily self inspect for attached ticks
- Shower or bathe within two hours of being in forested or long grass areas



Lyme disease early symptoms

Symptoms that can occur 3-30 days after exposure are:

- Bulls-eye skin rash
 - Occurs in 70-80% of cases
- Muscle and joint pain
- Fever
- Headache
- Fatigue



Bull's eye rash



Image from CDC, Tickborne Diseases of the United States, Reference Manual for Health Care Providers
Second Edition, 2014

Lyme disease symptoms

Later complications

- Arthritis
- Facial paralysis
- Meningitis/encephalitis
- Heart infection
- Paralysis/loss of sensation

Public health nurse role: disease of Public Health significance

Education

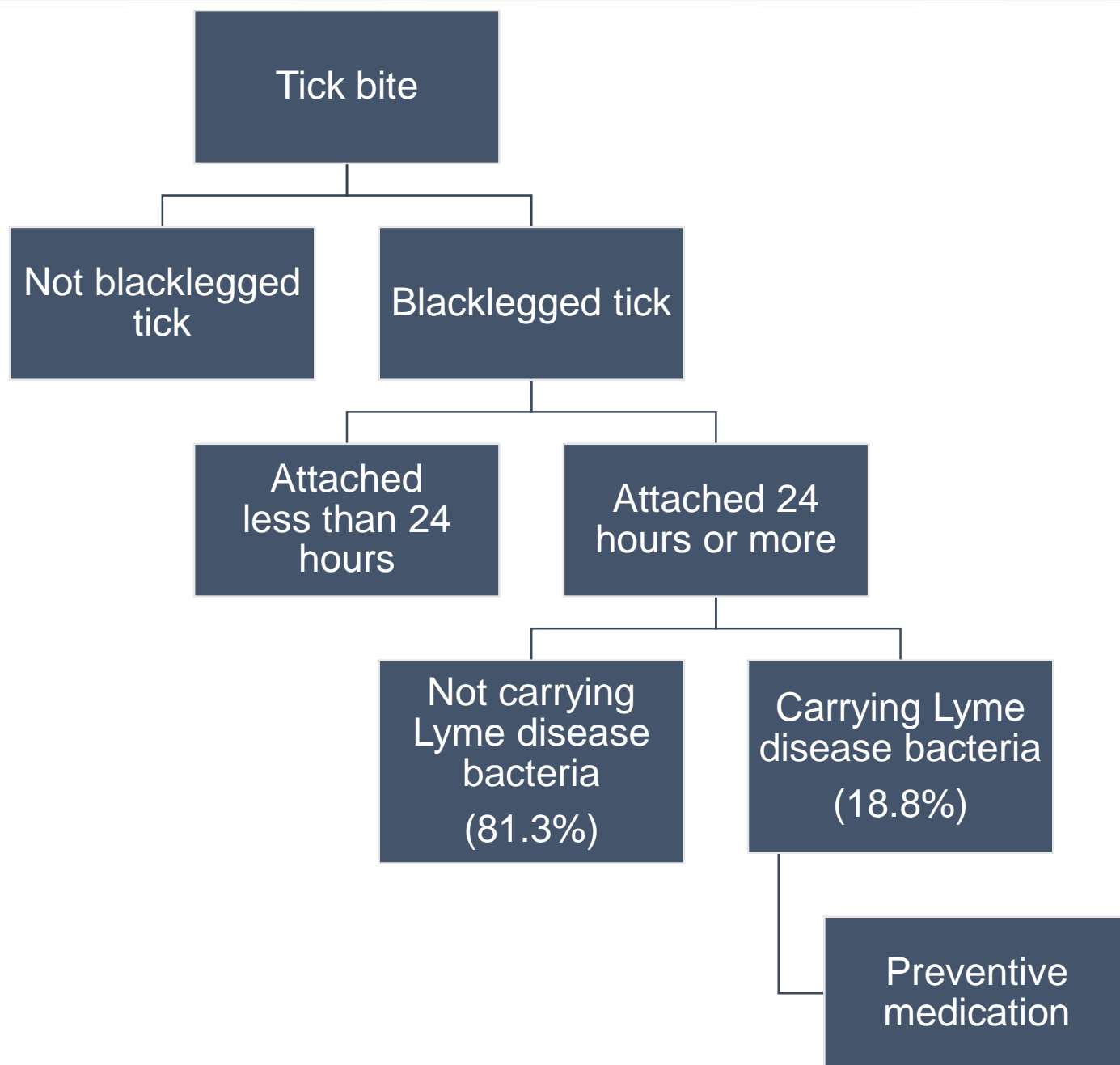
- Signs and symptoms
- Prevention strategies

Surveillance

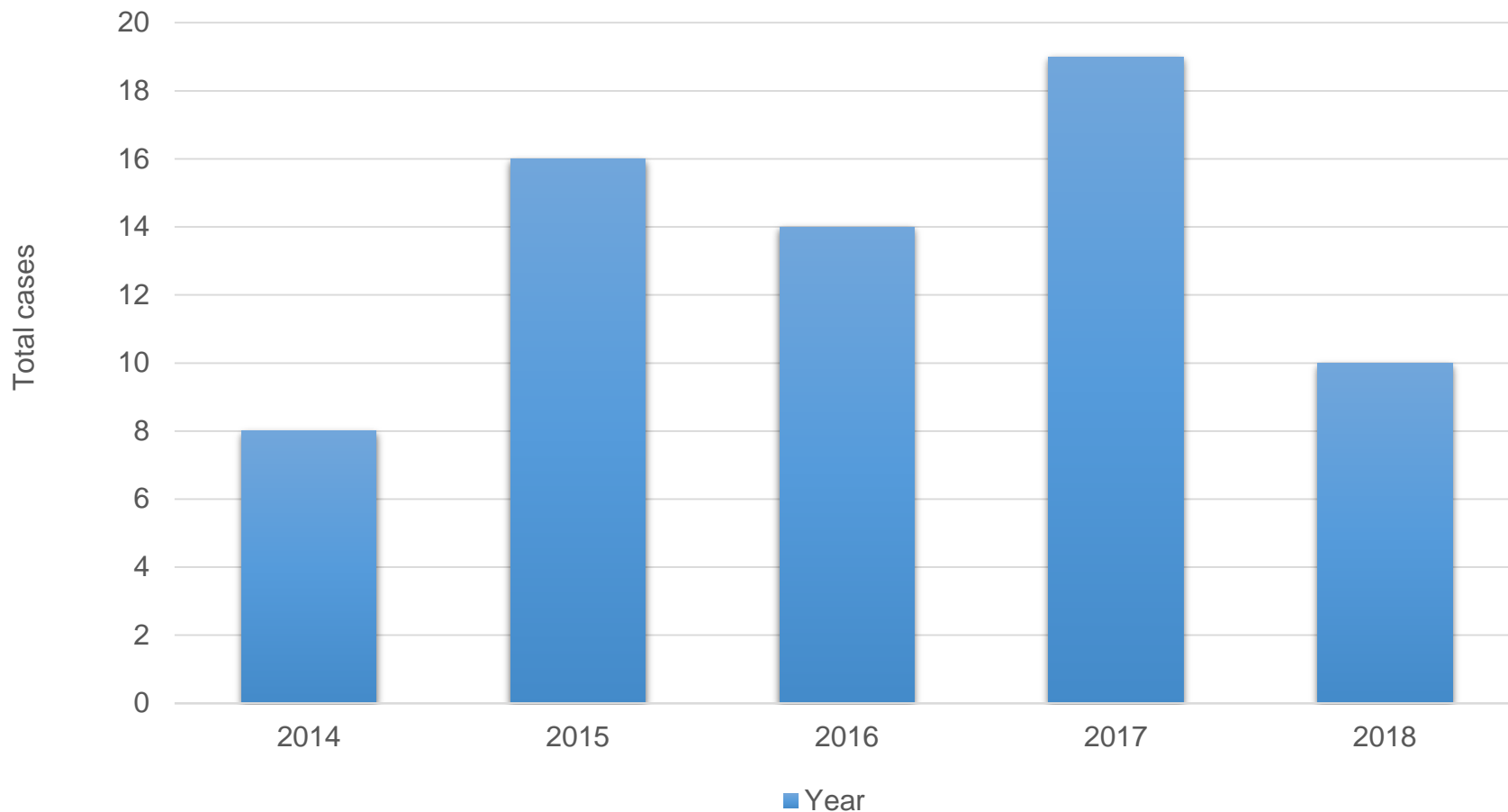
- DOPHS
- Identify exposure locations

Referral to primary care

- Prophylaxis
- Treatment



Lyme disease in Niagara



Questions?

<http://www.niagararegion.ca/health>



Subject: Approval of the 2018 Long-Term Care Home Annual Reports

Report to: Public Health and Social Services Committee

Report date: Tuesday, August 6, 2019

Recommendations

1. That the 2018 Audited Long-Term Care Home Annual Reports – Ministry of Health and Long-Term Care (the Ministry) for the calendar year ended December 31, 2018 (attached in appendices 1 through 8), **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented;
3. 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 annual reports of the Long-Term Care Homes in accordance with Provincial requirements.
- The submission deadline for the Long-Term Care Home Annual Reports are September 30, 2019.
- In accordance with report AC-C 32-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, which refers to "other audited financial statements", to include special purpose and compliance-based schedules, are approved by the standing committees with oversight of the program and then referred to Audit Committee for information.

Financial Considerations

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

Draft copies of the annual reports for the year ended December 31, 2018 are attached as Appendix 1 to 8.

The annual reports are prepared specifically for the purposes of meeting the requirements outline in the agreements with the Ministry.

The annual reports are a provincial requirement as noted in the audit report. The annual audit reports are prepared "to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose". The report is intended solely for the Regional Municipality of Niagara and the Ministry of

Health and Long Term Care and the LHIN respectively and should not be distributed to or used by parties other than those specified.

Analysis

The audits of these annual reports were completed by the Region's external auditors, Deloitte. The auditors have indicated that in their opinion the annual reports are in accordance with the Guidelines set out by the Ministry.

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 any funding related to the year ended December 31, 2018 is receivable or payable. A repayable amount is not a result of unspent ministry per diems but rather it occurs when the actual resident accommodation fees collected are in excess of the resident fees estimated by the Ministry when funding is advanced.

As of December 31, 2018, an estimated repayable amount of approximately \$381,000 (approximately 0.4% of the total Long Term Care budget) was reflected in the Region's 2018 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.

Alternatives Reviewed

The audited schedules are a Ministry requirement and therefore no alternatives available.

Relationship to Council Strategic Priorities

Not applicable (pending the development of Council Strategic Priorities).

Other Pertinent Reports

None.

Prepared by:

Beth Brens, CPA, CA
Acting, Associate Director, Reporting &
Analysis
Enterprise Resource Management
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 Jordan Gamble, Program Financial Specialist.

Appendices

| | |
|------------|---|
| Appendix 1 | 2018 Long-Term Care Home Annual Report – Deer Park Villa |
| Appendix 2 | 2018 Long-Term Care Home Annual Report – Douglas H. Rapelje |
| Appendix 3 | 2018 Long-Term Care Home Annual Report – Gilmore Lodge |
| Appendix 4 | 2018 Long-Term Care Home Annual Report – Linhaven |
| Appendix 5 | 2018 Long-Term Care Home Annual Report – The Meadows of Dorchester |
| Appendix 6 | 2018 Long-Term Care Home Annual Report – Northland Pointe |
| Appendix 7 | 2018 Long-Term Care Home Annual Report – Upper Canada Lodge |
| Appendix 8 | 2018 Long-Term Care Home Annual Report – The Woodlands of Sunset |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

Deer Park Villa

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|--|---|
| 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 1,407 | 1,526 | 3,117 | 6,050 | 364,568 | 146,558 |
| A002 | Long-Stay - Semi - Private | 720 | 728 | 1,596 | 3,044 | 183,664 | 32,476 |
| A003 | Long-Stay - Basic | 1,350 | 1,283 | 2,421 | 5,054 | 248,828 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | | | | 0 | | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 3,477 | 3,537 | 7,134 | 14,148 | 797,060 | 179,034 |
| A007 | Interim Short-Stay - Private | | | | 0 | | |
| A008 | Interim Short Stay - Semi-Private | | | | 0 | | |
| A009 | Interim Short Stay - Basic | 90 | 91 | 182 | 363 | 19,720 | |
| 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 | 182 | 363 | 19,720 | 0 |
| A012 | Convalescent Care Beds | | | | 0 | | |

| | | |
|------|--|--|
| A015 | The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-------------------|--|
| MOHLTC Facility # | Operator Name |
| HN3448 | 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, 2017 | 0 | |

| | Resident Bad Debt on 2018 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 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # HN3448 Operator Name: 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 | 1,676,971 | | 1,676,971 | | | | 0 | |
| C002 Employee Benefits | 368,168 | | 368,168 | | | | 0 | |
| C003 Purchased Services | 18,723 | | 18,723 | | | | 0 | |
| C004 Medical and Nursing Supplies | 46,144 | | 46,144 | | | | 0 | |
| C005 Equipment | 9,263 | | 9,263 | | | | 0 | |
| C006 Physician On-Call Coverage | 4,271 | | 4,271 | | | | 0 | |
| C007 Other: Provide Education and training | 4,851 | | 4,851 | | | | 0 | |
| C008 Expenditure Recoveries (enter as negative) | (3,135) | | (3,135) | | | | - | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$2,125,257 | \$0 | \$2,125,257 | | \$0 | \$0 | \$0 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 19,553 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | 52,103 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 34,692 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,000 | |

| | |
|-----------------------------|---|
| 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 | 118,803 | | 118,803 | | | | 0 | |
| D002 Employee Benefits | 27,042 | | 27,042 | | | | 0 | |
| D003 Purchased Services | 49,793 | | 49,793 | | | | 0 | |
| D004 Supplies | 15,599 | | 15,599 | | | | 0 | |
| D005 Equipment | 514 | | 514 | | | | 0 | |
| D006 Other Education and training | 2,009 | | 2,009 | | | | 0 | |
| D007 Expenditure Recoveries (enter as negative) | | | 0 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$213,760 | \$0 | \$213,760 | | \$0 | \$0 | \$0 | |

| | | | |
|------|---|--|---------------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 32,961 | |

| | | | |
|-------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

| | |
|-----------------------------|---|
| MOHLTC Facility # HN3448 | Operator Name : 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 | 223,620 | | 223,620 | | | | 0 | |
| E002 Expenditure Recoveries (enter as negative) | -67,866 | | -67,866 | | | | 0 | |
| E003 | | | | | | | | |
| Total Raw Food (Sum of lines E001 through E002) | \$155,753 | \$0 | \$155,753 | | \$0 | \$0 | \$0 | |

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) | 241,870 | | 241,870 | | | | 0 | |
| F002 Building and Property - Operations and Maintenance (B&P-OM) | 143,243 | | 143,243 | | | | 0 | |
| F003 Dietary Services (DS) | 316,455 | | 316,455 | | | | 0 | |
| F004 Laundry and Linen Services (L & LS) | 33,894 | | 33,894 | | | | 0 | |
| F005 General and Administrative (G&A) | 318,255 | 326,463 | 644,718 | | | | 0 | |
| F006 Facility Costs (FC) | 452,614 | 4,122 | 456,736 | | | | 0 | |
| F007 | | | | | | | | |
| Total Other Accommodation Expenditures (Line F001 through Line F006) | \$1,506,330 | \$330,585 | \$1,836,915 | | \$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. | 399,108 | | 399,108 | | | | 0 | |
| F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$1,107,223 | \$330,585 | \$1,437,808 | | \$0 | \$0 | \$0 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|--|-------------------------------------|
| F010 | 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) |
|------|---|--|-------------------------------------|
| F011 | 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

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

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Ministère de la Santé et des Soins de longue durée

MOHLTC Facility #

Operator Name :

HN3448

Deer Park Villa - 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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| Ia01b | | | | \$0 |

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line Ib01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|-------|
| Ib01 | 2,995 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 6,088 |
| lb3 | Laboratory Services Claims | Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes. | 2,240 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 8,328 |

MOHLTC Facility #
HN3448Licensee 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 | | | | |
|--|---|--|------------------------------------|-------------------------------|
| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | Closing Accrual Balance (4) = (1)-(2)+(3) | | |
| O001 | Salaries | 75,636 | 75,636 | 81,090 |
| O002 | Employee Benefits | 17,311 | 17,311 | 17,202 |
| O003 | Other (specify): CUPE 1263 & ONA 9 Accrual | 25,155 | 25,155 | 8,773 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$118,102 | \$118,102 | \$107,065 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | Closing Accrual Balance (4) = (1)-(2)+(3) | | |
| O101 | Salaries | 5,538 | 5,538 | 3,795 |
| O102 | Employee Benefits | 1,220 | 1,220 | 950 |
| O103 | Other (specify): CUPE 1263 | 2,168 | 2,168 | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$8,927 | \$8,927 | \$4,745 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | Closing Accrual Balance (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 |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Douglas H. Rapelje (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 for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

Douglas H. Rapelje Lodge

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|--|--|
| 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 4,351 | 4,453 | 8,855 | 17,659 | 1,065,072 | 425,964 |
| A002 | Long-Stay - Semi - Private | 2,005 | 1,951 | 3,513 | 7,469 | 450,228 | 91,507 |
| A003 | Long-Stay - Basic | 3,952 | 4,181 | 8,940 | 17,073 | 905,758 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | 135 | 130 | 246 | 511 | 19,933 | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 10,443 | 10,715 | 21,554 | 42,712 | 2,440,991 | 517,471 |
| 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 |
| A012 | Convalescent Care Beds | | | | 0 | | |

| | | |
|------|--|--|
| A015 | The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

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Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| 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, 2017 | | |

| | Resident Bad Debt on 2018 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 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H13902 Operator Name: Douglas H. Rapelle 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 | 4,467,321 | | 4,467,321 | | | | 0 | |
| C002 Employee Benefits | 1,096,332 | | 1,096,332 | | | | 0 | |
| C003 Purchased Services | 8,478 | | 8,478 | | | | 0 | |
| C004 Medical and Nursing Supplies | 137,546 | | 137,546 | | | | 0 | |
| C005 Equipment | 45,636 | | 45,636 | | | | 0 | |
| C006 Physician On-Call Coverage | 14,528 | | 14,528 | | | | 0 | |
| C007 Other: Provide Education and training | 7,095 | | 7,095 | | | | 0 | |
| C008 Expenditure Recoveries (enter as negative) | (10,100) | | (10,100) | | | | - | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$5,766,837 | \$0 | \$5,766,837 | | \$0 | \$0 | \$0 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 31,284 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 88,661 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,035 | |

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| | |
|-----------------------------|--|
| MOHLTC Facility # H13902 | Operator Name : 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 | 306,502 | | 306,502 | | | | 0 | |
| D002 Employee Benefits | 76,405 | | 76,405 | | | | 0 | |
| D003 Purchased Services | 156,416 | | 156,416 | | | | 0 | |
| D004 Supplies | 27,920 | | 27,920 | | | | 0 | |
| D005 Equipment | 1,313 | | 1,313 | | | | 0 | |
| D006 Other Education and training | 3,450 | | 3,450 | | | | 0 | |
| D007 Expenditure Recoveries (enter as negative) | | | 0 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$572,006 | \$0 | \$572,006 | | \$0 | \$0 | \$0 | |

| | | | |
|------|---|--|---------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 99,880 | |

| | | | |
|-------|---|--|---------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

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For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et 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 | 445,300 | | 445,300 | | | | 0 | |
| E002 Expenditure Recoveries (enter as negative) | -12,638 | | -12,638 | | | | 0 | |
| E003 | | | | | | | | |
| Total Raw Food (Sum of lines E001 through E002) | \$432,662 | \$0 | \$432,662 | | \$0 | \$0 | \$0 | |

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) | 568,083 | | 568,083 | | | | 0 | |
| F002 Building and Property - Operations and Maintenance (B&P-OM) | 252,651 | | 252,651 | | | | 0 | |
| F003 Dietary Services (DS) | 837,331 | | 837,331 | | | | 0 | |
| F004 Laundry and Linen Services (L & LS) | 175,184 | | 175,184 | | | | 0 | |
| F005 General and Administrative (G&A) | 673,201 | 629,617 | 1,302,818 | | | | 0 | |
| F006 Facility Costs (FC) | 741,509 | 7,567 | 749,076 | | | | 0 | |
| F007 | | | | | | | | |
| Total Other Accommodation Expenditures (Line F001 through Line F006) | \$3,247,959 | \$637,184 | \$3,885,144 | | \$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. | 479,445 | | 479,445 | | | | 0 | |
| F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$2,768,515 | \$637,184 | \$3,405,699 | | \$0 | \$0 | \$0 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|--|-------------------------------------|
| F010 | 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) |
|------|---|--|-------------------------------------|
| F011 | 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

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| | |
|-----------------------------|--|
| MOHLTC Facility # H13902 | Operator 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 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| Ia01b | | | | \$0 |

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|--------|
| Ib01 | 12,264 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 239,903 |
| lb3 | Laboratory Services Claims | Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes. | 5,625 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 245,528 |

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 | | | | |
|--|---|--------------------------------|------------------------------------|--|
| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (4) = (1)-(2)+(3) |
| O001 | Salaries | 210,495 | 210,495 | 241,872 |
| O002 | Employee Benefits | 48,687 | 48,687 | 53,382 |
| O003 | Other (specify): CUPE 1263 & ONA 9 | 86,795 | 86,795 | 11,743 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$345,976 | \$345,976 | \$306,997 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (4) = (1)-(2)+(3) |
| O101 | Salaries | 11,745 | 11,745 | 12,775 |
| O102 | Employee Benefits | 3,023 | 3,023 | 3,384 |
| O103 | Other (specify): CUPE 1263 | 4,738 | 4,738 | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$19,506 | \$19,506 | \$16,159 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (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 |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – 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 – Gilmore Lodge for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

Gilmore Lodge

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|--|---|
| 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 3,611 | 3,699 | 7,861 | 15,171 | 915,066 | 281,717 |
| A002 | Long-Stay - Semi - Private | 436 | 446 | 628 | 1,510 | 91,020 | 12,476 |
| A003 | Long-Stay - Basic | 2,934 | 2,965 | 6,018 | 11,917 | 565,233 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | | | | 0 | | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 6,981 | 7,110 | 14,507 | 28,598 | 1,571,319 | 294,192 |
| 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 |
| A012 | Convalescent Care Beds | | | | 0 | | |

| | | |
|------|--|--|
| A015 | The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|---|
| 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, 2017 | | |

| | Resident Bad Debt on 2018 Basic Accommodation Fees | | For Ministry Use Only |
|------|--|---------|-----------------------|
| A040 | Basic Accommodation Fees - Bad Debt | 3,126 | |
| A041 | Collection Costs | | |
| A042 | Total Bad Debt Costs (A040 + A041) | \$3,126 | |

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 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H13533 Operator Name: 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 | 2,989,162 | | 2,989,162 | | | | 0 | |
| C002 Employee Benefits | 754,130 | | 754,130 | | | | 0 | |
| C003 Purchased Services | 6,905 | | 6,905 | | | | 0 | |
| C004 Medical and Nursing Supplies | 92,055 | | 92,055 | | | | 0 | |
| C005 Equipment | 21,541 | | 21,541 | | | | 0 | |
| C006 Physician On-Call Coverage | 14,528 | | 14,528 | | | | 0 | |
| C007 Other: Provide Education and training | 8,550 | | 8,550 | | | | 0 | |
| C008 Expenditure Recoveries (enter as negative) | (3,989) | | (3,989) | | | | - | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$3,882,883 | \$0 | \$3,882,883 | | \$0 | \$0 | \$0 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 19,553 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 85,908 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,035 | |

Ontario

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Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|---|
| 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 | 211,175 | | 211,175 | | | | 0 | |
| D002 Employee Benefits | 51,709 | | 51,709 | | | | 0 | |
| D003 Purchased Services | 97,202 | | 97,202 | | | | 0 | |
| D004 Supplies | 17,972 | | 17,972 | | | | 0 | |
| D005 Equipment | 737 | | 737 | | | | 0 | |
| D006 Other Education and training | 858 | | 858 | | | | 0 | |
| D007 Expenditure Recoveries (enter as negative) | | | 0 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$379,653 | \$0 | \$379,653 | | \$0 | \$0 | \$0 | |

| | | | |
|------|---|--|---------------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 65,919 | |

| | | | |
|-------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et 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 | 336,096 | | 336,096 | | | | 0 | |
| E002 Expenditure Recoveries (enter as negative) | -68,399 | | -68,399 | | | | 0 | |
| E003 | | | | | | | | |
| Total Raw Food (Sum of lines E001 through E002) | \$267,697 | \$0 | \$267,697 | | \$0 | \$0 | \$0 | |

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) | 371,448 | | 371,448 | | | | 0 | |
| F002 Building and Property - Operations and Maintenance (B&P-OM) | 181,047 | | 181,047 | | | | 0 | |
| F003 Dietary Services (DS) | 614,214 | | 614,214 | | | | 0 | |
| F004 Laundry and Linen Services (L & LS) | 156,252 | | 156,252 | | | | 0 | |
| F005 General and Administrative (G&A) | 688,097 | 531,562 | 1,219,659 | | | | 0 | |
| F006 Facility Costs (FC) | 385,761 | 6,633 | 392,394 | | | | 0 | |
| F007 | | | | | | | | |
| Total Other Accommodation Expenditures (Line F001 through Line F006) | \$2,396,819 | \$538,195 | \$2,935,014 | | \$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. | 217,676 | | 217,676 | | | | 0 | |
| F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$2,179,143 | \$538,195 | \$2,717,338 | | \$0 | \$0 | \$0 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|--|-------------------------------------|
| F010 | 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) |
|------|---|--|-------------------------------------|
| F011 | 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**2018 Long-Term Care Home Annual Report**Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from

2018-01-01 to 2018-12-31

| | |
|-----------------------------|---|
| MOHLTC Facility # H13533 | Operator 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 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| Ia01b | | | | \$0 |

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|-------|
| Ib01 | 5,347 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 243,161 |
| lb3 | Laboratory Services Claims | Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes. | 3,770 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 246,931 |

| | |
|-----------------------------|---|
| 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 (1) | 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. | | | | | |
| O001 | Salaries | 137,750 | 137,750 | 148,722 | 148,722 |
| O002 | Employee Benefits | 32,486 | 32,486 | 34,139 | 34,139 |
| O003 | Other (specify): ONA 9 & CUPE 1263 | 56,998 | 56,998 | 8,716 | 8,716 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$227,233 | \$227,233 | \$191,577 | \$191,577 |

| Program and Support Services | | Opening Accrual Balance (1) | 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. | | | | | |
| O101 | Salaries | 8,049 | 8,049 | 11,044 | 11,044 |
| O102 | Employee Benefits | 2,211 | 2,211 | 2,629 | 2,629 |
| O103 | Other (specify): CUPE 1263 | 2,619 | 2,619 | | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$12,879 | \$12,879 | \$13,672 | \$13,672 |

| Other Accommodation - To Be Completed by Red-Circled Homes | | Opening Accrual Balance (1) | 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. | | | | | |
| 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 |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

Linhaven

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|--|--|
| 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 6,964 | 7,360 | 15,243 | 29,567 | 1,782,830 | 556,224 |
| A002 | Long-Stay - Semi - Private | 3,287 | 3,078 | 5,597 | 11,962 | 721,304 | 101,655 |
| A003 | Long-Stay - Basic | 8,872 | 9,292 | 18,787 | 36,951 | 1,900,699 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | 135 | 99 | 225 | 459 | 17,912 | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 19,258 | 19,829 | 39,852 | 78,939 | 4,422,744 | 657,879 |
| 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 |
| A012 | Convalescent Care Beds | 1,612 | 1,368 | 3,357 | 6,337 | | |

| | | |
|------|--|--|
| A015 | The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| 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, 2017 | | |

| | Resident Bad Debt on 2018 Basic Accommodation Fees | | For Ministry Use Only |
|------|--|----------|-----------------------|
| A040 | Basic Accommodation Fees - Bad Debt | -9,743 | |
| A041 | Collection Costs | | |
| A042 | Total Bad Debt Costs (A040 + A041) | -\$9,743 | |

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 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H11559 Operator Name: 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 | 9,553,862 | | 9,553,862 | | 1,059,503 | | 1,059,503 | |
| C002 Employee Benefits | 2,295,984 | | 2,295,984 | | 243,621 | | 243,621 | |
| C003 Purchased Services | 88,371 | | 88,371 | | 107,234 | | 107,234 | |
| C004 Medical and Nursing Supplies | 334,361 | | 334,361 | | 9,312 | | 9,312 | |
| C005 Equipment | 42,198 | | 42,198 | | 1,360 | | 1,360 | |
| C006 Physician On-Call Coverage | 23,438 | | 23,438 | | 630 | | 630 | |
| C007 Other: Provide Education and training | 32,840 | | 32,840 | | 904 | | 904 | |
| C008 Expenditure Recoveries (enter as negative) | (345,901) | | (345,901) | | (373) | | (373) | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$12,025,152 | \$0 | \$12,025,152 | | \$1,422,191 | \$0 | \$1,422,191 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 54,748 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 170,728 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | 615,042 |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,035 | |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| MOHLTC Facility # H11559 | Operator Name : 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 | 587,392 | | 587,392 | | | | 0 | |
| D002 Employee Benefits | 135,895 | | 135,895 | | | | 0 | |
| D003 Purchased Services | 305,455 | | 305,455 | | | | 0 | |
| D004 Supplies | 28,211 | | 28,211 | | | | 0 | |
| D005 Equipment | 687 | | 687 | | | | 0 | |
| D006 Other Education and training | 4,611 | | 4,611 | | 85,999 | | 85,999 | |
| D007 Expenditure Recoveries (enter as negative) | -85,999 | | -85,999 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$976,253 | \$0 | \$976,253 | | \$85,999 | \$0 | \$85,999 | |

| | | | |
|------|---|--|---------------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 182,955 | 16,480 |

| | | | |
|-------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | 82,741 |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et 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 | 868,402 | | 868,402 | | 65,852 | | 65,852 | |
| E002 Expenditure Recoveries (enter as negative) | -72,607 | | -72,607 | | | | 0 | |
| E003 | | | | | | | | |
| Total Raw Food (Sum of lines E001 through E002) | \$795,795 | \$0 | \$795,795 | | \$65,852 | \$0 | \$65,852 | |

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) | 1,001,712 | | 1,001,712 | | 99,940 | | 99,940 | |
| F002 Building and Property - Operations and Maintenance (B&P-OM) | 514,265 | | 514,265 | | 48,564 | | 48,564 | |
| F003 Dietary Services (DS) | 1,528,122 | | 1,528,122 | | 150,235 | | 150,235 | |
| F004 Laundry and Linen Services (L & LS) | 392,221 | | 392,221 | | 44,367 | | 44,367 | |
| F005 General and Administrative (G&A) | 1,203,422 | 1,469,639 | 2,673,061 | | 83,382 | | 83,382 | |
| F006 Facility Costs (FC) | 928,731 | 16,011 | 944,742 | | 36,456 | | 36,456 | |
| F007 | | | | | | | | |
| Total Other Accommodation Expenditures (Line F001 through Line F006) | \$5,568,474 | \$1,485,650 | \$7,054,124 | | \$462,944 | \$0 | \$462,944 | |
| 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. | 540,022 | | 540,022 | | | | 0 | |
| F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$5,028,452 | \$1,485,650 | \$6,514,102 | | \$462,944 | \$0 | \$462,944 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|--|-------------------------------------|
| F010 | 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) |
|------|---|--|-------------------------------------|
| F011 | 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 2018 Long-Term Care Home Annual ReportMinistry of Health and Long-Term Care For the period from
Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| MOHLTC Facility # H11559 | Operator Name : Linhaven - 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 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| Ia01b | | | | \$0 |

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|--------|
| Ib01 | 16,983 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 971,351 |
| lb3 | Laboratory Services Claims | Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes. | 9,645 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 980,996 |

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 (1) | 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. | | | | | |
| O001 | Salaries | 374,844 | 374,844 | 519,217 | 519,217 |
| O002 | Employee Benefits | 86,557 | 86,557 | 116,306 | 116,306 |
| O003 | Other (specify): CUPE 1263 and ONA9 | 134,011 | 134,011 | 29,056 | 29,056 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$595,412 | \$595,412 | \$664,579 | \$664,579 |

| Program and Support Services | | Opening Accrual Balance (1) | 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. | | | | | |
| O101 | Salaries | 24,528 | 24,528 | 19,949 | 19,949 |
| O102 | Employee Benefits | 5,503 | 5,503 | 5,121 | 5,121 |
| O103 | Other (specify): CUPE 1263 | 8,821 | 8,821 | | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$38,852 | \$38,852 | \$25,070 | \$25,070 |

| Other Accommodation - To Be Completed by Red-Circled Homes | | Opening Accrual Balance (1) | 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. | | | | | |
| 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 |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

The Meadows of Dorchester

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|--|---|
| 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 4,995 | 5,098 | 10,552 | 20,645 | 1,245,118 | 504,888 |
| A002 | Long-Stay - Semi - Private | 1,508 | 1,441 | 2,779 | 5,728 | 345,506 | 65,374 |
| A003 | Long-Stay - Basic | 4,108 | 4,154 | 8,448 | 16,710 | 812,516 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | | | | 0 | | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 10,611 | 10,693 | 21,779 | 43,083 | 2,403,139 | 570,263 |
| A007 | Interim Short-Stay - Private | | | | 0 | | |
| A008 | Interim Short Stay - Semi-Private | | | | 0 | | |
| A009 | Interim Short Stay - Basic | 90 | 91 | 159 | 340 | 20,097 | |
| 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 | 159 | 340 | 20,097 | 0 |
| A012 | Convalescent Care Beds | | | | 0 | | |

| | | |
|------|--|--|
| A015 | The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|---|
| 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, 2017 | | |

| | Resident Bad Debt on 2018 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 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H11540 Operator Name: 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 | 4,430,230 | | 4,430,230 | | | | 0 | |
| C002 Employee Benefits | 1,103,566 | | 1,103,566 | | | | 0 | |
| C003 Purchased Services | 5,444 | | 5,444 | | | | 0 | |
| C004 Medical and Nursing Supplies | 120,825 | | 120,825 | | | | 0 | |
| C005 Equipment | 69,397 | | 69,397 | | | | 0 | |
| C006 Physician On-Call Coverage | 14,528 | | 14,528 | | | | 0 | |
| C007 Other: Provide Education and training | 13,461 | | 13,461 | | | | 0 | |
| C008 Expenditure Recoveries (enter as negative) | (7,644) | | (7,644) | | | | - | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$5,749,808 | \$0 | \$5,749,808 | | \$0 | \$0 | \$0 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 31,284 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 83,360 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,035 | |

Ontario

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Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|---|
| MOHLTC Facility # H11540 | Operator Name : 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 | 276,229 | | 276,229 | | | | 0 | |
| D002 Employee Benefits | 63,862 | | 63,862 | | | | 0 | |
| D003 Purchased Services | 157,192 | | 157,192 | | | | 0 | |
| D004 Supplies | 35,142 | | 35,142 | | | | 0 | |
| D005 Equipment | 92 | | 92 | | | | 0 | |
| D006 Other Education and training | 379 | | 379 | | | | 0 | |
| D007 Expenditure Recoveries (enter as negative) | | | 0 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$532,894 | \$0 | \$532,894 | | \$0 | \$0 | \$0 | |

| | | | |
|------|---|--|---------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 99,705 | |

| | | | |
|-------|---|--|---------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et 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 | 402,690 | | 402,690 | | | | 0 | |
| E002 Expenditure Recoveries (enter as negative) | -16,618 | | -16,618 | | | | 0 | |
| E003 | | | | | | | | |
| Total Raw Food (Sum of lines E001 through E002) | \$386,072 | \$0 | \$386,072 | | \$0 | \$0 | \$0 | |

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) | 486,370 | | 486,370 | | | | 0 | |
| F002 Building and Property - Operations and Maintenance (B&P-OM) | 282,987 | | 282,987 | | | | 0 | |
| F003 Dietary Services (DS) | 833,972 | | 833,972 | | | | 0 | |
| F004 Laundry and Linen Services (L & LS) | 199,068 | | 199,068 | | | | 0 | |
| F005 General and Administrative (G&A) | 718,227 | 647,148 | 1,365,375 | | | | 0 | |
| F006 Facility Costs (FC) | 720,470 | 7,815 | 728,285 | | | | 0 | |
| F007 | | | | | | | | |
| Total Other Accommodation Expenditures (Line F001 through Line F006) | \$3,241,095 | \$654,963 | \$3,896,058 | | \$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. | 492,818 | | 492,818 | | | | 0 | |
| F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$2,748,277 | \$654,963 | \$3,403,240 | | \$0 | \$0 | \$0 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|--|-------------------------------------|
| F010 | 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) |
|------|---|--|-------------------------------------|
| F011 | 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. | | |

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Ministry of Health and Long-Term Care For the period from
Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

| | |
|-----------------------------|---|
| MOHLTC Facility # H11540 | Operator 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 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| Ia01b | | | | \$0 |

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|-------|
| Ib01 | 9,258 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 376,036 |
| lb3 | Laboratory Services Claims | Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes. | 6,610 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 382,646 |

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 | | | | |
|--|--|--------------------------------|------------------------------------|--|
| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (4) = (1)-(2)+(3) |
| O001 | Salaries | 210,679 | 210,679 | 231,546 |
| O002 | Employee Benefits | 50,533 | 50,533 | 54,372 |
| O003 | Other (specify): CUPE 1263 & ONA 9 | 85,467 | 85,467 | 10,814 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$346,680 | \$346,680 | \$296,733 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (4) = (1)-(2)+(3) |
| O101 | Salaries | 11,251 | 11,251 | 17,469 |
| O102 | Employee Benefits | 2,263 | 2,263 | 3,842 |
| O103 | Other (specify): CUPE 1263 | 3,890 | 3,890 | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$17,404 | \$17,404 | \$21,311 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (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 |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

Northland Pointe

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|--|--|
| 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 7,087 | 7,087 | 14,685 | 28,859 | 1,740,396 | 699,737 |
| A002 | Long-Stay - Semi - Private | 1,773 | 1,879 | 3,325 | 6,977 | 420,530 | 83,644 |
| A003 | Long-Stay - Basic | 4,391 | 4,324 | 9,207 | 17,922 | 912,535 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | | | | 0 | | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 13,251 | 13,290 | 27,217 | 53,758 | 3,073,460 | 783,382 |
| A007 | Interim Short-Stay - Private | | | | 0 | | |
| A008 | Interim Short Stay - Semi-Private | | | | 0 | | |
| A009 | Interim Short Stay - Basic | 90 | 91 | 184 | 365 | 18,785 | |
| 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 | 184 | 365 | 18,785 | 0 |
| A012 | Convalescent Care Beds | | | | 0 | | |

| | | |
|------|--|--|
| A015 | The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| 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, 2017 | | |

| | Resident Bad Debt on 2018 Basic Accommodation Fees | | For Ministry Use Only |
|------|--|---------|-----------------------|
| A040 | Basic Accommodation Fees - Bad Debt | 5,717 | |
| A041 | Collection Costs | | |
| A042 | Total Bad Debt Costs (A040 + A041) | \$5,717 | |

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 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H14442 Operator Name: 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 | 5,316,052 | | 5,316,052 | | | | 0 | |
| C002 Employee Benefits | 1,263,513 | | 1,263,513 | | | | 0 | |
| C003 Purchased Services | 9,463 | | 9,463 | | | | 0 | |
| C004 Medical and Nursing Supplies | 147,781 | | 147,781 | | | | 0 | |
| C005 Equipment | 40,053 | | 40,053 | | | | 0 | |
| C006 Physician On-Call Coverage | 14,528 | | 14,528 | | | | 0 | |
| C007 Other: Provide Education and training | 15,561 | | 15,561 | | | | 0 | |
| C008 Expenditure Recoveries (enter as negative) | (10,847) | | (10,847) | | | | - | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$6,796,103 | \$0 | \$6,796,103 | | \$0 | \$0 | \$0 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 35,195 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 94,480 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,035 | |

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Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| MOHLTC Facility # H14442 | Operator 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 | 348,319 | | 348,319 | | | | 0 | |
| D002 Employee Benefits | 86,648 | | 86,648 | | | | 0 | |
| D003 Purchased Services | 195,431 | | 195,431 | | | | 0 | |
| D004 Supplies | 23,485 | | 23,485 | | | | 0 | |
| D005 Equipment | 405 | | 405 | | | | 0 | |
| D006 Other Education and training | 1,000 | | 1,000 | | | | 0 | |
| D007 Expenditure Recoveries (enter as negative) | | | 0 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$655,288 | \$0 | \$655,288 | | \$0 | \$0 | \$0 | |

| | | | |
|------|---|--|---------------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 125,675 | |

| | | | |
|-------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

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Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et 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 | 532,143 | | 532,143 | | | | 0 | |
| E002 | Expenditure Recoveries (enter as negative) | -23,801 | | -23,801 | | | | 0 | |
| E003 | Total Raw Food (Sum of lines E001 through E002) | \$508,342 | \$0 | \$508,342 | | \$0 | \$0 | \$0 | |

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) | 688,362 | | 688,362 | | | | 0 | |
| F002 | Building and Property - Operations and Maintenance (B&P-OM) | 313,579 | | 313,579 | | | | 0 | |
| F003 | Dietary Services (DS) | 1,081,232 | | 1,081,232 | | | | 0 | |
| F004 | Laundry and Linen Services (L & LS) | 153,350 | | 153,350 | | | | 0 | |
| F005 | General and Administrative (G&A) | 1,426,313 | 585,222 | 2,011,535 | | | | 0 | |
| F006 | Facility Costs (FC) | 1,154,624 | 10,568 | 1,165,192 | | | | 0 | |
| F007 | Total Other Accommodation Expenditures (Line F001 through Line F006). | \$4,817,460 | \$595,790 | \$5,413,249 | | \$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. | 806,456 | | 806,456 | | | | 0 | |
| F009 | Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$4,011,004 | \$595,790 | \$4,606,793 | | \$0 | \$0 | \$0 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|---|---|
| F010 | 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) |
|------|---|---|---|
| F011 | 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. | | |

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2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| MOHLTC Facility # H14442 | Operator Name : Northland Pointe - The Regional Municipality of Niagara |
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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 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| Ia01b | | | | \$0 |

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|--------|
| Ib01 | 11,575 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 107,072 |
| lb3 | Laboratory Services Claims | Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes. | 8,150 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 115,222 |

| | |
|-----------------------------|--|
| 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 | | Opening Accrual Balance (1) | 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. | | | | | |
| O001 | Salaries | 240,491 | 240,491 | 267,111 | 267,111 |
| O002 | Employee Benefits | 57,231 | 57,231 | 62,522 | 62,522 |
| O003 | Other (specify): CUPE 1263 & ONA 9 | 99,715 | 99,715 | 12,902 | 12,902 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$397,437 | \$397,437 | \$342,535 | \$342,535 |

| Program and Support Services | | Opening Accrual Balance (1) | 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. | | | | | |
| O101 | Salaries | 13,610 | 13,610 | 15,124 | 15,124 |
| O102 | Employee Benefits | 3,719 | 3,719 | 3,851 | 3,851 |
| O103 | Other (specify): CUPE 1263 | 5,353 | 5,353 | | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$22,682 | \$22,682 | \$18,975 | \$18,975 |

| Other Accommodation - To Be Completed by Red-Circled Homes | | Opening Accrual Balance (1) | 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. | | | | | |
| 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 |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

Upper Canada Lodge

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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.

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Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|--|--|
| 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 4,123 | 4,243 | 8,556 | 16,922 | 1,020,029 | 314,551 |
| A002 | Long-Stay - Semi - Private | 90 | 91 | 184 | 365 | 22,010 | 3,017 |
| A003 | Long-Stay - Basic | 2,816 | 2,897 | 5,782 | 11,495 | 592,139 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | | | | 0 | | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 7,029 | 7,231 | 14,522 | 28,782 | 1,634,177 | 317,568 |
| 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 |
| A012 | Convalescent Care Beds | | | | 0 | | |

| | | |
|------|--|--|
| A015 | The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| 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, 2017 | | |

| | Resident Bad Debt on 2018 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 | |

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Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H13534 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 | 3,063,492 | | 3,063,492 | | | | 0 | |
| C002 Employee Benefits | 699,423 | | 699,423 | | | | 0 | |
| C003 Purchased Services | 15,423 | | 15,423 | | | | 0 | |
| C004 Medical and Nursing Supplies | 104,198 | | 104,198 | | | | 0 | |
| C005 Equipment | 28,619 | | 28,619 | | | | 0 | |
| C006 Physician On-Call Coverage | 14,951 | | 14,951 | | | | 0 | |
| C007 Other: Provide Education and training | 5,266 | | 5,266 | | | | 0 | |
| C008 Expenditure Recoveries (enter as negative) | (4,454) | | (4,454) | | | | - | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$3,926,918 | \$0 | \$3,926,918 | | \$0 | \$0 | \$0 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 19,553 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 86,266 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,035 | |

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| | |
|-----------------------------|--|
| 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 | 224,928 | | 224,928 | | | | 0 | |
| D002 Employee Benefits | 54,649 | | 54,649 | | | | 0 | |
| D003 Purchased Services | 96,938 | | 96,938 | | | | 0 | |
| D004 Supplies | 15,595 | | 15,595 | | | | 0 | |
| D005 Equipment | 1,734 | | 1,734 | | | | 0 | |
| D006 Other Education and training | 1,512 | | 1,512 | | | | 0 | |
| D007 Expenditure Recoveries (enter as negative) | | | 0 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$395,356 | \$0 | \$395,356 | | \$0 | \$0 | \$0 | |

| | | | |
|------|---|--|---------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 65,919 | |

| | | | |
|-------|---|--|---------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

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Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et 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 | 283,922 | | 283,922 | | | | 0 | |
| E002 Expenditure Recoveries (enter as negative) | -10,883 | | -10,883 | | | | 0 | |
| E003 | | | | | | | | |
| Total Raw Food (Sum of lines E001 through E002) | \$273,038 | \$0 | \$273,038 | | \$0 | \$0 | \$0 | |

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) | 297,904 | | 297,904 | | | | 0 | |
| F002 Building and Property - Operations and Maintenance (B&P-OM) | 195,121 | | 195,121 | | | | 0 | |
| F003 Dietary Services (DS) | 580,940 | | 580,940 | | | | 0 | |
| F004 Laundry and Linen Services (L & LS) | 210,262 | | 210,262 | | | | 0 | |
| F005 General and Administrative (G&A) | 550,146 | 456,966 | 1,007,112 | | | | 0 | |
| F006 Facility Costs (FC) | 477,675 | 4,944 | 482,620 | | | | 0 | |
| F007 | | | | | | | | |
| Total Other Accommodation Expenditures (Line F001 through Line F006) | \$2,312,048 | \$461,910 | \$2,773,959 | | \$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. | 233,298 | | 233,298 | | | | 0 | |
| F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$2,078,750 | \$461,910 | \$2,540,661 | | \$0 | \$0 | \$0 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|--|-------------------------------------|
| F010 | 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) |
|------|---|--|-------------------------------------|
| F011 | 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. | | |

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Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

| | |
|-----------------------------|--|
| MOHLTC Facility # H13534 | Operator Name : Upper Canada Lodge - 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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| 1a01b | | | | \$0 |

Line 1b01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|-------|
| 1b01 | 5,956 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 5,300 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 5,300 |

| | |
|-----------------------------|--|
| 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 (1) | 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. | | | | | |
| O001 | Salaries | 136,022 | 136,022 | 146,578 | 146,578 |
| O002 | Employee Benefits | 30,411 | 30,411 | 32,273 | 32,273 |
| O003 | Other (specify): CUPE 1263 7 ONA 9 | 53,176 | 53,176 | 10,436 | 10,436 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$219,609 | \$219,609 | \$189,287 | \$189,287 |

| Program and Support Services | | Opening Accrual Balance (1) | 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. | | | | | |
| O101 | Salaries | 8,503 | 8,503 | 11,998 | 11,998 |
| O102 | Employee Benefits | 2,347 | 2,347 | 2,824 | 2,824 |
| O103 | Other (specify): CUPE 1263 | 2,437 | 2,437 | 0 | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$13,287 | \$13,287 | \$14,822 | \$14,822 |

| Other Accommodation - To Be Completed by Red-Circled Homes | | Opening Accrual Balance (1) | 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. | | | | | |
| 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 |

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules 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
[date of report]

DRAFT

The Regional Municipality of Niagara

The Woodlands of Sunset

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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.

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For the period from 2018-01-01 to 2018-12-31

| | |
|--|---|
| MOHLTC Facility # H14496 | Operator Name 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 to December (1c) | Total Days (1d) | Basic Fees (2) | Preferred Fees (3) |
| A001 | Long-Stay - Private | 4,481 | 4,662 | 9,917 | 19,060 | 1,149,033 | 459,264 |
| A002 | Long-Stay - Semi - Private | 1,656 | 1,681 | 3,095 | 6,432 | 387,659 | 72,737 |
| A003 | Long-Stay - Basic | 4,375 | 4,447 | 8,606 | 17,428 | 884,136 | |
| A004 | Long-Stay two-bed room (Shared by spouses) | | | | 0 | | |
| A005 | Short-Stay - Respite Care | | | | 0 | | |
| A006 | Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005) | 10,512 | 10,790 | 21,618 | 42,920 | 2,420,828 | 532,001 |
| A007 | Interim Short-Stay - Private | | | | 0 | | |
| A008 | Interim Short Stay - Semi-Private | | | | 0 | | |
| A009 | Interim Short Stay - Basic | 90 | 91 | 184 | 365 | | |
| 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 | 184 | 365 | 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 to 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 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 to December (1c) | Total Days (1d) |
| A021a | Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period | | | | 0 |
| A021b | Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period | | | | 0 |

| | | Resident-Days | | | |
|--|---|-----------------------|--------------------|-----------------------|-----------------|
| Actual occupancy of beds approved for Occupancy Reduction Protection (ORP) | | January to March (1a) | April to June (1b) | July 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 |
| A022c | Actual Resident-days in line A012 during ORP Period | | | | 0 |

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

| | |
|-----------------------------|---|
| 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, 2017 | | |

| | Resident Bad Debt on 2018 Basic Accommodation Fees | For Ministry Use Only |
|------|--|-----------------------|
| A040 | Basic Accommodation Fees - Bad Debt 2,629.57 | |
| A041 | Collection Costs | |
| A042 | Total Bad Debt Costs (A040 + A041) | \$2,630 |

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 | |

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Ministère de la Santé et des Soins de longue durée

MOR/LTC Facility # H14496 Operator Name: 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 | 4,373,983 | | 4,373,983 | | | | 0 | |
| C002 Employee Benefits | 1,025,993 | | 1,025,993 | | | | 0 | |
| C003 Purchased Services | 15,229 | | 15,229 | | | | 0 | |
| C004 Medical and Nursing Supplies | 128,862 | | 128,862 | | | | 0 | |
| C005 Equipment | 30,353 | | 30,353 | | | | 0 | |
| C006 Physician On-Call Coverage | 14,528 | | 14,528 | | | | 0 | |
| C007 Other: Provide Education and training | 7,846 | | 7,846 | | | | 0 | |
| C008 Expenditure Recoveries (enter as negative) | (6,742) | | (6,742) | | | | - | |
| C009 Total Nursing and Personal Care (Sum of lines C001 through C008) | \$5,590,052 | \$0 | \$5,590,052 | | \$0 | \$0 | \$0 | |

Note: Claim-based not to be included.

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (1) | | |
| C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative. | 31,284 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Practical Nurse (RPN) Initiative (2) | | |
| C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative. | | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| RAI MDS Co-ordinator Sustainability Funding | | |
| C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report. | 83,777 | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|--|--|---------------------------------|
| Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative | | |
| C012 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 | | |
| C013 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 | | |
| C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 | | |
| C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1) |
|--|---|
| Designated Specialized Units - Additional Funding | |
| C016 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. | |

| | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
|---|--|---------------------------------|
| Registered Nurse (RN) Initiative | | |
| C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative. | 53,035 | |

| | |
|-----------------------------|---|
| 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 | 268,345 | | 268,345 | | | | 0 | |
| D002 Employee Benefits | 62,588 | | 62,588 | | | | 0 | |
| D003 Purchased Services | 158,666 | | 158,666 | | | | 0 | |
| D004 Supplies | 16,843 | | 16,843 | | | | 0 | |
| D005 Equipment | 4,238 | | 4,238 | | | | 0 | |
| D006 Other Education and training | 1,111 | | 1,111 | | | | 0 | |
| D007 Expenditure Recoveries (enter as negative) | | | 0 | | | | 0 | |
| D008 Total Program and Support Services (Sum of lines D001 through D007) | \$511,791 | \$0 | \$511,791 | | \$0 | \$0 | \$0 | |

| | | | |
|------|---|--|---------------------------------------|
| | Additional Healthcare Personnel - BSO initiative | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D009 | 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) |
| D010 | 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D011 | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | 100,225 | |

| | | | |
|-------|---|--|---------------------------------------|
| | Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018) | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D012a | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |
| D012b | Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services. | | |

| | | | |
|------|---|--|---------------------------------------|
| | Enhanced Transition Support Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | Convalescent Care beds only (2) |
| D013 | 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. | | |

| | | | |
|------|---|--|--|
| | Designated Specialized Units - Additional Funding | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | |
| D014 | Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable. | | |

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Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et 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 | 438,009 | | 438,009 | | | | 0 | |
| E002 Expenditure Recoveries (enter as negative) | -14,136 | | -14,136 | | | | 0 | |
| E003 | | | | | | | | |
| Total Raw Food (Sum of lines E001 through E002) | \$423,873 | \$0 | \$423,873 | | \$0 | \$0 | \$0 | |

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) | 546,207 | | 546,207 | | | | 0 | |
| F002 Building and Property - Operations and Maintenance (B&P-OM) | 243,813 | | 243,813 | | | | 0 | |
| F003 Dietary Services (DS) | 929,179 | | 929,179 | | | | 0 | |
| F004 Laundry and Linen Services (L & LS) | 159,076 | | 159,076 | | | | 0 | |
| F005 General and Administrative (G&A) | 925,781 | 737,722 | 1,663,503 | | | | 0 | |
| F006 Facility Costs (FC) | 731,758 | 8,960 | 740,718 | | | | 0 | |
| F007 | | | | | | | | |
| Total Other Accommodation Expenditures (Line F001 through Line F006) | \$3,535,814 | \$746,682 | \$4,282,496 | | \$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. | 445,376 | | 445,376 | | | | 0 | |
| F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008) | \$3,090,438 | \$746,682 | \$3,837,120 | | \$0 | \$0 | \$0 | |

| | Municipal Property Tax | LTC/Interim beds only (exclude Convalescent Care Beds) (1) | For Convalescent Care beds only (2) |
|------|--|--|-------------------------------------|
| F010 | 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) |
|------|---|--|-------------------------------------|
| F011 | 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. | | |

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Ministère de la Santé et des Soins de longue durée

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| | |
|-----------------------------|---|
| MOHLTC Facility # H14496 | Operator 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 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | 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 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

| Expenses for 12 months, January 1, 2018 to December 31, 2018 | | | | |
|--|--------|----------|-------------------------------|-------------|
| | Salary | Benefits | Overhead Expenses - operating | Total Costs |
| Ia01b | | | | \$0 |

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

| Total expenses for 9 months, April 1, 2018 to December 31, 2018 | |
|---|-------|
| Ib01 | 8,125 |

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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

| Line (A) | Funding Initiative (B) | Description (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. | 99,192 |
| lb3 | Laboratory Services Claims | Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes. | 5,945 |
| 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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds. | |
| lb8 | Description: | | |
| lb9 | Description: | | |
| lb10 | Description: | | |
| lb11 | Description: | | |
| Total Expenses from Section I, Part B (sum of lines lb1 to lb11) | | | 105,137 |

MOHLTC Facility #
H14496Licensee 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 | | | | |
|--|--|--------------------------------|------------------------------------|--|
| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (4) = (1)-(2)+(3) |
| O001 | Salaries | 194,628 | 194,628 | 225,603 |
| O002 | Employee Benefits | 46,289 | 46,289 | 49,918 |
| O003 | Other (specify): Cupe 1263 & ONA 9 | 83,548 | 83,548 | 12,902 |
| O004 | TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003) | \$324,465 | \$324,465 | \$288,422 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (4) = (1)-(2)+(3) |
| O101 | Salaries | 11,607 | 11,607 | 10,844 |
| O102 | Employee Benefits | 2,907 | 2,907 | 2,812 |
| O103 | Other (specify): CUPE 1263 | 4,147 | 4,147 | 0 |
| O104 | TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103) | \$18,662 | \$18,662 | \$13,655 |

| 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 (1) | Payment Settlements in 2018 (2) | Current Period Accrual (3) |
| | | | | Closing Accrual Balance (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 |



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 19, 2019

Ann-Marie Norio, Regional Clerk
Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Dear Ms. Norio:

At their July 19, 2019 meeting, the Niagara Regional Housing Board of Directors, approved the following:

1. That the Niagara Regional Housing Board of Directors **APPROVES** a budget adjustment in the amount of \$1,200,000 as follows:
 - (i) \$900,000 to be transferred to the Niagara Regional Housing Owned-units Reserve to be used for the proposed 2020 Niagara Falls Multi-Residential Intensification Capital Project;
 - (ii) \$300,000 to be transferred to the Homelessness Services 2019 operating budget to allow for an increased number of supportive housing units and associated supports and housing allowances.
2. That the Niagara Regional Housing Board **AUTHORIZES** staff to forward this report to Public Health & Social Service Committee and Council for approval at the August 6, 2019 & August 15, 2019 meetings respectively.

Your assistance is requested in moving report NRH 9-2019, Approval of Use for 2018 Surplus, through Public Health & Social Services Committee and Council for consideration.

Sincerely,



Mayor Walter Sendzik
Chair



REPORT TO: Board of Directors of Niagara Regional Housing

SUBJECT: Approval of use for 2018 Surplus

RECOMMENDATION

1. That the Niagara Regional Housing Board of Directors **APPROVES** a budget adjustment in the amount of \$1,200,000 as follows:
 - (i) \$900,000 to be transferred to the Niagara Regional Housing Owned-units Reserve to be used for the proposed 2020 Niagara Falls Multi-Residential Intensification Capital Project;
 - (ii) \$300,000 to be transferred to the Homelessness Services 2019 operating budget to allow for an increased number of supportive housing units and associated supports and housing allowances.
2. That the Niagara Regional Housing Board **AUTHORIZES** staff to forward this report to Public Health & Social Service Committee and Council for approval at the August 6, 2019 & August 15, 2019 meetings respectively.

KEY FACTS

- The purpose of this report is to seek Board direction on how to allocate the \$1,200,000 of the 2018 NRH operating surplus funds that were included in the 2019 NRH operating budget.
- Report CSD 21-2019 outlines the Council approved motion regarding the NRH 2018 year-end Operating Surplus. Clause 2b of the motion states, "That \$1,200,000 of the surplus **REMAIN** in the Niagara Regional Housing budget and be utilized for new housing, new social housing and new community services housing initiatives."
- On April 17, 2019, NRH received a letter from the Ministry of Municipal Affairs and Housing outlining the funding for housing and homelessness programs as confirmed through the 2019 Ontario Budget. The confirmed 2019 allocations were less than expected, making it difficult to fund the Niagara Falls Intensification project and sustain homelessness services.

- Staff are recommending a budget adjustment of \$1,200,000 to transfer \$900,000 to NRH owned unit capital reserves in order to ensure funding is in place for the proposed Niagara Falls Multi-Residential Intensification Project and to transfer \$300,000 to the Homelessness Services 2019 operating budget in to fund an estimated 10 additional supportive housing units for a 24-month period.
- Regional Council has identified challenges within their communities relating to a lack of affordable housing, homelessness and lack of adequate mental health resources. The additional \$1,200,000 will assist in providing new affordable units and social housing.
- The sum of the \$1,200,000 proposed budget adjustment is greater than \$1 million, thus requiring Council approval as per the Budget Control By-law 2017-63.

FINANCIAL CONSIDERATIONS

The proposed budget adjustment would allow for a transfer from the 2019 NRH operating budget to the NRH owned unit capital reserve by \$900,000. The budget adjustment would also transfer \$300,000 from the 2019 NRH operating budget to the Homelessness Services (Community Services) operating budget to be utilized over a 24-month period commencing September 1, 2019.

The proposed budget adjustment will have no impact on the 2019 tax levy.

ANALYSIS

2019/2020 Niagara Falls Intensification:

The Multi-Residential Intensification – Niagara Falls identifies the intensification of a NRH-owned unit's portfolio with sufficient capacity for redevelopment. The Niagara Falls targeted multi-residential intensification project has been identified to increase affordable housing supply addressing the unmet needs of the existing 3,100 person waitlist for affordable housing in Niagara Falls. The development of new rental units will protect and increase the supply of affordable accessible and energy-efficient rental housing options in Niagara.

The NRH Senior Management team has worked alongside the Regional Planning team and the City of Niagara Falls planning team to assess site capacity and has identified the potential for a 55-unit and 18-unit - 3 storey apartment buildings. The two buildings will be planned in one phase to minimize disruption ensuring due consideration for appropriate capacity and resourcing. The planning stages of this project totaling \$810,000 were approved in the 2019 Capital Budget. The remaining design and construction costs of \$20,090,000 are included as part of the 2020 Capital Budget.

The 2019/2020 allocation from the provincial OPHI program to NRH is \$3,764,600 and must be committed by December 31, 2019 or will be lost. Of this amount, NRH has requested that the Province allow for \$3,000,000 to be utilized for the Niagara Falls Intensification capital build. The remaining \$764,600, in addition to the COCHI funding of \$389,779, will be used to fund the NRH renovates, homeownership and repair programs. See below for the projected budget and funding sources:

| | |
|-------------------------------------|-------------------|
| Estimated Total Project Cost | \$20,900,000 |
| Less Funding: | |
| OPHI Funding | 3,000,000 |
| Development Charges | 14,713,987 |
| Restricted Owned Unit Reserves | 2,290,000 |
| Project Balance to be Funded | \$ 896,013 |

Transferring the \$900,000 million to the reserve for use by the Niagara Falls Intensification project would fully fund the project.

Homelessness Plan:

The recommended \$300,000 transfer to the Homelessness Services operating budget is to be utilized over a 24 month period commencing September 1, 2019. This transfer will be used to fund an estimated 10 additional supportive housing units for high intensity needs clients. This would include services related to intensive case management, access to mental health and addictions services, access to occupational therapist and provide for a housing allowance as required.

Currently Niagara Region continues to have an estimated 69 chronic and episodic homeless clients within the shelter system. Many of these clients meet the definition of high needs clients with concurrent disorders. Currently, Home For Good supportive housing is the only appropriate housing option for these clients, and all spaces are occupied. These monies would increase the supportive housing community based units from 40 to 50 for a 24 month period.

Placing 10 high needs clients will assist in addressing the pressures within the shelter system, currently operating at over 100% capacity.

ALTERNATIVES REVIEWED

Do not approve the transfer to the capital project and homelessness operating budget. This alternative is not recommended due to the fact that no further provincial funding can be obtained to provide this new housing development and additional supportive housing. There would be no reduction to our housing waitlist. If the transfer to capital were not approved, the use of debt or other Regional reserves would be required to fund the NRH capital project dependent on Regional availability of those funds.

RELATIONSHIP TO NRH and/or COUNCIL STRATEGIC PRIORITIES

The proposed transfers would support NRH's vision "Niagara is a community where everyone has a home."

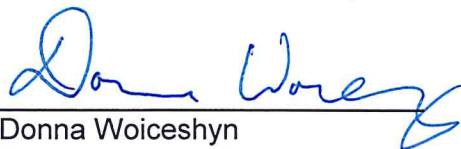
ORIGIN OF REPORT

This report has been brought forward by NRH staff as a means to leverage Provincial funding and address the housing waitlist problem in Niagara.

OTHER PERTINENT REPORTS

CSD 21-2019 – re: 2018 Year End Results and Transfer Report

19-182-4.2 – re: Canada-Ontario Community Housing (COCHI) & Ontario Priorities Housing Initiative (OPHI)

Submitted by:

Donna Woiceshyn
Chief Executive Officer

Approved by:
Walter Sendzik
Chair

This report was prepared by Stephanie Muhic, Program Financial Specialist and Cathy Cousins, Director, Homelessness in consultation with Donna Woiceshyn, CEO, Dan Ane, Manager Program Support and Margaret Murphy, Associate Director Budgeting & Strategy.



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Main Fax: 905-687-4844
Fax – Applications: 905-935-0476
Fax – Contractors: 905-682-8301
Web site: www.nrh.ca

July 19, 2019

Ann-Marie Norio, Regional Clerk
Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Dear Ms. Norio:

At their July 19, 2019 meeting, the Niagara Regional Housing Board of Directors, approved the 2019-2023 Strategic Plan for the Owned Units Division, as well as, the 2019 Business Plan for the Owned Units Division.

Section 1.1. of The Regional Municipality of Niagara/ Niagara Regional Housing Operating Agreement states:
The Region shall review and endorse if acceptable an annual business plan as submitted by the Corporation.

Your assistance is requested in moving report NRH 10-2019, Strategic Plan & 2019 Business Plan for Owned Units, through Public Health & Social Services Committee to Council for consideration.

Sincerely,



Mayor Walter Sendzik
Chair



REPORT TO: Board of Directors of Niagara Regional Housing

SUBJECT: Strategic Plan and 2019 Business Plan

RECOMMENDATION:

That the 2019-2023 Owned Units Division Strategic Plan **BE APPROVED**; and, that the 2019 Owned Units Division Business Plan **BE APPROVED**.

PURPOSE OF REPORT

To seek Niagara Regional Housing Board of Directors approval of the 2019 - 2023 Owned Units Division Strategic Plan (Appendix A) and 2019 Owned Units Division Business Plan (Appendix B)

REPORT

Through the development of this Strategic Plan, the NRH Board sets the direction of the corporation for the next four years for the Owned Units Division. While it is recognized that the ASD process is currently underway and may ultimately impact the Owned Units Division, it is incumbent on the organization to continue to operate this division with key strategic directions and a functional business plan.

The strategic planning process started in the summer of 2018 and initially was to encompass the entire operations of NRH. However, the motion by Regional Council in October of 2018 to undertake the ASD review significantly impacted the strategic planning process. The Board decided early in 2019 to continue this process for the Owned Units Division. The attached Strategic Plan (see appendix A) reflects the results of a series of meetings held over the past 10 months with board, community stakeholders, and staff. Through these meetings five strategic priorities were identified. These were later refined to the following priorities:

- **Building Homes:** Increase the stock and sustainability of affordable rental opportunities

- **Creating Vibrant Communities for Our Tenants:** Enable NRH to become more tenant-centric and responsive and provide better quality housing experience for our tenants
- **Promoting innovative processes:** Focus on sustainable, energy-conserving, and innovative practices that will reduce maintenance costs, improve operational efficiency and increase neighbourhood acceptability
- **Investing in Our People:** Create an engaged and informed workforce and board that supports a shared vision
- **Informing Action:** Raise awareness and educate the community about the impact that housing needs have on our community's health, sustainable growth and economic security.

The 2019 Business Plan is a companion document to the Strategic Plan and provides the work priorities that will be undertaken in 2019 to implement the strategic directions.

Submitted by:



Donna Woiceshyn

Chief Executive Officer

Approved by:



Walter Sendzik

Chair

Appendix A – 2019-2023 Strategic Priorities and Goals

Appendix B – 2019 Business Plan

APPENDIX A**Niagara Regional Housing
2019-2023 Strategic Plan – Owned Units Division**

VISION: Niagara is a community where everyone has a home

MISSION: To provide and develop quality affordable housing opportunities for individuals and families while promoting self-sufficiency and neighbourhood revitalization

STRATEGIC PRIORITIES AND GOALS:**1.0 Building homes: Increase the stock and sustainability of affordable rental opportunities**

- 1.1 Increase number of affordable housing units by 50 units per year for the next 4 years in partnership with housing providers and agencies
- 1.2 Reduce housing unit wait list
- 1.3 Increase revenue streams
- 1.4 Maximize asset utilization
- 1.5 Ensure efficient service delivery

2.0 Creating vibrant communities for our tenants: Enable NRH to become more tenant-centric and responsive and provide better quality housing experience for our tenants

- 2.1 Integrate new tenants into their housing community
- 2.2 Deliver innovative partnerships, programs and services to provide responsive tenant supports
- 2.3 Ensure efficient and effective response to service tenants' requests
- 2.4 Create and support healthy NRH communities

3.0 Promoting innovative processes: Focus on sustainable, energy –conserving and innovative practices that will reduce maintenance costs, improve operational efficiency and increase neighbourhood acceptability

- 3.1 Build and maintain high-quality innovative supplier relationships and capabilities
- 3.2 Improve efficiency and sustainability of new and existing buildings
- 3.3 Enhance new development project management processes and policies
- 3.4 Research, develop and implement effective, innovative and efficient delivery of capital programs, asset management plan and maintenance programs
- 3.5 Enhance IT systems for business continuity and performance
- 3.6 Implement comprehensive performance measurement system

4.0 Investing in our people: Create an engaged and informed workforce and board that supports a shared vision

- 4.1 Enhance employee and board expertise
- 4.2 Develop and implement succession planning strategy
- 4.3 Promote a positive organizational culture

5.0 Informing action: Raise awareness and educate the community about the impact that housing needs have on our community's health, sustainable growth and economic security

5.1 Become leading advocate for affordable housing in Niagara

5.2 Increase public profile as subject matter expert

NIAGARA REGIONAL HOUSING – OWNED UNITS DIVISION - 2019 BUSINESS PLAN

Appendix B

1.0 BUILDING HOMES: Increase the stock and sustainability of affordable rental opportunities

| Goal | Strategies/Initiatives | KPI | Resources Required | Lead/Linkage | Timeframe |
|--|--|--|---|---|-------------------------|
| 1.1 Increase number of affordable housing units by 50 units per year over the next 4 years in partnership with housing providers and agencies | Using existing social housing property in Niagara Falls, intensify a tenatable block from 12 units to 73 units | K1.1.1 Business case for Niagara Falls property and contribution agreement by December K1.1.2 Application filed for co-investment and seed funding for Niagara Falls property | Capital funding/reserve/possibly 2 FTE (shared with both NF projects) | CEO/Mgr. Housing Operations/Project Mgr. (WP)/Funded Program Support Analyst | 4 th quarter |
| | Project management for Thorold provider build – 45-60 affordable units | K1.1.3 Project manager for Thorold provider hired by end of 2 nd quarter | No NRH funding required | Project Manager/CEO/ Mgr. Housing Operations/Funded Program Support Analyst | 2 nd quarter |
| | Project management for Home for Good (YWCA) – 20 affordable units | K1.1.4 Project manager for Home for Good project hired by end of 2 nd quarter | No NRH funding required | Project Manager/CEO/ Mgr. Housing Operations/Funded Program Support Analyst | 2 nd quarter |
| | St. David's/Ormond property – 4 net new units | K1.1.5 Construction completed of St. David's/Ormond units by end of 3 rd quarter | Funding secured | Capital Works Mgr./Mgr. Housing Operations | 3 rd quarter |
| | Complete Roach Street project – 8 net new units | K1.1.6 Moved into Roach Street project on August 1 st | Funding secured | Mgr. Housing Operations/Project Mgr. (WP)/Funded Program Support Analyst | 3 rd quarter |
| 1.2 Reduce housing unit wait list | Commit to 25% of new Niagara Falls build project – approximately 50 units | K1.2.1 Full business case is developed for Niagara Falls build project | Yes - depends on business case/ possibly 2 FTE (shared with both NF projects) | CEO/Mgr. Housing Operations/Region - Program Financial Specialist/Funded Program Support Analyst/new Project Manager | 4 th quarter |
| | Work with NRH program side to prioritize Welcome Home applicants to tenants currently living in social housing | K1.2.2 # of successful Welcome Home applicants | Funding secured | Mgr. Housing Programs/Mgr. Community Resource Unit/Funded Program Support Analyst/Program Coordinator | 2 nd quarter |

| 1.0 BUILDING HOMES continued | | | | | |
|--|--|---|---------------------------|---|---------------------------------|
| Goal | Strategies/Initiatives | KPI | Resources Required | Lead/Linkage | Timeframe |
| 1.3 Increase revenue streams | Investigate mixed income communities in new builds | K1.3.1 Feasibility of mixed income communities is determined | n/a | Mgr. Housing Operations/ CEO/Region - Program Financial Specialist/Funded Program Support Analyst | 4 th quarter |
| | Increase non-rental revenue stream | K1.3.2 Feasibility of increasing non-rental revenue stream is determined | n/a | Mgr. Housing Operations/Senior Property Administrator | 4 th quarter |
| | Investigate project management opportunities | K1.3.3 Feasibility of new project management opportunities is determined | n/a | Mgr. Housing Operations/CEO | 4 th quarter |
| | Determine feasibility of charging non-profits property management administration fees (ex. rents calculations) | K1.3.4 Feasibility of charging non-profits property management admin. Fees is determined | n/a | Senior Property Administrator/CEO | 4 th quarter |
| 1.4 Maximize asset utilization | Undertake feasibility study for determining ROI and the FCI on NRH land, facilities and other land for future development (eg. land banking) | K1.4.1 Consultant hired to do feasibility study to determine ROI and FCI on NRH land, facilities and other land for future development; K1.4.2 Study completed by 2 nd quarter 2020 | Funding in place | Capital Works Mgr./Mgr. Housing Operations | 3 rd quarter |
| 1.5 Ensure efficient service delivery | Engage staff in ways to reduce duplication and increase efficiency | K1.5.1 50% pf process maps and work instructions to clarify responsibilities are updated | ICOP | SMT | 4th quarter |
| | Formalize Shared Services Agreement | K1.5.2 Shared Services Agreement is finalized | Regional departments | CEO | 2 nd quarter of 2020 |
| | Review and improve appeals process | K1.5.3 New terms of reference for appeals is developed | | Mgr. Housing Programs/Mgr. Community Resource Unit/SMT | 1st quarter of 2020 |

| 2.0 CREATING VIBRANT COMMUNITIES FOR OUR TENANTS: Enable NRH to become more tenant-centric and responsive and provide better quality housing experience for our tenants | | | | | |
|--|---|---|-----------------------------------|---|---|
| Goal | Strategies/Initiatives | KPI | Resources Required | Lead/Linkage | Timeframe |
| 2.1 Integrate new tenants into their housing community | Explore new tenant 'cleaning supplies bucket' (CSB) program | K2.1.1 Recommendations made with respect to implementing CSB program | Donations of product and/or funds | Mgr. Community Resource Unit | 4 th quarter |
| 2.2 Deliver innovative partnerships, programs and services to provide responsive tenant supports | Explore Income Retention program | K2.2.1 Report to SMT on feasibility of Income Retention program | | Mgr. Community Resource Unit | 4 th quarter |
| | Implement regular partner engagement and recognition | K2.2.2 Annual partner engagement and recognition, including survey, is undertaken | Operating funds | Mgr. Community Resource Unit | 4 th quarter |
| | Evaluate success of Social Enterprise partnerships | K2.2.3 Social Enterprise partnerships evaluated with recommendations for moving forward | No additional resources | Mgr. Community Resource Unit | December 2020 |
| 2.3 Ensure efficient and effective response to service tenants' requests | Monitor workflow and processes with TSRs | K2.3.1 Evaluation undertaken on pre and post outputs of work-flow and processes with TSRs | TSR | Senior Property Administrator | 3 rd quarter |
| 2.4 Create and support healthy NRH communities | Investigate embedding public health grad student in senior's building | K2.4.1 Report to SMT on feasibility of embedding public health grad | Unit out of stock | Mgr. Community Resource Unit/Senior Property Administrator | 4 th quarter |
| | Evaluate CPC pilot program | K2.4.2 Feasibility of CPC pilot program presented to SMT | Secured | Mgr. Community Resource Unit/Mgr. Housing Programs | 2 nd quarter 2020 |
| 3.0 PROMOTING INNOVATIVE PROCESSES: Focus on sustainable, energy –conserving and innovative practices that will reduce maintenance costs, improve operational efficiency and increase neighbourhood acceptability | | | | | |
| Goal | Strategies/Initiatives | KPI | Resources Required | Lead/Linkage | Timeframe |
| 3.1 Build and maintain high-quality supplier relationships and capabilities | Establish contractor meeting with staff to share expectations | K3.1.1 Meeting with contractors has taken place K3.1.2 Reduction in complaints by staff on contractors | Monitoring mechanism | Mgr. Housing Operations/Senior Property Administrator/Capital Works Mgr. | 2 nd quarter for K3.1.1 2 nd quarter 2020 for K3.1.2 |
| 3.2 Improve efficiency and sustainability of new and existing buildings | Install heat control systems | K3.2.1 Savings in kilowatt consumption | Funding secured | Capital Works Mgr. | 3 rd quarter |
| | Develop a long-term strategy for sustainability and energy efficiencies | K3.2.2 Short and long-term capital strategy developed | Annual capital funding | Capital Works Mgr./Mgr. Housing Operations | 3 rd quarter |

| 3.0 PROMOTING INNOVATIVE PROCESSES continued | | | | | |
|---|---|---|---------------------------|--|---------------------------------|
| Goal | Strategies/Initiatives | KPI | Resources Required | Lead/Linkage | Timeframe |
| 3.3 Enhance new development project management processes and policies | Hire new project manager, document project management processes | K3.3.1 Standardized document for project management functions completed | Funding secured | CEO/Mgr. Housing Operations | 4 th quarter |
| | Establish and determine new best practices for New Development Committee | K3.3.2 Upskill and education of committee members on the new terms of reference undertaken | | Mgr. Housing Operations/Project Manager (WP) | 3 rd quarter |
| | Develop process to review and share 'lessons learned' | K3.3.3 Project evaluation processes completed after each project is completed | | Mgr. Housing Operations/Project Manager (WP), Project Manager (new) | 3 rd quarter |
| 3.4 Research, develop and implement effective and efficient delivery of capital programs, asset management plan and maintenance programs | Delivery of capital program to maintain high level performance of NRH stock | K3.4.1 Capital program tenders secured and maintaining high Facility Condition Index | Funding in place | Mgr. Housing Operations/Capital Works Mgr. | Progress reported semi-annually |
| 3.5 Enhance IT systems for business continuity and performance | Investigate virtual tours of units | K3.5.1 Available virtual tour options determined for implementation in 2020 | Regional IT | Senior Property Administrator/Mgr. Community Resource Unit/Mgr. Housing Programs/Jeanette | 4 th quarter |
| | Improve arrears collection process | K3.5.2 Arrears collection process for collections is improved K3.5.3 Arrears collection arrears policy developed | Regional Finance, ICOP | Mgr. Housing Operations/Senior Property Administrator/Region Pgm. Financial Specialist | 3 rd quarter |
| | Update Shared Services agreement relating to IT | K3.5.4 Shared services agreement updated with respect to IT | Regional departments | CEO/SMT | 4 th quarter |
| | Investigate alternate property management systems | K3.5.5 Sufficient information to determine most appropriate action on alternate property management system | | Senior Property Administrator/CEO | 4 th quarter |
| | Develop and integrate organizational values | K3.5.6 Organizational values developed and integrated into core business | staff | SMT | 3 rd quarter |
| 3.6 Implement comprehensive performance measurement system | Develop operational KPIs | K3.6.1 Operational KPIs developed in 2019 for implementation in 2020 | | Mgr. Housing Operations/CEO | 4 th quarter |

4.0 INVESTING IN OUR PEOPLE: Create an engaged and informed workforce and board that supports a shared vision

| Goal | Strategies/Initiatives | KPI | Resources Required | Lead/Linkage | Timeframe |
|---|---|---|---------------------------------|---|--|
| 4.1 Enhance employee and board expertise | Develop organization-wide professional development program in mental health, addictions, drug awareness, critical incident stress management, aging in place, contract mgmt., and on the performance mgmt. system | K4.1.1 Professional development program is delivered, and effectiveness assessed | Trainers/ funding secured | SMT | 2nd to 4th quarters |
| | Implement annual process to educate board members on NRH programs | K4.1.2 Board knowledge of NRH programs increased | Staff | CEO/SMT | 3rd quarter |
| 4.2 Develop and implement succession planning strategy | Ensure process maps and work instructions are up to date and completed | K4.2.1 50% of work on updating process maps and work instructions is completed with goal to finish by end of 2020 | ICOP/temporary staff assistance | SMT | 4th quarter |
| | Promote Regional Mentorship program throughout organization | K4.2.2 Regional Mentorship Program promoted at check-point meetings | HR | SMT | 2nd quarter |
| | Expand employment options for retirement and transitions | K4.2.3 Retirement and transition employment options explored and costed | HR | Mgr. Community Resource Unit/SMT | 3rd quarter |
| 4.3 Promote a positive organizational culture | Develop and utilize internal communication processes | K4.3.1 Communication Task Force created, and recommendations implemented | | Megan/staff and SMT | 3rd quarter |
| | Implement annual employee satisfaction survey | K4.3.2 Employee Satisfaction Survey implemented, and results evaluated (note: KPI for subsequent years should be improved satisfaction) | HR | SMT | 4th quarter |

5.0 INFORMING ACTION: Raise awareness and educate the community about the impact that housing needs have on our community's health, sustainable growth and economic security

| Goal | Strategies/Initiatives | KPI | Resources Required | Lead/Linkage | Timeframe |
|--|--|---|--------------------------|---|---|
| 5.1 Become leading advocate for affordable housing in Niagara | Develop communication, social media and advocacy plan to board, staff and stakeholders on impact of changes to legislation, including: Utility Scales; OW Scales; ODSP Scales; regulation amendments; additional funding | K5.1.1 Communication, Social Media and Advocacy Plan is developed and implemented K5.1.1 Updated NRH website | Board/local MPPs and MPs | Mgr. Community Resource Unit/SMT | Start 2nd quarter; complete by 4th quarter |

| | | | | | |
|--|---|--|---|--|-------------------------|
| 5.2 Increase public profile as subject matter expert | Identify and implement communication strategy to increase public profile (prior to ASD determination) | K5.2.1 Public profile strategy implemented | Regional communications; modest funding | Mgr. Community Resource Unit/Mgr. Housing Pgm/Region Pgm. Financial Specialist | 3 rd quarter |
|--|---|--|---|--|-------------------------|

Provincial Policy and Funding Changes

Monitoring for Local Community Impacts

Adrienne Jugley, Commissioner, Community Services

August 6, 2019

Community Services

Provincial Ministries

Children's Services

- Ministry of Education

Homelessness Services

- Ministry of Municipal Affairs and Housing

Seniors' Services

- Ministry of Health
- Ministry of Long-Term Care

Social Assistance & Employment Opportunities

- Ministry of Children, Community and Social Services

Social Assistance & Employment Opportunities



Earnings Exemptions

Transition Child Benefit



Overpayment Recovery Rates

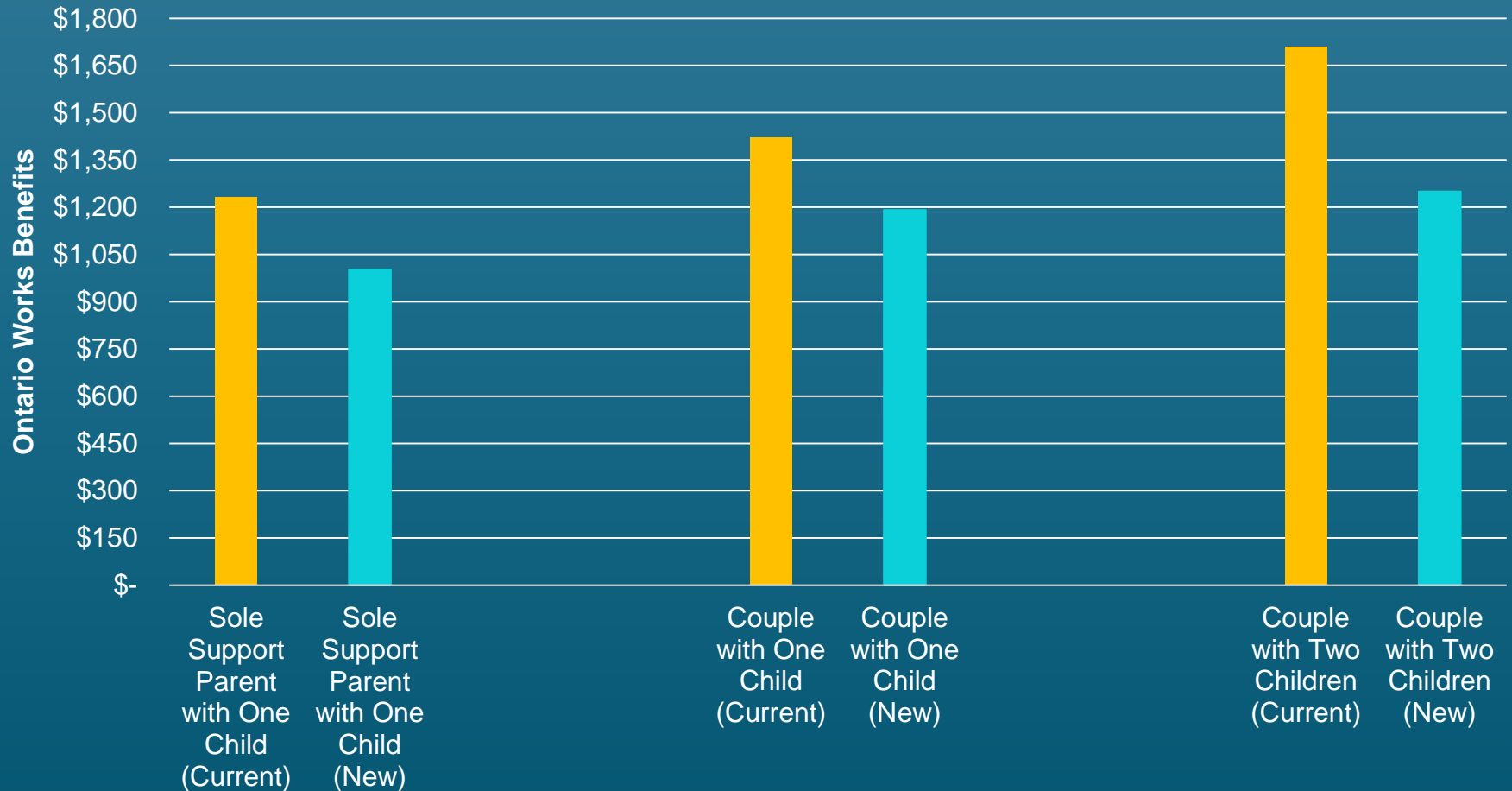


ODSP Eligibility



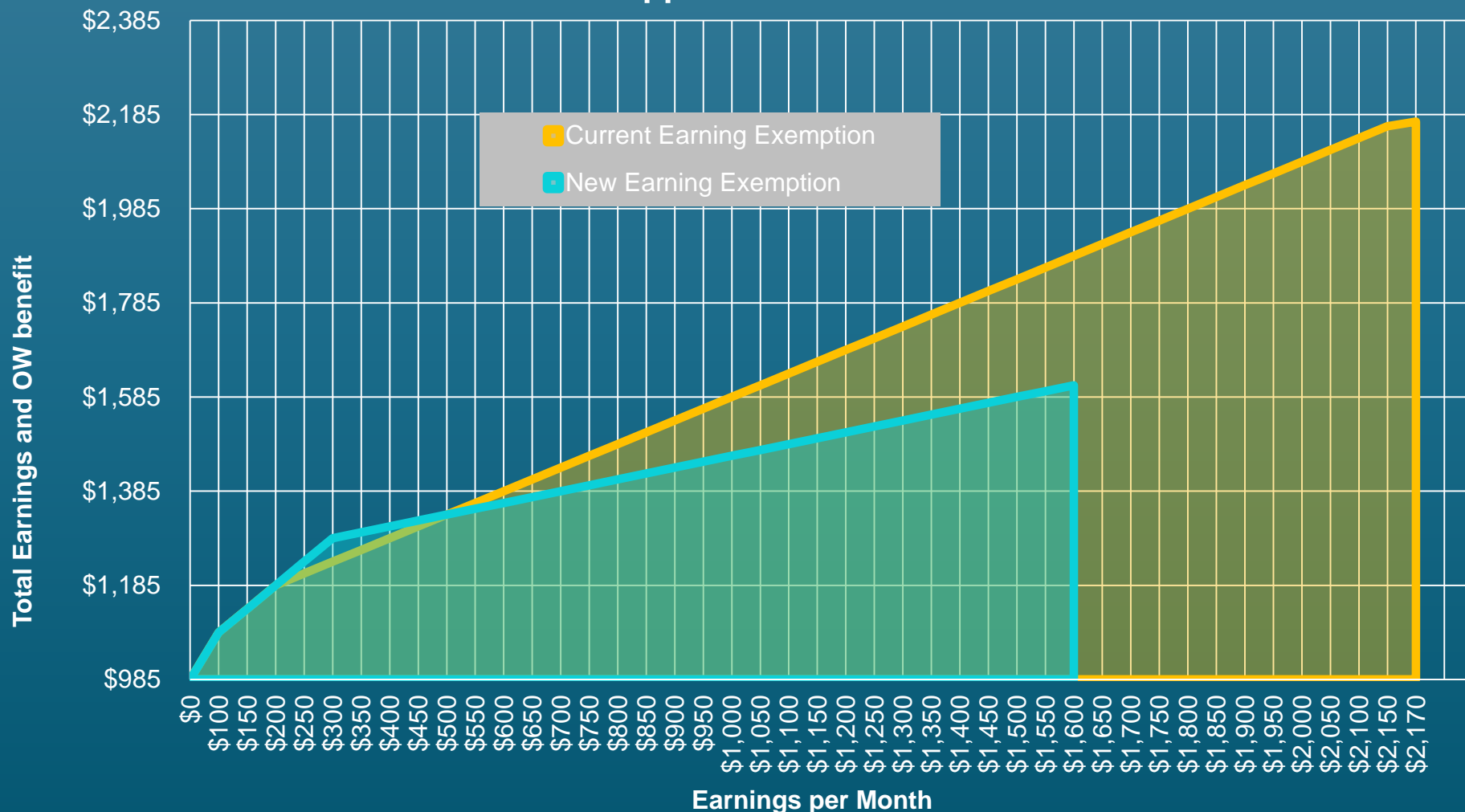
Employment Services Transformation

Impact of the Transition Child Benefit on Families



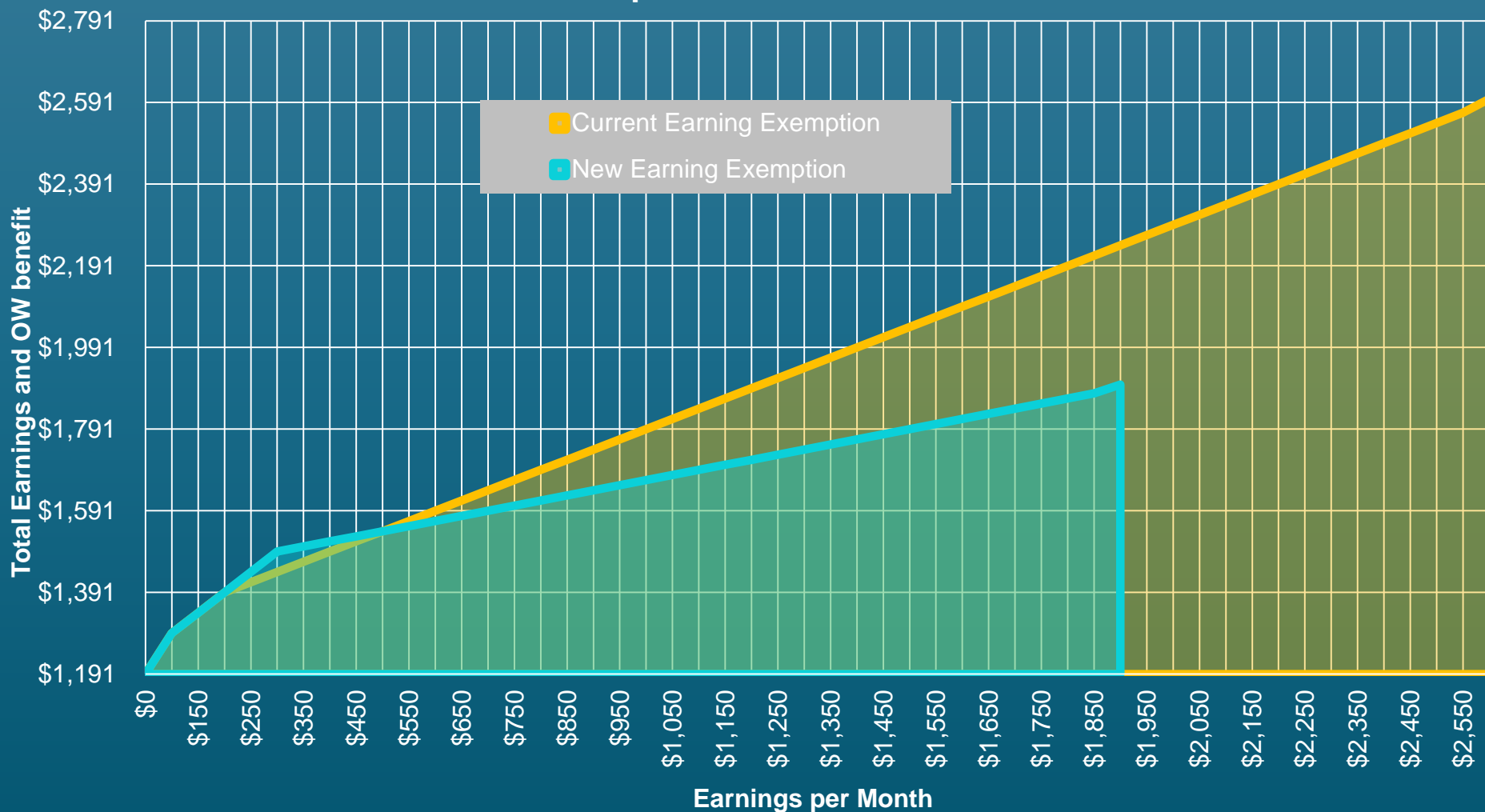
Earning Exemptions

Total Income of a Sole Support Parent with One Child on Ontario Works



Earning Exemptions

Total Income of Couple with One Child on Ontario Works



Overpayment Recovery Rates



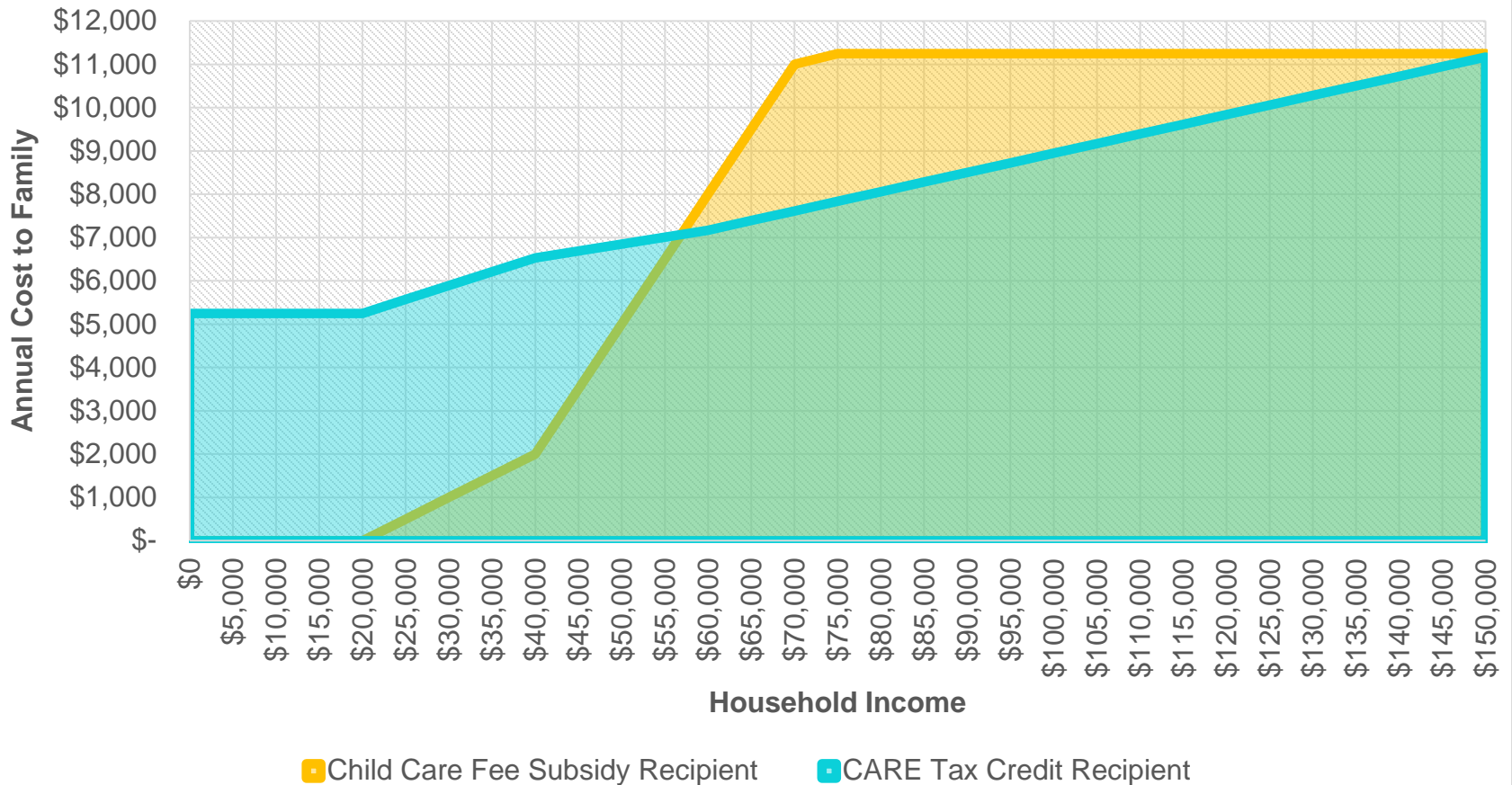
5% to 10%

Children's Services

- April 2019
 - Initial reduction of \$1.25M to operating budget
- June 2019
 - Amended funding that resulted in 0.2% increase (\$65,000) and deferred \$1.25M reduction to 2020
- Anticipating a provincial announcement related to a **new funding formula** (cost-share model) and **child care plan**

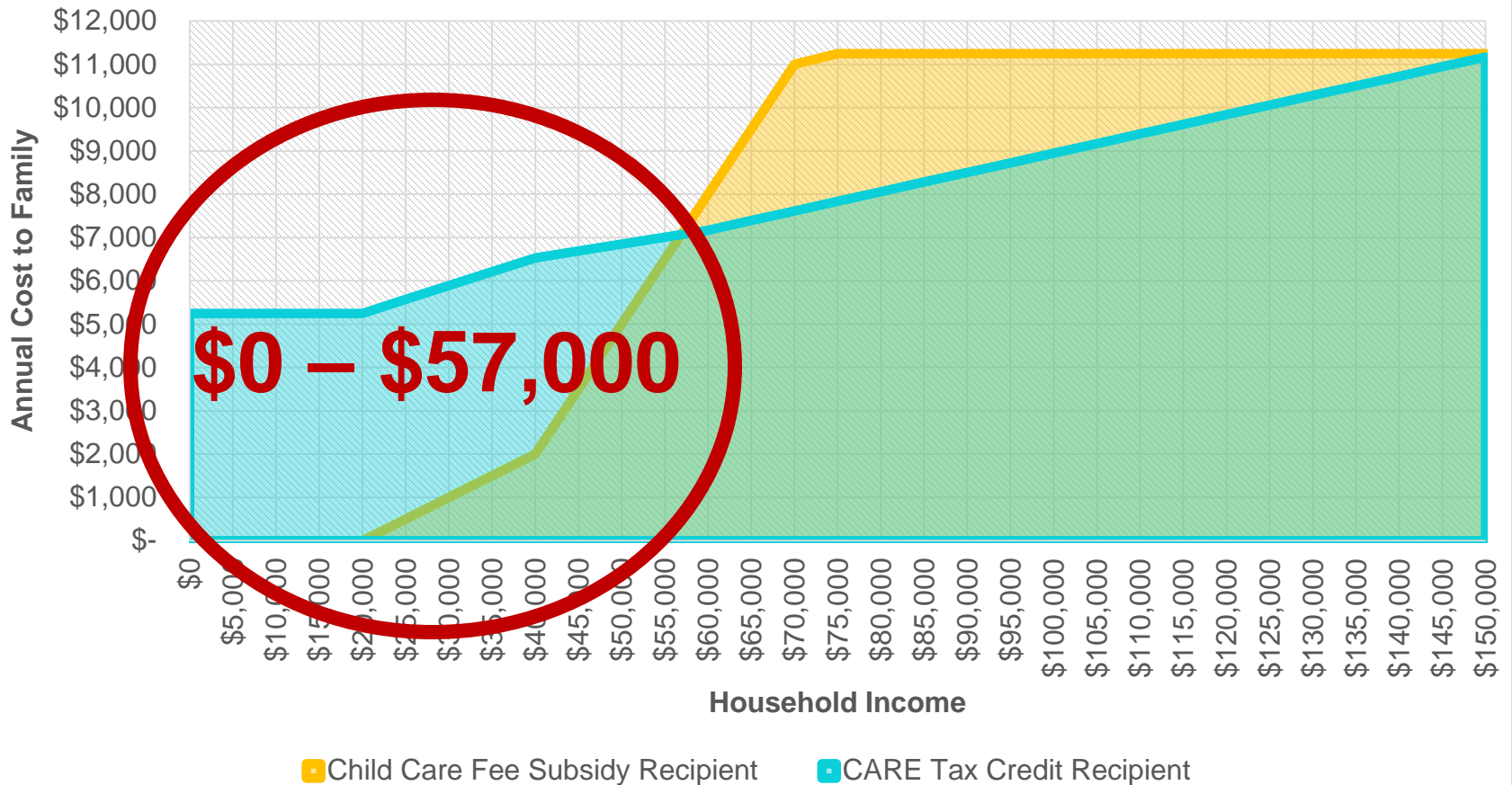
Child Care Benefits in Ontario

Parental Contributions for Child Care



Child Care Benefits in Ontario

Parental Contributions for Child Care



Seniors' Services

- May 2019
 - Received 1% increase in operating funding, decrease in level of care funding, resulting in an overall increase of \$197,000 (0.4%) to operating budget
- July 2019
 - Deferred cancellation of Structural Compliance Program – results in additional \$66,000



2.3% to resident
accommodation co-pay
rates



**Ontario Seniors Dental
Care Program**

Homelessness Services

- April 2019
 - Maintained CHPI funding allocation at 2018 levels, despite previously committed increase of an additional \$0.3M.

Homelessness Services continues to be **underfunded** compared to other Service Managers in Ontario.



Continued Monitoring



Staff commit to monitoring the impacts of provincial policy and funding changes on the populations who access Community Services, and possible subsequent impacts to emergency social services (e.g. emergency shelter system), non-profit and charitable organizations (e.g. local food banks) who also support the needs of low-income families.

Subject: Provincial Policy and Funding Changes: Monitoring for Local Community Impacts

Report to: Public Health and Social Services Committee

Report date: Tuesday, August 6, 2019

Recommendations

That this report **BE RECEIVED** for information.

Key Facts

- In April, the Province of Ontario released their 2019 budget. This included changes across four ministries that fund the delivery of services in Community Services.
- Community Services has been in receipt of a subsequent number of notices related to changes in provincial policy and funding associated with the following service areas: Social Assistance & Employment Opportunities; Children's Services; Senior's Services; and, Homelessness Services.
- Since the release of the budget, details related to these changes have been provided incrementally and many of these details, particularly for 2020 are still not fully known.
- This report seeks to outline the policy and funding changes, and their impact to Community Services, its clients and the broader service system, as they are understood at the time of this report.

Financial Considerations

Financial implications to Niagara Region's 2019 operating budget, resulting from the 2019 Ontario budget, based on information received to date, have been outlined in report CSD 49-2019 Q1 Financial Update. Many of the financial implications will continue to impact 2020 and the preparation of Niagara Region's 2020 budget, as outlined in report CSD 40-2019 2020 Budget Planning. Anticipated revenue pressures related to provincial funding announcements for Community Services are estimated at \$700,000 in order to maintain existing programs and services.

It is anticipated that there will be further provincial funding changes in 2020 that may affect cost share requirements, and could result in possible requests for additional levy contributions to maintain service levels for critical services. As the details of the 2020 provincial funding allocations are provided, staff commit to sharing these with Council and, as needed, include these in the 2020 budget process. Any Community Services items being referred to the 2020 budget process should be considered along with the projects/programs estimated and reported to BRCOTW on June 20, 2019. Budget

pressures have been outlined by staff in the following table to illustrate the potential levy impact estimated for the 2020 budget.

| | Council Report | Levy Amount (M\$) | Levy Increase % |
|---|----------------|-------------------|-----------------|
| Previously identified reports | | | |
| Suicide Prevention Initiative | PHD 8-2019 | 0.200 | 0.05% |
| Niagara Airports | CAO 04-2019 | 2.240 | 0.61% |
| Waterfront Investment Program – base funding | CSD 40-2019 | 1.000 | 0.27% |
| Smarter Niagara Incentive Program – base funding | CSD 40-2019 | 0.600 | 0.16% |
| Brock LINC request for funding | CSD 40-2019 | 1.500 | 0.41% |
| Niagara Regional Transit – phase in cost | CSD 40-2019 | 6.213 | 1.70% |
| NRPS 2019 position hiring deferral | BRC-C 7-2019 | 0.706 | 0.19% |
| Long-Term Care Home Redevelopment – capital funding | COM 32-2019 | 5.899 | 1.62% |
| EMS Central Hub – capital funding | CSD 40-2019 | 0.390 | 0.11% |
| GO Implementation | | TBD | TBD |
| Potential request to-date | | \$18.748 | 5.12% |

The resulting total potential increase is 5.12%, before considering any additional budget pressures resulting from the provincial funding changes noted in this report, and will be brought forward as part of the 2020 budget in alignment with the Budget Planning Policy.

Analysis

Background

Niagara Region Community Services, in its role of Consolidated Municipal Service Manager (CMSM) supports local residents to access provincially-supported affordable, licensed child care and early learning services, homelessness services, and critical income and employment support through the provision of social assistance (Ontario Works). Additionally, Community Services provides community-based services for seniors (seniors outreach and adult day programs) and directly operates eight (8) long-term care homes (funded respectively by the LHIN and Ministry of Health & Long-Term Care). Through these programs, Community Services supports thousands of vulnerable Niagara residents, addressing needs of poverty alleviation, employment, children's care and learning, homelessness prevention, emergency shelter, housing and seniors care.

In many cases, services funded by the Province are directed by both provincial policy and funding levels. Some services are delivered in the form of programs and case management supports, while others are benefits that are delivered directly to an individual (e.g. Ontario Works income) or on behalf of an individual (e.g. child care fee subsidy paid to a childcare provider).

Community Services and Client Impacts

Staff have reviewed the provincial policy and funding changes, as they are currently known, and potential impacts to clients served directly by Community Services. For an overview of the noted changes, please refer to Appendix A: Social Assistance & Employment Opportunities, Appendix B: Children's Services, Appendix C: Seniors Services and Appendix D: Homelessness Services.

Other Considerations

There were additional budget announcements made to other sectors who provide services to the same client group as Community Services. This includes the education sector¹, child and youth protection services², Legal Aid Ontario³, public health⁴, healthcare⁵ and others.

Staff commit to monitoring the impacts of provincial policy and funding changes on the populations who access Community Services, and possible subsequent impacts to emergency social services (e.g. emergency shelter system), non-profit and charitable organizations (e.g. local food banks) who also support the needs of low-income families.

Alternatives Reviewed

Not applicable.

Relationship to Council Strategic Priorities

Pending confirmation of Council's strategic plan.

Other Pertinent Reports

- CSD 40-2019 2020 Budget Planning
- CSD 49-2019 Q1 Financial Update

¹ Reduced the Local Priorities Funding program by \$235M for special education programs to support children in need and at-risk students, eliminated free post-secondary tuition for low-income students, reduced financial assistance for post-secondary students by \$300M, and removed \$25M from Education Programs – Other Fund (EPO).

² Reduction in child welfare funding by as much as \$84M.

³ An immediate \$133M or 30% reduction in funding.

⁴ Proposed reduction in annual funding of \$200M.

⁵ Restructuring and implementation of Ontario Health, and Ontario Health Teams.

- COM 21-2019 Ontario Health Teams
- COM 36-2019 Confidential report related to Employment Services Transformation
- NRH 8-2019 Canada-Ontario Community Housing (COCHI) & Ontario Priorities Housing Initiative (OPHI)

Prepared by:

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Integrated Planning and Policy Representative
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 reviewed by Lori Watson, Darlene Edgar, Henri Koning and Cathy Cousins, Directors of Community Services, and Kayla de Pauw, Jordan Gamble and John Pickles, Program Financial Specialists.

Appendix A: Social Assistance & Employment Opportunities – Provincial Policy and Funding Changes

Appendix B: Children's Services – Provincial Policy and Funding Changes

Appendix C: Seniors Services – Provincial Policy and Funding Changes

Appendix D: Homelessness Services – Provincial Policy and Funding Changes

Appendix A: Social Assistance & Employment Opportunities

| Social Assistance & Employment Opportunities (SAEO) Funded by the Ministry of Children, Community and Social Services | | |
|--|---|--|
| Description: Administers and delivers the Ontario Works (OW) program which provides financial assistance to approximately 17,000 residents in Niagara (10,000 cases) per month; and provides employment support through a combination of direct service provision and third-party agreements. | | |
| Provincial Policy Change | Impact | Mitigation Strategies |
| Elimination of the Transition Child Benefit (TCB). <i>Effective November 2019</i> This benefit provides up to \$230 per child per month to parents on OW or ODSP who have children under 18 who are not eligible for or not yet receiving the Ontario Child Benefit (OCB)/Canada Child Benefit (CCB), or who receive partial OCB/CCB. | In 2018, SAEO issued \$1.38 million in TCB benefits to support 2,046 children in Niagara. TCB helps parents to pay for children's basic living expenses such as food and clothing. The elimination of TCB will primarily impact three groups: <ol style="list-style-type: none"> 1. Parents who are not eligible for OCB/CCB due to their status in Canada, especially refugee claimants who have been in Canada for less than 18 months; 2. Families not eligible for OCB/CCB due to their previous year's income, as reported on their tax return (e.g. parents who may have recently lost a job and subsequently qualify for social assistance); and, 3. Parents who have a new child and are waiting for OCB/CCB. | SAEO will develop a communication strategy to educate clients and community partners on the scheduled cancellation, while exploring alternative community resources and strategies identified by other OW delivery partners. |
| Changes to how earned income is treated for people receiving OW and ODSP.⁶ <i>Effective November 2019</i> | The earnings changes will benefit OW recipients who earn between \$200 and \$500 per month. The increase to a 75% deduction means that people earning above \$500 per month will have less total income once the new rules are implemented. | SAEO will enhance client contact to continue to market resources and benefits to support successful client transitions off social assistance. |

⁶ Currently, OW and ODSP (Ontario Disability Support Program) recipients can keep the first \$200 of net earned income each month without any impact on the amount of assistance they receive. After reducing net income by this \$200, 50% of the remaining amount is then deducted from their OW/ODSP assistance. The new earned OW income rules will apply when someone has been receiving OW for at least one month instead of the current three months. OW recipients will be able to keep the first \$300 of net earned income each month, after which 75% of the remaining amount will be deducted from their OW assistance.

| Social Assistance & Employment Opportunities (SAEO) Funded by the Ministry of Children, Community and Social Services | | |
|---|---|--|
| Increase in new overpayment⁷ recovery rates from 5% to 10% for active clients. <i>Effective May 2019</i> | <p>OW recipients with new overpayments will have more money deducted from their monthly social assistance.</p> <p>For example, the maximum budget for a single person on OW is \$733 per month. Should it be found that they received an overpayment, \$73 (up from \$36) could be deducted, leaving them with \$660 per month to meet basic needs and shelter costs until the overpayment is recovered.</p> | <p>SAEO will enhance client contact to limit the number of overpayments created.</p> |
| Employment Services Transformation. <i>Effective Fall 2019</i> | <p>A new outcomes-based, local service delivery model is intended to transform employment services for all job seekers (including employment services currently provided to OW/ODSP recipients, and provided by Employment Ontario). The selection of local Employment Service System Managers (ESSMs) will begin in three prototype communities: Region of Peel, Hamilton-Niagara Peninsula and Muskoka-Kawarthas.</p> <p>The Province has launched a competitive process to determine ESSMs in the above-mentioned communities, and is open to proposals from any entity or organization, including those operating as not-for-profit or for-profit organizations.</p> | <p>To be determined. See confidential report COM 36-2019.</p> |
| Funding allocations and service delivery priorities (increased outcomes and accountability). <i>Announced April 2019</i> | <p>Service delivery priorities specify a number of requirements that impact SAEO, including:</p> <ol style="list-style-type: none"> 1. Performance targets must be set at a minimum of 3% higher than last year's actuals; 2. Maximum financial recoveries, due to under performance, is 15% of the total upload funding; and, 3. Budget submissions for 2019 should not exceed last year's actuals. | <p>SAEO has submitted a clear evidence-based rationale to support one employment target below 3%, and has submitted a business case to support the 2019 approved budget.</p> |
| 2020 Considerations | | |

⁷ If OW/ODSP takes the position that a recipient received benefits that they were not entitled to receive, an overpayment may be placed against a recipient's assistance. OW/ODSP can take action to recover the overpayment by making deductions from a recipient's assistance until the overpayment amount is paid off.

| Social Assistance & Employment Opportunities (SAEO) Funded by the Ministry of Children, Community and Social Services | |
|---|--|
| Service System Management and Employment Services Transformation | The impact to 2020-21 SAEO funding to support employment benefits to clients and administration is unknown at this time. |
| Change to the definition to “disability” within the Ontario Disability Support Program (ODSP) to align with federal government benefit programs. | Anticipated changes to the definition of “disability” for ODSP will likely impact the number of cases that are eligible to transfer from OW to ODSP per year (approximately 900 cases in Niagara move from OW to ODSP per year). Therefore, there may be subsequent changes to the composition of the OW caseload served by SAEO with a greater proportion of OW clients requiring intensive supports. |
| Additional Funding Changes | <p>Expenditures in the social assistance sector are forecast to decrease an average of 2.1% per year over the next three fiscal years (from \$17 billion in 2019-20 to \$16.7 billion in 2020-21, to \$16 billion in 2021-22) to achieve the provincial goal of \$1 billion in savings.</p> <p>No increases to OW or ODSP benefit rates are forecast.</p> |

Appendix B: Children's Services

| Children's Services Funded by the Ministry of Education | | |
|--|--|---|
| Description: Plans, administers and manages licensed child care and early years programs through third-party service agreements and direct service provision (five child care centres) and, administers the delivery of Ontario's Child Care Fee Subsidy program and Special Needs Resourcing, and plans, manages and funds EarlyON Child and Family Centres. | | |
| Provincial Policy Change | Impact | Mitigation Strategies |
| Initially announced reduction in general allocation. <i>Announced April 2019</i> | <p>A memo was provided to all Service System Managers (including Niagara Region) advising them of a reduction in their 2019 child care and early years allocations. The memo did not include detailed breakdowns of allocations, new/updated service management and funding guidelines, indications of the transfer payment agreement terms, or other details required to fully assess financial impacts to the Region.</p> <p>Staff estimated the cumulative impact of the changes to be \$1.25 million (4% decrease in operating budget) in 2019. This would bring Niagara's general allocation back to 2012 funding levels.</p> | <p>See 2020 Considerations for Children's Services mitigation strategies.</p> |
| New Child Care Funding Formula (cost-share model) and provincial Child Care Plan. <i>Announced April 2019</i> | <p>The memo received by the Region further outlined that in 2019 the Province will be considering updates to the Child Care Funding Formula and a new child care plan.</p> <p>In addition to the reduction in general allocation, preliminary details related to a new child care funding formula (cost-share model) included a shift from 100% provincial funding of some allocations (Expansion Funding and Early Learning & Child Care Funding) to 80% provincial / 20% municipal cost share. Maximum allowable administration expense funding was also reduced from 10% to 5%.</p> <p>Further details, including any consultation plans, are not yet available. The Ministry has signaled an</p> | <p>Currently, Children's Services administration costs are at 5.1%. Children's Services planned to reassign some work to reduce costs to meet the 5% expectation.</p> |

| Children's Services Funded by the Ministry of Education | | |
|--|--|--|
| | interest in a provincial/municipal working group to be initiated this summer. | |
| Amended funding resulted in 0.2% increase (\$65,000) in allocations. Previous reductions are deferred to 2020. <i>Announced June 2019</i> | The provincial government reversed the decision to reduce in-year funding, and deferred policy changes to 2020 to provide municipalities with more time to prepare for the subsequent impacts to their operating budget. | No impact to 2019 operating budget. See 2020 Considerations for additional mitigation strategies. |
| 2020 Considerations | | |
| Reduction in allocations, new funding formula (cost-share model) and a new Child Care Plan for municipally delivered early learning and child care. | Children's Services is preparing now for previously announced reductions in allocations, which are anticipated to come into effect January 1, 2020. Furthermore, Children's Services is anticipating changes to the Child Care Funding Formula and the release of a new child care plan. Steps to prepare for these known and unknown changes, include: <ol style="list-style-type: none"> 1. Consulting with service providers to identify efficiencies and strategies to continue to support the licenced child care system and early years programs; and, 2. Advocating with the Province at a new provincial/municipal working group to ensure the provincial child care plan and framework addresses affordability and choice for families, quality of care for children, and a focus on reduced administrative burdens for providers. | |
| Ontario Childcare Access and Relief from Expenses (CARE) tax credit. | A new provincial tax credit has been proposed to support families with child care expenses ⁸ , based on a sliding scale for families earning up to \$150,000 per year. For the 2019 and 2020 tax years, families would claim the Ontario CARE tax credit on their tax returns. Starting with the 2021 tax year, the province intends to provide families with the choice to apply for regular advance payments throughout the year or receive a single payment when filing their tax returns after the year ends. Based on the formula, parents with household incomes of \$20,000 per year or less, for example, may receive a maximum of \$6,000 per child under seven, up to \$3,750 per child between the ages of seven and 16, and up to \$8,250 per child with a severe disability. It should be noted that | |

⁸ Eligible expenses include licensed and unlicensed/informal child care, and even camps.

| Children's Services Funded by the Ministry of Education | |
|---|--|
| | <p>the average cost for full-time licensed child care in Niagara is approximately \$11,250 per year.</p> <p>Anticipated impacts to the provincially funded Child Care Fee Subsidy Program are unknown at this time, however it is possible that the program (administered by Children's Services) may be reduced to support the CARE tax credit and funding change.</p> |

Appendix C: Seniors Services

| Seniors Services Funded by the Ministry of Health and the Ministry of Long-Term Care | | |
|---|---|---|
| Description: Operates eight (8) long-term care homes across Niagara and delivers community programs for seniors (including, for example, social and wellness programs, adult day services, respite services, supportive living and assisted living services). In 2018, 1,350 residents were served through our long-term care homes and 2,804 unique clients were served through our community programs. | | |
| Provincial Policy Change | Impact | Mitigation Strategies |
| Funding allocation. <i>Announced May 2019</i> | Adjustments to funding allocations resulted in a nominal increase of \$197,000 (0.4%) to the 2019 operating budget (inclusive of all funding lines). | Staff anticipated minimal increases for 2019 and had budgeted conservatively. |
| Increase to resident co-pay for long-term care accommodation. <i>Effective July 2019</i> | <p>Long-term care accommodation costs are set by the Ministry of Health and Long-Term Care and are standard in all long-term care homes across Ontario. This change results in residents and/or their caregivers paying 2.3% more for accommodation in long-term care homes (\$42.58 more per month for basic accommodation, \$51.41 for semi-private, and \$60.83 for private).</p> <p>Residents and/or caregivers unable to afford this increase may be eligible to apply for a subsidy through the Long-Term Care Home Rate Reduction Program.</p> | Seniors Services will engage Family and Resident Councils to understand the impacts of this increase and if additional steps are required to support families in managing accommodation costs. |
| Cancellation of Structural Compliance Program. <i>Effective August 2019</i> | <p>This program supports long-term care providers/operators with complying with relevant building design standards until such time that they are eligible for other Ministry support (i.e. the Construction Funding Subsidy program for developing and upgrading capital assets).</p> <p>The total subsidy decrease in 2019 is \$164,000, with anticipated 2020 subsidy decrease of \$391,000.</p> | <p>Seniors Services will defer any non-essential building maintenance and enhancements in 2019.</p> <p>This impact will be mitigated in future years as three of the four homes currently receiving this funding will become ineligible</p> |

| Seniors Services | | |
|---|--|--|
| Funded by the Ministry of Health and the Ministry of Long-Term Care | | |
| | | through the Long-Term Care Home Redevelopment project. |
| 2020 Considerations | | |
| Decrease in allowable pharmacy fees. | This does not present an immediate impact to Seniors Services as contracts are in place with the current provider. | |

Appendix D: Homelessness Services

| Homelessness Services Funded by the Ministry of Municipal Affairs & Housing | | |
|---|--|---|
| Description: Plans, administers and manages homelessness prevention programs, street outreach services, emergency shelters, and transitional and supportive housing. | | |
| Provincial Policy Change | Impact | Mitigation Strategies |
| Funding allocation <i>Announced April 2019</i> | Community Housing Prevention Initiative (CHPI) funding allocation is frozen at 2018 levels. A previously committed increase in funding of an additional \$300,000 was deferred to 2020. Niagara Region continues to be underfunded when compared to other Service System Managers in the delivery of homelessness services. | Staff anticipated minimal increases for 2019 and had budgeted conservatively. |
| Of related note: NRH Funding allocation <i>Announced April 2019</i> | A \$13.15 million reduction (as compared to the previous three years) in grant funding for affordable housing programs over the next three years. | See report NRH 8-2019. |
| 2020 Considerations | | |
| Canada-Ontario Housing Benefit | A new monthly housing benefit (negotiated between the federal and provincial governments) will be launched in April 2020 to provide up to \$208 per month or \$2,500 per year, directly to Ontario households in need. Provincially funded housing allowances (administered by Niagara Regional Housing on behalf of the Region) may be reduced or eliminated to support the Canada-Ontario Housing Benefit. Should this occur, low-income households currently in receipt of a housing allowance (\$300/month or \$350/month) may be required to pay more for their rent to cover the difference, and housing allowances previously offered to clients residing in emergency shelter may not be enough to move them out of shelter. | |
| Rent Increase Guideline | The Province determines the annual maximum percentage a landlord can increase their tenants' rent without approval by the Landlord Tenant Board. This year, the Province determined an allowable 2.2% increase – the highest increase allowed since 2013. It is anticipated that the increase could further present affordability challenges to clients who already pay a disproportionate amount of their income to housing. | |

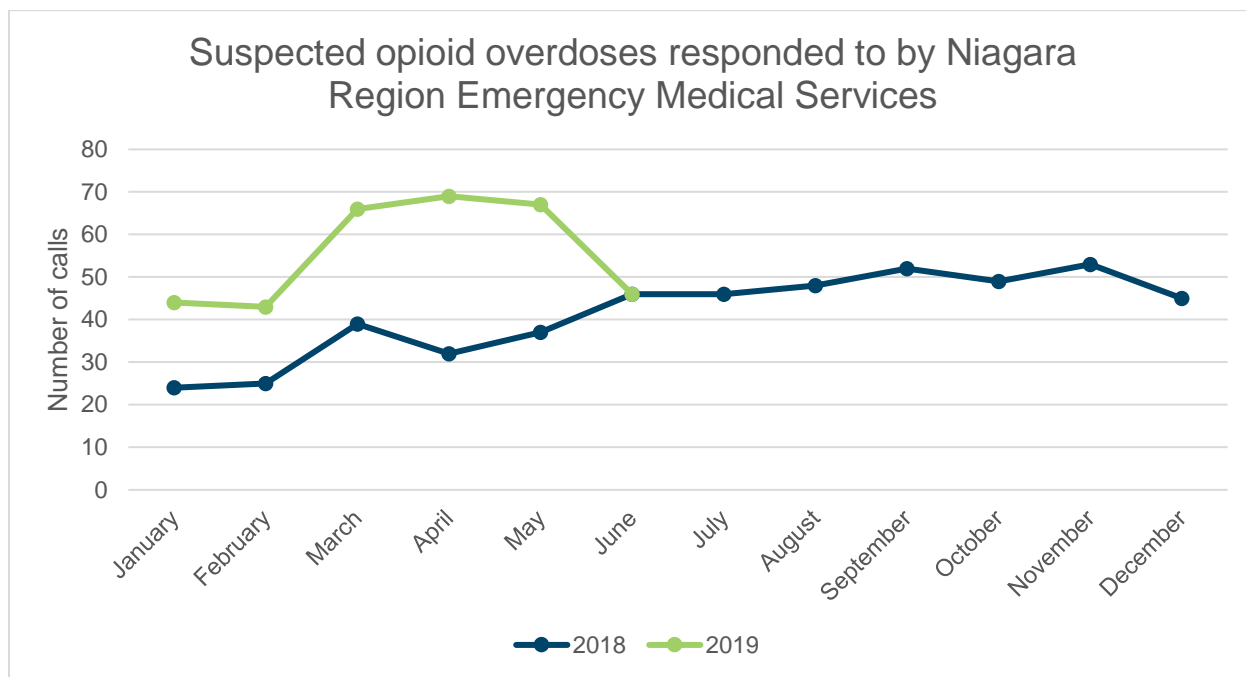
MEMORANDUM

CWCD 287-2019

Subject: Opioid Work Update
Date: July 26, 2019
To: Board of Health
From: Andrea Feller, Associate Medical Officer of Health

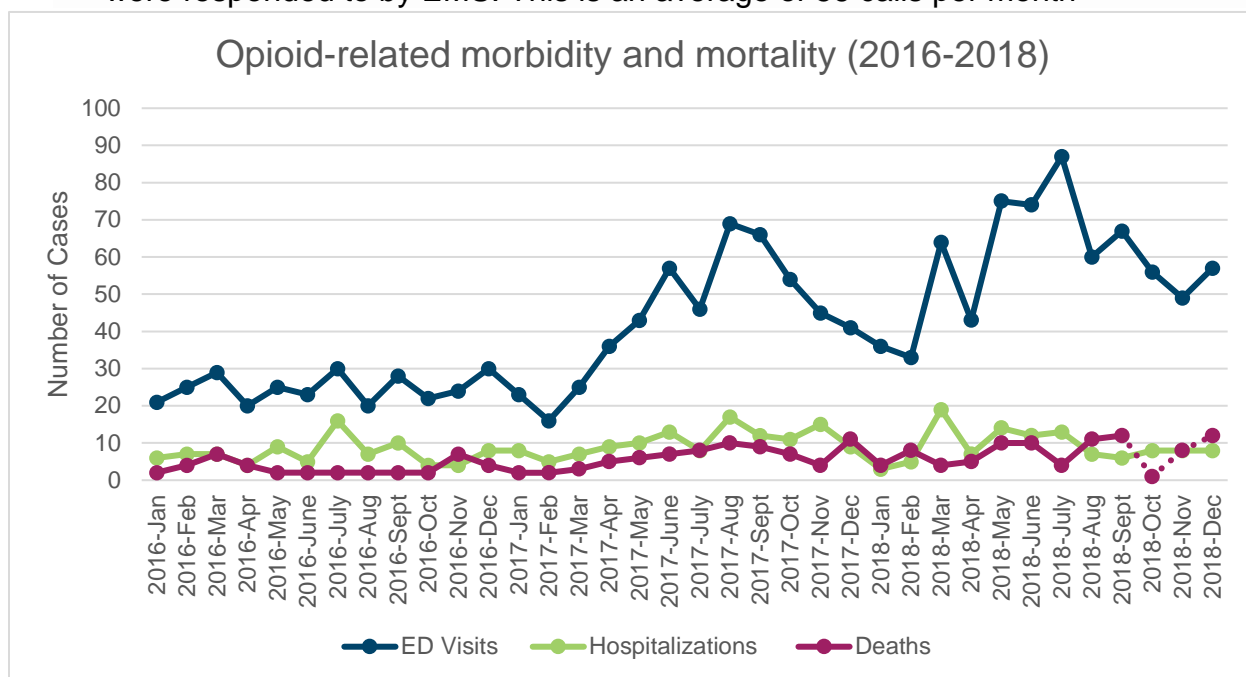
In our goal to continue to keep you updated around opioids, please see the following:

1. Overdose Awareness Day is August 31. Positive Living Niagara and Niagara Falls CHC are hosting a vigil between 6-8 p.m. on August 29. For more information, please see <https://www.overdoseday.com/niagara-falls/>
2. Naloxone has been distributed to 26 key agencies who are actively distributing within the critical social and close peer network, in addition to appropriate patient provisions through St. John Ambulances, Niagara Health sites, NRPS and EMS. All agencies that have chosen to be a public access point are listed at: <https://www.ontario.ca/page/where-get-free-naloxone-kit>
3. OPENN updates: An advisory system on toxic drug/adverse reaction sharing is closer to completion. Also, the Substance Use Strategy for Niagara, currently focused on prevention, is on track and moving into the community consultation phase. There is an OPENN communications newsletter to share updates and additional education for those who wish to receive it.
4. The website is updated as data becomes available. These updates are available through PH&ES site (in addition to elsewhere on the Region's site). https://www.niagararegion.ca/living/health_wellness/alc-sub-abuse/drugs/overdose-prevention.aspx
5. For this report, we have included some **preliminary** data (in broken lines) in addition to the data found on the website. A summary of opioid-related population health outcome and naloxone distribution data available to date follows. As expected, 2018 trends were higher than 2017.



Data source: EMS Edge [2019].

- In 2018 there were 496 suspected opioid overdoses that were responded to by EMS. This was an average of 41 calls per month
- In the first half of 2019, there have been 335 suspected opioid overdoses that were responded to by EMS. This is an average of 56 calls per month



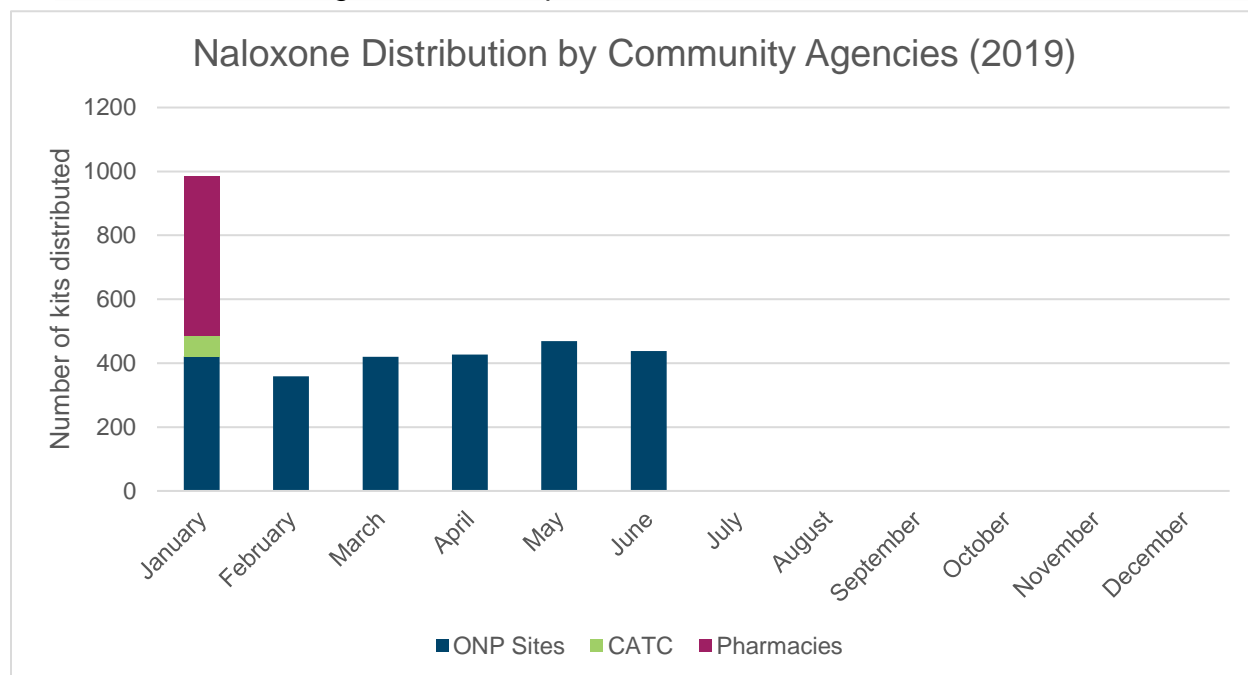
Data source: National Ambulatory Care Reporting System, 2016-2018; Discharge Abstract Database, 2016-2018; Office of the Chief Coroner of Ontario, 2016-2018.

Emergency Department Visits and Hospitalizations

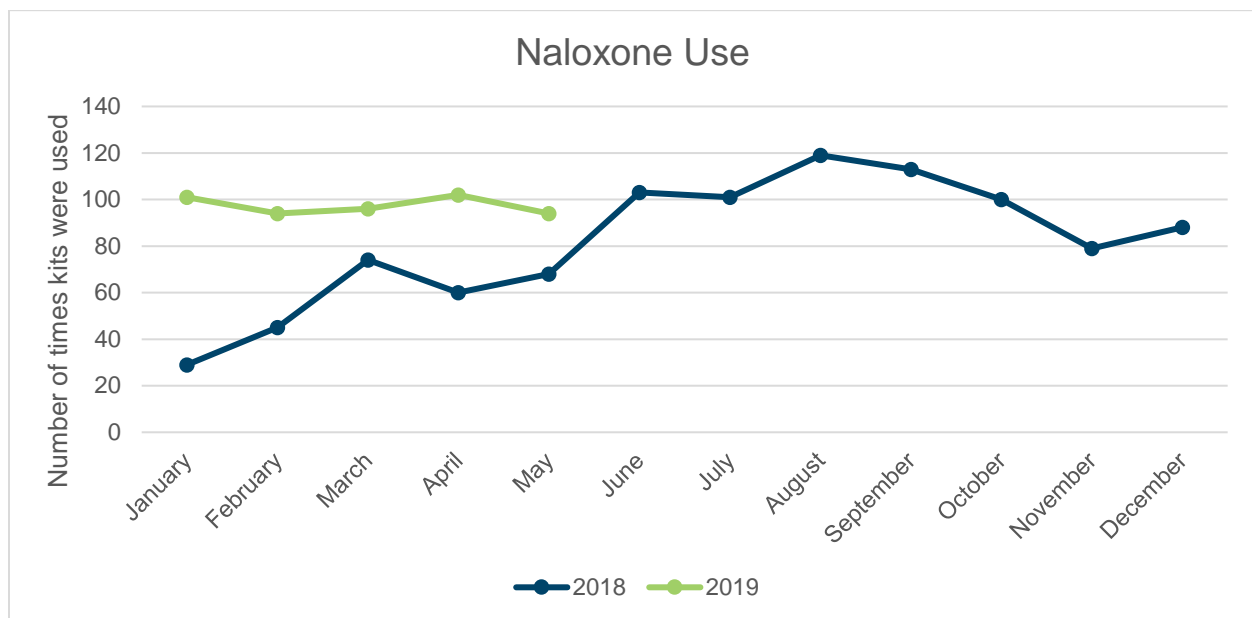
- In 2016 there were a total of 297 opioid poisoning emergency department (ED) visits, and 87 hospitalizations. This was an average of 25 ED visits per month and 7 hospitalizations per month
- In 2017 there were a total of 521 opioid poisoning ED visits and 124 hospitalizations. This was an average of 43 ED visits per month and 10 hospitalizations per month
- In 2018 there were a total of 701 opioid poisoning ED visits and 110 hospitalizations. This is an average of 58 ED visits per month and 9 hospitalizations per month

Deaths

- In 2016 there were 40 opioid overdose deaths. This was an average of 3 deaths per month
- In 2017 there were 74 opioid overdose deaths. This was an average of 6 deaths per month
- Up to the end of September 2018, there have been 68 opioid overdose deaths. This is an average of 8 deaths per month



Data source: Niagara Region Naloxone Distribution and Use [2019].



Data source: Niagara Region Naloxone Distribution and Use [2018].

- In 2018 there were more than 10,000 naloxone kits distributed by pharmacies, Ontario Naloxone Program sites, and the Canadian Addiction Treatment Centres. Most recent data for 2019 shows that over 3,000 kits have been distributed
- In 2018 naloxone kits were reported to be used 979 times. Most recent data for 2019 shows that over 500 kits were reported to be used

We will continue to keep you updated. Other pertinent correspondence is listed below:

CWCD 131-2019

Respectfully submitted and signed by

Andrea Feller, MD, MS, FAAP, FACPM
Associate Medical Officer of Health