

## Independent Auditor's Report

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

### Opinion

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

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

### Basis for Opinion

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

### Emphasis of Matter - Basis of Accounting

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

### Responsibilities of Management and Those Charged with Governance for the Report

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

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

**Auditor's Responsibilities for the Audit of the Report**

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

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

- Identify and assess the risks of material misstatement of the Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants  
Licensed Public Accountants  
August \_\_, 2020

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

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**1. Basis of accounting**

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

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

**2. Revenue recognition**

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

**3. Expenditures**

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

## Ontario

## 2019 Long-Term Care Home Annual Report

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

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

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

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

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

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days				
Actual Occupancy of Awarded beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds					0

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

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

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

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

MOHLTC Facility # H13534	Operator Name Upper Canada Lodge - The Regional Municipality of Niagara
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**Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued**

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

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

**Section B - Actual Other Recoverable Revenue**

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

## Ontario

## 2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCH/LTC Facility #

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

## Section C - Actual Expenditures - Nursing and Personal Care

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

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
C010 Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	26,359	

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

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

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

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

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

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## 2019 Long-Term Care Home Annual Report

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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)
<b>Program and Support Services (PSS)</b>									
D001	Salaries	261,376		261,376				0	
D002	Employee Benefits	59,467		59,467				0	
D003	Purchased Services	100,760		100,760				0	
D004	Supplies	9,479		9,479				0	
D005	Equipment	1,469		1,469				0	
D006	Other	2,368		2,368				0	
	Education and Training								
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$434,919	\$0	\$434,919		\$0	\$0	\$0	

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

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

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

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

## Ontario

## 2019 Long-Term Care Home Annual Report

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

Ministère des Soins de longue durée

MOHLTC Facility #

Operator Name :

H13534

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)*
	<b>Raw Food</b>								
E001	Raw Food	309,178		309,178				0	
E002	Expenditure Recoveries (enter as negative)	(11,130)		(11,130)				0	
E003	<b>Total Raw Food (Sum of lines E001 through E002)</b>	\$298,048	\$0	\$298,048		\$0	\$0	\$0	

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

## Section F - Actual Expenditures - Other Accommodation

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

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

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

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



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

For the period from

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to

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MOHLTC Facility #  
H13534Operator 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 expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

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

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

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

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

**Line 1a01c- Falls Prevention Equipment Funding Program**

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

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

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

Ministry of Long-Term Care

For the period from

2019-01-01

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2019-12-31

Ministère des Soins de longue durée

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

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

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

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

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

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H13534

Licensee Name :

Upper Canada Lodge - The Regional Municipality of Niagara

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

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

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

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

**Ontario**

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

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

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

MOHLTC Facility #  
H13534

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

**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

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



**If there is no trust account, please check here**

**and please explain:**

Draft

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

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Ministère des Soins de longue durée

MOHLTC Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
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**Section Q - Licensee's Statement and Approval**

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

\_\_\_\_\_

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

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

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

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

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

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

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Print Licensee's Name)

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_

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

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2019-12-31

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Upper Canada Lodge - The Regional Municipality of Niagara

**Independent Auditors' Report**

Draft

**Ontario**

Ministry of Long-Term Care

Ministère des Soins de longue durée

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

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

H13534

Licensee Name :

Upper Canada Lodge - The Regional Municipality of Niagara

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

To the Minister of Long-Term Care:

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

for the period from \_\_\_\_\_ to \_\_\_\_\_

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

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

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

Licensed Public Accountant

(place)

(date)