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**Subject:** Approval of the 2019 Community Services Program Audits

**Report to:** Public Health and Social Services Committee

**Report date:** Tuesday, September 8, 2020

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## **Recommendations**

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

## **Key Facts**

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

## **Financial Considerations**

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

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

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

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

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

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

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

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

Child Care Services:

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

Long-Term Care Homes:

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

**Analysis**

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

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

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

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

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

### **Alternatives Reviewed**

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

### **Relationship to Council Strategic Priorities**

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

### **Other Pertinent Reports**

None.

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#### **Prepared by:**

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

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#### **Recommended by:**

Adrienne Jugley  
Commissioner  
Community Services

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#### **Submitted by:**

Ron Tripp, P.Eng.  
Acting Chief Administrative Officer

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

## **Appendices**

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

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

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

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

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

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

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

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

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

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

December 31, 2019

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# Independent Practitioner's Review Engagement Report

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

We have reviewed the accompanying schedules of revenue and expenses – Child Care Services of the Regional Municipality of Niagara for the year ended December 31, 2019 (the "Schedules"), which have been prepared in accordance with the financial reporting requirements in the Child Care Transfer Payment Agreement dated January 1, 2018 and the 2018-2019 Ontario Early Years Child and Family Centre Amending Agreement dated March 29, 2018, between the Ontario Ministry of Education ("the Ministry") and the Regional Municipality of Niagara (the "agreements").

## Management's Responsibility for the Schedule

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

## Practitioner's Responsibility

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

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

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

## Conclusion

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

## Basis of Accounting

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[illegible]



**The Regional Municipality of Niagara****Child Care Services****Note to the schedules of revenue and expenses**December 31, 2019

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**1. Significant accounting policies**

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

*Revenue recognition*

Revenue is reported on the accrual basis of accounting.

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

*Expenses*

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

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

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

## Independent Auditor's Report

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

### Opinion

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

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

### Basis for Opinion

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

### Emphasis of Matter - Basis of Accounting

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

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

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

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

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

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

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

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

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

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

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

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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.

Draft

## Ontario

## 2019 Long-Term Care Home Annual Report

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

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

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

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

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

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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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  
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For the period from 2019-01-01 to 2019-12-31

MOHLTC Facility # HN3448	Operator Name Deer Park Villa - 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		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

**Section B - Actual Other Recoverable Revenue**

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

## Ontario

## 2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MCHLTC Facility #

Operator Name:

HN3448 Deer Park Villa - The Regional Municipality of Niagara

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

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

Note: Claim-based not to be included.

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

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## 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	119,300		119,300				0	
D002	Employee Benefits	27,354		27,354				0	
D003	Purchased Services	51,476		51,476				0	
D004	Supplies	6,470		6,470				0	
D005	Equipment	3,158		3,158				0	
D006	Other Education and training	275		275				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$208,033	\$0	\$208,033		\$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.		



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HN3448

Deer Park Villa - The Regional Municipality of Niagara

## Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only *Allowable Expenditure (4)*	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only *Allowable Expenditure (8)*
	<b>Raw Food</b>								
E001	Raw Food	239,578		239,578				0	
E002	Expenditure Recoveries (enter as negative)	(66,368)		(66,368)				0	
E003	<b>Total Raw Food (Sum of lines E001 through E002)</b>	\$173,210	\$0	\$173,210		\$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>	138,987		138,987				0	
F002	<b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	112,762		112,762				0	
F003	<b>Dietary Services (DS)</b>	299,155		299,155				0	
F004	<b>Laundry and Linen Services (L &amp; LS)</b>	93,582		93,582				0	
F005	<b>General and Administrative (G&amp;A)</b>	298,004	229,188	527,192				0	
F006	<b>Facility Costs (FC)</b>	451,935	3,014	454,949				0	
F007	<b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$1,394,425	\$232,202	\$1,626,627		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	386,730		386,730				0	
F009	<b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$1,007,695	\$232,202	\$1,239,897		\$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.	6,193	

	<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.		

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Ministry of Long-Term Care

For the period from

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MOHLTC Facility #

Operator Name :

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Deer Park Villa - The Regional Municipality of Niagara

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

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

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

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

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

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

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

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

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

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

Ministry of Long-Term Care

For the period from

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

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

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

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

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Licensee Name :

Deer Park Villa - 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	81,090	81,090	89,476	89,476
O002	Employee Benefits	17,202	17,202	19,324	19,324
O003	Other (specify): CUPE 1263 and ONA9	8,773	0	36,863	45,636
O004	<b>TOTAL NURSING AND PERSONAL CARE</b> (sum of lines O001 through O003)	\$107,065	\$98,292	\$145,663	\$154,436

<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	3,795	3,795	5,528	5,528
O102	Employee Benefits	950	950	1,275	1,275
O103	Other (specify): CUPE 1263			926	926
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b> (sum of lines O101 through O103)	\$4,745	\$4,745	\$7,729	\$7,729

<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
O204	<b>TOTAL OTHER ACCOMMODATION</b> (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

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Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

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



If there is no trust account, please check here

and please explain:

Draft

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

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MOHLTC Facility # <b>HN3448</b>	Licensee Name : <b>Deer Park Villa - The Regional Municipality of Niagara</b>
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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.

**Ontario**

Ministry of Long-Term Care

Ministère des Soins de longue durée

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

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

HN3448

Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

**Independent Auditors' Report**

Draft

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

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

HN3448

Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

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

To the Minister of Long-Term Care:

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

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

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

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

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

Licensed Public Accountant

(place)

(date)



## Independent Auditor's Report

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

### Opinion

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

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

### Basis for Opinion

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

### Emphasis of Matter - Basis of Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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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 # H13902	Operator Name Douglas H. Rapelje 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	3,084	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$3,084	

**Section B - Actual Other Recoverable Revenue**

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

## Ontario

## 2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCH/LTC Facility #

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

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

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

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<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.	39,535	

	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.	

## Ontario

## 2019 Long-Term Care Home Annual Report

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

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

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

## Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
<b>Program and Support Services (PSS)</b>									
D001	Salaries	323,957		323,957				0	
D002	Employee Benefits	84,236		84,236				0	
D003	Purchased Services	157,721		157,721				0	
D004	Supplies	14,632		14,632				0	
D005	Equipment	1,394		1,394				0	
D006	Other	3,320		3,320				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>	\$585,260	\$0	\$585,260		\$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

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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## 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	451,710		451,710				0	
E002	Expenditure Recoveries (enter as negative)	(17,887)		(17,887)				0	
E003	<b>Total Raw Food (Sum of lines E001 through E002)</b>	\$433,823	\$0	\$433,823		\$0	\$0	\$0	

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

## Section F - Actual Expenditures - Other Accommodation

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

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

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

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



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

For the period from

##### to #####

MOHLTC Facility #  
H13902Operator Name :  
Douglas H. Rapelje 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

to

2019-12-31

Ministère des Soins de longue durée

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

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

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

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

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

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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☐ 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 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)			
O001	Salaries	241,872	241,872	235,700	235,700
O002	Employee Benefits	53,382	53,382	55,536	55,536
O003	Other (specify): CUPE 1263 & ONA9	11,743		107,566	119,309
<b>TOTAL NURSING AND PERSONAL CARE</b>					
O004	<b>(sum of lines O001 through O003)</b>	\$306,997	\$295,254	\$398,802	\$410,545

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

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

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

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility #

H13902

Licensee Name :

Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

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



If there is no trust account, please check here

and please explain:

Draft

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

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MOHLTC Facility # H13902	Licensee Name : Douglas H. Rapelje 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.

**Ontario**

Ministry of Long-Term Care

Ministère des Soins de longue durée

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

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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**Independent Auditors' Report**

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

Ministry of Long-Term Care

For the period from

2019-01-01

to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #

H13902

Licensee Name :

Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

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

To the Minister of Long-Term Care:

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

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

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

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

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

Licensed Public Accountant

(place)

(date)

## Independent Auditor's Report

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

### Opinion

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

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

### Basis for Opinion

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

### Emphasis of Matter - Basis of Accounting

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

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

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

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



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

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

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

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

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

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

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

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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.

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## Ontario

## 2019 Long-Term Care Home Annual Report

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

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

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

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

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

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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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 # H13533	Operator Name Gilmore 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	4,708	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$4,708	

**Section B - Actual Other Recoverable Revenue**

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

## Ontario

## 2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MCH/LTC Facility #

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

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

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

Note: Claim-based not to be included.

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

## Ontario

## 2019 Long-Term Care Home Annual Report

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

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

MOHLTC Facility # 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)
<b>Program and Support Services (PSS)</b>									
D001	Salaries	274,649		274,649				0	
D002	Employee Benefits	59,862		59,862				0	
D003	Purchased Services	96,325		96,325				0	
D004	Supplies	10,632		10,632				0	
D005	Equipment	1,395		1,395				0	
D006	Other	4,068		4,068				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$446,931	\$0	\$446,931		\$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

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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## 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	334,116		334,116				0	
E002	Expenditure Recoveries (enter as negative)	(66,225)		(66,225)				0	
E003	<b>Total Raw Food (Sum of lines E001 through E002)</b>	\$267,891	\$0	\$267,891		\$0	\$0	\$0	

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

## Section F - Actual Expenditures - Other Accommodation

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

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

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

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

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

Ministry of Long-Term Care

For the period from

##### to #####

Ministère des Soins de longue durée

MOHLTC Facility #

Operator Name :

H13533

Gilmore 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



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Ministry of Long-Term Care

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

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

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

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

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☐ 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	148,722	148,722	167,437	167,437
O002	Employee Benefits	34,139	34,139	38,730	38,730
O003	Other (specify): CUPE 1253 & ONA 9	8,716		67,060	75,776
<b>TOTAL NURSING AND PERSONAL CARE</b>					
O004	<b>(sum of lines O001 through O003)</b>	<b>\$191,577</b>	<b>\$182,861</b>	<b>\$273,227</b>	<b>\$281,943</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	11,044	11,044	13,471	13,471
O102	Employee Benefits	2,629	2,629	3,198	3,198
O103	Other (specify):			3,683	3,683
<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>					
O104	<b>(sum of lines O101 through O103)</b>	<b>\$13,673</b>	<b>\$13,673</b>	<b>\$20,352</b>	<b>\$20,352</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>

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Licensee Name :

Gilmore Lodge - The Regional Municipality of Niagara

**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

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



If there is no trust account, please check here

and please explain:

Draft

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

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MOHLTC Facility # <b>H13533</b>	Licensee Name : <b>Gilmore Lodge - The Regional Municipality of Niagara</b>
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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.

**Ontario**

Ministry of Long-Term Care

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**Independent Auditors' Report**

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Licensee Name :

Gilmore Lodge - The Regional Municipality of Niagara

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

To the Minister of Long-Term Care:

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

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

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

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

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

Licensed Public Accountant

(place)

(date)

## Independent Auditor's Report

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

### Opinion

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

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

### Basis for Opinion

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

### Emphasis of Matter - Basis of Accounting

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

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

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

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

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

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

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

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

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

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



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

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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.

Draft

## Ontario

## 2019 Long-Term Care Home Annual Report

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

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

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

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

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

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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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 # H11559	Operator Name Linhaven - 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	45,715	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$45,715	

**Section B - Actual Other Recoverable Revenue**

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

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MCHLTC Facility #

Operator Name :  
H11559 Linhaven - The Regional Municipality of Niagara

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

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

Note: Claim-based not to be included.

<b>Global Level of Care Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	73,142	6,589
<b>Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C011	Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		
<b>Personal Support Worker (PSW) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C012	Report the total eligible expenses funded from the PSW - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		
<b>Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C013	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		
<b>Enhanced Transition Support Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C014	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		
<b>Designated Specialized Units - Additional Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
C015	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		

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MOHLTC Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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## 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	548,757		548,757				0	
D002	Employee Benefits	128,672		128,672				0	
D003	Purchased Services	288,824		288,824				0	
D004	Supplies	18,350		18,350				0	
D005	Equipment	4,195		4,195				0	
D006	Other	3,112		3,112		81,462		81,462	
D007	Expenditure Recoveries (enter as negative)	(81,462)		(81,462)				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$910,448	\$0	\$910,448		\$81,462	\$0	\$81,462	

<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.		

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## 2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MOHLTC Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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## 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	912,046		912,046		71,192		71,192	
E002	Expenditure Recoveries (enter as negative)	(62,501)		(62,501)				0	
E003	<b>Total Raw Food (Sum of lines E001 through E002)</b>	<b>\$849,545</b>	<b>\$0</b>	<b>\$849,545</b>		<b>\$71,192</b>	<b>\$0</b>	<b>\$71,192</b>	

	<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>	1,079,129		1,079,129		101,096		101,096	
F002	<b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	508,293		508,293		44,791		44,791	
F003	<b>Dietary Services (DS)</b>	1,475,100		1,475,100		139,471		139,471	
F004	<b>Laundry and Linen Services (L &amp; LS)</b>	346,641		346,641		33,021		33,021	
F005	<b>General and Administrative (G&amp;A)</b>	1,416,138	1,084,355	2,500,493		99,197		99,197	
F006	<b>Facility Costs (FC)</b>	958,248		958,248		36,883		36,883	
F007	<b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	<b>\$5,783,549</b>	<b>\$1,084,355</b>	<b>\$6,867,904</b>		<b>\$454,459</b>	<b>\$0</b>	<b>\$454,459</b>	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	529,394		529,394				0	
F009	<b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	<b>\$5,254,155</b>	<b>\$1,084,355</b>	<b>\$6,338,510</b>		<b>\$454,459</b>	<b>\$0</b>	<b>\$454,459</b>	

	<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.	34,420	3101

	<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

##### to #####

MOHLTC Facility #  
H11559Operator 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 Ia01 Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

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

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

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

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

**Line Ia01c- Falls Prevention Equipment Funding Program**

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

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

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

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

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

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

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



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

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H11559

Licensee Name :

Linhaven - 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	519,217	519,217	551,412	551,412
O002	Employee Benefits	116,306	116,306	120,885	120,885
O003	Other (specify): CUPE 1263 and ONA9	29,056		174,187	203,243
<b>TOTAL NURSING AND PERSONAL CARE</b>					
O004	<b>(sum of lines O001 through O003)</b>	\$664,579	\$635,523	\$846,484	\$875,540

<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	19,949	19,949	24,101	24,101
O102	Employee Benefits	5,121	5,121	5,539	5,539
O103	Other (specify): CUPE 1263			8,173	8,173
<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>					
O104	<b>(sum of lines O101 through O103)</b>	\$25,070	\$25,070	\$37,813	\$37,813

<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>	\$0	\$0	\$0	\$0

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

Ministry of Long-Term Care

Ministère des Soins de longue durée

For the period from 2019-01-01

to

2019-12-31

MOHLTC Facility #

H11559

Licensee Name :

Linhaven - The Regional Municipality of Niagara

**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

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



If there is no trust account, please check here

and please explain:

Draft

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

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

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

**Section Q - Licensee's Statement and Approval**

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

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

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

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

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

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

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

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

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

\_\_\_\_\_  
Witness

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

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

**Ontario**

Ministry of Long-Term Care

Ministère des Soins de longue durée

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

For the period from

2019-01-01

to

2019-12-31

MOHLTC Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
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**Independent Auditors' Report**

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**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 #

H11559

Licensee Name :

Linhaven - The Regional Municipality of Niagara

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

To the Minister of Long-Term Care:

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

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

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

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

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

Licensed Public Accountant

(place)

(date)

## Independent Auditor's Report

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

### Opinion

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

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

### Basis for Opinion

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

### Emphasis of Matter - Basis of Accounting

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

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

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

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

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

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

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

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

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

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

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

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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.

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## Ontario

## 2019 Long-Term Care Home Annual Report

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

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

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

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

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

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

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MOHLTC Facility # H14442	Operator Name Northland Pointe - 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	21,135	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$21,135	

**Section B - Actual Other Recoverable Revenue**

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

## Ontario

## 2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MCHLTC Facility #

Operator Name:

H14442 Northland Pointe - The Regional Municipality of Niagara

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

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

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<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.	49,749	
	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.		

## Ontario

## 2019 Long-Term Care Home Annual Report

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MOHLTC Facility #  
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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)
<b>Program and Support Services (PSS)</b>									
D001	Salaries	428,913		428,913				0	
D002	Employee Benefits	108,054		108,054				0	
D003	Purchased Services	195,483		195,483				0	
D004	Supplies	15,284		15,284				0	
D005	Equipment	1,761		1,761				0	
D006	Other	Education and training	2,694	2,694				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>		\$752,189	\$0	\$752,189		\$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.		

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## 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	563,572		563,572				0	
E002	Expenditure Recoveries (enter as negative)	(27,506)		(27,506)				0	
E003	<b>Total Raw Food (Sum of lines E001 through E002)</b>	\$536,066	\$0	\$536,066		\$0	\$0	\$0	

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

## Section F - Actual Expenditures - Other Accommodation

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

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

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

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

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MOHLTC Facility #  
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Northland Pointe - 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

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Northland Pointe - The Regional Municipality of Niagara**Section I: Part B One-time Funding and Other Initiatives.**

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

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

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

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Licensee Name :

Northland Pointe - 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	267,111	267,111	301,963	301,963
O002	Employee Benefits	62,522	62,522	68,710	68,710
O003	Other (specify): CUPE 1263 & ONA9	12,902		123,876	136,778
<b>TOTAL NURSING AND PERSONAL CARE</b>					
O004	<b>(sum of lines O001 through O003)</b>	\$342,535	\$329,633	\$494,549	\$507,451

<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	15,124	15,124	22,127	22,127
O102	Employee Benefits	3,851	3,851	5,592	5,592
O103	Other (specify): CUPE 1263			6,475	6,475
<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>					
O104	<b>(sum of lines O101 through O103)</b>	\$18,975	\$18,975	\$34,194	\$34,194

<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>	\$0	\$0	\$0	\$0



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MOHLTC Facility #

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Licensee Name :

Northland Pointe - The Regional Municipality of Niagara

**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

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

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

Draft

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

Ministry of Long-Term Care

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

Ministère des Soins de longue durée

MOHLTC Facility # <b>H14442</b>	Licensee Name : <b>Northland Pointe - The Regional Municipality of Niagara</b>
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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.

**Ontario**

Ministry of Long-Term Care

Ministère des Soins de longue durée

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MOHLTC Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
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**Independent Auditors' Report**

Draft

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

Ministry of Long-Term Care

For the period from

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H14442

Licensee Name :

Northland Pointe - The Regional Municipality of Niagara

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

To the Minister of Long-Term Care:

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

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

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

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

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

Licensed Public Accountant

(place)

(date)

## Independent Auditor's Report

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

### Opinion

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

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

### Basis for Opinion

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

### Emphasis of Matter - Basis of Accounting

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

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

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

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

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

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

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

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

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

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

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

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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



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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	

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## 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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## 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 Education and Training	2,368		2,368				0	
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.		

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## 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	

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

## Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001	Housekeeping Services (HS)	324,066		324,066				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	169,859		169,859				0	
F003	Dietary Services (DS)	592,176		592,176				0	
F004	Laundry and Linen Services (L & LS)	176,103		176,103				0	
F005	General and Administrative (G&A)	630,349	360,984	991,333				0	
F006	Facility Costs (FC)	430,980	3,617	434,597				0	
F007	<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	

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

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

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

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MOHLTC Facility #  
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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

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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

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☐ 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>

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**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



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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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**Independent Auditors' Report**

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**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)