

# 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 2020 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, 2020 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2020 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2021 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 Agreement dated 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  
December 16, 2021

**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 2020 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2021; and
- LHIN Service Accountability Agreement dated 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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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

		Resident Days					Resident Revenue		
Current Revenue Period		January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees - January to June (3a)	Preferred Fees - July to December (3b)
A001	Long-Stay - Private.Exclude amounts reimbursed at 1.9% of Preferred Fees for the July to December 2020 period from Preferred Fees in column 3	4,301	4,175	1,373	6,380	16,229	1,006,778	162,996	147,421
A002	Long-Stay - Semi - Private. Exclude amounts reimbursed at 1.9% of Preferred Fees for the July to December 2020 period from Preferred Fees in column 3					0			
A003	Long-Stay - Basic	2,870	2,854	916	4,358	10,998	582,381		
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)	7,171	7,029	2,289	10,738	27,227	1,589,159	162,996	147,421
A007	Interim Short-Stay - Private. Exclude amounts reimbursed at 1.9% of Preferred Fees for the July to December 2020 period from Preferred Fees in column 3					0			

A008	Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 1.9% of Preferred Fees for the July to December 2020 period from Preferred Fees in column 3					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	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 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

		Resident-Days				
Reimbursement of Preferred Fees - Use lines A024a through A024d, as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period March 23 to December 31. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room, and/or 2) where if a resident on medical leave is unable to return to their LTC home before the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak.		March 23 to March 31 (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to lost preferred revenue that have been reimbursed through the High Intensity Needs Fund.					0
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to lost preferred revenue that have been reimbursed through the High Intensity Needs Fund.	0	0	0	0	0
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to lost preferred revenue that have been reimbursed through the High Intensity Needs Fund.					0

A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to lost preferred revenue that have been reimbursed through the High Intensity Needs Fund.	0	0	0	0	0
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Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

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Ministry of Long-Term Care  
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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, 2019		

Resident Bad Debt on 2020 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

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



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H13534	Upper Canada Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total  (3)	For Ministry Use Only  Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total  (7)	For Ministry Use Only  Allowable Expenditure (8)
	Nursing and Personal Care (NPC)								
C001	Salaries	3,026,270		3,026,270				0	
C002	Employee Benefits	653,983		653,983				0	
C003	Purchased Services	11,527		11,527				0	
C004	Medical and Nursing Supplies	96,661		96,661				0	
C005	Equipment	11,211		11,211				0	
C006	Physician On-Call Coverage	15,831		15,831				0	
C007	Other: Provide	287		287				0	
	Education and Training								
C008	Expenditure Recoveries (enter as negative)	(13,845)		(13,845)				-	
C009	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,801,926	\$0	\$3,801,926		\$0	\$0	\$0	

Note: Claim-based not to be included.

		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$1.77 for the January 1, 2020 to March 31, 2020 period and \$4.50 for the April 1, 2020 to December 31, 2020 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.	75,799	

		LTC/Interim beds only (exclude Convalescent Care Beds)	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)
	Program and Support Services (PSS)								
D001	Salaries	264,264		264,264				0	
D002	Employee Benefits	52,560		52,560				0	
D003	Purchased Services	99,866		99,866				0	
D004	Supplies	3,462		3,462				0	
D005	Equipment	0		0				0	
D006	Other	1,047		1,047				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$421,199	\$0	\$421,199		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$1.77 for the January 1, 2020 to March 31, 2020 period and \$4.50 for the April 1, 2020 to December 31, 2020 period for Program and Support Services expenses . Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

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

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

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

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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)"
	Raw Food								
E001	Raw Food	323,145		323,145				0	
E002	Expenditure Recoveries (enter as negative)	-13,233		-13,233				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$309,912	\$0	\$309,912		\$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 Global LOC per diem funding initiative of \$1.77 for the January 1, 2020 to March 31, 2020 period and \$4.50 for the April 1, 2020 to December 31, 2020 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)	328,705		328,705				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	147,603		147,603				0	
F003	Dietary Services (DS)	568,579		568,579				0	
F004	Laundry and Linen Services (L & LS)	143,284		143,284				0	
F005	General and Administrative (G&A)	638,119	309,611	947,730				0	
F006	Facility Costs (FC)	338,833	4,905	343,738				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,165,123	\$314,516	\$2,479,639		\$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.	220,562		220,562				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$1,944,561	\$314,516	\$2,259,077		\$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 Global LOC per diem funding initiative of \$1.77 for the January 1, 2020 to March 31, 2020 period and \$4.50 for the April 1, 2020 to December 31, 2020 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.	35,670	

	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.		

MOHLTC Facility # H13534	Operator Name : Upper Canada Lodge - The Regional Municipality of Niagara
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Section I: Part A.

Line Ia01- The Nurse Practitioner in Long-Term Care Home Program

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead 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, 2020 to December 31, 2020				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

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

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead 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, 2020 to December 31, 2020				
	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.

Ia01c	Funding for the January 1, 2020 to December 31, 2020 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	Y
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Section I: Part A. (continued)

Line Ia01e - 2019-20 COVID-19 Emergency Funding

In accordance with the March 17, 2020 ADM letter on the provision of \$50,000,000 in Emergency Funding to long-term care homes, \$37,500 was provided to each home for the month of March 2020. Please report operational costs related to screening, staffing, supplies and equipment to help maintain the health and safety of LTC home residents and staff on lines 1a01e1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2020 to March 31, 2020 period will be matched against funding provided for the January 1 to March 21, 2020 period in the 2020 reconciliation.

		Total Expenditure
1a01e1	Expenditure for the January 1, 2020 to March 31, 2020 period	17,751

Line Ia01f - Additional COVID-19 Prevention and Containment Funding

This section refers to the ADM letters of March 17, 2020, May 7, 2020, July 6, 2020, September 8, 2020, September 29, 2020, November 24, 2020, December 9, 2020, January 21, 2021, March 23, 2021 for the provision of \$50,000,000 (where \$37,500 was provided to each home for April 2020), \$34,838,200, \$44,314,800, \$45,293,400, \$91,400,000, \$47,407,000, \$48,797,500, \$153,004,800, \$116,146,000 respectively in additional one-time emergency funding to long-term care homes. The funding includes baseline funding of \$12,000 and \$200 per bed, additional funding for B, C and D beds and funding for homes with Covid-19 outbreaks. Report operational costs related to screening, staffing, supplies and equipment to help maintain the health and safety of LTC home residents and staff on line 1a01f. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2020 to December 31, 2020 period will be added to expenditure reported in the 2021 Annual Report for the January 1, 2021 to March 31, 2021 period and matched against funding provided for the April 1, 2020 to March 31, 2021 period in the 2021 reconciliation.

		Total Expenditure
1a01f	Expenditure for the April 1, 2020 to December 31, 2020 period	870,287

Line Ia01g - Temporary Pandemic Pay for Long-Term Care Frontline and Support Workers

This section refers to (a) the ADM letter of June 12, 2020 on the provision of \$321,163,200 in Temporary Pandemic Pay Funding to long-term care homes and (b) the April 24, 2020 Long-Term Care Temporary Pandemic Pay Financial Policy. For the April 24, 2020 to August 13, 2020 period, report Temporary Pandemic Pay expenditures for all non-management, publicly funded employees who worked on-site at a licensed long-term care home, including clinical care staff, support staff (full-time, part-time and casual workers and staff who were not direct employees of a long-term care home but were hired by the home either on a contract or through a third-party agency, on line 1a01g. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 24, 2020 to August 13, 2020 period will be matched against funding provided for the April 24, 2020 to August 13, 2020 period in the 2020 reconciliation.

		Total Expenditure
1a01g	Expenditure for the April 24, 2020 to August 13, 2020 period	295,593



**Line 1a01h - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 30, 2020 on the provision of \$135,963,500 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the October 1, 2020 to December 31, 2020 period, report PSW Temporary Wage Enhancement expenditures on line 1a01h. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the October 1, 2020 to December 31, 2020 period will be added to expenditure reported in the 2021 Annual Report for the January 1, 2021 to March 31, 2021 period and matched against funding provided for the October 1, 2020 to March 31, 2021 period in the 2021 reconciliation.

		Total Expenditure
1a01h	Expenditure for the October 1, 2020 to December 31, 2020 period	51,448

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Section I: Part A. (continued)

Line 1a01i - Infection and Prevention Control - Minor Capital Funding

This section refers to the ADM letter of October 9, 2020 on the provision of \$61,400,000 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2020 to December 31, 2020 period, report Infection and Prevention Control - Minor Capital expenditures on line 1a01i. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2020 to December 31, 2020 period will be added to expenditure reported in the 2021 Annual Report for the January 1, 2021 to March 31, 2021 period and matched against funding provided for the April 1, 2020 to March 31, 2021 period in the 2021 reconciliation, less the amount of funding approved for carry over to the April 1, 2021 to March 31, 2022 period.

		Total Expenditure
1a01i	Expenditure for the April 1, 2020 to December 31, 2020 period	95,818

Line 1a01j - Infection and Prevention Control - Personnel and Training

This section refers to the ADM letter of October 22, 2020 on the provision of up to \$1,842,300 in one-time funding during the 2020-2021 funding year for the hiring of infection prevention and control (IPAC) personnel across the long-term care (LTC) sector, and up to \$900,500 for training to support staff in enhancing their understanding of, and skills related to IPAC practices and protocols.. For the April 1, 2020 to December 31, 2020 period, report Infection and Prevention Control - Personnel and Training expenditures on line 1a01j1 and 1a01j2 respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2020 to December 31, 2020 period will be added to expenditure reported in the 2021 Annual Report for the January 1, 2021 to March 31, 2021 period and matched against funding provided for the April 1, 2020 to March 31, 2021 period in the 2021 reconciliation.

		Total Expenditure
1a01j1	Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	15,196
1a01j2	Expenditure on Training for the April 1, 2020 to December 31, 2020 period	7,484

Line 1a01k - New Long-Term Care Minor Capital Program

This section refers to the (a) ADM letter of July 23, 2020 on the provision of up to \$22,800,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2020 to December 31, 2020 period on line 1a01k. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2020 to December 31, 2020 period will be added to expenditure reported in the 2021 Annual Report for the January 1, 2021 to March 31, 2021 period and matched against funding provided for the April 1, 2020 to March 31, 2021 period in the 2021 reconciliation.

		Total Expenditure
1a01k	Expenditure for the April 1, 2020 to December 31, 2020 period	41,396

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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, 2020 thru December 31, 2020 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 2020 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2020 to December 31, 2020 period ( C)	Expenses (D)
Ib1	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.	
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	11,567
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,915
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib7	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 Ib8 through Ib11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2020 to December 31, 2020 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	

Ib8	Description:		
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
	Total Expenses from Section I, Part B (sum of lines Ib1 to Ib11)		15,482

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Check if no accrual amounts as of December 31, 2020

Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2020	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	163,894	163,894	234,370	234,370
O002	Employee Benefits	35,103	35,103	46,423	46,423
O003	Other (specify):	71,485	71,485		0
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$270,482	\$270,482	\$280,793	\$280,793

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2020	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	12,456	12,456	20,105	20,105
O102	Employee Benefits	2,784	2,784	3,816	3,816
O103	Other (specify):	3,821	3,821		0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$19,061	\$19,061	\$23,921	\$23,921

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2020	Current Period Accrual	Closing Accrual Balance
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings,and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

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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:

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H13534	Upper Canada Lodge - The Regional Municipality of Niagara

Section Q - Licensee's Statement and Approval

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

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

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

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

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

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

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

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

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

\_\_\_\_\_  
Witness

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

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

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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, 2020 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)