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**Subject:** Approval of the 2020 Long Term Care Home and Child Care Services Program Audits

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

**Report date:** Tuesday, December 7, 2021

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## Recommendations

1. That the Child Care Services draft accountant's report for the specified audit procedures as at March 31, 2020 (Appendix 1 to Report COM 28-2021) **BE APPROVED**;
2. That the Child Care Services draft Schedule of Revenues and Expenses for the year ended December 31, 2020 (Appendix 2 to Report COM 28-2021) **BE APPROVED**;
3. That the 2020 draft audited Long-Term Care Home Annual Reports for the year ended December 31, 2020 (Appendices 3-10 to Report COM 28-2021) **BE APPROVED**;
4. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
5. 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 draft audited schedules of revenues and expenses ("financial schedules"), annual reports and accountant's report in accordance with the requirements set out by the respective ministry.
- The Child Care Services draft accountant's report (included in Appendix 1 to Report COM 28-2021) was conducted in order to satisfy Ministry requirements related to the funding under the Community-Based EarlyOn Child and Family Centre Capital Program ("CBEP") as at March 31, 2020. The accountant's report is a one-time report required in order to satisfy the requirements laid out in the funding agreement.
- 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 accountant's report, 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. These reports are prepared specifically for the purposes of meeting the requirements outlined in the service agreements with the respective funding Ministry.

The requirement is noted in the review engagement report/audit engagement report for each of the respective programs as follows:

- Child Care Services Accountant's Report: "This report is intended solely for our use in connection with the CBEP, and is not to be referred to or distributed to parties other than the Ministry of Education and The Regional Municipality of Niagara."
- 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."

The accountant's report was prepared in accordance with the terms as stated in the Community-Based EarlyON Child and Family Centre Capital Program ("CBEP").

The Child Care Services financial schedule is prepared in accordance with the financial requirements in the Child Care Transfer Payment Agreement (TPA) dated January 1, 2018, and then 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").

The long-term care home annual reports are prepared using the 2020 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2021, issued by the 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").

The Long-Term Care Home Annual Reports enable the Ministry 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, 2020.

## **Analysis**

The review of the financial schedule, special audit and audited annual reports were completed by Niagara 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 aspects, in accordance with the Ministry requirements identified.

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

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

- Child Care Services Accountant's Report – As of March 31, 2020, the Community Based EarlyON Child and Family Centre Capital Program satisfied the funding requirements resulting in a returnable of nil.
- Child Care Services - As of December 31, 2020, the program has a returnable of \$302,648 (or 0.58% of the Children's Services budget). The difference is due to actual Wage Enhancement Grant (WEG) applications received compared to the Ministry's estimate of applications when the funding was advanced to the Region. The estimated returnable amount is subject to Ministry review, 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, 2020, there is no estimated returnable for the long-term care homes. This is subject to Ministry review and approval, any difference between the estimate and the allowable subsidy calculated by the Ministry will be adjusted in the year that the Ministry determines the final settlement.

## **Alternatives Reviewed**

The review of the financial schedules and audit of the annual reports are requirements of the respective Ministry and therefore no alternatives available.

The special audit report is a requirement of the funding agreement 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:**

Beth Brens, CPA, CA  
Acting 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.  
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 – Child Care Services Draft Accountant’s Report

Appendix 2 – 2020 Child Care Services – Schedule of Revenue and Expenses

Appendix 3 – 2020 Long-Term Care Home Annual Report – Deer Park Villa

Appendix 4 – 2020 Long-Term Care Home Annual Report – Douglas H. Rapelje

Appendix 5 – 2020 Long-Term Care home Annual Report – Gilmore Lodge

Appendix 6 – 2020 Long-Term Care Home Annual Report – Linhaven

Appendix 7 – 2020 Long-Term Care Home Annual Report – The Meadows of  
Dorchester

Appendix 8 – 2020 Long-Term Care Home Annual Report – Northland Pointe

Appendix 9 – 2020 Long-Term Care Home Annual Report – Upper Canada Lodge

Appendix 10 - 2020 Long-Term Care Home Annual Report – The Woodlands of Sunset

# ACCOUNTANT'S REPORT

IN CONNECTION WITH FUNDING AND EXPENDITURES UNDER THE  
COMMUNITY-BASED EARLYON CHILD AND FAMILY CENTRE CAPITAL PROGRAM  
AS AT MARCH 31, 2020

## To the Ministry of Education:

As requested by the Regional Municipality of Niagara (CMSM), we have performed the following procedures related to the funding under the Community-Based EarlyON Child and Family Centre Capital Program ("CBEP") as at March 31, 2020.

## CBEP Funding and Expenditures

We have obtained the expenditures of the CBEP from the CMSM reported by the CMSM as at March 31, 2020:

a) We selected the three largest transaction and traced this transaction to supporting documentation (i.e., invoices).

The CBEP funds were allocated to the early years service provider (the Fort Erie Native Friendship Centre) and only one CBEP expenditure was incurred by the Centre. We reviewed the related invoice for this transaction, invoice #28813, dated December 2, 2019, for an amount of \$258,149.18 from Rankin Construction Inc with an invoice description of Progress Draw #4 for program management consultation and construction work on the Native Cultural Centre.

b) For each transaction selected in procedure (1) a), we agreed the CBEP Funds were spent in accordance with the eligible CBEP capital expenses in Schedule "C" ("CBEP") of the 2018 Child Care and EarlyON Transfer Payment Agreement ("TPA") (i.e., no ineligible CBEP capital expenses).

The CMSM only reported one transaction. The funds were spent in accordance with the eligible CBEP capital expenses in Schedule "C" ("CBEP") of the 2018 Child Care and EarlyON Transfer Payment Agreement ("TPA").

c) We agreed that there was no remaining CBEP Funds as at March 31, 2020.

There are no remaining CBEP funds as at March 31, 2020.

As a result of applying the above procedures, we found no exceptions. However, these procedures do not constitute an audit with the objective of expressing a separate opinion regarding the subject financial information and accordingly, we do not express an opinion on such information.

This report is intended solely for our use in connection with the CBEP, and is not to be referred to or distributed to parties other than the Ministry of Education or the Regional Municipality of Niagara.

Chartered Professional Accountants  
Licensed Public Accountants  
November 18, 2021

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

December 31, 2020

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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, 2020 (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, 2020, 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.

Region of Niagara  
Schedule of Revenues and Expenditures – Child Care Services  
For the year ended December 31, 2020  
(Unaudited)

	REVENUES		
	Ministry of Education	Legislated Cost Share	
		%	(\$-Calculated)
<b>Core Services Delivery Operating Allocation</b>			
Core Services Delivery (100% provincial)	14,583,945	0%	0
Core Services Delivery - Cost Shared Requirement 80/20	8,511,703	20%	2,127,926
Core Service Delivery - Cost Shared Requirement 50/50 - Administration	483,226	50%	483,226
<b>Total Core Services Delivery</b>	<b>23,578,874</b>		<b>2,611,152</b>
<b>Special Purpose Operating Allocation</b>			
Language	732,964	0%	0
Indigenous	195,890	0%	0
Cost of Living	966,929	0%	0
Rural and Remote	13,976	0%	0
Capacity Building	190,397	0%	0
Repairs and Maintenance	66,224	0%	0
Utilization Adjustment	3,204,787	0%	0
Capping Adjustment	(162,442)	0%	0
Licensed Home Child Care (LHCC)	256,964	0%	0
Reconciliation Adjustment - General Allocation	(12,125,617)	0%	0
<b>Total Special Purpose Operating Allocation</b>	<b>(6,659,928)</b>		<b>0</b>
<b>COVID-19 Allocations</b>			
Emergency Child Care	1,437,115	0%	0
Closure Period	3,230,238	0%	0
Re-opening Period	4,724,940	0%	0
Re-opening Period - Wage Enhancement/HCCEG	736,348	0%	0
<b>Total COVID-19 Allocations</b>	<b>10,128,641</b>		<b>0</b>
<b>Other Allocations</b>			
TWOMO Reimbursement	0	0%	0
Small Water Works	1,089	0%	0
Wage Enhancement	2,508,895	0%	0
Wage Enhancement Administration	250,340	0%	0
Safe Restart Funding	4,532,998	0%	0
Indigenous-Led Child and Family Programs - Operating	267,091	0%	0
Indigenous-Led Child and Family Programs - Capital		0%	0
Expansion Plan	3,090,292	0%	0
ELCC Allocation	2,526,240	0%	0
<b>Total Other Allocations</b>	<b>13,176,945</b>		<b>0</b>
<b>TOTAL CHILD CARE ALLOCATION</b>	<b>40,224,532</b>		<b>2,611,152</b>

Region of Niagara  
Schedule of Revenues and Expenditures – Child Care Services (General Funding)  
For the year ended December 31, 2020  
(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	Required Parent Contribution	Other Offsetting Revenues	Adjusted Gross Expenditures	Gross Expenditures	Required Parent Contribution	Other Offsetting Revenues	Adjusted Gross Expenditures	Gross Expenditures	Required Parent Contribution	Other Offsetting Revenues	Adjusted Gross Expenditures	Gross Expenditures	Other Offsetting Revenues	Adjusted Gross Expenditures	Gross Expenditures	Required Parent Contribution	Other Offsetting Revenues	Adjusted Gross Expenditures
				Calculated				Calculated				Calculated			Calculated	Calculated	Calculated	Calculated	Calculated
<b>Full Flexibility</b> (Schedule 2.3)																			
General Operating	10,048,331			10,048,331	2,198,072			2,198,072	3,454,114			3,454,114			15,700,517	0	0	15,700,517	
Fee Subsidy - Regular	9,108,970	(990,008)		8,118,962	1,992,587	(216,564)		1,776,023	3,131,208	(320,337)		2,810,871			14,232,765	(1,526,910)	0	12,705,855	
Camps and Authorized Recreation								0	261,574	(19,978)		241,596			261,574	(19,978)	0	241,596	
Ontario Works and LEAP - Formal	739,956			739,956	161,865			161,865	254,360			254,360			1,156,181	0	0	1,156,181	
Ontario Works and LEAP - Informal				0				0				0			0	0	0	0	
Pay Equity Memorandum of Settlement													338,161		338,161	0	0	338,161	
Special Needs Resourcing	1,719,136			1,719,136	376,061			376,061	590,953			590,953			2,686,150	0	0	2,686,150	
Administration													1,685,240		1,685,240	0	0	1,685,240	
Repairs and Maintenance	42,383			42,383	9,271			9,271	14,569			14,569			66,224	0	0	66,224	
Play-based Material and Equipment Transformation				0				0				0			0	0	0	0	
				0				0				0			0	0	0	0	
<b>Total (full flexibility)</b>	<b>21,658,776</b>	<b>(990,008)</b>	<b>0</b>	<b>20,668,768</b>	<b>4,737,857</b>	<b>(216,564)</b>	<b>0</b>	<b>4,521,293</b>	<b>7,706,778</b>	<b>(340,315)</b>	<b>0</b>	<b>7,366,463</b>	<b>2,023,401</b>	<b>0</b>	<b>2,023,401</b>	<b>36,126,813</b>	<b>(1,546,888)</b>	<b>0</b>	<b>34,579,925</b>
<b>Limited Flexibility &amp; Claims-Based</b>																			
Capacity Building (Schedule 2.3)	121,854			121,854	26,656			26,656	41,887			41,887			190,397	0	0	190,397	
Small Water Works (Schedule 2.3)													881		881	0	0	881	
TWOMO Reimbursement (Schedule 2.7)														0	0			0	
<b>Total (limited flexibility &amp; Claims-Based)</b>	<b>121,854</b>	<b>0</b>	<b>0</b>	<b>121,854</b>	<b>26,656</b>	<b>0</b>	<b>0</b>	<b>26,656</b>	<b>41,887</b>	<b>0</b>	<b>0</b>	<b>41,887</b>	<b>881</b>	<b>0</b>	<b>881</b>	<b>191,278</b>	<b>0</b>	<b>0</b>	<b>191,278</b>
<b>Wage Enhancement/HCCCG</b> (Schedule 4.3)																			
Wage Enhancement/HCCCG													3,680,304		3,680,304	3,680,304			3,680,304
Wage Enhancement Administration													250,340		250,340	250,340			250,340
<b>Total (Wage Enhancement/HCCCG)</b>													<b>3,930,644</b>		<b>3,930,644</b>	<b>3,930,644</b>			<b>3,930,644</b>
<b>TOTAL</b>	<b>21,780,630</b>	<b>(990,008)</b>	<b>0</b>	<b>20,790,622</b>	<b>4,764,513</b>	<b>(216,564)</b>	<b>0</b>	<b>4,547,949</b>	<b>7,748,666</b>	<b>(340,315)</b>	<b>0</b>	<b>7,408,351</b>	<b>5,954,927</b>	<b>0</b>	<b>5,954,927</b>	<b>40,248,736</b>	<b>(1,546,888)</b>	<b>0</b>	<b>38,701,848</b>

EXPENDITURES BY AUSPICE					
	Non - Profit Operations	Profit Operations	Direct Operations	Other Auspice	Auspice Consolidated
Adjusted Gross Expenditures	28,508,981	3,887,588	4,600,061	1,685,240	38,681,870

EXPENDITURES BY SETTING				
	Centre Based	Home Based	Other Setting	Total
Adjusted Gross Expenditures	35,832,866	1,155,989	1,693,015	38,681,870

Region of Niagara  
Schedule of Revenues and Expenditures – Child Care Services - Expansion Plan Funding  
For the year ended December 31, 2020  
(Unaudited)

EXPENDITURES BY AGE GROUP											
	0-4 (Infant, Toddler, and Preschooler)				Unspecified Age Group			Total Expenditures			
	Gross Expenditures	Required Parent Contribution - Expansion Plan	Other Offsetting Revenues - Expansion Plan	Adjusted Gross Expenditures	Gross Expenditures	Other Offsetting Revenues - Expansion Plan	Adjusted Gross Expenditures	Gross Expenditures	Required Parent Contribution - Expansion Plan	Other Offsetting Revenues - Expansion Plan	Adjusted Gross Expenditures
				Calculated			Calculated	Calculated	Calculated	Calculated	Calculated
<b>Full Flexibility</b> (Schedule 2.3A)											
General Operating	2,312,237			2,312,237				2,312,237	0	0	2,312,237
Fee Subsidy - Regular				0				0	0	0	0
Ontario Works and LEAP - Formal				0				0	0	0	0
Ontario Works and LEAP - Informal				0				0	0	0	0
Special Needs Resourcing	216,306			216,306				216,306	0	0	216,306
Administration					527,576		527,576	527,576	0	0	527,576
Repairs and Maintenance				0				0	0	0	0
Play-based Material and Equipment Transformation				0				0	0	0	0
<b>Total (full flexibility)</b>	<b>2,528,543</b>	<b>0</b>	<b>0</b>	<b>2,528,543</b>	<b>527,576</b>	<b>0</b>	<b>527,576</b>	<b>3,056,119</b>	<b>0</b>	<b>0</b>	<b>3,056,119</b>
<b>Limited Flexibility</b> (Schedule 2.3A)											
Capacity Building	34,173			34,173				34,173	0	0	34,173
<b>Total (limited flexibility)</b>	<b>34,173</b>	<b>0</b>	<b>0</b>	<b>34,173</b>				<b>34,173</b>	<b>0</b>	<b>0</b>	<b>34,173</b>
<b>TOTAL</b>	<b>2,562,716</b>	<b>0</b>	<b>0</b>	<b>2,562,716</b>	<b>527,576</b>	<b>0</b>	<b>527,576</b>	<b>3,090,292</b>	<b>0</b>	<b>0</b>	<b>3,090,292</b>

EXPENDITURES BY AUSPICE					
	Non - Profit Operations	Profit Operations	Direct Operations	Other Auspice	Auspice Consolidated
<b>Adjusted Gross Expenditures</b>	2,255,190	307,526		527,576	3,090,292

EXPENDITURES BY SETTING				
	Centre Based	Home Based	Other Setting	Total
<b>Adjusted Gross Expenditures</b>	2,562,716		527,576	3,090,292

Region of Niagara  
Schedule of Revenues and Expenditures – Child Care Services - ELCC  
For the year ended December 31, 2020  
(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	Required Parent Contribution - ELCC	Offsetting Revenues - ELCC	Top-up with Stream 1 Funding	Adjusted Gross Expenditures	Gross Expenditures	Required Parent Contribution - ELCC	Offsetting Revenues - ELCC	Adjusted Gross Expenditures	Gross Expenditures	Required Parent Contribution - ELCC	Offsetting Revenues - ELCC	Top-up with Stream 2 Funding	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues - ELCC	Adjusted Gross Expenditures	Gross Expenditures	Required Parent Contribution - ELCC	Offsetting Revenues - ELCC	Top-up with Stream 1 Funding	Top-up with Stream 2 Funding	Adjusted Gross Expenditures
					Calculated				Calculated					Calculated			Calculated	Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
<b>Full Flexibility</b> <i>(Schedule 2.3B)</i>																							
General Operating	704,378				704,378	154,083			154,083	242,130				242,130				1,100,590	0	0	0	0	1,100,590
Fee Subsidy - Regular Camps and Authorized Rec					0				0					0				0	0	0	0	0	0
Ontario Works and LEAP - Formal					0				0					0				0	0	0	0	0	0
Ontario Works and LEAP - Informal					0				0					0				0	0	0	0	0	0
Special Needs Resourcing Administration	66,289				66,289	14,501			14,501	22,787				22,787	252,624		252,624	103,577	0	0	0	0	103,577
Repairs and Maintenance					0				0					0				0	0	0	0	0	0
Play-based Material and Equipment					0				0					0				0	0	0	0	0	0
Transformation Community Based Capital Projects					0				0					0				0	0	0	0	0	0
Top-up				852,389	852,389							200,210	200,210							852,389	200,210		
<b>Total (full flexibility)</b>	<b>770,667</b>	<b>0</b>	<b>0</b>	<b>852,389</b>	<b>1,623,056</b>	<b>168,583</b>	<b>0</b>	<b>0</b>	<b>168,583</b>	<b>264,917</b>	<b>0</b>	<b>0</b>	<b>200,210</b>	<b>465,127</b>	<b>252,624</b>	<b>0</b>	<b>252,624</b>	<b>1,456,791</b>	<b>0</b>	<b>0</b>	<b>852,389</b>	<b>200,210</b>	<b>2,509,390</b>
<b>Limited Flexibility</b> <i>(Schedule 2.3B)</i>																							
Capacity Building	10,784				10,784	2,359			2,359	3,707				3,707				16,850	0	0	0	0	16,850
<b>Total (limited flexibility)</b>	<b>10,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,784</b>	<b>2,359</b>	<b>0</b>	<b>0</b>	<b>2,359</b>	<b>3,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,707</b>				<b>16,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,850</b>
<b>TOTAL</b>	<b>781,451</b>	<b>0</b>	<b>0</b>	<b>852,389</b>	<b>1,633,840</b>	<b>170,942</b>	<b>0</b>	<b>0</b>	<b>170,942</b>	<b>268,624</b>	<b>0</b>	<b>0</b>	<b>200,210</b>	<b>468,834</b>	<b>252,624</b>	<b>0</b>	<b>252,624</b>	<b>1,473,641</b>	<b>0</b>	<b>0</b>	<b>852,389</b>	<b>200,210</b>	<b>2,526,240</b>

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
<b>Total Adjusted Gross Expenditures</b>	<b>2,000,782</b>	<b>272,834</b>	<b>0</b>	<b>252,624</b>	<b>2,526,240</b>
EXPENDITURES BY Setting					
	Centre Based	Home Based	Other	Auspice Consolidated	
Adjusted Gross Expenditures	2,273,616		252,624	2,526,240	

Region of Niagara  
Schedule of Revenues and Expenditures – Child Care Services - Fee Stabilization  
For the year ended December 31, 2020  
(Unaudited)

	Fee Stabilization Support
Total adjusted gross expenditures excluding administration expenditures	
Total adjusted administration expenditures	

Region of Niagara  
 Schedule of Revenues and Expenditures – Child Care Services - Indigenous Led Child and Family Programs  
 For the year ended December 31, 2020  
 (Unaudited)

	Indigenous Led Child and Family Programs	Indigenous Led Child and Family Programs	Adjusted Operating Expenses - One Time	Adjusted Operating Expenses - Ongoing	Total Adjusted Administration Expenditures
	Project Name	Project Type			
Indigenous-Led Child and Family Programs Project 1			71,309		7,923
Indigenous-Led Child and Family Programs Project 2			169,073		18,786
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					
<b>Total</b>			<b>240,382</b>	<b>0</b>	<b>26,709</b>

**Region of Niagara**  
**Schedule of Revenues and Expenditures – Child Care Services - Safe Restart Funding**  
**For the year ended December 31, 2020**  
**(Unaudited)**

	Safe Restart Funding
Total Adjusted Gross Expenditures excluding administration expenditure - Child Care	3,927,161
Total Adjusted Gross Expenditures excluding administration expenditure - EarlyON	
Total Adjusted Administrative Expenditures	453,300
Total Safe Restart Funding Expenditures	4,380,461

Region of Niagara  
Schedule of Revenues and Expenditures – EarlyON  
For the year ended December 31, 2020  
(Unaudited)

	Allocation	Description	Expenditures
EarlyON Program Total Allocation	4,582,342		
<b>Operating</b>			
Salaries and Benefits - Program Staff			
Salaries and Benefits - Non Program Staff			
Lease and Utilities - Operational			
Other Expenses - Operational			3,177,199
Subtotal Operational Expenses			3,177,199
Professional Learning and Capacity Building			773,113
<b>Child Care &amp; Early Years Planning (CCYEP) and Data Analysis Services (DAS)</b>			
Salaries and Benefits			175,658
Other Expenses			14,573
Subtotal			190,231
<b>Administration</b>			
Salaries and Benefits			
Other Expenses			401,589
Offsetting Revenue			
Subtotal			401,589
<b>Offsetting Revenues</b>			
Offsetting Revenue 1			
Offsetting Revenue 2			
Offsetting Revenue 3			
Subtotal			0
ELCC for salaries/wages top-up			40,210
<b>EarlyON Total Adjusted Gross Expenditures</b>			<b>4,582,342</b>



## **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, 2020. 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 2020 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, 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 Agreements 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.

**Ontario**

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

**2020 Long-Term Care Home Annual Report**

For the period from  to

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 - 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	1,527	1,603	546	2,517	6,193	384,252	81,255	78,600
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	717	701	232	1,074	2,724	168,422	17,004	15,726
A003	Long-Stay - Basic	1,271	1,187	372	1,935	4,765	235,680		
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)	3,515	3,491	1,150	5,526	13,682	788,354	98,259	94,326

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	91	91	31	153	366	22,696		
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)	91	91	31	153	366	22,696	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	0	0	0	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
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	0	0	0	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

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

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, 2019		

Resident Bad Debt on 2020 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	

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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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	1,861,850		1,861,850				0	
C002 Employee Benefits	386,119		386,119				0	
C003 Purchased Services	20,219		20,219				0	
C004 Medical and Nursing Supplies	60,419		60,419				0	
C005 Equipment	21,502		21,502				0	
C006 Physician On-Call Coverage	5,102		5,102				0	
C007 Other: Provide Education and Training	3,011		3,011				0	
C008 Expenditure Recoveries (enter as negative)	(4,986)		(4,986)				-	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$2,353,235	\$0	\$2,353,235		\$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 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.	37,899	

	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.	

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - 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	161,471		161,471				0	
D002	Employee Benefits	35,643		35,643				0	
D003	Purchased Services	47,611		47,611				0	
D004	Supplies	4,893		4,893				0	
D005	Equipment	0		0				0	
D006	Other	304		304				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$249,922	\$0	\$249,922		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	<p>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.</p>	

<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.		

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - 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	229,377		229,377				0	
E002	Expenditure Recoveries (enter as negative)	-59,829		-59,829				0	
E003	<b>Total Raw Food (Sum of lines E001 through E002)</b>	\$169,548	\$0	\$169,548		\$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 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	<b>Housekeeping Services (HS)</b>	143,578		143,578				0	
F002	<b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	96,529		96,529				0	
F003	<b>Dietary Services (DS)</b>	354,678		354,678				0	
F004	<b>Laundry and Linen Services (L &amp; LS)</b>	93,387		93,387				0	
F005	<b>General and Administrative (G&amp;A)</b>	273,237	189,884	463,121				0	
F006	<b>Facility Costs (FC)</b>	452,455	4,311	456,766				0	
F007	<b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$1,413,864	\$194,195	\$1,608,059		\$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.	382,109		382,109				0	
F009	<b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$1,031,755	\$194,195	\$1,225,950		\$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 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.			17,835	

<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.				

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - 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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MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line 1a01e - 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.

	<b>Total Expenditure</b>
<b>1a01e1</b> Expenditure for the January 1, 2020 to March 31, 2020 period	22,937

**Line 1a01f - 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.

	<b>Total Expenditure</b>
<b>1a01f</b> Expenditure for the April 1, 2020 to December 31, 2020 period	623,019

**Line 1a01g - 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.

	<b>Total Expenditure</b>
<b>1a01g</b> Expenditure for the April 24, 2020 to August 13, 2020 period	191,911

**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.

		<b>Total Expenditure</b>
<b>1a01h</b>	Expenditure for the October 1, 2020 to December 31, 2020 period	40,064

**Ontario** **2020 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from

2020-01-01

to

2020-12-31

Ministère des Soins de longue durée

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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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
<b>1a01i</b> Expenditure for the April 1, 2020 to December 31, 2020 period	53,190

**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
<b>1a01j1</b> Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	7,598
<b>1a01j2</b> Expenditure on Training for the April 1, 2020 to December 31, 2020 period	3,742

**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
<b>1a01k</b> Expenditure for the April 1, 2020 to December 31, 2020 period	0

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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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)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	6,365
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,190
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, 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	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			9,555

MOHLTC Facility # HN3448	Licensee Name : Deer Park Villa - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2020

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		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	89,476	89,476	135,621	135,621
O002	Employee Benefits	19,324	19,324	28,333	28,333
O003	Other (specify):	45,636	45,636		0
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$154,436</b>	<b>\$154,436</b>	<b>\$163,954</b>	<b>\$163,954</b>

<b>Program and Support Services</b>		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	5,528	5,528	9,580	9,580
O102	Employee Benefits	1,275	1,275	2,223	2,223
O103	Other (specify):	926	926		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$7,729</b>	<b>\$7,729</b>	<b>\$11,803</b>	<b>\$11,803</b>

<b>Other Accommodation - To Be Completed by Red-Circled Homes</b>		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	<b>TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

MOHLTC Facility # HN3448	Licensee Name : Deer Park Villa - 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)

By: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

\_\_\_\_\_  
Witness

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

**2020 Long-Term Care Home Annual Report**

For the period from  to

MOHLTC Facility # HN3448	Licensee Name : Deer Park Villa - The Regional Municipality of Niagara
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**Independent Auditors' Report**

2020 Long-Term Care Home Annual Report

For the period from 2020-01-01 to 2020-12-31

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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 – 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, 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 with 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.

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 - 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	4,213	4,131	1,369	6,260	15,973	990,057	215,134	195,650
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	1,543	1,223	440	1,971	5,177	321,482	36,108	30,566
A003 Long-Stay - Basic	4,828	5,042	1,636	8,199	19,705	1,022,713		
A004 Long-Stay two-bed room (Shared by spouses)					0			
A005 Short-Stay - Respite Care	139				139	5,593		
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)	10,723	10,396	3,445	16,430	40,994	2,339,845	251,242	226,216

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
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		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	0	0	0	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

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	12	16	146	174
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

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

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, 2019		

Resident Bad Debt on 2020 Basic Accomodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	48
A041	Collection Costs	
A042	Total Bad Debt Costs (A040 + A041)	\$48

**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	

MOHLTC Facility #  
H13902

Operator Name :  
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	4,448,238	4,448,238				0	
C002	Employee Benefits	1,092,732	1,092,732				0	
C003	Purchased Services	105,128	105,128				0	
C004	Medical and Nursing Supplies	193,221	193,221				0	
C005	Equipment	30,248	30,248				0	
C006	Physician On-Call Coverage	15,831	15,831				0	
C007	Other: Provide	5,605	5,605				0	
C008	Expenditure Recoveries (enter as negative)	(19,332)	(19,332)				-	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$5,871,670	\$0	\$5,871,670	\$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 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.	113,698

	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.	

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - 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	420,165		420,165				0	
D002	Employee Benefits	100,930		100,930				0	
D003	Purchased Services	149,860		149,860				0	
D004	Supplies	5,580		5,580				0	
D005	Equipment	270		270				0	
D006	Other	2,227		2,227				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$679,032	\$0	\$679,032		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
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.		

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	474,610		474,610				0	
E002 Expenditure Recoveries (enter as negative)	-23,283		-23,283				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$451,327	\$0	\$451,327		\$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 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 <b>Housekeeping Services (HS)</b>	580,066		580,066				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	256,050		256,050				0	
F003 <b>Dietary Services (DS)</b>	855,639		855,639				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	148,480		148,480				0	
F005 <b>General and Administrative (G&amp;A)</b>	867,525	513,497	1,381,022				0	
F006 <b>Facility Costs (FC)</b>	818,061	7,513	825,574				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$3,525,821	\$521,010	\$4,046,831		\$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.	535,213		535,213				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$2,990,608	\$521,010	\$3,511,618		\$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 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.	53,505	

<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.		

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje 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
<b>Ia01</b>				\$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
<b>Ia01b</b>				\$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.

<b>Ia01c</b>	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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MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line 1a01e - 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.

		<b>Total Expenditure</b>
<b>1a01e1</b>	Expenditure for the January 1, 2020 to March 31, 2020 period	26,539

**Line 1a01f - 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.

		<b>Total Expenditure</b>
<b>1a01f</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	1,131,027

**Line 1a01g - 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.

		<b>Total Expenditure</b>
<b>1a01g</b>	Expenditure for the April 24, 2020 to August 13, 2020 period	439,736

**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
<b>1a01h</b>	Expenditure for the October 1, 2020 to December 31, 2020 period	83,775

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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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
<b>1a01i</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	80,397

**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
<b>1a01j1</b>	Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	24,872
<b>1a01j2</b>	Expenditure on Training for the April 1, 2020 to December 31, 2020 period	12,250

**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
<b>1a01k</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	99,572

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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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)
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.	414,951
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,750
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, 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	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			420,701

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, 2020

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		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	235,700	235,700	370,051	370,051
O002	Employee Benefits	55,536	55,536	79,776	79,776
O003	Other (specify):	119,309	119,309		0
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$410,545</b>	<b>\$410,545</b>	<b>\$449,827</b>	<b>\$449,827</b>

<b>Program and Support Services</b>		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	15,906	15,906	21,668	21,668
O102	Employee Benefits	4,358	4,358	5,468	5,468
O103	Other (specify):	5,452	5,452		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$25,716</b>	<b>\$25,716</b>	<b>\$27,136</b>	<b>\$27,136</b>

<b>Other Accommodation - To Be Completed by Red-Circled Homes</b>		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	<b>TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

# Ontario 2020 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from 2020-01-01 to 2020-12-31

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)

By: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

\_\_\_\_\_  
Witness

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

**Ontario**

**2020 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from  to

Ministère des Soins de longue durée

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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 – 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, 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

**The Regional Municipality of Niagara**  
**The Gilmore Lodge**  
**Notes to the Annual Report**  
December 31, 2020

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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 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.

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 - 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	3,806	3,508	1,150	4,744	13,208	819,419	140,576	112,051
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	273	273	93	153	792	49,148	4,665	2,070
A003 Long-Stay - Basic	3,066	3,289	1,115	5,336	12,806	665,602		
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)	7,145	7,070	2,358	10,233	26,806	1,534,169	145,241	114,121
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
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		Resident-Days				
		March 23 to March 31 (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
	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.					
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

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

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, 2019		

Resident Bad Debt on 2020 Basic Accommodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	616	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$616	

**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	

**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	3,026,798		3,026,798				0	
C002	Employee Benefits	707,373		707,373				0	
C003	Purchased Services	86,704		86,704				0	
C004	Medical and Nursing Supplies	86,231		86,231				0	
C005	Equipment	13,834		13,834				0	
C006	Physician On-Call Coverage	18,314		18,314				0	
C007	Other: Provide Education and Training	6,969		6,969				0	
C008	Expenditure Recoveries (enter as negative)	(3,516)		(3,516)				-	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$3,942,708	\$0	\$3,942,708		\$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 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	

<b>Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative</b>		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.		

		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.	

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - 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	277,765		277,765				0	
D002	Employee Benefits	64,829		64,829				0	
D003	Purchased Services	99,190		99,190				0	
D004	Supplies	3,869		3,869				0	
D005	Equipment	1,485		1,485				0	
D006	Other	346		346				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$447,485	\$0	\$447,485		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
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.		

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	281,034		281,034				0	
E002 Expenditure Recoveries (enter as negative)	-25,271		-25,271				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$255,763	\$0	\$255,763		\$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 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 <b>Housekeeping Services (HS)</b>	405,910		405,910				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	144,246		144,246				0	
F003 <b>Dietary Services (DS)</b>	677,052		677,052				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>	652,803	444,622	1,097,425				0	
F006 <b>Facility Costs (FC)</b>	374,525	7,366	381,891				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$2,348,118	\$451,988	\$2,800,106		\$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.	200,596		200,596				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$2,147,522	\$451,988	\$2,599,510		\$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 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	

<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.		

MOHLTC Facility # H13533	Operator Name : Gilmore 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
la01				\$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
la01b				\$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.

la01c	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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MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line 1a01e - 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.

		<b>Total Expenditure</b>
<b>1a01e1</b>	Expenditure for the January 1, 2020 to March 31, 2020 period	22,230

**Line 1a01f - 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.

		<b>Total Expenditure</b>
<b>1a01f</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	1,101,251

**Line 1a01g - 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.

		<b>Total Expenditure</b>
<b>1a01g</b>	Expenditure for the April 24, 2020 to August 13, 2020 period	309,142

**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.

		<b>Total Expenditure</b>
<b>1a01h</b>	Expenditure for the October 1, 2020 to December 31, 2020 period	51,052

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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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
<b>1a01i</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	81,493

**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
<b>1a01j1</b>	Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	12,511
<b>1a01j2</b>	Expenditure on Training for the April 1, 2020 to December 31, 2020 period	6,162

**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
<b>1a01k</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	51,694

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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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)
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.	364,141
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,355
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, 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	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			367,496

MOHLTC Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2020

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2020 (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)		(3)	(4) = (1)-(2)+(3)
O001	Salaries	167,437	167,437	246,496	246,496
O002	Employee Benefits	38,730	38,730	48,539	48,539
O003	Other (specify):	75,776	75,776		0
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$281,943</b>	<b>\$281,943</b>	<b>\$295,035</b>	<b>\$295,035</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2020 (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)		(3)	(4) = (1)-(2)+(3)
O101	Salaries	13,471	13,471	16,391	16,391
O102	Employee Benefits	3,198	3,198	3,989	3,989
O103	Other (specify):	3,683	3,683		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$20,352</b>	<b>\$20,352</b>	<b>\$20,380</b>	<b>\$20,380</b>

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

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

# Ontario 2020 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from 2020-01-01 to 2020-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H13533	Licensee Name : Gilmore 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**

**2020 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from  to

Ministère des Soins de longue durée

MOHLTC Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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**Independent Auditors' Report**

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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 – 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, 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.

**Ontario**

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

**2020 Long-Term Care Home Annual Report**

For the period from  to

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 - 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	7,735	7,656	2,641	12,609	30,641	1,900,393	304,088	295,152
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	2,666	2,594	832	4,313	10,405	645,481	46,457	44,527
A003	Long-Stay - Basic	9,016	9,122	3,149	16,427	37,714	1,977,231		
A004	Long-Stay two-bed room (Shared by spouses)					0			
A005	Short-Stay - Respite Care	82	0	0	0	82	3,340		
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)	19,499	19,372	6,622	33,349	78,842	4,526,445	350,545	339,679

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	1,452	185	0	0	1,637			

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	13	31	545	589
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	9	62	634	705

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

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, 2019		

Resident Bad Debt on 2020 Basic Accomodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	616
A041	Collection Costs	
A042	Total Bad Debt Costs (A040 + A041)	\$616

**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	

**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	10,494,803		10,494,803		1,157,782		1,157,782	
C002 Employee Benefits	2,271,797		2,271,797		249,972		249,972	
C003 Purchased Services	117,356		117,356		126,489		126,489	
C004 Medical and Nursing Supplies	331,073		331,073		25,038		25,038	
C005 Equipment	80,134		80,134		5,127		5,127	
C006 Physician On-Call Coverage	25,540		25,540		1,491		1,491	
C007 Other: Provide Education and Training	25,633		25,633		1,497		1,497	
C008 Expenditure Recoveries (enter as negative)	(765,589)		(765,589)		(44,700)		(44,700)	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$12,580,746	\$0	\$12,580,746		\$1,522,694	\$0	\$1,522,694	

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 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.	210,341	18,950

	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.	970,772

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	570,775	570,775				0	
D002	Employee Benefits	131,365	131,365				0	
D003	Purchased Services	315,697	315,697				0	
D004	Supplies	10,097	10,097				0	
D005	Equipment	1,099	1,099				0	
D006	Other	5,661	5,661				0	
D007	Expenditure Recoveries (enter as negative)	-110,594	-110,594		110,594		110,594	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$924,099	\$0	\$924,099	\$110,594	\$0	\$110,594	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
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.		

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	940,995		940,995		77,784		77,784	
E002 Expenditure Recoveries (enter as negative)	-42,402		-42,402		0		0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	<b>\$898,593</b>	<b>\$0</b>	<b>\$898,593</b>		<b>\$77,784</b>	<b>\$0</b>	<b>\$77,784</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 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 <b>Housekeeping Services (HS)</b>	1,000,447		1,000,447		110,000		110,000	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	375,544		375,544		37,064		37,064	
F003 <b>Dietary Services (DS)</b>	1,457,795		1,457,795		141,448		141,448	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	357,176		357,176		35,350		35,350	
F005 <b>General and Administrative (G&amp;A)</b>	1,259,936	929,097	2,189,033		148,827		148,827	
F006 <b>Facility Costs (FC)</b>	972,863	17,759	990,622		38,887		38,887	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	<b>\$5,423,761</b>	<b>\$946,856</b>	<b>\$6,370,617</b>		<b>\$511,576</b>	<b>\$0</b>	<b>\$511,576</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.	535,189		535,189				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	<b>\$4,888,572</b>	<b>\$946,856</b>	<b>\$5,835,428</b>		<b>\$511,576</b>	<b>\$0</b>	<b>\$511,576</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 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.	98,984	8917

<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.		

MOHLTC Facility # H11559	Operator Name : Linhaven - 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
la01				\$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
la01b				\$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.

la01c	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 1a01e - 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.

		<b>Total Expenditure</b>
<b>1a01e1</b>	Expenditure for the January 1, 2020 to March 31, 2020 period	63,700

**Line 1a01f - 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.

		<b>Total Expenditure</b>
<b>1a01f</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	1,607,026

**Line 1a01g - 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.

		<b>Total Expenditure</b>
<b>1a01g</b>	Expenditure for the April 24, 2020 to August 13, 2020 period	898,855

**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
<b>1a01h</b>	Expenditure for the October 1, 2020 to December 31, 2020 period	196,096

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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
<b>1a01i</b> Expenditure for the April 1, 2020 to December 31, 2020 period	159,928

**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
<b>1a01j1</b> Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	47,099
<b>1a01j2</b> Expenditure on Training for the April 1, 2020 to December 31, 2020 period	23,198

**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
<b>1a01k</b> Expenditure for the April 1, 2020 to December 31, 2020 period	145,941

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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)
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.	340,982
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	15,675
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, 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	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			356,657

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Check if no accrual amounts as of December 31, 2020

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2020 (2)	Current Period Accrual	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)		(3)	
O001	Salaries	551,412	551,412	866,884	866,884
O002	Employee Benefits	120,885	120,885	173,584	173,584
O003	Other (specify):	203,243	203,243	120	120
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$875,540</b>	<b>\$875,540</b>	<b>\$1,040,588</b>	<b>\$1,040,588</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2020 (2)	Current Period Accrual	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)		(3)	
O101	Salaries	24,101	24,101	38,294	38,294
O102	Employee Benefits	5,539	5,539	8,625	8,625
O103	Other (specify):	8,173	8,173		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$37,813</b>	<b>\$37,813</b>	<b>\$46,919</b>	<b>\$46,919</b>

<b>Other Accommodation - To Be Completed by Red-Circled Homes</b>		Opening Accrual Balance	Payment Settlements in 2020 (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)		(3)	
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	<b>TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

# Ontario 2020 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from 2020-01-01 to 2020-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H11559	Licensee Name : Linhaven - 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)

By: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

\_\_\_\_\_  
Witness

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

**Ontario**

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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 – The Meadows of Dorchester (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – The Meadows of Dorchester for the year ended December 31, 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.

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

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

Current Revenue Period	Resident Days					Resident Revenue			
	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees - 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	5,088	5,353	1,777	7,914	20,132	1,248,550	270,735	249,061	
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	1,255	1,141	372	1,744	4,512	279,997	29,263	26,141	
A003 Long-Stay - Basic	4,298	4,089	1,406	6,948	16,741	873,422			
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)	10,641	10,583	3,555	16,606	41,385	2,401,969	299,998	275,202	
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	91	91	31	153	366	22,696			

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)	91	91	31	153	366	22,696	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	0	0	0	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	0	0	0	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

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

MOHLTC Facility # H11540	Operator Name Meadows of Dorchester (The) - 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, 2019		

Resident Bad Debt on 2020 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	

**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	4,750,560		4,750,560				0	
C002	Employee Benefits	1,078,026		1,078,026				0	
C003	Purchased Services	19,247		19,247				0	
C004	Medical and Nursing Supplies	127,685		127,685				0	
C005	Equipment	59,211		59,211				0	
C006	Physician On-Call Coverage	15,831		15,831				0	
C007	Other: Provide Education and Training	5,138		5,138				0	
C008	Expenditure Recoveries (enter as negative)	(19,483)		(19,483)				-	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$6,036,214	\$0	\$6,036,214		\$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 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.	114,645	

<b>Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative</b>		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.		

		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	323,916		323,916			0	
D002	Employee Benefits	81,965		81,965			0	
D003	Purchased Services	149,353		149,353			0	
D004	Supplies	5,938		5,938			0	
D005	Equipment	-755		-755			0	
D006	Other	542		542			0	
D007	Expenditure Recoveries (enter as negative)			0			0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$560,959	\$0	\$560,959	\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
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	434,825		434,825				0	
E002 Expenditure Recoveries (enter as negative)	-18,152		-18,152				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$416,673	\$0	\$416,673		\$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 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 <b>Housekeeping Services (HS)</b>	484,529		484,529				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	201,846		201,846				0	
F003 <b>Dietary Services (DS)</b>	876,304		876,304				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	161,788		161,788				0	
F005 <b>General and Administrative (G&amp;A)</b>	787,101	442,518	1,229,619				0	
F006 <b>Facility Costs (FC)</b>	780,857	7,403	788,260				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$3,292,425	\$449,921	\$3,742,346		\$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.	522,291		522,291				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$2,770,134	\$449,921	\$3,220,055		\$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 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.	53,951	

<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.		

MOHLTC Facility # H11540	Operator Name : Meadows of Dorchester (The) - 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
la01				\$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
la01b				\$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.

la01c	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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MOHLTC Facility # H11540	Operator Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line 1a01e - 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.

		<b>Total Expenditure</b>
<b>1a01e1</b>	Expenditure for the January 1, 2020 to March 31, 2020 period	15,324

**Line 1a01f - 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.

		<b>Total Expenditure</b>
<b>1a01f</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	1,084,748

**Line 1a01g - 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.

		<b>Total Expenditure</b>
<b>1a01g</b>	Expenditure for the April 24, 2020 to August 13, 2020 period	418,460

**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
<b>1a01h</b>	Expenditure for the October 1, 2020 to December 31, 2020 period	88,481

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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
<b>1a01i</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	76,320

**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
<b>1a01j1</b>	Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	31,361
<b>1a01j2</b>	Expenditure on Training for the April 1, 2020 to December 31, 2020 period	15,447

**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
<b>1a01k</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	0

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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)
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.	41,625
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	6,930
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, 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	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			48,555

MOHLTC Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2020

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001 Salaries	238,043	238,043	369,708	369,708
O002 Employee Benefits	54,114	54,114	77,856	77,856
O003 Other (specify):	111,791	111,791		0
<b>O004 TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$403,948</b>	<b>\$403,948</b>	<b>\$447,564</b>	<b>\$447,564</b>

**Program and Support Services**

Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O101 Salaries	17,880	17,880	21,687	21,687
O102 Employee Benefits	4,363	4,363	4,947	4,947
O103 Other (specify):	5,345	5,345		0
<b>O104 TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$27,588</b>	<b>\$27,588</b>	<b>\$26,634</b>	<b>\$26,634</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O201 Salaries				0
O202 Employee Benefits				0
O203 Other (specify):				0
<b>O204 TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

# Ontario 2020 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from 2020-01-01 to 2020-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H11540	Licensee Name : Meadows of Dorchester (The) - 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

# 2020 Long-Term Care Home Annual Report

For the period from  to

MOHLTC Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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## Independent Auditors' Report

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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 – 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, 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 on 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.

**Ontario**

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

**2020 Long-Term Care Home Annual Report**

For the period from  to

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 - 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	7,687	7,644	2,475	11,581	29,387	1,821,668	398,651	362,870
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	230	182	62	290	764	47,381	5,271	4,468
A003	Long-Stay - Basic	5,437	5,344	1,781	9,122	21,684	1,173,503		
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)	13,354	13,170	4,318	20,993	51,835	3,042,552	403,922	367,338

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	91	91	31	153	366	19,011		
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)	91	91	31	153	366	19,011	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.	9	91	31	309	440

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
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	0	0	0	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

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

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, 2019		

Resident Bad Debt on 2020 Basic Accommodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	14,044	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$14,044	

**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	

MOHLTC Facility #  
H14442

Operator Name :  
Northland Pointe - The Regional Municipality of Niagara

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

Nursing and Personal Care (NPC)		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)
C001	Salaries	5,427,435		5,427,435				0	
C002	Employee Benefits	1,301,634		1,301,634				0	
C003	Purchased Services	405,377		405,377				0	
C004	Medical and Nursing Supplies	170,962		170,962				0	
C005	Equipment	22,243		22,243				0	
C006	Physician On-Call Coverage	15,931		15,931				0	
C007	Other: Provide Education and Training	2,239		2,239				0	
C008	Expenditure Recoveries (enter as negative)	(14,596)		(14,596)				-	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$7,331,224	\$0	\$7,331,224		\$0	\$0	\$0	

Note: Claim-based not to be included.

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C010	Report the total eligible expenses in relation to the 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.	143,070	

Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		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.	

MOHLTC Facility # H14442	Operator Name : Northland Pointe - 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	405,547		405,547				0	
D002	Employee Benefits	106,163		106,163				0	
D003	Purchased Services	189,683		189,683				0	
D004	Supplies	9,138		9,138				0	
D005	Equipment	61		61				0	
D006	Other	2,613		2,613				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$713,205	\$0	\$713,205		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
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.		

MOHLTC Facility # H14442	Operator Name : Northland Pointe - 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	581,961		581,961				0	
E002 Expenditure Recoveries (enter as negative)	-29,658		-29,658				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$552,303	\$0	\$552,303		\$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 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 <b>Housekeeping Services (HS)</b>	730,394		730,394				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	310,637		310,637				0	
F003 <b>Dietary Services (DS)</b>	1,080,207		1,080,207				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	161,850		161,850				0	
F005 <b>General and Administrative (G&amp;A)</b>	948,985	535,811	1,484,796				0	
F006 <b>Facility Costs (FC)</b>	1,188,693	11,300	1,199,993				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$4,420,766	\$547,111	\$4,967,877		\$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.	851,402		851,402				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$3,569,364	\$547,111	\$4,116,475		\$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 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.	67,327	

<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.		

MOHLTC Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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**Section I: Part A.**

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

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead 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
la01				\$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
la01b				\$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.

la01c	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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MOHLTC Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line 1a01e - 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.

		<b>Total Expenditure</b>
<b>1a01e1</b>	Expenditure for the January 1, 2020 to March 31, 2020 period	29,806

**Line 1a01f - 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.

		<b>Total Expenditure</b>
<b>1a01f</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	1,064,513

**Line 1a01g - 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.

		<b>Total Expenditure</b>
<b>1a01g</b>	Expenditure for the April 24, 2020 to August 13, 2020 period	503,755

**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
<b>1a01h</b>	Expenditure for the October 1, 2020 to December 31, 2020 period	96,334

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Ministry of Long-Term Care

For the period from

2020-01-01

 to 2020-12-31

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MOHLTC Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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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
<b>1a01i</b> Expenditure for the April 1, 2020 to December 31, 2020 period	86,155

**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
<b>1a01j1</b> Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	25,656
<b>1a01j2</b> Expenditure on Training for the April 1, 2020 to December 31, 2020 period	12,636

**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
<b>1a01k</b> Expenditure for the April 1, 2020 to December 31, 2020 period	0

MOHLTC Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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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)
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.	410,365
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	6,810
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, 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	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			417,175

MOHLTC Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2020

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		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	301,963	301,963	425,982	425,982
O002	Employee Benefits	68,710	68,710	92,633	92,633
O003	Other (specify):	136,778	136,778	1,479	1,479
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$507,451</b>	<b>\$507,451</b>	<b>\$520,094</b>	<b>\$520,094</b>

<b>Program and Support Services</b>		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	22,127	22,127	23,369	23,369
O102	Employee Benefits	5,592	5,592	6,199	6,199
O103	Other (specify):	6,475	6,475		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$34,194</b>	<b>\$34,194</b>	<b>\$29,568</b>	<b>\$29,568</b>

<b>Other Accommodation - To Be Completed by Red-Circled Homes</b>		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	<b>TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

# Ontario 2020 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from 2020-01-01 to 2020-12-31

Ministère des Soins de longue durée

MOHLTC Facility # H14442	Licensee Name : Northland Pointe - 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)

By: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

\_\_\_\_\_  
Witness

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

# 2020 Long-Term Care Home Annual Report

For the period from  to

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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.

**Ontario**

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

**2020 Long-Term Care Home Annual Report**

For the period from  to

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

**Section B - Actual Other Recoverable Revenue**

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

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**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	3,026,270		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 Education and Training	287		287				0	
C008 Expenditure Recoveries (enter as negative)	(13,845)		(13,845)				-	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$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)
<b>Global Level of Care Funding</b>		
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) (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	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 <b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$421,199	\$0	\$421,199		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
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	323,145		323,145				0	
E002 Expenditure Recoveries (enter as negative)	-13,233		-13,233				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$309,912	\$0	\$309,912		\$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 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 <b>Housekeeping Services (HS)</b>	328,705		328,705				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	147,603		147,603				0	
F003 <b>Dietary Services (DS)</b>	568,579		568,579				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	143,284		143,284				0	
F005 <b>General and Administrative (G&amp;A)</b>	638,119	309,611	947,730				0	
F006 <b>Facility Costs (FC)</b>	338,833	4,905	343,738				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$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 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$1,944,561	\$314,516	\$2,259,077		\$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 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	

<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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**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
la01				\$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
la01b				\$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.

la01c	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 1a01e - 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
<b>1a01e1</b>	Expenditure for the January 1, 2020 to March 31, 2020 period	17,751

**Line 1a01f - 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
<b>1a01f</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	870,287

**Line 1a01g - 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
<b>1a01g</b>	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.

		<b>Total Expenditure</b>
<b>1a01h</b>	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
<b>1a01i</b>	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
<b>1a01j1</b>	Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	15,196
<b>1a01j2</b>	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
<b>1a01k</b>	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	

lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			15,482

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Check if no accrual amounts as of December 31, 2020

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (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
<b>O004 TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$270,482</b>	<b>\$270,482</b>	<b>\$280,793</b>	<b>\$280,793</b>

**Program and Support Services**

Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (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
<b>O104 TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$19,061</b>	<b>\$19,061</b>	<b>\$23,921</b>	<b>\$23,921</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O201 Salaries				0
O202 Employee Benefits				0
O203 Other (specify):				0
<b>O204 TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

# Ontario 2020 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from 2020-01-01 to 2020-12-31

Ministère des Soins de longue durée

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

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

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

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

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

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

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

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

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

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

By: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

\_\_\_\_\_  
Witness

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

**Ontario**

**2020 Long-Term Care Home Annual Report**

Ministry of Long-Term Care

For the period from  to

Ministère des Soins de longue durée

MOHLTC Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
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**Independent Auditors' Report**

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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 – The Woodlands of Sunset (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – The Woodlands of Sunset for the year ended December 31, 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 Agreements 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.

**Ontario**

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

**2020 Long-Term Care Home Annual Report**

For the period from  to

MOHLTC Facility # H14496	Operator Name Woodlands of Sunset (The) - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

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

Current Revenue Period	Resident Days					Resident Revenue		
	January to March (1a)	April to June (1b)	July (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	5,640	5,500	1,821	8,433	21,394	1,326,829	289,291	263,000
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	1,240	1,047	341	1,407	4,035	250,347	27,165	20,209
A003 Long-Stay - Basic	3,933	3,902	1,307	6,873	16,015	802,419		
A004 Long-Stay two-bed room (Shared by spouses)					0			
A005 Short-Stay - Respite Care					0			
A005a Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0			
A005b Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)					0			
A006 Total Level of Care Long-Stay, Short Stay-Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b)	10,813	10,449	3,469	16,713	41,444	2,379,595	316,456	283,209

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	91	91	31	153	366	2,839		
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)	91	91	31	153	366	2,839	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	0	0	0	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	0	0	0	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

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

MOHLTC Facility # H14496	Operator Name Woodlands of Sunset (The) - 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, 2019		

Resident Bad Debt on 2020 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	

**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	4,546,011		4,546,011				0	
C002 Employee Benefits	1,067,357		1,067,357				0	
C003 Purchased Services	44,088		44,088				0	
C004 Medical and Nursing Supplies	86,111		86,111				0	
C005 Equipment	36,681		36,681				0	
C006 Physician On-Call Coverage	12,938		12,938				0	
C007 Other: Provide Education and Training	7,029		7,029				0	
C008 Expenditure Recoveries (enter as negative)	(10,964)		(10,964)				-	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$5,789,250	\$0	\$5,789,250		\$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 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.	114,645	

	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.	

MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - 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	309,915		309,915				0	
D002	Employee Benefits	81,382		81,382				0	
D003	Purchased Services	153,161		153,161				0	
D004	Supplies	4,213		4,213				0	
D005	Equipment	0		0				0	
D006	Other	2,761		2,761				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$551,433	\$0	\$551,433		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
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.		

MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - 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	476,770		476,770				0	
E002 Expenditure Recoveries (enter as negative)	-21,003		-21,003				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$455,767	\$0	\$455,767		\$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 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 <b>Housekeeping Services (HS)</b>	539,528		539,528				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	198,096		198,096				0	
F003 <b>Dietary Services (DS)</b>	898,830		898,830				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	167,938		167,938				0	
F005 <b>General and Administrative (G&amp;A)</b>	987,230	438,340	1,425,570				0	
F006 <b>Facility Costs (FC)</b>	735,072	8,154	743,226				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$3,526,694	\$446,494	\$3,973,188		\$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.	460,312		460,312				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$3,066,382	\$446,494	\$3,512,876		\$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 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.	53,951	

<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.		

MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - 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
<b>Ia01</b>				\$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
<b>Ia01b</b>				\$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.

<b>Ia01c</b>	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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MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line 1a01e - 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.

		<b>Total Expenditure</b>
<b>1a01e1</b>	Expenditure for the January 1, 2020 to March 31, 2020 period	26,553

**Line 1a01f - 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.

		<b>Total Expenditure</b>
<b>1a01f</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	887,651

**Line 1a01g - 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.

		<b>Total Expenditure</b>
<b>1a01g</b>	Expenditure for the April 24, 2020 to August 13, 2020 period	426,152

**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
<b>1a01h</b>	Expenditure for the October 1, 2020 to December 31, 2020 period	84,803

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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
<b>1a01i</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	76,440

**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
<b>1a01j1</b>	Expenditure on Personnel for the April 1, 2020 to December 31, 2020 period	25,118
<b>1a01j2</b>	Expenditure on Training for the April 1, 2020 to December 31, 2020 period	12,371

**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
<b>1a01k</b>	Expenditure for the April 1, 2020 to December 31, 2020 period	0

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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)
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.	219,934
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,135
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, 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	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			225,069

MOHLTC Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2020

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001 Salaries	233,061	233,061	364,276	364,276
O002 Employee Benefits	52,400	52,400	74,941	74,941
O003 Other (specify):	109,116	109,116	1,800	1,800
<b>O004 TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$394,577</b>	<b>\$394,577</b>	<b>\$441,017</b>	<b>\$441,017</b>

**Program and Support Services**

Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O101 Salaries	15,806	15,806	15,779	15,779
O102 Employee Benefits	3,745	3,745	4,617	4,617
O103 Other (specify):	4,723	4,723		0
<b>O104 TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$24,274</b>	<b>\$24,274</b>	<b>\$20,396</b>	<b>\$20,396</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.

	Opening Accrual Balance (1)	Payment Settlements in 2020 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O201 Salaries				0
O202 Employee Benefits				0
O203 Other (specify):				0
<b>O204 TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

By: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

\_\_\_\_\_  
Witness

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

# 2020 Long-Term Care Home Annual Report

For the period from  to

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_