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Annual Reconciliation Report  
The Regional Municipality of Niagara  
Community Services Department  
Community Support Service Program

March 31, 2024

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Draft

## Independent Auditor's Report

To the Board of Directors of  
To the Members of Council of the Regional Municipality of Niagara,  
Ontario Ministry of Health – West Region

### Opinion

We have audited the accompanying schedules (ARRFin1 and ARRFin2) of the Annual Reconciliation Report of the Regional Municipality of Niagara (the "Region") Community Services Department – Community Support Service Program (the "Program") for the 15-month period ended March 31, 2024 and notes to the schedules (collectively referred to as the "schedules").

In our opinion, the accompanying schedules for the 15-month period ended March 31, 2024 are prepared, in all material respects, in accordance with the financial reporting provisions in guidelines in Chapters 3 of the Ontario Healthcare Reporting Standards 12.0 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Ministry of Long-Term Care (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 Schedules* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the schedules 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 to the schedule, which describes the basis of accounting. The schedules are prepared to assist the Program in complying with the financial reporting provisions in the guidelines. As a result, the schedule 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 Schedules

Management is responsible for the preparation of the schedules in accordance with the Financial Reporting Framework, 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.

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

## Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules are 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 these schedules.

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 schedules, 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.

IFIS / Recipient #	13115
SRI Organization Code	4165
Report Name	<b>2023-24 Account Reconciliation Report</b>
Ontario Region (formerly LHIN)	Hamilton Niagara Haldimand Brant (Hnhb)
Service Provider Name	Regional Municipality of Niagara
Service Provider Legal Name	Regional Municipality of Niagara

Service Provider Address

Address 1	1815 Sir Isaac Brock Way
Address 2	P.O. Box 1042
City	Thorold
Postal Code	L2V4T7

HSP Contact Name	Jordan Gamble
HSP Contact Position	Program Financial Specialist
HSP Contact Phone Number	905-685-4225, ext. 3815
HSP Contact E-mail Address	jordan.gamble@niagararegion.ca

# TOTAL AGENCY

Form ARRfin 1- Total Ontario Health & Ministry Managed- Financial  
Regional Municipality of Niagara

		TOTAL HSP
<b>TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)</b>		<b>Line #</b>
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	<b>117</b>	<b>-</b>
Total Revenue Fund Type 2 (Above)	118	<b>9,836,265</b>
Total Expenses Fund Type 2 (Above)	119	<b>9,409,323</b>
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	<b>120</b>	<b>426,942</b>
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	<b>123</b>	<b>-</b>
<b>Total Revenue for the Provider</b>	<b>124</b>	<b>9,836,265</b>
<b>Total Expenses for the Provider</b>	<b>125</b>	<b>9,409,323</b>
<b>Net Surplus/Deficit</b>	<b>126</b>	<b>426,942</b>

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments
Funding Initiative (Please select from drop down)			Select Funding Initiative (where applicable)	
Table B	Line #			
<b>OH Cash Flow:</b>				
Funding - Ontario Health (OH)	1	7,811,652	6,639,762	Base Funding (Reporting Period - January 2023 - March 2024)
Funding - Provincial MOH	2	-		
Funding - Ontario Health One-Time	3	1,671,433	1,632,462	Primarily \$1,466,457 of funding for Recuperative Care program (Short-term Transitional Care Model)
Funding - Provincial MOH One-Time	4	-		
<b>Sessional fee funding - OH</b>	5	-		
<b>Sessional fee funding - MOH</b>	6			
<b>Total Ontario Health funding as per cash flow</b>	7	<b>9,483,085</b>	<b>8,272,224</b>	
Service Recipient Revenue	8	313,502	313,502	
Recoveries from External/Internal Sources	9	39,678	11,555	
Donations	10	-		

<b>Select TPBE (Transfer Payment Business Unit)</b>		<b>TOTAL</b>	<b>OH - CSS</b>	<b>OH - CSS Comments</b>
Other Funding Sources and Other Revenue	11	-		
Other revenue adjustments (detailed comments required)	12	-		
<b>Total revenue adjustments</b>	13	<b>353,181</b>	<b>325,058</b>	
<b>Total FUND TYPE 2 funding for settlement purposes</b>	14	<b>9,836,265</b>	<b>8,597,281</b>	
Deferred OH funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-		
Amortization of donation revenue and OH funding in the current fiscal year	16	-		
Other Adjustments including OH recovery (detailed comments required)	17	-		
<b>Total Revenue FUND TYPE 2</b>	18	<b>9,836,265</b>	<b>8,597,281</b>	
<b>EXPENSES- Fund Type 2</b>				
<b>Compensation</b>				
Salaries and Wages (Worked + Benefit + Purchased)	19	<b>6,335,332</b>	5,410,380	
Benefit Contributions	20	<b>1,371,605</b>	1,191,570	
Employee Future Benefit Compensation	21	-		
Nurse Practitioner Remuneration	22	<b>123,308</b>	123,308	
Medical Staff Remuneration	23	-		
Sessional Fees	24	-		
<b>Service Costs</b>				
Med/Surgical Supplies and Drugs	25	<b>29,153</b>	27,342	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	26	<b>429,669</b>	415,295	
Community One Time Expense	27	-	-	
Equipment Expenses	28	<b>51,201</b>	50,884	



<b>Select TPBE (Transfer Payment Business Unit)</b>		<b>TOTAL</b>	<b>OH - CSS</b>	<b>OH - CSS Comments</b>
Amortization on Major Equip and Software License and Fees	29	-		
Contracted Out Expense	30	630,963	630,963	
Buildings and Grounds Expenses	31	438,092	438,092	
Building Amortization	32	-		
<b>TOTAL EXPENSES Fund Type 2</b>	<b>33</b>	<b>9,409,323</b>	<b>8,287,834</b>	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	34	-	-	
Total Capitalized Purchases and Services in current year	35	-	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	36	-		
(CHC & Home Care purposes only) Less: Other adjustments	37	-		
<b>Total Expenses for Settlement Purposes</b>	<b>38</b>	<b>9,409,323</b>	<b>8,287,834</b>	
Less sessional fee expenses (Enter as Negative Amount)	39	-		
<b>Less one time expenses as per listing below (Negative sum of</b>	<b>40</b>	<b>- 1,443,377</b>	<b>- 1,404,406</b>	
<b>Total operating expenses for settlement purposes</b>	<b>41</b>	<b>7,965,946</b>	<b>6,883,428</b>	
<b>Operating Recovery</b>	<b>42</b>	<b>198,887</b>	<b>81,391</b>	
<b>Sessional Fee Recovery</b>	<b>43</b>	<b>-</b>	<b>-</b>	
<b>One Time Recovery</b>	<b>44</b>	<b>228,056</b>	<b>228,056</b>	
<b>Total Settlement Recovery</b>	<b>45</b>	<b>426,942</b>	<b>309,447</b>	

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments
<b>TABLE C: One-Time Expenses</b>	<b>Line #</b>			
<b>Capitalized purchases from One Time funding Section C-1</b>				
	46	-		
	47	-		
	48	-		
	49	-		
	50	-		
	51	-		
	52	-		
	53	-		
	54	-		
	55	-		
	56	-		
	57	-		
	58	-		
	59	-		
	60	-		
<b>Total One-time capitalized purchases from One-time funding</b>	61	-	-	
<b>Operating expenses from One Time Funding Section C-2</b>				
	62	<b>1,206,981</b>	<b>1,174,360</b>	<b>Salaries</b>
	63	<b>163,034</b>	<b>156,685</b>	<b>Benefits</b>
	64	<b>3,293</b>	<b>3,293</b>	<b>Buildings &amp; Grounds Expenses</b>

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments
	65	549	549	Contracted Out Expense
	66	18,310	18,310	Equipment Expenses
	67	51,158	51,158	Supplies & Sundry Expenses
	68	51	51	Medical Supplies
	69	-		
	70	-		
	71	-		
	72	-		
	73	-		
	74	-		
	75	-		
76	-			
<b>Total One-time operating expenses from One-time funding</b>	77	1,443,377	1,404,406	

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments
<b>TABLE D: Operating Expenses</b>				
<b>Capitalized expenses Sourced from Operating Funding (Section D-1) ( All capitalized items regardless of amount)</b>				
	78	-		
	79	-		
	80	-		
	81	-		
	82	-		
	83	-		
	84	-		
	85	-		
	86	-		
	87	-		
	88	-		
	89	-		
	90	-		
91	-			
92	-			
<b>Total Capitalized expenses from Operating Funding</b>	93	-	-	
<b>Non- capitalized one-time expenses &gt; \$5,000 Sourced from Operating Funding (Section D-2)</b>				
	94	-		
	95	-		

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments
	96	-		
	97	-		
	98	-		
	99	-		
	100	-		
	101	-		
	102	-		
	103	-		
	104	-		
	105	-		
	106	-		
	107	-		
	108	-		
<b>Total Non-Capitalized One-time expenses &gt;\$5,000 from Operating Funding</b>	109	-	-	
<b>Total One Time Expenses</b>	110	<b>1,443,377</b>	<b>1,404,406</b>	

<b>TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)</b>				
# of Sessions Delivered (From Sessional Fees)	111	-		
<b>Calculated Cost Per Session</b>	112	<b>0.00</b>	<b>0.00</b>	

<b>TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)</b>				
	Line #	TOTAL		
Total Revenue Fund Type 1	113	-		
Total Expenses Fund Type 1	114	-		

<b>Select TPBE (Transfer Payment Business Unit)</b>		<b>TOTAL</b>	<b>OH - CSS</b>	<b>OH - CSS Comments</b>
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	115	-	-	
Total Revenue Fund Type 2 (Above)	116	<b>9,836,265</b>	8,597,281	
Total Expenses Fund Type 2 (Above)	117	<b>9,409,323</b>	8,287,834	
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	118	<b>426,942</b>	<b>309,447</b>	
Total Revenue Fund Type 3	119	-		
Total Expenses Fund Type 3	120	-		
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	121	-	-	
<b>Total Revenue for the Provider</b>	122	<b>9,836,265</b>	<b>8,597,281</b>	
<b>Total Expenses for the Provider</b>	123	<b>9,409,323</b>	<b>8,287,834</b>	
<b>Net Surplus/Deficit</b>	124	<b>426,942</b>	<b>309,447</b>	

END OF WORKSHEET

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - SH	OH - SH Comments
Funding Initiative (Please select from drop down)			Select Funding Initiative (where applicable)	
Table B	Line #			
<b>OH Cash Flow:</b>				
Funding - Ontario Health (OH)	1	7,811,652	1,171,890	Base Funding (Reporting Period - January 2023 - March 2024)
Funding - Provincial MOH	2	-		
Funding - Ontario Health One-Time	3	1,671,433	38,971	
Funding - Provincial MOH One-Time	4	-		
<b>Sessional fee funding - OH</b>	5	-		
<b>Sessional fee funding - MOH</b>	6			
<b>Total Ontario Health funding as per cash flow</b>	7	9,483,085	1,210,861	
Service Recipient Revenue	8	313,502		
Recoveries from External/Internal Sources	9	39,678	28,123	
Donations	10	-		

<b>Select TPBE (Transfer Payment Business Unit)</b>		<b>TOTAL</b>	<b>OH - SH</b>	<b>OH - SH Comments</b>
Other Funding Sources and Other Revenue	11	-		
Other revenue adjustments (detailed comments required)	12	-		
<b>Total revenue adjustments</b>	13	<b>353,181</b>	<b>28,123</b>	
<b>Total FUND TYPE 2 funding for settlement purposes</b>	14	<b>9,836,265</b>	<b>1,238,984</b>	
Deferred OH funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-		
Amortization of donation revenue and OH funding in the current fiscal year	16	-		
Other Adjustments including OH recovery (detailed comments required)	17	-		
<b>Total Revenue FUND TYPE 2</b>	18	<b>9,836,265</b>	<b>1,238,984</b>	
<b>EXPENSES- Fund Type 2</b>				
<b>Compensation</b>				
Salaries and Wages (Worked + Benefit + Purchased)	19	<b>6,335,332</b>	924,951	
Benefit Contributions	20	<b>1,371,605</b>	180,035	
Employee Future Benefit Compensation	21	-		
Nurse Practitioner Remuneration	22	<b>123,308</b>		
Medical Staff Remuneration	23	-		
Sessional Fees	24	-		
<b>Service Costs</b>				
Med/Surgical Supplies and Drugs	25	<b>29,153</b>	1,811	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	26	<b>429,669</b>	14,374	
Community One Time Expense	27	-	-	
Equipment Expenses	28	<b>51,201</b>	318	



<b>Select TPBE (Transfer Payment Business Unit)</b>		<b>TOTAL</b>	<b>OH - SH</b>	<b>OH - SH Comments</b>
Amortization on Major Equip and Software License and Fees	29	-		
Contracted Out Expense	30	630,963		
Buildings and Grounds Expenses	31	438,092		
Building Amortization	32	-		
<b>TOTAL EXPENSES Fund Type 2</b>	33	<b>9,409,323</b>	<b>1,121,489</b>	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	34	-	-	
Total Capitalized Purchases and Services in current year	35	-	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	36	-		
(CHC & Home Care purposes only) Less: Other adjustments	37	-		
<b>Total Expenses for Settlement Purposes</b>	38	<b>9,409,323</b>	<b>1,121,489</b>	
Less sessional fee expenses (Enter as Negative Amount)	39	-		
<b>Less one time expenses as per listing below (Negative sum of</b>	40	<b>- 1,443,377</b>	<b>- 38,971</b>	
<b>Total operating expenses for settlement purposes</b>	41	<b>7,965,946</b>	<b>1,082,518</b>	
<b>Operating Recovery</b>	42	<b>198,887</b>	<b>117,496</b>	
<b>Sessional Fee Recovery</b>	43	<b>-</b>	<b>-</b>	
<b>One Time Recovery</b>	44	<b>228,056</b>	<b>-</b>	
<b>Total Settlement Recovery</b>	45	<b>426,942</b>	<b>117,496</b>	

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - SH	OH - SH Comments
<b>TABLE C: One-Time Expenses</b>	<b>Line #</b>			
<b>Capitalized purchases from One Time funding Section C-1</b>				
	46	-		
	47	-		
	48	-		
	49	-		
	50	-		
	51	-		
	52	-		
	53	-		
	54	-		
	55	-		
	56	-		
	57	-		
	58	-		
	59	-		
	60	-		
<b>Total One-time capitalized purchases from One-time funding</b>	61	-	-	
<b>Operating expenses from One Time Funding Section C-2</b>				
	62	1,206,981	32,621	Salaries
	63	163,034	6,350	Benefits
	64	3,293		

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - SH	OH - SH Comments
	65	549		
	66	18,310		
	67	51,158		
	68	51		
	69	-		
	70	-		
	71	-		
	72	-		
	73	-		
	74	-		
	75	-		
76	-			
<b>Total One-time operating expenses from One-time funding</b>	77	1,443,377	38,971	

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - SH	OH - SH Comments
<b>TABLE D: Operating Expenses</b>				
<b>Capitalized expenses Sourced from Operating Funding (Section D-1) ( All capitalized items regardless of amount)</b>				
	78	-		
	79	-		
	80	-		
	81	-		
	82	-		
	83	-		
	84	-		
	85	-		
	86	-		
	87	-		
	88	-		
	89	-		
	90	-		
91	-			
92	-			
<b>Total Capitalized expenses from Operating Funding</b>		-	-	
<b>Non- capitalized one-time expenses &gt; \$5,000 Sourced from Operating Funding (Section D-2)</b>				
	94	-		
	95	-		

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - SH	OH - SH Comments
	96	-		
	97	-		
	98	-		
	99	-		
	100	-		
	101	-		
	102	-		
	103	-		
	104	-		
	105	-		
	106	-		
	107	-		
	108	-		
<b>Total Non-Capitalized One-time expenses &gt;\$5,000 from Operating Funding</b>	109	-	-	
<b>Total One Time Expenses</b>	110	<b>1,443,377</b>	<b>38,971</b>	

<b>TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)</b>				
# of Sessions Delivered (From Sessional Fees)	111	-		
<b>Calculated Cost Per Session</b>	112	<b>0.00</b>	<b>0.00</b>	

<b>TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)</b>				
	Line #	TOTAL		
Total Revenue Fund Type 1	113	-		
Total Expenses Fund Type 1	114	-		

<b>Select TPBE (Transfer Payment Business Unit)</b>		<b>TOTAL</b>	<b>OH - SH</b>	<b>OH - SH Comments</b>
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	115	-	-	
Total Revenue Fund Type 2 (Above)	116	<b>9,836,265</b>	1,238,984	
Total Expenses Fund Type 2 (Above)	117	<b>9,409,323</b>	1,121,489	
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	118	<b>426,942</b>	<b>117,496</b>	
Total Revenue Fund Type 3	119	-		
Total Expenses Fund Type 3	120	-		
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	121	-	-	
<b>Total Revenue for the Provider</b>	122	<b>9,836,265</b>	<b>1,238,984</b>	
<b>Total Expenses for the Provider</b>	123	<b>9,409,323</b>	<b>1,121,489</b>	
<b>Net Surplus/Deficit</b>	124	<b>426,942</b>	<b>117,496</b>	

END OF WORKSHEET

# PROXY PAY EQUITY ANNUAL REPORT

*This form is to be completed by transfer payment organizations who receive proxy pay equity funding from the Ministry of Health and Long-Term Care, pursuant to the April 23, 2003 Memorandum of Settlement. It must be completed on an annual basis until an organization no longer has a pay equity obligation.*

SECTION 1: BASIC PROGRAM INFORMATION		
Name of Agency:	Regional Municipality of Niagara	
Vendor #:		Reporting Period: from
		to
Contact Person:		Phone:

**SECTION 2: EXPENDITURE REPORT**

**Sources of Proxy Pay Equity Funds**

Ministry of Health and Long-Term Care

\$

**A**

Other (Specify)

**TOTAL**

**0.00**

**Expenditures**

Actual Proxy Pay Equity Expenses

**B**

Surplus(Deficit)

**0.00**

**A-B**

Current Outstanding Liabilities

**Total Number of Individuals Receiving Proxy Pay Equity**

Draft

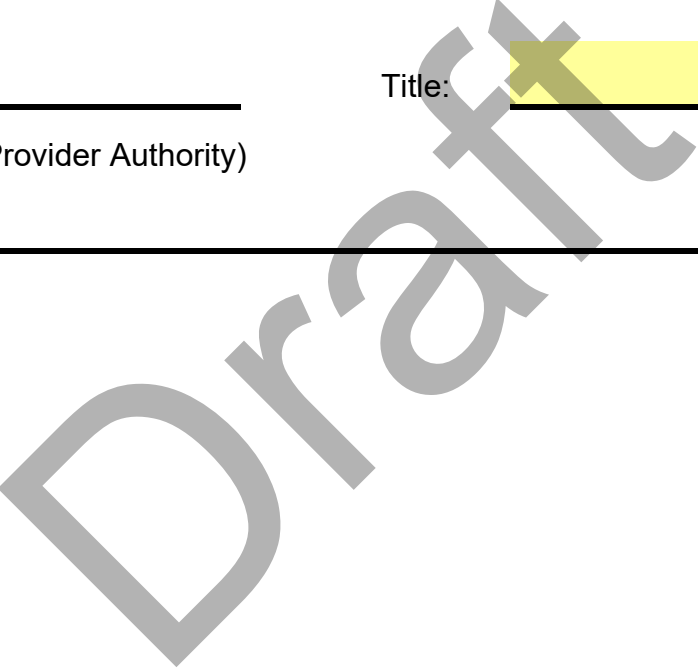


**SECTION 3: CERTIFICATION**

I, [redacted] hereby certify that to the best of my knowledge the financial data is correct and it is reflected in the year-end settlement.

\_\_\_\_\_  
(Signature of Health Service Provider Authority)

Title: [redacted]



## Certification by Provider Fiscal 2023-24

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFin1, ARRFin2 and ARRFin3 are complete and accurate

<b>Regional Municipality of Niagara</b>	
N/A	
<b>Name of Signing Officer</b>	<b>Date</b>
<b>Signing Officer***</b>	
N/A	
<b>Title</b>	
N/A	
<b>Name of Signing Officer</b>	<b>Date</b>
<b>Signing Officer***</b>	
N/A	
<b>Title</b>	

\*\*\*I have the authority to bind the Health Service Provider

**The Regional Municipality of Niagara Community Services Department**  
**Community Support Service Program**  
**Note to the Annual Reconciliation Report**  
March 31, 2024

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## **1. Significant Accounting Policies**

### **Basis of accounting**

These schedules have been prepared for the Ontario Ministry of Health, Ministry of Long-Term Care and Ontario Health. They are prepared in accordance with the financial reporting provisions in the guidelines in Chapters 3 of the Ontario Healthcare Reporting Standards 12.0 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health, which approximates Canadian public sector accounting standards, except that they do not provide for employee future benefits and tangible capital assets are expensed as incurred. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial information necessarily involves the use of estimates and approximations. These have been made using careful judgments.

### **Revenue and expenses**

Revenue is recognized as amounts become available and are measurable.

Expenses are recognized as they are incurred and measurable.

### **Capital assets**

The historical cost and accumulated depreciation of capital assets are not recorded. Capital assets acquired are reported as expenditures and amortization is not reported on ARRFin1 and ARRFin2.

### **Employee future benefits**

Employee future benefits are provided which will require funding in future periods. These benefits include sick leave, benefits under the Workplace Safety and Insurance Board ("WSIB") Act, and life insurance, extended health and dental benefits for early retirees. These benefits are recorded on a cash basis.