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**Subject:** Approval of the 2018 Long-Term Care Home Annual Reports

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

**Report date:** Tuesday, August 6, 2019

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## Recommendations

1. That the 2018 Audited Long-Term Care Home Annual Reports – Ministry of Health and Long-Term Care (the Ministry) for the calendar year ended December 31, 2018 (attached in appendices 1 through 8), **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented;
3. That this report **BE FORWARDED** to the Region's Audit Committee for information

## Key Facts

- The purpose of this report is to obtain approval of the audited annual reports of the Long-Term Care Homes in accordance with Provincial requirements.
- The submission deadline for the Long-Term Care Home Annual Reports are September 30, 2019.
- In accordance with report AC-C 32-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, which refers to “other audited financial statements”, to include special purpose and compliance-based schedules, are approved by the standing committees with oversight of the program and then referred to Audit Committee for information.

## Financial Considerations

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

Draft copies of the annual reports for the year ended December 31, 2018 are attached as Appendix 1 to 8.

The annual reports are prepared specifically for the purposes of meeting the requirements outline in the agreements with the Ministry.

The annual reports are a provincial requirement as noted in the audit report. The annual audit reports are prepared “to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose”. The report is intended solely for the Regional Municipality of Niagara and the Ministry of

Health and Long Term Care and the LHIN respectively and should not be distributed to or used by parties other than those specified.

## **Analysis**

The audits of these annual reports were completed by the Region's external auditors, Deloitte. The auditors have indicated that in their opinion the annual reports are in accordance with the Guidelines set out by the Ministry.

The Long-Term Care Home Annual Reports enable the Ministry to be able to calculate the allowable subsidy for the funding period. The Ministry will review the audited reports and calculate the allowable subsidy to determine if any funding related to the year ended December 31, 2018 is receivable or payable. A repayable amount is not a result of unspent ministry per diems but rather it occurs when the actual resident accommodation fees collected are in excess of the resident fees estimated by the Ministry when funding is advanced.

As of December 31, 2018, an estimated repayable amount of approximately \$381,000 (approximately 0.4% of the total Long Term Care budget) was reflected in the Region's 2018 Consolidated financial statements. This repayable figure is subject to Ministry review and approval, therefore the actual amount to be repaid to the Ministry in the future may be different than the above stated estimate. Any difference between the estimate and the allowable subsidy calculated by the Ministry will be adjusted in the year that the Ministry determines the final settlement.

## **Alternatives Reviewed**

The audited schedules are a Ministry requirement and therefore no alternatives available.

## **Relationship to Council Strategic Priorities**

Not applicable (pending the development of Council Strategic Priorities).

## **Other Pertinent Reports**

None.

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**Prepared by:**

Beth Brens, CPA, CA  
Acting, Associate Director, Reporting &  
Analysis  
Enterprise Resource Management  
Services

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**Recommended by:**

Adrienne Jugley  
Commissioner  
Community Services

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**Submitted by:**

Ron Tripp, P.Eng.  
Acting Chief Administrative Officer

*This report was prepared in consultation with Jordan Gamble, Program Financial Specialist.*

**Appendices**

Appendix 1	2018 Long-Term Care Home Annual Report – Deer Park Villa
Appendix 2	2018 Long-Term Care Home Annual Report – Douglas H. Rapelje
Appendix 3	2018 Long-Term Care Home Annual Report – Gilmore Lodge
Appendix 4	2018 Long-Term Care Home Annual Report – Linhaven
Appendix 5	2018 Long-Term Care Home Annual Report – The Meadows of Dorchester
Appendix 6	2018 Long-Term Care Home Annual Report – Northland Pointe
Appendix 7	2018 Long-Term Care Home Annual Report – Upper Canada Lodge
Appendix 8	2018 Long-Term Care Home Annual Report – The Woodlands of Sunset

## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

Deer Park Villa

Notes to the annual report

December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

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

## 3. Expenditures

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

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MOHLTC Facility #	Operator Name
HN3448	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 to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	1,407	1,526	3,117	6,050	364,568	146,558
A002 Long-Stay - Semi - Private	720	728	1,596	3,044	183,664	32,476
A003 Long-Stay - Basic	1,350	1,283	2,421	5,054	248,828	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care				0		
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	3,477	3,537	7,134	14,148	797,060	179,034
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic	90	91	182	363	19,720	
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	182	363	19,720	0
A012 Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

MOHLTC Facility # HN3448	Operator Name Deer Park Villa - The Regional Municipality of Niagara
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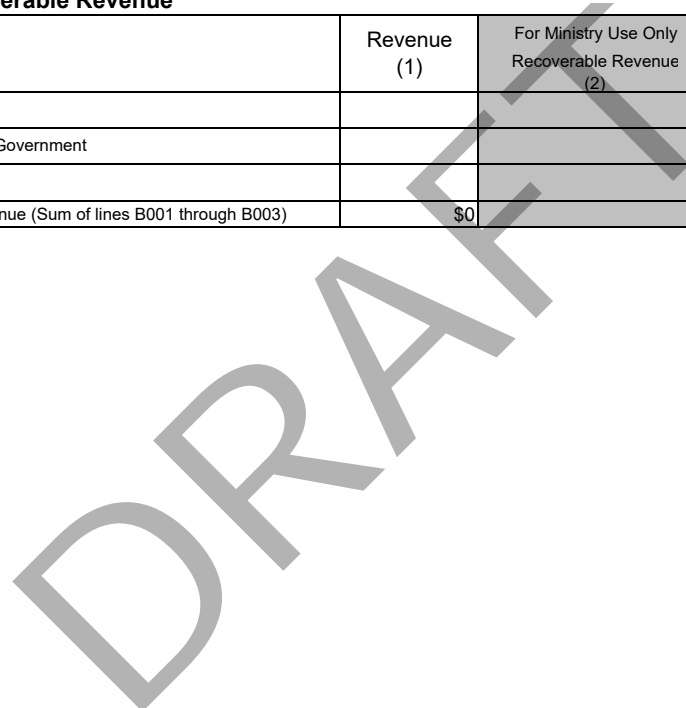
**Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued**

Prior Period Revenue		Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017	0	

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

**Section B - Actual Other Recoverable Revenue**

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





**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H3448 Operator Name: Deer Park Villa - The Regional Municipality of Niagara

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

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
<b>Nursing and Personal Care (NPC)</b>								
C001	Salaries	1,676,971	1,676,971				0	
C002	Employee Benefits	368,168	368,168				0	
C003	Purchased Services	18,723	18,723				0	
C004	Medical and Nursing Supplies	46,144	46,144				0	
C005	Equipment	9,263	9,263				0	
C006	Physician On-Call Coverage	4,271	4,271				0	
C007	Other: Provide Education and training	4,851	4,851				0	
C008	Expenditure Recoveries (enter as negative)	(3,135)	(3,135)				-	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	<b>\$2,125,257</b>	<b>\$0</b>	<b>\$2,125,257</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010	Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	19,553

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010B	For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010B will be used to determine any unused funding from the RPN initiative.	52,103

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011	Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	34,692

	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>		
C012	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>		
C013	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>		
C014	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015	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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016	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.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017	Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,000

MHLTC 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 Beds - 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	118,803	118,803				0	
D002	Employee Benefits	27,042	27,042				0	
D003	Purchased Services	49,793	49,793				0	
D004	Supplies	15,599	15,599				0	
D005	Equipment	514	514				0	
D006	Other Education and training	2,009	2,009				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$213,760	\$0	\$213,760	\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. 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	223,620		223,620				0	
E002 Expenditure Recoveries (enter as negative)	-67,866		-67,866				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$155,753	\$0	\$155,753		\$0	\$0	\$0	

**Section F - Actual Expenditures - Other Accommodation**

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	241,870		241,870				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	143,243		143,243				0	
F003 Dietary Services (DS)	316,455		316,455				0	
F004 Laundry and Linen Services (L & LS)	33,894		33,894				0	
F005 General and Administrative (G&A)	318,255	326,463	644,718				0	
F006 Facility Costs (FC)	452,614	4,122	456,736				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$1,506,330	\$330,585	\$1,836,915		\$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.	399,108		399,108				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$1,107,223	\$330,585	\$1,437,808		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from  
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	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 costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	2,995

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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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (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.	6,088
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	2,240
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			<b>8,328</b>

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, 2018

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	75,636	75,636	81,090	81,090
O002	Employee Benefits	17,311	17,311	17,202	17,202
O003	Other (specify): CUPE 1263 & ONA 9 Accrual	25,155	25,155	8,773	8,773
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$118,102</b>	<b>\$118,102</b>	<b>\$107,065</b>	<b>\$107,065</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	5,538	5,538	3,795	3,795
O102	Employee Benefits	1,220	1,220	950	950
O103	Other (specify): CUPE 1263	2,168	2,168		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$8,927</b>	<b>\$8,927</b>	<b>\$4,745</b>	<b>\$4,745</b>

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

## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Douglas H. Rapelje (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 for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

Douglas H. Rapelje Lodge  
Notes to the annual report  
December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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.

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**Ontario**

**2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care  
Ministère de la Santé et des Soins de longue durée

For the period from  to

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 to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	4,351	4,453	8,855	17,659	1,065,072	425,964
A002 Long-Stay - Semi - Private	2,005	1,951	3,513	7,469	450,228	91,507
A003 Long-Stay - Basic	3,952	4,181	8,940	17,073	905,758	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care	135	130	246	511	19,933	
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	10,443	10,715	21,554	42,712	2,440,991	517,471
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic				0		
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012 Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

**Ontario**

**2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care  
 Ministère de la Santé et des Soins de longue durée

For the period from **2018-01-01** to **2018-12-31**

MOHLTC Facility # H13902	Operator Name Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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**Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued**

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

**Section B - Actual Other Recoverable Revenue**

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

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**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H13902 Operator Name: Douglas H. Rapeje 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	4,467,321	4,467,321				0	
C002	Employee Benefits	1,096,332	1,096,332				0	
C003	Purchased Services	8,478	8,478				0	
C004	Medical and Nursing Supplies	137,546	137,546				0	
C005	Equipment	45,636	45,636				0	
C006	Physician On-Call Coverage	14,528	14,528				0	
C007	Other: Provide Education and training	7,095	7,095				0	
C008	Expenditure Recoveries (enter as negative)	(10,100)	(10,100)				-	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	<b>\$5,766,837</b>	<b>\$0</b>	<b>\$5,766,837</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010	Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	31,284

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010B	For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010B will be used to determine any unused funding from the RPN initiative.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011	Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	88,661

	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>		
C012	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>		
C013	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>		
C014	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015	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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016	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.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017	Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035

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	306,502		306,502				0	
D002 Employee Benefits	76,405		76,405				0	
D003 Purchased Services	156,416		156,416				0	
D004 Supplies	27,920		27,920				0	
D005 Equipment	1,313		1,313				0	
D006 Other Education and training	3,450		3,450				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 <b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$572,006	\$0	\$572,006		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	99,880	
Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a		
Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b		
Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013		
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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	
Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. 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	445,300		445,300				0	
E002 Expenditure Recoveries (enter as negative)	-12,638		-12,638				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$432,662	\$0	\$432,662		\$0	\$0	\$0	

**Section F - Actual Expenditures - Other Accommodation**

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	568,083		568,083				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	252,651		252,651				0	
F003 Dietary Services (DS)	837,331		837,331				0	
F004 Laundry and Linen Services (L & LS)	175,184		175,184				0	
F005 General and Administrative (G&A)	673,201	629,617	1,302,818				0	
F006 Facility Costs (FC)	741,509	7,567	749,076				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$3,247,959	\$637,184	\$3,885,144		\$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.	479,445		479,445				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$2,768,515	\$637,184	\$3,405,699		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Municipal Property Tax</b>		
F010 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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
F011 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from  
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

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

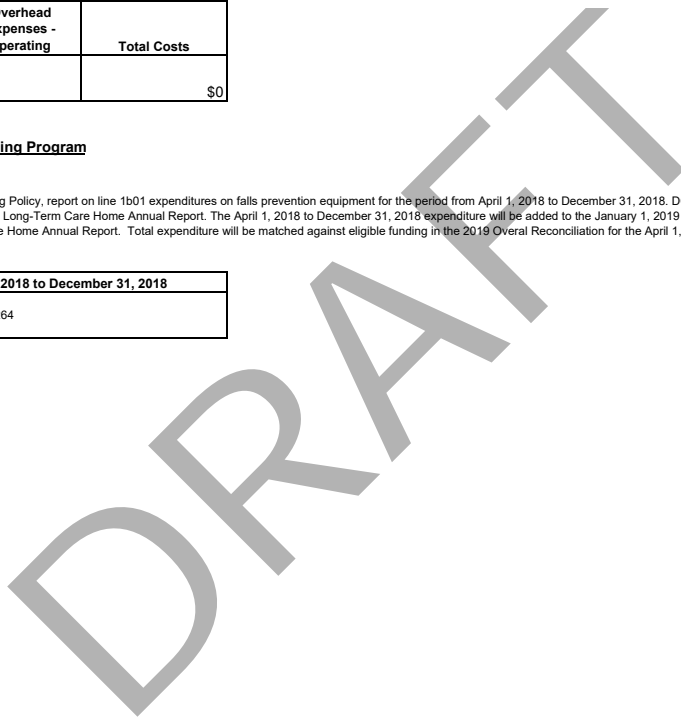
In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	12,264



**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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	239,903
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,625
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			<b>245,528</b>



MOHLTC Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2018

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	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	210,495	210,495	241,872	241,872
O002	Employee Benefits	48,687	48,687	53,382	53,382
O003	Other (specify): CUPE 1263 & ONA 9	86,795	86,795	11,743	11,743
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$345,976</b>	<b>\$345,976</b>	<b>\$306,997</b>	<b>\$306,997</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	11,745	11,745	12,775	12,775
O102	Employee Benefits	3,023	3,023	3,384	3,384
O103	Other (specify): CUPE 1263	4,738	4,738	0	0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$19,506</b>	<b>\$19,506</b>	<b>\$16,159</b>	<b>\$16,159</b>

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

## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – 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 – Gilmore Lodge for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

Gilmore Lodge

Notes to the annual report

December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

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

## 3. Expenditures

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

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MOHLTC Facility # 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 to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	3,611	3,699	7,861	15,171	915,066	281,717
A002 Long-Stay - Semi - Private	436	446	628	1,510	91,020	12,476
A003 Long-Stay - Basic	2,934	2,965	6,018	11,917	565,233	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care				0		
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	6,981	7,110	14,507	28,598	1,571,319	294,192
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic				0		
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012 Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

**Ontario**

**2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care  
 Ministère de la Santé et des Soins de longue durée

For the period from  to

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, 2017		

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	3,126	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$3,126	

**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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**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MOR/LTC Facility # H13533 Operator Name: Gilmore Lodge - The Regional Municipality of Niagara

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

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
<b>Nursing and Personal Care (NPC)</b>								
C001 Salaries	2,989,162		2,989,162				0	
C002 Employee Benefits	754,130		754,130				0	
C003 Purchased Services	6,905		6,905				0	
C004 Medical and Nursing Supplies	92,055		92,055				0	
C005 Equipment	21,541		21,541				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	8,550		8,550				0	
C008 Expenditure Recoveries (enter as negative)	(3,989)		(3,989)				-	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	<b>\$3,882,883</b>	<b>\$0</b>	<b>\$3,882,883</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	19,553	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010E For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010E will be used to determine any unused funding from the RPN initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	85,908	

	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>		
C012 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>		
C013 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>		
C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016 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.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

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	211,175	211,175				0	
D002	Employee Benefits	51,709	51,709				0	
D003	Purchased Services	97,202	97,202				0	
D004	Supplies	17,972	17,972				0	
D005	Equipment	737	737				0	
D006	Other Education and training	858	858				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$379,653	\$0	\$379,653	\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. 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	336,096		336,096				0	
E002 Expenditure Recoveries (enter as negative)	-68,399		-68,399				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$267,697	\$0	\$267,697		\$0	\$0	\$0	

**Section F - Actual Expenditures - Other Accommodation**

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	371,448		371,448				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	181,047		181,047				0	
F003 Dietary Services (DS)	614,214		614,214				0	
F004 Laundry and Linen Services (L & LS)	156,252		156,252				0	
F005 General and Administrative (G&A)	688,097	531,562	1,219,659				0	
F006 Facility Costs (FC)	385,761	6,633	392,394				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$2,396,819	\$538,195	\$2,935,014		\$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.	217,676		217,676				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$2,179,143	\$538,195	\$2,717,338		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Municipal Property Tax</b>		
F010 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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
F011 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from  
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	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 costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	5,347

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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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (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.	243,161
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,770
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			246,931

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, 2018

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	137,750	137,750	148,722	148,722
O002	Employee Benefits	32,486	32,486	34,139	34,139
O003	Other (specify): ONA 9 & CUPE 1263	56,998	56,998	8,716	8,716
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$227,233</b>	<b>\$227,233</b>	<b>\$191,577</b>	<b>\$191,577</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	8,049	8,049	11,044	11,044
O102	Employee Benefits	2,211	2,211	2,629	2,629
O103	Other (specify): CUPE 1263	2,619	2,619		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$12,879</b>	<b>\$12,879</b>	<b>\$13,672</b>	<b>\$13,672</b>

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

## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

Linhaven

Notes to the annual report

December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

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

## 3. Expenditures

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

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MOHLTC Facility # 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 to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	6,964	7,360	15,243	29,567	1,782,830	556,224
A002 Long-Stay - Semi - Private	3,287	3,078	5,597	11,962	721,304	101,655
A003 Long-Stay - Basic	8,872	9,292	18,787	36,951	1,900,699	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care	135	99	225	459	17,912	
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	19,258	19,829	39,852	78,939	4,422,744	657,879
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic				0		
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012 Convalescent Care Beds	1,612	1,368	3,357	6,337		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0



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, 2017		

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	-9,743	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	-\$9,743	

**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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**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H11559 Operator Name: Linhaven - The Regional Municipality of Niagara

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

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
<b>Nursing and Personal Care (NPC)</b>								
C001	Salaries	9,553,862	9,553,862		1,059,503		1,059,503	
C002	Employee Benefits	2,295,984	2,295,984		243,621		243,621	
C003	Purchased Services	88,371	88,371		107,234		107,234	
C004	Medical and Nursing Supplies	334,361	334,361		9,312		9,312	
C005	Equipment	42,198	42,198		1,360		1,360	
C006	Physician On-Call Coverage	23,438	23,438		630		630	
C007	Other: Provide Education and training	32,840	32,840		904		904	
C008	Expenditure Recoveries (enter as negative)	(345,901)	(345,901)		(373)		(373)	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	<b>\$12,025,152</b>	<b>\$0</b>	<b>\$12,025,152</b>	<b>\$1,422,191</b>	<b>\$0</b>	<b>\$1,422,191</b>	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010	Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	54,748

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010B	For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010B will be used to determine any unused funding from the RPN initiative.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011	Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	170,728

	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>		
C012	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>		
C013	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>		
C014	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015	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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016	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.
	615,042

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017	Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035

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	587,392	587,392				0	
D002	Employee Benefits	135,895	135,895				0	
D003	Purchased Services	305,455	305,455				0	
D004	Supplies	28,211	28,211				0	
D005	Equipment	687	687				0	
D006	Other Education and training	4,611	4,611		85,999		85,999	
D007	Expenditure Recoveries (enter as negative)	-85,999	-85,999				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$976,253	\$0	\$976,253	\$85,999	\$0	\$85,999	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	16,480

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	82,741
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. 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	868,402		868,402		65,852		65,852	
E002 Expenditure Recoveries (enter as negative)	-72,607		-72,607				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$795,795	\$0	\$795,795		\$65,852	\$0	\$65,852	

**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>	1,001,712		1,001,712		99,940		99,940	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	514,265		514,265		48,564		48,564	
F003 <b>Dietary Services (DS)</b>	1,528,122		1,528,122		150,235		150,235	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	392,221		392,221		44,367		44,367	
F005 <b>General and Administrative (G&amp;A)</b>	1,203,422	1,469,639	2,673,061		83,382		83,382	
F006 <b>Facility Costs (FC)</b>	928,731	16,011	944,742		36,456		36,456	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$5,568,474	\$1,485,650	\$7,054,124		\$462,944	\$0	\$462,944	
F008 <b>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.</b>	540,022		540,022				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$5,028,452	\$1,485,650	\$6,514,102		\$462,944	\$0	\$462,944	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from  
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	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 costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	16,983

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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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (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.	971,351
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	9,645
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			<b>980,996</b>

MOHLTC Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2018

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	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	374,844	374,844	519,217	519,217
O002	Employee Benefits	86,557	86,557	116,306	116,306
O003	Other (specify): CUPE 1263 and ONA9	134,011	134,011	29,056	29,056
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$595,412</b>	<b>\$595,412</b>	<b>\$664,579</b>	<b>\$664,579</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	24,528	24,528	19,949	19,949
O102	Employee Benefits	5,503	5,503	5,121	5,121
O103	Other (specify): CUPE 1263	8,821	8,821		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$38,852</b>	<b>\$38,852</b>	<b>\$25,070</b>	<b>\$25,070</b>

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

## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

The Meadows of Dorchester

Notes to the annual report

December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

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

## 3. Expenditures

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

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**Ontario**

**2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care  
Ministère de la Santé et des Soins de longue durée

For the period from  to

MOHLTC Facility # H11540	Operator Name 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 to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	4,995	5,098	10,552	20,645	1,245,118	504,888
A002 Long-Stay - Semi - Private	1,508	1,441	2,779	5,728	345,506	65,374
A003 Long-Stay - Basic	4,108	4,154	8,448	16,710	812,516	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care				0		
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	10,611	10,693	21,779	43,083	2,403,139	570,263
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic	90	91	159	340	20,097	
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	159	340	20,097	0
A012 Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

**Ontario**

**2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care  
 Ministère de la Santé et des Soins de longue durée

For the period from  to

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, 2017		

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

**Section B - Actual Other Recoverable Revenue**

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

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**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MOR/LTC Facility # H11540 Operator Name: Meadows of Dorchester (The) - 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	4,430,230		4,430,230				0	
C002 Employee Benefits	1,103,566		1,103,566				0	
C003 Purchased Services	5,444		5,444				0	
C004 Medical and Nursing Supplies	120,825		120,825				0	
C005 Equipment	69,397		69,397				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	13,461		13,461				0	
C008 Expenditure Recoveries (enter as negative)	(7,644)		(7,644)				-	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$5,749,808	\$0	\$5,749,808		\$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>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	31,284	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010E For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010E will be used to determine any unused funding from the RPN initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	83,360	

	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>		
C012 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>		
C013 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>		
C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016 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.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

MOHLTC Facility # H11540	Operator Name - Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Beds - 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	276,229	276,229				0	
D002	Employee Benefits	63,862	63,862				0	
D003	Purchased Services	157,192	157,192				0	
D004	Supplies	35,142	35,142				0	
D005	Equipment	92	92				0	
D006	Other Education and training	379	379				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$532,894	\$0	\$532,894	\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.

MOHLTC Facility # H11540	Operator Name : Meadows of Dorchester (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	402,690		402,690				0	
E002 Expenditure Recoveries (enter as negative)	-16,618		-16,618				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$386,072	\$0	\$386,072		\$0	\$0	\$0	

**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>	486,370		486,370				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	282,987		282,987				0	
F003 <b>Dietary Services (DS)</b>	833,972		833,972				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	199,068		199,068				0	
F005 <b>General and Administrative (G&amp;A)</b>	718,227	647,148	1,365,375				0	
F006 <b>Facility Costs (FC)</b>	720,470	7,815	728,285				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006)</b>	\$3,241,095	\$654,963	\$3,896,058		\$0	\$0	\$0	
F008 <b>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)</b>	492,818		492,818				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$2,748,277	\$654,963	\$3,403,240		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Municipal Property Tax</b>		
F010 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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
F011 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from  
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

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

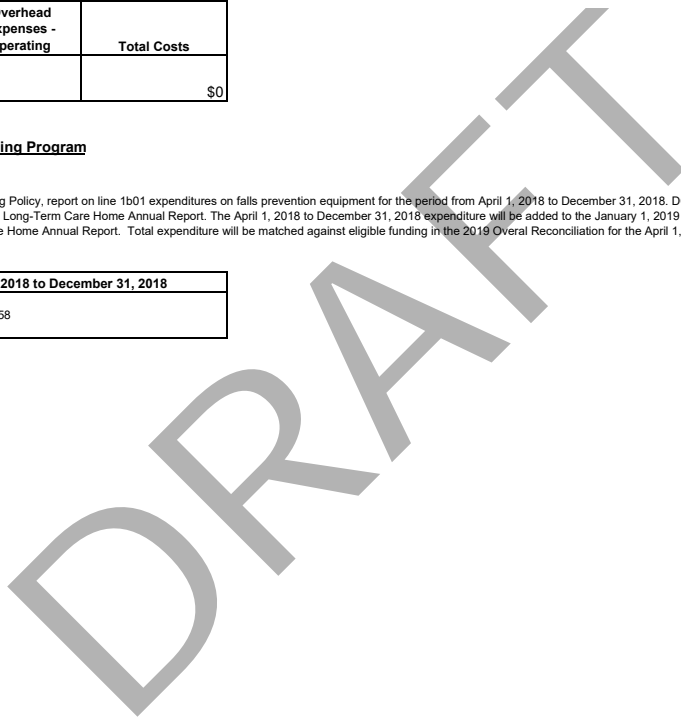
In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	9,258





**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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (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.	376,036
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	6,610
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			<b>382,646</b>

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, 2018

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	210,679	210,679	231,546	231,546
O002	Employee Benefits	50,533	50,533	54,372	54,372
O003	Other (specify): CUPE 1263 & ONA 9	85,467	85,467	10,814	10,814
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$346,680</b>	<b>\$346,680</b>	<b>\$296,733</b>	<b>\$296,733</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	11,251	11,251	17,469	17,469
O102	Employee Benefits	2,263	2,263	3,842	3,842
O103	Other (specify): CUPE 1263	3,890	3,890		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$17,404</b>	<b>\$17,404</b>	<b>\$21,311</b>	<b>\$21,311</b>

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

## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

Northland Pointe

Notes to the annual report

December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

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

## 3. Expenditures

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

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**Ontario**

**2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care  
Ministère de la Santé et des Soins de longue durée

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 to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	7,087	7,087	14,685	28,859	1,740,396	699,737
A002 Long-Stay - Semi - Private	1,773	1,879	3,325	6,977	420,530	83,644
A003 Long-Stay - Basic	4,391	4,324	9,207	17,922	912,535	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care				0		
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	13,251	13,290	27,217	53,758	3,073,460	783,382
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic	90	91	184	365	18,785	
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	184	365	18,785	0
A012 Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

## Ontario

## 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care  
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

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, 2017		

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	5,717	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$5,717	

**Section B - Actual Other Recoverable Revenue**

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

**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MOR/LTC Facility # H14442 Operator Name: Northland Pointe - The Regional Municipality of Niagara

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

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
<b>Nursing and Personal Care (NPC)</b>								
C001 Salaries	5,316,052		5,316,052				0	
C002 Employee Benefits	1,263,513		1,263,513				0	
C003 Purchased Services	9,463		9,463				0	
C004 Medical and Nursing Supplies	147,781		147,781				0	
C005 Equipment	40,053		40,053				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	15,561		15,561				0	
C008 Expenditure Recoveries (enter as negative)	(10,847)		(10,847)				-	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	\$6,796,103	\$0	\$6,796,103		\$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>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	35,195	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010E For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010E will be used to determine any unused funding from the RPN initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	94,480	

	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>		
C012 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>		
C013 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>		
C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016 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.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	



**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from **2018-01-01** to **2018-12-31**  
 Ministère de la Santé et des Soins de longue durée

MHLTC 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	348,319	348,319				0	
D002	Employee Benefits	86,648	86,648				0	
D003	Purchased Services	195,431	195,431				0	
D004	Supplies	23,485	23,485				0	
D005	Equipment	405	405				0	
D006	Other Education and training	1,000	1,000				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$655,288	\$0	\$655,288	\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.

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to

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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	532,143		532,143				0	
E002 Expenditure Recoveries (enter as negative)	-23,801		-23,801				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$508,342	\$0	\$508,342		\$0	\$0	\$0	

**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>	688,362		688,362				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	313,579		313,579				0	
F003 <b>Dietary Services (DS)</b>	1,081,232		1,081,232				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	153,350		153,350				0	
F005 <b>General and Administrative (G&amp;A)</b>	1,426,313	585,222	2,011,535				0	
F006 <b>Facility Costs (FC)</b>	1,154,624	10,568	1,165,192				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$4,817,460	\$595,790	\$5,413,249		\$0	\$0	\$0	
F008 <b>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.</b>	806,456		806,456				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$4,011,004	\$595,790	\$4,606,793		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Municipal Property Tax</b>		
F010 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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
F011 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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

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

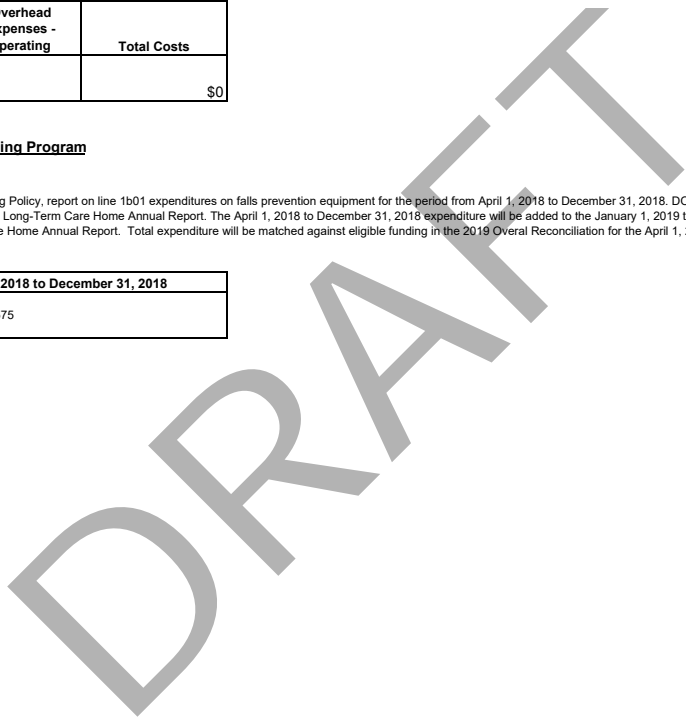
In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	11,575



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MOHLTC Facility #  
H14442Operator Name :  
Northland Pointe - The Regional Municipality of Niagara**Section I: Part B One-time Funding and Other Initiatives.**

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

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (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.	107,072
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	8,150
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			<b>115,222</b>

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 Check if no accrual amounts as of December 31, 2018

## Section O - Accrual Report

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	240,491	240,491	267,111	267,111
O002	Employee Benefits	57,231	57,231	62,522	62,522
O003	Other (specify): CUPE 1263 & ONA 9	99,715	99,715	12,902	12,902
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$397,437</b>	<b>\$397,437</b>	<b>\$342,535</b>	<b>\$342,535</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	13,610	13,610	15,124	15,124
O102	Employee Benefits	3,719	3,719	3,851	3,851
O103	Other (specify): CUPE 1263	5,353	5,353		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$22,682</b>	<b>\$22,682</b>	<b>\$18,975</b>	<b>\$18,975</b>

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

## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

Upper Canada Lodge

Notes to the annual report

December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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.

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

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

Current Revenue Period	Resident Days				Resident Revenue	
	January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	4,123	4,243	8,556	16,922	1,020,029	314,551
A002 Long-Stay - Semi - Private	90	91	184	365	22,010	3,017
A003 Long-Stay - Basic	2,816	2,897	5,782	11,495	592,139	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care				0		
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	7,029	7,231	14,522	28,782	1,634,177	317,568
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic				0		
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012 Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

**Ontario**

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

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

Resident Bad Debt on 2018 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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MORLTC Facility # H13534 Operator Name: Upper Canada Lodge - The Regional Municipality of Niagara

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

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
<b>Nursing and Personal Care (NPC)</b>								
C001 Salaries	3,063,492		3,063,492				0	
C002 Employee Benefits	699,423		699,423				0	
C003 Purchased Services	15,423		15,423				0	
C004 Medical and Nursing Supplies	104,198		104,198				0	
C005 Equipment	28,619		28,619				0	
C006 Physician On-Call Coverage	14,951		14,951				0	
C007 Other: Provide Education and training	5,266		5,266				0	
C008 Expenditure Recoveries (enter as negative)	(4,454)		(4,454)				-	
C009 <b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	<b>\$3,926,918</b>	<b>\$0</b>	<b>\$3,926,918</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	19,553	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010E For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010E will be used to determine any unused funding from the RPN initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	86,266	

	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>		
C012 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>		
C013 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>		
C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015 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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016 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.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

MOHLTC Facility # H13534	Operator Name - Upper Canada 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	224,928	224,928				0	
D002	Employee Benefits	54,649	54,649				0	
D003	Purchased Services	96,938	96,938				0	
D004	Supplies	15,595	15,595				0	
D005	Equipment	1,734	1,734				0	
D006	Other Education and training	1,512	1,512				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$395,356	\$0	\$395,356	\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	65,919

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.

MOHLTC Facility # H13534	Operator Name : Upper Canada 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	283,922		283,922				0	
E002 Expenditure Recoveries (enter as negative)	-10,883		-10,883				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$273,038	\$0	\$273,038		\$0	\$0	\$0	

**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>	297,904		297,904				0	
F002 <b>Building and Property - Operations and Maintenance (B&amp;P-OM)</b>	195,121		195,121				0	
F003 <b>Dietary Services (DS)</b>	580,940		580,940				0	
F004 <b>Laundry and Linen Services (L &amp; LS)</b>	210,262		210,262				0	
F005 <b>General and Administrative (G&amp;A)</b>	550,146	456,966	1,007,112				0	
F006 <b>Facility Costs (FC)</b>	477,675	4,944	482,620				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$2,312,048	\$461,910	\$2,773,959		\$0	\$0	\$0	
F008 <b>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.</b>	233,298		233,298				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$2,078,750	\$461,910	\$2,540,661		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from  
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

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

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

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	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 costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	5,956

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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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,300
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			<b>5,300</b>

MOHLTC Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2018

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	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	136,022	136,022	146,578	146,578
O002	Employee Benefits	30,411	30,411	32,273	32,273
O003	Other (specify): CUPE 1263 7 ONA 9	53,176	53,176	10,436	10,436
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$219,609</b>	<b>\$219,609</b>	<b>\$189,287</b>	<b>\$189,287</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	8,503	8,503	11,998	11,998
O102	Employee Benefits	2,347	2,347	2,824	2,824
O103	Other (specify): CUPE 1263	2,437	2,437	0	0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$13,287</b>	<b>\$13,287</b>	<b>\$14,822</b>	<b>\$14,822</b>

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



## Independent Auditor's Report

To the Minister of Health and Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 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, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (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 the Note to 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 schedules 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  
[date of report]

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# The Regional Municipality of Niagara

The Woodlands of Sunset

Notes to the annual report

December 31, 2018

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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:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

## 2. Revenue recognition

Resident revenue and funding from the Ministry of Health and 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.

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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 to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	4,481	4,662	9,917	19,060	1,149,033	459,264
A002 Long-Stay - Semi - Private	1,656	1,681	3,095	6,432	387,659	72,737
A003 Long-Stay - Basic	4,375	4,447	8,606	17,428	884,136	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care				0		
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	10,512	10,790	21,618	42,920	2,420,828	532,001
A007 Interim Short-Stay - Private				0		
A008 Interim Short Stay - Semi-Private				0		
A009 Interim Short Stay - Basic	90	91	184	365		
A010 Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	184	365	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 to 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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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

**Ontario**

**2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care  
 Ministère de la Santé et des Soins de longue durée

For the period from  to

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, 2017		

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	<b>2,629.57</b>	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$2,630	

**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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**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H14496 Operator Name: Woodlands of Sunset (The) - 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	4,373,983	4,373,983				0	
C002	Employee Benefits	1,025,993	1,025,993				0	
C003	Purchased Services	15,229	15,229				0	
C004	Medical and Nursing Supplies	128,862	128,862				0	
C005	Equipment	30,353	30,353				0	
C006	Physician On-Call Coverage	14,528	14,528				0	
C007	Other: Provide Education and training	7,846	7,846				0	
C008	Expenditure Recoveries (enter as negative)	(6,742)	(6,742)				-	
C009	<b>Total Nursing and Personal Care (Sum of lines C001 through C008)</b>	<b>\$5,590,052</b>	<b>\$0</b>	<b>\$5,590,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (1)</b>		
C010	Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	31,284

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Practical Nurse (RPN) Initiative (2)</b>		
C010B	For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010B will be used to determine any unused funding from the RPN initiative.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>RAI MDS Co-ordinator Sustainability Funding</b>		
C011	Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	83,777

	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>		
C012	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>		
C013	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>		
C014	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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>		
C015	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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
C016	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.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Registered Nurse (RN) Initiative</b>		
C017	Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035

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	268,345	268,345				0	
D002	Employee Benefits	62,588	62,588				0	
D003	Purchased Services	158,666	158,666				0	
D004	Supplies	16,843	16,843				0	
D005	Equipment	4,238	4,238				0	
D006	Other Education and training	1,111	1,111				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008	<b>Total Program and Support Services (Sum of lines D001 through D007)</b>	\$511,791	\$0	\$511,791	\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D009	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.	

	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: Additional Healthcare Personnel</b>		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018 )</b>		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	100,225

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)</b>		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
D013	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. 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	438,009		438,009				0	
E002 Expenditure Recoveries (enter as negative)	-14,136		-14,136				0	
E003 <b>Total Raw Food (Sum of lines E001 through E002)</b>	\$423,873	\$0	\$423,873		\$0	\$0	\$0	

**Section F - Actual Expenditures - Other Accommodation**

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	546,207		546,207				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	243,813		243,813				0	
F003 Dietary Services (DS)	929,179		929,179				0	
F004 Laundry and Linen Services (L & LS)	159,076		159,076				0	
F005 General and Administrative (G&A)	925,781	737,722	1,663,503				0	
F006 Facility Costs (FC)	731,758	8,960	740,718				0	
F007 <b>Total Other Accommodation Expenditures (Line F001 through Line F006).</b>	\$3,535,814	\$746,682	\$4,282,496		\$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.	445,376		445,376				0	
F009 <b>Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)</b>	\$3,090,438	\$746,682	\$3,837,120		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Municipal Property Tax</b>		
F010 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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
<b>Enhanced Transition Support Funding</b>		
F011 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		



**Ontario 2018 Long-Term Care Home Annual Report**

Ministry of Health and Long-Term Care For the period from  
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	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 costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

**Line Ib01- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	8,125

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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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (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.	99,192
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,945
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, 2018 to December 31, 2018 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, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
<b>Total Expenses from Section I, Part B (sum of lines lb1 to lb11)</b>			<b>105,137</b>

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, 2018

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	194,628	194,628	225,603	225,603
O002	Employee Benefits	46,289	46,289	49,918	49,918
O003	Other (specify): Cupe 1263 & ONA 9	83,548	83,548	12,902	12,902
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$324,465</b>	<b>\$324,465</b>	<b>\$288,422</b>	<b>\$288,422</b>

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	11,607	11,607	10,844	10,844
O102	Employee Benefits	2,907	2,907	2,812	2,812
O103	Other (specify): CUPE 1263	4,147	4,147		0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$18,662</b>	<b>\$18,662</b>	<b>\$13,655</b>	<b>\$13,655</b>

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