

REGIONAL MUNICIPALITY OF OTTAWA-CARLETON  
MUNICIPALITÉ RÉGIONALE D'OTTAWA-CARLETON

REPORT  
RAPPORT

Our File/N/Réf.  
Your File/V/Réf.

DATE 01 November 1996

TO/DEST. Co-ordinator  
Corporate Services and Economic Development Committee

FROM/EXP. Acting Medical Officer of Health

SUBJECT/OBJET **1995/96 FINANCIAL STATEMENT/SETTLEMENT  
HOME CARE PROGRAM**

### **DEPARTMENTAL RECOMMENDATION**

**That the Corporate Services and Economic Development Committee recommend Council approve the 1995/96 Home Care Financial Statement/Annual Reconciliation Report (ARR) submission to the Ministry of Health.**

### **BACKGROUND**

It is a requirement of the Ministry that, on an annual basis, audited Home Care financial statements and settlement forms be submitted by the Program to the Ministry of Health to determine final allowable costs and related funding. The Ministry further requires that these settlements be approved by Regional Council.

Attached is the calculation of allowable costs and determination of settlement for the 1995/96 fiscal year as it pertains to the Home Care Program.

For reconciliation purposes, the Program has moved from the accrual method of accounting to a modified cash basis of accounting as per Ministry of Health directives. The modified cash basis of accounting recognizes expenses paid within thirty days after the fiscal year end for goods and services received during the fiscal year. Exceptions to this practice are granted upon Ministry of Health approval.

Revised settlements forms (Annual Reconciliation Report (ARR) have been developed by the Ministry to coincide with a new "services orientation" budget. This change is reflected in the presentation only and consequently, did not impact on the financial statement preparation.

CONSULTATION

No public consultation is necessary. Information was gathered according to financial reporting requirements and was verified by external auditors from Ernst & Young.

FINANCIAL STATEMENT

The Home Care Program is 100% funded by the Ministry of Health.

*Approved by  
Geoff Dunkley*

FINANCE DEPARTMENT COMMENT

The Ministry of Health funds 100% of the Home Care Program, thus there is no requirement for Regional funding.

*Approved by T. Fedec  
on behalf of the Finance Commissioner*

**Section II Part A Actual Expenditures & Revenues by Service**

Line	EXPENDITURES/REVENUES	TOTALS	SERVICES			
			Homemaking	Case Management	Nursing	Physiotherapy
201	Employee salaries & wages	12,639,108		9,377,297		2,057,134
202	Employee benefits	2,320,723		1,698,532		385,186
203	Staff training	49,833		22,960		9,046
204	Board/Volunteer training & recognition	0				
205	Travel	455,047		161,087		192,485
206	Building occupancy	566,180		425,201		87,758
207	Office expenses	357,030		320,457		19,073
208	Other operating	78,489		67,806		6,194
209	Meals (Food Costs)	0				
210	Service supplies/medical supplies & equipment	2,546,883			2,341,976	90,531
211	Purchased administration services	8,080		8,080		
212	Purchased client services	38,199,559	22,815,481		13,058,350	317,125
213	Central administration charges	637,699		478,912		98,843
214	Other (specify)	0				
215	Other (specify)	0				
216	Other (specify)	0				
217	Expenditure Recoveries (specify)	0				
		33				
		0				
218	Total Net Expenditures	57,858,631	22,815,481	12,560,332	15,400,326	3,263,375
	Revenues:	(157,498)		(155,371)		
	Client Fees	0				
		0				
	Other	0				
		0				
		0				
219	Total Revenues	(157,498)	0	(155,371)	0	0
220	Expenditures less Revenues (line 218-219)	57,701,133	22,815,481	12,404,961	15,400,326	3,263,375
		0				
221	Approved Ministry Base Subsidy	60,889,320	24,268,698	12,013,051	17,449,655	3,231,757
222	Variance \$ (line 220-221)	(3,188,187)	(1,453,217)	391,910	(2,049,329)	31,618
223	Variance % (line 222/221); see Section B if over 5%;	-5.24%	-5.99%	3.26%	-11.74%	0.98%
224	One-time/Non-recurring	186,632		186,632		

**Section II Part A Actual Expenditures & Revenues by Service**

Line	EXPENDITURES/REVENUES	SERVICES				
		Occup Therapy	Social Work	Speech	Dietetic Services	Palliative Care
201	Employee salaries & wages	1,032,957	157,063			4,051
202	Employee benefits	197,234	39,447			324
203	Staff training	4,639	445			10,345
204	Board/Volunteer training & recognition					
205	Travel	98,290	3,185			
206	Building occupancy	45,294	7,927			
207	Office expenses	9,782	6,207			1,511
208	Other operating	3,176	1,313			
209	Meals (Food Costs)					
210	Service supplies/medical supplies & equipment	61,701				
211	Purchased administration services					
212	Purchased client services	864,935		748,805	174,183	
213	Central administration charges	51,016	8,928			
214	Other (specify)					
215	Other (specify)					
216	Other (specify)					
217	Expenditure Recoveries (specify)					
218	<b>Total Net Expenditures</b>	<b>2,369,024</b>	<b>224,515</b>	<b>748,805</b>	<b>174,183</b>	<b>16,231</b>
	Revenues:					
	Client Fees					
	Other					
219	<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
220	<b>Expenditures less Revenues (line 218-219)</b>	<b>2,369,024</b>	<b>224,515</b>	<b>748,805</b>	<b>174,183</b>	<b>16,231</b>
221	Approved Ministry Base Subsidy	2,369,193	258,582	748,023	186,715	13,646
222	Variance \$ (line 220-221)	(169)	(34,067)	782	(12,532)	2,585
223	Variance % (line 222/221);	-0.01%	-13.17%	0.10%	-6.71%	18.94%
	see Section B if over 5%:					
224	One-time/Non-recurring					

**Section II Part A Actual Expenditures & Revenues by Service**

Line	EXPENDITURES/REVENUES	SERVICES				
		ABI				
201	Employee salaries & wages	10,606				
202	Employee benefits					
203	Staff training	2,398				
204	Board/Volunteer training & recognition					
205	Travel					
206	Building occupancy					
207	Office expenses					
208	Other operating					
209	Meals (Food Costs)					
210	Service supplies/medical supplies & equipment	52,675				
211	Purchased administration services					
212	Purchased client services	220,680				
213	Central administration charges					
214	Other (specify)					
215	Other (specify)					
216	Other (specify)					
217	Expenditure Recoveries (specify)					
218	Total Net Expenditures	286,359	0	0	0	0
	Revenues:	(2,127)				
	Client Fees					
	Other					
219	Total Revenues	(2,127)	0	0	0	0
220	Expenditures less Revenues (line 218-219)	284,232	0	0	0	0
221	Approved Ministry Base Subsidy	350,000				
222	Variance \$ (line 220-221)	(65,768)	0	0	0	0
223	Variance % (line 222/221);	-18.79%	0	0	0	0
	see Section B if over 5%;					
224	One-time/Non-recurring					