

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

REPORT  
RAPPORT

Our File/N/Réf.  
Your File/V/Réf.

DATE 12 January 1998

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

FROM/EXP. Medical Officer of Health

SUBJECT/OBJET **1996/97 SETTLEMENT  
HOME CARE PROGRAM**

### **DEPARTMENTAL RECOMMENDATION**

**That Corporate Services and Economic Development Committee and Council approve the 1996/97 Home Care Settlement/financial statement submissions 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.

This is the final settlement of the Home Care Program to March 31, 1997 at which time it was transferred to the Community Care Access Centre (CCAC). Attached is the calculation of allowable costs and determination of settlement for the 1996/97 fiscal year as it pertains to the Home Care Acute and Chronic Programs, School Program, Integrated Homemaker Program and Acquired Brain Injury Program.

### **PUBLIC CONSULTATION**

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

FINANCIAL STATEMENT

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

*Approved by  
R. A. Cushman*

FINANCE DEPARTMENT COMMENT

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

*Approved by C. Colaiacovo on behalf of  
Finance Commissioner*

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## SECTION VII AUDITORS' REPORT

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### To the Ministry of Health

We have audited Section III of the Annual Reconciliation Report (Home Care) of **Ottawa-Carleton Regional Home Care Program** for the year ended March 31, 1997. This report is the responsibility of management. Our responsibility is to express an opinion on this information based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, Section III of the Reconciliation presents fairly, in all material respects, the information contained therein for the year ended March 31, 1997 in accordance with the Technical instructions.

Ottawa, Canada,  
August 15, 1997.

*Ernst & Young*

Chartered Accountants

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## SECTION VII AUDITORS' REPORT

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### To the Ministry of Health

We have audited Section III of the Annual Reconciliation Report (Acquired Brain Injury Program) of **Ottawa-Carleton Regional Home Care Program** for the year ended March 31, 1997. This report is the responsibility of management. Our responsibility is to express an opinion on this information based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, Section III of the Reconciliation presents fairly, in all material respects, the information contained therein for the year ended March 31, 1997 in accordance with the Technical instructions.

Ottawa, Canada,  
August 15, 1997.

*Ernst + Young*

Chartered Accountants



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**FINANCIAL STATEMENTS**

**OTTAWA-CARLETON  
REGIONAL HEALTH DEPARTMENT  
HOME CARE PROGRAM**

**March 31, 1997**

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## AUDITORS' REPORT

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To the Chairman and Members of the Board of the  
**Ottawa-Carleton Regional Health Department**

We have audited the balance sheet of the **Ottawa-Carleton Regional Health Department Home Care Program** as at March 31, 1997 and the statement of revenue and expenditure for the year then ended. These financial statements are the responsibility of the department's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Home Care Program as at March 31, 1997 and the results of its operations for the year then ended in accordance with the accounting principles described in note 1 to the financial statements.

Ottawa, Canada,  
August 15, 1997.

*Ernst + Young*

Chartered Accountants

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**Ottawa-Carleton Regional Health Department  
Home Care Program**

**BALANCE SHEET**

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As at March 31

	1997	1996
	\$	\$
<hr/>		
<b>ASSETS</b>		
Due from The Regional Municipality of Ottawa-Carleton	4,976,794	7,380,936
	<u>4,976,794</u>	<u>7,380,936</u>
<hr/>		
<b>LIABILITIES</b>		
Trade accounts payable	3,119,687	2,933,153
Accrued payroll	450,044	1,262,773
Due to the Province of Ontario <i>[schedule 1]</i>	1,407,063	3,185,010
	<u>4,976,794</u>	<u>7,380,936</u>

*See accompanying notes*

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Ottawa-Carleton Regional Health Department  
Home Care Program

**STATEMENT OF REVENUE AND EXPENDITURE**

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Year ended March 31

	1997	1996
	\$	\$
<b>REVENUE</b>		
Province of Ontario	58,806,149	57,887,765
Interest revenue	268,185	121,520
Miscellaneous revenue	40,870	35,256
Workmen's Compensation Board	200	722
	<b>59,115,404</b>	<b>58,045,263</b>
<b>EXPENDITURE</b>		
Patient care		
Equipment and services	41,536,905	40,746,442
Salaries and wages	8,515,458	8,890,037
Fringe benefits	1,761,172	1,564,912
Travel	462,203	439,690
Honoraria	13,080	8,080
	<b>52,288,818</b>	<b>51,649,161</b>
Administrative		
Salaries and wages	3,920,302	3,749,072
Occupancy costs	1,249,159	1,203,879
Fringe benefits	815,483	755,811
General administrative	669,463	485,350
Non-recurring expenditures [note 6]	154,760	186,632
Travel	17,419	15,358
	<b>6,826,586</b>	<b>6,396,102</b>
	<b>59,115,404</b>	<b>58,045,263</b>

See accompanying notes



Ottawa-Carleton Regional Health Department  
Home Care Program

Schedule 1

DUE TO THE PROVINCE OF ONTARIO

Year ended March 31

	Balance, March 31, 1996	Add Total Expenditures	Deduct Offset Revenues	Deduct Funding Received	Deduct Interim Recovery of Funding by M.O.H.	Balance March 31, 1997
	\$	\$	\$	\$	\$	\$
Home Care	(3,123,427)	58,781,611	306,743	56,145,617	581,099	(1,375,275)
Acquired Brann Injury Program	(65,768)	320,215	2,520	284,232		(32,305)
Palliative Care Initiative	4,185	13,578		17,246		517
<b>Total</b>	<b>(3,185,010)</b>	<b>59,115,404</b>	<b>309,263</b>	<b>56,447,095</b>	<b>581,099</b>	<b>(1,407,063)</b>

See accompanying notes

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**Ottawa-Carleton Regional Health Department  
Home Care Program**

**NOTES TO FINANCIAL STATEMENTS**

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March 31, 1997

**1. SIGNIFICANT ACCOUNTING POLICIES**

The Ottawa-Carleton Regional Health Department Home Care Program is a directorate of the Health Department of The Regional Municipality of Ottawa-Carleton (the "Home Care Program"). The financial statements of the Home Care Program have been prepared by management within reasonable limits of materiality in accordance with accounting policies prescribed by the Ministry of Health. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates which have been made using careful judgement. The following is a summary of the significant accounting policies of the Home Care Program.

**Accrual Accounting**

These financial statements are prepared in accordance with directives from the Ministry of Health on a modified cash basis at March 31, 1996 and on a full accrual basis at March 31, 1997. Vested sick leave benefits which may be converted to a benefit payment on termination and vacation pay entitlements are charged to expenditures in the year they are paid.

At the end of each fiscal year, the Home Care Program adjusts its accounts for the amounts due to or from the Province of Ontario based on allowable operating costs. Further adjustments, which may occur after the operating costs are reviewed by the province, are recorded in the statement of revenue and expenditure and in the due to (from) the province in the year the adjustments are determined.

**Fixed assets**

Fixed assets are charged to expenditure in the year of acquisition.

**2. COMMITMENTS**

The Health Department has entered into a lease agreement for premises with estimated minimum lease payments of approximately \$592,479 per year up to 1998.

The Health Department maintains an annual operating lease agreement with the City of Ottawa for vehicles of the Home Care Program for approximately \$185,000 per year.

**3. LIABILITY FOR LEAVE BENEFITS**

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the employment of the Home Care Program. The commitment with respect to these benefits, to the extent that they have vested and could be taken in cash by an employee on termination, amounted to approximately \$514,000 at March 31, 1997 (\$539,000 at March 31, 1996). This amount has not been provided for in these financial statements.

Entitlements to vacation pay and annual leave which have not been accrued at March 31, 1997 amount to approximately \$390,000 (\$242,000 at March 31, 1996).

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**Ottawa-Carleton Regional Health Department  
Home Care Program**

**NOTES TO FINANCIAL STATEMENTS**

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March 31, 1997

**4. LIABILITY FOR RETROACTIVE PAY SETTLEMENTS**

Pay equity (job evaluation) has not been implemented for employees of the Association of Health Professionals. Also, collective agreement negotiations for both CIPP and AAHPO remain outstanding and during the year the Home Care Program has been directed by the Ministry of Health divest from direct service provision (AAHPO) by either March 31, 1999 or March 31, 2000 according to newly proposed guidelines. Any retroactive adjustments which may be required upon reaching settlements cannot be reasonably estimated at this time and, therefore, have not been accrued. The additional costs will be recorded, together with related funding from the Province of Ontario, in the year in which the settlements are finalized.

**5. STATEMENT OF CHANGES IN FINANCIAL POSITION**

A statement of changes in financial position has not been included since no additional meaningful information would be provided.

**6. NON RECURRING EXPENDITURES**

Non recurring expenditures are comprised of office equipment, health and safety equipment purchases and severance costs relating to the transfer of the Program from the Regional Municipality of Ottawa-Carleton to the Ottawa-Carleton Community Care Access Centre.

**7. COMPARATIVE AMOUNTS**

Some prior year comparative amounts have been reclassified to conform with the current year's presentation.

**8. SUBSEQUENT EVENT**

The Government of Ontario has legislated through amendments to Bill 173, The Long-Term Care Act, that the Ottawa-Carleton Community Care Access Centre take over operation of the Ottawa-Carleton Regional Health Department Home Care Program from the Regional Municipality of Ottawa-Carleton. This transfer was effective April 1, 1997.

Section 1

Section I Identification

ANNUAL RECONCILIATION REPORT

Line	
101	Legal Name of Corporation: <u>REGIONAL MUNICIPALITY OF OTTAWA-CARLETON</u>
102	Agency Name: <u>OTTAWA-CARLETON REGIONAL HOME CARE PROGRAM</u>
103	Address: <u>1223 MICHAEL STREET</u> City: <u>GLOUCESTER, ONTARIO</u> Postal Code: <u>K1J 7T2</u>
104	Name of individual who will respond to questions arising from this report: <u>GUY ARSENEAU</u>
105	Telephone Number: <u>(613) 745-5525</u>
106	Fax Number <u>(613) 745-6894</u>
107	For the Year Ended <u>MARCH 1997</u>

Section II Part A Actual Expenditures & Revenues by Service

Line	EXPENDITURES/REVENUES	TOTAL BUDGET APPROVAL	TOTAL ACTUAL EXP/REVENUE	SERVICES		
				Homemaking	Case Management	Nursing
201	Employee salaries & wages	12,726,215	12,424,117		9,170,320	
202	Employee benefits	2,529,126	2,576,790		1,904,596	
203	Staff training	63,461	61,881		37,908	
204	Board/Volunteer training & recognition		0			
205	Travel	450,388	479,622		158,618	
206	Building occupancy	569,940	569,562		420,337	
207	Office expenses	398,341	451,773		340,213	
208	Other operating	205,338	165,074		126,986	
209	Meals (Food Costs)		0			
210	Service supplies/medical supplies & equipment	2,581,633	2,216,300		2,075	2,083,296
211	Purchased administration services	12,960	13,080		13,080	
212	Purchased client services	40,981,770	39,002,638	22,887,151		13,668,676
213	Central administration charges	615,245	679,596		387,678	
214	Other (specify)		0			
215	Other (specify)		0			
216	Other (specify)		0			
217	Expenditure Recoveries (specify)		(41,070)		(41,070)	
			61			
			0			
218	Total Net Expenditures	61,134,417	58,599,363	22,887,151	12,520,741	15,751,972
	Revenues:		0			
	Client Fees		0			
			0			
	Other	265,000	265,664		199,780	
			0			
			0			
219	Total Revenues (exclude LTC funding)	265,000	265,664	0	199,780	0
220	Expenditures less Revenues (line 218-219)	60,869,417	58,333,699	22,887,151	12,320,961	15,751,972
221	Approved Ministry Base Subsidy	60,869,417	61,032,098	23,684,447	12,330,899	17,383,498
222	Variance \$ (line 220-221)	0	(2,698,399)	(797,296)	(9,938)	(1,631,526)
223	Variance % (line 222/221); see Section B if over 5%;	0	-4%	-3%	0%	-9%
224	One-time/Non-recurring	162,680	154,760		154,760	

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

Line	EXPENDITURES/REVENUES	SERVICES					
		Physiotherapy	Occup Therapy	Social Work	Speech	Dietetic Services	
201	Employee salaries & wages	2,027,220	1,045,078	179,809			
202	Employee benefits	418,055	218,980	35,024			
203	Staff training	7,986	4,395	754			
204	Board/Volunteer training & recognition						
205	Travel	205,059	112,591	3,354			
206	Building occupancy	90,560	50,122	8,543			
207	Office expenses	67,417	36,986	6,243			
208	Other operating	23,207	12,732	2,149			
209	Meals (Food Costs)						
210	Service supplies/medical supplies & equipment	73,002	57,927				
211	Purchased administration services						
212	Purchased client services	306,961	1,088,507		860,888	190,455	
213	Central administration charges	183,039	100,999	7,880			
214	Other (specify)						
215	Other (specify)						
216	Other (specify)						
217	Expenditure Recoveries (specify)						
218	Total Net Expenditures	3,402,506	2,728,317	243,756	860,888	190,455	
	Revenues:						
	Client Fees						
	Other	40,115	22,050	3,719			
219	Total Revenues	40,115	22,050	3,719	0	0	
220	Expenditures less Revenues (line 218-219)	3,362,391	2,706,267	240,037	860,888	190,455	
221	Approved Ministry Base Subsidy	3,535,450	2,816,316	285,491	806,120	176,231	
222	Variance \$ (line 220-221)	(173,059)	(110,049)	(45,454)	54,768	14,224	
223	Variance % (line 222/221); see Section B if over 5%;	-5%	-4%	-16%	7%	8%	
224	One-time/Non-recurring						

Section II B

**Section II Part B Expenditures & Revenues  
Explanations of Variances greater than 5%**

Service	Variance Amount	Explanations
Nursing	(1,631,526)	Shift nursing "growth" amount of 600,000 was not available in Oct 96. The total amount was unable to be utilized in the 6 month period. Approximately one-half was unable to be used.
		Visit nursing of 895,805 (24,270 visits) was allocated to new activity, which did not materialize. Virtually no funds were used for the "Alternate Level of Care" project for visit nursing or the Continenace Project or the Mental Health Initiative.
		Because of above, supplies and equipment were underutilized.
Social Work	(45,454)	For the first 6 months of the year social work had only 3 staff and were unable to respond to program needs. A fourth social worker was hired in Oct. 96.
Speech	54,768	Increased referrals and fewer publicly funded community service alternatives- additional dollars allocated to address the waiting list for children in the schools
Dietetic Services	14,224	Increased referrals

Section II Part C  
Comparison of Budget Sub Lines by Agency

Line	BUDGET SUB-LINES	BUDGET \$	ACTUALS \$	VARIANCE \$	VARIANCE
225	Employee salaries & wages & Benefits (line 201+202)	15,255,341	15,000,907	(254,434)	-2%
226	Central Administration Charge (line 213)	615,245	679,596	64,351	10%
227	Other Operating (line 203 to 212;214 to 216)	45,263,831	42,959,930	(2,303,901)	-5%

Note: See section D if variances over 5%



Section II D

**Section II Part D Budget Sub Lines  
Explanations of Variances greater than 5%**

Budget Sub Lines	Variance Amount	Explanations
Employee Salaries & Benefits		
Central Administration	64,351	Fifteen months of allocated expenses were charged within this fiscal year due to basis for charges from administering agency.
Other Operating		

Section II E

Section II Part E One-time

Line	Description of the approved items/projects # [possible sources - pre-approval letters and/or Form 12 in budget]	Approved Expenditures	Actual Expenditures
	<b>O.H.S. Initiative</b> Bump Hats Footrests 16 Workstations	47,500.00	64.42 993.77 32,855.63
	<b>A/L, S/L Liability for Therapy</b>	80,121.00	0.00
	<b>Computers</b> 25 BHC 24" for stations 11 Pentiums Xpressconnect Memory Upgrade	35,059.00	1,054.50 22,466.44 1,911.98 5,819.00
	<b>Security</b> ADT Security System	0.00	11,799.96
	<b>Other One-Time Funding</b> Severance-salaries Severance-benefits	0.00	64,828.33 12,965.67
228	<b>TOTALS</b> (must equal line 224)	162,680.00	154,759.70
229	Amount (under)/over not eligible for one-time funding (The amount not eligible will be an adjustment on line 401 or 404)		(7,920.30)

**Section III Part A Calculation of expenditures eligible for operating subsidy**

Line		
301	Expenditures per audited financial statements	<u>58,754,123</u>
302	Less: Inadmissible Expenditures	
	Details:	
303	Expenditures (must equal agency totals line 218+224)	58,754,123
304	Revenues per audited financial statements	<u>56,469,598</u>
305	Less: Revenues not to be used in subsidy calculation	
	Details:	
	Ministry Funding	56,162,863
	Donations	3,040
	Personal Use of Vehicles	37,830
	WCB	200
306	Total revenues (must equal agency total revenue line 219)	<u>265,665</u>
307	Expenditures eligible for subsidy (line 303-306)	<u><u>58,488,458</u></u>

Section III B

Section III Part B Accrual Report

Line	1996/97*	Assumptions:
308	Salaries & benefits \$ 450,043.85	
309	Purchased Client Services 2,508,704.47	
310	Other accruals (describe) 1,175,277.09	Car Allowance Rebates - (2,810.83) Pay Equity Surplus - 581,099 Donations - (815.00) Interest Revenue - (9,340.67) Travel - 62,967.95 Administration Charges - 229,530.67 Supplies & Equipment - 184,259.88 One Time Costs - 130,386.09
311	Total accruals 4,134,025.41	

\*Note: report accruals not paid by April 30, 1997.

Line	1995/96	Outcomes:
312	Amount of 1995/96 accruals 3,030,541.58	
313	Amount of 1996/97 expenditures against 1995/96 accruals 3,030,541.58	
314	Amount of accrual as of March 31, 1997 0	

**Section IV Subsidy Reconciliation**

Ministry Use

**AGENCY NAME:** OTTAWA-CARLETON HOME CARE PROGRAM

This section will be completed & returned to the agency as a sign-off for the annual reconciliation process.

Line			
401	Approved Ministry Subsidy		
		7,920	
402	One-time underspent		
	Total		\$ _____
403	Expenditures eligible for subsidy (line 307)	58,488,458	
404	Adjustments:		
	Details: One-time overspent	0	
405	Total Adjustments		
406	Eligible expenditures (line 403+/- 405)		58,488,458
407	Approved subsidy: the lesser of line 402 or 406		\$ _____
408	Cashflow Advances		
409	Prior Period Adjustments		
410	Other		
411	Total Advances(line 408+/-409 & 410)		
412	Underpayment/(Overpayment)(line 407-411)		<u>0</u>

Comments:

Office: \_\_\_\_\_

Approved: \_\_\_\_\_

Date: \_\_\_\_\_

NOTE: Any underpayment/(overpayment) will be adjusted from current cashflow, unless that cashflow has ended.

Section V Part A Service Units

AGENCY NAME: Ottawa-Carleton Regional Home Care Program

Line	Service Name	SERVICES			
		Homemaking	Case Management	Nursing	Physiotherapy
501	Approved Service Units (per service agreement)	1,302,377	37,117	556,607	48,163
502	Actual Service Units	1,283,543	31,084	508,084	43,089
503	Variance (line 503-502) (see Part B)	(18,834)	(6,033)	(48,523)	(5,074)
504	Variance Percentage	-1%	-16%	-9%	-11%

Reviewed by Program Supervisor \_\_\_\_\_

Reviewed by Home-Care Consultant \_\_\_\_\_



**Section VI Certification by Agency**

Line	<p>I hereby certify that, to the best of my knowledge, the financial data in the Annual Reconciliation Report to which this certification is attached, is true, correct, agrees with the books and records of the Agency and has been prepared in accordance with the Technical Instructions provided by the the Ministry of Health.</p> <p>_____ (Signature of Agency Authority)</p> <p>_____ (Title) _____ (Date)</p>
72	
602	
603	<p><b>Receipt by Board of Directors</b></p> <p>The above certification, together with the Annual Reconciliation Report, was received at a meeting held by the Board of Directors on _____ day of _____, 19____.</p> <p>_____ (Chairperson of the Board of Directors)</p>
604	



**Section I Identification**

**ANNUAL RECONCILIATION REPORT**

Line	
101	Legal Name of Corporation: REGIONAL MUNICIPALITY OF OTTAWA-CARLETON
102	Agency Name: OTTAWA-CARLETON REGIONAL HOME CARE PROGRAM - ABI
103	Address: 1223 MICHAEL STREET
	City: GLOUCESTER, ONTARIO
	Postal Code: K1J 7T2
104	Name of individual who will respond to questions arising from this report: GUY ARSENEAU
105	Telephone Number: (613) 745-5525
106	Fax Number: (613) 745-6894
107	For the Year Ended: MARCH 1997

Section II Part A ABI - Actual Expenditures & Revenues by Service

Line	EXPENDITURES/REVENUES	TOTAL BUDGET APPROVAL	TOTAL ACTUAL EXP/REVENUE	SERVICES		
				Homemaking	Case Mgt	Nursing
201	Employee salaries & wages	15,000	13,333		13,333	
202	Employee benefits		0			
203	Staff training	5,092	2,489		2,489	
204	Board/Volunteer training & recognition		0			
205	Travel		74			
206	Building occupancy		0			
207	Office expenses		0			
208	Other operating		0			
209	Meals (Food Costs)		0			
210	Service supplies/medical supplies & equipm	53,104	20,251			20,251
211	Purchased administration services		0			
212	Purchased client services	343,473	284,137	83,916		176,791
213	Central administration charges		0			
214	Other (specify)		0			
215	Other (specify)		0			
216	Other (specify)		0			
217	Expenditure Recoveries (specify)		0			
			0			
218	Total Net Expenditures	416,669	320,210	83,916	15,822	197,042
	Revenues:		0			
	Client Fees		0			
			0			
	Other		2,520		2,520	
			0			
			0			
219	Total Revenues (exclude LTC funding)	0	2,520	0	2,520	0
220	Expenditures less Revenues (line 218-219)	416,669	317,690	83,916	13,302	197,042
			0			
221	Approved Ministry Base Subsidy	416,669	416,669	103,813	20,092	253,505
222	Variance \$ (line 220-221)	0	(98,979)	(19,897)	(6,790)	(56,463)
223	Variance % (line 222/221):	0	-24%	-19%	-34%	-22%
	see Section B if over 5%;					
224	One-time/Non-recurring		0			

Section II B

**Section II Part B ABI - Expenditures & Revenues**  
**Explanations of Variances greater than 5%**

Service	Variance Amount	Explanations
Homemaking	(\$19,897)	Budgets for clients are originally calculated on their maximum needs.
Case Management	(\$6,790)	Due to hospitalizations, clients going on vacations and one clients' death, expenses were not realized.
Nursing	(\$56,463)	
Physiotherapy	(\$4,787)	
Occupational Therapy	(\$11,290)	
Speech	\$1,176	
Dietetic Services	(\$928)	

**Section II Part C  
ABI - Comparison of Budget Sub Lines by Agency**

Line	BUDGET SUB-LINES	BUDGET	ACTUALS	VARIANCE	VARIANCE
		\$	\$	\$	%
225	Employee salaries & wages	15,000	\$13,333	(\$1,667)	-11%
	& Benefits (line 201+202)				
226	Central Administration Charge				0%
	(line 213)				
227	Other Operating	\$401,667	\$306,877	(\$94,790)	-24%
	(line 203 to 212;214 to 216)				

Note: See section D if variances over 5%

Section II D

**Section II Part D ABI - Budget Sub Lines  
Explanations of Variances greater than 5%**

Budget Sub Lines	Variance Amount	Explanations
Employee Salaries & Benefits	(1,667)	Budgets for clients are originally calculated on their maximum needs.
		Due to hospitalizations, clients going on vacations and one clients' death, expenses were not realized.
Central Administration		
Other Operating	(94,790)	Purchased Services - See Section II B

**Section II Part E ABI - One-time**

Line	Description of the approved items/projects # [possible sources - pre-approval letters and/or Form 12 in budget]	Approved Expenditures	Actual Expenditures
228	TOTALS (must equal line 224)	0	0
229	Amount (under)/over not eligible for one-time funding (The amount not eligible will be an adjustment on line 401 or 404)		
	0		

**Section VI ABI - Certification by Agency**

Line	
79	<p>I hereby certify that, to the best of my knowledge, the financial data in the Annual Reconciliation Report to which this certification is attached, is true, correct, agrees with the books and records of the Agency and has been prepared in accordance with the Technical Instructions provided by the Ministry of Health.</p> <p>_____ (Signature of Agency Authority)</p>
602	<p>_____ (Title)</p> <p>_____ (Date)</p>
603	<p><b>Receipt by Board of Directors</b></p> <p>The above certification, together with the Annual Reconciliation Report, was received at a meeting held by the Board of Directors on _____ day of _____ 19____.</p>
604	<p>_____ (Chairperson of the Board of Directors)</p>