

# The Elliott Long-Term Care Residence Report

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**TO:** Committee of Management

**DATE:** June 7, 2021

**SUBJECT:** The Elliott Long-Term Care Residence Quarterly Report 2021 – Q1

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## RECOMMENDATION

That the 2021-Q1 quarterly report on the operations of The Elliott Long-Term Care Residence, be received.

## BACKGROUND

The Ontario Long-Term Care Homes Act requires that every municipality within Ontario is required to support a municipal long-term care home. The City of Guelph is meeting this responsibility through a Delegation of Authority Bylaw, assigning the responsibility to operate the City's approved 85-bed long-term care home to The Elliott's Board of Trustees. In addition to the Delegation of Authority By-law, The City and The Elliott have also entered into a Long-Term Care Services Agreement (Services Agreement) that identifies the specific nature of the relationship and sets out the responsibilities of both parties to the Agreement. There is a requirement within the Services Agreement for The Elliott to report quarterly on the operations of the Elliott Long-Term Care Residence (ELTCR).

The Elliott Community operates a campus of care offering retirement and life-lease care and services beyond the ELTCR. As the relationship set out in the Services Agreement pertains strictly to the operations of the ELTCR, this report is only reflective of long-term care operations and does not reflect the retirement and life-lease suites.

## REPORT

In accordance with the provisions within the Services Agreement:

### Attestation of the Responsibilities of The Elliott

The Elliott confirms that to the best of its knowledge, it is,

- (a) Complying with all provisions of the *Municipal Act* relating to local boards;
- (b) Complying with all provisions of the *Elliott Act*;
- (c) Complying with all provisions of the Long-Term Care Homes Act, including, fulfilling the obligations under section 69;
- (d) Complying with all laws, regulations, policies and orders made by any level of government which relate to the operation of The Elliott Long-Term Care Residence;
- (e) Complying with all provisions in the Elliott Delegation of Authority By-law; and,
- (f) Managing a Business Plan and Strategic Plan for The Elliott Long-Term Care Residence.

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## **Overview of the Operations**

For the period January 1<sup>st</sup> until March 31<sup>st</sup>, 2021, the following activities / actions were reported to the Board of Trustees as they relate to the ELTCR:

- The Elliott Community continues to follow all Directives and mandates received from Public Health and the Ontario Government regarding Covid-19 for LTC and Retirement homes.
- The Elliott Community had two different outbreaks during Q1 due to a positive asymptomatic staff members in January and again in February 2021. This was due to community transmission.
- Per Ministry and Public Health Directives our home continues to be closed to the public which has had an impact on operational revenue.
- The Elliott Community continues to be an active core partner on the Guelph and Area Ontario Health Team (GAOHT) working groups, Steering and Governance committees. The GAOHT's Director of Transformation, Emmi Perkins, and The Elliott's CEO, Michelle Karker, recently presented the work and success that GAOHT had during COVID regarding congregate care settings at the LTC Advantage Ontario's Provincial Conference. The presentation is attached for your reference.
- The Elliott Community has partnered with Guelph General Hospital to establish Transitional Beds in our Retirement home area. COVID protocols and Directives are strictly adhered to ensure our home remains safe.
- Recruitment continues to be a challenge as we compete to attract the limited health human resources. We have a number of casual and part-time lines that remain unfilled however, we have been able to cover shifts with current staffing. When staff are fully vaccinated, i.e. received two doses, Directive 3 issued by the provincial Government will allow staff to once again work in more than one health care facility. This may help to elevate some of the staffing pressures moving forward however, rigorous screening, infectious control and testing will need to continue to ensure a safe environment for our residents and staff.
- All Residents who are eligible have received both doses of their vaccines and 96% of our staff have currently been vaccinated.
- Follow up regarding insurance: The Elliott Community has been able to secure the required insurance from a new Health Care Insurance broker, HIROC Insurance. While overall costs increased, they were able to offer The Elliott Community a competitive package with no exclusions.

There have been no conflicts of interest of any Board of Trustee member or employee of The Elliott Community who is providing services.

There have been no requests for information under the *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c.58.

There are no identified litigations, potential litigations, or claims (insured or uninsured) of any kind at the time of preparing this report.

There are no other issues or matters, in the opinion of the Chair of the Board of Trustees, that require direction from or a decision of the Committee of Management or which the Committee of Management has requested that the Board of Trustees provide a report.

The following represents specific sections of the responsibilities of the Services Agreement:

## **Complaints / Concerns**

There were no complaints / concerns received during the first quarter by The Elliott Community.

Date	Details of Complaint / Concern	Response from Management	Resolved within The Elliott	Reported to the MOHLTC

## **Critical Incident Reports**

There were 2 critical incident reports that have been reported to the MOHLTC during the first quarter by The Elliott Community:

No.	Details of Critical Incident	Response from Management	Resolved within The Elliott	MOHLTC Completed Inspection
M633-000001-21 Jan 7, 2021	Disease Outbreak	Asymptomatic staff tested positive for COVID.	Yes	No
M633-000002-21 Feb 12, 2021	Disease Outbreak	Asymptomatic staff tested positive for COVID.	Yes	No

## **City of Guelph –Statements for the period ending March 31, 2021 Financial Report**

The operating and capital funding requests were presented to Guelph City Council on December 5, 2020. The funding request totaled \$2,083,267 and consisted of:

1. Base operational funding of \$1,368,467;
2. Annual inflation and growth adjustment of \$37,000;
3. Annual capital expenditure of \$212,000; and,
4. Annual compensation adjustment of \$465,800.

City Council approved all amounts requested, with the annual compensation adjustment as a one-time approval. All operating and capital funding reports reflect the allocation of direct and indirect costs reflected in the Services Agreement.

For the three months ended March 31, 2021, the following observations were noted within the LTC financial results:

- Total revenue for first quarter of 2021 was \$2,655,345 and exceeded budget by \$354,725. The excess revenue is driven by the covid-19 funding that continues to be received from the Provincial Government. The funding was utilized for The Elliott Community's ongoing program to prevent the spread of the virus.
- The excess Covid-19 revenue was offset by lower than expected accommodation revenue resulting from the lower occupancy. Covid-19 restrictions have restricted the ability to fill vacant beds.
- Total employee costs exceeded budget by \$22,470 due to the covid-19 prevention activities. Numerous positions within direct care, nursing, dietary and facility maintenance were vacant during the quarter, creating savings in non-covid wages and salaries. The excess activities required under the Covid-19 prevention program were backfilled through extra time worked by existing staff members.
- Total operating costs exceeded budget by \$224,945, again driven by Covid-19 prevention costs. Almost all other cost lines were below budget for the quarter.
- The surplus before amortization adjustment for the LTC operations was \$366,382 and \$129,780 above budget.
- Cash flow was positive for the first quarter of 2021 driven by the surplus and the capital funding received from the City of Guelph.

A line has been included at the bottom of the LTC Statement of Operations to demonstrate the impact of a revision in the amortization period of The Elliott building from 20 years to 40 years. A 40 year amortization period for this building is more appropriate than a 20 year amortization period. The aggressive 20 year amortization period utilized until 2017 has created a negative surplus on the balance sheet. This change, however, does not impact the reported cash flows.

The Statement of Operations for Long-term Care and Other Accommodation are included for reference.

**Prepared By:**

**Michelle Karker**  
**Chief Executive Officer**

**Approved By:**

**William Koornstra**  
**Chair, Board of Trustees**

**Attachments:**

Attachment 1 - Statement of Operations for LTC  
Attachment 2 - Statement of Operations for OA  
Attachment 3 - Advantage Ontario Presentation

**THE ELLIOTT COMMUNITY**  
**STATEMENT OF OPERATIONS**  
**Long Term Care**  
**For the Three Months Ending March 31, 2021**

	Year To Date		
	Budget \$	Actual \$	Variance
<b><u>REVENUE</u></b>			
<b>Accommodation:</b>			
Long Term Care - Basic	457,022	417,644	(39,377)
Long Term Care - Preferred	122,891	104,538	(18,354)
	579,913	522,182	(57,731)
<b>Government Subsidy - LTC:</b>			
Provincial - LTC Subsidy	1,186,959	1,128,219	(58,740)
Provincial - BSO / Physio / Other	16,710	16,710	0
COVID-19 Funding	0	377,833	377,833
Pandemic Funding	0	74,064	74,064
City of Guelph - LTC Operations	458,442	467,814	9,372
	1,662,111	2,064,640	402,529
<b>Other Revenue:</b>			
Fees and Recoveries	18,810	23,283	4,473
Amort. of Def'd Contributions	36,156	39,209	3,053
Other Revenue	3,630	6,031	2,401
	58,596	68,523	9,927
<b>Total Revenue</b>	<b>2,300,620</b>	<b>2,655,345</b>	<b>354,725</b>
<b><u>EXPENSES</u></b>			
<b>Employee Costs:</b>			
Wages and Salaries	1,212,102	1,084,019	128,084
Employee Benefits	281,651	276,741	4,910
COVID-19 Wages	0	89,533	(89,533)
COVID-19 Employee Benefits	0	10,033	(10,033)
Pandemic Subsidy Wages	0	60,273	(60,273)
Pandemic Subsidy Employee Benefits	0	(4,375)	4,375
	1,493,753	1,516,224	(22,470)
<b>Operating Costs:</b>			
Supplies	155,293	132,610	22,684
COVID-19 Supplies	0	248,116	(248,116)
Facility Costs	99,646	98,759	887
Interest & Financing Fees	79,399	79,202	197
Equipment	52,400	37,439	14,961
Purchased Services	48,799	39,069	9,729
Administrative & Other	20,112	21,118	(1,006)
Amortization of Capital Assets	123,465	115,902	7,563
Accretion of Def'd Financing Costs	525	524	1
Management Challenge	(9,375)	0	(9,375)
	570,264	772,739	(202,475)
<b>Total Expenses</b>	<b>2,064,017</b>	<b>2,288,963</b>	<b>(224,945)</b>
<b>SURPLUS / (DEFICIT)</b>	<b>236,603</b>	<b>366,382</b>	<b>129,780</b>
Amortization Adjustment to 40 Years	(56,501)	(56,501)	0
<b>RESTATED SURPLUS / (DEFICIT)</b>	<b>180,102</b>	<b>309,881</b>	<b>129,780</b>
<b><u>Exclude Non-Cash Items (Amortization &amp; Future Benefits):</u></b>			
Amortiz. of Def'd Contributions	(36,156)	(39,209)	(3,053)
Amortization of Assets & Fees	123,990	116,426	(7,564)
Amortization Adjustment to 40 Years	56,501	56,501	0
Future Benefits	8,250	5,748	(2,502)
<b><u>(Deduct) / Add Cash Payments:</u></b>			
City Mortgage - Principal / Def'd Pmts	(99,396)	(99,396)	0
SWAP Loan - Principal Payments	(31,304)	(31,304)	0
Capital Lease - LED Lighting	(15,984)	(15,984)	0
Capital Purchases	0	(7,303)	(7,303)
City of Guelph Capital Funding	53,000	53,000	0
<b>CASH FLOW</b>	<b>239,003</b>	<b>348,360</b>	<b>109,358</b>

**THE ELLIOTT COMMUNITY**  
**STATEMENT OF OPERATIONS**  
**OA Envelope - Long Term Care**  
**For the Three Months Ending March 31, 2021**

	Year To Date		
	Budget \$	Actual \$	Variance
<b><u>REVENUE</u></b>			
<b>Accommodation:</b>			
Basic	457,022	417,644	(39,378)
Preferred	122,891	104,538	(18,353)
Provincial Subsidy - MOHLTC	61,122	78,732	17,610
Municipal Subsidy - City of Guelph	458,442	467,814	9,372
	1,099,477	1,068,728	(30,749)
<b>Other Revenue:</b>			
Fees & Recoveries	4,260	8,205	3,945
Cable Television Fees	8,100	7,330	(770)
Telephone Fees	2,850	3,080	230
Amortiz. of Def'd Contributions	36,156	39,209	3,053
Other Revenue	630	971	341
	51,996	58,795	6,799
<b>Total Revenue</b>	<b>1,151,473</b>	<b>1,127,523</b>	<b>(23,950)</b>
<b><u>EXPENSES</u></b>			
<b>Employee Costs:</b>			
Wages and Salaries	360,316	309,402	50,914
Employee Benefits	100,800	83,239	17,561
	461,116	392,641	68,475
<b>Operating Costs:</b>			
Amortization of Assets & Fees	123,990	116,426	7,564
Supplies	38,602	26,722	11,880
Facility Costs	99,232	96,636	2,596
Financing & Service Fees	79,399	79,202	197
Equipment	37,810	31,047	6,763
Purchased Services	15,738	13,871	1,867
Administrative & Other	9,201	10,182	(981)
Management Challenge	(9,375)	0	(9,375)
	394,597	374,086	20,511
<b>Total Expenses</b>	<b>855,713</b>	<b>766,727</b>	<b>88,986</b>
<b>SURPLUS / (DEFICIT)</b>	<b>295,760</b>	<b>360,796</b>	<b>65,036</b>
Amortization Adjustment to 40 Years	(56,501)	(56,501)	0
<b>RESTATED SURPLUS / (DEFICIT)</b>	<b>239,259</b>	<b>304,295</b>	<b>65,036</b>
<b><u>Exclude Non-Cash Items (Amortization &amp; Future Benefits):</u></b>			
Amortiz. of Def'd Contributions	(36,156)	(39,209)	(3,053)
Amortization of Assets & Fees	123,990	116,426	(7,564)
Amortization Adjustment to 40 Years	56,501	56,501	0
Future Benefits	8,250	5,748	(2,502)
<b><u>(Deduct) / Add Cash Payments:</u></b>			
City Mortgage - Principal / Def'd Pmts	(99,396)	(99,396)	0
SWAP Loan - Principal Payments	(31,304)	(31,304)	0
Capital Lease - LED Lighting	(15,984)	(15,984)	0
<b>CASH FLOW</b>	<b>245,160</b>	<b>297,077</b>	<b>51,917</b>