

Ontario Homes for Special Needs Association

Study of Domiciliary Hostel Costs and the Domiciliary
Hostel Program Per Diem Rate

January 23, 2012

FINAL REPORT

Table of Contents

Executive Summary	3
1 Introduction.....	5
1.1 Purpose.....	5
1.2 Ontario Homes for Special Needs	5
1.3 Objectives of the Domiciliary Hostel Program	5
2 Methodology and Approach	6
2.1 Sample Population	6
2.2 Domiciliary Financial Statement Analysis.....	6
3 Analysis.....	7
3.1 Cost Structure.....	7
3.2 Per Diem Rate Changes and Macroeconomic Comparators	8
3.3 Estimated Per Diem Rate Adjusted for CPI and Labour Costs.....	9
3.4 Impact of Indirect Costs and Increased Service Level Expectations.....	10
3.5 Comparative Financial Disparity of Domiciliary Hostels.....	11
4 Conclusion	12
5 Recommendations	13
Appendix A – Supporting Per Diem Comparison Data	14
Appendix B – Ontario Residential Care Facility Data and Calculations	15
Appendix C – Domiciliary Revenue to Cost Ratio Comparison 2007 to 2011	16

Executive Summary

Background and Objective

Ontario Homes Special Needs Association (OHSNA) is a not-for-profit association that represents the concerns of owner / operators of residential care facilities, in particular domiciliary hostels, which provide services under the Homes for Special Care and Domiciliary Hostel Programs. Domiciliary hostels provide housing that assists vulnerable adults by providing the means to live in the community.

OHSNA has engaged Raymond Chabot Grant Thornton Consulting Inc. (RCGT) to perform financial and economic analysis to assess whether the current Domiciliary Hostel Program per diem rate of \$47.75 provided by the Ministry of Community and Social Services (COMSOC) and municipalities has increased at a rate that is consistent with the increase in service costs experienced by domiciliary hostels.

Methodology

To assess domiciliary service delivery costs against the per diem rate increases to date, RCGT was provided with financial information for seven (7) domiciliary hostel operators in Ontario (important note: no attempt was made to validate or verify the financial information provided). Financial analysis was completed on the primary cost drivers for domiciliary hostel operators. Cost drivers were measured against economic indicators and compared against actual cost increases to assess the adequacy of per diem funding. An extrapolation of actual costs against independent economic indicators was then used to develop a suggested per diem that would reasonably reflect the increased costs resulting from inflation and increased service demands.

Analysis

Our analysis of the financial information provided indicates that domiciliary hostel direct costs, defined as the costs directly related to the operation and maintenance of the domiciliary, are driven primarily by non-management labour costs, dietary costs and property costs.

While the per diem rate has risen relatively evenly with the rate of the Consumer Price Index (CPI) over the period of 1993 to 2011 (38% and 42%, respectively), it has failed to keep pace with the rising cost of labour. The minimum wage rate in Ontario and the average residential care facility salary costs per bed day have risen at similar rates (61% and 67%, respectively). This represents a significant portion of domiciliary hostel direct costs and has created a funding deficiency.¹ Appendix C shows that the average and median labour costs have declined as a percentage of revenue earned which, based on discussions with management, is a direct result of the inability of domiciliary hostels to hire staff to adequately service the needs of residents.

The funding agreements provided indicated that 10% of funding was available to Domiciliary Hostels for indirect and managerial costs. Our analysis indicates that the per diem provided is fully utilized to fund direct operating costs. As a result, there is no funding available for the indirect costs of

¹ Supporting calculations can be found in Appendix A.

domiciliary hostel operations, or the costs associated with the increased service level expectations identified in the 2006 Domiciliary Hostel Program Framework.

Conclusion and Recommendations

The per diem rates being provided to domiciliary hostel operators has not been sufficient to cover the increasing cost of goods as measured by the Consumer Price Index, or the labour required to provide care and support to clients.

To alleviate the funding deficiencies facing domiciliary hostel operators, COMSOC and municipalities should consider taking corrective actions such as:

Recommendation #1

Increase the Domiciliary Hostel program per diem rate to between \$57.15 and \$58.06, and continue to make inflationary adjustments (both for CPI and labour) on an annual basis in order to maintain current client service levels.

Recommendation #2

Evaluate standards within the current Domiciliary Hostel Program Framework to determine the extent of the increased overall costs to domiciliary hostel operators and adjust base level funding for domiciliary hostel operators accordingly.

Recommendation #3

Examine and recognize the cost benefits of the domiciliary hostel program as an effective method for reducing the burden on nursing homes and hospitals to obtain additional provincial and municipal support for the Domiciliary Hostel program.



1 Introduction

1.1 Purpose

The Ontario Homes for Special Needs Association (OHSNA) has engaged Raymond Chabot Grant Thornton Consulting Inc. (RCGT) to perform financial and economic analysis to assess whether the Domiciliary Hostel Program per diem rate provided by the Ministry of Community and Social Services (COMSOC) and municipalities has increased at a rate that is consistent with the increase in service costs experienced by domiciliary hostels.

The main focus of this study is to demonstrate whether increases in the per diem rate have kept pace with the increasing cost of goods, services and labour in Ontario. The report will also highlight the need to address any funding gap that stems from provincial or municipal regulatory requirements or increases in domiciliary hostel service level expectations.

1.2 Ontario Homes for Special Needs

OHSNA is a not-for-profit association that represents the concerns of owner / operators of residential care facilities, in particular domiciliary hostels, which provide services under the Homes for Special Care and Domiciliary Hostel Programs. Domiciliary hostels provide housing that assists vulnerable adults with the means to live in the community. The clients of domiciliary hostels are either unable or have not had the opportunity to build an income or asset base to pay for the services they require, and often suffer from conditions ranging from mental illness and cognitive impairments to more general frailty. It is estimated that there are approximately 300 domiciliary hostels operating in Ontario with approximately 5,000 residents.²

1.3 Objectives of the Domiciliary Hostel Program

The main objectives of the Domiciliary Hostel Program are to provide:

- A residential living environment that is safe and supportive for all tenants;
- A client-focused environment where tenants are supported in a manner that meets individual needs; and,
- Permanent housing insofar as it continues to meet the tenant's needs.

In order to support these objectives both the Ontario Ministry of Community and Social Services (COMSOC) and municipalities provide funding to domiciliary hostels to support individuals that require the services provided by a domiciliary hostel, but do not have the financial means of paying for them. For these individuals the program is cost shared with 80% being covered provincially and 20% being provided municipally. In exchange for this funding, COMSOC established the Domiciliary Hostel Program Framework (DHPF) which outlines a list of 40 required standards that must be established by domiciliary hostels for the benefit of their tenants.

² OHSNA estimate obtained in January 2012.

The per diem funding provided to the domiciliary is intended to provide tenants with the following:

- Room and board, including furnishings;
- Meals;
- Medication provision and supervision
- Housekeeping services;
- Laundry services;
- Personal hygiene supplies;
- Assistance with the activities of daily living;
- Opportunities for regular recreational/leisure activity; and,
- 24 hour staffing.

In addition to the per diem provided to the domiciliary, the tenant is also provided with a separate personal need benefit, available to be used by the tenant as general spending money.

2 Methodology and Approach

2.1 Sample Population

To assess the gap in service delivery costs versus the per diem rate increases to date, RCGT was provided with financial information for seven (7) domiciliary hostel operators in Ontario. The sampled domiciliary hostels consisted of the following:

- Two (2) small domiciliary hostels – less than 25 beds
- Three (3) medium domiciliary hostels – 25 to 70 beds
- Two (2) large domiciliary hostels – more than 70 beds

This data was reviewed, analyzed and compared to similar information provided on seven (7) additional domiciliary hostel operators who formed the basis of analysis for RCGT's March 2007 report to OHSNA.³

Due to the small sample size of domiciliary hostels included in this study it cannot be ascertained whether the sample is free from bias, nor is the sample size large enough to perform statistical analysis. The analysis presented in this report assumes that the participating domiciliary hostels are representative of the Ontario population of domiciliary hostels. We have used data from institutions such as the Bank of Canada and Statistics Canada as a source of corroborating independent support for our analysis.

2.2 Domiciliary Financial Statement Analysis

To develop a compelling case for per diem rate increase, it must be demonstrated that domiciliary owner / operators are facing rising costs of providing service, and that these increasing costs are not

³ Comparison between the domiciliary demonstrated that the 2011 domiciliary hostel group was on average similar to the group used in 2007 in terms of revenue to cost ratios. Direct cost ratios were not available for the 2007 group. See Appendix C for additional detail.

being adequately funded through adjustments to the DPHF per diem rates. Our analysis breaks down the cost information provided to us into consistent cost categories in order to gain an understanding of a typical domiciliary hostel’s cost structure. It is important to note that only two (2) of the seven (7) sets of financial statements were audited financial statements, and we did not audit, validate or verify the information provided to us. To the extent that there are any material changes in the information provided there may be changes in the weighting of particular cost categories.

3 Analysis

Our analysis of the financial information provided indicates that the breakdown of domiciliary hostel direct costs, which are defined as costs directly related to the operation and maintenance of the domiciliary, is as follows:

3.1 Cost Structure

Table 1 - Breakdown of Direct Costs of Sampled Domiciliary Hostels

Item as a % of Direct Costs	Weighted Average ¹	Average	Median
Labour (excl. Management)	50.1%	43.0%	39.3%
Dietary costs	18.8%	19.8%	18.7%
Patient care	4.5%	4.7%	4.0%
Property costs ²	20.5%	23.7%	22.6%
General and admin ³	4.8%	7.3%	6.7%
Other direct costs	1.2%	1.6%	1.0%

1. The weighted average helps to account for the variation in facility cost structure as size increases.
2. Includes items such as insurance, property taxes, utilities, maintenance.
3. Includes items such as advertising, professional fees and telephone service.

As shown in Table 1 above, domiciliary hostel costs seem to be driven primarily by non-management labour costs, dietary costs and property costs. Additionally, the large and medium domiciliary hostels tended to have relatively higher labour costs (in percentage terms) than small domiciliary hostels. Analysis of the source of the differences in domiciliary hostel cost structure was not within the scope of this study, however the data provided indicates that larger facilities may have client groups with higher levels of need and therefore may require increased assistance and/or supervision which could increase personnel requirements and therefore labour costs.

We observed that the average and median ratio of labour to revenue for the Domiciliary Hostels provided has decreased since our 2007 report.⁴ On a purely quantitative basis this would appear to indicate that the labour costs of domiciliary hostels are decreasing relative to revenues. Discussion with management identified that this declining ratio is related to a comparative reduction in staff at domiciliary hostels, as operators have been forced to either reduce head count or have experienced attrition as qualified staff left to seek positions with more competitive wages. This translates into a

⁴ See Appendix C.

negative impact to quality of care as domiciliary operators are left with fewer individuals to share an increasing workload.

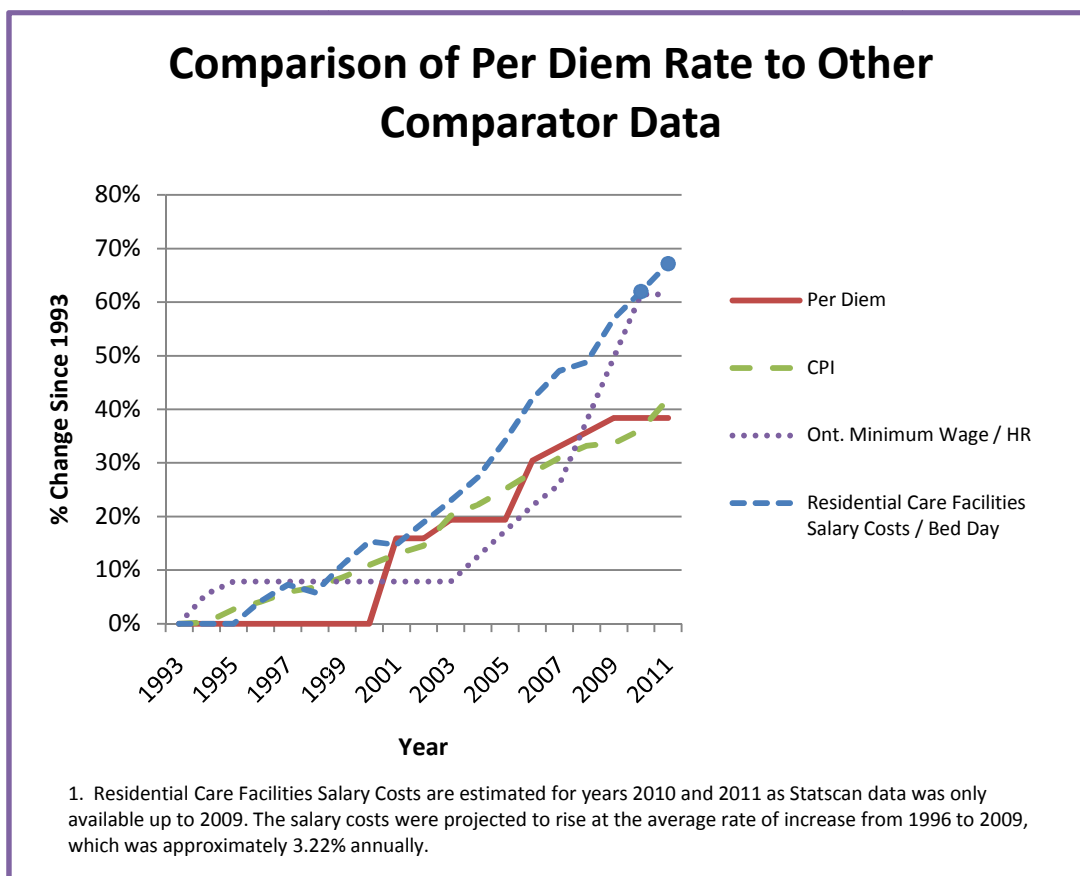
3.2 Per Diem Rate Changes and Macroeconomic Comparators

OHSNA members provided RCGT with information regarding the historical Domiciliary Hostel Program per diem rates that have used in the United Counties of Prescott Russell from April 1993 to the present. We have compared the change in these rates over time against the following benchmarks:

- The Consumer Price Index (CPI), which measures the increase in the price of a standardize basket of consumption goods and services. This represents a proxy for cost increases related to dietary costs, patient care and property costs.
- The minimum wage rate in Ontario, which indicates the minimum legal hourly wage of an employee in Ontario. This represents a proxy for low skill labour in domiciliary hostels (eg. Housecleaning).
- The salary costs of residential care facilities in Ontario. This represents a proxy for both low skill labour and high skill labour (eg. Nurses) that may be provided in some domiciliary hostels.

The following graph illustrates the increase in each of the three aforementioned measures, as well as the increase in per diem rates over the 1993 to 2011 period.

Figure 1 - Comparison of Per Diem increase to Cost Indicators



While the per diem rate has risen relatively evenly with the rate of CPI over the period of 1993 to 2011 (38% and 42%, respectively), it has failed to keep pace with the rising cost of labour. The minimum wage rate in Ontario and the average residential care facility salary costs per bed day have risen at similar rates (61% and 67%, respectively), and as this represents a significant portion of domiciliary hostel direct costs, this has created a funding deficiency.⁵

3.3 Estimated Per Diem Rate Adjusted for CPI and Labour Costs

As discussed in section 3.2, the increase in per diem rate has not been sufficient to cover the rising labour costs experience by domiciliary hostels in Ontario, and falls short of covering the increase in inflation. In order to provide an estimated per diem rate for domiciliary hostels that may keep pace with both CPI and labour costs we will assume the following:

1. The per diem will be divided into two categories:
 - i. labour costs, and
 - ii. all other costs.
2. The estimated rate of inflation for labours costs will be the average of Ontario minimum wage and residential care facility salary costs per bed day. $([61\% + 67\%] / 2 = 64\%)$
3. The rate of inflation for all other costs is estimated to be equal to the increase in the CPI.

⁵ Supporting calculations - Appendix A.

A range of estimated per diem rates based upon the estimated distribution of labour to all other costs experienced by domiciliary hostels is provided. This range is based upon the averaging figures provides in Section 3.2.

Table 2 - Estimated Adjusted Per Diem Rates

Cost Distributions	Weighted Average		Average		Median	
	Labour	All Other Costs	Labour	All Other Costs	Labour	All Other Costs
Per Diem (April 1993)	\$34.50		\$34.50		\$34.50	
	x		x		x	
Allocation of costs	50.1%	49.9%	43.0%	57.0%	39.3%	60.7%
	=		=		=	
	17.28	17.22	14.84	19.66	13.57	20.93
	x		x		x	
Estimated Increase from Apr. 1993 to Nov. 2011	64%	42%	64%	42%	64%	42%
	=		=		=	
Difference	11.06	7.22	9.50	8.24	8.68	8.77
	+		+		+	
Subtotal	28.34	24.44	24.34	27.90	22.25	29.70
	=		=		=	
Proposed per diem	\$52.78		\$52.24		\$51.95	
	-		-		-	
Current per diem	\$47.75		\$47.75		\$47.75	
	=		=		=	
Proposed increase	\$5.03		\$4.49		\$4.20	

The proposed increase of between \$4.20 and \$5.03 per diem is based on the assumption that the province and municipalities expect a level of service today that is similar or the same to that which was provided in 1993. This analysis does not account for the increase in service demands or responsibility by domiciliary hostel operators as a result of creation of the Domiciliary Hostel Program Framework, nor does it account for any other regulatory measures that have been imposed by the Province of Ontario or other municipalities since 1993. It is our understanding that additional service level demands, responsibilities and regulations have materially affected domiciliary hostel operators. Section 3.4 addresses a portion of the additional gap created by indirect costs and increased service level expectations.

3.4 Impact of Indirect Costs and Increased Service Level Expectations

In addition to the funding gap in the Domiciliary Hostel Program per diem rate for goods, services and labour, the per diem rate does not include sufficient funding for the indirect costs of domiciliary hostel operations, or the costs associated with the increased service level expectations identified in the 2006 Domiciliary Hostel Program Framework. Indirect costs such as the interest on facility

mortgage payments, managerial labour or other costs associated with managing the facilities are no less critical than direct costs. DHPF recognizes that there are costs associated with administering the program, and allows for up to 10% of monies allocated to Consolidated Municipal Service Managers and District Social Service Administration Boards to be allocated to administration. However, the current gap in funding provides no opportunity for domiciliary hostel providers to recover administration costs.

Based on the proposed per diem rate in Section 3.3 the proposed Indirect and Managerial Labour Cost Allowance would be as follows:

Table 3 - Proposed Indirect and Managerial Cost Allowance

Cost Distributions	Weighted Average	Average	Median
Proposed per diem	\$52.78	\$52.24	\$51.95
	x	x	x
Proposed indirect and managerial cost allowance rate	10%	10%	10%
Proposed allowance	\$5.28	\$5.22	\$5.20
Total per diem with allowance	\$58.06	\$57.46	\$57.15

We have assumed that in addition to compensation provided to provide direct care to domiciliary hostel clients, operators should have access to some relief for managerial labour and indirect costs of providing service. Based on an estimated 10% Indirect and Managerial Labour Cost Allowance rate, the per diem increase should be between \$5.20 and \$5.28 bringing the total per diem allowance to an amount between \$57.15 and \$58.06.

Note: The assumptions and methodology in this study differ in a number of ways from the study issued in 2007 (for example we have not assumed a 15% increase in per diem to reflect cost that may be required for 'new' standards in 2007). Such a comparison would be inappropriate and potentially misleading.

3.5 Comparative Financial Disparity of Domiciliary Hostels

There are numerous benefits provided by the existence of domiciliary hostels, not all of which are purely quantifiable. To illustrate the comparative financial disparity of domiciliary hostels, gain an appreciation for the significant service that is being delivered, and provide a value for the benefits of reduced homelessness and provided care to vulnerable adults, we will assess the disparity in funding being provided in Nursing Homes and Hospitals against the annual cost per bed of a Domiciliary Hostel.

Table 4 provides a simplified analysis of the cost difference between an individual living in a domiciliary hostel versus living in a nursing home or being hospitalized.

Table 4 - Comparative Financial Requirements of Various Care Options

Solution	Domiciliary Hostel ¹	Emergency Shelters ²	Nursing Home	Hospital
Daily cost to Province of Ontario	\$52.15	\$53.00	\$150.00	\$800.00
	x	x	x	x
Days per year	365.00	365.00	365.00	365.00
	=	=	=	=
Cost per year	19,034.75	19,345.00	54,750.00	292,000.00
	/	/	/	/
Cost per year for domiciliary hostels	19,034.75	19,034.75	19,034.75	19,034.75
	=	=	=	=
Number of people that are housed in a domiciliary hostel at the same cost	1.00	1.02	2.88	15.34

1. Cost of living in domiciliary hostels includes daily living allowance of \$4.40 per day.

2. Source: Government of Ontario, "Building Foundations: Building Futures - Ontario's Long-Term Affordable Housing Strategy", 2010.

The cost of housing one individual for a year in a hospital is over 15 times, and in a nursing home over 2.5 times, the cost of housing and services provided through domiciliary hostels. As a final comparison, the cost of providing emergency shelters, which do not provide any dietary or medical assistance to individuals, is \$53.00 per day, which exceeds the current cost of domiciliary hostels. While this analysis does not assess the severity of illness or level of care required, it is important to note that clients of domiciliary hostels suffer from conditions such as mental illness, cognitive impairments or frailty which might also be found in clients of other facilities such as nursing homes or hospitals.

4 Conclusion

Based on the information provided and our analysis, the current per diem rates being provided to domiciliary hostel operators has not been sufficient to cover the increasing cost of goods and services as measured by the Consumer Price Index, or the labour required to provide care and support to clients.

Without sufficient funding it is increasingly difficult for domiciliary hostel operators to continue to provide quality services to clients, and there is the potential for facility closure, which increases the risk for homelessness or other costly outcomes (such as hospitalization) for displaced individuals. In addition, there is insufficient funding available to assist with the indirect costs of service delivery or the increased requirements placed upon domiciliary hostel operators in order to meet the standards of the Domiciliary Hostel Program Framework. To account for these factors and inflationary pressures, a total per diem of between \$57.15 and \$58.06 appears justified.



5 Recommendations

To alleviate the funding deficiencies facing domiciliary hostel operators we believe COMSOC and municipalities should consider taking corrective actions such as:

1. Increase the Domiciliary Hostel program per diem rate to between \$57.15 and \$58.06, and continue to make inflationary adjustments (both for CPI and labour) on an annual basis in order to maintain current client service levels.
2. Evaluate standards within the current Domiciliary Hostel Program Framework to determine the extent of the increased overall costs to domiciliary hostel operators and adjust base level funding for domiciliary hostel operators accordingly.
3. Examine and recognize the cost benefits of the domiciliary hostel program as an effective method for reducing the burden on nursing homes and hospitals to obtain additional provincial and municipal support for the Domiciliary Hostel program.

Appendix A – Supporting Per Diem Comparison Data

Year	Month	Per Diem		CPI ¹		Ont. Minimum Wage / HR ²		Residential Care Facilities Salary Costs / Bed Day ^{3,4}	
		Rate	% Change since April, 1993	Rate	% Change since April, 1993	Rate	% Change since April, 1993	Rate	% Change since 1993
1993	April	\$ 34.50	0%	85.2	0%	\$ 6.35	0%	\$ 22.31	0%
1994	April	\$ 34.50	0%	85.4	0%	\$ 6.70	6%	N/A	N/A
1995	April	\$ 34.50	0%	87.5	3%	\$ 6.85	8%	N/A	N/A
1996	April	\$ 34.50	0%	88.7	4%	\$ 6.85	8%	\$ 23.26	4%
1997	April	\$ 34.50	0%	90.2	6%	\$ 6.85	8%	\$ 23.93	7%
1998	April	\$ 34.50	0%	91.0	7%	\$ 6.85	8%	\$ 23.62	6%
1999	April	\$ 34.50	0%	92.5	9%	\$ 6.85	8%	\$ 24.75	11%
2000	April	\$ 34.50	0%	94.5	11%	\$ 6.85	8%	\$ 25.73	15%
2001	January	\$ 40.00	16%	96.3	13%	\$ 6.85	8%	\$ 25.60	15%
2002	January	\$ 40.00	16%	97.6	15%	\$ 6.85	8%	\$ 26.53	19%
2003	January	\$ 41.20	19%	102.4	20%	\$ 6.85	8%	\$ 27.44	23%
2004	April	\$ 41.20	19%	104.1	22%	\$ 7.15	13%	\$ 28.41	27%
2005	April	\$ 41.20	19%	106.6	25%	\$ 7.45	17%	\$ 29.94	34%
2006	April	\$ 45.00	30%	109.2	28%	\$ 7.75	22%	\$ 31.68	42%
2007	April	\$ 45.90	33%	111.6	31%	\$ 8.00	26%	\$ 32.84	47%
2008	April	\$ 46.82	36%	113.5	33%	\$ 8.75	38%	\$ 33.19	49%
2009	April	\$ 47.75	38%	113.9	34%	\$ 9.50	50%	\$ 35.01	57%
2010	April	\$ 47.75	38%	116.0	36%	\$ 10.25	61%	\$ 36.14	62%
2011	November ⁵	\$ 47.75	38%	120.9	42%	\$ 10.25	61%	\$ 37.30	67%

1. Source: Statistics Canada. Table 326-0020.

2. Source: <http://srv116.services.gc.ca/dimt-wid/sm-mw/rpt2.aspx?lang=eng&dec=3>

3. Note that Salary Costs per Bed Day was calculated by dividing total reported Residential Care Facility salary expenditures divided by the total reported number of beds, then dividing by 365 days. Source data obtained from Statistics Canada Cansim Table 107-5506.

4. Residential Care Facilities Salary Costs are estimated for years 2010 and 2011 as Statscan data was only available up to 2009. The salary costs were projected to rise at the average rate of increase from 1996 to 2009, which was approximately 3.22% annually.

5. This is the latest available CPI data.

Appendix B – Ontario Residential Care Facility Data and Calculations

Residential Care Facilities in Ontario	Operating residential care facilities, approved beds (number)	Salary and wage expense in operating residential care facilities (000's)	Annual salary and wage per approved operating bed (000's)	Salary and wage expense per approved operating bed increase since 1993	Year over year increase in salary and wage expense per operating bed
	Statistics Canada		Calculated		
1993/1994	88,741	1,979,985	22.31	0%	0%
1994/1995	..	..	..	..	..
1995/1996	..	..	..	..	..
1996/1997	84,607	1,967,876	23.26	4%	N/A
1997/1998	89,041	2,130,705	23.93	7%	2.88%
1998/1999	88,735	2,095,759	23.62	6%	-1.30%
1999/2000	90,678	2,244,598	24.75	11%	4.81%
2000/2001	91,719	2,359,820	25.73	15%	3.94%
2001/2002	93,698	2,398,728	25.60	15%	-0.50%
2002/2003	99,127	2,629,668	26.53	19%	3.62%
2003/2004	103,010	2,826,124	27.44	23%	3.42%
2004/2005	106,046	3,012,376	28.41	27%	3.54%
2005/2006	110,762	3,315,908	29.94	34%	5.39%
2006/2007	112,797	3,572,932	31.68	42%	5.81%
2007/2008	113,160	3,715,799	32.84	47%	3.66%
2008/2009	115,927	3,848,119	33.19	49%	1.09%
2009/2010	113,082	3,959,025	35.01	57%	5.47%
Average					3.22%
2010/2011 Estimate	116,721	4,086,425	36.14	62%	3.22%
2011/2012 Estimate	120,477	4,217,926	37.30	67%	3.22%

Footnotes

Data source: Statistics Canada, Residential Care Facilities Survey

- The following standard symbols are used in this Statistics Canada table: (..) for figures not available for a specific reference period, (...) for figures not applicable and (x) for figures suppressed to meet the confidentiality requirements of the Statistics Act.
- Residential care facilities include all residential facilities in Canada with four or more beds providing counselling, custodial, supervisory, personal, basic nursing and/or full nursing care to at least one resident. Excluded are those facilities providing active medical treatment (general and allied special hospitals).
- Facilities are defined by the principal characteristic of the predominant group of residents of the facility, for example, aged, persons with mental disorders and other characteristics. Although the survey collects data on more detailed principal characteristics, these were collapsed to meet the confidentiality requirements of the Statistics Act.

Source:

Statistics Canada. Table 107-5506 - Salary and wage expenditures in residential care facilities, by principal characteristic of the predominant group of residents and size of facility, Canada, provinces and territories, annual (dollars unless otherwise noted)

Appendix C - Domiciliary Revenue to Cost Ratio Comparison 2007 to 2011

2007	DOM1	DOM2	DOM3	DOM4	DOM5	DOM6	DOM7	Average	Median
Labour	53%	44%	26%	30%	45%	31%	34%	38%	34%
Food / Patient Care	10%	10%	12%	22%	11%	12%	11%	13%	11%
Property Costs	15%	16%	21%	12%	18%	31%	16%	18%	16%
Utilities	7%	7%	5%	5%	6%	14%	4%	7%	6%
Maintenance	3%	5%	13%	4%	7%	9%	8%	7%	7%
Insurance	1%	1%	1%	1%	2%	5%	1%	2%	1%
Property Taxes	4%	3%	2%	2%	3%	3%	3%	3%	3%
Other Property Costs	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest	11%	9%	9%	4%	12%	N/A	8%	9%	9%
Other	8%	7%	18%	4%	27%	23%	13%	14%	13%
Management Fees	4%	5%	N/A	N/A	N/A		13%	7%	5%
Amortization	5%	7%	7%	6%	N/A	5%	5%	6%	6%

2011	DOM8	DOM9	DOM10	DOM11	DOM12	DOM13	DOM14	Average	Median
Labour	44%	26%	37%	57%	28%	25%	19%	33.5%	28.0%
Food / Patient Care	12%	13%	27%	10%	13%	14%	25%	16.5%	13.4%
Property Costs	12%	21%	17%	15%	16%	24%	27%	18.7%	16.8%
Utilities	4%	3%	7%	5%	5%	6%	6%	5.2%	5.3%
Maintenance	3%	3%	5%	4%	5%	13%	8%	5.6%	4.6%
Insurance	1%	5%	1%	2%	3%	3%	3%	2.6%	2.5%
Property Taxes	3%	2%	3%	3%	2%	2%	N/A	2.5%	2.5%
Other Property Costs	1%	7%	N/A	3%	2%	N/A	10%	4.5%	2.5%
Interest	10%	13%	10%	3%	6%	14%	2%	8.2%	9.8%
Other	2%	7%	5%	2%	7%	11%	16%	7.1%	7.0%
Management Fees	3%	14%	1%	5%	6%	0%	0%	4.1%	3.2%
Amortization	4%	10%	11%	4%	4%	N/A	N/A	6.3%	3.8%