



THE REGIONAL MUNICIPALITY OF NIAGARA  
AUDIT COMMITTEE  
AGENDA

AC 1-2024

Monday, February 12, 2024

1:00 p.m.

Council Chamber - In Person and Electronic Meeting

Niagara Region Headquarters, Campbell West

1815 Sir Isaac Brock Way, Thorold, ON

To view live stream meeting proceedings, please visit: [niagararegion.ca/government/council](http://niagararegion.ca/government/council)

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	Pages
1. <u>CALL TO ORDER</u>	
2. <u>DISCLOSURES OF PECUNIARY INTEREST</u>	
3. <u>PRESENTATIONS</u>	
4. <u>DELEGATIONS</u>	
5. <u>ITEMS FOR CONSIDERATION</u>	
5.1 <u>AC-C 1-2024</u>	3 - 10
Corporate Audit Plan 2024-2026	
A presentation will precede the consideration of this item.	
6. <u>CONSENT ITEMS FOR INFORMATION</u>	
6.1 <u>COM 1-2024</u>	11 - 193
Approval of the 2022 Long Term Care Home Annual Report Audits	
This item was forwarded to the Audit Committee for information by the Public Health and Social Services Committee at its meeting held January 9, 2024.	
7. <u>OTHER BUSINESS</u>	

8. **NEXT MEETING**

The next meeting will be held on Tuesday, May 21, 2024, at 1:00 p.m. in the Council Chamber.

9. **ADJOURNMENT**

If you require any accommodations for a disability in order to attend or participate in meetings or events, please contact the Accessibility Advisor at 905-980-6000 ext. 3252 (office), 289-929-8376 (cellphone) or [accessibility@niagararegion.ca](mailto:accessibility@niagararegion.ca) (email).

# Internal Audit Workplan

Audit Committee

AC-C 1-2024

Feb. 12, 2024

Hari Vemuri, Manager Internal Audit

# Internal Audit Workplan

2024-2026

February 12, 2024

# Roadmap

**2024**

1. Controlled Medications – Storage and Monitoring Controls
2. Vendor Performance Management
3. Vendor Management – Consultants
4. Contract Compliance – Waste Management
5. Child Care Centres – CWELCC Compliance Audit

**2025**

6. Revenue Audit – Licensing Division
7. Non-competitive Procurement Comprehensive Audit
8. Follow-up on 2017 P-Card Audit
9. Psychological Wellness Program

**2026**

10. Competitive Bidding Process
11. Homelessness Service Providers Audit
12. Cyber Security Audit – Phase 2
13. Travel and Expenses Policy

# Consulting Projects

## Planned Projects

- Procurement and operation of wastewater vacuuming vehicle (Q1 2024)
- Control Reviews for Brownfield Tax Assistance Program (BTAP) and Tax Increment Grant Program (2025)
- Transit Commission Performance Management (2026)

**Subject:** 2024-26 Internal Audit Workplan

**Report to:** Audit Committee

**Report date:** Monday, February 12, 2024

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## Recommendations

1. That the draft 2024-26 Internal Audit Plan **BE APPROVED**.

## Key Facts

- The 2024-2026 Internal Audit Plan was developed with input from the Audit Committee, the Corporate Leadership Team, and selected directors, as well as a thorough risk assessment of the organization and review of internal audit plans from other Ontario municipalities.
- The purpose of this Internal Audit Plan is to provide independent and objective assurance and consulting services that will enhance the organization's operations and internal control systems.
- The Audit Plan may be amended during the year due to emerging risks that may arise.

## Financial Considerations

The total budget for 2024 for external consulting support is set at \$202,000, which staff believe is sufficient to ensure the completion of the workplan. In addition, follow-up audits will be performed internally to ensure all audits are completed within budget.

## Analysis

The Internal Audit Department of Niagara Region is dedicated, to providing objective assurance and consulting services to add value and improve Region operations. The Manager of Internal Audit has a professional obligation to create a comprehensive risk-based yearly audit plan, which is in line with the recommendations of the Institute of Internal Auditors (IIA) and the Chartered Professional Accountants (CPA) of Canada. This audit plan will cover all of Niagara Region's processes, its programs and functions, but excludes local Agencies, Boards, Commissions and local area municipalities.

The Internal Audit Plan for 2024-2026 has two primary goals:

- to assure the Audit Committee and Management that internal controls are effectively functioning within the areas of review, and

- to provide recommendations to Management (where necessary) to optimize operations, reduce risks, and close any control gaps.

Our auditing process follows a risk-based approach, beginning with a risk assessment to identify potential hazards and determine associated controls. Typically, controls related to only high and medium risks will be tested. Internal controls are tested in a variety of ways and often the approach is dependent upon specific circumstances. Our audit approach typically includes:

- Observation
- Inspection
- Re-performance/re-calculation
- Analytical procedures
- External confirmation
- Inquiry

The Internal Audit Plan identifies thirteen projects and a consulting engagement to be completed by the Manager of Internal Audit with the assistance of external consultants. The table below lists the projects for 2024-2026:

	<b>Project</b>	<b>Proposed Timing</b>
1	Controlled Medications – Storage and Monitoring Controls	2024
2	Vendor Performance Management for Tier 1 Contracts	2024
3	Vendor Governance and Relationship Management for Consulting Services	2024
4	Waste Management Contractor Performance and Compliance Evaluation	2024
5	Child Care Centres – CWELCC Compliance Audit	2024
6	Revenue Audit – Licensing Division	2025
7	Non-competitive Procurement Audit	2025
8	Follow-up Audit: P-Card Audit (2017)	2025
9	Psychological Wellness Programs	2025
10	Competitive Bidding Process	2026
11	Homelessness Service Providers Audit	2026
12	Travel and Expense Policy and Procedures	2026
13	Cyber Audit – Phase 2	2026



The Audit Plan will also include the following consulting engagements:

1. Control Reviews for Brownfield Tax Assistance Program (BTAP) and Tax Increment Grant Program (2025)
2. Performance metrics of the Niagara Region Transit Commission (2025-26)

Furthermore, at the request of Councillor Gale, Internal Audit will select samples to cover the Water and Wastewater Division's purchase and operation of vacuum trucks in the upcoming 'Vendor Performance Management for Tier 1 Contracts' audit.

In addition to performing independent and objective audit projects, the 2024-2026 Internal Audit Plan also sets time aside for:

1. Following-up on prior audit findings/recommendations
2. Reporting regularly to the Audit Committee
3. Conducting an Internal Quality Assessment
4. Providing advisory services to Management and external stakeholders in the areas of risk, internal controls, corporate governance, and investigations (as requested)
5. Assisting the External Auditor (as requested)
6. Administrative time

The Manager of Internal Audit will provide the Audit Committee with regular status updates on each approved audit project, as well as completed Audit Reports. Throughout 2024 or beyond, staff will be responsive and flexible to accept new assurance or advisory projects identified by the Audit Committee or the Corporate Leadership Team. The Internal Audit Plan will be re-evaluated and re-balanced on an annual basis by the Manager of Internal Audit, with a focus on high-risk processes, programs, and functions.

### **Alternatives Reviewed**

For the majority of audits, an external audit firm will be engaged. It is proposed, based on available funding, that the Manager conduct the follow-up audits internally.

### **Relationship to Council Strategic Priorities**

The current Council's Strategic Priority of Effective Region includes the identification and approval of Internal Audit, as well as related audit functions, such as Value-for-money (VFM) audits and compliance reviews. This initiative is focused on driving continuous improvement in processes, optimizing service delivery through shared

services, ensuring fiscal responsibility, and investing in a skilled workforce for Niagara Region.

### **Other Pertinent Reports**

NA

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**Prepared by:**

Hari Vemuri, CPA, CISA  
Manager, Internal Audit  
Audit Department

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**Recommended by:**

Todd Harrison, CPA, CMA  
Commissioner, Corporate  
Services/Treasurer

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**Submitted by:**

Ron Tripp, P.Eng.  
Chief Administrative Officer

**Subject:** Approval of the 2022 Long Term Care Home Annual Report Audits

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

**Report date:** Tuesday, January 9, 2024

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## Recommendations

1. That the 2022 draft audited Long-Term Care Home Annual Reports for the year ended December 31, 2022 (Appendices 1-8 to Report COM 1-2024), **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
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 for the draft audited Long-Term Care Home Annual Reports in accordance with the requirements set out by the Ministry of Long-Term Care.
- As per Financial Reporting and Forecasting Policy (C-F-020), other financial statements or schedules performed for Ministry funding purposes, will be recommended for approval to Council by the standing committee with oversight of the program. Upon approval by Council, the department commissioner, or delegated authority, and the Treasurer will be authorized to sign the auditor's representation letter to obtain the auditor's signed report. The approved statements will then be forwarded to Audit Committee for information.

## Financial Considerations

The annual reports have been prepared in compliance with the financial reporting guidelines and policies stipulated by the Ministry of Long-Term Care. The annual reports are prepared specifically for the purposes of assisting the Region in complying with the Guidelines. As a result, the Report may not be suitable for another purpose. The long-term care home annual reports are prepared using the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023, issued by the Ministry of Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the

“LHIN”)/Ontario Health Service Accountability Agreement dated April 1, 2019 (collectively referred to as the “Guidelines”).

The Long-Term Care Home Annual Reports enable the Ministry to calculate the allowable subsidy for the funding period. The Ministry will review the audited reports and calculate the allowable subsidy to determine if there is any receivable or payable amount related to funding for the year ended December 31, 2022.

## **Analysis**

The audits of the Long-Term Care Home annual reports were completed by Niagara Region’s external auditors, Deloitte. The auditors have indicated that, based on their review, nothing has come to their attention that causes them to believe that this information is not, in all material aspects, in accordance with the Ministry requirements identified.

The recommendation for approval by Council of the annual reports performed for Ministry funding purposes rests with the Committee to which the department responsible for the funding reports. Then the Treasurer and the department’s Commissioner will be authorized to sign the auditor’s representation letter to obtain the signed audit report. Upon approval by Council, these schedules are referred to Audit Committee for information.

As of December 31, 2022, an estimated returnable of approximately \$639,000 (or 0.56% of the total Long-Term Care budget) was reflected in the Niagara Region’s consolidated financial statements. This returnable 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. The repayable amount is a result of unspent funding issued by the Ministry specifically for a one-time program titled Temporary Retention Incentive for Nurses. The goal of this program was to provide support to registered nursing staff and encourage staff to continue working to help maintain safe staffing levels and the operation of critical frontline services during the pandemic. The Ministry distributed funding to long-term care homes based on an estimate of future expenses, this returnable represents the excess of funding above total expenditures. Expenditures were not at the discretion of the Niagara Region but rather funding was distributed to

employees based on certain eligibility criteria including hours worked and employment status for defined periods as outlined in the Ministry funding policy.

### **Alternatives Reviewed**

Provide a brief analysis of the possible alternatives and explain why they are not recommended.

### **Relationship to Council Strategic Priorities**

Providing formal financial reporting to Council and the public supports the Council Strategic Priority of being an Effective Region.

### **Other Pertinent Reports**

None.

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#### **Prepared by:**

Donovan D'Amboise, CPA, CA  
Acting Associate Director, Reporting &  
Analysis  
Corporate Services

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#### **Recommended by:**

Adrienne Jugley  
Commissioner  
Community Services

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#### **Submitted by:**

Ron Tripp, P.Eng.  
Chief Administrative Officer

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

### **Appendices**

Appendix 1 2022 Long-Term Care Home Annual Report – Deer Park Villa

Appendix 2 2022 Long-Term Care Home Annual Report – Douglas H. Rapelje

Appendix 3 2022 Long-Term Care Home Annual Report – Gilmore Lodge

Appendix 4 2022 Long-Term Care Home Annual Report – Linhaven

Appendix 5 2022 Long-Term Care Home Annual Report – The Meadows of Dorchester

Appendix 6 2022 Long-Term Care Home Annual Report – Northland Pointe

Appendix 7 2022 Long-Term Care Home Annual Report – Upper Canada Lodge

Appendix 8 2022 Long-Term Care Home Annual Report – The Woodlands of Sunset

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry of 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, 2019 (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 Note 1 of 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 Report 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]



Facility # HN3448	Operator Name Deer Park Villa - The Regional Municipality of Niagara
OH Region 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										Total Revenue	
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$52.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$52.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$52.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$52.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$52.18) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)
A001 Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	496	937	1,467	1,521	1,585	6,006	30,261	60,123	91,467									
A002 Long-Stay - Semi - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	279	523	701	736	736	2,975	16,979	33,178	43,595									
A003 Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	341	663	1,152	1,145	1,186	4,487	15,388											
A004 Long-Stay two-bed room (Shared by spouses)						0		30,067	50,931	56,295	60,499							
A005 Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)						0												
A005a Specialized Unit - approved for reimbursement of preferred Fees (include long-stay residents occupying Specialized Unit beds)						0												
A005b Specialized Unit - not approved for reimbursement of preferred Fees (include long-stay residents occupying Specialized Unit beds)						0												
A006 Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	1,116	2,123	3,320	3,402	3,507	13,468	62,628	123,368	185,993	195,529	207,195	15,927	32,077	47,077	48,483	51,393	0	0
A007 Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A008 Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A009 Interim Short Stay - Basic	0	31	91	92	92	306	0	1,891	5,674	5,674	5,815							
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	31	91	92	92	306	0	1,891	5,674	5,674	5,815	0	0	0	0	0	19,054	0
A012 Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0												

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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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		Resident-Days					
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
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						0
A020b	Actual Resident-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

		Resident-Days					
Orientation/Fill-rate Period - Interim Short-Stay beds		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period						0

		Resident-Days					
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A022a	Actual Resident-days in lines A001-A004 during ORP Period						0
A022b	Actual Resident-days in line A007-A010 during ORP Period						0

		Resident Days				
Occupied 3rd and above beds in ward rooms. Actual resident days on occupied 3rd and above beds in ward rooms for each reporting period		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	Total Days (1e)
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

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		Resident Days					
		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
	Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d, as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.						
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

		Resident Days					
		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
	Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible under the Co-payment Waiver Program for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the licensee of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.						
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards



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, 2021	0	

Resident Bad Debt on 2022 Basic Accommodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	0	
A041	Collection Costs	0	
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	0	
B002	Other LTC Home funding provided by Government	0	
B003	Other: Provide Description	0	
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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**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	1,802,773		1,802,773				0	
C002	Employee Benefits	390,033		390,033				0	
C003	Purchased Services	1,276		1,276				0	
C004	Medical and Nursing Supplies	21,284		21,284				0	
C005	Equipment	15,132		15,132				0	
C006	Physician On-Call Coverage	14,697		14,697				0	
C007	Other	7,032		7,032				0	
C008	Expenditure Recoveries (enter as negative)	(2,128)		(2,128)				-	
C009						\$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>Global Level of Care Funding</b>			
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes	107345	

		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>			
C011	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 C011 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>			
C012	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 C012 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>			
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 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>			
C014	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>		
C015	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.	

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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	180,071	180,071				0	
D002	Employee Benefits	39,550	39,550				0	
D003	Purchased Services	48,248	48,248				0	
D004	Supplies	3,150	3,150				0	
D005	Equipment	0	0				0	
D006	Other	1,120	1,120				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008								

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
D009	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D010	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 D010 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>		
D011	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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 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>		
D012	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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding. The expenses must also be reported on lines D001 through D008, as applicable.

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Section E - Actual Expenditures - Nutritional Support

	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>Nutritional Support</b>								
E001 Nutritional Support	277,339		277,339				0	
E002 Expenditure Recoveries (enter as negative)	(65,588)		(65,588)				0	
E003								

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

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)	189754		189754				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	161600		161600				0	
F003 Dietary Services (DS)	345471		345471				0	
F004 Laundry and Linen Services (L & LS)	25901		25901				0	
F005 General and Administrative (G&A)	398740	363517	762257				0	
F006 Facility Costs (FC)	449003	11182	460185				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$1,570,469	\$374,699	\$1,945,168		\$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.	377373		377373				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$1,193,096	\$374,699	\$1,567,795		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

	<b>Municipal Property Tax</b>	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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.		

	<b>Enhanced Transition Support Funding</b>	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	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.		

	<b>Designated Specialized Units - Additional Funding</b>	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines F001 through F009, as applicable.	

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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a				\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b				\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

		Y / N
la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1

**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022		Total Expenditure
la01d		

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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 7, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		<b>Total Expenditure</b>
<b>Ia01e1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	200085

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		<b>Total Expenditure</b>
<b>Ia01e2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	534130

**Line la01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line la01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
la01h1	Expenditure for the January 1, 2022 to March 31, 2022 period	27146

**Line la01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line la01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
la01h2	Expenditure for the April 1, 2022 to December 31, 2022 period	123871

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**Section I: Part A. (continued)**

**Line Ia01i1 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	66230

**Line Ia01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	32919

**Line Ia01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line Ia01j1a and Ia01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	3552
Ia01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	4654

**Line la01j2 - Infection and Prevention Control - Personnel**

This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line la01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		<b>Total Expenditure</b>
<b>la01j2</b>	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 period	11838

**Line la01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line la01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		<b>Total Expenditure</b>
<b>la01j3</b>	Expenditure on Training for the April 1, 2022 to December 31, 2022 period	15511

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**Section I: Part A. (continued)**

**Line Ia01k1 - New Long-Term Care Minor Capital Program**

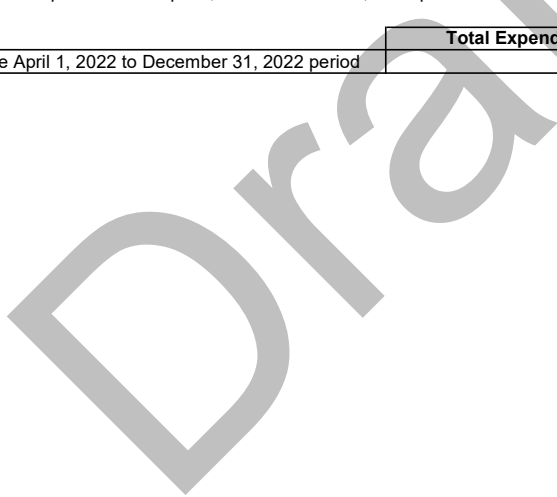
This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	8065

**Line Ia01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	8020



**Line Ia01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01m1	Expenditure for the January 1, 2022 to March 31, 2022 period	820

**Line Ia01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

		Total Expenditure
Ia01m2	Expenditure for the April 1, 2022 to December 31, 2022 period	5967

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**Section I: Part A. (continued)**

**Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	2118

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	6354

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provinciewide average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	99773
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	13554
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	5243

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	219014
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	41264
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	4179



Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01r1	Expenditure for the January 1, 2022 to March 31, 2022 period	31734

**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01r2	Expenditure for the April 1, 2022 to December 31, 2022 period	15138

**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01s1	Expenditure for the April 1, 2022 to December 31, 2022 period	0

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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	0
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	39,439
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	2,760
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	
Ib7	OH/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 OH/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.	
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			42,199

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, 2021

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2022	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	156,456	156,456	158,610	158,610
O002	Employee Benefits	31,456	31,456	32,674	32,674
O003	Other (specify):	27,862	27,862	0	0
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	\$215,774	\$215,774	\$191,284	\$191,284

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2022	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	12,306	12,306	13,836	13,836
O102	Employee Benefits	2,536	2,536	3,108	3,108
O103	Other (specify):	0	0	0	0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	\$14,842	\$14,842	\$16,944	\$16,944

<b>Other Accommodation - To Be Completed by Red-Circled Homes</b>		Opening Accrual Balance	Payment Settlements in 2022	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>	\$0	\$0	\$0	\$0

Facility # HN3448	Licensee Name : Deer Park Villa - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here and please explain:

Draft

Facility # HN3448	Licensee Name : Deer Park Villa - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

(Print Licensee's Name)

Witness

By: \_\_\_\_\_
NAME: \_\_\_\_\_
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.

**2022 Long-Term Care Home Annual Report**

Ministry of Long-Term Care For the period from  to   
 Ministère des Soins de longue durée

Facility #	Licensee Name
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Independent Auditor's Report

To the Minister of Long-Term Care

**Opinion**

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of \_\_\_\_\_ (the Long-Term Care Home), and

*(Name of Long-Term Care Home and legal name of licensee)*

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

**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 Long-Term Care Home 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 and Restriction on Distribution**

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

**Auditor's Responsibilities for the Audit of the Report**

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- 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.

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Chartered Professional Accountants  
Licensed Public Accountants

\_\_\_\_\_  
(place) \_\_\_\_\_

\_\_\_\_\_  
(date) \_\_\_\_\_

Facility # HN3448	Licensee Name : Deer Park Villa - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(place)

(date)



**1. Basis of accounting**

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023, and
- LHIN Service Accountability Agreements dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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.

Draft

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2022 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Douglas H. Rapelje 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 – Douglas H. Rapelje Lodge for the year ended December 31, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry of 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, 2019 (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 Note 1 of 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 Report 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]

Ministry of Long-Term Care Ministère des Soins de longue durée	
Facility # H13902	Operator Name Douglas H. Rapéje Lodge - The Regional Municipality of Niagara
OH Region 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										Total Revenue	
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$63.73) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)
A001 Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	1,159	2,155	3,455	3,333	3,529	13,631	70,725	138,060	215,364									
A002 Long-Stay - Semi - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	310	698	1,408	1,640	1,668	5,724	18,913	44,391	84,099									
A003 Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	1,731	3,343	4,836	4,893	5,180	19,983	85,024											
A004 Long-Stay two-bed room (Shared by spouses)	62	118	182	184		546	4,560	9,120	13,680									
A005 Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)						0												
A005a Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A005b Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A006 Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	3,262	6,314	9,881	10,050	10,377	39,884	179,222	361,318	552,504	572,900	605,123	33,620	67,138	107,353	106,630	115,966	2,271,067	430,707
A007 Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A008 Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						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	0	0	0	0	0	0	0	0	0	0	0	0
A012 Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0												

A015	The unchanged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
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						0
A020b Actual Resident-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	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A021a Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period						0

Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A022a Actual Resident-days in lines A001-A004 during ORP Period						0
A022b Actual Resident-days in line A007-A010 during ORP Period						0

		Resident Days				
Occupied 3rd and above beds in ward rooms. Actual resident days on occupied 3rd and above beds in ward rooms for each reporting period		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	Total Days (1e)
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

		Resident Days					
Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.				2	179	181
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.		62	82	32	17	193
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

		Resident Days					
Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible under the Co-payment Waiver Program for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the licensee of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	31	59	91	13		194
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	31	34	60	0		125
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

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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, 2021		

Resident Bad Debt on 2022 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 Description		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

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**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	4,648,353		4,648,353				0	
C002	Employee Benefits	1,116,637		1,116,637				0	
C003	Purchased Services	125,739		125,739				0	
C004	Medical and Nursing Supplies	115,356		115,356				0	
C005	Equipment	97,937		97,937				0	
C006	Physician On-Call Coverage	14,386		14,386				0	
C007	Other	9,113		9,113				0	
C008	Expenditure Recoveries (enter as negative)	(5,947)		(5,947)				-	
C009						\$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>Global Level of Care Funding</b>			
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		322029

		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>			
C011	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 C011 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>			
C012	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 C012 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>			
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 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>			
C014	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>		
C015	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.	

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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	329,867		329,867				0	
D002 Employee Benefits	76,485		76,485				0	
D003 Purchased Services	110,294		110,294				0	
D004 Supplies	10,997		10,997				0	
D005 Equipment	1,143		1,143				0	
D006 Other	2,305		2,305				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008								

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
D009 Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		
<b>Additional Healthcare Personnel - BSO initiative</b>		
D010 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 D010 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		
<b>Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel</b>		
D011 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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 to determine any unused funding.		
<b>Enhanced Transition Support Funding</b>		
D012 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.		
<b>Designated Specialized Units - Additional Funding</b>		
D013 Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines D001 through D008, as applicable.		



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Section E - Actual Expenditures - Nutritional Support

	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>Nutritional Support</b>								
E001 Nutritional Support	576,502		576,502				0	
E002 Expenditure Recoveries (enter as negative)	(34,868)		(34,868)				0	
E003								

Global Level of Care Funding			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes			

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)	657826		657826				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	290449		290449				0	
F003 Dietary Services (DS)	826382		826382				0	
F004 Laundry and Linen Services (L & LS)	120794		120794				0	
F005 General and Administrative (G&A)	825331	627809	1453140				0	
F006 Facility Costs (FC)	809466	20317	829783				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$3,530,248	\$648,126	\$4,178,374		\$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.	526129		526129				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$3,004,119	\$648,126	\$3,652,245		\$0	\$0	\$0	

Global Level of Care Funding			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes			

Municipal Property Tax			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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)
F012	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.			

Designated Specialized Units - Additional Funding			LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding. The expenses must also be reported on lines F001 through F009, as applicable.		

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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a				\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b				\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Y / N

la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1
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**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

	Expenditures for 12 months, January 1, 2022 to December 31, 2022	Total Expenditure
la01d		

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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 7, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses

		Total Expenditure
Ia01e1	Expenditure for the January 1, 2022 to March 31, 2022 period	371126

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		Total Expenditure
Ia01e2	Expenditure for the April 1, 2022 to December 31, 2022 period	1112526

**Line Ia01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line Ia01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01h1	Expenditure for the January 1, 2022 to March 31, 2022 period	90434

**Line Ia01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line Ia01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01h2	Expenditure for the April 1, 2022 to December 31, 2022 period	360089

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**Section I: Part A. (continued)**

**Line Ia01i1- Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	29300

**Line Ia01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	119365

**Line Ia01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line Ia01j1a and Ia01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	7522
Ia01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	5741

**Line Ia01j2 - Infection and Prevention Control - Personnel**

This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line Ia01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j2	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 period	23606

**Line Ia01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line Ia01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j3	Expenditure on Training for the April 1, 2022 to December 31, 2022 period	30929

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**Section I: Part A. (continued)**

**Line Ia01k1 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01k1	Expenditure for the January 1, 2022 to March 31, 2022 period	10637

**Line Ia01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01k2	Expenditure for the April 1, 2022 to December 31, 2022 period	100936

**Line Ia01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01m1	Expenditure for the January 1, 2022 to March 31, 2022 period	2523

**Line Ia01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

		Total Expenditure
Ia01m2	Expenditure for the April 1, 2022 to December 31, 2022 period	18091

Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	6506

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	19517

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provinciewide average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	215817
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	40659
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	15968

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	657034
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	123784
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	12537

Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01r1	Expenditure for the January 1, 2022 to March 31, 2022 period	82690

**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01r2	Expenditure for the April 1, 2022 to December 31, 2022 period	40171

**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01s1	Expenditure for the April 1, 2022 to December 31, 2022 period	0

Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - 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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	479,778
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	1,870
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	
Ib7	OH/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 OH/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.	
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			481,648



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, 2021

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001 Salaries	402,483	402,483	416,700	416,700
O002 Employee Benefits	83,566	83,566	92,588	92,588
O003 Other (specify):	88,349	88,349	0	0
O004 <b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$574,398</b>	<b>\$574,398</b>	<b>\$509,288</b>	<b>\$509,288</b>

**Program and Support Services**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O101 Salaries	29,152	29,152	27,945	27,945
O102 Employee Benefits	6,601	6,601	7,203	7,203
O103 Other (specify):	0	0	0	0
O104 <b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$35,753</b>	<b>\$35,753</b>	<b>\$35,148</b>	<b>\$35,148</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (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>

Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here and please explain:

Draft

Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Print Licensee's Name)

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.



2022 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from [ ] to [ ]
Ministère des Soins de longue durée

Facility # Licensee Name

Independent Auditor's Report

To the Minister of Long-Term Care

Opinion

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of (the Long-Term Care Home), and

(Name of Long-Term Care Home and legal name of licensee)

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

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 Long-Term Care Home 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 and Restriction on Distribution

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- 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

(place)

(date)

Facility # H13902	Licensee Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

(place)

(date)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**1. Basis of accounting**

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023; and
- LHIN Service Accountability Agreement dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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.

Draft

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2022 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – The 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 – The Gilmore Lodge for the year ended December 31, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry of 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, 2019 (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 Note 1 of 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 Report 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]



Facility # H13533	Operator Name Gilmore Lodge - The Regional Municipality of Niagara
OH Region 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										Total Revenue		
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$63.73) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)	
A001	Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	1,088	2,157	3,428	3,427	3,569	13,669	66,382	137,962	213,702									
A002	Long-Stay - Semi - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e						0												
A003	Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	1,056	2,026	3,226	3,358	3,528	13,194	51,450											
A004	Long-Stay two-bed room (Shared by spouses)	62	54	182	106		404	3,783	104,519	159,620	167,710	182,941							
A005	Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)						0												
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A006	Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	2,206	4,237	6,836	6,891	7,097	27,267	121,615	245,839	384,670	384,360	408,514	20,466	42,534	65,884	65,205	69,550	0	0
A007	Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A008	Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						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	0	0	0	0	0	0	0	0	0	0	0	0
A012	Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0												

A015 The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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.

Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days						Total Days (1f)
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)		
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							0
A020b Actual Resident-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	Resident-Days						Total Days (1f)
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)		
A021a Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period							0

Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days						Total Days (1f)
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)		
A022a Actual Resident-days in lines A001-A004 during ORP Period							0
A022b Actual Resident-days in line A007-A010 during ORP Period							0

		Resident Days				
		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	Total Days (1e)
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

		Resident Days					
		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
	Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.						
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

		Resident Days					
		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
	Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible under the Co-payment Waiver Program for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the licensee of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.						
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	33	64	91	91	32	311
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

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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, 2021	300	

Resident Bad Debt on 2022 Basic Accommodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	0	
A041	Collection Costs	0	
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	0	
B002	Other LTC Home funding provided by Government	0	
B003	Other: Provide Description	0	
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

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**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	3,110,449		3,110,449				0	
C002	Employee Benefits	713,733		713,733				0	
C003	Purchased Services	169,174		169,174				0	
C004	Medical and Nursing Supplies	87,284		87,284				0	
C005	Equipment	18,241		18,241				0	
C006	Physician On-Call Coverage	15,278		15,278				0	
C007	Other	3,623		3,623				0	
C008	Expenditure Recoveries (enter as negative)	(4,110)		(4,110)				-	
C009						\$0	\$0	\$0	

Note: Claim-based not to be included.

<b>Global Level of Care Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		214691

<b>Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C011	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 C011 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

<b>Personal Support Worker (PSW) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C012	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 C012 will be used to determine any unused funding from the PSW - BSO initiative.		

<b>Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 to determine any unused funding		

<b>Enhanced Transition Support Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C014	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.		

<b>Designated Specialized Units - Additional Funding</b>		LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
C015	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.	

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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	223,217		223,217				0	
D002 Employee Benefits	46,553		46,553				0	
D003 Purchased Services	105,611		105,611				0	
D004 Supplies	10,268		10,268				0	
D005 Equipment	0		0				0	
D006 Other	1,029		1,029				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008								

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
D009 Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D010 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 D010 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>		
D011 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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 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>		
D012 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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D013 Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines D001 through D008, as applicable.	

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Section E - Actual Expenditures - Nutritional Support

	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>Nutritional Support</b>								
E001 Nutritional Support	315,331		315,331				0	
E002 Expenditure Recoveries (enter as negative)	(25,930)		(25,930)				0	
E003								

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

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)	320146		320146				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	138599		138599				0	
F003 Dietary Services (DS)	639898		639898				0	
F004 Laundry and Linen Services (L & LS)	152024		152024				0	
F005 General and Administrative (G&A)	749450	380252	1129702				0	
F006 Facility Costs (FC)	433092	18949	452041				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,433,209	\$399,201	\$2,832,410		\$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.	206642		206642				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,226,567	\$399,201	\$2,625,768		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

	<b>Municipal Property Tax</b>	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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.		

	<b>Enhanced Transition Support Funding</b>	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	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.		

	<b>Designated Specialized Units - Additional Funding</b>	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines F001 through F009, as applicable.	

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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a	0	0	0	\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b	0	0	0	\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

		Y / N
la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1

**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022		Total Expenditure
la01d		



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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 7, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		<b>Total Expenditure</b>
<b>Ia01e1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	313874

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		<b>Total Expenditure</b>
<b>Ia01e2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	743170

**Line Ia01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line Ia01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		<b>Total Expenditure</b>
<b>Ia01h1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	64044

**Line Ia01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line Ia01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		<b>Total Expenditure</b>
<b>Ia01h2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	257320

Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line la01i1- Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line la01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
la01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	51550

**Line la01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line la01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
la01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	127765

**Line la01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line la01j1a and la01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
la01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	5015
la01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	3827

**Line la01j2 - Infection and Prevention Control - Personnel**

This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line la01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		<b>Total Expenditure</b>
<b>la01j2</b>	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 p	20439

**Line la01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line la01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		<b>Total Expenditure</b>
<b>la01j3</b>	Expenditure on Training for the April 1, 2022 to December 31, 2022 per	26780

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Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line la01k1 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line la01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
la01k1	Expenditure for the January 1, 2022 to March 31, 2022 period	0

**Line la01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line la01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
la01k2	Expenditure for the April 1, 2022 to December 31, 2022 period	64160

**Line la01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line la01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
la01m1	Expenditure for the January 1, 2022 to March 31, 2022 period	1682

**Line la01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line la01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

		Total Expenditure
la01m2	Expenditure for the April 1, 2022 to December 31, 2022 period	12061

Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)****Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	4347

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	13042

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provinciewide average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	238877
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	27105
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	10638

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	438020
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	82520
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	8358

Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

<b>Ia01r1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	<b>Total Expenditure</b> 43477
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**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

<b>Ia01r2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	<b>Total Expenditure</b> 22268
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**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

<b>Ia01s1</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	<b>Total Expenditure</b> 0
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Facility # H13533	Operator Name : Gilmore Lodge - 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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	0
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	475,711
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,545
Ib4	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.	0
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	0
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	0
Ib7	OH/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 OH/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.	0
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	0
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			<b>479,256</b>

Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2021

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2022	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	241,516	241,516	304,518	304,518
O002	Employee Benefits	49,793	49,793	63,633	63,633
O003	Other (specify):	51,856	51,856	0	0
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	\$343,165	\$343,165	\$368,151	\$368,151

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2022	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	18,568	18,568	18,347	18,347
O102	Employee Benefits	3,931	3,931	4,199	4,199
O103	Other (specify):	0	0	0	0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	\$22,499	\$22,499	\$22,546	\$22,546

<b>Other Accommodation - To Be Completed by Red-Circled Homes</b>		Opening Accrual Balance	Payment Settlements in 2022	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>	\$0	\$0	\$0	\$0



Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here and please explain:

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Draft

Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

(Print Licensee's Name)

Witness

By: \_\_\_\_\_
NAME: \_\_\_\_\_
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.

**2022 Long-Term Care Home Annual Report**

Ministry of Long-Term Care For the period from  to   
 Ministère des Soins de longue durée

Facility #	Licensee Name
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Independent Auditor's Report

To the Minister of Long-Term Care

**Opinion**

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of \_\_\_\_\_ (the Long-Term Care Home), and

*(Name of Long-Term Care Home and legal name of licensee)*

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

**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 Long-Term Care Home 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 and Restriction on Distribution**

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

**Auditor's Responsibilities for the Audit of the Report**

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
  - 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.
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Chartered Professional Accountants  
Licensed Public Accountants

\_\_\_\_\_  
(place) \_\_\_\_\_  
(date) \_\_\_\_\_

Draft

Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

(place)

(date)

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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:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023; and
- LHIN Service Accountability Agreement dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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.

Draft

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2021 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry of 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, 2019 (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 Note 1 of 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 Report 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]



Ministry of Long-Term Care Ministère des Soins de longue durée	
Facility # H11559	Operator Name Linhaven - The Regional Municipality of Niagara
OH Region 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										Total Revenue		
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$63.73) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)	
A001	Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	2,442	4,464	7,058	7572	8224	29,760	149,123	286,044	439,939									
A002	Long-Stay - Semi - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	959	1,800	3,021	2955	2772	11,507	58,543	115,266	188,302									
A003	Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	3,158	5,898	9,068	9085	9961	37,170	151,079											
A004	Long-Stay two-bed room (Shared by spouses)	192	354	458	290		1,294	11,263	287,102	455,345	472,288	527,216					1,893,030		
A005	Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)	31	59	91	92		273	181	3782	5674									
A005a	Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)	31	115	246	216	373	981	1,512	6,806	13,260									
A005b	Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0				10,716	22,791			583		55,085	2,376	
A006	Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	6,813	12,690	19,942	20,210	21330	80,985	371,701	718,860	1,127,007	1,154,140	1,245,103	55,221	106,721	166,240	174,800	191,568	4,616,811	694,550
A007	Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A008	Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						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	0	0	0	0	0	0	0	0	0	0	0	
A012	Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0												

A015 The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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.

Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days						Total Days (1f)
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)		
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						0
A020b	Actual Resident-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	Resident-Days						Total Days (1f)
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)		
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period						0

Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days						Total Days (1f)
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)		
A022a	Actual Resident-days in lines A001-A004 during ORP Period						0
A022b	Actual Resident-days in line A007-A010 during ORP Period						0

	Occupied 3rd and above beds in ward rooms. Actual resident days on occupied 3rd and above beds in ward rooms for each reporting period	Resident Days				Total Days (1e)
		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

	Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.	Resident Days					Total Days (1f)
		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.	3	3	0	107	0	113
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.	31	32	153	247	0	463

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

	Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible under the Co-payment Waiver Program for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the license of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.	Resident Days					Total Days (1f)
		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	62	108	91	46	0	307
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	135	280	153	103	77	748
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	0	0	0	0	0	0
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	93	169	109	92	0	463

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

Facility # H11559	Operator Name Linhaven - The Regional Municipality of Niagara
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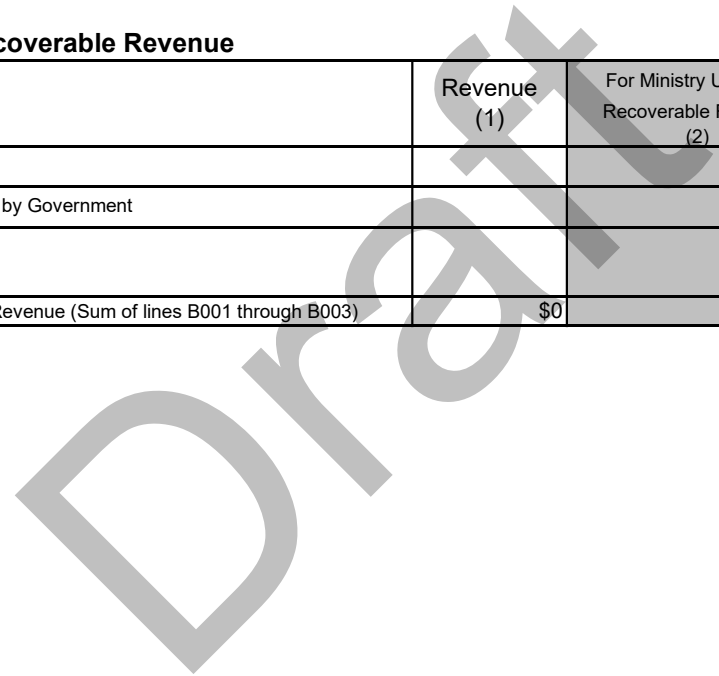
**Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued**

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2021		

Resident Bad Debt on 2022 Basic Accommodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	5,518	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$5,518	

**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 Description		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	



Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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**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	11,417,329		11,417,329		1,122,069		1,122,069	
C002	Employee Benefits	2,374,065		2,374,065		219,278		219,278	
C003	Purchased Services	21,112		21,112		99,996		99,996	
C004	Medical and Nursing Supplies	222,344		222,344				0	
C005	Equipment	0		0				0	
C006	Physician On-Call Coverage	24,631		24,631				0	
C007	Other	15,631		15,631				0	
C008	Expenditure Recoveries (enter as negative)	(1,186,080)		(1,186,080)				-	
C009						\$1,441,343	\$0	\$1,441,343	

Note: Claim-based not to be included.

<b>Global Level of Care Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes	595833	53600

<b>Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C011	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 C011 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

<b>Personal Support Worker (PSW) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C012	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 C012 will be used to determine any unused funding from the PSW - BSO initiative.		

<b>Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 to determine any unused funding		

<b>Enhanced Transition Support Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C014	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.		

<b>Designated Specialized Units - Additional Funding</b>		LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
C015	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.	247653

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	611,983	611,983				0	
D002	Employee Benefits	134,899	134,899				0	
D003	Purchased Services	269,079	269,079				0	
D004	Supplies	9,992	9,992				0	
D005	Equipment	0	0				0	
D006	Other	3,123	3,123		102,855		102,855	
D007	Expenditure Recoveries (enter as negative)	(102,855)	(102,855)				0	
D008								

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
D009	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D010	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 D010 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>		
D011	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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 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>		
D012	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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding. The expenses must also be reported on lines D001 through D008, as applicable.
	98000

Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Nutritional Support

	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>Nutritional Support</b>								
E001 Nutritional Support	988,661		988,661		77,949		77,949	
E002 Expenditure Recoveries (enter as negative)	(61,682)		(61,682)				0	
E003								

Global Level of Care Funding				LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes				

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)	1008005		1008005		107881		107881	
F002 Building and Property - Operations and Maintenance (B&P-OM)	386010		386010		28886		28886	
F003 Dietary Services (DS)	1465303		1465303		302068		302068	
F004 Laundry and Linen Services (L & LS)	400982		400982		37652		37652	
F005 General and Administrative (G&A)	1410026	1360701	2770727		164659		164659	
F006 Facility Costs (FC)	1024517	44540	1069057		45633		45633	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$5,694,843	\$1,405,241	\$7,100,084		\$686,779	\$0	\$686,779	
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.	536034		536034				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$5,158,809	\$1,405,241	\$6,564,050		\$686,779	\$0	\$686,779	

Global Level of Care Funding				LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes				

	<b>Municipal Property Tax</b>	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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.		

	<b>Enhanced Transition Support Funding</b>	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F012	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.		

	<b>Designated Specialized Units - Additional Funding</b>	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines F001 through F009, as applicable.	

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Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a				\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b				\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

		Y / N
la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1

**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

	Expenditures for 12 months, January 1, 2022 to December 31, 2022	Total Expenditure
la01d		



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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 7, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		<b>Total Expenditure</b>
<b>Ia01e1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	845997

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		<b>Total Expenditure</b>
<b>Ia01e2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	1492792

**Line Ia01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line Ia01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		<b>Total Expenditure</b>
<b>Ia01h1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	210928

**Line Ia01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line Ia01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		<b>Total Expenditure</b>
<b>Ia01h2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	782586

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**Section I: Part A. (continued)**

**Line Ia01i1 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	108852

**Line Ia01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	235416

**Line Ia01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line Ia01j1a and Ia01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	15169
Ia01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	11578

**Line Ia01j2 - Infection and Prevention Control - Personnel**

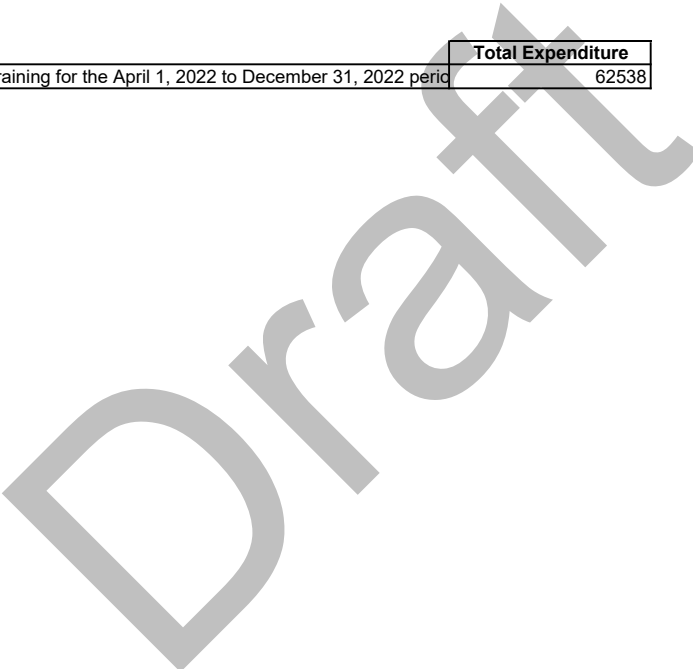
This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line Ia01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j2	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 pe	47732

**Line Ia01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line Ia01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j3	Expenditure on Training for the April 1, 2022 to December 31, 2022 peric	62538



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**Section I: Part A. (continued)**

**Line Ia01k1 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	41787

**Line Ia01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	108917

**Line Ia01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01m1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	5215

**Line Ia01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

		<b>Total Expenditure</b>
<b>Ia01m2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	36863

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**Section I: Part A. (continued)****Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	13477

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	40431

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provincially average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provincially average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	435231
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	81993
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	19470

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provincially average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	1325019
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	249624
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	25290

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**Section I: Part A. (continued)**

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01r1	Expenditure for the January 1, 2022 to March 31, 2022 period	168673

**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01r2	Expenditure for the April 1, 2022 to December 31, 2022 period	81054

**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01s1	Expenditure for the April 1, 2022 to December 31, 2022 period	0

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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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	188,730
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	13,990
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	
Ib7	OH/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 OH/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.	
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			202,720

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Check if no accrual amounts as of December 31, 2021

**Section O - Accrual Report**

<b>NURSING AND PERSONAL CARE</b>		Opening Accrual Balance	Payment Settlements in 2022	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	890,330	890,330	961,784	961,784
O002	Employee Benefits	174,304	174,304	201,120	201,120
O003	Other (specify):	160,410	160,410	0	0
O004	<b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	\$1,225,044	\$1,225,044	\$1,162,904	\$1,162,904

<b>Program and Support Services</b>		Opening Accrual Balance	Payment Settlements in 2022	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	46,116	46,116	55,389	55,389
O102	Employee Benefits	10,056	10,056	12,058	12,058
O103	Other (specify):	0	0	0	0
O104	<b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	\$56,172	\$56,172	\$67,447	\$67,447

<b>Other Accommodation - To Be Completed by Red-Circled Homes</b>		Opening Accrual Balance	Payment Settlements in 2022	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>	\$0	\$0	\$0	\$0



Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here and please explain:

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Draft

Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

(Print Licensee's Name)

Witness

By: \_\_\_\_\_
NAME: \_\_\_\_\_
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.

**2022 Long-Term Care Home Annual Report**

Ministry of Long-Term Care For the period from [ ] to [ ]

Ministère des Soins de longue durée

Facility #	Licensee Name
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Independent Auditor's Report

To the Minister of Long-Term Care

**Opinion**

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of \_\_\_\_\_ (the Long-Term Care Home), and

*(Name of Long-Term Care Home and legal name of licensee)*

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

**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 Long-Term Care Home 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 and Restriction on Distribution**

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

**Auditor's Responsibilities for the Audit of the Report**

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- 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

(place) \_\_\_\_\_

(date) \_\_\_\_\_

Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

(place)

(date)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**1. Basis of accounting**

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2021 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023; and
- LHIN Service Accountability Agreement dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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.

Draft

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry of 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, 2019 (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 Note 1 of 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 Report 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]

Ministry of Long-Term Care Ministère des Soins de longue durée	
Facility # H11540	Operator Name Meadows of Dorchester (The) - The Regional Municipality of Niagara
OH Region 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										Total Revenue	
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$63.73) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)
A001 Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	1,368	2,649	4,030	4,170	4,361	16,578	83,503	169,695	251,280									
A002 Long-Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	403	739	1,180	1,278	1,305	4,905	24,587	47,283	73,523									
A003 Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	1,461	3,012	4,690	4,612	4,745	18,520	71,926											
A004 Long-Stay two-bed room (Shared by spouses)	124	236	326	300		986	7,565	15,130	20,353	18,488								
A005 Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)						0												
A005a Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A005b Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A006 Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	3,356	6,636	10,226	10,360	10,411	40,989	187,581	383,762	579,360	589,515	604,973	40,537	81,838	121,922	125,733	134,592	2,345,191	504,622
A007 Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A008 Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A009 Interim Short Stay - Basic	31	59	91	92	92	365	1,891	3,783	5,674	5,674	5,615							
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)	31	59	91	92	92	365	1,891	3,783	5,674	5,674	5,615							
A012 Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0												

A015	The unchanged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
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						0
A020b Actual Resident-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	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A021a Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period						0

Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A022a Actual Resident-days in lines A001-A004 during ORP Period						0
A022b Actual Resident-days in line A007-A010 during ORP Period						0



		Resident Days				
Occupied 3rd and above beds in ward rooms. Actual resident days on occupied 3rd and above beds in ward rooms for each reporting period		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	Total Days (1e)
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

		Resident Days						
Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)	
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.		131	338	466	445	479	1,859
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.							0
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.		57	175	271	125	92	720
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.							0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

		Resident Days						
Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the licensee of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)	
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.		31	59	91	32	31	244
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.							0
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.		0	52	91	92	61	296
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.							0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

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, 2021	43,463	

Resident Bad Debt on 2022 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 Description		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Facility # H11540	Operator Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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**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	4,667,324		4,667,324				0	
C002	Employee Benefits	1,088,342		1,088,342				0	
C003	Purchased Services	153,262		153,262				0	
C004	Medical and Nursing Supplies	115,906		115,906				0	
C005	Equipment	22,001		22,001				0	
C006	Physician On-Call Coverage	14,225		14,225				0	
C007	Other	7,205		7,205				0	
C008	Expenditure Recoveries (enter as negative)	(6,492)		(6,492)				-	
C009						\$0	\$0	\$0	

Note: Claim-based not to be included.

<b>Global Level of Care Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		324716

<b>Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C011	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 C011 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

<b>Personal Support Worker (PSW) - BSO initiative</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C012	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 C012 will be used to determine any unused funding from the PSW - BSO initiative.		

<b>Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 to determine any unused funding		

<b>Enhanced Transition Support Funding</b>		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
C014	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.		

<b>Designated Specialized Units - Additional Funding</b>		LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
C015	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.	

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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	319,287		319,287				0	
D002 Employee Benefits	75,109		75,109				0	
D003 Purchased Services	156,639		156,639				0	
D004 Supplies	8,004		8,004				0	
D005 Equipment	737		737				0	
D006 Other	1,455		1,455				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008								

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
D009 Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable, 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		
<b>Additional Healthcare Personnel - BSO initiative</b>		
D010 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 D010 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		
<b>Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel</b>		
D011 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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 to determine any unused funding.		
<b>Enhanced Transition Support Funding</b>		
D012 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.		
<b>Designated Specialized Units - Additional Funding</b>		
D013 Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines D001 through D008, as applicable.		

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Section E - Actual Expenditures - Nutritional Support

	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)
E001 Nutritional Support	573,137		573,137				0	
E002 Expenditure Recoveries (enter as negative)	(30,938)		(30,938)				0	
E003								

Global Level of Care Funding			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes			

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)	618486		618486				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	213403		213403				0	
F003 Dietary Services (DS)	880469		880469				0	
F004 Laundry and Linen Services (L & LS)	202012		202012				0	
F005 General and Administrative (G&A)	880836	594425	1475261				0	
F006 Facility Costs (FC)	817151	21633	838784				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$3,612,357	\$616,058	\$4,228,415		\$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.	525933		525933				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$3,086,424	\$616,058	\$3,702,482		\$0	\$0	\$0	

Global Level of Care Funding			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes			

Municipal Property Tax			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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)
F012	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.			

Designated Specialized Units - Additional Funding			LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines F001 through F009, as applicable.		

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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a				\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b				\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Y / N

la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1
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**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

	Expenditures for 12 months, January 1, 2022 to December 31, 2022	Total Expenditure
la01d		

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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 7, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		Total Expenditure
Ia01e1	Expenditure for the January 1, 2022 to March 31, 2022 period	385480

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		Total Expenditure
Ia01e2	Expenditure for the April 1, 2022 to December 31, 2022 period	1005486

**Line Ia01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line Ia01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01h1	Expenditure for the January 1, 2022 to March 31, 2022 period	96942

**Line Ia01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line Ia01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01h2	Expenditure for the April 1, 2022 to December 31, 2022 period	364406

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**Section I: Part A. (continued)**

**Line la01i1 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line la01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
la01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	22107

**Line la01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line la01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
la01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	68784

**Line la01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line la01j1a and la01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
la01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	7585
la01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	5789

**Line la01j2 - Infection and Prevention Control - Personnel**

This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line la01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
la01j2	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 period	22425

**Line la01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line la01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
la01j3	Expenditure on Training for the April 1, 2022 to December 31, 2022 period	29381



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**Section I: Part A. (continued)**

**Line Ia01k1 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	95323

**Line Ia01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	43061

**Line Ia01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01m1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	2523

**Line Ia01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

		<b>Total Expenditure</b>
<b>Ia01m2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	18179

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**Section I: Part A. (continued)**

**Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	6521

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	19563

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provinciewide average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	217614
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	40998
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	15779

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	662505
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	124816
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	12649

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**Section I: Part A. (continued)**

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01r1	Expenditure for the January 1, 2022 to March 31, 2022 period	75485

**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01r2	Expenditure for the April 1, 2022 to December 31, 2022 period	37531

**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01s1	Expenditure for the April 1, 2022 to December 31, 2022 period	6033

Facility # H11540	Operator Name : Meadows of Dorchester (The) - 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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	614,722
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	7,730
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	
Ib7	OH/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 OH/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.	
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			622,452

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, 2021

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001 Salaries	389,303	389,303	427,159	427,159
O002 Employee Benefits	80,782	80,782	91,268	91,268
O003 Other (specify):	88,478	88,478	0	0
O004 <b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$558,563</b>	<b>\$558,563</b>	<b>\$518,427</b>	<b>\$518,427</b>

**Program and Support Services**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O101 Salaries	23,766	23,766	28,895	28,895
O102 Employee Benefits	5,506	5,506	7,257	7,257
O103 Other (specify):	0	0	0	0
O104 <b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$29,272</b>	<b>\$29,272</b>	<b>\$36,153</b>	<b>\$36,153</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (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>

Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here and please explain:

[Empty rectangular box for explanation]

Draft

Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

(Print Licensee's Name)

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.



2022 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from [ ] to [ ]
Ministère des Soins de longue durée

Table with 2 columns: Facility #, Licensee Name

Independent Auditor's Report

To the Minister of Long-Term Care

Opinion

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of (the Long-Term Care Home), and

(Name of Long-Term Care Home and legal name of licensee)

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

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 Long-Term Care Home 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 and Restriction on Distribution

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- 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

(place) \_\_\_\_\_

(date) \_\_\_\_\_



Facility # H11540	Licensee Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

(place) \_\_\_\_\_

(date) \_\_\_\_\_

**1. Basis of accounting**

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023; and
- LHIN Service Accountability Agreement dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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.

Draft

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry on 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, 2019 (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 Note 1 of 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 Report 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]

Facility # H14442	Operator Name Northland Pointe - The Regional Municipality of Niagara
OH Region 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										Total Revenue	
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$63.73) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)
A001 Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	2,218	4,021	6,637	6,815	7,239	26,930	135,449	257,436	413,793									
A002 Long-Stay - Semi - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	71	118	182	265	215	851	4,342	7,565	11,348									
A003 Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	1,832	3,733	5,834	5,763	5,934	23,096	97,210											
A004 Long-Stay two-bed room (Shared by spouses)						0												
A005 Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)						0												
A005a Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A005b Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0												
A006 Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	4,121	7,872	12,653	12,843	13,388	50,877	237,001	468,669	745,113	762,168	809,036	58,071	110,145	177,114	181,630	196,942	3,021,988	723,902
A007 Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A008 Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0												
A009 Interim Short Stay - Basic	31	59	91	92	92	365	1,618	3,235	4,853	4,985	4,985							
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)	31	59	91	92	92	365	1,618	3,235	4,853	4,985	4,985	0	0	0	0	0	19,676	0
A012 Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0												

A015	The unchanged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
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						0
A020b Actual Resident-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	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A021a Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period						0

Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A022a Actual Resident-days in lines A001-A004 during ORP Period						0
A022b Actual Resident-days in line A007-A010 during ORP Period						0

		Resident Days				
Occupied 3rd and above beds in ward rooms. Actual resident days on occupied 3rd and above beds in ward rooms for each reporting period		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	Total Days (1e)
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

		Resident Days					
Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

		Resident Days					
Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the licensee of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.	42	169	54	0	0	265
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

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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, 2021	0	

Resident Bad Debt on 2022 Basic Accommodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	17,127	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$17,127	

**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 Description		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

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**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	5,611,337		5,611,337				0	
C002	Employee Benefits	1,285,827		1,285,827				0	
C003	Purchased Services	248,346		248,346				0	
C004	Medical and Nursing Supplies	138,211		138,211				0	
C005	Equipment	60,210		60,210				0	
C006	Physician On-Call Coverage	14,381		14,381				0	
C007	Other	15,277		15,277				0	
C008	Expenditure Recoveries (enter as negative)	(13,270)		(13,270)				-	
C009						\$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>Global Level of Care Funding</b>			
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes	405225	

		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>			
C011	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 C011 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>			
C012	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 C012 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>			
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 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>			
C014	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>		
C015	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.	



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**Section D - Actual Expenditures - Program and Support Services**

Program and Support Services (PSS)		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)
D001	Salaries	375,152		375,152				0	
D002	Employee Benefits	85,155		85,155				0	
D003	Purchased Services	193,922		193,922				0	
D004	Supplies	15,123		15,123				0	
D005	Equipment	0		0				0	
D006	Other	1,821		1,821				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008									

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable, 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		
Additional Healthcare Personnel - BSO initiative		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	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 D010 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 to determine any unused funding.		
Enhanced Transition Support Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012	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.		
Designated Specialized Units - Additional Funding		LTC beds only (exclude interim beds and Convalescent Care Beds) (1)	
D013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines D001 through D008, as applicable.		

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Section E - Actual Expenditures - Nutritional Support

	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)
E001 Nutritional Support	646,491		646,491				0	
E002 Expenditure Recoveries (enter as negative)	(20,251)		(20,251)				0	
E003								

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

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)	840660		840660				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	348534		348534				0	
F003 Dietary Services (DS)	1190741		1190741				0	
F004 Laundry and Linen Services (L & LS)	164931		164931				0	
F005 General and Administrative (G&A)	1136082	727830	1863912				0	
F006 Facility Costs (FC)	1222829	43845	1266674				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$4,903,777	\$771,675	\$5,675,452		\$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.	856822		856822				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$4,046,955	\$771,675	\$4,818,630		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

Municipal Property Tax		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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)
F012	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.		

Designated Specialized Units - Additional Funding		LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding. The expenses must also be reported on lines F001 through F009, as applicable.	

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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a				\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b				\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Y / N

la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1
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**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

	Expenditures for 12 months, January 1, 2022 to December 31, 2022	Total Expenditure
la01d		

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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 7, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses

		Total Expenditure
Ia01e1	Expenditure for the January 1, 2022 to March 31, 2022 period	495299

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		Total Expenditure
Ia01e2	Expenditure for the April 1, 2022 to December 31, 2022 period	1690509

**Line Ia01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line Ia01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01h1	Expenditure for the January 1, 2022 to March 31, 2022 period	105612

**Line Ia01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line Ia01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01h2	Expenditure for the April 1, 2022 to December 31, 2022 period	409607

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**Section I: Part A. (continued)****Line Ia01i1 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	18300

**Line Ia01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	78748

**Line Ia01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line Ia01j1a and Ia01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	9465
Ia01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	7224

**Line Ia01j2 - Infection and Prevention Control - Personnel**

This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line Ia01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j2	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 period	20733

**Line Ia01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line Ia01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j3	Expenditure on Training for the April 1, 2022 to December 31, 2022 period	27165

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**Section I: Part A. (continued)**

**Line Ia01k1 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	0

**Line Ia01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01k2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	72548

**Line Ia01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		<b>Total Expenditure</b>
<b>Ia01m1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	3154

**Line Ia01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

		<b>Total Expenditure</b>
<b>Ia01m2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	22702

Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	8151

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	24454

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provinciewide average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	271569
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	51162
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	20128

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	826765
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	155760
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	15777

Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01r1	Expenditure for the January 1, 2022 to March 31, 2022 period	85478

**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01r2	Expenditure for the April 1, 2022 to December 31, 2022 period	39371

**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01s1	Expenditure for the April 1, 2022 to December 31, 2022 period	0



Facility # H14442	Operator Name : Northland Pointe - 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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	365,536
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	6,590
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	
Ib7	OH/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 OH/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.	
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			372,126

Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2021

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001 Salaries	469,783	469,783	522,575	522,575
O002 Employee Benefits	94,873	94,873	108,005	108,005
O003 Other (specify):	103,844	103,844	0	0
O004 <b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$668,500</b>	<b>\$668,500</b>	<b>\$630,580</b>	<b>\$630,580</b>

**Program and Support Services**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O101 Salaries	29,946	29,946	38,035	38,035
O102 Employee Benefits	7,243	7,243	8,581	8,581
O103 Other (specify):	0	0	0	0
O104 <b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$37,189</b>	<b>\$37,189</b>	<b>\$46,616</b>	<b>\$46,616</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (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>

Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here and please explain:

Draft

Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Print Licensee's Name)

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.



2022 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from [ ] to [ ]
Ministère des Soins de longue durée

Table with 2 columns: Facility #, Licensee Name

Independent Auditor's Report

To the Minister of Long-Term Care

Opinion

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of (the Long-Term Care Home), and

(Name of Long-Term Care Home and legal name of licensee)

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

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 Long-Term Care Home 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 and Restriction on Distribution

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- 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

(place) \_\_\_\_\_

(date) \_\_\_\_\_

Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

(place) \_\_\_\_\_

(date) \_\_\_\_\_

**1. Basis of accounting**

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023; and
- LHIN Service Accountability Agreement dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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.

Draft

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry of 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, 2019 (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 Note 1 of 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 Report 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]

Ministry of Long-Term Care Ministère des Soins de longue durée	
Facility # H13534	Operator Name Upper Canada Lodge - The Regional Municipality of Niagara
OH Region 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										Total Revenue		
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$63.73) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)	
A001 Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	1,063	2,033	3,330	3,713	4,016	14,155	64,864	130,101	207,578										
A002 Long-Stay - Semi - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e						0					229,180	253,922	19,998	40,110	63,996	70,656	78,291	885,645	273,051
A003 Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	965	2,115	3,097	2,851	2,850	11,878	51,226												
A004 Long-Stay two-bed room (Shared by spouses)						0													
A005 Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)						0													
A005a Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0													
A005b Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0													
A006 Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	2,028	4,148	6,427	6,564	6,866	26,033	116,090	232,937	361,156	382,398	412,692	19,998	40,110	63,996	70,656	78,291	1,505,273	273,051	
A007 Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0													
A008 Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						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	0	0	0	0	0	0	0	0	0	0	0	0	
A012 Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0													

A015	The unchanged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
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						0
A020b Actual Resident-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	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A021a Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period						0

Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A022a Actual Resident-days in lines A001-A004 during ORP Period						0
A022b Actual Resident-days in line A007-A010 during ORP Period						0

		Resident Days				
Occupied 3rd and above beds in ward rooms. Actual resident days on occupied 3rd and above beds in ward rooms for each reporting period		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	Total Days (1e)
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

		Resident Days						
Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)	
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0	
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.		62	118	182	184	138	684
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0	
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0	

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

		Resident Days					
Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible under the Co-payment Waiver Program for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the licensee of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.		0	278	260	70	608
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

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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, 2021	0	

Resident Bad Debt on 2022 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 Description		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

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**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	2,901,438		2,901,438				0	
C002	Employee Benefits	619,149		619,149				0	
C003	Purchased Services	11,875		11,875				0	
C004	Medical and Nursing Supplies	94,784		94,784				0	
C005	Equipment	40,508		40,508				0	
C006	Physician On-Call Coverage	17,325		17,325				0	
C007	Other	10		10				0	
C008	Expenditure Recoveries (enter as negative)	(4,390)		(4,390)				-	
C009						\$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>Global Level of Care Funding</b>			
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes	214691	

		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>			
C011	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 C011 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>			
C012	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 C012 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>			
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 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>			
C014	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>		
C015	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.	

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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	273,551		273,551				0	
D002 Employee Benefits	66,012		66,012				0	
D003 Purchased Services	100,780		100,780				0	
D004 Supplies	6,821		6,821				0	
D005 Equipment	43		43				0	
D006 Other	1,999		1,999				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008								

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
D009 Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D010 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 D010 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>		
D011 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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 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>		
D012 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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D013 Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines D001 through D008, as applicable.	

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Section E - Actual Expenditures - Nutritional Support

	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)
E001 Nutritional Support	358,668		358,668				0	
E002 Expenditure Recoveries (enter as negative)	(21,759)		(21,759)				0	
E003								

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

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)	406430		406430				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	177410		177410				0	
F003 Dietary Services (DS)	620990		620990				0	
F004 Laundry and Linen Services (L & LS)	139286		139286				0	
F005 General and Administrative (G&A)	818040	472314	1290354				0	
F006 Facility Costs (FC)	392812.24	14013	406825.24				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,554,968	\$486,327	\$3,041,295		\$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.	213185		213185				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,341,783	\$486,327	\$2,828,110		\$0	\$0	\$0	

Global Level of Care Funding		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

Municipal Property Tax		LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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)
F012	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.		

Designated Specialized Units - Additional Funding		LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding. The expenses must also be reported on lines F001 through F009, as applicable.	

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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a				\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b				\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

		Y / N
la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1

**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

	Expenditures for 12 months, January 1, 2022 to December 31, 2022	Total Expenditure
la01d		



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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 7, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses

		Total Expenditure
Ia01e1	Expenditure for the January 1, 2022 to March 31, 2022 period	242208

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		Total Expenditure
Ia01e2	Expenditure for the April 1, 2022 to December 31, 2022 period	807470

**Line Ia01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line Ia01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01h1	Expenditure for the January 1, 2022 to March 31, 2022 period	52335

**Line Ia01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line Ia01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01h2	Expenditure for the April 1, 2022 to December 31, 2022 period	219318

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**Section I: Part A. (continued)****Line Ia01i1 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	31003

**Line Ia01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	100278

**Line Ia01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line Ia01j1a and Ia01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	5015
Ia01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	3827

**Line Ia01j2 - Infection and Prevention Control - Personnel**

This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line Ia01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j2	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 period	25069

**Line Ia01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line Ia01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j3	Expenditure on Training for the April 1, 2022 to December 31, 2022 period	32845

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

**Line Ia01k1 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

	<b>Total Expenditure</b>
Ia01k1 Expenditure for the January 1, 2022 to March 31, 2022 period	5011

**Line Ia01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

	<b>Total Expenditure</b>
Ia01k2 Expenditure for the April 1, 2022 to December 31, 2022 period	25517

**Line Ia01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

	<b>Total Expenditure</b>
Ia01m1 Expenditure for the January 1, 2022 to March 31, 2022 period	1682

**Line Ia01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

	<b>Total Expenditure</b>
Ia01m2 Expenditure for the April 1, 2022 to December 31, 2022 period	12061

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

**Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	4347

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	13042

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provinciewide average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	213877
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	34905
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	10738

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	438020
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	82520
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	8358

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

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01r1	Expenditure for the January 1, 2022 to March 31, 2022 period	35303

**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01r2	Expenditure for the April 1, 2022 to December 31, 2022 period	18147

**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01s1	Expenditure for the April 1, 2022 to December 31, 2022 period	0

Facility # H13534	Operator Name : Upper Canada Lodge - 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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	5,406
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,165
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	
Ib7	OH/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 OH/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.	
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			10,571

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, 2021

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001 Salaries	249,665	249,665	260,808	260,808
O002 Employee Benefits	48,298	48,298	52,962	52,962
O003 Other (specify):	50,049	50,049	0	0
O004 <b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$348,012</b>	<b>\$348,012</b>	<b>\$313,770</b>	<b>\$313,770</b>

**Program and Support Services**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O101 Salaries	23,371	23,371	23,916	23,916
O102 Employee Benefits	5,012	5,012	6,052	6,052
O103 Other (specify):	0	0	0	0
O104 <b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$28,383</b>	<b>\$28,383</b>	<b>\$29,968</b>	<b>\$29,968</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (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>

Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here  and please explain:

Draft



Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
(Print Licensee's Name)

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.



2022 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from [ ] to [ ]
Ministère des Soins de longue durée

Facility # Licensee Name

Independent Auditor's Report

To the Minister of Long-Term Care

Opinion

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of (the Long-Term Care Home), and

(Name of Long-Term Care Home and legal name of licensee)

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

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 Long-Term Care Home 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 and Restriction on Distribution

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- 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

(place)

(date)

Facility # H13534	Licensee Name : Upper Canada Lodge - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

(place)

(date)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**1. Basis of accounting**

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023; and
- LHIN Service Accountability Agreement dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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.

Draft

## Independent Auditor's Report

To the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care

### Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated June 30<sup>th</sup>, 2023 issued by the Ontario Ministry of Health and the Ontario Ministry of Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreements dated April 1, 2019 (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 Note 1 of 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 Report 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]

Ministry of Long-Term Care Ministère des Soins de longue durée	
Facility # H14496	Operator Name Woodlands of Sunset (The) - The Regional Municipality of Niagara
OH Region 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										Total Revenue			
	January 1 to January 31, 2022 (1a)	February 1 to March 31, 2022 (1b)	April 1 to June 30, 2022 (1c)	July 1 to September 30, 2022 (1d)	October 1 to December 31, 2022 (1e)	Total Days (1f)	Basic Fees January 1 to January 31, 2022 (2a)	Basic Fees February 1 to March 31, 2022 (2b)	Basic Fees April 1 to June 30, 2022 (2c)	Basic Fees July 1 to September 30, 2022 (2d)	Basic Fees October 1 to December 31, 2022 (2e)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) January 1 to January 31, 2022 (3a)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) February 1 to March 31, 2022 (3b)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) April 1 to June 30, 2022 (3c)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$62.18) July 1 to September 30, 2022 (3d)	Preferred Fees (applicable to the premium charged above the maximum daily rate of \$63.73) October 1 to December 31, 2022 (3e)	Basic Revenue (4a=2a+2b+2c+2d+2e)	Preferred Fees (4b=3a+3b+3c+3d+3e)		
A001 Long-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	1,669	3,110	4,784	4,663	4,604	18,830	101,892	199,308	298,324		287,572	291,093		42,802	83,784	125,597	118,559	123,394	1,178,189	494,136
A002 Long-Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3e	314	664	1,086	1,094	1,339	4,497	19,162	42,542	67,688		67,564	84,692	3,744	8,355	13,329	13,304		16,812	281,648	55,544
A003 Long-Stay - Basic (Include residents where a placement coordinator has deemed that the resident who requested basic should be placed in a preferred room, and Co-payment waiver residents who requested basic but were placed in a preferred room.)	1,410	2,615	4,254	4,359	4,536	17,174	69,827													
A004 Long-Stay two-bed room (Shared by spouses)				87		87														
A005 Short-Stay - Respite Care bed converted into a long-stay bed (include long-stay residents occupying converted short-stay respite care beds during the COVID-19 period)						0														0
A005a Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0														0
A005b Specialized Unit - not approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit beds)						0														0
A006 Total Level of Care Long-Stay, Short Stay-Respite Care Beds converted into long-stay beds and Specialized Unit beds. (Sum of lines A001 through A005b)	3,393	6,389	10,124	10,203	10,479	40,588	190,881	379,322	589,034	595,258	623,984	46,546	92,139	138,926	131,863	140,206	2,378,479	549,680		
A007 Interim Short-Stay - Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0														0
A008 Interim Short Stay - Semi-Private. Exclude amounts reimbursed at 0.7% of Preferred Fees for the January to June 2022 period and 2.5% for the July to September 2022 period from Preferred Fees in columns 3a to 3d						0														0
A009 Interim Short Stay - Basic	31	59	91	92	92	365	1,104	2,207	3,311	4,156	4,156								0	14,934
A010 Interim Short-Stay - two-bed room (Shared by spouses)						0														0
A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	31	59	91	92	92	365	1,104	2,207	3,311	4,156	4,156	0	0	0	0	0	0	0	0	14,934
A012 Convalescent Care Beds converted into long-stay beds. Include long-stay residents occupying converted convalescent care beds during the COVID-19 period.						0														0
A015 The unchanged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee which should 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.																				0

Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
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						0
A020b Actual Resident-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	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A021a Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period						0

Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days					
	January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A022a Actual Resident-days in lines A001-A004 during ORP Period						0
A022b Actual Resident-days in line A007-A010 during ORP Period						0

		Resident Days				
Occupied 3rd and above beds in ward rooms. Actual resident days on occupied 3rd and above beds in ward rooms for each reporting period		February to March (1a)	April to June (1b)	July to September (1c)	October to December (1d)	Total Days (1e)
A023a	Actual resident days in line A003 (Long-stay basic beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023b	Actual resident days in line A005 (Short-stay respite care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023c	Actual resident days in line A009 (Interim short-stay basic) that was attributed to occupied 3rd and above beds in ward rooms.					0
A023d	Actual resident days in line A012 (Convalescent care beds converted into long-stay beds) that was attributed to occupied 3rd and above beds in ward rooms.					0

		Resident Days					
Reimbursement for lost preferred revenues as per Section 3.2 of the COVID-19 Emergency Measures Funding Policy. Use lines A024a to A024d as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1 to December 31, 2022. Eligible resident days include: 1) actual resident days for the period the resident occupies preferred accommodation where in accordance with Section 3.2 of the COVID-19 Emergency Measures Funding Policy (COVID-19 Policy), a placement coordinator deems that an applicant who has requested a basic room should be placed in a preferred room; and 2) where if a resident on a medical leave is unable to return to their LTC home after the medical leave expires because it is experiencing a COVID-19 outbreak, report the resident days for the period where the fees for preferred accommodation are waived until the resident is able to return to the home post-outbreak. The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days under the Co-payment Waiver Program in this section (see section below) and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A024a	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.		57	213	387	425	1,082
A024b	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0
A024c	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.		62	118	185	84	449
A024d	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue. Do not report on resident days related to the Co-payment waiver program or, lost preferred revenue reimbursed through the High Intensity Needs Fund.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards

		Resident Days					
Reimbursement for lost preferred revenues - Co-payment Waiver Program. Use lines A024e through A024h, as applicable, to report the resident days eligible for reimbursement of lost preferred revenue for the period January 1, 2022 to September 30, 2022 where the fees for preferred accommodation are waived. Report only on eligible resident days where the licensee of the LTC home to which a resident is admitted on or before April 10, 2022 under the special pandemic admission rules for patients in public hospitals set out in s. 242 of the Ontario Regulation 246/22 is prohibited from charging that resident any accommodation charges if meeting the applicable conditions set out in s. 296 of the Ontario Regulation 246/22 (e.g. at the time of admission the home was not the resident's first choice). The Ministry will reimburse the maximum cost difference stipulated by the Co-Pay Bulletin between a basic room and preferred room rate to the licensee for the period the resident occupies a preferred room. DO NOT report on resident days already reported in section C and on resident days that may have received reimbursement of lost preferred revenue through the High Intensity Needs Fund.		January (1a)	February to March (1b)	April to June (1c)	July to September (1d)	October to December (1e)	Total Days (1f)
A024e	For Newer beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.		72	128	180	92	564
A024f	For Older beds - Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0
A024g	For Newer beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.		31	37			68
A024h	For Older beds - Semi-Private Accommodation report the resident days eligible for reimbursement of lost preferred revenue.						0

Newer beds – beds classified as “NEW” or “A” according to ministry design standards.

Older beds – beds classified as “B”, “C”, “Upgraded D” or “D” according to ministry design standards



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, 2021		

Resident Bad Debt on 2022 Basic Accommodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	3,420	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$3,420	

**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 Description		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**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	4,792,838		4,792,838				0	
C002	Employee Benefits	1,048,869		1,048,869				0	
C003	Purchased Services	29,569		29,569				0	
C004	Medical and Nursing Supplies	144,101		144,101				0	
C005	Equipment	27,873		27,873				0	
C006	Physician On-Call Coverage	14,697		14,697				0	
C007	Other	11,873		11,873				0	
C008	Expenditure Recoveries (enter as negative)	(6,887)		(6,887)				-	
C009						\$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>Global Level of Care Funding</b>			
C010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes	324716	

		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>			
C011	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 C011 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>			
C012	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 C012 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>			
C013	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. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be added to the expenses reported on line D011 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>			
C014	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>		
C015	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.	

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	289,591		289,591				0	
D002 Employee Benefits	72,727		72,727				0	
D003 Purchased Services	161,817		161,817				0	
D004 Supplies	10,723		10,723				0	
D005 Equipment	1,566		1,566				0	
D006 Other	1,390		1,390				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008								

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Global Level of Care Funding</b>		
D009 Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
<b>Additional Healthcare Personnel - BSO initiative</b>		
D010 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 D010 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>		
D011 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. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be added to the expenses reported on line C013 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>		
D012 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 beds only (exclude interim beds and Convalescent Care Beds) (1)
<b>Designated Specialized Units - Additional Funding</b>	
D013 Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding . The expenses must also be reported on lines D001 through D008, as applicable.	

Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Nutritional Support

	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>Nutritional Support</b>								
E001 Nutritional Support	523,970		523,970				0	
E002 Expenditure Recoveries (enter as negative)	(29,628)		(29,628)				0	
E003								

Global Level of Care Funding			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E004	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Nutritional Support expenses. Note: The expenses must also be reported on lines E001 through E003, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes			

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)	526370		526370				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	212441		212441				0	
F003 Dietary Services (DS)	952494		952494				0	
F004 Laundry and Linen Services (L & LS)	140228		140228				0	
F005 General and Administrative (G&A)	1011485	634044	1645529				0	
F006 Facility Costs (FC)	734445	22885	757330				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$3,577,463	\$656,929	\$4,234,392		\$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.	461223		461223				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$3,116,240	\$656,929	\$3,773,169		\$0	\$0	\$0	

Global Level of Care Funding			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the Global LOC per diem funding initiative of \$7.27 for the January 1, 2022 to March 31, 2022 period and \$7.38 for the April 1, 2022 to December 31, 2022 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. 32% of the Global LOC funding is allocated to the Other Accommodation envelope; unused funding may be retained by the home. The total expenses reported on lines C010, D009, and E004 will be used to inform the allocation of the remaining Global LOC funding across the NPC, PSS and NS envelopes			

Municipal Property Tax			LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	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)
F012	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.			

Designated Specialized Units - Additional Funding			LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
F013	Report the total eligible expenses funded from the Designated Specialized Units - Additional Funding. The expenses must also be reported on lines F001 through F009, as applicable.		

Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section I: Part A.**

**Line Ia01a- 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 1a01a Salary, Benefits, and Overhead expenditures for the Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01a				\$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 expenditures for the Attending Nurse Practitioner position. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenditures for 12 months, January 1, 2022 to December 31, 2022				
	Salary	Benefits	Overhead Expenses - operating	Total Expenditure
la01b				\$0

**Line Ia01c- Falls Prevention Equipment Funding Program**

In accordance with the Falls Prevention Equipment Funding Policy complete the attestation below as applicable. DO NOT REPORT THE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Y / N

la01c	Funding for the January 1, 2022 to December 31, 2022 period has been used for equipment intended to reduce falls or injuries from falls (Y / N).	1
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**Line Ia01d - Designated Specialized Unit - One-time Start up Funding**

In accordance with the Policy: Designation/Revocation of Specialized Units report One-time Specialized Unit Start up costs on line 1a01d. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

	Expenditures for 12 months, January 1, 2022 to December 31, 2022	Total Expenditure
la01d		

Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01e1 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 1, 2021, August 26, 2021, February 4, 2022, March 21, 2022, for the provision of \$191,595,600, \$346,463,900 (\$56,001,200 for 2020-21 and \$290,462,700 for 2021-22), \$247,000,000 (\$45 million for 2020-21 and \$201,982,800 for 2021-22) and \$143,500,000 (\$7,869,200 for 2020-21 and \$135,614,300 for 2021-22), respectively and the Minister letter of December 22, 2022 for the provision of \$182.1 million in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e1. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		Total Expenditure
Ia01e1	Expenditure for the January 1, 2022 to March 31, 2022 period	401018

**Line Ia01e2 - Additional COVID-19 Prevention and Containment Funding**

This section refers to the ADM letters of May 2, 2022, September 1, 2022 and Minister letters of December 22, 2022, March 31, 2023 and June 26, 2023 for the provision of \$130,044,000, \$146,622,200, \$182.1 million, \$161,686,800 and \$181,100,000 respectively in additional one-time emergency funding to long-term care homes.

Report eligible incremental expenses associated with enhanced measures required to prevent and contain COVID-19 on line Ia01e2. Please note that this instruction applies to incremental expenses not already reported IN SECTIONS C THRU F OR ELSEWHERE IN SECTION I of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

Refer to the Long-Term Care Home Annual Report: Technical Instructions and Guidelines for guidance on the conditions of funding and eligible expenses.

		Total Expenditure
Ia01e2	Expenditure for the April 1, 2022 to December 31, 2022 period	683857

**Line Ia01h1 - Personal Support Worker Temporary Wage Enhancement**

This section refers to (a) the ADM letter of November 23, 2021 on the provision of \$164,729,100 in Personal Support Worker Temporary Wage Enhancement funding to long-term care homes and (b) the November 2020 Long-Term Care PSW Temporary Wage Enhancement Funding Policy. For the January 1, 2022 to March 31, 2022 period, report PSW Temporary Wage Enhancement expenditures on line Ia01h1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01h1	Expenditure for the January 1, 2022 to March 31, 2022 period	93282

**Line Ia01h2 - Personal Support Worker Temporary and Permanent Wage Enhancement**

This section refers to (a) the ADM letter on April 27, 2022 on the provision of \$314,281,000 in Personal Support Worker Temporary Wage Enhancement funding and Personal Support Worker Permanent Wage Enhancement funding to long-term care homes, (b) the April 2022 Long-Term Care PSW Temporary Wage Enhancement Funding Policy, and (c) the April 2022 Long-Term Care PSW Permanent Wage Enhancement Funding Policy. For the April 1, 2022 to December 31, 2022 period, report Personal Support Worker Temporary and Permanent Wage Enhancement on line Ia01h2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01h2	Expenditure for the April 1, 2022 to December 31, 2022 period	354828

Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01i1 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of March 19, 2021 on the provision of \$61,373,400 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i1	Expenditure for the January 1, 2022 to March 31, 2022 period	16091

**Line Ia01i2 - Infection and Prevention Control - Minor Capital Funding**

This section refers to the ADM letter of May 2, 2022 on the provision of \$61,428,600 in Infection and Prevention Control - Minor Capital funding to long-term care homes. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Minor Capital expenditures on line Ia01i2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

		Total Expenditure
Ia01i2	Expenditure for the April 1, 2022 to December 31, 2022 period	55519

**Line Ia01j1 - Infection and Prevention Control - Personnel and Training**

This section refers to the ADM letter of July 16, 2021 on the provision of up to \$30,000,000 in one-time funding during the 2021-2022 funding year to support infection prevention and control capacity in long-term care homes including retaining IPAC professionals and providing IPAC training to LTC home personnel. For the January 1, 2022 to March 31, 2022 period, report Infection and Prevention Control - Personnel and Training expenditures on line Ia01j1a and Ia01j1b respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01j1a	Expenditure on Personnel for the January 1, 2022 to March 31, 2022 period	7585
Ia01j1b	Expenditure on Training for the January 1, 2022 to March 31, 2022 period	5789

**Line Ia01j2 - Infection and Prevention Control - Personnel**

This section refers to the ADM letter of May 2, 2022 on the provision of up to \$20,000,000 in one-time funding during the 2022-2023 funding year to support infection prevention and control capacity in long-term care homes to retain IPAC professionals. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Personnel expenditures on line Ia01j2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j2	Expenditure on Personnel for the April 1, 2022 to December 31, 2022 period	23132

**Line Ia01j3 - Infection and Prevention Control - Training**

This section refers to the ADM letter of September 29, 2022 on the provision of up to \$26,170,000 in funding for the 2022-2023 funding year to support infection prevention and control training and education. For the April 1, 2022 to December 31, 2022 period, report Infection and Prevention Control - Training expenditures on line Ia01j3. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01j3	Expenditure on Training for the April 1, 2022 to December 31, 2022 period	30308

Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01k1 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of March 19, 2021 on the provision of up to \$23,911,600 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01k1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

<b>Ia01k1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	<b>Total Expenditure</b> 6716
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**Line Ia01k2 - New Long-Term Care Minor Capital Program**

This section refers to the (a) ADM letter of May 2, 2022 on the provision of up to \$26,922,000 in funding for the New Long-Term Care Minor Capital program to support long-term care home operators in maintaining their homes in an optimal state of repair while ensuring the safety of their residents, and (b) the April 1, 2020 Long-Term Care Minor Capital Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01k2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation, plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period to the April 1, 2022 to March 31, 2023 period.

<b>Ia01k2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	<b>Total Expenditure</b> 401950
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**Line Ia01m1 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$21,053,600 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01m1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation, less the amount of funding approved for carry over to the April 1, 2022 to March 31, 2023 period.

<b>Ia01m1</b>	Expenditure for the January 1, 2022 to March 31, 2022 period	<b>Total Expenditure</b> 2544
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**Line Ia01m2 - Medication Safety Technology Program**

This section refers to the (a) ADM letter of April 28, 2021 on the provision of up to \$28,261,500 in funding for the Medication Safety Technology Program, and (b) the April 2021 Long-Term Care Medication Safety Technology Program Funding policy. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01m2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation plus the amount of funding approved for carry over from the April 1, 2021 to March 31, 2022 period.

<b>Ia01m2</b>	Expenditure for the April 1, 2022 to December 31, 2022 period	<b>Total Expenditure</b> 18242
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Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01p1 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of September 29, 2021 on the investment of up to \$3,070,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01p1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the April 1, 2021 to December 31, 2021 period and matched against funding provided for the April 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01p1	Expenditure for the January 1, 2022 to March 31, 2022 period	6576

**Line Ia01p2 - Clinical Decision Support Tools Program**

This section refers to the ADM letter of May 2, 2022 on the investment of up to \$6,140,000 in funding in the use of clinical decision support tools to improve the quality of care for residents. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01p2. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01p2	Expenditure for the April 1, 2022 to December 31, 2022 period	19727

**Line Ia01q1 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of October 15, 2021 for the 2021-22 fiscal year on the investment of up to \$227,187,500 to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses and Personal Support Workers (RN/RPN/PSW), up to \$42,802,600 to increase the provinciewide average hours of direct care by Allied Health Professionals (AHP) and up to \$10,000,000 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the January 1, 2022 to March 31, 2022 period on lines Ia01q1a, Ia01q1b and Ia01q1c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be added to expenditure reported in the 2021 Annual Report for the November 1, 2021 to December 31, 2021 period and matched against funding provided for the November 1, 2021 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01q1a	RN/RPN and PSW Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	217614
Ia01q1b	AHP Staffing Supplement expenditure for the January 1, 2022 to March 31, 2022 period	40998
Ia01q1c	SPGF expenditure for the January 1, 2022 to March 31, 2022 period	16103

**Line Ia01q2 - RN, RPN and PSW Staffing Supplement, AHP Staffing Supplement and Supporting Professional Growth Fund**

This section refers to the Minister and ADM letters of March 15, 2022 and November 22, 2022 for the 2022-23 fiscal year on the investment of up to \$640,169,300 and up to \$33,304,700 respectively to increase the provinciewide average hours of direct care provided by Registered Nurses, Registered Practical Nurses, Personal Support Workers (RN/RPN/PSW) and Allied Health Professionals (AHP), and up to \$10,000,000 and up to \$1,316,600 to support education and training of staff through the Supporting Professional Growth Fund program (SPGF) in LTC Homes. Report related expenditures for the April 1, 2022 to December 31, 2022 period on lines Ia01q2a, Ia01q2b and Ia01q2c respectively. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01q2a	RN/RPN and PSW Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	662505
Ia01q2b	AHP Staffing Supplement expenditure for the April 1, 2022 to December 31, 2022 period	124816
Ia01q2c	SPGF expenditure for the April 1, 2022 to December 31, 2022 period	12649

Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section I: Part A. (continued)**

**Line Ia01r1 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of April 26, 2022 on the investment of up to \$56,847,500 in funding for Temporary Retention Incentive for Nurses for 2021-22. Report related expenditures for the January 1, 2022 to March 31, 2022 period on line Ia01r1. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the January 1, 2022 to March 31, 2022 period will be matched against funding provided for the January 1, 2022 to March 31, 2022 period in the 2022 reconciliation.

		Total Expenditure
Ia01r1	Expenditure for the January 1, 2022 to March 31, 2022 period	83420

**Line Ia01r2 - Temporary Retention Incentive for Nurses**

This section refers to the ADM letter of September 23, 2022 on the investment of up to \$44,000,000 in funding for Temporary Retention Incentive for Nurses for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01r2. The expenditure relates to nurses working during the period between February 13, 2022 and April 22, 2022 and employed as of September 1, 2022. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01r2	Expenditure for the April 1, 2022 to December 31, 2022 period	40094

**Line Ia01s1 - Hiring More Nurse Practitioners for Long-Term Care**

This section refers to the ADM letter of October 5, 2022 on the investment of up to \$9,984,000 in funding for Hiring More Nurse Practitioners for Long-Term Care for 2022-23. Report related expenditures for the April 1, 2022 to December 31, 2022 period on line Ia01s1. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. Expenditure for the April 1, 2022 to December 31, 2022 period will be added to expenditure reported in the 2023 Annual Report for the January 1, 2023 to March 31, 2023 period and matched against funding provided for the April 1, 2022 to March 31, 2023 period in the 2023 reconciliation.

		Total Expenditure
Ia01s1	Expenditure for the April 1, 2022 to December 31, 2022 period	0

Facility # H14496	Operator Name : Woodlands of Sunset (The) - 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, 2022 thru December 31, 2022 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 2022 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2022 to December 31, 2022 period (C)	Expenses (D)
Ib1	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.	
Ib2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	240,117
Ib3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,725
Ib4	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.	
Ib5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
Ib6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the operation of a LTCH Centre of Learning, Research and Innovation program.	
Ib7	OH/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 OH/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.	
Ib8	Local Priorities Fund	Eligible Local Priorities Fund expenses incurred.	
	One-time and project funding	Use lines Ib9 through Ib13, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2022 to December 31, 2022 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	
Ib9	Description:		
Ib10	Description:		
Ib11	Description:		
Ib12	Description:		
Ib13	Description:		
<b>Total Expenses from Section I, Part B (sum of lines Ib1 to Ib13)</b>			245,842

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, 2021

**Section O - Accrual Report**

**NURSING AND PERSONAL CARE**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001 Salaries	428,140	428,140	415,910	415,910
O002 Employee Benefits	83,441	83,441	90,022	90,022
O003 Other (specify):	90,212	90,212	0	0
O004 <b>TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)</b>	<b>\$601,793</b>	<b>\$601,793</b>	<b>\$505,932</b>	<b>\$505,932</b>

**Program and Support Services**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O101 Salaries	25,469	25,469	27,207	27,207
O102 Employee Benefits	6,711	6,711	7,046	7,046
O103 Other (specify):	0	0	0	0
O104 <b>TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)</b>	<b>\$32,180</b>	<b>\$32,180</b>	<b>\$34,253</b>	<b>\$34,253</b>

**Other Accommodation - To Be Completed by Red-Circled Homes**

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.

	Opening Accrual Balance (1)	Payment Settlements in 2022 (2)	Current Period Accrual (3)	Closing Accrual Balance (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>

Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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**Section P - Notes to the Report**

Significant Accounting Principles

Basis of Accounting

Sections A through F, Section I and Section O of the report have been prepared in accordance with generally accepted accounting principles (GAAP) and applicable legislation, regulations, policies and directives.

If there is no trust account, please check here and please explain:

Draft

Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Section Q - Licensee's Statement and Approval

The information contained in Sections A through F, Section I, and Section O and P of this Long-Term Care Home Annual Report of (legal name of Licensee)

for the Period from \_\_\_\_\_ to \_\_\_\_\_ was provided by management.

This Report has been prepared in conformity with the basis or bases of accounting described in , Section P - Notes to the Report and adheres to the technical instructions and guidelines as provided by the Ministry of Long-Term Care.

The information contained in this report is in accordance with the service agreement between Ontario Health / Local Health Integration Network and the licensee, any direct funding agreement between the Minister and the licensee, and all applicable policies pertaining to the program funding provided to the home for the period being submitted.

Sections C thru F of the report excludes expenditures, as applicable, for: the development of new long-term care beds awarded by the Ministry, the redevelopment of a Category "D" Home, and redevelopment of Replacement "B", "C" and Upgraded "D" beds. Sections C thru F also excludes, as applicable, expenditures funded from the initiatives reported on in Section I: Part A and Part B.

Systems of internal accounting control are maintained in order to assure the reliability of this financial information. These systems include formal policies and procedures, the careful selection and training of qualified personnel, and an organization providing for appropriate delegation of authority and segregation of responsibilities.

Approved by the Licensee on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

(Print Licensee's Name)

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_

Where the Licensee is a for profit nursing home provide a witness signature.



2022 Long-Term Care Home Annual Report

Ministry of Long-Term Care For the period from [ ] to [ ]

Ministère des Soins de longue durée

Table with 2 columns: Facility #, Licensee Name

Independent Auditor's Report

To the Minister of Long-Term Care

Opinion

We have audited Sections A through F, Section I and Section O of the accompanying Long-Term Care Home Annual Report of (the Long-Term Care Home), and

(Name of Long-Term Care Home and legal name of licensee)

a summary of significant accounting policies and other explanatory information for the year ended December 31, (the Report).

In our opinion, the Report has been prepared by the management of the Long-Term Care home based on the financial reporting provisions of the 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines (Guidelines), the service accountability agreement between Ontario Health / Local Health Integration Network and the licensee (LOSAA), the Direct Funding Agreement between the Minister and the Long-Term Care Home (DFA), and all applicable policies and directives (Policies) pertaining to the program funding provided for the year ended December 31.

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 Long-Term Care Home 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 and Restriction on Distribution

We draw attention to the fact that the Report has been prepared in accordance with the Guidelines, LOSAA, DFA and Policies. The Report is prepared to assist the Long-Term Care Home in complying with the applicable financial reporting provisions, for the purpose of calculating the allowable subsidy for the year ended December 31. As a result, the Report may not be suitable for another purpose.

Our report is intended solely for the directors of the Long-Term Care Home, the Ministry of Long-Term Care, and the LHIN / Ontario Health and should not be distributed to or be used by parties other than the directors of the Long-Term Care Home, the Ministry of Long-Term Care and the LHIN / Ontario Health. 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, LOSAA, DFA and Policies, 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.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report as a whole 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 the Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgement 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 Long-Term Care Home's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- 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

(place) \_\_\_\_\_

(date) \_\_\_\_\_

Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Appendix A

Auditor's Report - Statement of Trust Account

To the Minister of Long-Term Care:

We have audited the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) of (legal name of Licensee)

for the period from \_\_\_\_\_ to \_\_\_\_\_

prepared in accordance with the Ontario Regulation 79/10 section 241 or the Ontario Regulation 246/22 section 286. The Statement is the responsibility of the Home's management. Our responsibility is to express an opinion on the Report based upon our audit.

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

In our opinion, the Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) presents fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2022 and the activity of the funds during the year in accordance with Section 241 of the Ontario Regulation 79/10 under the Ministry of Long-Term Care's Long-Term Care Homes Act, 2007, or Section 286 of the Ontario Regulation 246/22 under the Ministry of Long-Term Care's Fixing Long-Term Care Act, 2021.

Licensed Public Accountant

(place)

(date)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**1. Basis of accounting**

The Report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ontario Ministry of Health and Ontario Ministry of Long-Term Care 2022 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated June 30, 2023; and
- LHIN Service Accountability Agreement dated April 1, 2019.

**2. Revenue recognition**

Resident revenue and funding from the Ontario Ministry of Health and the Ontario Ministry of 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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