

COM 16-2020 September 8, 2020 Page 1

Subject: Approval of the 2019 Community Services Program Audits

Report to: Public Health and Social Services Committee

Report date: Tuesday, September 8, 2020

Recommendations

- 1. That the 2019 Child Care Services draft audited Schedule of Revenues and Expenses for the year ended December 31, 2019 (Appendix 1) **BE APPROVED;**
- 2. That the 2019 audited Long-Term Care Home Annual Reports for the year ended December 31, 2019 (Appendices 2-9) **BE APPROVED**;
- 3. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
- 4. That this report **BE FORWARDED** to the Region's Audit Committee for information.

Key Facts

- The purpose of this report is to obtain approval of the audited schedules of revenues and expenses ("financial schedules") and annual reports in accordance with the requirements of the respective Ministry.
- The Ministry of Education has delayed the opening of the electronic submission site for 2020 results. Some changes to the draft schedule for Child Care Services may occur to ensure our statement agrees to the Ministry's final electronic submission when available. Only the categorization of expenses between age groups would be adjusted in the final audit report if required. Total expenditures reported will not change.
- 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 schedules of revenues and expenses ("financial schedules") and annual reports have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

Draft copies of the financial schedules and annual reports for the period ended December 31, 2019, are attached to Report COM 16-2020, as Appendices 1-9.

The financial schedule and annual reports are prepared specifically for the purposes of meeting the requirements outlined in the service agreements with the respective funding Ministry.

The financial schedule and annual reports have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

The Chid Care Services financial scheduled is prepared in accordance with the financial reporting requirements in the Child Care Transfer Payment Agreement dated January 1, 2018 and the 2018-2019 Ontario Early Years Child and Family Centre Amending Agreement dated March 29, 2018 between the Ontario Ministry of Education and the Regional Municipality of Niagara (referred to as the "agreements"). As of date of writing this report, the Ministry of Education had not finalized their electronic submission website. As a result, some small fluctuations of expenditures between age groups categories in the expenditure schedules of Appendix 1 may occur when the final submission site is made available by the Ministry. The total expenditures in will not change.

The long-term care home annual reports are prepared using the 2019 Long-Term Care Home Annual report Technical Instructions and Guidelines dated April 30, 2020 issued by the Ministry of Health and 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, 2016 and April 1, 2019 (collectively referred to as the "Guidelines").

The Long-Term Care Home Annual Reports enable the Ministry to be able 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, 2019.

The financial schedule and annual reports are a Ministry requirement as noted in the audit reports for each of the respective programs as follows:

Child Care Services:

"The Schedules are prepared to assist the Regional Municipality of Niagara to comply with the financial reporting provisions of the above noted agreements. As a result, the Schedules may not be suitable for another purpose."

Long-Term Care Homes:

"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."

Analysis

The audit of the financial schedule and annual reports were completed by the 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 respects, in accordance with the Ministry requirements identified.

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

Below is a summary of the results of the audited financial schedule and annual reports:

 Child Care Services – as of December 31, 2019 the program has a returnable of \$110,978 (or 0.19% of the total Children's Services budget) which has been reflected in the Niagara Region's 2019 consolidated financial statements. This returnable is a result of the difference of actual Wage Enhancement Grant (WEG) applications received compared to the Ministry's estimate of applications when the funding was advanced to the Region. 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. Long-Term Care Homes – as of December 31, 2019 an estimated repayable of approximately \$381,950 (or 0.49% of the total Long-Term Care budget) was reflected in the Niagara Region's consolidated financial statements. This repayable figure 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. A repayable amount is not a result of unspent ministry per diems, but rather it occurs when then actual resident accommodation fees collected are in excess of the resident fees estimated by the Ministry when funding is advanced.

Alternatives Reviewed

The audited financial schedule and annual reports are requirements of the respective Ministry and therefore no alternatives available.

Relationship to Council Strategic Priorities

Providing formal financial reporting to Council and the public supports the Council Strategic Priority of Sustainable and Engaging Government.

Other Pertinent Reports

None.

Prepared by: Melanie Steele, CPA, CA, MBA Associate Director, Reporting & Analysis Corporate Services

Recommended by: Adrienne Jugley Commissioner Community Services

Submitted by: Ron Tripp, P.Eng. Acting Chief Administrative Officer This report was prepared in consultation with John Pickles, CPA, CA, Program Financial Specialist and Jordan Gamble, CPA, CA, Program Financial Specialist.

Appendices

- Appendix 1 2019 Child Care Services Schedule of Revenue and Expenses
- Appendix 2 2019 Long-Term Care Home Annual Report Deer Park Villa
- Appendix 3 2019 Long-Term Care Home Annual Report Douglas H. Rapelje
- Appendix 4 2019 Long-Term Care Home Annual Report Gilmore Lodge
- Appendix 5 2019 Long-Term Care Home Annual Report Linhaven
- Appendix 6 2019 Long-Term Care Home Annual Report Northland Pointe
- Appendix 7 2019 Long-Term Care Home Annual Report Upper Canada Lodge
- Appendix 8 2019 Long-Term Care Home Annual Report The Woodlands of Sunset
- Appendix 9 2019 Long-Term Care Home Annual Report The Meadows of Dorchester

Schedules of revenue and expenses The Regional Municipality of Niagara Child Care Services

December 31, 2019

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Deloitte.

COM 16E20120 Appendix 1 25 Corporate Park Drive Suite 301 St. Catharines ON L2S 3W2 Canada

> Tel: 905-323-6000 Fax: 905-323-6001 www.deloitte.ca

Independent Practitioner's Review Engagement Report

To the Members of Council of the Regional Municipality of Niagara and the Ministry of Education

We have reviewed the accompanying schedules of revenue and expenses – Child Care Services of the Regional Municipality of Niagara for the year ended December 31, 2019 (the "Schedules"), which have been prepared in accordance with the financial reporting requirements in the Child Care Transfer

Payment Agreement dated January 1, 2018 and the 2018-2019 Ontario Early Years Child and Family Centre Amending Agreement dated March 29, 2018, between the Ontario Ministry of Education ("the Ministry") and the Regional Municipality of Niagara (the "agreements").

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedules in accordance with the agreements, and for such internal control as management determines is necessary to enable the preparation of the Schedules that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Schedules based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the Schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on the Schedules.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedules do not present fairly, in all material respects, the results of the operations of Child Care Services of the Regional Municipality of Niagara for the year ended December 31, 2018, in accordance with the agreements.

Basis of Accounting

Without modifying our conclusion, we draw attention to Note 1 to the Schedules, which describes the basis of accounting. The Schedules are prepared to assist the Regional Municipality of Niagara to comply with the financial reporting provisions of the above noted agreements. As a result, the Schedules may not be suitable for another purpose. Our conclusion is not modified in respect of this matter.

Chartered Professional Accountants Licensed Public Accountants July ___, 2020 Niagara Region Schedule of Revenues and Expenditures – Child Care Services For the year ended December 31, 2019 (Unaudited)

		R	EVENUES		
	Ministry of Education	Legislated C	cost Share	Expansion Plan Year 2	Total
		%	(\$-Calculated)		(Calculated)
Core Services Delivery Operating Allocation					
	7 007 040	00/			
Core Services Delivery (100% provincial)	7,327,912	0%		51/0	
Core Services Delivery - Cost Shared Requirement 80/20	15,770,414				
Core Service Delivery - Cost Shared Requirement 50/50 - Administration	483,226	50%	483,226	N/A	
Total Core Services Delivery	23,581,552		4,425,830	о	23,581,552
Special Purpose Operating Allocation					
Language	711,695	0%	0		
Indigenous	190,205	0%	0		
Cost of Living	930,874	0%	0		
Rural and Remote	13,571	0%	0		
Capacity Building	183,634	0%	0		
Repairs and Maintenance	66,434	0%	0		
Utilization Adjustment	2,848,061	0%	0	N/A	
Capping Adjustment	(140,558)	0%	0	N/A	
Licensed Home Child Care (LHCC)	476,100	0%	0	N/A	
Total Special Purpose Operating Allocation	5,280,016		0	о	5,280,016
Other Allocations					
Small Water Works	791	0%	0	N/A	
TWOMO Reimbursement - Child Care	0	0%		N/A	
Wage Enhancement/HCCEG	4,648,461	0%			
Wage Enhancement Administration	250,340	0%	0	N/A	
Fee Stabilization Support	298,700	0%	0	N/A	
Indigenous-Led Child and Family Programs - Operating	372,091	0%	0	N/A	
Indigenous-Led Child and Family Programs - Capital	660,000	0%	0	N/A	
	C 444 040	00/			
Expansion Plan Year 1	6,444,910	0%	0	N/A	
Operating Funding for Expansion Plan Capital Spaces	2 526 240	00/		N1/A	
ELCC Allocation	2,526,240	0%	0	N/A	
Total Other Allocations	15,201,533		0	0	15,201,533
TOTAL CHILD CARE ALLOCATION	44,063,101			0	44,063,101

Niagara Region Schedule of Revenues and Expenditures – Child Care Services (General Funding) For the year ended December 31, 2019 (Unaudited)

							EXPENDITURES BY AGE	GROUP							
	0-4 (Infar	nt, Toddler, and Presch	ooler)		4-6 (Kindergarten)			6-12 (School Aged)			Unspecified Age Grou	ıp	T	otal Expenditures	
	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/Parental full fee/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross
			Calculated			Calculated			Calculated			Calculated	Calculated	Calculated	Calculated
Full Flexibility															
(Schedule 2.3)															
General Operating	6,472,482	0	6,472,482	1,335,592	0	1,335,592	2,465,708	0	2,465,708				10,273,781	0) 10,273,78
Fee Subsidy - Regular	12,668,850	(1,737,204)	10,931,647	2,614,207	(358 <i>,</i> 471)	2,255,737		(661,792)	4,164,437				20,109,286		
Fee Subsidy - Camps and Authorized Recreation						C	1,234,755	(87,891)	1,146,865				1,234,755		
Ontario Works and LEAP - Formal	1,209,708	0	1,209,708	249,622	0	249,622	460,841	0	460,841				1,920,171	0) 1,920,17
Ontario Works and LEAP - Informal			0	0	0	C	0	0	0				0	0)
Pay Equity Memorandum of Settlement										338,161	l	338,162	. 338,161		, 550,10
Special Needs Resourcing	1,787,445	(882)	1,786,563	368,838	(182)	368,656	680,931	(336)	680,595				2,837,214		
Administration					-					2,820,731	L (5,291)	2,815,440			
Repairs and Maintenance	340,945	0	340,945	70,354	0	70,354	129,884	0	129,884				541,182	0) 541,18
Play-based Material and Equipment			0	0	0	C	0	0	0				0	0)
Transformation			U	0	0	Ĺ	0	U	0				0	0)
Total (full flexibility)	22,479,430	(1,738,086)	20,741,344	4,638,613	(358,653)	4,279,960	9,798,348	(750,019)	9,048,329	3,158,892	(5,291)	3,153,601	40,075,282	(2,852,048)	37,223,234
Limited Flexibility															
(Schedule 2.3)															
Capacity Building	86,859	0	86,859	17,923	0	17,923	33,089	0					137,872		
Small Water Works										1,516	5	1,516	5 1,516	0) 1,51
Total (limited flexibility)	86,859	O	86,859	17,923	0	17,923	33,089	0	33,089	1,516		1,516	139,388	0	139,38
No Flexibility		0	80,835	17,525	0	17,525	33,085	U	33,005	1,510	0	1,510	155,588	0	133,300
Norrexibility															
TWOMO Reimbursement (Schedule 2.7)												(0		
Wage Enhancement/HCCEG (Schedule 4.3)										4,583,567	7	4,583,567	4,583,567		4,583,56
Wage Enhancement Administration (Schedule 4.3)										250,340		250,340			250,34
Total (no flexibility)										4,833,907	,	4,833,907	4,833,907		4,833,90
TOTAL	22,566,289	(1,738,086)	20,828,204	4,656,536	(358,653)	4,297,883	9,831,437	(750,019)	9,081,418	7,994,315	5 (5,291)	7,989,024	45,048,578	(2,852,048)	42,196,52

EXPEN	IDITURES BY AUSPICE				
	Non - Profit	Profit Operations	Direct Operations	Other Auspice	
	Operations	Profit Operations	Direct Operations	Other Auspice	
Adjusted Gross Expenditures	31,155,401	4,248,464	3,977,225	2,815,440	

EXPENDITURES BY SETTING								
Centre Based Home Based Other Setting Tota								
Adjusted Gross Expenditures	38,251,596	1,129,493	2,815,440	42,196,529				

Auspice Consolidated 42,196,529

Niagara Region Schedule of Revenues and Expenditures – Child Care Services - Expansion Plan Funding For the year ended December 31, 2019 (Unaudited)

			EXPENDITUR	ES BY AGE GROUP					
	0-4 (Infa	int, Toddler, and Presch	nooler)		Unspecified Age Grou	р	Тс	tal Expenditures	
	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures
			Calculated			Calculated	Calculated	Calculated	Calculated
Full Flexibility (Schedule 2.3A) General Operating Fee Subsidy - Regular Ontario Works and LEAP - Formal Ontario Works and LEAP - Informal Special Needs Resourcing Administration Repairs and Maintenance Play-based Material and Equipment Transformation	5,493,462		5,493,462 0 0 264,241 0 0 0	644,491		644,491	5,493,462 0 0 264,241 644,491 0 0 0		0 0 264,241 644,491 0 0
Total (full flexibility)	5,757,703	0	5,757,703	644,491	0	644,491	6,402,194	0	6,402,194
Limited Flexibility (Schedule 2.3A) Capacity Building	42,716		42,716	Y			42,716	0	
Total (limited flexibility)	42,716	0	42,716				42,716	0	42,716
TOTAL	5,800,419	0	5,800,419	644,491	0	644,491	6,444,910	0	6,444,910

EXPENDITURES BY AUSPICE										
	Non - Profit Operations	Profit Operations	Direct Operations	Other Auspice	Auspice Consolidated					
Adjusted Gross Expenditures	5,104,369	696,050		644,491	6,444,910					

EXPENDITURES BY SETTING									
	Centre Based Home Based Other Setting Total								
Adjusted Gross Expenditures	5,800,419		644,491	6,444,910					

Niagara Region

Schedule of Revenues and Expenditures – Child Care Services - ELCC For the year ended December 31, 2019 (Unaudited)

					EX	PENDITURES BY A	GE GROUP								
	0-4 (Infan	nt, Toddler, and Presch	ooler)		4-6 (Kindergarten)		(5-12 (School Aged)			Unspecified Age Grou	p	T	otal Expenditures	
	Gross Expanditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures		Offsetting Revenues (Parent ontribution/Parental full fee/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures	Gross Expenditures	Offsetting Revenues (Parent contribution/other offsetting)	Adjusted Gross Expenditures
			Calculated			Calculated			Calculated			Calculated	Calculated	Calculated	Calculated
Full Flexibility															
(Schedule 2.3B) General Operating Fee Subsidy - Regular Fee Subsidy - Camps and Authorized Rec	1,378,042		1,378,042 0 0	301,447		301,447 0 0	473,702		473,702 0 0				2,153,190 0 0	0 0 0	2,153,190 0 0
Ontario Works and LEAP - Formal Ontario Works and LEAP - Informal Special Needs Resourcing Administration	66,289		0 0 66,289	14,501		0 0 14,501	22,787		0 0 22,787	252,624		252,624	0 0 103,576 252,624	0 0 0	0 0 103,576 252,624
Repairs and Maintenance Play-based Material and Equipment Transformation Community Based Capital Projects			0 0 0 0			0 0 0 0			0 0 0	232,024		232,024	0 0 0 0 0	0 0 0 0 0	232,024 0 0 0 0
Total (full flexibility)	1,444,330	0	1,444,330	315,947	C	0 315,947	496,489	0	496,489	252,624	0	252,624	2,509,390	0	2,509,390
Limited Flexibility (Schedule 2.3B) Capacity Building	10,784		10,784	2,359		2,359	3,707		3,707				16,850	0	16,850
Total (limited flexibility)	10,784	0	10,784	2,359	C	0 2,359	3,707	0	3,707				16,850	0	16,850
TOTAL	1,455,114	0	1,455,114	318,306		0 318,306	500,196	0	500,196	252,624	0	252,624	2,526,240	0	2,526,240

	EXPENDITURES BY Au	uspice				
	Non - Profit	Drofit Operations	Direct Operations	Other Auspice	Auspise Consolid	
	Operations	Profit Operations	Direct Operations	Other Auspice	e Auspice Consolid	
Adjusted Gross Expenditures - Community based Capital Projects						
Adjusted Gross Expenditures - All Operating Expenditures	2,000,782	272,834		252,624	2,520	
Total Adjusted Gross Expenditures	2,000,782	272,834	0	252,624	2,520	

EXPENDIT	URES BY Setting			
	Centre Based	Home Based	Other	Auspice Consolidated
Adjusted Gross Expenditures	2,273,616		252,624	2,526,240

olidated 0 526,240 526,240

Niagara Region Schedule of Revenues and Expenditures – Child Care Services - Fee Stabilization For the year ended December 31, 2019 (Unaudited)

	Fee Stabilization Support
Total adjusted gross expenditures excluding administration expenditures	268,830
Total adjusted administration expenditures	29,870

Niagara Region Schedule of Revenues and Expenditures – Child Care Services - Indigenous Led Child and Family Programs For the year ended December 31, 2019 (Unaudited)

	Community Based Capital Project Name	Journey Together Project Type	Ac Op Ex Or
Indigenous-Led Child and Family Programs Project 1 Indigenous-Led Child and Family Programs Project 2 Indigenous-Led Child and Family Programs Project 3 Indigenous-Led Child and Family Programs Project 4 Indigenous-Led Child and Family Programs Project 5 Indigenous-Led Child and Family Programs Project 6 Indigenous-Led Child and Family Programs Project 7 Indigenous-Led Child and Family Programs Project 8 Indigenous-Led Child and Family Programs Project 9 Indigenous-Led Child and Family Programs Project 9 Indigenous-Led Child and Family Programs Project 10	FENFC Early Years Program Niagara Indigenous Child and Family Centre	Joint / Conjoint Joint / Conjoint	
Total			

Adjusted	Adjusted	Total	Adjusted
Operating	Operating	Adjusted	Community
Expenses	Expenses	administration	Based Capital
One Time	Ongoing	expenditures	expenditures
79,232			
292,859			660,000
252,000			000,000
	_		
372,091	0	0	660,000

Niagara Region Schedule of Revenues and Expenditures – EarlyON For the year ended December 31, 2019 (Unaudited)

	Allocation	Description	Expenditures
EarlyON Program Total Allocation	4,097,848.0	0	
Operating			
Salaries and Benefits - Program Staff			
Salaries and Benefits - Non Program Staff			
Lease and Utilities - Operational			17,975
Other Expenses - Operational		Transfer Payments to Agencies	3,614,308
Subtotal Operational Expenses		, 0	3,632,283
	, i		
Professional Learning and Capacity Building			681,043
Child Care & Early Years Planning (CCYEP) and			
Data Analysis Services (DAS)			
Salaries and Benefits			163,671
Other Expenses			
Subtotal			163,671
Administration			
Salaries and Benefits			
Other Expenses			12,734
Offsetting Revenue			
Subtotal			12,734
Offsetting Revenues			
Offsetting Revenue 1			
Offsetting Revenue 2			
Offsetting Revenue 3			
Subtotal			0
			-
EarlyON Total Adjusted Gross Expenditures			4,489,732

Niagara Region

Schedule of Revenues and Expenditures – EarlyON Indigenous-Led Child and Family Programs For the year ended December 31, 2019 (Unaudited)

						Adjusted Gross Expenditure					
		Operating Ongoing	Operating One Time	Capital	Operating Ongoing	Operating One Time	Offsetting Revenues Operating	Administration	Offsetting Revenues Administration	Capital One Time	Offsetting Revenues Capital
	Description	Allocation	Allocation	Allocation							
Project 1											
Project 2 Project 3 Project 4 Project 5											
Project 6 Project 7 Project 8											
Project 9 Project 10											
Total		0	0	o	0	0	0	0	0	0	

The Regional Municipality of Niagara Child Care Services

Note to the schedules of revenue and expenses December 31, 2019

1. Significant accounting policies

The Schedules include the revenue and eligible expenses in relation to the Regional Municipality of Niagara's Child Care Services Program for the year ended December 31, 2019. The Schedules have been prepared in accordance with the financial reporting requirements in the Child Care Transfer Payment Agreement dated January 1, 2018 and the 2018-2019 Ontario Early Years Child and Family Centre Amending Agreement dated March 29, 2018 between Ontario Ministry of Education ("the Ministry") and the Regional Municipality of Niagara.

Revenue recognition

Revenue is reported on the accrual basis of accounting.

Government transfers are recognized in revenue in the Schedules when the transfer is authorized, any eligibility criteria are met, and a reasonable estimate of the amount can be made except when and to the extent that stipulations by the transferor give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

Expenses

Expenses are recorded if they are eligible for the program and incurred in the period.

Gross expenses are reported on the Schedules in order to understand the full cost of the program. Expenses in excess of base funding, as per the funding agreements, have been removed for the purpose of determining the grant repayable.

Certain administrative expenses are allocated to the program based on usage drivers specific to each type of expense.

Deloitte.

COM 16E20120 LAppendix 2 25 Corporate Park Drive Suite 301 St. Catharines ON L2S 3W2 Canada

> Tel: 905-323-6000 Fax: 905-323-6001 www.deloitte.ca

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 2019 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, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 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, 2016 and 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 August ___, 2020

1. Basis of accounting

December 31, 2019

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 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and 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.

Ainistry o Ainistère	f Long-Term Care des Soins de longue durée	For the period from 2019-01-01 to 2019-12-31						
IOHLTC	Facility # Operator Name B Deer Park Villa - The F	Regional Muni	cipality of Niag	ara				
HIN Nan								
	on Niagara Haldimand Brant Lo		U					
Sectio	n A - Level of Care (LOC) Act	ual Resident	1 1			esident Bad		_
			R	esident Days			Resident	Revenue
	Current Revenue Period	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fee (3)
A001	Long-Stay - Private	1,530	1,404	482	2,650	6,066	373,104	154,11
A002	Long-Stay - Semi - Private	810	819	269	1,135	3,033	186,188	34,03
A003	Long-Stay - Basic	1,170	1,265	434	2,140	5,009	253,399	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					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 and Specialized Unit beds. (Sum of lines A001 through A005b)	3,510	3,488	1,185	5,925	14,108	812,691	188,14
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic	61	81	31	153	326	20,995	
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0	\frown	
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	61	81	31	153	326	20,995	
A012	Convalescent Care Beds					0		

2019 Long-Term Care Home Annual Report

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 charged if the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee . A015

			Resident-Days			
	Actual occupancy of Awarded beds and Replacement of beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
	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, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-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 and Convalescent Care beds	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
	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 to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario

Ontario	2019 Long-Term Care Home Annual Report					
Ministry of Long-Term Ministère des Soins de						
MOHLTC Facility #	Operator Name					
HN3448	Deer Park Villa - The Regional Municipality of Niagara					
	Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued					

1101								
	Prior Period Revenue	Revenue	For Ministry Use Only					
A030	Basic Revenue: July 1, 1994 to December 31, 2018							

	Resident Bad Debt on 2019 Basic Accomodation 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		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

0

Ontario

2019 Long-Term Care Home Annual Report
For the period from 2019-01-01 2019-12-31 Ministry of Long-Term Care to
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	Nursing and Personal Care (NPC)	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)
C001	Salaries	1,871,000		1,871,000				0	
C002	Employee Benefits	412,029		412,029				0	
C003	Purchased Services	16,405		16,405				0	
C004	Medical and Nursing Supplies	50,545		50,545				0	
C005	Equipment	25,672		25,672				0	
	Physician On-Call Coverage	4,093		4,093				0	
C007	Other: Provide Education and training	4,459		4,459				0	
C008	Expenditure Recoveries (enter as negative)	(3,680)		(3,680)				-	
	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$2,380,523	\$0	\$2,380,523		\$0	\$0	\$0	

Note: Claim-based not to be included.

		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
	Global Level of Care Funding	Beds) (1)	(2)	
C010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31,	(.)		
	2019 period for Nursing and Personal Care expenses, Note: The expenses must also be reported on lines C001 through C009, as			
	applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the	13,160		
	envelopes. Homes will retain the 32% of Global LOC funding allocated to the QA envelope.			
		LTC/Interim beds	Convalescent Care	
		only (exclude Convalescent Care	beds only	
	Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative	Beds)	(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 C012 will be used to determine any unused funding from the RN &			
	RPN - BSO initiative.]
		LTC/Interim beds only (exclude	Convalescent Care	
		Convalescent Care	beds only	
		Beds)	(2)	
	Personal Support Worker (PSW) - BSO initiative	(1)		
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 C013 will be used to determine any unused funding from the PSW -			
L	BSO initiative.			1
				1
		LTC/Interim beds only (exclude	Convalescent Care	
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW	Convalescent Care	beds only	
		Beds)	(2)	
		(1)	. ,	
	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			
C013	total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding			
L		1	1	1
		LTC/Interim beds		1
	· · · · · · · · · · · · · · · · · · ·	only (exclude	Convalescent Care	
	Enhanced Transition Support Funding	Convalescent Care	beds only	
		Beds)	(2)	
		(1)		1
1	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines			
C014	C001 through C009, as applicable.			
0014	1			
1				
				-
		LTC/Interim beds	1	
		only (exclude		
	Designated Specialized Units - Additional Funding	Convalescent Care		
		Beds)		
		(1)		
1	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated			
L.,	specialized units. The expenses must also be reported on lines C001 through C009, as applicable.			
C015				
1				
L	1	I	I	

2019-12-31

Ministry of Long-Term Care Ministère des Soins de longue durée MOHLTC Facility # Oper HN3448 Det

Ontario

 MOHLTC Facility #
 Operator Name : Deer Park Villa - The Regional Municipality of Niagara

 Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length	LTC and Interim Bed Non-Arms-	Sub-total	For Ministry Use Only	Convalescent Care Arms-Length	Convalescent Care Non-Arms-	Sub-Total	For Ministry Use Only
	Program and Support Services (PSS)	Transactions (1)	Length Transactions (2)	(3)	Allowable Expenditure (4)	Transactions (5)	Length Transactions (6)	(7)	Allowable Expenditure (8)
D001	Salaries	119,300		119,300				0	
D002	Employee Benefits	27,354		27,354				0	
D003	Purchased Services	51,476		51,476				0	
D004		6,470		6,470				0	
D005	Supplies Equipment	3,158		3,158				0	
	Other Education and training	275		275				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$208,033	\$0	\$208,033		\$0	\$0	\$0	
	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 \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses . Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.								
	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 D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		C						
		LTC/Interim beds							
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	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 D010 will be added to the expenses reported on line C014 to determine any unused funding.								
		n	I	l					
	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.								

Ontario Ministry of Long-Term Care

MOHLTC Facility #

HN3448

2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 20 2019-12-31 Ministère des Soins de longue durée Operator Name : Deer Park Villa - The Regional Municipality of Niagara

Sec	tion E - Actual Expenditures - Raw Food	Bed Arms-Length Transactions	LTC and Interim Bed Non-Arms- Length	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Care Non-Arms- Length	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure
	Raw Food	(1)	Transactions				Transactions		(8)"
E001	Raw Food	239,578		239,578				0	
E002	Expenditure Recoveries (enter as negative)	(66,368)		(66,368)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$173,210	\$0	\$173,210		\$0	\$0	\$0	

	(Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
EC	004 <mark> </mark>	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses . Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

	•								
		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001	Housekeeping Services (HS)	138,987		138,987				0	
	Building and Property - Operations and Maintenance (B&P-OM)	112,762		112,762				0	
F003	Dietary Services (DS)	299,155		299,155				0	
F004	Laundry and Linen Services (L & LS)	93,582		93,582				0	
F005	General and Administrative (G&A)	298,004	229,188	527,192				0	
F006	Facility Costs (FC)	451,935	3,014	454,949				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$1,394,425	\$232,202	\$1,626,627		\$0	\$0	\$0	
	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.	386,730		386,730				0	
	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$1,007,695	\$232,202	\$1,239,897		\$0	\$0	\$0	

Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	6,193	

	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.		

	Ennanced 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.		

	Ministère des Soins de longue durée						
MOHLTC Facility # Operator Name :							
	HN3448	Deer Park Villa - The Regional Municipality of Niagara					

Section I: Part A.

Line Ia01- 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 1a01 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 f	or 12 months, J	12 months, January 1, 2019 to December 31, 2019							
			Overhead							
			Expenses -							
	Salary	Benefits	operating	Total Costs						
la01				\$0						

Line la01b- 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 f	or 12 months, J	anuary 1, 2019 to D	ecember 31, 2019
			Overhead	
			Expenses -	
	Salary	Benefits	operating	Total Costs
la01b				\$0

Line Ia01c- Falls Prevention Equipment Funding Program

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

la01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	
	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	

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Ontario	2019 Long-Term Care Home Annu	al Report		
Ministry of Long-Term Care	For the period from	2019-01-01	to	2019-12-31
Ministère des Soins de longue durée				
MOHLTC Facility #	Operator Name :			
HN3448	Deer Park Villa - The Regional Municipality of Niagara			

COM 16-2020, Appendix 2

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, 2019 thru December 31, 2019 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 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	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.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	2,765
lb4	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.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	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 the 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.	
	One-time and project funding	Use lines Ib8 through Ib11, column D to report expenses eligible for reim incurred by the home from January 1, 2019 to December 31, 2019 for an project funding, based on the funding provided in the LTCH Payment Ca Report each funding item separately and provide a description, e.g. Wa Testing	ny one-time and Iculation Notice.
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
	I otal Expense	s from Section I, Part B (sum of lines lb1 to lb11)	2,765

to

2019	Long-Term	Care	Home
		For the p	period fr

rom 2019-01-01

2019-12-31

Ministry of Long-Term Care Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

	NURSING AND	PERSONAL CARE				
	Please comple	te lines O001 through O003, as applicable. Do not include	Opening		Current Period	Closing Accrual Balance
	e.g, the cost of	d to the administration of employee and union agreements conducting union negotiations, arbitration hearings, and pay ions must be reported in the Other Accommodation	Accrual Balance (1)	Settlements in 2018 (2)	Accrual (3)	(4) = (1)-(2)+(3)
O001	Salaries		81,090	81,090	89,476	89,476
O002	Employee Benefits		17,202	17,202	19,324	19,324
	Other (specify):	CUPE 1263 and ONA9	8,773	0	36,863	45,636
	TOTAL NURSING (sum of lines O00	AND PERSONAL CARE 1 through O003)	\$107,065	\$98,292	\$145,663	\$154,436

	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 agreement e.g, the cost of conducting union negotiations, arbitration hearings, and equity negotiations must be reported in the Other Accommodation envelope.	nts	Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
0101	Salaries		3,795	3,795	5,528	5,528
0102	Employee Benefits		950	950	1,275	1,275
O103	Other (specify): CUPE 1263				926	926
0104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)		\$4,745	\$4,745	\$7,729	\$7,729

				-	
	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 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
201	Salaries				0
202	Employee Benefits				0
203	Other (specify):				0
	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario

April 1, 2018

	COM 16-2020, Appendix 2
Ontario	2019 Long-Term Care Home Annual Report
Ministry of Long-Term Care	For the period from 2019-01-01 to 2019-12-31
Ministère des Soins de longue durée	
MOHLTC Facility #	Licensee Name :
HN3448	Deer Park Villa - The Regional Municipality of Niagara
Section P - Notes to the Report	
Significant Accounting Principles	
Basis of Accounting	
U	Section O of the report have been prepared in accordance with generally AP) and applicable legislation, regulations, policies and directives.
If there is no trust account, p	lease check here and please explain:

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

Ontario

For the period from 2019-01-01 Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name : HN3448

Deer Park Villa - The Regional Municipality of Niagara 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 was provided by management. to

to

2019-12-31

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 L-SAA, 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.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the	day of		, 20
			(Print Licensee's Name)
		By:	
Witness	_	NAME:	
		TITLE:	

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

Independent Auditors' Report



2019-12-31

to

Ontario

2019 Long-Term Care Home Annual Report

2019-01-01

Ministry of Long-Term Care

Ministère des Soins de longue durée

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

For the period from

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 _____to

prepared in accordance with the Ontario Regulation 79/10 section 241. 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, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 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.

	Licensed Public Accountant
(place)	
(date)	

Deloitte.

COM 16E20120 LAppendix 3 25 Corporate Park Drive Suite 301 St. Catharines ON L2S 3W2 Canada

> Tel: 905-323-6000 Fax: 905-323-6001 www.deloitte.ca

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 2019 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, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 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, 2016 and 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 August ___, 2020

The Regional Municipality of Niagara Douglas H. Rapelje Lodge Notes to the Annual Report

December 31, 2019

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 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and 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.

Ministry of Long-Term Care			For the period from 2019-01-01 to			2019-12-31			
	1	e longue durée		-	-				
1390		Operator Name Douglas H. Rapelje Lo	dae - The Re	aional Municip	ality of Niaga	ra			
IN Nam		0 1 7	0	0 1	, ,				
		ara Haldimand Brant Lo							
ectio	n A - Le	vel of Care (LOC) Act	ual Resident				esident Bad		
				R	esident Days	5		Resident	Revenue
(Current I	Revenue Period	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay	y - Private	4,223	4,142	1,405	6,886	16,656	1,023,876	418,505
A002	Long-Stay	y - Semi - Private	1,591	1,665	550	2,751	6,557	400,057	79,287
A003	Long-Stay	y - Basic	4,550	4,816	1,659	8,090	19,115	1,009,795	
A004	Long-Stay spouses)	y two-bed room (Shared by					0		
A005	Short-Sta	y - Respite Care	141	139	46	240	566	21,578	
\005a	reimburse (Include lo	ed Unit - approved for ement of preferred Fees ong-stay residents g Specialized Unit beds)					0		
A005b	reimburse Fees(Incl	ed Unit - not approved for ement of preferred ude long-stay residents g Specialized Unit beds)					0		
A006	Respite Ca	of Care Long-Stay, Short Stay- re Beds and Specialized Unit n of lines A001 through A005b)	10,505	10,762	3,660	17,967	42,894	2,455,306	497,792
A007	Interim SI	hort-Stay - Private					0		
A008	Interim St	hort Stay - Semi-Private					0		
A009	Interim St	hort Stay - Basic					0		
A010	Interim Sł	hort-Stay - two-bed room					0	\wedge	
A011	Total Level	of Care Interim Short-Stay n of lines A007 through A010)	0	0	0	0	0	0	C
4012	Convalesce	ent Care Beds					0		
				• • • •					•

A015 charged is less than the maximum 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 charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .

		Resident-Days					
	Actual occupancy of Awarded beds and Replacement of beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	
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, and the 90 day fill-rate period for specialized unit beds.					0	
A020b	Actual Short-stay Respite-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 and Convalescent Care beds	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	
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 to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0	
A022b	Actual Resident-days in line A007-A010 during ORP Period					0	

Ontario

Ministry of Long-Term Care Ministere des Soins de longue durée For the period from 2019-01-01 to 2019-12-31 MOHLTC Facility # H13902 Operator Name Douglas H. Rapelje Lodge - The Regional Municipality of Niagara Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued	Ontario	2019 Long-Term Care Home Annual Report
H13902 Douglas H. Rapelje Lodge - The Regional Municipality of Niagara Section A - Level of Care (LOC) Actual Resident Occupancy, Resident		
Section A - Level of Care (LOC) Actual Resident Occupancy, Resident	MOHLTC Facility #	Operator Name
	H13902	Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Prior Period Revenue	Revenue	For Ministry Use Only
A030 Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accomodation Fees	For Ministry Use Only	
A040	Basic Accommodation Fees - Bad Debt	3,084	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$3,084	

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		
0000	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report For the period from

2019-01-01 2019-12-31 Ministry of Long-Term Care to Ministry of Long- term Care to the performance of t

	Nursing and Personal Care (NPC)	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)
C001	Salaries	4,649,827		4,649,827				0	
C002	Employee Benefits	1,137,941		1,137,941				0	
C003	Purchased Services	9,660		9,660				0	
C004	Medical and Nursing Supplies	142,301		142,301				0	
	Equipment	25,241		25,241				0	
	Physician On-Call Coverage	13,772		13,772				0	
	Other: Provide Education and training	10,737		10,737				0	
C008	Expenditure Recoveries (enter as negative)	(18,723)		(18,723)					
C009	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$5,970,756	\$0	\$5,970,756		\$0	\$0	\$0	

Note: Claim-based not to be included.

		LTC/Interim beds		
		only (exclude	Convalescent Care	<u>^</u>
		Convalescent Care	beds only	
		Beds)	(2)	
	Global Level of Care Funding	(1)		
C010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31,			
1	2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as	39,535		
1	applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the	39,535		
1	envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.			
-				
		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
	Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative	Beds)	(2)	
C011				
	Parent the total stickle supersection ded from the DN & DDN DCO initiative Nate: The supersection states he recented as lines COOM			
1	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 C012 will be used to determine any unused funding from the RN &			
1	RPN - BSO initiative.			-
L	INT N - BOC INIDAUYS.			l
		LTC/Interim beds only (exclude	Convalescent Care	
		Convalescent Care	beds only	
		Beds)	(2)	
	Personal Support Worker (PSW) - BSO initiative	(1)		
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 C013 will be used to determine any unused funding from the PSW -			
	BSO initiative.			
		LTC/Interim beds		
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW	only (exclude	Convalescent Care	
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO initiative. Rivkerk and FSW	Convalescent Care Beds)	beds only (2)	
		(1)	(2)	
	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			
C013	total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding			
L				
		LTC/Interim beds		
	Franciski Stranski se Summer Franking	only (exclude	Convalescent Care	
	Enhanced Transition Support Funding	Convalescent Care	beds only	
		Beds)	(2)	
	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines	(1)		
1	C001 through C009, as applicable.			
C014				
1				
L				
		-	r.	
		LTC/Interim beds		
		only (exclude		
	Designated Specialized Units - Additional Funding	Convalescent Care Beds)		
		(1)		
<u> </u>	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated	(1)		
1	specialized units. The expenses must also be reported on lines C001 through C009, as applicable.			
COL				
C015				
1				
L			l	

Ontario

2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 2019-12-31

 Ministry of Long-Term Care
 For the period from
 2019-01-01

 Ministere des Soins de longue durée
 Operator Name :
 1

 MOHLTC Facility #
 Operator Name :
 Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

 Section D - Actual Expenditures - Program and Support Services

It C marine marine difference marine marin										
Ams: Larger Mark Larger			LTC and Interim	LTC and Interim	Cub total		Convalescent	Convalescent	Sub-Total	For Ministry
Interaction Program and Support Services (PSS) Transaction (PS) Long (PS) Long (PS) <thlong (PS) Long (PS) Long (PS)</thlong 					Sub-total	For Ministry Use Only				Use Only
Program and Support Services (PSS) (1) Teameinton (2) Performant (3) Teameinton (7) Performant 0000 Salarian 323,367 323,367 323,367 1 3 0 3 0 3 0 3 0 3 0 3 0 3 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>Allowable</td><td></td><td></td><td></td><td>Allowable</td></td<>						Allowable				Allowable
Program and Support Services (PSS) Col. (i)						Expenditure			-	Expenditure
0001 Sciences 332,957 332,957 323,957 0 0 0 0022 Equipme Bandis 04,256 84,236 0 0 0 0030 Signifies 117,721 1 157,721 0 0 0030 Signifies 114,832 14,832 1 0 0 0030 Signifies 0 0 0 0 0 0 0030 Signifies 0<		Program and Support Services (PSS)	(-)		(3)	(4)	(-)		(7)	(8)
Distants 0 0 0 0 0 Binitists 0	D001		222.057						0	
Image: services Conversion Co		Salaries	323,957		323,937				0	
Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>	D002	Employee Benefits	84,236		84,236				0	
0004 Supple 14.832 14.832 0 0 0005 Supple 1.384 1.384 0 0 0006 Supple 1.384 1.384 0 0 0007 Equarture Recoverse (utert as negative) 0 0 0 0008 Test Program and Supper Services 5408.200 50 50 50 Signed and fines Detri through Detri 100.000 Stath Togen and Supper Services 5408.200 50 50 Signed fine body alg/be openes in subation in 86.17.7 fields UCC per lam. Convalescent Convalescent Convalescent 0000 Signed fine body alg/be openes in subation in the 31.7 fields UCC per lam. (1) (2) (2) 10000 Signed fine body alg/be openes in subation in the 31.7 fields UCC per lam. (2) (2) (2) 10000 Signed fine body alg/be openes in subation in the 31.7 fields UCC per lam. (2) (2) (2) 10000 Signed fine body alg/be openes in subation in the 31.7 fields UCC per lam. (2) (2) (2) 10000 Signed fine body alg/be openes in subation in the 31.2 field of through one discusses of a subation in the 30.2 field of through one discusses of a subation in the 30.2 field of through one discusses of a subation in the algoration file to 30.2 field of through one discusses of a subation in the addition ine	D003	Purchased Services	157.721		157,721				0	
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(Sum of times D001 through D007) Convertion Convertion Global Level of Care Funding LtC/Interfine Best conversion (1) Conversion (2) Conversion (2) Report the total eligible expenses in relation to the \$1.77 Global LOC per dem through pinkawe for the April 1.2019 to Docember 31, 2019 period for Program and D000 Support Services expresses. Naccess support Services expresses. Naccess support Services expresses. Naccess support Service Services. Naccess support Service Service Services. Service	D008	Total Program and Support Services	* 505.000	\$ 0	* ==== ===		\$ 0	**		
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Global Level of Care Funding convector Convector Convector Care Beds) Convector Report the total sligble expenses in relation to the \$1.77 Global LOC per diem lunding initiative for the April 1, 2019 to Deember 31, 2019 per diem for Program and Supper Sterence sequences. Nach: The expenses multiple of the Program and Otto Brought Decos, as applicable. The total expenses reported on infe DOS will be where suit relation the 32% of Global LOC hunding allocated to the OA envelope. Convector Additional Healthcare Personnel - BSO Initiative Convector Convector Care Beds) Convector Convector Report the total sligble expenses funded from the Additional Healthcare Personnel- deferming y muscle funding from the Stational Healthcare Personnel- deferming y muscle funding from the Stational Healthcare Personnel- deferming y muscle funding from the Sto Initiative for Training and Convector Convector Report the total sligble expenses funded from the ISO Initiative for Training and Convector Convector Convector Convector	·		1							
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Ontario Ministry of Long-Term Care

2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 20 2019-12-31 Ministère des Soins de longue durée Operator Name :

MOHLTC Facility # H13902 Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Section E - Actual Expenditures - Raw Food		LTC and Interim Bed Arms-Length Transactions	LTC and Interim Bed Non-Arms- Length	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Care Non-Arms- Length	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure
	Raw Food	(1)	Transactions				Transactions		(8)"
E001	Raw Food	451,710		451,710				0	
E002	Expenditure Recoveries (enter as negative)	(17,887)		(17,887)				0	
E003									
	Total Raw Food (Sum of lines E001 through E002)	\$433,823	\$0	\$433,823		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
EO	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses . Note: The expenses must also be reported on lines E001 through E00 as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	3,	

Section F - Actual Expenditures - Other Accommodation

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		LTC and Interim Bed Arms-Length Transactions	LTC and Interim Bed Non-Arms- Length Transactions	Sub-Total (3)	For Ministry Use Only Allowable Expenditure	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions	Sub-Total	For Ministry Use Only Allowable Expenditure
E001		(1)	(2)	505.004	(4)		(6)	(7)	(8)
	Housekeeping Services (HS)	525,924		525,924				0	
	Building and Property - Operations and Maintenance (B&P-OM)	265,230		265,230				0	
F003	Dietary Services (DS)	834,120		834,120				0	
F004	Laundry and Linen Services (L & LS)	206,610		206,610				0	
F005	General and Administrative (G&A)	758,784	525,435	1,284,219				0	
F006	Facility Costs (FC)	747,632	5,311	752,943				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$3,338,300	\$530,746	\$3,869,046		\$0	\$0	\$0	
	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.	484,334		484,334				0	
	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,853,966	\$530,746	\$3,384,712		\$0	\$0	\$0	

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		
		18,605	

	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.		

Ontario 2019 Long-Term Care Home Annual Report Ministry of Long-Term Care I for the period from [########] to [########]

Ministère des Soins de longue durée	
MOHLTC Facility #	Operator Name :
H13902	Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Section I: Part A.

Line Ia01- 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 1a01 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 f	or 12 months, January 1, 2019 to December 31, 2019					
			Overhead				
			Expenses -				
	Salary	Benefits	operating	Total Costs			
la01				\$0			

Line la01b- 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, 2019 to December 31, 2019						
			Overhead				
			Expenses -				
	Salary	Benefits	operating	Total Costs			
la01b				\$0			

Line Ia01c- Falls Prevention Equipment Funding Program

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

la01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	
	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	

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Ontario 2019 Long-Term Care Home Annual Report				
Ministry of Long-Term Care	For the period from	2019-01-01	to	2019-12-31
Ministère des Soins de longue durée				
MOHLTC Facility #	Operator Name :			
H13902	Douglas H. Rapelje Lodge - The Regional Municipality of Niagara			

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, 2019 thru December 31, 2019 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 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	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.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	317,460
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,980
lb4	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.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	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 the 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.	
	One-time and project funding	Use lines Ib8 through Ib11, column D to report expenses eligible for reim incurred by the home from January 1, 2019 to December 31, 2019 for ai project funding, based on the funding provided in the LTCH Payment Ca Report each funding item separately and provide a description, e.g. Wa Testing	ny one-time and Iculation Notice.
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
	Total Expense	s from Section I, Part B (sum of lines lb1 to lb11)	323,440

to

Ministry of Long-Term Care Ministère des Soins de longue durée

H13902

Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

April 1, 2018

	NURSING AND	PERSONAL CARE				
	any cost related e.g, the cost of	te lines O001 through O003, as applicable. Do not include d to the administration of employee and union agreements conducting union negotiations, arbitration hearings, and pay ons must be reported in the Other Accommodation	Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001	Salaries		241,872	241,872	235,700	235,700
O002	Employee Benefits		53,382	53,382	55,536	55,536
O003	Other (specify):	CUPE 1263 & ONA9	11,743		107,566	119,309
	TOTAL NURSING (sum of lines O00	AND PERSONAL CARE 1 through O003)	\$306,997	\$295,254	\$398,802	\$410,545

	Program and S	upport Services					
	any cost relate	te lines O101 through O103, as applicable. Do not includ d to the administration of employee and union agreemen conducting union negotiations, arbitration hearings,and	ts	Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance (4) = (1)-(2)+(3)
		ions must be reported in the Other Accommodation	,	(1)	(2)	(3)	
01	Salaries			12,775	12,775	15,906	15,906
02	Employee Benefits			3,384	3,384	4,358	4,358
03	Other (specify):	CUPE 1263				5,452	5,452
	TOTAL PROGRA (sum of lines O10	M AND SUPPORT SERVICES 1 through O103)		\$16,159	\$16,159	\$25,716	\$25,716

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 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
01 Salaries				
02 Employee Benefits				
03 Other (specify):				
TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$(

2019 Long-Term Care Home Annual Report For the period from

2019-01-01

2019-12-31

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Ontario 2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #	Licensee Name :
H13902	Douglas H. Rai

Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

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 L-SAA, 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.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the	day of	, 20
		(Print Licensee's Name)
		Ву:
Witness		NAME:
		TITLE:

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

H13902 Douglas H. Rapelje Lodge - The Regional Municipality of Niagara

Independent Auditors' Report



2019-12-31

to

Ontario

2019 Long-Term Care Home Annual Report

2019-01-01

Ministry of Long-Term Care

Ministère des Soins de longue durée

MOHLTC Facility #

Licensee Name Douglas H. Rapelje Lodge - The Regional Municipality of Niagara H13902

For the period from

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. 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, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 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.

	Licensed Public Accountant
(place)	
(date)	

Deloitte.

COM 16E2020LAppendix 4 25 Corporate Park Drive Suite 301 St. Catharines ON L2S 3W2 Canada

> Tel: 905-323-6000 Fax: 905-323-6001 www.deloitte.ca

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 2019 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, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 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, 2016 and 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 August ___, 2020

1. Basis of accounting

December 31, 2019

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 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and 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.

Vinistére VOHLTC	Facility #	Operator Name							
H1353		Gilmore Lodge - The R	egional Muni	cipality of Niag	ara				
LHIN Nar									
		ara Haldimand Brant Lo evel of Care (LOC) Act				anus and D	ooidont Dod	Daht	
Sectio	n A - Lo	ever of Care (LOC) Act	ual Resident		esident Days		esident bad		Revenue
			la numera da		colucin Days		Tetal Davis		Revenue
	Current	Revenue Period	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Sta	ay - Private	3,893	4,022	1,378	6,621	15,914	975,673	300,812
A002	Long-Sta	ay - Semi - Private	270	276	93	459	1,098	67,321	9,225
A003	Long-Sta	ay - Basic	2,873	2,960	946	4,944	11,723	590,464	
A004	Long-Sta spouses	ay two-bed room (Shared by)					0		
A005	Short-Sta	ay - Respite Care					0		
A005a	reimburs (Include	zed Unit - approved for sement of preferred Fees long-stay residents Ig Specialized Unit beds)					0		
A005b	reimburs Fees(Inc	zed Unit - not approved for sement of preferred slude long-stay residents ng Specialized Unit beds)					0		
A006	Respite C	el of Care Long-Stay, Short Stay- are Beds and Specialized Unit m of lines A001 through A005b)	7,036	7,258	2,417	12,024	28,735	1,633,458	310,037
A007	Interim S	Short-Stay - Private					0		
A008		Short Stay - Semi-Private					0		
A009	Interim S	Short Stay - Basic					0		
A010	Interim S	Short-Stay - two-bed room by spouses)					0		
A011	Total Leve	el of Care Interim Short-Stay um of lines A007 through A010)	0	0	0	0	0	0	0
A012	Convales	cent Care Beds					0		

2019 Long-Term Care Home Annual Report

accommodation fee and the basic accommodation fee charged if the basic accommodation (ee charged is less than the Director approved reduced basic accommodation fee .

				Resident-Days	;	
	Actual occupancy of Awarded beds and Replacement of beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
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, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-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 and Convalescent Care beds	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
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 to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario

Ontario 2019 Long-Term Care Home Annual Report				
Ministry of Long-Term Ministère des Soins de				
MOHLTC Facility #	Operator Name			
H13533	Gilmore Lodge - The Regional Municipality of Niagara			
	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, 2018		

	Resident Bad Debt on 2019 Basic Accomodation Fees	For Ministry Use Only	
A040	Basic Accommodation Fees - Bad Debt	4,708	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$4,708	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
	Other LTC Home funding provided by Government		
	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report
For the period from 2019-01-01 2019-12-31 Ministry of Long-Term Care to Minister de la Soins de lorgue durée MOHL CF Faolity # Operator Name : H13533 [Gilmore Lodge - The Regional Municipality of Niagara Section C - Actual Expenditures - Nursing and Personal Care

	Nursing and Personal Care (NPC)	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)
C001	Salaries	3,021,033		3,021,033				0	
C002	Employee Benefits	756,292		756,292				0	
C003	Purchased Services	57,558		57,558				0	
C004	Medical and Nursing Supplies	82,119		82,119				0	
	Equipment	22,756		22,756				0	
	Physician On-Call Coverage	14,528		14,528				0	
	Other: Provide Education and Training	6,552		6,552				0	
C008	Expenditure Recoveries (enter as negative)	(11,406)		(11,406)				-	
C009	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,949,432	\$0	\$3,949,432		\$0	\$0	\$0	

Note: Claim-based not to be included.

		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care Beds)	beds only (2)	
	Global Level of Care Funding	(1)	(2)	
C010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	26,359		K,
		LTC/Interim beds	Convalescent Care	
		only (exclude Convalescent Care	beds only	
	Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative	Beds)	(2)	
C011		Deady		
0011	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 C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.			
		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
	Personal Support Worker (PSW) - BSO initiative	Beds)	(2)	
C012	Personal Support Worker (PSW) - BSO initiative	(1)		
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 C013 will be used to determine any unused funding from the PSW -			
	BSO initiative.			
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		LTC/Interim beds		
		only (exclude	Convalescent Care	
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW	Convalescent Care	beds only	
		Beds)	(2)	
		(1)		
C013	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for R/NRPN 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 C014 will be added to the expenses reported on line D010 to determine any unused funding			
		LTC/Interim beds		
	*	only (exclude	Convalescent Care	
	Enhanced Transition Support Funding	Convalescent Care	beds only	
		Beds)	(2)	
	Denot the total eligible evenence funded from the Februard Transition Current Funding. The supersed must also be recented on lines	(1)		
1	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.			
C014	ooor anoogn ooos, as approasis.			
1				
		LTC/Interim beds	1	
		only (exclude		
	Designated Specialized Units - Additional Funding	Convalescent Care		
		Beds)		
r		(1)		
1	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated			
1	specialized units. The expenses must also be reported on lines C001 through C009, as applicable.			
C015				
1				
]	

2019-12-31

Ministry of Long-Term Care Ministère des Soins de longue durée MOHLTC Facility # Oper H13533 Gill

Ontario

 MOHLTC Facility #
 Operator Name : Gilmore Lodge - The Regional Municipality of Niagara

 Section D - Actual Expenditures - Program and Support Services

		LTC and Interim Bed Arms-Length Transactions	LTC and Interim Bed Non-Arms- Length	Sub-total	For Ministry Use Only Allowable	Convalescent Care Arms-Length Transactions	Convalescent Care Non-Arms- Length	Sub-Total	For Ministry Use Only Allowable
	Program and Support Services (PSS)	(1)	Transactions (2)	(3)	Expenditure (4)	(5)	Transactions (6)	(7)	Expenditure (8)
D001	Salaries	274,649		274,649				0	
D002	Employee Benefits	59,862		59,862				0	
D003	Purchased Services	96,325		96,325				0	
D004	Supplies	10,632		10,632				0	
	Equipment	1,395		1,395				0	
D006 D007	Other	4,068		4,068				0	
	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$446,931	\$0	\$446,931		\$0	\$0	\$0	
	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 \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.								
	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 D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		C						
	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 D010 will be added to the expenses reported on line C014 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.								

Ontario Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 2019-12-31 ée Operator Name :

MOHLTC Facility # Operator Name : H13533 Gilmore Lodge - The Regional Municipality of Niagara

Section E - Actual Expenditures - Raw Food		LTC and Interim Bed Arms-Length Transactions	LTC and Interim Bed Non-Arms- Length	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Care Non-Arms- Length	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure
	Raw Food	(1)	Transactions				Transactions		(8)"
E001	Raw Food	334,116		334,116				0	
E002	Expenditure Recoveries (enter as negative)	(66,225)		(66,225)				0	
	Total Raw Food (Sum of lines E001 through E002)	\$267,891	\$0	\$267,891		\$0	\$0	\$0	

		Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E	004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses . Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

	·								
		LTC and Interim Bed Arms-Length	LTC and Interim Bed Non-Arms-	Sub-Total	For Ministry Use Only Allowable	Convalescent Care Arms-Length Transactions	Convalescent Care Non-Arms-	Sub-Total	For Ministry Use Only Allowable
		Transactions (1)	Length Transactions (2)	(3)	Expenditure (4)	(5)	Length Transactions (6)	(7)	Expenditure (8)
F001	Housekeeping Services (HS)	390,050		390,050				0	
	Building and Property - Operations and Maintenance (B&P-OM)	167,748		167,748				0	
F003	Dietary Services (DS)	617,886		617,886				0	
F004	Laundry and Linen Services (L & LS)	159,659		159,659				0	
F005	General and Administrative (G&A)	682,341	253,235	935,576				0	
F006	Facility Costs (FC)	387,806	5,270	393,076				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,405,490	\$258,505	\$2,663,995		\$0	\$0	\$0	
	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.	208,633		208,633				0	
	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,196,857	\$258,505	\$2,455,362		\$0	\$0	\$0	

Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 010 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	12,404	

	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.		

	Ennanced 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.		

Ontario 2019 Long-Term Care Home Annual Report Ministry of Long-Term Care I for the period from [########] to [########]

Ministère des Soins de longue durée						
MOHLTC Facility #	Operator Name :					
H13533	Gilmore Lodge - The Regional Municipality of Niagara					

Section I: Part A.

Line Ia01- 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 1a01 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 f	or 12 months, J	anuary 1, 2019 to D	ecember 31, 2019
			Expenses -	
	Salary	Benefits	operating	Total Costs
la01				\$0

Line la01b- 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 f	Expenditures for 12 months, January 1, 2019 to December 31, 2019							
		Overhead							
			Expenses -						
	Salary	Benefits	operating	Total Costs					
la01b				\$0					

Line Ia01c- Falls Prevention Equipment Funding Program

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

la01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	
	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	

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Ontario	2019 Long-Term Care Home Ann	2019 Long-Term Care Home Annual Report					
Ministry of Long-Term Care	For the period from	2019-01-01	to	2019-12-31			
Ministère des Soins de longue durée							
MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara						

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, 2019 thru December 31, 2019 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 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	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.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	346,797
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,660
lb4	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.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	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 the 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.	
	One-time and project funding One-time and project funding Use lines lb8 through lb11, column D to report expenses eligible for reimburser incurred by the home from January 1, 2019 to December 31, 2019 for any one project funding, based on the funding provided in the LTCH Payment Calculatio Report each funding item separately and provide a description, e.g. Water Qu Testing		ny one-time and Iculation Notice.
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:	e from Contion I. Dart D Journ of lines 114 to 1144	250 457
	i otal Expense	s from Section I, Part B (sum of lines lb1 to lb11)	350,457

Ontario

to

2019 Long-Term	Care Home Ann
	For the period from

ual Report 2019-01-01

2019-12-31

Ministry of Long-Term Care

Ministère des Soins de longue durée Licensee Name :

MOHLTC Facility # H13533

Gilmore Lodge - The Regional Municipality of Niagara

Check if no accrual amounts as of December 31, 2018

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		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
r	envelope. Salaries		148.722	148.722	167 407	167,437
0001	Salaries		146,722	146,722	167,437	
O002	002 Employee Benefits		34,139	34,139	38,730	38,730
O003	Other (specify):	CUPE 1253 & ONA 9	8,716		67,060	75,776
	TOTAL NURSING	AND PERSONAL CARE				
O004	0004 (sum of lines O001 through O003)		\$191,577	\$182,861	\$273,227	\$281,943

	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 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
D101	Salaries	11,044	11,044	13,471	13,471
D102	Employee Benefits	2,629	2,629	3,198	3,198
D103	Other (specify):			3,683	3,683
D104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$13,673	\$13,673	\$20,352	\$20,352

				-	
	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 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
201	Salaries				0
202	Employee Benefits				0
203	Other (specify):				0
	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario

Ontario	2019 Long-Term Care Home Annual Report			
Ministry of Long-Term Care	For the period from 2019-01-01 to 2019-12			
Ministère des Soins de longue durée				
MOHLTC Facility #	Licensee Name :			
H13533	Gilmore Lodge - The Regional Municipality of Niagara			
Section P - Notes to the Repor				
Significant Accounting Principles				
Basis of Accounting				
0	and Section O of the report have been prepared in accordance with generally (GAAP) and applicable legislation, regulations, policies and directives.			

COM 16-2020, Appendix 4

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



2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

Ontario

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #	Licensee Name :
H13533	Gilmore Lodge -

Gilmore Lodge - The Regional Municipality of Niagara 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 L-SAA, 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.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the	day of _	, 20
		(Print Licensee's Name)
	•	Ву:
Witness		NAME:
		TITLE:

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

Independent Auditors' Report



Ontario

H13533

Ministry of Long-Term Care

2019-12-31

to

Ontario

2019 Long-Term Care Home Annual Report

2019-01-01

Ministry of Long-Term Care

Ministère des Soins de longue durée

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

For the period from

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 _____to

prepared in accordance with the Ontario Regulation 79/10 section 241. 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, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 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.

	Licensed Public Accountant
(place)	
(date)	

Deloitte.

COM 16ER120LAppendix 5 25 Corporate Park Drive Suite 301 St. Catharines ON L2S 3W2 Canada

> Tel: 905-323-6000 Fax: 905-323-6001 www.deloitte.ca

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 2019 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, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 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, 2016 and 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 August ___, 2020

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 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and 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.

A005 Short-Stay - Respite Care 90 108 39 214 451 A005a Specialized Uni - approved for reimbursement of preferred Fees (include long-stay residents occupying Specialized Uni theds) 0 0 A005b Specialized Uni - not approved for reimbursement of preferred Fees (include long-stay residents occupying Specialized Uni beds) 0 0 A006b Total Level of Care Long-Stay. Short Stay-Respite Care Beds and Specialized Unit beds) 19,506 19,796 6,689 33,257 79,248 A007 Interim Short-Stay - Private 0 0 0 0 A007 Interim Short-Stay - Private 0 0 0 0 A007 Interim Short-Stay - Private 0 0 0 0 A007 Interim Short-Stay - Ver-bed room (Shared by spouses) 0 0 0 0 A010 Interim Short-Stay - We-bed room (Shared by spouses) 0 0 0 0 A011 Total Level Of Care Interem Short-Stay 0 0 0 0 A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015	A004	Long-Stay two-bed room (Shared by spouses)					0	
Specialized Unit - approved for reimbursement of preferred Fees (Include long-stay residents occupying Specialized Unit - not 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, Bont Stay- Respite Care Beds and Specialized Unit beds. (Sum of lines A001 through A005b) 19,796 6,689 33,257 79,248 A007 Interim Short-Stay - Private 0 0 A008 Interim Short-Stay - Private 0 0 A009 Interim Short-Stay - Semi-Private 0 0 A000 Interim Short-Stay - Basic 0 0 0 A010 Interim Short-Stay - Wo-bed room (Shared by spouses) 0 0 0 0 A011 Total Level of Care Interim Short-Stay body of through A010) 0 0 0 0 A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 charged portion of resident accommodation fees arising from the variance between the maximum basic accommodation should be charged to residents without an approved ratereduction and the basic accommodation fee charged if th	A005	Short-Stay - Respite Care	90	108	39	214	451	
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 and Specialized Unit beds. (Sum of lines A001 through A005b) 19,796 6,689 33,257 79,248 A007 Interim Short-Stay - Private 0 0 0 A008 Interim Short-Stay - Private 0 0 A009 Interim Short-Stay - Semi-Private 0 0 A009 Interim Short-Stay - Basic 0 0 A010 Interim Short-Stay - Wo-bed room (Shared by spouses) 0 0 0 0 A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010) 0 0 0 0 0 A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010) 0 0 0 0 0 A011 Total Level of Care Interim Short-Stay beds (Sum of lines accommodation fee arising from the variance between the maximum basic accommodation commodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Dirr red	A005a	reimbursement of preferred Fees (Include long-stay residents					0	
Additional Care Endson Specialized Unit Beds. (Sum of lines A001 through A005b) 19,506 19,796 6,689 33,257 79,248 A007 Interim Short-Stay - Private 0 0 0 A008 Interim Short-Stay - Private 0 0 A009 Interim Short-Stay - Semi-Private 0 0 A009 Interim Short-Stay - Semi-Private 0 0 A010 Interim Short-Stay - two-bed room (Shared by spouses) 0 0 0 0 A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010) 0 0 0 0 0 A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 charged portion of resident accommodation fees arising from the variance between the maximum basic accommodation should be charged to resident without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged if the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee charged is less than the basic accommodation fee charged if the basic accommodation fee charged is less than the Direction approved rate reduction and the basic accommodation fee charged is less than the Direction approved rate reduction and the basic accommodation fee charged is less than the Direction approved rate re	A005b	reimbursement of preferred Fees(Include long-stay residents					0	
Interim Short-Stay - Private 0 A008 Interim Short-Stay - Semi-Private A009 Interim Short Stay - Semi-Private A009 Interim Short Stay - Basic A010 Interim Short Stay - Basic A010 Interim Short-Stay - two-bed room (Shared by spouses) A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010) 0 0 0 0 0 A0112 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee charged if 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 basi accommodation fee . A015 Actual Resident-days in lines A001 through A005 that was attributed to the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds, replacement beds, in the and the pre-Move Occupancy Days for Classified "D" March (1a) April to June (1b) July (1ba) 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 "B", "C" and Upgrad	A006	Respite Care Beds and Specialized Unit	19,506	19,796	6,689	33,257	79,248	
A008 Interim Short Stay - Semi-Private 0 A009 Interim Short Stay - Basic 0 A010 Interim Short Stay - Basic 0 A010 Interim Short Stay - two-bed room (Shared by spouses) 0 0 0 A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010) 0 0 0 0 0 A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 charged portion of resident accommodation fees arising from the variance between the maximum basic accommodation should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, fhe variance between the Director approved reduced basi accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Directical approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Directical approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Directical approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Directical approved reduced basic accommodation fee and the basic accommodation fee charged is less than the Directical approved reduced basic accommodation fee and the basic	A007	Interim Short-Stay - Private					0	
A010 Interim Short Stay - Basic 0 A010 Interim Short-Stay - two-bed room (Shared by spouses) 0 0 0 A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010) 0 0 0 0 0 A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A015 Charged is less than the maximum basic accommodation fees arising from the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee . A015 Replacement 'B', 'C' and Upgraded 'D' beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified 'D'' March (1a) April to June (1b) July (1ba) 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'	A008	Interim Short Stay - Semi-Private					0	
Interim Short-Stay - two-bed room 0 A011 Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010) 0 0 0 0 0 A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A013 The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee charged if 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 charged if the basic accommodation fee charged is less than the maximum basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee . A015 Actuar Occupancy or Awardeen Beos and Repracement Dr Deos, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds) January to March (1a) April to June July (1ba) A020a Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awardee beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Beds, he Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate January to March (1b)	A009	Interim Short Stay - Basic					0	
A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A012 Convalescent Care Beds 1,677 1,384 525 2,669 6,255 A013 The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee charged if 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 charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee . A015 Accuar Occupancy or Awardee Deos and Repracement D Deos, and Replacement 'B', 'C' and Upgraded 'D' beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified 'D' Replacement beds. (to be completed by Licensees operating such beds) January to (1b) April to June July (1ba) A020a Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awardee beds and replacement 'D' beds, replacement 'B', 'C' and Upgraded 'D' beds, the Pre-Move Occupancy Days for Classified 'D' Beds, the Pre-Move Occupancy Days for Classified 'D' Replacement beds, and the 90-000 Coupancy Days for Classified 'D' beds, the Pre-Move Occupancy Days for Classified 'D' Replacement beds, and the 90-000 Coupancy Days for Classified 'D' Replacement beds, and the 90-000 Coupancy Days for Classified 'D' Replacement beds, and the 90-000 Coupancy Days for Classified 'D' Replacement beds, and the 90-0000 Coupancy Days for Classified 'D' Replacement beds, and the 90-00000000000000000000000000000000000	A010						0	
Convalescent Care Beds 1,677 1,384 525 2,669 6,255 The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee charged if the basic accommodation fee charged if the basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee charged if the basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee charged if the basic accommodation fee charged is less than the Director reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged basic accommodation fee charged approved reduced basic approved reduced basic approved reduced by Licensees operating such beds. Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "b" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement bes, and the 90 day fill-rate	A011		0	0	0	0	0	/
A015 should be charged to residents without an approved rate reduction and the basic accommodation fee charged if the 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 and the basic accommodation fee charged if the 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 and the basic accommodation fee charged if the 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 and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged is less than the Director approved reduced basis and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate	A012	Convalescent Care Beds	1,677	1,384	525	2,669	6,255	
Actual Occupancy of Awarded Beds and Replacement D beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds) January to March (1a) April to June (1b) July (1ba) 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, and the 90 day fill-rate Image: Complete Complete Complete Complete Complete Company Days for Classified "D" Replacement beds, and the 90 day fill-rate	A015	should be charged to residents withou charged is less than the maximum bas accommodation fee and the basic acc	t an approved rai	te reduction and th on fee and, the va	ne basic accomm riance between t	odation fee char he Director appre	ged if the basic a oved reduced bas	cc sic
Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds) January to March (1b) April to June (1b) July (1ba) 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, and the 90 day fill-rate Image: Classified "D" Replacement beds, and the 90 day fill-rate		Actual Occupancy of Awardeo Beos a	no Replacement	D peas, and			Resident-Days	-
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, and the 90 day fill-rate		Replacement "B", "C" and Upgraded " period in 2018 and the Pre-Move Occu Replacement beds. (to be completed i	D" beds during th pancy Days for (ne Fill rate Classified "D"	March			1
	A020a	the Fill-Rate period for awarded beds replacement "B", "C" and Upgraded "D Days for Classified "D" Replacement b	and replacement D" beds, the Pre-	"D" beds, Move Occupancy				

2019 Long-Term Care Home Annual Report

2019-01-01 to

August to December

(1c)

12,819

4,350

15,874

July

(1ba)

2,583

881

3,186

Γ

Total Days

(1d)

30,841

10,847

37,109

2019-12-31

Basic Fees

(2)

1,890,789

666,965

1,931,416

17,970

August to

December

(1c)

Total Days

(1d)

(

Resident Revenue

Preferred Fee

(3)

599,809

91,981

691,790

0

Ontario Ministry of Long-Term Care Ministère des Soins de longue durée

MOHLTC Facility # Operator Name Linhaven - The Regional Municipality of Niagara H11559

Current Revenue Period

Long-Stay - Semi - Private

Long-Stay - Private

Long-Stay - Basic

A001

A002

A003

LHIN Name

Hamilton Niagara Haldimand Brant Local Health Integration Network

January to March

(1a)

7,676

2,759

8,981

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt **Resident Days**

April to June

(1b)

7,763

2,857

9,068

For the period from

	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 and Specialized Unit beds. (Sum of lines A001 through A005b)	19,506	19,796	6,689	33,257	79,248	4,507,140	
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic					0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)					0	\wedge	
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0	•
A012	Convalescent Care Beds	1,677	1,384	525	2,669	6,255		
	·			•		•		
A015	The uncharged portion of resident acc should be charged to residents withou charged is less than the maximum bar accommodation fee and the basic acc reduced basic accommodation fee.	t an approved ra sic accommodati	te reduction and the value of t	ne basic accomm riance between t	odation fee char he Director appre	ged if the basic a oved reduced base	ccommodation fee	

	period for specialized unit beds.					
A020b	Actual Short-stay Respite-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 and Convalescent	January to	April to June	July	August to	Total Days

			Resident-Days		
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
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 to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0
A022b	Actual Resident-days in line A007-A010 during ORP Period					0

Ontario 2019 Long-Term Care Home Annual Report Ministry of Long-Term Care des Soins de longue durée For the period from 2019-01-01 to 2019-12-31 MOHLTC Facility # Operator Name Linhaven - The Regional Municipality of Niagara

Section A - Level of Care (LOC) Actual Resident Occupancy Revenue and Resident Bad Debt, continued	Resident	
Prior Period Revenue	Revenue	For Ministry Use Only
A030 Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accomodation Fees	For Ministry Use Only	
A040	Basic Accommodation Fees - Bad Debt	45,715	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$45,715	

Section B - Actual Other Recoverable Revenue

Description F B001 Interest Earned B002 Other LTC Home funding provided by Government B003 Other: Provide Provide B004 Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	Revenue (1) \$0	For Ministry Use Only Recoverable Revenue (2)
B001 Interest Earned B002 Other LTC Home funding provided by Government B003 Other: Provide Provide	(1)	
B002 Other LTC Home funding provided by Government B003 Other: Provide Provide		
B002 Other LTC Home funding provided by Government B003 Other: Provide Provide	\$0	
B003 Other: Provide	\$0	
Provide	\$0	
	\$0	
(, , , , , , , , , , , , , ,	¢0	
	0	

Ontario

2019 Long-Term Care Home Annual Report
For the period from 2019-01-01 2019-12-31 Ministry of Long-Term Care to Minister des Soins de longue durée MOHLTO Facility # Operator Name : H11559 Linhaven - The Regional Municipality of Niagara Section C - Actual Expenditures - Nursing and Personal Care

	Nursing and Personal Care (NPC)	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)
C001	Salaries	10,066,253		10,066,253		1,066,961		1,066,961	
C002	Employee Benefits	2,289,082		2,289,082		235,958		235,958	
C003	Purchased Services	73,079		73,079		114,576		114,576	
C004	Medical and Nursing Supplies	334,556		334,556		18,649		18,649	
	Equipment	54,880		54,880		1,785		1,785	
	Physician On-Call Coverage	23,438		23,438		0		0	
	Other: Provide Education and training	36,875		36,875		1,224		1,224	
C008	Expenditure Recoveries (enter as negative)	(393,776)		(393,776)		(1,085)		(1,085)	
C009	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$12,484,387	\$0	\$12,484,387		\$1,438,068	\$0	\$1,438,068	

Note: Claim-based not to be included.

		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
		Beds)	(2)	
	Global Level of Care Funding	(1)		
C010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31,			
	2019 period for Nursing and Personal Care expenses . Note: The expenses must also be reported on lines C001 through C009, as			
	applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the	73,142	6,589	
	envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.			
		LTC/Interim beds	Convalescent Care	
		only (exclude	beds only	
		Convalescent Care	(2)	
	Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative	Beds)	(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 C012 will be used to determine any unused funding from the RN &			
	RPN - BSO initiative.			
		·		
		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
		Beds)	(2)	
	Personal Support Worker (PSW) - BSO initiative	(1)		
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 C013 will be used to determine any unused funding from the PSW -			
	BSO initiative.			
		LTC/Interim beds		
		only (exclude	Convalescent Care	
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW	Convalescent Care	beds only	
	Training and Orientation Activity and Therapeutic Equipment and Supplies - Doo initiative. River it and Fore	Beds)	(2)	
		(1)	(2)	
	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's,	1.9		
	and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The			
C013	total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding			
0010	total expenses reported on the Co14 will be added to the expenses reported on the Do10 to determine any undsed forming			
·		•		
		1800		
	•	LTC/Interim beds	Convalescent Care	
	Enhanced Transition Support Funding	only (exclude Convalescent Care	beds only	
	Ennanceu Transition Support Funding	Convalescent Care Beds)		
		(1)	(2)	
	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines	(1)		
C014	C001 through C009, as applicable.			
0014				
1				
L		l	l	
		1804		
		LTC/Interim beds		
		only (exclude		
	Designated Specialized Units - Additional Funding	Convalescent Care		
		Beds)		
		(1)		
1	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated			
1	specialized units. The expenses must also be reported on lines C001 through C009, as applicable.			
C015				
1				
1				
L		1		

2019 Long-Term Care H	ome Annu	al Repor	ł
For the period from	2019-01-01	to	

2019-12-31 to

Ministry of Long-Term Care Ministère des Soins de longue durée MOHLTC Facility # Ope H11559 Lin
 MOHLTC Facility #
 Operator Name : Linhaven - The Regional Municipality of Niagara

 Section D - Actual Expenditures - Program and Support Services

	ion D - Actual Expenditures - Program and Support Service								
		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions	Sub-total	For Ministry Use Only Allowable Expenditure	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions	Sub-Total	For Ministry Use Only Allowable Expenditure
D001	Program and Support Services (PSS)		(2)	(3)	(4)		(6)		(8)
	Salaries	548,757		548,757				0	
D002	Employee Benefits	128,672		128,672				0	
D003	Purchased Services	288,824		288,824				0	
D004	Supplies	18,350		18,350				0	
	Equipment	4,195		4,195				0	
D006	Other	3,112		3,112		81,462		81,462	
D008	Expenditure Recoveries (enter as negative)	(81,462)		(81,462)				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$910,448	\$0	\$910,448		\$81,462	\$0	\$81,462	
	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 \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses . Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.								
	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 D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		C						
	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 D010 will be added to the expenses reported on line C014 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.								

Ontario Ministry of Long-Term Care

Ministère des Soins de longue durée

2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 2019-12-31 éé Operator Name : Compare 1000 Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2"

MOHLTC Facility # Operator Name : H11559 Linhaven - The Regional Municipality of Niagara

(4)" (5)	Length		"Allowable Expenditure
	Transactions		(8)"
71,1	92	71,192	
		0	
\$71,1	92 \$0	\$71,192	
		71,192	71,192 71,192 0

	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses . Note: The expenses must also be reported on lines E001 through E0 as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.)3,	

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)	1,079,129		1,079,129		101,096		101,096	
	Building and Property - Operations and Maintenance (B&P-OM)	508,293		508,293		44,791		44,791	
F003	Dietary Services (DS)	1,475,100		1,475,100		139,471		139,471	
F004	Laundry and Linen Services (L & LS)	346,641		346,641		33,021		33,021	
F005	General and Administrative (G&A)	1,416,138	1,084,355	2,500,493		99,197		99,197	
F006	Facility Costs (FC)	958,248		958,248		36,883		36,883	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$5,783,549	\$1,084,355	\$6,867,904		\$454,459	\$0	\$454,459	
	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.	529,394		529,394				0	
	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$5,254,155	\$1,084,355	\$6,338,510		\$454,459	\$0	\$454,459	

Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		
	34.420	3101

	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.		

Ontario 2019 Long-Term Care Home Annual Report Ministry of Long-Term Care I for the period from [########] to [########]

Ministère des Soins de longue durée				
MOHLTC Facility #	Operator Name :			
H11559	Linhaven - The Regional Municipality of Niagara			

Section I: Part A.

Line Ia01- 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 1a01 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.

1	Expenditures for 12 months, January 1, 2019 to December 31, 2019				
	Överhead				
			Expenses -		
	Salary	Benefits	operating	Total Costs	
la01				\$0	

Line la01b- 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 f	xpenditures for 12 months, January 1, 2019 to December 31, 2019				
		Overhead				
			Expenses -			
	Salary	Benefits	operating	Total Costs		
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 Can Home Annual Report.

la01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	
	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	

COM 16-2020, Appendix 5

Ministère des Soins de longue durée	
MOHLTC Facility #	Operator Name :
H11559	Linhaven - The Regional Municipality of Niagara

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, 2019 thru December 31, 2019 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 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	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.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	546,543
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	11,630
lb4	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.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	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 the 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.	
	One-time and project funding	Use lines Ib8 through Ib11, column D to report expenses eligible for reim incurred by the home from January 1, 2019 to December 31, 2019 for an project funding, based on the funding provided in the LTCH Payment Ca Report each funding item separately and provide a description, e.g. Wa Testing	ny one-time and Iculation Notice
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		

Ontario

Ministry of Long-Term Care

to

2019 Long-Term	Care Home A
	For the period from

rom 2019-01-01

2019-12-31

Ministry of Long-Term Care

Ontario

Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name : H11559

Linhaven - The Regional Municipality of Niagara

Check if no accrual amounts as of December 31, 2018

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		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
	envelope.					
O001	Salaries		519,217	519,217	551,412	551,412
O002	Employee Benefits	3	116,306	116,306	120,885	120,885
O003	Other (specify):	CUPE 1263 and ONA9	29,056		174,187	203,243
		AND PERSONAL CARE	\$004570	¢005 500	\$0.40.40.4	¢075 540
0004	(sum of lines O00	1 through O003)	\$664,579	\$635,523	\$846,484	\$875,540

	Program and S	upport Services							
	any cost relate e.g, the cost of	te lines O101 through O103, as applicable. Do d to the administration of employee and union conducting union negotiations, arbitration hea- tions must be reported in the Other Accommod	agreements arings,and pay	Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)		
101	Salaries			19,949	19,949	24,101	24,101		
102	Employee Benefits			5,121	5,121	5,539	5,539		
103	Other (specify):	CUPE 1263				8,173	8,173		
0104	TOTAL PROGRAI (sum of lines O10	M AND SUPPORT SERVICES 1 through O103)		\$25,070	\$25,070	\$37,813	\$37,813		

1				1	
	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 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
201	Salaries				
202	Employee Benefits				
203	Other (specify):				
	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$(

	COM 16-2020, Appendix 5	
Ontario	2019 Long-Term Care Home Annual Report	
Ministry of Long-Term Care	For the period from 2019-01-01 to 2019-12	-31
Ministère des Soins de longue durée		
MOHLTC Facility #	Licensee Name :	
H11559	Linhaven - The Regional Municipality of Niagara	
Section P - Notes to the Rep	t	
Significant Accounting Principles		
Basis of Accounting		
•	I and Section O of the report have been prepared in accordance with generally s (GAAP) and applicable legislation, regulations, policies and directives.	
If there is no trust acc	unt, please check here and please explain:	

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

Ontario

For the period from 2019-01-01 to

2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name : H11559 Linhaven - The

59 Linhaven - The Regional Municipality of Niagara 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 L-SAA, 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.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the	day of		, 20
			(Print Licensee's Name)
		By:	
Witness	_	NAME:	
		TITLE:	

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

Ontario	2019 Long-Term Care Home Annual Report					
Ministry of Long-Term Care	For the period from 2019-01-01 to 2019-12-31					
Ministère des Soins de longue durée						
MOHLTC Facility #	Licensee Name :					
H11559	Linhaven - The Regional Municipality of Niagara					

Independent Auditors' Report



2019-12-31

to

Ontario

2019 Long-Term Care Home Annual Report

2019-01-01

Ministry of Long-Term Care

Ministère des Soins de longue durée

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

For the period from

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 _____to

prepared in accordance with the Ontario Regulation 79/10 section 241. 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, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 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.

	Licensed Public Accountant
(place)	
(date)	

Deloitte.

COM 16ER120LAppendix 6 25 Corporate Park Drive Suite 301 St. Catharines ON L2S 3W2 Canada

> Tel: 905-323-6000 Fax: 905-323-6001 www.deloitte.ca

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 2019 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, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 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 Agreements dated April 1, 2016 and 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 August ___, 2020 December 31, 2019

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 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and 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.

	des Soins de longue durée Facility # Operator Name							
11444	2 Northland Pointe - The	Regional Mu	nicipality of Nia	agara				
HIN Nan								
	on Niagara Haldimand Brant Lo					I do unt Do d	D-14	
Sectio	on A - Level of Care (LOC) Act	ual Resident				esident Bad	Resident	Devenue
			ĸ	esident Days				Revenue
	Current Revenue Period	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fee (3)
A001	Long-Stay - Private	7,272	7,437	2,540	12,840	30,089	1,850,270	763,12
A002	Long-Stay - Semi - Private	955	910	186	814	2,865	175,872	36,14
A003	Long-Stay - Basic	5,152	5,168	1,831	8,885	21,036	1,109,378	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					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 and Specialized Unit beds. (Sum of lines A001 through A005b)	13,379	13,515	4,557	22,539	53,990	3,135,520	799,26
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					0		
A009	Interim Short Stay - Basic	90	91	31	144	356	16,100	
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)	90	91	31	144	356	16,100	
A012	Convalescent Care Beds					0		

2019 Long-Term Care Home Annual Report

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 charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .

				Resident-Days	;	
	Actual occupancy of Awarded beds and Replacement of beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
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, and the 90 day fill-rate period for specialized unit beds.					0
A020b	Actual Short-stay Respite-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 and Convalescent Care beds	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)
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 to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0	
A022b	Actual Resident-days in line A007-A010 during ORP Period					0	

Ontario

Ontario		2019 Long-Ter	m Care Hor	ne Annual	Report		
Ministry of Long-Term Ministère des Soins de		For the period from	2019-01-01 to	2019-12-31			
MOHLTC Facility #	Operator Name						
H14442	Northland Po	pinte - The Regional Mu	unicipality of Niag	ara			
Section A - Le	Section A - Level of Care (LOC) Actual Resident Occupancy, Resident						

	Revenue and Resident Bad Debt, continued		
	Prior Period Revenue	Revenue	For Ministry Use Only
7	A030 Basic Revenue: July 1, 1994 to December 31, 2018		

	Resident Bad Debt on 2019 Basic Accomodation Fees	For Ministry Use Only	
A040	Basic Accommodation Fees - Bad Debt	21,135	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$21,135	

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

0

Ontario

2019 Long-Term Care Home Annual Report
For the period from 2019-01-01 2019-12-31 Ministry of Long-Term Care to Minister des Soins de longue durée MOHLTO Facility # Operator Name : H14442 Northland Pointe - The Regional Municipality of Niagara Section C - Actual Expenditures - Nursing and Personal Care

	Nursing and Personal Care (NPC)	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)
C001	Salaries	5,752,224		5,752,224				0	
C002	Employee Benefits	1,364,608		1,364,608				0	
C003	Purchased Services	56,228		56,228				0	
C004	Medical and Nursing Supplies	147,592		147,592				0	
	Equipment	33,872		33,872				0	
	Physician On-Call Coverage	14,528		14,528				0	
	Other: Provide Education and training	12,224		12,224				0	
C008	Expenditure Recoveries (enter as negative)	(23,809)		(23,809)				-	
C009	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$7,357,467	\$0	\$7,357,467		\$0	\$0	\$0	

Note: Claim-based not to be included.

		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
	Global Level of Care Funding	Beds) (1)	(2)	
C010	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31,	(1)		
0010	2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on them that the COD through COD9, as			
	applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the	49,749		
	applicable. The local expension reported on the control will be used to inform the another of the Choose Local random across the envelopes. Homes will retain the 32% of Global LOC functing allocated to the OA envelope.			
		LTC/Interim beds	Convalescent Care	
		only (exclude	beds only	
	Desistened Numer (DN) and Desistened Described Numer (DDN), DDC initiation	Convalescent Care	(2)	
	Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative	Beds)		
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 C012 will be used to determine any unused funding from the RN &			
	RPN - BSO initiative.			Ť
		·		
		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
	Personal Support Worker (PSW) - BSO initiative	Beds)	(2)	
C012	reisonal support worker (FSW) - BSO initiative	(1)		
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 C013 will be used to determine any unused funding from the PSW -			
	BSO initiative.			
-				
		LTC/Interim beds		
		only (exclude	Convalescent Care	
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW	Convalescent Care	beds only	
		Beds)	(2)	
-		(1)		
	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's,			
0040	and Therapeutic Equipment and Supplies. Note: The expenses must also be reported on lines C001 through C009, as applicable. The			
CUIS	total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding			
		•	•	
		LTC/Interim beds		1
		only (exclude	Convalescent Care	
	Enhanced Transition Support Funding	Convalescent Care	beds only	
		Beds)	(2)	
		(1)		
1	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines			
C014	C001 through C009, as applicable.			
0014				
1				
				-
		LTC/Interim beds		
		only (exclude		
	Designated Specialized Units - Additional Funding	Convalescent Care		
		Beds)		
		(1)		
1	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated			
I	specialized units. The expenses must also be reported on lines C001 through C009, as applicable.			
C015				
1				

Ministry of Long-Term Care Ministère des Soins de longue durée MOHLTC Facility # Oper H14442 No
 MOHLTC Facility #
 Operator Name :

 H14442
 Northland Pointe - The Regional Municipality of Niagara

 Section D - Actual Expenditures - Program and Support Services

Ontario

		LTC and Interim Bed	LTC and Interim Bed	Sub-total	For Ministry Use Only	Convalescent Care	Convalescent Care	Sub-Total	For Ministry Use Only
		Arms-Length	Non-Arms-		Allowable	Arms-Length	Non-Arms-		Allowable
		Transactions (1)	Length Transactions		Expenditure	Transactions (5)	Length Transactions	(=)	Expenditure
	Program and Support Services (PSS)		(2)	(3)	(4)	(-)	(6)	(7)	(8)
D001	Salaries	428,913		428,913				0	
D002	Employee Benefits	108,054		108,054				0	
D003	Purchased Services	195,483		195,483				0	
D004		15,284		15,284				0	
D005	Supplies Equipment	1,761		1,761				0	
	Other Education and training	2,694		2,694				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services	\$ 750,400	\$ 0	* 750.400		* 0	\$ 0	* 0	
	(Sum of lines D001 through D007)	\$752,189	\$0	\$752,189		\$0	\$0	\$0	
	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 \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Program and Support Services expenses. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D008 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.								
		LTC/Interim beds							
	Additional Healthcare Personnel - BSO initiative	only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)						
	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 D009 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)						
	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 D010 will be added to the expenses reported on line C014 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.								

Ontario Ministry of Long-Term Care

MOHLTC Facility #

H14442

2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 20 2019-12-31 Ministère des Soins de longue durée Operator Name : Northland Pointe - The Regional Municipality of Niagara

Sec	tion E - Actual Expenditures - Raw Food	LTC and Interim Bed Arms-Length Transactions	LTC and Interim Bed Non-Arms- Length	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Care Non-Arms- Length	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure
	Raw Food	(1)	Transactions				Transactions		(8)"
E001	Raw Food	563,572		563,572				0	
E002	Expenditure Recoveries (enter as negative)	(27,506)		(27,506)				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$536,066	\$0	\$536,066		\$0	\$0	\$0	

		Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E	004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses . Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

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)	694,227		694,227				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	321,135		321,135				0	
F003	Dietary Services (DS)	1,082,531		1,082,531				0	
F004	Laundry and Linen Services (L & LS)	204,039		204,039				0	
F005	General and Administrative (G&A)	947,387	653,621	1,601,008				0	
F006	Facility Costs (FC)	1,139,497	8,022	1,147,519				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$4,388,816	\$661,643	\$5,050,459		\$0	\$0	\$0	
	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.	820,501		820,501				0	
	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$3,568,315	\$661,643	\$4,229,958		\$0	\$0	\$0	

Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 through F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC funding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC funding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	23,412	

	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.		

	Ennanced 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.		

Ministère des Soins de longue durée				
MOHLTC Facility #	Operator Name :			
H14442	Northland Pointe - The Regional Municipality of Niagara			

Section I: Part A.

Line Ia01- 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 1a01 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, 2019 to December 31, 2019						
			Expenses -				
	Salary	Benefits	operating	Total Costs			
la01				\$	50		

Line la01b- 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 f	expenditures for 12 months, January 1, 2019 to December 31, 2019						
		Overhead						
	Expenses -							
	Salary	Benefits	operating	Total Costs				
la01b				\$0				

Line Ia01c- Falls Prevention Equipment Funding Program

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

la01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	
	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	

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Ministry of Long-Term Care	For the period from	2019-01-01	to	2019-12-31
Ministère des Soins de longue durée				
MOHLTC Facility #	Operator Name :			
H14442	Northland Pointe - The Regional Municipality of Niagara			

2019 Long-Term Care Home Annual Report

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, 2019 thru December 31, 2019 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 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	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.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	239,020
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	8,505
lb4	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.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	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 the 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.	
	One-time and project funding	Use lines Ib8 through Ib11, column D to report expenses eligible for reim incurred by the home from January 1, 2019 to December 31, 2019 for an project funding, based on the funding provided in the LTCH Payment Ca Report each funding item separately and provide a description, e.g. Wa Testing	ny one-time and Iculation Notice.
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
lb11	· · · · · · · · · · · · · · · · · · ·	s from Section I, Part B (sum of lines lb1 to lb11)	

Ministry of Long-Term Care

Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name : H14442

Northland Pointe - The Regional Municipality of Niagara

Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

	NURSING AND	PERSONAL CARE				
	any cost relate e.g, the cost of	te lines O001 through O003, as applicable. Do not include d to the administration of employee and union agreements conducting union negotiations, arbitration hearings, and pay ions must be reported in the Other Accommodation	Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
O001	Salaries		267,111	267,111	301,963	301,963
O002	Employee Benefits		62,522	62,522	68,710	68,710
O003	Other (specify):	CUPE 1263 & ONA9	12,902		123,876	136,778
	TOTAL NURSING (sum of lines O00	AND PERSONAL CARE 11 through O003)	\$342,535	\$329,633	\$494,549	\$507,451

2019 Long-Term Care Home Annual Report For the period from

	Program and S	upport Services					
	any cost relate e.g, the cost of	te lines O101 through O103, as applicabl d to the administration of employee and u f conducting union negotiations, arbitratio ions must be reported in the Other Accon	union agreements n hearings,and pay	Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
01	Salaries			15,124	15,124	22,127	22,127
02	Employee Benefits	3		3,851	3,851	5,592	5,592
03	Other (specify):	CUPE 1263				6,475	6,475
	TOTAL PROGRA (sum of lines O10	M AND SUPPORT SERVICES 11 through O103)		\$18,975	\$18,975	\$34,194	\$34,194

	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 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
201	Salaries				0
202	Employee Benefits				0
203	Other (specify):				0
	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Ontario

to

2019-01-01

2019-12-31

	COM 16-2020, Appendix 6
Ontario	2019 Long-Term Care Home Annual Report
Ministry of Long-Term Care	For the period from 2019-01-01 to 2019-12-31
Ministère des Soins de longue durée	
MOHLTC Facility #	Licensee Name :
H14442	Northland Pointe - The Regional Municipality of Niagara
Section P - Notes to the Report	
Significant Accounting Principles	
Basis of Accounting	
0	Section O of the report have been prepared in accordance with generally AP) and applicable legislation, regulations, policies and directives.
If there is no trust account, p	blease check here and please explain:

2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

Ontario

inistry of Long-Term Care

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée MOHLTC Facility # Licensee Name :

H14442 Northland Pointe - The Regional Municipality of Niagara

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 L-SAA, 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.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the	day of		, 20
			(Print Licensee's Name)
		By:	
Witness		NAME:	
		TITLE:	

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

Ontario 2019 Long-Term Care Home Annual Report							
Ministry of Long-Term Care		For the period from	2019-01-01	to	2019-12-31		
Ministère des Soins de longue durée							
MOHLTC Facility #	Licensee Name :						

H14442 Northland Pointe - The Regional Municipality of Niagara

Independent Auditors' Report



2019-12-31

to

Ontario

2019 Long-Term Care Home Annual Report

2019-01-01

Ministry of Long-Term Care

Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name : H14442 Northland Pointe - The Regional Municipality of Niagara

For the period from

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 _____to

prepared in accordance with the Ontario Regulation 79/10 section 241. 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, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 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.

	Licensed Public Accountant
(place)	
(date)	

Deloitte.

COM 16ER120LAppendix 7 25 Corporate Park Drive Suite 301 St. Catharines ON L2S 3W2 Canada

> Tel: 905-323-6000 Fax: 905-323-6001 www.deloitte.ca

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 2019 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, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated April 30, 2020 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, 2016 and 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 August ___, 2020 December 31, 2019

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 2019 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated April 30, 2020; and
- LHIN Service Accountability Agreements dated April 1, 2016 and 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.

Onta	ario	20)19 Long-	Term Car	e Home /	Annual R	eport	
Ainistry c	f Long-Term Care des Soins de longue durée	Fo	r the period fro	m 2	019-01-01	to	2019-12-31]
	Facility # Operator Name							
11353		- The Region	al Municipality	of Niagara				
HIN Nar Iamilt	ne on Niagara Haldimand Brant Lo	cal Health In	tegration Netw	ork				
	n A - Level of Care (LOC) Act		.		venue and R	esident Bad	Debt	
			R	esident Days	5		Resident	Revenue
	Current Revenue Period	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	4,143	4,275	1,474	7,225	17,117	1,050,369	324,380
A002	Long-Stay - Semi - Private	90	32	0	0	122	7,516	1,030
A003	Long-Stay - Basic	2,840	2,892	956	4,836	11,524	595,422	
A004	Long-Stay two-bed room (Shared by spouses)					0		
A005	Short-Stay - Respite Care					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 and Specialized Unit beds. (Sum of lines A001 through A005b)	7,073	7,199	2,430	12,061	28,763	1,653,307	325,410
A007	Interim Short-Stay - Private					0		
A008	Interim Short Stay - Semi-Private					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	C
A012	Convalescent Care Beds					0		
A015	The uncharged portion of resident acc should be charged to residents withou charged is less than the maximum bas accommodation fee and the basic acc reduced basic accommodation fee.	t an approved rai	te reduction and th on fee and, the var	e basic accomm iance between th	odation fee charg	ged if the basic a oved reduced bas	ccommodation fee	

Resident-Days tuar Occupa ncy c Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such August to December (1c) January to March (1a) April to June July Total Days (1ba) (1d) (1b) beds) Actual Resident-days in lines A001 through A005 that was attributed to A020a 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, and the 90 day fill-rate C period for specialized unit beds. A020b Actual Short-stay Respite-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

	Resident-Days					
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	January to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	
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 to March (1a)	April to June (1b)	July (1ba)	August to December (1c)	Total Days (1d)	
A022a	Actual Resident-days in lines A001-A004 during ORP Period					0	
A022b	Actual Resident-days in line A007-A010 during ORP Period					0	

reduced basic accommodation fee

Ontario

Ontario	2019 Long-Te <u>rm Car</u>	e Home Annual	Report
Ministry of Long-Term (Ministère des Soins de		1-01 to 2019-12-31]
MOHLTC Facility # H13534	Operator Name	ality of Niceara	
	Upper Canada Lodge - The Regional Municip	, ,	
	Resident Bad Debt, continued	Jancy, Resident	
	Prior Period Revenue	Revenue	For Ministry Use Only

	Resident Bad Debt on 2019 Basic Accomodation Fees	For Ministry Use Only	
A040	Basic Accommodation Fees - Bad Debt	1,748	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$1,748	

Section B - Actual Other Recoverable Revenue

A030 Basic Revenue: July 1, 1994 to December 31, 2018

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario

2019 Long-Term Care Home Annual Report
For the period from 2019-01-01 2019-12-31 Ministry of Long-Term Care to
 Ministry of Long-Term Care
 Construction provided

 Ministry of Soins de longue durée
 Operator Name :

 MOHLTC Facility #
 Operator Name :

 H13534
 Upper Canada Lodge - The Regional Municipality of Niagara

 Section C - Actual Expenditures - Nursing and Personal Care

	Nursing and Personal Care (NPC)	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)
	Salaries	3,044,305		3,044,305				0	
C002	Employee Benefits	672,530		672,530				0	
C003	Purchased Services	12,238		12,238				0	
C004	Medical and Nursing Supplies	105,125		105,125				0	
	Equipment	35,877		35,877				0	
	Physician On-Call Coverage	14,528		14,528				0	
	Other: Provide Education and Training	2,308		2,308				0	
C008	Expenditure Recoveries (enter as negative)	(12,007)		(12,007)				-	
C009	Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,874,904	\$0	\$3,874,904		\$0	\$0	\$0	

Note: Claim-based not to be included.

		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care	beds only	
	Global Level of Care Funding	Beds) (1)	(2)	
C010	Global Lever of Care Funding Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Nursing and Personal Care expenses. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.	(1) 26,359		K,
		LTC/Interim beds	Convalescent Care	
		only (exclude	beds only	
	Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative	Convalescent Care Beds)	(2)	
C011		Beus		
0011	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 C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.			
		LTC/Interim beds		
		only (exclude	Convalescent Care	
		Convalescent Care Beds)	beds only (2)	
	Personal Support Worker (PSW) - BSO initiative	(1)	(2)	
C012		10		
	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 C013 will be used to determine any unused funding from the PSW -			
	BSO initiative.			
-				
		LTC/Interim beds		
		only (exclude	Convalescent Care	
	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW	Convalescent Care	beds only	
		Beds) (1)	(2)	
	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's,	(1)		
C013	Theorem the board appendix appendix and the Doo initiative for initiative or initiative and or initiative appendix of the appe			
		LTC/Interim beds		
	February J Terraritien Compart Funding	only (exclude	Convalescent Care	
	Enhanced Transition Support Funding	Convalescent Care Beds)	beds only	
		(1)	(2)	
	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines			
1	C001 through C009, as applicable.		1	
C014			1	
1			1	
	1		L	
			1	
		LTC/Interim beds	i	
	Designated Specialized Units - Additional Funding	only (exclude Convalescent Care	1	
	Designated Specialized Units - Additional Funding	Convalescent Care Beds)	1	
		(1)	1	
	Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated		i	
1	specialized units. The expenses must also be reported on lines C001 through C009, as applicable.		1	
1			1	
C015				
C015			4	
C015				

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2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 2019-12-31

Ministry of Long-Term Care Ministère des Soins de longue durée MOHLTC Facility # Oper H13534 Up
 MOHLTC Facility #
 Operator Name : Upper Canada Lodge - The Regional Municipality of Niagara

 Section D - Actual Expenditures - Program and Support Services

		LTC and Interim	LTC and Interim	Sub-total	E Martin Martin	Convalescent	Convalescent	Sub-Total	For Ministry
		Bed Arms-Length	Bed Non-Arms-	Cub total	For Ministry Use Only	Care Arms-Length	Care Non-Arms-		Use Only
		Transactions	Length		Allowable	Transactions	Length		Allowable
		(1)	Transactions		Expenditure (4)	(5)	Transactions	(7)	Expenditure (8)
<u> </u>	Program and Support Services (PSS)		(2)	(3)	(4)		(6)	()	(0)
D001	Salaries	261,376		261,376				0	
D002	Employee Benefits	59,467		59,467				0	
D003	Purchased Services	100,760		100,760				0	
D004	Supplies	9,479		9,479				0	
D005	Equipment	1,469		1,469				0	
	Other Education and Training	2,368		2,368				0	
D007	Expenditure Recoveries (enter as negative)			0				0	
D008	Total Program and Support Services	A 10 1 0 10		A 10 1 0 10		^			
	(Sum of lines D001 through D007)	\$434,919	\$0	\$434,919		\$0	\$0	\$0	
		LTC/Interim beds							
		only (exclude	Convalescent						
	Global Level of Care Funding	Convalescent Care Beds)	Care beds only						
		(1)	(2)						
		(.)							
	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem								
	funding initiative for the April 1, 2019 to December 31, 2019 period for Program and								
D009	Support Services expenses . Note: The expenses must also be reported on lines								
	D001 through D008, as applicable. The total expenses reported on line D008 will be								
	used to inform the allocation of the Global LOC funding across the envelopes.								
	Homes will retain the 32% of Global LOC funding allocated to the OA envelope.								
		LTC/Interim beds							
		only (exclude	Convalescent						
	Additional Healthcare Personnel - BSO initiative	Convalescent	Care beds only						
		Care Beds)	(2)						
		(1)							
	Report the total eligible expenses funded from the Additional Healthcare Personnel -								
D010	BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to								
	determine any unused funding from the Additional Healthcare Personnel - BSO								
	initiative.								
		LTC/Interim beds							
	Training and Orientation Activity and Therapeutic Equipment	only (exclude	Convalescent						
	and Supplies - BSO Initiative: Additional Healthcare Personnel	Convalescent	Care beds only						
		Care Beds) (1)	(2)						
	Papart the total eligible expenses funded from the PCO Initiative for Teching and	(1)							
1	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's and Therapeutic								
1	Equipment and Supplies. Note: The expenses must also be reported on lines D001								
D011	through D008, as applicable. The total expenses reported on line D010 will be added								
	to the expenses reported on line C014 to determine any unused funding.								
		-							
		LTC/Interim beds	Convolution						
	Enhanced Transition Support Funding	only (exclude Convalescent	Convalescent Care beds only						
		Convalescent Care Beds)	(2)						
		(1)	(-)						
		. ,							
1	Report the total eligible expenses funded from the Enhanced Transition Support								
D012	Funding. The expenses must also be reported on lines D001 through D008, as								
	applicable.								
L		(()	1					

Ontario Ministry of Long-Term Care

MOHLTC Facility #

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2019 Long-Term Care Home Annual Report For the period from 2019-01-01 to 20 2019-12-31 Ministère des Soins de longue durée Operator Name : Upper Canada Lodge - The Regional Municipality of Niagara

Sec	tion E - Actual Expenditures - Raw Food	Bed Arms-Length Transactions	LTC and Interim Bed Non-Arms- Length	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Care Non-Arms- Length	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure
	Raw Food	(1)	Transactions				Transactions		(8)"
E001	Raw Food	309,178		309,178				0	
E002	Expenditure Recoveries (enter as negative)	(11,130)		(11,130)				0	
	Total Raw Food (Sum of lines E001 through E002)	\$298,048	\$0	\$298,048		\$0	\$0	\$0	

		Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
E	004	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Raw Food expenses . Note: The expenses must also be reported on lines E001 through E003, as applicable. The total expenses reported on line E003 will be used to inform the allocation of the Global LOC funding across the envelopes. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions	Sub-Total (3)	For Ministry Use Only Allowable Expenditure	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions	Sub-Total	For Ministry Use Only Allowable Expenditure
F001	Housekeeping Services (HS)	324,066	(2)	324,066	(4)		(6)	(7)	(8)
	Building and Property - Operations and Maintenance (B&P-OM)	169,859		169,859		r		0	
F003	Dietary Services (DS)	592,176		592,176				0	
F004	Laundry and Linen Services (L & LS)	176,103		176,103				0	
F005	General and Administrative (G&A)	630,349	360,984	991,333				0	
F006	Facility Costs (FC)	430,980	3,617	434,597				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,323,533	\$364,601	\$2,688,134		\$0	\$0	\$0	
	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.	229,038		229,038				0	
	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,094,495	\$364,601	\$2,459,096		\$0	\$0	\$0	

G	Global Level of Care Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010 tl fi	Report the total eligible expenses in relation to the \$1.77 Global LOC per diem funding initiative for the April 1, 2019 to December 31, 2019 period for Other Accommodation expenses. Note: The expenses must also be reported on lines F001 hrough F009, as applicable. The total expenses reported on line F010 will be used to inform the allocation of the Global LOC unding across the envelopes. Expenditure in the Other Accommodation envelope must not exceed 32% of the Global LOC unding allocation. Homes will retain the 32% of Global LOC funding allocated to the OA envelope.		
		12,404	

	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.		

	Ennanced 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.		

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1	MOHLTC Facility #	Operator Name :
J	H13534	Upper Canada Lodge - The Regional Municipality of Niagara

Section I: Part A.

Line Ia01- 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 1a01 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.

1	Expenditures for 12 months, January 1, 2019 to December 31, 2019				
		Overhead			
			Expenses -		
	Salary	Benefits	operating	Total Costs	
la01				\$0	

Line la01b- 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, 2019 to December 31, 2019			
	Overhead			
			Expenses -	
	Salary	Benefits	operating	Total Costs
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 Can Home Annual Report.

la01ca	Funding for the April 2018 to March 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	
	Funding for the April 2019 to December 2019 period has been used for equipment intended to reduce falls or injuries from falls (Y / N) $$	

to

2019-12-31

Ministry of		Coro
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2019 Long-Term Care Home Annual Report 2019-01-01

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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, 2019 thru December 31, 2019 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 2019 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description of expenses reported for the January 1, 2019 to December 31, 2019 period (C)	Expenses (D)
lb1	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.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	21,324
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	4,430
lb4	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.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	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 the 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.	
	One-time and project funding	Use lines Ib8 through Ib11, column D to report expenses eligible for reim incurred by the home from January 1, 2019 to December 31, 2019 for an project funding, based on the funding provided in the LTCH Payment Ca Report each funding item separately and provide a description, e.g. Wa Testing	ny one-time and Iculation Notice.
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
	I otal Expense	s from Section I, Part B (sum of lines lb1 to lb11)	25,754

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2019 Long-Tern	n Care Home A
	For the period from

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Ministry of Long-Term Care

Ministère des Soins de longue durée Licensee Name :

Upper Canada Lodge - The Regional Municipality of Niagara

Check if no accrual amounts as of December 31, 2018

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 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Salaries		146,578	146.578	163,894	163,894
 Employee Benefits		32,373	32,373	35,103	35,103
Other (specify):	CUPE 1263 & ONA9	10,436	0	61,049	71,485
TOTAL NURSING (sum of lines O00	AND PERSONAL CARE 1 through O003)	\$189,387	\$178,951	\$260,046	\$270,482

	Program and Suppor	t Services					
	any cost related to the e.g, the cost of cond	es O101 through O103, as applicable. The administration of employee and unio lucting union negotiations, arbitration h nust be reported in the Other Accomm	on agreements earings,and pay	Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
D101	Salaries			11,998	11,998	12,456	12,456
D102	Employee Benefits			2,824	2,824	2,784	2,784
D103	Other (specify):	CUPE1263				3,821	3,821
D104	TOTAL PROGRAM AND (sum of lines O101 throu			\$14,822	\$14,822	\$19,061	\$19,061

1	Other Assemmedation To De Completed by Ded Circled Usings			1	
	Other Accommodation - To Be Completed by Red-Circled Homes Please complete lines O201 through O203, as applicable. Include any cost		Payment Settlements in	Current Period Accrual	0
	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.	Balance (1)	2018 (2)	(3)	(4) = (1)-(2)+(3)
201	Salaries				(
202	Employee Benefits				(
203	Other (specify):				C
	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$C

Ontario

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Ontario	2019 Long-Term	C	are Home An	nual Repo	ort
Ministry of Long-Term Care	For the period fr	om	2019-01-01	to	2019-12-31
Ministère des Soins de longue durée					
MOHLTC Facility #	Licensee Name :				
H13534	Upper Canada Lodge - The Regional I	/luni	icipality of Niagara		
Section P - Notes to the Report					
Significant Accounting Principles					
Basis of Accounting					
U	and Section O of the report have bee GAAP) and applicable legislation, reg	•	•		• •
If there is no trust accoun	t, please check here		and please	explain:	



2019 Long-Term Care Home Annual Report

Ministry of Long-Term Care

Ontario

For the period from 2019-01-01 to 2019-12-31

Ministère des Soins de longue durée

MOHLTC Facility #	Licensee Name :
L12521	Linner Conodo

H13534 Upper Canada Lodge - The Regional Municipality of Niagara

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 L-SAA, 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.

Falls Prevention Equipment Funding has been used for equipment intended to reduce falls or injuries from falls.

Approved by the Licensee on the	day of	, 20
		(Print Licensee's Name)
	•	By:
Witness		NAME:
		TITLE:

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

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2019 Long-Term	Care Home	Annu	al Report
For the period from	2019-01-01	to	2019-12-31

Ministry of Long-Term Care Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name :

H13534 Upper Canada Lodge - The Regional Municipality of Niagara

Independent Auditors' Report



2019-12-31

to

Ontario

2019 Long-Term Care Home Annual Report

2019-01-01

Ministry of Long-Term Care

Ministère des Soins de longue durée

MOHLTC Facility # Licensee Name :

H13534 Upper Canada Lodge - The Regional Municipality of Niagara

For the period from

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 _____to

prepared in accordance with the Ontario Regulation 79/10 section 241. 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, Statement of Trust Account (Statement of Trust Fund Receipts and Disbursement) present fairly, in all material respects, the financial position of the trust fund for the year ended December 31, 2019 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.

	Licensed Public Accountant
(place)	
(date)	