

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – 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 – Gilmore Lodge for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 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 (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 the Note to 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 schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

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

Those charged with governance are responsible for overseeing the Region's financial reporting process.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

Gilmore Lodge

Notes to the annual report

December 31, 2018

1. Basis of accounting

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

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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MOHLTC Facility # H13533	Operator Name Gilmore Lodge - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

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

Current Revenue Period	Resident Days				Resident Revenue	
	January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001 Long-Stay - Private	3,611	3,699	7,861	15,171	915,066	281,717
A002 Long-Stay - Semi - Private	436	446	628	1,510	91,020	12,476
A003 Long-Stay - Basic	2,934	2,965	6,018	11,917	565,233	
A004 Long-Stay two-bed room (Shared by spouses)				0		
A005 Short-Stay - Respite Care				0		
A006 Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	6,981	7,110	14,507	28,598	1,571,319	294,192
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
A012 Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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	Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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

	Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds	Resident-Days			
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

	Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)	Resident-Days			
		January to March (1a)	April to June (1b)	July 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
A022c	Actual Resident-days in line A012 during ORP Period				0

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
 Ministère de la Santé et des Soins de longue durée

For the period from to

MOHLTC Facility # H13533	Operator Name Gilmore Lodge - The Regional Municipality of Niagara
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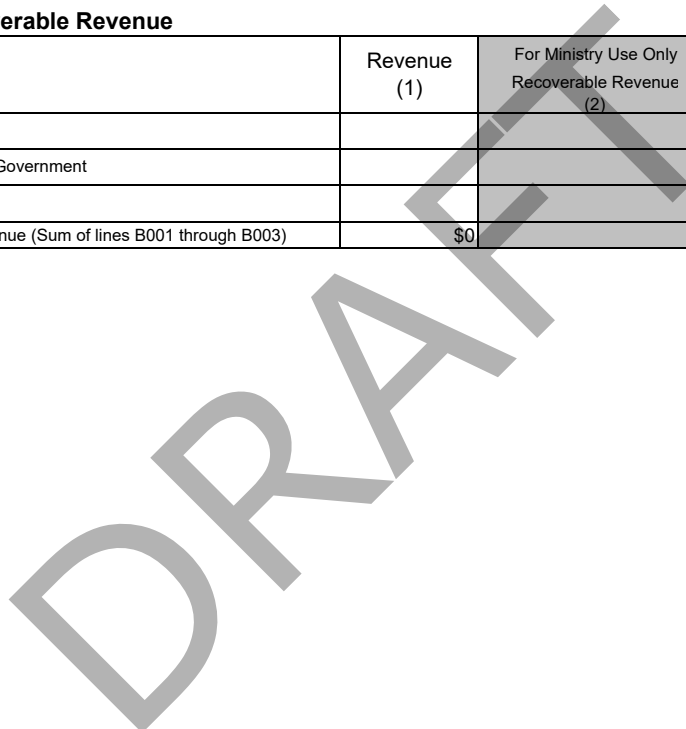
Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

Prior Period Revenue		Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

Resident Bad Debt on 2018 Basic Accomodation Fees			For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	3,126	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$3,126	

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	



Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MOR/LTC Facility # Operator Name:
H13533 Gilmore Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	2,989,162		2,989,162				0	
C002 Employee Benefits	754,130		754,130				0	
C003 Purchased Services	6,905		6,905				0	
C004 Medical and Nursing Supplies	92,055		92,055				0	
C005 Equipment	21,541		21,541				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	8,550		8,550				0	
C008 Expenditure Recoveries (enter as negative)	(3,989)		(3,989)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,882,883	\$0	\$3,882,883		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. 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 determine any unused funding from the RPN initiative.	19,553	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010E For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010E will be used to determine any unused funding from the RPN initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	85,908	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 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 Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 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 Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

MOHLTC Facility # H13533	Operator Name - Gilmore Lodge - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001	Salaries	211,175	211,175				0	
D002	Employee Benefits	51,709	51,709				0	
D003	Purchased Services	97,202	97,202				0	
D004	Supplies	17,972	17,972				0	
D005	Equipment	737	737				0	
D006	Other Education and training	858	858				0	
D007	Expenditure Recoveries (enter as negative)		0				0	
D008	Total Program and Support Services (Sum of lines D001 through D007)	\$379,653	\$0 \$379,653		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Additional Healthcare Personnel - BSO initiative		
D009	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.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel		
D010	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. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. 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 Orientation activity.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)		
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	65,919

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)		
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

	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)"
Raw Food								
E001 Raw Food	336,096		336,096				0	
E002 Expenditure Recoveries (enter as negative)	-68,399		-68,399				0	
E003 Total Raw Food (Sum of lines E001 through E002)	\$267,697	\$0	\$267,697		\$0	\$0	\$0	

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)	371,448		371,448				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	181,047		181,047				0	
F003 Dietary Services (DS)	614,214		614,214				0	
F004 Laundry and Linen Services (L & LS)	156,252		156,252				0	
F005 General and Administrative (G&A)	688,097	531,562	1,219,659				0	
F006 Facility Costs (FC)	385,761	6,633	392,394				0	
F007 Total Other Accommodation Expenditures (Line F001 through Line F006).	\$2,396,819	\$538,195	\$2,935,014		\$0	\$0	\$0	
F008 Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	217,676		217,676				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,179,143	\$538,195	\$2,717,338		\$0	\$0	\$0	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
Municipal Property Tax		
F010 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.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
Enhanced Transition Support Funding		
F011 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 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from
 Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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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 costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

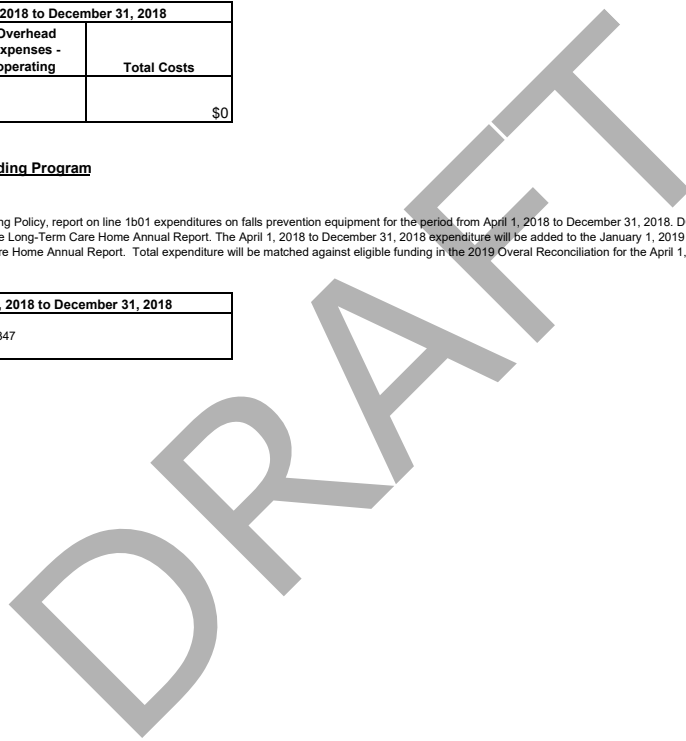
In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	5,347



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, 2018 thru December 31, 2018 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 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (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.	243,161
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,770
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 lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			246,931

MOHLTC Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O001	Salaries	137,750	137,750	148,722	148,722
O002	Employee Benefits	32,486	32,486	34,139	34,139
O003	Other (specify): ONA 9 & CUPE 1263	56,998	56,998	8,716	8,716
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$227,233	\$227,233	\$191,577	\$191,577

Program and Support Services		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O101	Salaries	8,049	8,049	11,044	11,044
O102	Employee Benefits	2,211	2,211	2,629	2,629
O103	Other (specify): CUPE 1263	2,619	2,619		0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$12,879	\$12,879	\$13,672	\$13,672

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance	Payment Settlements in 2018	Current Period Accrual	Closing Accrual Balance
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g. the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		(1)	(2)	(3)	(4) = (1)-(2)+(3)
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0