

Cumberland Senior Care Corporation
Schedule of Compensation Disclosure

March 31, 2017

Cumberland Senior Care Corporation

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Cumberland Senior Care Corporation

We have audited Cumberland Senior Care Corporation's Schedule of Compensation Disclosure, for the year ended March 31, 2017 (the "Schedule"). The Schedule has been prepared based on the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010, C.43, S.1 ("PSCD Act").

Management's Responsibility for the Schedule

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Schedule 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information presented in the Schedule of Compensation Disclosure for the Cumberland Senior Care Corporation for the year ended March 31, 2017, is prepared, in all material respects, in accordance with the PSCD Act.

Basis of accounting

Without modifying our opinion, we draw attention to the Notes to the Schedule, which describe the basis of accounting and determination of compensation. The Schedule was prepared to assist the Cumberland Senior Care Corporation to meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose.

Amherst, Nova Scotia
May 18, 2017


CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

Cumberland Senior Care Corporation

Schedule of Compensation Disclosure

March 31, 2017

For the year ended March 31, 2017, the following board members, officers and employees received compensation of \$100,000 or more:

<u>Last name, first name</u>	<u>Compensation</u>
Gauthier, Joseph	\$ 102,172
Scovil, Eleanor	123,954

SEE ACCOMPANYING NOTES TO THE STATEMENT OF COMPENSATION DISCLOSURE

Cumberland Senior Care Corporation

Notes to the Schedule

March 31, 2017

1. BASIS OF REPORTING

This statement is prepared by the Cumberland Senior Care Corporation, a Public Sector Body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

The management of Cumberland Senior Care Corporation is responsible for the preparation of this statement in accordance with the Act.

Section 4 of the Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of Cumberland Senior Care Corporation or in a statement prepared for the purposes of the Act and certified by its auditors. The schedule may not be suitable for another purpose.

2. COMPENSATION

Section 2(b) of the Act defines compensation as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- all overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
 - the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
 - long-term incentive plan earnings and payouts,
 - the value of the benefit derived from vehicles or allowances with respect to vehicles,
 - the value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,
 - payments made for exceptional benefits not provided to the majority of employees,
 - payments for memberships in recreational clubs or organizations, and
 - the value of any other payment or benefit prescribed in the regulations.
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