

COM 23-2025
July 8, 2025

Appendix 9 - Community Support Services Program – 2025 Annual Reconciliation Return

Please note that this document has been received from an external source. Accessibility efforts have been completed, some pieces throughout could not be revised, therefore if you require assistance, please contact Niagara Region Community Services Administration.

Annual Reconciliation Report
The Regional Municipality of Niagara
Community Services Department
Community Support Service Program

March 31, 2025



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INDEPENDENT AUDITORS' REPORT

To the Members of Council of the Regional Municipality of Niagara and
Ontario Ministry of Health – West Region:

Opinion

We have audited the accompanying Schedules (ARRFin1 and ARRFin2) of the Annual Reconciliation Report of the Regional Municipality of Niagara (the "Region") Community Services Department – Community Support Service Program (the "Program") for the 12-month period ended March 31, 2025, and notes to the Schedules (collectively referred to as the "Schedules").

In our opinion, the accompanying Schedules of the Program for the 12-month period ended March 31, 2025, is prepared, in all material respects, in accordance with the financial reporting provisions in guidelines in Chapters 3 of the Ontario Healthcare Reporting Standards 12.0 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Ministry of Long-Term Care (collectively referred to as the "guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Schedules**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule 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 – Financial Reporting Framework

We draw attention to Note 1 to the Schedules, which describes the basis of accounting. The Schedules are prepared to assist the Program in complying with the financial reporting provisions in 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 Schedules

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

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

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Schedules.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Schedules, 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

Chartered Professional Accountants, Licensed Public Accountants

St. Catharines, Canada

July 24th, 2025

TOTAL AGENCY

Form ARRfin 1- Total Ontario Health & Ministry Managed- Financial
Regional Municipality of Niagara

		TOTAL HSP
TABLE G: Total Agency Reporting	Line #	
Summary by Fund Type (Total Agency Financials)		
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
Net Surplus/Deficit Fund Type 1 (Hospital)	117	-
Total Revenue Fund Type 2 (Above)	118	8,095,559
Total Expenses Fund Type 2 (Above)	119	8,101,335
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	- 5,776
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
Net Surplus/Deficit Fund Type 3 (Other)	123	-
Total Revenue for the Provider	124	8,095,559
Total Expenses for the Provider	125	8,101,335
Net Surplus/Deficit	126	- 5,776

FUNDING DATA INPUT TO BE DONE BY FUNDING RECIPIENT

G

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
Funding Initiative (Please select from drop down)			Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)	
Table B	Line #					
OH Cash Flow:						
Funding - Ontario Health (OH)	1	6,684,870	5,709,540	Base Funding (Reporting Period - April 2024 - March 2025)	975,330	Base Funding (Reporting Period - April 2024 - March 2025)
Funding - Provincial MOH	2	-				
Funding - Ontario Health One-Time	3	1,080,393	1,074,733	Primarily \$1,041,593 of funding for Recuperative Care program (Short-term Transitional Care Model)	5,660	
Funding - Provincial MOH One-Time	4	-				
Sessional fee funding - OH	5	-				
Sessional fee funding - MOH	6					
Total Ontario Health funding as per cash flow	7	7,765,263	6,784,273		980,990	
Service Recipient Revenue	8	313,065	313,065			
Recoveries from External/Internal Sources	9	17,231	11,596		5,635	
Donations	10	-				
Other Funding Sources and Other Revenue	11	-				

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
Other revenue adjustments (detailed comments required)	12	-				
Total revenue adjustments	13	330,296	324,661		5,635	
Total FUND TYPE 2 funding for settlement purposes	14	8,095,559	7,108,934		986,625	
Deferred OH funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-				
Amortization of donation revenue and OH funding in the current fiscal year	16	-				
Other Adjustments including OH recovery (detailed comments required)	17	-				
Total Revenue FUND TYPE 2	18	8,095,559	7,108,934		986,625	
EXPENSES- Fund Type 2						
Compensation						
Salaries and Wages (Worked + Benefit + Purchased)	19	5,510,473	4,703,242		807,231	
Benefit Contributions	20	1,209,657	1,045,958		163,699	
Employee Future Benefit Compensation	21	-				
Nurse Practitioner Remuneration	22	204,470	204,470			
Medical Staff Remuneration	23	-				
Sessional Fees	24	-				
Service Costs						
Med/Surgical Supplies and Drugs	25	16,888	14,594		2,294	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	26	263,927	248,419		15,508	
Community One Time Expense	27	-	-		-	
Equipment Expenses	28	29,583	29,583			
Amortization on Major Equip and Software License and Fees	29	-				
Contracted Out Expense	30	531,870	528,496		3,374	
Buildings and Grounds Expenses	31	334,466	334,466			

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
Building Amortization	32	-				
TOTAL EXPENSES Fund Type 2	33	8,101,335	7,109,229		992,106	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	34	-	-		-	
Total Capitalized Purchases and Services in current year	35	-	-		-	
(CHC & Home Care purposes only) Inadmissible salary expenses	36	-				
(CHC & Home Care purposes only) Less: Other adjustments	37	-				
Total Expenses for Settlement Purposes	38	8,101,335	7,109,229		992,106	
Less sessional fee expenses (Enter as Negative Amount)	39	-				
Less one time expenses as per listing below (Negative sum of	40	- 1,080,393	- 1,074,733		- 5,660	
Total operating expenses for settlement purposes	41	7,020,942	6,034,496		986,446	
Operating Recovery	42	-	-		-	
Sessional Fee Recovery	43	-	-		-	
One Time Recovery	44	-	-		-	
Total Settlement Recovery	45	-	-		-	

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
TABLE C: One-Time Expenses	Line #					
Capitalized purchases from One Time funding Section C-1						
	46	-				
	47	-				
	48	-				
	49	-				
	50	-				
	51	-				
	52	-				
	53	-				
	54	-				
	55	-				
	56	-				
	57	-				
	58	-				
	59	-				
	60	-				
Total One-time capitalized purchases from One-time funding	61	-	-		-	
Operating expenses from One Time Funding Section C-2						
	62	935,331	929,671	Salaries - Recuperative Bed Program	5,660	Overtime - Supportive Housing
	63	111,724	111,724	Benefits - Recuperative Bed Program		
	64	3,736	3,736	Supplies - Recuperative Bed Program		

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
	65	125	125	Medical Supplies - Recuperative Bed Program		
	66	29,477	29,477	Retroactive Expenses for Arbitration award on expired collective agreement - Advanced Practice Nurse		
	67	-				
	68	-				
	69	-				
	70	-				
	71	-				
	72	-				
	73	-				
	74	-				
	75	-				
	76	-				
Total One-time operating expenses from One-time funding		1,080,393	1,074,733		5,660	

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
TABLE D: Operating Expenses						
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)						
	78	-				
	79	-				
	80	-				
	81	-				
	82	-				
	83	-				
	84	-				
	85	-				
	86	-				
	87	-				
	88	-				
	89	-				
	90	-				
	91	-				
	92	-				
Total Capitalized expenses from Operating Funding	93	-	-		-	
Non- capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)						
	94	-				
	95	-				
	96	-				
	97	-				
	98	-				
	99	-				

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
	100	-				
	101	-				
	102	-				
	103	-				
	104	-				
	105	-				
	106	-				
	107	-				
	108	-				
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	109	-	-		-	
Total One Time Expenses	110	1,080,393	1,074,733		5,660	

TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)						
# of Sessions Delivered (From Sessional Fees)	111	-				
Calculated Cost Per Session	112	0.00	0.00		0.00	

TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)	Line #	TOTAL				
Total Revenue Fund Type 1	113	-				
Total Expenses Fund Type 1	114	-				
Net Surplus/Deficit Fund Type 1 (Hospital)	115	-	-		-	
Total Revenue Fund Type 2 (Above)	116	8,095,559	7,108,934		986,625	
Total Expenses Fund Type 2 (Above)	117	8,101,335	7,109,229		992,106	
Net Surplus/Deficit Fund Type 2 (Community Programs)	118	- 5,776	- 295		- 5,481	

Select TPBE (Transfer Payment Business Unit)		TOTAL	OH - CSS	OH - CSS Comments	OH - SH	OH - SH Comments
Total Revenue Fund Type 3	119	-	-			
Total Expenses Fund Type 3	120	-				
Net Surplus/Deficit Fund Type 3 (Other)	121	-				
Total Revenue for the Provider	122	8,095,559	7,108,934		986,625	
Total Expenses for the Provider	123	8,101,335	7,109,229		992,106	
Net Surplus/Deficit	124	- 5,776	- 295		- 5,481	

Select TPBE (Transfer Payment Business Unit)		TOTAL	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments
Funding Initiative (Please select from drop down)			Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)	
Table B	Line #													
MMP Cash Flow:														
Funding - Ontario Health (OH)	1	-												
Funding - Provincial MOH	2	-												
Funding - Ontario Health One-Time	3	-												
Funding - Provincial MOH One-Time	4	-												
Sessional fee funding - OH	5	-												
Sessional fee funding - MOH	6	-												
Total MOH funding as per cash flow	7	-	-		-		-		-		-		-	
Service Recipient Revenue	8	-												
Recoveries from External/Internal Sources	9	-												
Donations	10	-												
Other Funding Sources and Other Revenue	11	-												
Other revenue adjustments (detailed comments required)	12	-												
Total revenue adjustments	13	-	-		-		-		-		-		-	
Total FUND TYPE 2 funding for settlement purposes	14	-	-		-		-		-		-		-	
Deferred MOH funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-												
Amortization of donation revenue and MOH funding in the current fiscal year	16	-												
Other Adjustments including MOH recovery (detailed comments required)	18	-												
Total Revenue FUND TYPE 2	19	-	-		-		-		-		-		-	
EXPENSES- Fund Type 2														
Compensation														
Salaries and Wages (Worked + Benefit + Purchased)	20	-												
Benefit Contributions	21	-												
Employee Future Benefit Compensation	22	-												
Nurse Practitioner Remuneration	23	-												
Medical Staff Remuneration	24	-												
Sessional Fees	25	-												
Service Costs														
Med/Surgical Supplies and Drugs	26	-												
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	-												
Community One Time Expense	28	-	-		-		-		-		-		-	
Equipment Expenses	29	-												
Amortization on Major Equip and Software License and Fees	30	-												
Contracted Out Expense	31	-												
Buildings and Grounds Expenses	32	-												
Building Amortization	33	-												
TOTAL EXPENSES Fund Type 2	34	-	-		-		-		-		-		-	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	-	-		-		-		-		-		-	
Total Capitalized Purchases and Services in current year	36	-	-		-		-		-		-		-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-												
(CHC & Home Care purposes only) Less: Other adjustments	38	-												
Total Expenses for Settlement Purposes	39	-	-		-		-		-		-		-	
Less sessional fee expenses (Enter as Negative Amount)	40	-												
Less one time expenses as per listing below (Negative sum o	42	-	-		-		-		-		-		-	
Total operating expenses for settlement purposes	43	-	-		-		-		-		-		-	
Operating Recovery	44	-	-		-		-		-		-		-	
Sessional Fee Recovery	45	-			-		-		-		-		-	
One Time Recovery	46	-	-		-		-		-		-		-	
Total Settlement Recovery	47	-	-		-		-		-		-		-	

Select TPBE (Transfer Payment Business Unit)		TOTAL	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments
TABLE C: One-Time Expenses	Line #													
Capitalized purchases from One Time funding Section C-1														
	48	-												
	49	-												
	50	-												
	51	-												
	52	-												
	53	-												
	54	-												
	55	-												
	56	-												
	57	-												
	58	-												
	59	-												
	60	-												
	61	-												
	62	-												
Total One-time capitalized purchases from One-time funding	63	-	-		-		-		-		-		-	
Operating expenses from One Time Funding Section C-2														
	64	-												
	65	-												
	66	-												
	67	-												
	68	-												
	69	-												
	70	-												
	71	-												
	72	-												
	73	-												
	74	-												
	75	-												
	76	-												
	77	-												
	78	-												
Total One-time operating expenses from One-time funding	79	-	-		-		-		-		-		-	

Select TPBE (Transfer Payment Business Unit)		TOTAL	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments	Click to select the TPBE	Click to select the TPBE Comments
TABLE D: Operating Expenses	Line #													
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)														
	80	-												
	81	-												
	82	-												
	83	-												
	84	-												
	85	-												
	86	-												
	87	-												
	88	-												
	89	-												
	90	-												
	91	-												
	92	-												
	93	-												
94	-													
Total Capitalized expenses from Operating Funding	95	-	-		-		-		-		-		-	
Non-capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)														
	96	-												
	97	-												
	98	-												
	99	-												
	100	-												
	101	-												
	102	-												
	103	-												
	104	-												
	105	-												
	106	-												
	107	-												
	108	-												
	109	-												
110	-													
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	111	-	-		-		-		-		-		-	
Total One Time Expenses	112	-	-		-		-		-		-		-	

TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)														
# of Sessions Delivered (From Sessional Fees)	113	-												
Calculated Cost Per Session	114	0.00	0.00		0.00		0.00		0.00		0.00		0.00	

TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)	Line #	TOTAL												
Total Revenue Fund Type 1	115													
Total Expenses Fund Type 1	116													
Net Surplus/Deficit Fund Type 1 (Hospital)	117	-	-		-		-		-		-		-	
Total Revenue Fund Type 2 (Above)	118	-	-		-		-		-		-		-	
Total Expenses Fund Type 2 (Above)	119	-	-		-		-		-		-		-	
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	-	-		-		-		-		-		-	
Total Revenue Fund Type 3	121													
Total Expenses Fund Type 3	122													
Net Surplus/Deficit Fund Type 3 (Other)	123	-	-		-		-		-		-		-	
Total Revenue for the Provider	124	-	-		-		-		-		-		-	
Total Expenses for the Provider	125	-	-		-		-		-		-		-	
Net Surplus/Deficit	126	-	-		-		-		-		-		-	

This form is to be completed by transfer payment organizations who receive proxy pay equity funding from the Ministry of Health and Long-Term Care, pursuant to the April 23, 2003 Memorandum of Settlement. It must be completed on an annual basis until an organization no longer has a pay equity obligation.

SECTION 1: BASIC PROGRAM INFORMATION					
Name of Agency: <u>Regional Municipality of Niagara</u>					
Vendor #: _____		Reporting Period: from _____ to _____			
Contact Person: _____			Phone: _____		

SECTION 2: EXPENDITURE REPORT		
<u>Sources of Proxy Pay Equity Funds</u>		
Ministry of Health and Long-Term Care	\$	A
Other (Specify)		
TOTAL	0.00	
<u>Expenditures</u>		
Actual Proxy Pay Equity Expenses		B
Surplus(Deficit)	0.00	A-B
Current Outstanding Liabilities		
Total Number of Individuals Receiving Proxy Pay Equity		

SECTION 3: CERTIFICATION	
<p>I, hereby certify that to the best of my knowledge the financial data is correct and it is reflected in the year-end settlement.</p>	
<div style="border-bottom: 1px solid black; width: 400px; margin-bottom: 5px;"></div> <p>(Signature of Health Service Provider Authority)</p>	<p>Title: </p>

Certification by Provider Fiscal 2024-25

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFin1, ARRFin2 and ARRFin3 are complete and accurate

Regional Municipality of Niagara

N/A

Name of Signing Officer

Date

Signing Officer***

N/A

Title

N/A

Name of Signing Officer

Date

Signing Officer***

N/A

Title

***I have the authority to bind the Health Service Provider

THE REGIONAL MUNICIPALITY OF NIAGARA

COMMUNITY SERVICES DEPARTMENT

NOTES TO THE ANNUAL RECONCILIATION REPORT

March 31, 2025

1. Significant accounting policies:

(a) Basis of accounting

The Schedules have been prepared for the Ontario Ministry of Health, Ministry of Long-Term Care and Ontario Health. They are prepared in accordance with the financial reporting provisions in the guidelines in Chapters 3 of the Ontario Healthcare Reporting Standards 12.0 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health, which approximates Canadian Public Sector Accounting Standards, except that they do not provide for employee future benefits and tangible capital assets are expensed as incurred. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial information necessarily involves the use of estimates and approximations. These have been made using careful judgements.

Significant accounting policies are as follows:

(b) Revenues and expenses:

Revenue are recognized as amounts become available and are measurable.

Expenses are recorded as they are incurred and measurable.

(b) Capital Assets:

The historical cost and accumulated depreciation of capital assets are not recorded. Capital assets acquired are reported as expenditures and amortization is not reported on ARRFiln1 and ARRFIn2.

(c) Employee future benefits:

Employee future benefits are provided which will require funding in future periods. These benefits include sick leave, benefits under the Workplace Safety and Insurance Board ("WSIB") Act, and life insurance, extended health and dental benefits for early retirees. These benefits are recorded on a cash basis.