

Schedule of revenue, expenses and grant returnable

**The Regional Municipality of
Niagara Public Health
Department**

General Programs

December 31, 2024

KPMG LLP
Commerce Place
80 King Street, Suite 260
St. Catharines Ontario
L2R 7G1 Canada
Telephone (905) 685 4811
Fax (905) 682 2008

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying schedule of revenue, expenses and grant returnable of the Regional Municipality of Niagara Public Health Department – General Programs (the “Program” or “Region”) for the year ended December 31, 2024 and notes to the schedule (collectively referred to as the “schedule”).

In our opinion, the accompanying Schedule of the Program for the year ended December 31, 2024, is prepared, in all material respects, in accordance with the financial reporting provisions in the Public Health Funding and Accountability Agreement between Her Majesty the Queen in right of Ontario as represented by the Ministry of Health (formerly the Ministry of Health and Long-Term Care) (the “Ministry”) and the Board of Health for the Niagara Region Public Health Department most recently amended effective January 1, 2024 (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 Schedule**” 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 Schedule, which describes the applicable financial reporting framework and the purpose of the Schedule.

As a result, the Schedule 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 Schedule

Management is responsible for the preparation of the Schedule in accordance with the guidelines, and for such internal control as management determines is necessary to enable the preparation of a Schedule that is 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 Schedule

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

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 Schedule, 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

THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT

GENERAL PROGRAMS
Schedule of Revenue, Expenditures, and Grant Returnable (Receivable)
Year ended December 31, 2024

	Revenue (Budget)	Revenue (Actual)	Expense (Budget)	Expense (Actual)	Surplus (deficit) Actual	Add back: Ineligible expenses	Add back: Eligible expenses (revenues) in excess of Ministry funding (deficit)	Grant Returnable (receivable)
Ministry of Health Base Funding								
Mandatory Programs (Cost-shared)	24,750,800	24,755,501	40,482,745	38,708,374	(13,952,873)	1,837,371	12,115,502	-
MOH/AMOH Compensation Initiative (100%)	351,000	303,556	351,000	112,395	191,161			191,161
Ontario Seniors Dental Care Program (100%)	2,789,300	2,789,294	2,789,300	2,789,300	(6)			(6)
Infection Prevention and Control Hubs (100%)	114,392	-	114,392	99,838	(99,838)			(99,838)
	28,005,492	27,848,351	43,737,437	41,709,907	(13,861,556)	1,837,371	12,115,502	91,317
Ministry of Health One-time Grants								
					-			-
Mandatory Programs: Public Health Inspector Practicum Program (100%)		-		40,000	(40,000)			(40,000)
Mandatory Programs: Needle Syringe Program (100%)		63,600	-	63,600	-			-
Infection Prevention and Control Hubs (100%)	190,654	39,231	190,654	35,302	3,929			3,929
Pandemic Response and Recovery (100%)	1,172,062	1,200,000	1,172,642	1,224,839	(24,839)			(24,839)
COVID-19: Vaccine Program (100%)		90,000		435,482	(345,482)			(345,482)
Respiratory Syncytial Virus (RSV) Vaccine Program (100%)		118,300		188,100	(69,800)			(69,800)
	1,362,716	1,511,131	1,363,296	1,987,323	(476,192)	-	-	(476,192)
Universal Influenza Immunization Program clinic reimbursement		19,490		8,239	11,251		(13,536)	(2,285)
Meningococcal C Program reimbursement	40,000	-		79,990	(79,990)		40,797	(39,193)
Human Papilloma Virus Program reimbursement	55,000	-		76,475	(76,475)		18,352	(58,123)
OSDCP Capital Dental Clinic Bus		675,000		675,000	-			-
Total before Region Grant and Other Income	29,463,208	30,053,972	45,100,733	44,536,934	(14,482,962)	1,837,371	12,161,115	(484,476)
Region Grant and Other Income								
The Regional Municipality of Niagara grant	15,547,025	13,889,794	-	-	13,889,794			
Other income	90,500	108,692			108,692			
Total Region Grant and Other Income	15,637,525	13,998,486	-	-	13,998,486			
Total	\$ 45,100,733	\$ 44,052,458	\$ 45,100,733	\$ 44,536,934	\$ (484,476)			

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

GENERAL PROGRAMS

Notes to Schedule

For the year ended December 31, 2024

1. Significant accounting policies:

(a) Basis of accounting

The Schedule has been prepared for the Ontario Ministry of Health in accordance with the Public Health Accountability Agreement effective January 1, 2024 between the Ontario Ministry of Health and Long-Term Care and the Regional Municipality of Niagara (the “guidelines”). The agreement requires the schedule to be prepared in a manner consistent with the generally accepted accounting principles (“GAAP”). Management of the Regional Municipality of Niagara has interpreted GAAP to be recognition and measurement principles in accordance with Canadian Public Sector Accounting Standards, except that it does not provide for employee future benefits and does not capitalize and amortize tangible capital assets. Management has further interpreted that GAAP does not include the presentation principles and note disclosure required by GAAP for a complete set of financial statements. The financial results for the Community Mental Health Program is not included in the schedule of revenue, expenses and grant receivable/repayable for the year ended December 31, 2024.

(b) Revenues and expenses:

Revenue is recognized on an accrual basis of accounting.

Expenses are recorded if they are eligible for the program and incurred in the period, except for employee future benefits (d).

Total expenses are reported on the schedule of revenue, expenses and grant receivable/repayable in order to understand the full cost of the program. Ineligible expenses as per the funding agreement have been removed for the purpose of determining the grant repayable/receivable.

(c) Capital Assets:

Tangible capital assets acquired are reported as an expense and amortization is not recorded.

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

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Notes to Schedule

For the year ended December 31, 2024

(d) 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.

(e) Use of estimates:

Since precise determination of many assets and liabilities is dependent upon future events, the preparation of a periodic schedule involves the use of estimates and approximations. These have been made using careful judgments.

2. Grant funding repayable:

The grant receivable from the Province of Ontario is subject to audit verification by the Ontario Ministry of Health. The grants receivable are non-interest bearing and are normally received in the subsequent year. In the current year, there is a grant repayable of \$289K (2023 - \$6.2M).

	2024	2023
Net grant receivable beginning of year	\$ 6,177,604	\$5,419,187
Amounts received during the year	(7,621,665)	(5,544,834)
Amounts repaid during the year	191,775	—
Adjustments to prior year balances	(760,670)	—
Grants receivable	1,723,707	6,303,251
Net grant receivable (repayable), end of year	\$ (289,249)	\$6,177,604

3. Budget data

The budget data presented in the schedule is based on the budget data submitted to the Ontario Ministry of Health.