
Schedule of revenues and expenditures
The Regional Municipality of Niagara
Public Health Department
Ambulance Communications Service

March 31, 2025

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying schedule of revenue and expenses of the Regional Municipality of Niagara (the "Region") Public Health Department – Ambulance Communications Service (the "Program") for the year ended March 31, 2025, and notes to the schedule (hereinafter referred to as the "Schedule").

In our opinion, the financial information in the Schedule of the Program for the year ended March 31, 2025, is prepared, in all material respects, in accordance with the financial reporting provisions of the agreement between the Her Majesty the Queen in Right of Ontario, as represented by the Minister of Health (formerly the Minister of Health and Long-Term Care) and the Regional Municipality of Niagara signed May 28, 2010 (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
AMBULANCE COMMUNICATION SERVICES
Schedule of Revenues and Expenditures

For the year ending March 31, 2025

	Year ending March 31,2025 Budget	Year ending March 31,2025 Actual	Year ending March 31,2024 Actual
Revenues:			
Provincial grant	8,852,034	8,852,036	\$ 7,494,526
Other Revenue	2,000	5,306	10,826
	8,854,034	8,857,342	7,505,352
Expenditures:			
Salaries and benefits			
Salaries & Wages	5,559,998	5,296,901	4,867,692
Employee benefits	2,322,254	2,337,035	2,256,273
Transportation & communications	166,350	232,069	189,875
Services & rentals	288,945	296,541	391,001
Supplies & equipment	138,786	236,368	78,795
Administrative costs (Note 2)	377,701	586,686	446,872
Total Expenditures	8,854,034	8,985,599	8,230,508
Ineligible administration costs (Note	-	(100,734)	(43,050)
Total eligible expenditures	8,854,034	8,884,865	8,187,458
Excess of expenditures over revenue	\$ -	\$ (27,522)	\$ (682,106)

**THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT
AMBULANCE COMMUNICATIONS SERVICES**

Notes to Financial Statements

Year ended March 31, 2025

1. Significant accounting policies:

Basis for presentation

The schedule of revenues and expenditures is prepared in accordance with the agreement dated May 28, 2010 between the Ontario Ministry of Health and the Regional Municipality of Niagara.

The agreement requires the Schedule to be prepared in a manner consistent with generally accepted accounting principles ("GAAP"). Management of the Regional Municipality of Niagara Public Health Department has interpreted GAAP to be the recognition and measurement principles of the Canadian public sector accounting standards related specifically to revenues and expenditures, except that it does not capitalize and amortize tangible capital assets. Management has further interpreted that GAAP does not include the presentation principles or the presentation of all financial statements and note disclosures required by GAAP for a complete set of financial statements.

Revenues and expenditures

Revenues are reported on the accrual basis of accounting.

Expenditures are recorded if they are eligible for the program and incurred in the year.

Capital assets

Tangible capital assets acquired are reported as an expenditure, amortization is not recorded.

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.

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 judgements.

2. Administration costs:

The program records direct operating expenditures to their respective activity. In addition, in 2013, the Region established its first consolidated allocation policy with a guiding principle of more closely aligning indirect costs with the support programs and services as defined by the Province of Ontario in the Financial Information Return (FIR). The new methodology allocates these indirect costs to end programs/services based on usage drivers.

Under this methodology, all departments providing program/service support functions will allocate their costs using drivers specific to each type of expense.

Administration costs which have been allocated are:

	2025	2024
Accounting services	8,419	7,127
Asset management services	19	6
Capital levy	99,853	42,139
Debt costs	881	911
Financial management	3,690	3,110
Human resources services	72,542	42,871
IT program support services	206,017	163,261
Land ambulance shared services	106,824	101,108
Legal services	7,666	7,433
Payroll services	75,457	76,529
Printing costs	221	150
Procurement services	5,081	2,228
Property management	15	-
Total Administration costs	586,686	446,872

As per this program's funding agreement the following administration costs are considered ineligible and have been shown as a reduction of expense on the Statement of Revenues and Expenditures:

	2025	2024
Capital levy	99,853	42,139
Debt costs	881	911
Total Ineligible administration cos	100,734	43,050

3. Budget data:

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