

Schedule of revenue and expenses

The Regional Municipality of Niagara
Public Health Department
Healthy Babies, Healthy Children Program

March 31, 2025

THE REGIONAL MUNCICPALITY OF NIAGARA
NIAGARA REGION PUBLIC HEALTH DEPARTMENT
HEALTHY BABIES HEALTHY CHILDREN PROGRAM
Statement of Revenue and Expenses
For the 12-month period ended March 31, 2025

	2024-25 MOH Budget	2024-25 Actual	2023-24 Actual
	\$	\$	
Revenue			
Province of Ontario operating grants	2,507,222	2,507,222	2,347,355
Province of Ontario COVID one-time grants	-		-
Other revenue	-		9,553
	2,507,222	2,507,222	2,356,908
Expenses			
Salaries and Wages: unionized			
Public Health Nurses	1,312,300	1,365,921	1,118,610
Employee Benefits	353,548	321,291	331,113
Lay Home Visitors	-	2,661	163,158
Clerical	117,667	105,066	111,329
WSIB	-		-
Salaries and Wages: non-unionized			
Management	516,719	443,789	375,684
Administration ISCIS	83,476	66,269	82,665
Employee Benefits	76,562	111,059	103,879
	2,460,272	2,416,056	2,286,437
Operating Costs			
Administration costs (Note 3)	296,033	344,724	203,452
Travel - Mileage	50,000	38,776	30,973
Professional Development	3,985	9,229	17,924
Program Supplies/Resources	6,187	35,146	6,259
Communication costs	7,000	5,221	6,983
Office Supplies	953	347	9,807
Audit Fees	7,135	2,448	731
Cleaning Allowance	500	-	150
	371,793	435,890	276,280
Total expenses	2,832,065	2,851,946	2,562,717
Deficiency of revenue over eligible expenses	(324,843)	(344,724)	(205,809)

See accompanying notes to schedule

THE REGIONAL MUNICIPALITY OF NIAGARA
HEALTH SERVICES DEPARTMENT
HEALTHY BABIES/HEALTHY CHILDREN PROGRAM
Notes to Financial Statements

For the 12-month period ended March 31, 2025

1. Significant accounting policies:

This financial statement has been prepared for the Ontario Ministry of Children, Community and Social Services ("the Ministry"). It is prepared in accordance with Canadian public sector accounting standards, except that it does 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 statements necessarily involves the use of estimates and approximations.

Significant accounting policies are as follows:

Revenue recognition

Revenue and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measureable, Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Capital assets

The historical cost and accumulated depreciation of capital assets are not recorded for municipal purposes. Capital assets acquired are reported as an expenditure and amortization is not recorded on the statement of revenue and expenditure and surplus.

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.

2. Grant receivable /repayable:

The grant receivable/repayable to the Province of Ontario is subject to audit verification by the Ontario Ministry of Children, Community and Social Services. The grant receivable/repayable is non-interest bearing and is normally recovered/repaid in the subsequent year. The surplus repayable to the Province of Ontario for the 12-months ended March 31, 2025 is \$nil (2022-23 \$nil).

	2025	2024
	\$	\$
Grant receivable (repayable), beginning of year	(20,638)	(20,638)
Amounts repaid during the year	20,638	-
Excess of expenditures over revenue	344,724	205,809
Expenditures in excess of the budget	(344,724)	(205,809)
Grant receivable (repayable), end of year	0	(20,638)

3. Administration costs:

Administration costs are allocated under the indirect allocation methodology included in the cost allocation policy.

Under this methodology, all departments providing program/service support functions, as identified during the budget process, will allocate their costs using a basis that best match actual costs with the most appropriate beneficial

Administration costs are comprised of the following charges:

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Accounting services	1,821	1,651	1,505
Payroll services	34,696	27,364	30,918
Human resources services	19,326	74,187	16,252
IT program support services	152,141	141,945	106,039
Insurance costs	5,281	3,206	3,616
Printing costs	13,547	24,849	14,626
Capital Financing Allocation	71,592	71,522	30,496
	\$ 298,404	\$ 344,724	\$ 203,452

4. Budget Data:

The budget data presented in the schedule is based on the budget data submitted to the Ontario Ministry of Children, Community and Social Services