

Financial Statements of

ALGOMA PUBLIC HEALTH

Year ended December 31, 2018

ALGOMA PUBLIC HEALTH

Financial Statements

Year ended December 31, 2018

Independent Auditors' Report

Financial Statements

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INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying financial statements of Algoma Public Health (the "Board"), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2018, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Financial Statements* section of our report.

We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 financial statements, 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 Board's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario

April 24, 2019

ALGOMA PUBLIC HEALTH

Statement of Financial Position

December 31, 2018, with comparative information for 2017

	2018	2017
Financial assets		
Cash	\$ 3,095,904	\$ 2,931,699
Accounts receivable	492,574	489,631
Receivable from participating municipalities	75,726	30,769
	<u>3,664,204</u>	<u>3,452,099</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,345,385	1,436,722
Payable to the Province of Ontario	344,305	543,083
Deferred revenue (note 4)	428,341	512,747
Employee future benefit obligations (note 5)	2,811,714	2,704,275
Term loans (note 9)	5,199,815	5,554,992
	<u>10,129,560</u>	<u>10,751,819</u>
Net debt	(6,465,356)	(7,299,720)
Non-financial assets		
Tangible capital assets (note 6)	20,050,252	20,913,871
Prepaid expenses	20,790	-
Contingencies (note 10)		
Commitments (note 11)		
Accumulated surplus (note 7)	<u>\$ 13,605,686</u>	<u>\$ 13,614,151</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Revenue:		
Municipal levy - public health	\$ 3,502,180	\$ 3,486,510
Provincial grants:		
Public health	10,718,847	10,093,965
Community health	6,850,289	6,841,958
Fees, other grants and recovery of expenditures	1,704,593	1,632,070
	<u>22,775,909</u>	<u>22,054,503</u>
Expenses:		
Public Health Programs (Schedule 1)	13,830,512	12,994,320
Community Health Programs (Schedule 2)		
Healthy Babies and Children	1,070,636	1,068,009
Child Benefits Ontario Works	24,500	24,135
Nurse Practitioner	143,379	141,196
CMH Transformational Supportive Housing	123,563	144,106
CMH/ASH Supportive Housing	55,655	33,317
Healthy Kids Community Challenge	147,507	202,624
Genetics Counseling	446,686	495,532
Bill 148 MCYS	8,174	-
Stay on Your Feet	98,217	114,127
Tobacco Cessation	12,129	-
Northern Ontario Fruits and Vegetables	-	12,076
Community Alcohol and Drug Assessment	715,834	669,120
Remedial Measures	1,023	25,841
Community Alcohol and Drug Assessment - Ontario Works	91,874	92,797
OW-CADAP District	-	25,001
AOPHBA Conference	20,905	-
Community Mental Health Housing	109,595	87,024
Community Mental Health	3,153,450	3,158,370
Garden River CADAP Program	185,999	177,972
Infant Development	645,022	642,534
CMH 1150 Units	11,426	1,371
Brighter Futures for Children	109,455	125,036
Preschool Speech and Languages Initiative	427,072	375,514
PSL Communication Development	225,085	275,620
Employee future benefits	107,440	153,817
Interest on long-term debt	105,722	112,029
Amortization on tangible capital assets	913,514	909,373
	<u>22,784,374</u>	<u>22,060,861</u>
Annual deficit	(8,465)	(6,358)
Accumulated surplus, beginning of year	13,614,151	13,620,509
Accumulated surplus, end of year	<u>\$ 13,605,686</u>	<u>\$ 13,614,151</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Change in Net Debt

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Annual deficit	\$ (8,465)	\$ (6,358)
Additions to tangible capital assets	(49,895)	(9,788)
Amortization of tangible capital assets	913,514	909,373
	855,154	893,227
Change in prepaid expenses	(20,790)	-
Net debt, beginning of year	(7,299,720)	(8,192,947)
Net debt, end of year	\$ (6,465,356)	\$ (7,299,720)

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (8,465)	\$ (6,358)
Items not involving cash:		
Amortization of tangible capital assets	913,514	909,373
Increase in employee future benefit obligations	107,440	153,817
	<u>1,012,489</u>	<u>1,056,832</u>
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(2,943)	20,367
Increase in receivable from participating municipalities	(44,957)	(21,610)
Decrease in accounts payable and accrued liabilities	(91,337)	(151,158)
Increase (decrease) in payable to the Province of Ontario	(198,778)	221,681
Increase (decrease) in deferred revenue	(84,406)	17,883
Increase in prepaid expenses	(20,790)	-
	<u>569,278</u>	<u>1,143,995</u>
Financing activities:		
Repayment of term loan	(355,178)	(348,869)
Principal payments on obligation under capital lease	-	-
	<u>(355,178)</u>	<u>(348,869)</u>
Capital activities:		
Additions to tangible capital assets	(49,895)	(9,788)
Increase in cash	164,205	785,338
Cash, beginning of year	2,931,699	2,146,361
Cash, end of year	<u>\$ 3,095,904</u>	<u>\$ 2,931,699</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

The Board of Health for the District of Algoma operating as Algoma Public Health (the "Board") is governed by a public health board as mandated by the Health Protection and Promotion Act for the purpose of promoting and protecting public health.

1. Significant accounting policies:

The financial statements are prepared in accordance with the Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses 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.

(b) Revenue recognition:

The operations of the Board are funded by the Province of Ontario, levies to participating municipalities and user fees. Funding amounts not received at year end are recorded as receivable. Funding amounts in excess of actual expenditures incurred during the year are repayable and are reflected as liabilities.

Certain programs of the Board operate on a March 31 fiscal year. Revenues received in excess of expenditures incurred at December 31 are deferred on the statement of financial position until related expenditures are incurred or upon final settlement.

(c) Prior years' funding adjustments:

The Ministry of Health and Long-Term Care undertakes financial reviews of the Board's operations from time to time, based on the Board's submissions of annual settlement forms. Adjustments to the financial statements, if any, a result of these reviews are accounted for in the period when notification is received from the Ministry.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

1. Significant accounting policies (continued):

(e) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over the following number of years:

Asset	Years
Building	40
Leasehold improvements	10
Furniture and equipment	10
Vehicle	4
Computer equipment	3

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(f) Employee future benefit obligations:

The Board sponsors a defined benefit life and health care plan for all employees who retire from active service with an unreduced OMERS pension. The Board accrues its obligations under the defined benefit plan as the employees render the services necessary to earn these retirement benefits. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and incorporates management's best estimates with respect to mortality and termination rates, retirement age and expected inflation rate with respect to employee benefit costs.

Actuarial gains (losses) on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation.

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to estimates and assumptions include the carrying amount of tangible capital assets, valuation allowances for accounts receivables and obligations related to employee future benefits. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

2. Participating municipalities:

The participating municipalities are as follows:

- City of Sault Ste. Marie
- City of Elliot Lake
- Town of Blind River
- Town of Bruce Mines
- Town of Thessalon
- Town of Spanish
- Municipality of Wawa
- Municipality of Huron Shores
- Village of Hilton Beach
- Township of Dubreuilville
- Township of Hilton
- Township of Jocelyn
- Township of Johnson
- Township of Laird
- Township of MacDonald, Meredith & Aberdeen Additional
- Township of North Shore
- Township of Plummer and Plummer Additional
- Township of Prince
- Township of St. Joseph
- Township of Tarbutt & Tarbutt Additional
- Township of White River
- Certain unincorporated areas in the District of Algoma

3. Credit facility:

The Board has an authorized line of credit available in the amount of \$500,000. The credit facility bears interest at prime + 0.75% and is unsecured. At December 31, 2018, \$Nil (2017 - \$Nil) was outstanding under the facility.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

4. Deferred revenue:

The Board operates several additional programs funded by the Ministry of Health and Long-Term Care. Excess funding received for these programs or programs funded for a program year which differs from the Health Unit's fiscal year is deferred in the accounts until the related costs and final settlements are determined.

A summary of the year's activity relating to those programs is as follows:

	2018	2017
Deferred revenue, beginning of year	\$ 512,747	\$ 494,864
Funds received during the year	66,334	35,651
Expenses incurred in the year	(150,740)	(17,768)
Deferred revenue, end of year	\$ 428,341	\$ 512,747

5. Employee future benefits:

(a) Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer plan, on behalf of 193 (2017 - 187) members of its staff. The plan is a multi-employer, defined-benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The multi-employer plan is valued on a current market basis for all plan assets.

The Board's contributions to OMERS equal those made by the employees. The amount contributed was \$1,314,684 (2017 - \$1,200,529) for current service and is included as an expense on the Statement of Operations and Accumulated Surplus. No pension liability for this type of plan is included in the Board's financial statements.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

5. Employee future benefits (continued):

(b) Employee future benefit obligations:

Employee future benefit obligations are future liabilities of the Board to its employees and retirees for benefits earned but not taken as at December 31, 2018. The liabilities will be recovered from future revenues and consist of the following:

	2018	2017
Post-retirement benefits (i)	\$ 1,177,620	\$ 1,134,752
Non-vested sick leave (ii)	343,585	308,039
Accrued vacation pay (iii)	1,290,509	1,261,484
	<u>\$ 2,811,714</u>	<u>\$ 2,704,275</u>

(i) Post-retirement benefits:

The post-retirement benefit liability is based on an actuarial valuation performed by the Board's actuaries. The date of the most recent actuarial valuation of the post-retirement benefit plan is December 31, 2018. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

- Discount Rate 3.90%
- Health Care Trend Rate 4.0% to 6.5%

Information about the Board's future obligations with respect to these costs is as follows:

	2018	2017
Accrued benefit obligations, beginning of year	\$ 1,134,752	\$ 1,118,112
Current service cost	62,920	55,911
Interest cost	33,207	37,727
Benefits paid	(40,588)	(66,084)
Amortization of actuarial gains	(12,671)	(10,914)
Accrued benefit obligations, end of year	<u>\$ 1,177,620</u>	<u>\$ 1,134,752</u>

(ii) Non-vested sick leave:

Accumulated sick leave credits refers to the balance of unused sick leave credits which accrue to employees each month. Unused sick days are banked and may be used in the future if sick leave is beyond their yearly entitlement. No cash payments are made for unused sick time upon leaving the Board's employment.

(iii) Accrued vacation pay:

Accrued vacation pay represents the liability for vacation entitlements earned by employees but not taken as at December 31.

ALGOMA PUBLIC HEALTH

Notes to Consolidated Financial Statements

Year ended December 31, 2018

6. Tangible capital assets:

Cost	Balance at December 31, 2017	Additions	Transfers & (Disposals)	Balance at December 31, 2018
Building	\$ 22,732,421	-	-	22,732,421
Leasehold improvements	1,572,805	-	-	1,572,805
Furniture and equipment	1,911,325	49,895	(24,233)	1,936,987
Vehicle	40,113	-	-	40,113
Computer equipment	3,244,030	-	-	3,244,030
Total	\$ 29,500,694	49,895	(24,233)	29,526,356

Accumulated Amortization	Balance at December 31, 2017	Disposals	Amortization expense	Balance at December 31, 2018
Building	\$ 3,449,790	-	536,498	3,986,288
Leasehold improvements	578,065	-	105,939	684,004
Furniture and equipment	1,438,209	24,233	189,386	1,603,362
Vehicle	20,056	-	10,028	30,084
Computer equipment	3,100,703	-	71,663	3,172,366
Total	\$ 8,586,823	24,233	913,514	9,476,104

	Net book value, December 31, 2017	Net book value, December 31, 2018
Building	\$ 19,282,631	18,746,133
Leasehold improvements	994,740	888,801
Furniture and equipment	473,116	333,625
Vehicle	20,057	10,029
Computer equipment	143,327	71,664
Total	\$ 20,913,871	20,050,252

ALGOMA PUBLIC HEALTH

Notes to Consolidated Financial Statements

Year ended December 31, 2018

6. Tangible capital assets (continued):

Cost	Balance at December 31, 2016	Additions	Transfers & (Disposals)	Balance at December 31, 2017
Building	\$ 22,732,421	-	-	22,732,421
Leasehold improvements	1,572,805	-	-	1,572,805
Furniture and equipment	1,914,772	9,788	(13,235)	1,911,325
Vehicle	40,113	-	-	40,113
Computer equipment	3,244,030	-	-	3,244,030
Total	\$ 29,504,141	9,788	(13,235)	29,500,694

Accumulated Amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Building	\$ 2,913,291	-	536,499	3,449,790
Leasehold improvements	472,126	-	105,939	578,065
Furniture and equipment	1,266,200	13,235	185,244	1,438,209
Vehicle	10,028	-	10,028	20,056
Computer equipment	3,029,040	-	71,663	3,100,703
Total	\$ 7,690,685	13,235	909,373	8,586,823

	Net book value, December 31, 2016	Net book value, December 31, 2017
Building	\$ 19,819,130	19,282,631
Leasehold improvements	1,100,679	994,740
Furniture and equipment	648,572	473,116
Vehicle	30,085	20,057
Computer equipment	214,990	143,327
Total	\$ 21,813,456	20,913,871

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

7. Accumulated surplus:

Accumulated surplus is comprised of:

	2018	2017
Invested in tangible capital assets	\$ 20,050,252	\$ 20,913,871
Reserve (note 8)	831,407	525,343
Operating	735,556	434,204
Unfunded:		
Employee future benefits	(2,811,714)	(2,704,275)
Term loans	(5,199,815)	(5,554,992)
	\$ 13,605,686	\$ 13,614,151

8. Reserves:

The Board has set aside reserves for specific purposes to be approved by the Board.

	2018	2017
Balance, beginning of year	\$ 525,343	\$ 324,702
Additions to reserves	300,000	200,000
Investment Income	6,064	641
Balance, end of year	\$ 831,407	\$ 525,343

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

9. Term loans:

	2018	2017
Term loan #1	\$ 4,895,975	\$ 5,230,398
Term loan #2	303,840	324,594
	<u>\$ 5,199,815</u>	<u>\$ 5,554,992</u>

Principal payment due on the term loans is as follows:

Year	Annual payments
2019	\$ 362,749
2020	369,886
2021	377,164
2022	384,585
2023	392,152
Thereafter	3,313,279

Term loan #1 is a non-revolving loan bearing interest of 1.95%. The loan is repayable in blended monthly interest and principal payments of \$36,164 and matures on September 1, 2031.

Term loan #2 bears interest of 1.95%. The loan is repayable in monthly interest and principal payments of \$2,244. The loan is due on September 1, 2031.

Interest paid in the year is \$105,722 (2017 - \$112,029).

10. Contingencies:

The Board is periodically subject to legal claims or employee grievances. In the opinion of management, the ultimate resolution of any current claims or grievances would not have a material effect on the financial position (or results of operations) of the Board and any claims would not exceed the current insurance coverage. Accordingly, no provisions for losses has been reflected in the accounts of the Board for these amounts. Settlements, if any, resulting in a cost to the Board will be accounted for in the period the amounts can be determined.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2018

11. Commitments:

The Board is committed to minimum annual lease payments under various operating leases as follows:

Year	Annual payments
2019	\$ 176,819
2020	174,635
2021	139,221
2022	128,416
2023	133,265

The annual lease payments are exclusive of maintenance and other operating costs.

12. Expenses by object:

	2018	2017
Salaries and benefits	\$ 17,082,531	\$ 16,344,183
Materials and supplies	4,788,328	4,807,305
Capital	913,515	909,373
	\$ 22,784,374	\$ 22,060,861

ALGOMA PUBLIC HEALTH

Statement of Revenue and Expenses – Public Health Programs

Schedule 1

Year ended December 31, 2018, with comparative information for 2017

	2018 Budget	2018 Total	2017 Total
Revenue:			
Provincial grant	\$ 10,520,151	\$ 10,718,847	\$ 10,093,965
Levies	3,502,179	3,502,180	3,486,510
Recoveries	699,214	626,921	624,242
	<u>14,721,544</u>	<u>14,847,948</u>	<u>14,204,717</u>
Expenses:			
Salaries and wages	8,819,021	8,493,648	7,846,907
Benefits	2,091,479	2,005,382	1,952,199
Accounting and audit	25,000	20,361	26,272
Equipment	131,897	286,196	276,446
Insurance	95,000	104,262	93,395
Occupancy and renovations	820,000	857,210	894,327
Office supplies	90,287	73,054	77,614
Other	42,500	39,706	34,940
Professional development	99,280	110,689	103,999
Program promotion	67,943	25,992	55,342
Program supplies	612,715	583,879	521,807
Program administration (recovery)	(104,296)	(103,968)	(116,966)
Purchase professional services	925,740	819,992	723,897
Telephone and telecommunications	303,304	248,526	328,152
Travel	195,775	220,672	175,989
Special projects	45,000	44,911	-
	<u>14,260,645</u>	<u>13,830,512</u>	<u>12,994,320</u>
Excess of revenue over expenses before the undernoted	460,899	1,017,436	1,210,397
Interest on long-term debt	-	105,722	112,029
Amortization	-	913,514	909,373
Excess (deficit) of revenue over expenses	\$ 460,899	\$ (1,800)	\$ 188,995

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs

Year ended December 31, 2018, with comparative information for 2017

	Healthy Babies and Children	Child Benefits Ontario Works	Nurse Practitioner	CMH/ASH Supportive Housing	CMH Transformational Supportive Housing	Healthy Kids Community Challenge	Genetics Counselling	Stay on Your Feet	Tobacco Cessation	Community Alcohol and Drug Assessment	Bill 148 MCYS	Remedial Measures
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:												
Salaries	815,981	17,998	109,215	-	121,920	73,079	282,997	63,345	-	506,057	8,174	925
Employee benefits	201,142	2,765	19,986	-	-	8,332	68,402	17,035	-	119,985	-	81
	1,017,123	20,763	129,201	-	121,920	81,411	351,399	80,380	-	626,042	8,174	1,006
Supplies and services:												
Equipment	6,056	-	-	-	-	-	-	-	-	90	-	-
Occupancy and renovations	202	-	5,700	37,644	(30,306)	-	16,600	-	-	44,547	-	-
Office supplies	3,883	-	2,685	-	-	-	6,836	-	-	1,688	-	-
Insurance	-	-	500	-	-	-	-	-	-	-	-	-
Audit fees	2,137	-	2,035	-	-	-	-	-	-	-	-	-
Professional development	2,556	-	444	-	-	-	1,345	2,092	-	2,859	-	-
Program administration	-	-	-	-	6,060	-	18,574	-	-	10,025	-	-
Program promotion	-	-	-	-	-	110	-	-	12,129	-	-	-
Program supplies	5,232	3,737	18	18,011	25,889	57,585	3,387	14,767	-	1,771	-	17
Purchased professional services	1,667	-	-	-	-	7,602	38,211	-	-	8,932	-	-
Telephone and telecommunications	7,857	-	2,796	-	-	-	2,542	-	-	6,398	-	-
Travel	23,923	-	-	-	-	799	7,792	978	-	13,482	-	-
	53,513	3,737	14,178	55,655	1,643	66,096	95,287	17,837	12,129	89,792	-	17
Total expenditures	1,070,636	24,500	143,379	55,655	123,563	147,507	446,686	98,217	12,129	715,834	8,174	1,023

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs (continued)

Year ended December 31, 2018, with comparative information for 2017

	Community Alcohol and Drug Assessment Ontario Works	AOPHBA Conference	Community Mental Health Housing	Community Mental Health	Garden River CADAP Program	Infant Development	CMH 1150 Units	Brighter Futures for Children	Preschool Speech and Languages Initiative	PSL Communication Development	2018 Total	2017 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:												
Salaries	65,786	-	81,140	2,052,318	145,221	422,227	-	54,626	370,797	166,146	5,357,952	5,358,014
Employee benefits	16,762	-	20,000	513,350	34,722	101,854	-	14,218	36,057	36,189	1,210,880	1,187,062
	82,548	-	101,140	2,565,668	179,943	524,081	-	68,844	406,854	202,335	6,568,832	6,545,076
Supplies and services:												
Equipment	-	-	-	-	-	5,355	-	-	-	3,000	14,501	24,689
Occupancy and renovations	-	-	-	350,326	-	52,614	11,426	2,044	813	(516)	491,094	470,725
Office supplies	-	-	-	4,183	-	2,746	-	-	1,750	5,088	28,859	18,590
Insurance	-	-	-	-	-	-	-	-	-	-	500	1,875
Audit fees	-	-	-	27,285	-	2,035	-	-	2,637	-	36,129	16,467
Professional development	-	-	-	6,576	-	3,767	-	-	-	3,138	22,777	32,533
Program administration	8,414	-	6,233	33,336	4,953	16,040	-	-	-	-	103,635	116,966
Program promotion	-	-	-	2,300	-	-	-	-	-	-	14,539	14,559
Program supplies	-	20,905	100	17,022	-	6,212	-	35,215	1,082	6,509	217,459	313,728
Purchased professional services	-	-	-	16,140	-	-	-	-	-	1,000	73,552	77,799
Telephone and telecommunications	51	-	-	37,388	1,041	7,739	-	504	1,742	3,050	71,108	70,839
Travel	861	-	2,122	93,226	62	24,433	-	2,848	12,194	1,481	184,201	187,476
	9,326	20,905	8,455	587,782	6,056	120,941	11,426	40,611	20,218	22,750	1,258,354	1,346,246
Total expenditures	91,874	20,905	109,595	3,153,450	185,999	645,022	11,426	109,455	427,072	225,085	7,827,186	7,891,322

ALGOMA PUBLIC HEALTH

Summary of Public Health Programs

Schedule 3

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
	Total	Total
Revenue:		
MOH Public Health Funding	\$ 7,344,900	\$ 7,022,987
Medical Officer of Health Compensation	126,451	98,782
Needle Exchange Program Initiative	64,700	50,700
MOH Funding Haines Food Safety	24,600	24,600
Social Determinants of Health	180,500	180,500
MOH Funding Vector Bourne Disease	108,700	108,700
Funding - Chief Nursing Officer	121,500	121,500
MOH Funding Smoke Free Ontario	320,600	316,592
MOH Funding SFO Youth Engagement	80,000	75,575
MOH Funding SFO Prosecution	-	3,000
MOH Funding SFO E - Cigarettes	16,000	4,652
MOH Funding Safe Water	69,600	69,600
MOH One Time Funding Safe Water Enhanced Safe Water	15,500	15,500
MOH Funding Unorganized	530,400	530,400
Diabetes Strategy	150,000	150,000
Northern Ontario Fruit and Vegetables	117,394	117,400
Panorama	71,908	62,244
MOH Funding Infection Control	222,300	222,300
MOH Funding Infection Control Nurse	90,100	90,100
MOH Funding Healthy Smiles	730,384	731,926
MOH Funding Harm Reduction	150,000	41,124
One Time Funding North East Collaborative	60,049	-
One Time Funding Legal Fees	49,300	-
MOH Funding PHI Practicum Student	10,000	10,000
Rabies Software	-	3,612
One time funding smoking cessation program	24,581	23,536
One Time Funding HPV	-	5,000
One Time Funding Needle Exchange Supplies	26,281	3,843
Levies	3,502,180	3,486,510
Recoveries from Programs	556,568	587,231
Interest	44,225	19,734
Other	26,127	17,277
New Purpose Built Vaccine Refrigerators	13,100	9,786
	14,847,948	14,204,711
Expenditures:		
Public Health	10,560,449	9,988,273
Healthy Smiles	730,384	731,926
Unorganized	530,400	530,400
Smoke Free Ontario	320,600	316,592
Infection Control	222,300	222,300
Social Determinants of Health	180,500	180,500
Vector Bourne Disease	144,933	144,933
Legal fees	49,300	-
Chief Nursing Officer	121,500	121,500
Infection Control Nurse	90,100	90,100
SFO Youth Engagement	80,000	75,575
Safe Water	85,100	92,800
Diabetes strategy	150,000	150,000
Northern Ontario Fruit and Vegetables	117,394	117,400
Needle Exchange Program Initiative	64,700	50,700
Rabies Software	-	1,118
Haines Food Safety	24,600	24,600
Safe Water Enhanced	15,500	15,500
Smoking Cessation Program	24,581	23,489
PHI Practicum Student	10,000	10,000
MOH Funding SFO E - Cigarettes	16,000	4,652
MOH Funding SFO Prosecution	-	3,000
Panorama	71,908	62,244
North East Collaborative	60,049	-
Medical Officer of Health Compensation	126,451	98,782
Harm Reduction	150,000	41,124
HPV	-	5,000
Needle Exchange Supplies	26,281	3,843
New Purpose Built Vaccine Refrigerators	13,100	9,786
	13,986,130	13,116,137
Excess of revenue over expenses	\$ 861,818	\$ 1,088,574