

Financial Statements of

ALGOMA PUBLIC HEALTH

Year ended December 31, 2020

ALGOMA PUBLIC HEALTH

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Year ended December 31, 2020

Independent Auditors' Report

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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, 2020
- the statement of operations and accumulated surplus for the year then ended
- the statement of change 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, 2020, and its results of operations, its changes in net debt 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.



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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.



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- 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 28, 2021

ALGOMA PUBLIC HEALTH

Statement of Financial Position

December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets		
Cash	\$ 3,906,995	\$ 3,456,984
Accounts receivable	935,870	433,414
Receivable from participating municipalities	69,618	74,976
	<u>4,912,483</u>	<u>3,965,374</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,660,233	1,579,445
Payable to the Province of Ontario	1,673,441	514,362
Deferred revenue (note 4)	286,418	281,252
Employee future benefit obligations (note 5)	3,117,450	2,910,195
Term loans (note 9)	4,466,918	4,836,784
	<u>11,204,460</u>	<u>10,122,038</u>
Net debt	(6,291,977)	(6,156,664)
Non-financial assets		
Tangible capital assets (note 6)	18,530,766	19,301,093
Contingencies (note 10)		
Commitments (note 12)		
Effects of COVID-19 (note 14)		
Accumulated surplus (note 7)	<u>\$ 12,238,789</u>	<u>\$ 13,144,429</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Operations and Accumulated Surplus

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Revenue:		
Municipal levy - public health	\$ 3,559,233	\$ 3,519,703
Provincial grants:		
Public health	11,305,754	10,796,234
Community health	6,628,663	6,996,929
Fees, other grants and recovery of expenditures	812,915	1,267,644
	<u>22,306,565</u>	<u>22,580,510</u>
Expenses (note 13):		
Public Health Programs (Schedule 1)	15,129,859	14,258,074
Community Health Programs (Schedule 2)		
Healthy Babies and Children	1,074,945	1,060,788
Child Benefits Ontario Works	6,125	24,500
Nurse Practitioner	159,482	154,598
CMH Transformational Supportive Housing	95,748	135,733
CMH/ASH Supportive Housing	31,857	40,883
Genetics Counseling	-	118,193
Stay on Your Feet	90,857	104,887
Community Alcohol and Drug Assessment	647,539	718,792
Remedial Measures	12,993	7,760
Community Alcohol and Drug Assessment - Ontario Works	-	71,166
CHPI	4,294	214
Community Mental Health Housing	34,585	131,506
Community Mental Health	3,184,222	3,350,379
Garden River CADAP Program	287,316	267,452
Infant Development	498,920	629,893
CMH 1150 Units	49,220	37,713
Brighter Futures for Children	141,067	129,237
Preschool Speech and Languages Initiative	28,689	152,335
PSL Communication Development	605,204	488,449
Employee future benefits	207,255	98,481
Interest on long-term debt	91,032	97,867
Amortization on tangible capital assets	830,996	962,867
	<u>23,212,205</u>	<u>23,041,767</u>
Operating deficit	(905,640)	(461,257)
Accumulated surplus, beginning of year	13,144,429	13,605,686
Accumulated surplus, end of year	<u>\$ 12,238,789</u>	<u>\$ 13,144,429</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Change in Net Debt

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Operating deficit	\$ (905,640)	\$ (461,257)
Additions to tangible capital assets	(60,669)	(216,131)
Loss on disposal of tangible capital assets	-	2,423
Amortization of tangible capital assets	830,996	962,867
	(135,313)	287,902
Change in prepaid expenses	-	20,790
Net debt, beginning of year	(6,156,664)	(6,465,356)
Net debt, end of year	\$ (6,291,977)	\$ (6,156,664)

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Cash Flows

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Operating deficit	\$ (905,640)	\$ (461,257)
Items not involving cash:		
Amortization of tangible capital assets	830,996	962,867
Loss on disposal of tangible capital assets	-	2,423
Increase in employee future benefit obligations	207,255	98,481
	132,611	602,514
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(502,456)	59,160
Decrease in receivable from participating municipalities	5,358	750
Increase in accounts payable and accrued liabilities	80,788	234,061
Increase in payable to the Province of Ontario	1,159,079	170,057
Increase (decrease) in deferred revenue	5,166	(147,089)
Decrease in prepaid expenses	-	20,790
	880,546	940,243
Financing activities:		
Repayment of principal on term loans	(369,866)	(363,032)
Capital activities:		
Additions to tangible capital assets	(60,669)	(216,131)
Increase in cash	450,011	361,080
Cash, beginning of year	3,456,984	3,095,904
Cash, end of year	\$ 3,906,995	\$ 3,456,984

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2020

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, 2020

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, 2020

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, 2020, \$Nil (2019 - \$Nil) was outstanding under the facility.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2020

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:

	2020	2019
Deferred revenue, beginning of year	\$ 281,252	\$ 428,341
Funds received during the year	11,240	40,511
Expenses incurred in the year	(6,074)	(187,600)
Deferred revenue, end of year	\$ 286,418	\$ 281,252

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 (2019 - 193) 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 \$1,397,106 (2019 - \$1,354,295) 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, 2020

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, 2020. The liabilities will be recovered from future revenues and consist of the following:

	2020	2019
Post-retirement benefits (i)	\$ 1,209,932	\$ 1,194,626
Non-vested sick leave (ii)	523,929	424,835
Accrued vacation pay (iii)	1,383,589	1,290,734
	<u>\$ 3,117,450</u>	<u>\$ 2,910,195</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, 2020. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

- Discount Rate 2.5%
- Health Care Trend Rate 4.0% to 6.5%

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

	2020	2019
Accrued benefit obligations, beginning of year	\$ 1,194,626	\$ 1,177,620
Current service cost	57,747	47,604
Interest cost	32,113	35,234
Benefits paid	(60,237)	(40,588)
Amortization of actuarial gains	(14,317)	(25,244)
Accrued benefit obligations, end of year	<u>\$ 1,209,932</u>	<u>\$ 1,194,626</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, 2020

6. Tangible capital assets:

Cost	Balance at December 31, 2019	Additions	Transfers & (Disposals)	Balance at December 31, 2020
Building	\$ 22,867,230	-	-	22,867,230
Leasehold improvements	1,572,805	-	-	1,572,805
Furniture and equipment	1,998,119	60,669	-	2,058,788
Vehicle	40,113	-	-	40,113
Computer equipment	3,252,107	-	-	3,252,107
Total	\$ 29,730,374	60,669	-	29,791,043

Accumulated Amortization	Balance at December 31, 2019	Disposals	Amortization expense	Balance at December 31, 2020
Building	\$ 4,568,824	-	544,984	5,113,808
Leasehold improvements	789,943	-	105,938	895,881
Furniture and equipment	1,785,026	-	177,381	1,962,407
Vehicle	40,112	-	1	40,113
Computer equipment	3,245,376	-	2,692	3,248,068
Total	\$ 10,429,281	-	830,996	11,260,277

	Net book value, December 31, 2019	Net book value, December 31, 2020
Building	\$ 18,298,406	17,753,422
Leasehold improvements	782,862	676,924
Furniture and equipment	213,093	96,381
Vehicle	1	-
Computer equipment	6,731	4,039
Total	\$ 19,301,093	18,530,766

ALGOMA PUBLIC HEALTH

Notes to Consolidated Financial Statements

Year ended December 31, 2020

6. Tangible capital assets (continued):

Cost	Balance at December 31, 2018	Additions	Transfers & (Disposals)	Balance at December 31, 2019
Building	\$ 22,732,421	134,809	-	22,867,230
Leasehold improvements	1,572,805	-	-	1,572,805
Furniture and equipment	1,936,987	73,245	(12,113)	1,998,119
Vehicle	40,113	-	-	40,113
Computer equipment	3,244,030	8,077	-	3,252,107
Total	\$ 29,526,356	216,131	(12,113)	29,730,374

Accumulated Amortization	Balance at December 31, 2018	Disposals	Amortization expense	Balance at December 31, 2019
Building	\$ 3,986,288	-	582,536	4,568,824
Leasehold improvements	684,004	-	105,939	789,943
Furniture and equipment	1,603,362	(9,690)	191,354	1,785,026
Vehicle	30,084	-	10,028	40,112
Computer equipment	3,172,366	-	73,010	3,245,376
Total	\$ 9,476,104	(9,690)	962,867	10,429,281

	Net book value, December 31, 2018	Net book value, December 31, 2019
Building	\$ 18,746,133	18,298,406
Leasehold improvements	888,801	782,862
Furniture and equipment	333,625	213,093
Vehicle	10,029	1
Computer equipment	71,664	6,731
Total	\$ 20,050,252	19,301,093

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2020

7. Accumulated surplus:

Accumulated surplus is comprised of:

	2020	2019
Invested in tangible capital assets	\$ 18,530,766	\$ 19,301,092
Reserve (note 8)	1,152,894	1,145,116
Operating	139,496	445,200
Unfunded:		
Employee future benefits	(3,117,450)	(2,910,195)
Term loans	(4,466,917)	(4,836,784)
	\$ 12,238,789	\$ 13,144,429

8. Reserves:

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

	2020	2019
Balance, beginning of year	\$ 1,145,116	\$ 831,407
Additions to reserves	–	300,000
Investment Income	7,778	13,709
Balance, end of year	\$ 1,152,894	\$ 1,145,116

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2020

9. Term loans:

	2020	2019
Term loan #1	\$ 4,205,903	\$ 4,554,157
Term loan #2	261,015	282,627
	<u>\$ 4,466,918</u>	<u>\$ 4,836,784</u>

Principal payment due on the term loans is as follows:

Year	Annual payments
2021	\$ 377,164
2022	384,585
2023	392,152
2024	399,867
2025	407,735
Thereafter	2,505,415

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. Security is in the form of a first charge over the Board's building.

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. Security is in the form of a second charge over the Board's building.

Interest paid in the year is \$91,032 (2019 - \$97,867).

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.

11. Segmented Information:

The Board provides a wide range of services to citizens of the District of Algoma. For management reporting purposes, the Board's operations and activities are organized and reported by programs. Programs were created for the purposes of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Public health services are provided by programs and their activities are reported in these funds. Certain programs have been separately disclosed in Schedule 2 – Expenditures – Community Health Programs.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2020

12. Commitments:

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

Year	Annual payments
2021	\$ 168,021
2022	157,792
2023	163,228
2024	164,268
2025	134,712

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

13. Expenses by object:

	2020	2019
Salaries and benefits	\$ 18,074,368	\$ 17,392,789
Materials and supplies	4,306,841	4,686,111
Capital	830,996	962,867
	\$ 23,212,205	\$ 23,041,767

14. Effects of COVID-19:

On March 11, 2020, the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic. This has resulted in significant financial, market, and societal impacts in Canada and around the world.

From the declaration of the pandemic to the date of approval of these financial statements, the Board implemented the following actions in relation to the COVID-19 pandemic:

- Employees are practicing social distancing and when it is not possible wearing masks when working in close proximity.
- Work from home arrangements with staff where possible.

The ultimate duration and magnitude of the COVID-19 pandemic's impact on the Board's operations and financial position is not known at this time. These impacts could include a decline in future cash flows, changes to the value of assets and liabilities. An estimate of the financial effect of the pandemic on the Board is not practicable at this time.

ALGOMA PUBLIC HEALTH

Statement of Revenue and Expenses – Public Health Programs

Schedule 1

Year ended December 31, 2020, with comparative information for 2019

	2020 Budget	2020 Total	2019 Total
Revenue:			
Provincial grant	\$ 11,870,371	\$ 11,305,754	\$ 10,796,234
Levies	3,559,232	3,559,233	3,519,703
Recoveries	620,814	516,087	698,343
	<u>16,050,417</u>	<u>15,381,074</u>	<u>15,014,280</u>
Expenses:			
Salaries and wages	9,888,134	9,903,137	8,850,883
Benefits	2,264,828	2,234,355	2,132,488
Accounting and audit	25,000	9,345	23,513
Equipment	65,746	268,964	258,544
Insurance	115,000	135,109	122,971
Occupancy and renovations	774,417	861,630	874,985
Office supplies	71,200	25,646	66,621
Other	41,000	45,010	40,681
Professional development	135,500	46,491	139,999
Program promotion	118,068	41,080	40,530
Program supplies	437,336	439,658	448,451
Program administration (recovery)	(82,343)	(135,109)	(109,670)
Purchase professional services	1,244,274	860,539	892,621
Telephone and telecommunications	300,257	290,551	260,123
Travel	191,100	103,453	215,334
	<u>15,589,517</u>	<u>15,129,859</u>	<u>14,258,074</u>
Excess of revenue over expenses before the undernoted	460,900	251,215	756,206
Interest on long-term debt	-	91,032	97,867
Amortization	-	830,996	962,867
Excess (deficiency) of revenue over expenses	\$ 460,900	\$ (670,813)	\$ (304,528)

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs

Year ended December 31, 2020, with comparative information for 2019

	Healthy Babies and Children	Child Benefits Ontario Works	Nurse Practitioner	Stay on Your Feet	Remedial Measures	Community Mental Health Housing	Garden River CADAP Program	Infant Development	Brighter Futures for Children	CHPI
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:										
Salaries	823,287	3,903	108,983	66,100	12,993	23,107	197,213	321,450	77,910	-
Employee benefits	215,789	1,202	23,542	15,556	-	6,132	48,840	77,609	16,965	-
	1,039,076	5,105	132,525	81,656	12,993	29,239	246,053	399,059	94,875	-
Supplies and services:										
Equipment	4,104	-	-	-	-	-	-	4,000	-	-
Occupancy and renovations	-	-	7,600	-	-	-	-	51,159	3,833	-
Office supplies	-	-	4,400	-	-	-	-	750	-	-
Insurance	-	-	1,200	-	-	-	-	-	-	-
Audit fees	2,239	-	2,035	-	-	-	-	2,035	-	-
Professional development	3,093	-	522	1,417	-	-	271	695	-	-
Program administration	-	-	-	-	-	4,789	39,674	21,293	-	-
Program promotion	-	-	-	-	-	-	-	-	-	-
Program supplies	3,525	1,020	-	7,758	-	-	-	3,200	42,183	4,294
Purchased professional services	7,333	-	6,800	-	-	-	-	-	-	-
Telephone and telecommunications	10,247	-	4,400	-	-	114	1,225	9,124	176	-
Travel	5,328	-	-	26	-	443	93	7,605	-	-
	35,869	1,020	26,957	9,201	-	5,346	41,263	99,861	46,192	4,294
Total expenditures	1,074,945	6,125	159,482	90,857	12,993	34,585	287,316	498,920	141,067	4,294

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs (continued)

Year ended December 31, 2020, with comparative information for 2019

	Preschool Speech and Languages Initiative \$	PSL Communication Development \$	Community Alcohol and Drug Assessment \$	Community Mental Health \$	CMH Transformational Supportive Housing \$	CMH/ASH Supportive Housing \$	CMH 1150 Units \$	2020 Total \$	2019 Total \$
Salaries and employee benefits:									
Salaries	12,496	510,753	453,815	2,120,623	102,811	-	-	4,835,444	5,193,550
Employee benefits	2,227	70,573	118,240	504,757	-	-	-	1,101,432	1,215,868
	14,723	581,326	572,055	2,625,380	102,811	-	-	5,936,876	6,409,418
Supplies and services:									
Equipment	-	2,200	435	1,403	-	-	-	12,142	27,275
Occupancy and renovations	-	2,105	44,550	355,865	(35,681)	28,943	49,220	507,594	488,932
Office supplies	-	2,600	(1,943)	3,693	-	-	-	9,500	19,854
Insurance	-	-	-	-	-	-	-	1,200	1,200
Audit fees	-	2,239	-	21,262	-	-	-	29,810	23,895
Professional development	-	594	6,025	9,493	-	-	-	22,110	28,451
Program administration	-	5,000	10,404	34,715	8,205	-	-	124,080	97,670
Program promotion	-	-	-	2,000	-	-	-	2,000	2,000
Program supplies	-	3,127	2,764	11,010	20,413	2,914	-	102,208	175,776
Purchased professional services	-	1,800	6,063	22,345	-	-	-	44,341	97,324
Telephone and telecommunications	-	2,241	6,059	45,297	-	-	-	78,883	94,079
Travel	13,966	1,972	1,127	51,759	-	-	-	82,319	158,604
	13,966	23,878	75,484	558,842	(7,063)	31,857	49,220	1,016,187	1,215,060
Total expenditures	28,689	605,204	647,539	3,184,222	95,748	31,857	49,220	6,953,063	7,624,478

ALGOMA PUBLIC HEALTH

Summary of Public Health Programs

Schedule 3

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
	Total	Total
Revenue:		
MOH Public Health Funding	\$ 6,183,788	\$ 7,344,900
Levies	3,559,223	3,519,703
One Time Funding Mitigation	1,037,800	-
MOH Funding Healthy Smiles	769,900	649,483
Senior Dental	682,017	229,227
MOH Funding Unorganized	530,400	530,400
One Time Funding COVID-19 Extraordinary Costs	385,100	-
Social Determinants of Health	339,200	180,500
MOH Funding Smoke Free Ontario	275,270	320,600
Recoveries from Programs	274,368	409,052
Land Control	206,872	157,920
Medical Officer of Health Compensation	179,525	155,563
MOH Funding Infection Control	155,610	222,300
MOH Funding Harm Reduction	150,000	150,000
Northern Ontario Fruit and Vegetables	117,400	117,400
Diabetes Strategy	105,000	150,000
Unorganized - Indigenous Communities	98,000	-
One Time Funding COVID-19 School Nurses	86,650	-
Funding - Chief Nursing Officer	30,375	121,500
Interest	27,775	60,543
MOH Funding Vector Bourne Disease	27,175	108,700
MOH Funding Haines Food Safety	24,600	24,600
One Time Funding COVID-19 CCM software	23,500	-
MOH Funding Infection Control Nurse	22,525	90,100
MOH Funding SFO Youth Engagement	20,000	80,000
MOH Funding Safe Water	17,400	69,600
MOH One Time Funding Safe Water Enhanced Safe Water	15,500	15,500
MOH Funding PHI Practicum Student	10,000	10,000
Other	7,073	73,251
One Time Funding Mass Imms	6,954	-
One Time Funding COVID-19 Pandemic Pay	6,298	-
MOH Funding SFO Prosecution	4,250	17,000
MOH Funding SFO E - Cigarettes	4,000	16,000
One Time Funding Sr. Dental Start Up	2,159	-
Needle Exchange Program Initiative	(4,633)	64,700
One Time Funding North East Collaborative	-	93,158
New Purpose Built Vaccine Refrigerators	-	14,500
One Time Funding Legal Fees	-	14,002
One Time Funding School Vision	-	6,500
	15,381,074	15,016,703
Expenditures:		
Public Health	13,007,647	10,768,673
Unorganized	530,400	530,400
Senior Dental	682,017	229,227
One Time Funding COVID-19 Extraordinary Costs	385,100	-
Land Control	145,910	157,920
Medical Officer of Health Compensation	179,525	155,563
Northern Ontario Fruit and Vegetables	117,400	117,400
100% Funded Indigenous Communities	98,000	-
One Time Funding COVID-19 School Nurses	86,650	-
One Time Funding COVID-19 CCM software	23,500	-
PHI Practicum Student	10,000	10,000
One Time Funding Mass Imms	6,954	-
One Time Funding COVID-19 Pandemic Pay	6,298	-
One Time Funding Sr. Dental Start Up	2,159	-
Healthy Smiles	-	649,483
Smoke Free Ontario	-	419,200
Infection Control	-	222,300
Social Determinants of Health	-	180,500
Diabetes strategy	-	150,000
Harm Reduction	-	150,000
Vector Bourne Disease	-	144,933
Chief Nursing Officer	-	121,500
Safe Water	-	92,800
North East Collaborative	-	92,566
Infection Control Nurse	-	90,100
Needle Exchange Program Initiative	-	64,700
Haines Food Safety	-	24,600
Safe Water Enhanced	-	15,500
New Purpose Built Vaccine Refrigerators	-	14,500
Legal fees	-	14,002
School Vision	-	6,500
	15,281,560	14,422,368
Excess of revenue over expenses	\$ 99,514	\$ 594,335