

Financial Statements of

ALGOMA PUBLIC HEALTH

Year ended December 31, 2021

ALGOMA PUBLIC HEALTH

Index to Financial Statements

Year ended December 31, 2021

Independent Auditors' Report

Financial Statements

Statement of Financial Position	1
Statement of Operations and Accumulated Surplus	2
Statement of Change in Net Debt	3
Statement of Cash Flows	4
Notes to Financial Statements	5 - 14
Schedule 1 Statement of Revenue and Expenses - Public Health Programs	15
Schedule 2 Expenditures - Community Health Programs	16 - 17
Schedule 3 Summary of Public Health Programs	18



KPMG LLP
111 Elgin Street, Suite 200
Sault Ste. Marie, ON P6A 6L6
Canada
Telephone (705) 949-5811
Fax (705) 949-0911

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, 2021
- 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, 2021, 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.

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.

Chartered Professional Accountants, Licensed Public Accountants

A handwritten signature in black ink that reads "KPMG LLP". The letters are in a cursive, slightly slanted font. Below the signature is a single horizontal line that starts under the 'K' and ends under the 'P'.

Sault Ste. Marie, Ontario

May 2, 2022

ALGOMA PUBLIC HEALTH

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets		
Cash	\$ 5,968,595	\$ 3,906,995
Accounts receivable	623,371	935,870
Receivable from participating municipalities	35,481	69,618
	<u>6,627,447</u>	<u>4,912,483</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,837,340	1,660,233
Payable to the Province of Ontario	1,414,828	1,673,441
Deferred revenue (note 4)	550,066	286,418
Employee future benefit obligations (note 5)	2,829,539	3,117,450
Term loans (note 9)	4,089,091	4,466,918
	<u>10,720,864</u>	<u>11,204,460</u>
Net debt	(4,093,417)	(6,291,977)
Non-financial assets		
Tangible capital assets (note 6)	17,957,226	18,530,766
Contingencies (note 10)		
Commitments (note 12)		
Accumulated surplus (note 7)	<u>\$ 13,863,809</u>	<u>\$ 12,238,789</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Municipal levy - public health	\$ 3,808,379	\$ 3,559,233
Provincial grants:		
Public health	16,937,862	11,305,754
Community health	3,567,500	6,628,663
Fees, other grants and recovery of expenditures	682,041	812,915
	<u>24,995,782</u>	<u>22,306,565</u>
Expenses (note 13):		
Public Health Programs (Schedule 1)	19,105,190	15,129,859
Community Health Programs (Schedule 2)		
Healthy Babies and Children	943,046	1,074,945
Child Benefits Ontario Works	-	6,125
Nurse Practitioner	162,156	159,482
CMH Transformational Supportive Housing	19,931	95,748
CMH/ASH Supportive Housing	33,427	31,857
Stay on Your Feet	60,718	90,857
Community Alcohol and Drug Assessment	111,549	647,539
Remedial Measures	-	12,993
CHPI	626	4,294
Community Mental Health Housing	-	34,585
Community Mental Health	944,722	3,184,222
Garden River CADAP Program	71,858	287,316
Infant Development	648,182	498,920
CMH 1150 Units	50,046	49,220
Brighter Futures for Children	114,508	141,067
Preschool Speech and Languages Initiative	22,418	28,689
PSL Communication Development	606,216	605,204
Employee future benefits	(287,911)	207,255
Interest on long-term debt	84,112	91,032
Amortization of tangible capital assets	679,968	830,996
	<u>23,370,762</u>	<u>23,212,205</u>
Operating surplus (deficit)	1,625,020	(905,640)
Accumulated surplus, beginning of year	12,238,789	13,144,429
Accumulated surplus, end of year	<u>\$ 13,863,809</u>	<u>\$ 12,238,789</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Change in Net Debt

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Operating surplus (deficit)	\$ 1,625,020	\$ (905,640)
Additions to tangible capital assets	(106,428)	(60,669)
Amortization of tangible capital assets	679,968	830,996
	2,198,560	(135,313)
Net debt, beginning of year	(6,291,977)	(6,156,664)
Net debt, end of year	\$ (4,093,417)	\$ (6,291,977)

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Operating surplus (deficit)	\$ 1,625,020	\$ (905,640)
Items not involving cash:		
Amortization of tangible capital assets	679,968	830,996
Employee future benefit obligations	(287,911)	207,255
	<u>2,017,077</u>	<u>132,611</u>
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	312,499	(502,456)
Decrease in receivable from participating municipalities	34,137	5,358
Increase in accounts payable and accrued liabilities	177,107	80,788
(Decrease) increase in payable to the Province of Ontario	(258,613)	1,159,079
Increase in deferred revenue	263,648	5,166
	<u>2,545,855</u>	<u>880,546</u>
Financing activities:		
Repayment of principal on term loans	(377,827)	(369,866)
Capital activities:		
Additions to tangible capital assets	(106,428)	(60,669)
Increase in cash	<u>2,061,600</u>	<u>450,011</u>
Cash, beginning of year	3,906,995	3,456,984
Cash, end of year	<u>\$ 5,968,595</u>	<u>\$ 3,906,995</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2021

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, 2021

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, 2021

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, 2021, \$Nil (2020 - \$Nil) was outstanding under the facility.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2021

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. Certain unspent funding has been approved for carryover to address COVID-19 related cost pressures in subsequent years.

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

	2021	2020
Deferred revenue, beginning of year	\$ 286,418	\$ 281,252
Additional funding deferred during the year	272,322	11,240
Funding recognized as revenue in the year	(8,674)	(6,074)
Deferred revenue, end of year	\$ 550,066	\$ 286,418

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 165 (2020 - 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 \$1,197,134 (2020 - \$1,397,106) for current service and is included as an expenses 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, 2021

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, 2021. The liabilities will be recovered from future revenues and consist of the following:

	2021	2020
Post-retirement benefits (i)	\$ 1,122,131	\$ 1,209,932
Non-vested sick leave (ii)	483,808	523,929
Accrued vacation pay (iii)	1,223,600	1,383,589
	<u>\$ 2,829,539</u>	<u>\$ 3,117,450</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, 2021. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

- Discount Rate 2.9%
- Health Care Trend Rate 4.0% to 6.5%

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

	2021	2020
Accrued benefit obligations, beginning of year	\$ 1,209,932	\$ 1,194,626
Current service cost	66,721	57,747
Interest cost	27,417	32,113
Benefits paid	(64,589)	(60,237)
Amortization of actuarial gains	(5,300)	(14,317)
Divested members	(112,050)	–
Accrued benefit obligations, end of year	<u>\$ 1,122,131</u>	<u>\$ 1,209,932</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, 2021

6. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Transfers & (Disposals)	Balance at December 31, 2021
Building	\$ 22,867,230	67,520	-	22,934,750
Leasehold improvements	1,572,805	10,359	-	1,583,164
Furniture and equipment	2,058,788	28,549	-	2,087,337
Vehicle	40,113	-	-	40,113
Computer equipment	3,252,107	-	-	3,252,107
Total	\$ 29,791,043	106,428	-	29,897,471

Accumulated Amortization	Balance at December 31, 2020	Disposals	Amortization expense	Balance at December 31, 2021
Building	\$ 5,113,808	-	545,725	5,659,533
Leasehold improvements	895,881	-	106,457	1,002,338
Furniture and equipment	1,962,407	-	25,094	1,987,501
Vehicle	40,113	-	-	40,113
Computer equipment	3,248,068	-	2,692	3,250,760
Total	\$ 11,260,277	-	679,968	11,940,245

	Net book value, December 31, 2020	Net book value, December 31, 2021
Building	\$ 17,753,422	17,275,217
Leasehold improvements	676,924	580,826
Furniture and equipment	96,381	99,836
Vehicle	-	-
Computer equipment	4,039	1,347
Total	\$ 18,530,766	17,957,226

ALGOMA PUBLIC HEALTH

Notes to Consolidated Financial Statements

Year ended December 31, 2021

6. Tangible capital assets (continued):

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 Financial Statements

Year ended December 31, 2021

7. Accumulated surplus:

Accumulated surplus is comprised of:

	2021	2020
Invested in tangible capital assets	\$ 17,957,226	\$ 18,530,766
Reserve fund (note 8)	1,405,894	1,152,894
Operating	1,419,319	139,496
Unfunded:		
Employee future benefits	(2,829,539)	(3,117,450)
Term loans	(4,089,091)	(4,466,917)
	\$ 13,863,809	\$ 12,238,789

8. Reserve fund:

The Board has set aside a reserve fund for specific purposes to be approved by the Board.

	2021	2020
Balance, beginning of year	\$ 1,152,894	\$ 1,145,116
Additions to reserve fund	250,000	–
Investment Income	3,000	7,778
Balance, end of year	\$ 1,405,894	\$ 1,152,894

The reserve fund has been placed in a premium investment account and is included in cash on the statement of financial position. Interest is earned on daily balances and paid monthly at tiered annual rates from 0.25% to 0.45%.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2021

9. Term loans:

	2021	2020
Term loan #1	\$ 3,850,154	\$ 4,205,903
Term loan #2	238,967	261,015
	<u>\$ 4,089,091</u>	<u>\$ 4,466,918</u>

Principal payment due on the term loans is as follows:

Year	Annual payments
2021	\$ 384,585
2022	392,152
2023	399,867
2024	407,735
2025	415,757
Thereafter	2,088,995

Term loan #1 is a non-revolving loan bearing interest of 1.80%. 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 1.80%. 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 \$84,735 (2020 - \$91,032).

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, 2021

12. Commitments:

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

Year	Annual payments
2022	\$ 189,627
2023	195,064
2024	196,104
2025	165,411
2026	83,225

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

13. Expenses by object:

	2021	2020
Salaries and benefits	\$ 17,257,884	\$ 18,074,368
Materials and supplies	5,432,910	4,306,841
Amortization	679,968	830,996
	\$ 23,370,762	\$ 23,212,205

ALGOMA PUBLIC HEALTH

Statement of Revenue and Expenses – Public Health Programs

Schedule 1

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget	2021 Total	2020 Total
Revenue:			
Provincial grant	\$ 15,155,286	\$ 16,937,862	\$ 11,305,754
Levies	3,808,378	3,808,379	3,559,233
Recoveries	418,330	455,881	516,087
	<u>19,381,994</u>	<u>21,202,122</u>	<u>15,381,074</u>
Expenses:			
Salaries and wages	11,771,802	11,741,572	9,903,137
Benefits	2,605,536	2,504,303	2,234,355
Accounting and audit	20,000	26,610	9,345
Equipment	959,676	854,505	268,964
Insurance	135,000	157,523	135,109
Occupancy and renovations	1,236,365	1,340,131	861,630
Office supplies	57,040	33,382	25,646
Other	-	-	45,010
Professional development	107,800	75,136	46,491
Program promotion	82,035	83,712	41,080
Program supplies	452,259	755,324	439,658
Program administration (recovery)	(48,459)	(41,015)	(135,109)
Purchase professional services	947,931	1,065,359	860,539
Telephone and telecommunications	421,200	365,098	290,551
Travel	172,909	143,550	103,453
	<u>18,921,094</u>	<u>19,105,190</u>	<u>15,129,859</u>
Excess of revenue over expenses before the undernoted	460,900	2,096,932	251,215
Interest on long-term debt	-	84,112	91,032
Amortization	-	679,968	830,996
Excess (deficiency) of revenue over expenses	\$ 460,900	\$ 1,332,852	\$ (670,813)

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs

Year ended December 31, 2021, with comparative information for 2020

	Healthy Babies and Children	Nurse Practitioner	Stay on Your Feet	Garden River CADAP Program	Infant Development	Brighter Futures for Children	CHPI
	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:							
Salaries	686,885	107,413	36,003	53,225	421,723	36,559	-
Employee benefits	220,435	25,409	8,716	12,944	92,161	15,451	-
	907,320	132,822	44,719	66,169	513,884	52,010	-
Equipment	3,600	-	-	-	4,000	-	-
Occupancy and renovations	-	8,400	-	-	51,749	4,800	-
Office supplies	-	4,986	-	-	750	-	-
Insurance	-	1,200	-	-	-	-	-
Audit fees	3,121	-	-	-	3,121	-	-
Professional development	6,956	-	-	-	4,412	-	-
Program administration	-	-	-	5,648	42,610	-	-
Program promotion	-	-	-	-	-	-	-
Program supplies	5,174	2,748	15,999	-	12,433	57,698	626
Purchased professional services	6,000	7,200	-	-	-	-	-
Telephone and telecommunications	8,916	4,800	-	41	9,382	-	-
Travel	1,959	-	-	-	5,841	-	-
	35,726	29,334	15,999	5,689	134,298	62,498	626
Total expenditures	943,046	162,156	60,718	71,858	648,182	114,508	626

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs (continued)

Year ended December 31, 2021, with comparative information for 2020

	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	2021 Total	2020 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:									
Salaries	10,310	265,285	74,717	473,120	30,480	-	-	2,195,720	5,193,550
Employee benefits	1,837	68,830	20,535	123,511	-	-	-	589,829	1,215,868
	12,147	334,115	95,252	596,631	30,480	-	-	2,785,549	6,409,418
Supplies and services:									
Equipment	-	1,800	-	-	-	-	-	9,400	27,275
Occupancy and renovations	-	1,800	11,138	299,127	(17,485)	33,427	50,046	443,002	488,932
Office supplies	-	2,400	500	1,250	-	-	-	9,886	19,854
Insurance	-	-	-	-	-	-	-	1,200	1,200
Audit fees	-	3,121	-	6,914	-	-	-	16,277	23,895
Professional development	-	643	-	-	-	-	-	12,011	28,451
Program administration	-	18,975	2,601	8,678	3,700	-	-	82,212	97,670
Program promotion	-	-	-	-	-	-	-	-	2,000
Program supplies	-	11,982	-	5,279	3,236	-	-	115,175	175,776
Purchased professional services	-	228,260	1,200	4,035	-	-	-	246,695	97,324
Telephone and telecommunications	-	2,400	858	10,556	-	-	-	36,953	94,079
Travel	10,271	720	-	12,252	-	-	-	31,043	158,604
	10,271	272,101	16,297	348,091	(10,549)	33,427	50,046	1,003,854	1,215,060
Total expenditures	22,418	606,216	111,549	944,722	19,931	33,427	50,046	3,789,403	7,624,478

ALGOMA PUBLIC HEALTH

Summary of Public Health Programs for Settlement to the Province of Ontario

Schedule 3

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Revenues:		
Public Health Funding	\$ 8,548,931	\$ 6,183,788
Levies	3,808,379	3,559,223
One Time Funding Mitigation	1,037,800	1,037,800
Healthy Smiles	64,158	769,900
Sr. Dental	878,523	682,017
Unorganized	530,400	530,400
One Time Funding COVID-19 Extraordinary Costs	-	385,100
Social Determinants of Health	32,676	339,200
Smoke Free Ontario	30,294	275,270
Recoveries from Programs	175,901	274,368
Land Control	271,640	206,872
MOH and AMOH Compensation	176,088	179,525
Infection Control	12,968	155,610
Harm Reduction	12,201	150,000
Northern Ontario Fruits and Vegetables	117,400	117,400
Diabetes Strategy	8,750	105,000
Unorganized - Indigenous Communities	98,000	98,000
One Time Funding COVID-19 School Nurses	476,558	86,650
Chief Nursing Officer	-	30,375
Interest	17,302	27,775
Vector Bourne Disease	-	27,175
Haines Food Safety	2,050	24,600
One Time Funding COVID-19 CCM software	7,984	23,500
Infection Control Nurse	-	22,525
SFO Youth Engagement	-	20,000
Funding Safe Water	-	17,400
Funding Safe Water Enhanced Safe Water	1,292	15,500
One Time Funding PHI Practicum Student	17,491	10,000
Other	(8,959)	7,073
One Time Funding Mass Immunization	3,458,435	6,954
One Time Funding COVID-19 Pandemic Pay	-	6,298
SFO - Prosecution	-	4,250
SFO E- Cigarettes	-	4,000
One Time Funding Sr. Dental Start Up	46,519	2,159
Needle Exchange Program Initiative	24	(4,633)
One Time Funding Infection Prevention and Control Hub	809,353	-
One Time Funding Vaccine Fridges	7,281	-
	20,639,438	15,381,074
Expenditures: (including capital items)		
Public Health Mandatory Programs	12,568,069	13,007,647
100% Provincial Funded Unorganized	530,400	530,400
100% Provincial Funded Sr. Dental	878,523	682,017
One Time Funding COVID-19 Extraordinary Costs	-	385,100
Land Control	112,003	145,910
100% Funded MOH and AMOH Compensation	176,088	179,525
100% Funded Northern Ontario Fruits and Vegetables	117,400	117,400
100% Funded Indigenous Communities	98,000	98,000
One Time Funding COVID-19 School Nurses	476,558	86,650
One Time Funding COVID-19 CCM software	-	23,500
One Time Funding PHI Practicum Student	17,491	10,000
One Time Funding Mass Immunization	3,458,435	6,954
One Time Funding COVID-19 Pandemic Pay	-	6,298
One Time Funding Sr. Dental Start Up	46,519	2,159
One Time Funding Vaccine Fridges	7,281	-
One Time Funding Infection Prevention and Control Hub	809,353	-
	19,296,120	15,281,560
Excess of revenues over expenditures, before undernoted	1,343,318	99,514
Prior year mitigation funding adjustment	563,226	-
Excess of revenues over expenditures	\$ 1,906,544	\$ 99,514