

Financial Statements of

ALGOMA PUBLIC HEALTH

Year ended December 31, 2022

ALGOMA PUBLIC HEALTH

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Year ended December 31, 2022

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, 2022
- the statement of operations and accumulated surplus for the year then ended December 31, 2022
- the statement of change in net debt for the year then ended December 31, 2022
- the statement of cash flows for the year then ended December 31, 2022
- 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, 2022, 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.



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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

June 2, 2023

ALGOMA PUBLIC HEALTH

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash	\$ 6,759,408	\$ 5,968,595
Accounts receivable	1,550,507	623,371
Receivable from participating municipalities	6,482	35,481
	<u>8,316,397</u>	<u>6,627,447</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,319,570	1,837,340
Payable to the Province of Ontario	4,628,303	1,414,828
Deferred revenue (note 4)	317,901	550,066
Employee future benefit obligations (note 5)	2,849,656	2,829,539
Term loans (note 9)	3,702,106	4,089,091
	<u>12,817,536</u>	<u>10,720,864</u>
Net debt	(4,501,139)	(4,093,417)
Non-financial assets		
Tangible capital assets (note 6)	17,414,555	17,957,226
Contingencies (note 10)		
Commitments (note 12)		
Accumulated surplus (note 7)	<u>\$ 12,913,416</u>	<u>\$ 13,863,809</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 BUDGET	2022	2021
	(note 14)		
Revenue:			
Municipal levy - public health	\$ 4,189,216	\$ 4,189,216	\$ 3,808,379
Provincial grants:			
Public health	16,696,472	13,993,704	16,937,862
Community health	1,737,871	1,859,641	3,567,500
Fees, other grants and recovery of expenditures	604,689	643,513	682,041
	<u>23,228,248</u>	<u>20,686,074</u>	<u>24,995,782</u>
Expenses (note 13):			
Public Health Programs (Schedule 1)	20,683,481	18,820,941	19,105,190
Community Health Programs (Schedule 2)			
Healthy Babies and Children	1,068,011	1,033,300	943,046
Nurse Practitioner	167,153	165,512	162,156
Stay on Your Feet	100,000	69,637	60,718
Infant Development	161,078	314,605	648,182
Brighter Futures for Children	120,768	101,914	114,508
Preschool Speech and Languages Initiative	-	9,476	22,418
PSL Communication Development	241,647	190,661	606,216
Community Mental Health	78,560	115,143	944,722
CMH/ASH Supportive Housing	12,284	23,496	33,427
CMH 1150 Units	13,982	21,768	50,046
Community Alcohol and Drug Assessment	-	-	111,549
Garden River CADAP Program	-	-	71,858
CMH Transformational Supportive Housing	-	-	19,931
CHPI	-	-	626
Employee future benefits	-	20,117	(287,911)
Interest on long-term debt	70,435	70,435	84,112
Amortization of tangible capital assets	679,462	679,462	679,968
	<u>23,396,861</u>	<u>21,636,467</u>	<u>23,370,762</u>
Operating surplus (deficit)	(168,613)	(950,393)	1,625,020
Accumulated surplus, beginning of year	13,863,809	13,863,809	12,238,789
Accumulated surplus, end of year	<u>\$ 13,695,196</u>	<u>\$ 12,913,416</u>	<u>\$ 13,863,809</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Change in Net Debt

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget (note 14)	2022	2021
Operating surplus (deficit)	\$ (168,613)	\$ (950,393)	\$ 1,625,020
Additions to tangible capital assets	(123,864)	(136,791)	(106,428)
Amortization of tangible capital assets	679,462	679,462	679,968
	386,985	(407,722)	2,198,560
Net debt, beginning of year	(4,093,417)	(4,093,417)	(6,291,977)
Net debt, end of year	\$ (3,706,432)	\$ (4,501,139)	\$ (4,093,417)

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Operating surplus (deficit)	\$ (950,393)	\$ 1,625,020
Items not involving cash:		
Amortization of tangible capital assets	679,462	679,968
Employee future benefit obligations	20,117	(287,911)
	(250,814)	2,017,077
Change in non-cash working capital:		
(Increase) decrease in accounts receivable	(927,136)	312,499
Decrease in receivable from participating municipalities	28,999	34,137
(Decrease) increase in accounts payable and accrued liabilities	(517,770)	177,107
Increase (decrease) in payable to the Province of Ontario	3,213,475	(258,613)
(Decrease) increase in deferred revenue	(232,165)	263,648
	1,314,589	2,545,855
Financing activities:		
Repayment of principal on term loans	(386,985)	(377,827)
	(386,985)	(377,827)
Capital activities:		
Additions to tangible capital assets	(136,791)	(106,428)
Increase in cash	790,813	2,061,600
Cash, beginning of year	5,968,595	3,906,995
Cash, end of year	\$ 6,759,408	\$ 5,968,595

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2022

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 (the "Ministry") 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, 2022

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, 2022

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, 2022, \$Nil (2021 - \$Nil) was outstanding under the facility.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2022

4. Deferred revenue:

The Board operates several additional programs funded by the Ministry. 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:

	2022	2021
Deferred revenue, beginning of year	\$ 550,066	\$ 286,418
Additional funding deferred during the year	\$45,815	272,322
Funding recognized as revenue in the year	(277,980)	(8,674)
Deferred revenue, end of year	\$ 317,901	\$ 550,066

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 162 (2021 - 165) 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 \$1,106,491 (2021 - \$1,197,134) 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, 2022

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, 2022. The liabilities will be recovered from future revenues and consist of the following:

	2022	2021
Post-retirement benefits (i)	\$ 1,145,969	\$ 1,122,131
Non-vested sick leave (ii)	544,936	483,808
Accrued vacation pay (iii)	1,158,751	1,223,600
	<u>\$ 2,849,656</u>	<u>\$ 2,829,539</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, 2022. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

- Discount Rate 5.10%
- Health Care Trend Rate 4.0% to 6.5%

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

	2022	2021
Accrued benefit obligations, beginning of year	\$ 1,122,131	\$ 1,209,932
Current service cost	50,146	66,721
Interest cost	25,534	27,417
Benefits paid	(30,342)	(64,589)
Amortization of actuarial gains	(21,500)	(5,300)
Divested members	–	(112,050)
Accrued benefit obligations, end of year	<u>\$ 1,145,969</u>	<u>\$ 1,122,131</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, 2022

6. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Transfers and disposals	Balance at December 31, 2022
Building	\$ 22,934,750	77,517	-	23,012,267
Leasehold improvements	1,583,164	-	-	1,583,164
Furniture and equipment	2,087,337	26,488	-	2,113,825
Vehicle	40,113	-	-	40,113
Computer equipment	3,252,107	32,786	-	3,284,893
Total	\$ 29,897,471	136,791	-	30,034,262

Accumulated Amortization	Balance at December 31, 2021	Disposals	Amortization expense	Balance at December 31, 2022
Building	\$ 5,659,533	-	546,851	6,206,384
Leasehold improvements	1,002,338	-	106,975	1,109,313
Furniture and equipment	1,987,501	-	23,379	2,010,880
Vehicle	40,113	-	-	40,113
Computer equipment	3,250,760	-	2,257	3,253,017
Total	\$ 11,940,245	-	679,462	12,619,707

	Net book value, December 31, 2021	Net book value, December 31, 2022
Building	\$ 17,275,217	16,805,883
Leasehold improvements	580,826	473,851
Furniture and equipment	99,836	102,945
Vehicle	-	-
Computer equipment	1,347	31,876
Total	\$ 17,957,226	17,414,555

ALGOMA PUBLIC HEALTH

Notes to Consolidated Financial Statements

Year ended December 31, 2022

6. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Transfers and 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, 2021	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 Financial Statements

Year ended December 31, 2022

7. Accumulated surplus:

Accumulated surplus is comprised of:

	2022	2021
Invested in tangible capital assets	\$ 17,414,555	\$ 17,957,226
Reserve fund (note 8)	2,005,166	1,405,894
Operating	45,457	1,419,319
Unfunded:		
Employee future benefits	(2,849,656)	(2,829,539)
Term loans	(3,702,106)	(4,089,091)
	\$ 12,913,416	\$ 13,863,809

8. Reserve fund:

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

	2022	2021
Balance, beginning of year	\$ 1,405,894	\$ 1,152,894
Additions to reserve fund	587,849	250,000
Investment income	11,423	3,000
Balance, end of year	\$ 2,005,166	\$ 1,405,894

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, 2022

9. Term loans:

	2022	2021
Term loan #1	\$ 3,485,781	\$ 3,850,154
Term loan #2	216,325	238,937
	<u>\$ 3,702,106</u>	<u>\$ 4,089,091</u>

Principal payment due on the term loans is as follows:

Year	Annual payments
2021	\$ 392,152
2022	399,867
2023	407,735
2024	415,757
2025	423,937
Thereafter	1,662,658

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 \$70,435 (2021 - \$84,112).

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, 2022

12. Commitments:

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

Year	Annual payments
2023	\$ 195,064
2024	196,104
2025	165,411
2026	115,022
2027	73,370

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

13. Expenses by object:

	2022	2021
Salaries and benefits	\$ 16,003,426	\$ 17,257,884
Materials and supplies	4,883,144	5,348,798
Amortization	679,462	679,968
Interest on long-term debt	70,435	84,112
	\$ 21,636,467	\$ 23,370,762

14. Budget:

The budget approved by the board was not prepared on a basis consistent with that used to report the actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures included items expensed related to tangible capital asset expenditures rather than amortization expense and debt principal payments. As a result, the budget figures presented in the statements of operations and accumulated surplus and change in net debt represent the budget adopted by the board with adjustments as follows:

	2022
Adopted budget for the year	\$ —
Adjustments to adopted budget:	
Debt principal repayments	386,985
Investment in tangible capital assets	123,864
Amortization of tangible capital assets	(679,462)
Budget deficit per statement of operations and accumulated surplus	\$ (168,613)

ALGOMA PUBLIC HEALTH

Statement of Revenue and Expenses – Public Health Programs

Schedule 1

Year ended December 31, 2022, with comparative information for 2021

	2022	2022	2021
	Budget	Total	Total
Revenue:			
Provincial grant	\$ 16,696,472	\$ 13,993,704	\$ 16,937,862
Levies	4,189,216	4,189,216	3,808,379
Recoveries	379,075	458,577	455,881
	21,264,763	18,641,497	21,202,122
Expenses:			
Salaries and wages	12,319,697	11,324,888	11,741,572
Benefits	3,207,949	2,918,951	2,504,303
Accounting and audit	28,001	29,510	26,610
Equipment	862,417	932,484	854,505
Insurance	160,001	196,924	157,523
Occupancy and renovations	1,074,303	1,247,522	1,340,131
Office supplies	37,401	29,626	33,382
Professional development	125,442	122,219	75,136
Program promotion	79,933	56,966	83,712
Program supplies	1,370,432	484,392	755,324
Program administration (recovery)	25,001	30,378	(41,015)
Purchase professional services	876,668	982,008	1,065,359
Telephone and telecommunications	327,529	326,935	365,098
Travel	188,706	138,138	143,550
	20,683,480	18,820,941	19,105,190
Excess of revenue over expenses before the undernoted	581,283	(179,444)	2,096,932
Interest on long-term debt	70,435	70,435	84,112
Amortization	679,462	679,462	679,968
Excess (deficiency) of revenue over expenses	\$ (168,614)	\$ (929,341)	\$ 1,332,852

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs

Year ended December 31, 2022, with comparative information for 2021

	Healthy Babies and Children	Nurse Practitioner	Stay on Your Feet	Infant Development	Brighter Futures for Children	Preschool Speech and Languages Initiative
	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:						
Salaries	794,169	116,259	54,701	261,819	69,241	7,945
Employee benefits	201,030	24,053	11,842	25,765	15,131	1,416
	995,199	140,312	66,543	287,584	84,372	9,361
Equipment	3,600	-	-	1,000	-	-
Occupancy and renovations	-	8,400	-	12,714	3,600	-
Office supplies	-	4,800	-	-	-	-
Insurance	-	1,200	-	-	-	-
Audit fees	3,273	-	-	3,273	-	-
Professional development	2,321	-	75	300	-	-
Program administration	-	-	-	3,750	-	-
Program promotion	-	-	-	-	-	-
Program supplies	2,751	-	2,799	700	13,942	-
Purchased professional services	6,000	6,000	-	-	-	-
Telephone and telecommunications	12,811	4,800	-	3,311	-	-
Travel	7,345	-	220	1,973	-	115
	38,101	25,200	3,094	27,021	17,542	115
Total expenditures	1,033,300	165,512	69,637	314,605	101,914	9,476

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs (continued)

Year ended December 31, 2022, with comparative information for 2021

	PSL Communication Development \$	Community Mental Health \$	CMH/ASH Supportive Housing \$	CMH 1150 Units \$	2022 Total \$	2021 Total \$
Salaries and employee benefits:						
Salaries	108,733	-	-	-	1,412,867	2,195,720
Employee benefits	15,228	-	-	-	294,465	589,829
	123,961	-	-	-	1,707,332	2,785,549
Supplies and services:						
Equipment	450	-	-	-	5,050	9,400
Occupancy and renovations	600	99,941	13,496	15,020	153,771	443,002
Office supplies	900	-	-	-	5,700	9,886
Insurance	-	-	-	-	1,200	1,200
Audit fees	3,273	-	-	-	9,819	16,277
Professional development	-	-	-	-	2,696	12,011
Program administration	3,000	-	-	-	6,750	82,212
Program promotion	-	-	-	-	-	-
Program supplies	713	15,202	10,000	6,748	52,855	115,175
Purchased professional services	56,669	-	-	-	68,669	246,695
Telephone and telecommunications	600	-	-	-	21,522	36,953
Travel	495	-	-	-	10,148	31,043
	66,700	115,143	23,496	21,768	338,180	1,003,854
Total expenditures	190,661	115,143	23,496	21,768	2,045,512	3,789,403

ALGOMA PUBLIC HEALTH

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

Schedule 3

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Revenues:		
Public Health Funding	8,773,422	8,548,931
Levies	4,189,216	3,808,379
Sr. Dental	1,208,295	878,523
One Time Funding Mass Immunization	1,152,521	3,458,435
One Time Funding Mitigation	1,037,800	1,037,800
One Time Funding COVID-19 School Nurses	610,641	476,558
Unorganized	530,400	530,400
One Time Funding Infection Prevention and Control Hub	444,775	809,353
One Time Funding Temporary Nurse Retention Strategy	342,299	-
One Time Funding COVID-19 General Program	254,952	-
Land Control	245,845	271,640
Northern Ontario Fruits and Vegetables	117,400	117,400
Recoveries from Programs	114,128	175,901
Interest	99,141	17,302
Unorganized - Indigenous Communities	98,000	98,000
MOH and AMOH Compensation	94,385	176,088
One Time Funding Fire System Upgrade	64,374	-
One Time Funding PHI Practicum Student	19,950	17,491
One Time Funding Needle Exchange Program	15,475	-
One Time Funding Smoke Free Ontario Tablets	11,164	-
One Time Funding Vaccine Fridges	7,400	7,281
Healthy Smiles	-	64,158
Social Determinants of Health	-	32,676
Smoke Free Ontario	-	30,294
Infection Control	-	12,968
Harm Reduction	-	12,201
Diabetes Strategy	-	8,750
Haines Food Safety	-	2,050
One Time Funding COVID-19 CCM software	-	7,984
Funding Safe Water Enhanced Safe Water	-	1,292
Other	-	(8,959)
One Time Funding Sr. Dental Start Up	-	46,519
Needle Exchange Program Initiative	-	24
	19,431,583	20,639,438
Expenditures: (including capital items)		
Public Health Mandatory Programs	12,120,141	12,568,069
Public Health Mandatory Programs - COVID-19 Managed Costs	1,749,999	-
100% Provincial Funded Sr. Dental	1,208,295	878,523
One Time Funding Mass Immunization	1,152,521	3,458,435
One Time Funding COVID-19 School Nurses	610,641	476,558
100% Provincial Funded Unorganized	530,400	530,400
One Time Funding Infection Prevention and Control Hub	444,775	809,353
One Time Funding Temporary Nurse Retention Strategy	342,299	-
One Time Funding COVID-19 General Program	254,952	-
Land Control	186,536	112,003
100% Funded Northern Ontario Fruits and Vegetables	117,400	117,400
100% Funded Indigenous Communities	98,000	98,000
100% Funded MOH and AMOH Compensation	94,385	176,088
One Time Funding Fire System Upgrade	64,374	-
One Time Funding PHI Practicum Student	19,950	17,491
One Time Funding Needle Exchange Program	15,475	-
One Time Funding Smoke Free Ontario Tablets	11,164	-
One Time Funding Vaccine Fridges	7,400	7,281
One Time Funding Sr. Dental Start Up	-	46,519
	19,028,707	19,296,120
Excess of revenues over expenditures, before undernoted	402,875	1,343,318
Prior year funding adjustment	(789,550)	563,226
Excess (deficiency) of revenues over expenditures	\$ (386,675)	\$ 1,906,544