

## Financial Statements

# Thunder Bay District Health Unit

December 31, 2021

## Financial Statements

**Thunder Bay District Health Unit**  
December 31, 2021

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## Statement of Administrative Responsibility

The management of the **Thunder Bay District Health Unit** have prepared the accompanying financial statements and are responsible for their accuracy and integrity. These statements consolidate all operations for which the Health Unit has legislative and financial responsibility. The financial statements have been prepared by management in accordance with the accounting principles generally accepted for the public sector as prescribed by the Public Sector Accounting Board (PSAB).

In fulfilling its responsibilities and recognizing the limits inherent in all systems, administration has developed and maintains a system of internal control designed to provide reasonable assurance that Health Unit assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of the financial statements.

The Board of Health reviews and approves the financial statements before such statements are submitted to the Province of Ontario and published for the residents of the participating municipalities. The external auditors have access to, and meet with the Board of Health to discuss their audit and the results of their examination.

The 2021 financial statements have been reported on by the Health Unit's external auditors, BDO Canada LLP. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.



Dr. Janet DeMille  
Medical Officer of Health /  
Chief Executive Officer



Mr. James McPherson  
Chair, Board of Health



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BDO Canada LLP  
1095 Barton Street  
Thunder Bay ON P7B 5N3 Canada

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## Independent Auditor's Report

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To the Members of the Board of Health, Members of Council, Inhabitants and Ratepayers of the Participating Municipalities as listed in Note 11

### Opinion

We have audited the financial statements of Thunder Bay District Health Unit (the Entity), which comprise the statement of financial position as at December 31, 2021, statement of operations and accumulated surplus, statement of changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and the results of its operations, changes in its net financial assets and its cash flow 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical 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 these 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

### Auditor's Responsibilities 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 auditor's 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 these 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:



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## Independent Auditor's Report (con'td)

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- 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Entity 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Thunder Bay, Ontario

April 20, 2022



Thunder Bay District Health Unit

**STATEMENT OF FINANCIAL POSITION**

As at December 31,

	2021 \$	2020 \$
<b>FINANCIAL ASSETS</b>		
Cash ( <i>Note 9</i> )	8,409,258	4,343,975
Accounts receivable	387,134	317,445
Due From Province of Ontario	-	490,080
Inventory for resale	14,110	20,097
<b>Total Financial Assets</b>	<b>8,810,502</b>	<b>5,171,597</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	1,508,379	1,271,322
Due to Province of Ontario	4,246,922	1,240,110
Due to Government of Canada	150,806	122,525
Deferred revenue ( <i>Note 3</i> )	931,814	109,278
Accrued vacation pay	1,124,873	1,135,105
Vested sick liability ( <i>Note 4</i> )	17,154	17,154
<b>Total Financial Liabilities</b>	<b>7,979,948</b>	<b>3,895,494</b>
<b>NET FINANCIAL ASSETS</b>	<b>830,554</b>	<b>1,276,103</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net ( <i>Schedule 2</i> )	4,012,422	2,016,214
Inventories of supplies	46,601	44,508
Prepaid expenses	287,215	211,997
<b>Total Non-Financial Assets</b>	<b>4,346,238</b>	<b>2,272,719</b>
<b>ACCUMULATED SURPLUS (<i>Schedule 1</i>)</b>	<b>5,176,792</b>	<b>3,548,822</b>

*The accompanying notes are an integral part of these financial statements*

**Thunder Bay District Health Unit**

**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

For the Year Ended December 31,

	Budget 2021 \$ (Note 12)	Actual 2021 \$ (Schedule 3)	Actual 2020 \$
<b>REVENUES</b>	<b>27,811,360</b>	<b>25,255,981</b>	<b>19,765,159</b>
<b>EXPENDITURES</b>			
Operating			
Mandatory Core Programs	22,626,763	19,520,228	15,774,127
Indigenous First Nations	749,600	383,182	402,403
Northern Fruits & Vegetables	661,600	495,559	390,162
Senior Dental	612,400	376,861	316,159
Unorganized Territories	948,900	948,900	948,900
Healthy Kids	181,550	37,088	-
Healthy Babies Healthy Children	1,296,335	1,160,125	1,260,933
HIV Anonymous Testing	60,271	60,567	58,691
Land Development	193,486	169,302	154,794
Nurse Practitioner	165,453	159,805	156,729
Other Funded Programs	127,580	131,333	142,284
Youth Violence Prevention	187,422	157,760	202,940
	<b>27,811,360</b>	<b>23,600,710</b>	<b>19,808,122</b>
<b>NET REVENUES/(EXPENDITURES)</b>	<b>-</b>	<b>1,655,271</b>	<b>(42,963)</b>
Loss on disposal of capital assets	-	(27,301)	(21,929)
<b>ANNUAL SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>1,627,970</b>	<b>(64,892)</b>
<b>ACCUMULATED SURPLUS</b>			
Beginning of Year	3,548,822	3,548,822	3,613,714
End of Year	3,548,822	5,176,792	3,548,822

*The accompanying notes are an integral part of these financial statements*



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**Thunder Bay District Health Unit****STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**

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For the Year Ended December 31,

	<b>Budget 2021 \$</b>	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Annual Surplus/(Deficit)</b>	-	<b>1,627,970</b>	(64,892)
Acquisition of tangible capital assets	-	<b>(2,308,054)</b>	(499,130)
Amorization of tangible capital assets	-	<b>284,545</b>	237,462
Loss on disposal of tangible capital assets	-	<b>27,301</b>	21,929
	-	<b>(1,996,208)</b>	(239,739)
Acquisition of supplies inventory	-	<b>(46,601)</b>	(44,508)
Acquisition of prepaid expenses	-	<b>(287,215)</b>	(211,997)
Consumption of supplies inventory	-	<b>44,508</b>	21,102
Use of prepaid expenses	-	<b>211,997</b>	165,264
	-	<b>(77,311)</b>	(70,139)
Decrease in net financial assets	-	<b>(445,549)</b>	(374,770)
<b>Net financial assets, beginning of year</b>	<b>1,276,103</b>	<b>1,276,103</b>	1,650,873
<b>Net financial assets, end of year</b>	<b>1,276,103</b>	<b>830,554</b>	1,276,103

*The accompanying notes are an integral part of these financial statements*

# Thunder Bay District Health Unit

## STATEMENT OF CASH FLOWS

For the Year Ended December 31,

	2021 \$	2020 \$
<b>Operating transactions</b>		
Annual surplus/(deficit)	1,627,970	(64,892)
<b>Uses</b>		
Increase in accounts receivable	(69,689)	-
Increase in inventory	-	(18,753)
Decrease in accounts payable and accrued liabilities	-	(268,891)
Increase in due from Province of Ontario	-	(381,250)
Decrease in accrued vacation pay and vested sick leave liability	(10,232)	-
Increase in prepaid expenses	(75,218)	(46,733)
	(155,139)	(715,627)
<b>Sources</b>		
Decrease in accounts receivable	-	171,715
Decrease in inventory	3,894	-
Decrease in due from Government of Canada	-	164,575
Decrease in due from Province of Ontario	490,080	-
Increase in accounts payable and accrued liabilities	237,057	-
Increase in due to Province of Ontario	3,006,812	440,800
Increase in due to Government of Canada	28,281	122,525
Increase in deferred revenue	822,536	41,658
Increase in accrued vacation pay and vested sick leave liability	-	113,627
	4,588,660	1,054,900
<b>Non-cash charges to operations</b>		
Amortization	284,545	237,462
Loss on disposal of tangible capital assets	27,301	21,929
	311,846	259,391
<b>Cash provided by operating transactions</b>	<b>6,373,337</b>	<b>533,772</b>
<b>Capital Transactions</b>		
Purchase of tangible capital assets	(2,308,054)	(499,130)
<b>Cash used in capital transactions</b>	<b>(2,308,054)</b>	<b>(499,130)</b>
Net change in cash	4,065,283	34,642
Cash, beginning of the year	4,343,975	4,309,333
<b>Cash, end of the year</b>	<b>8,409,258</b>	<b>4,343,975</b>

The accompanying notes are an integral part of these financial statements

## NOTES TO FINANCIAL STATEMENTS

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December 31, 2021

### 1. GENERAL

The Thunder Bay District Health Unit is established under the *Health Protection and Promotion Act*, and provides programs and services in accordance with the legislative mandate for Boards of Health in Ontario.

### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements of the Thunder Bay District Health Unit (Health Unit) are prepared by management in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada). Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgment. The more significant of these accounting policies are as follows:

#### (a) Reporting Entity

These financial statements reflect the financial assets, liabilities, operating revenues and expenditures, reserves and reserve funds, and changes in investment in tangible capital assets of the Health Unit.

#### (b) Basis of accounting

##### Accrual accounting

The Health Unit uses the accrual basis of accounting and recognizes revenues as they are levied or earned and become measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

##### Cash

Cash is defined as cash on hand and balances with banks with maturities of three months or less.

##### Inventories held for resale

Inventories held for resale are recorded at the lower of cost and net realizable value, with cost being determined on a first in, first out basis. Assets held for sale are those expected to be sold within one year.

## NOTES TO FINANCIAL STATEMENTS

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December 31, 2021

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Inventory of supplies

Thunder Bay District Health Unit's material and supplies inventory are valued at the lower of cost and net realizable value, with cost being determined on a first in, first out basis.

#### Employee benefits

Vacation pay is charged to operations in the year earned.

#### Use of estimates

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards 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 period. Significant estimates included in these financial statements are due to/from governments, accounts payable and accrued liabilities, as well as estimated useful life of tangible capital assets. Actual results could differ from those estimates.

#### 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. The change in non-financial assets during the year, together with the excess (deficiency) of revenues over expenses, provides the Change in Net Financial Assets for the year.

##### I. Tangible Capital assets

Tangible capital assets are recorded at cost, which includes all 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 their estimated useful lives as follows:

Land Improvements	15 to 30 years
Building	40 years
Machinery & Equipment	3 to 30 years
Vehicles	9 to 15 years
Leasehold Improvements	10 years

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2021

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

II. Contribution of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt.

III. Tangible capital assets recorded at nominal value

Tangible capital assets acquired at no cost, or nominal cost, are recorded at their fair value at the date of acquisition, and that fair value is accounted for as a deferred credit to the tangible capital asset amount recognized.

IV. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**Revenue recognition**

Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made unless the transfer contains stipulations that create a liability. If the transfer contains stipulations that create a liability, the related revenue is recognized over the period that the liability is extinguished.

The Ministry of Health (MOH), as well as the Ministry of Children, Community and Social Services (MCCSS) undertake financial reviews of the Health Unit's operations based on the submission of annual settlement forms. Adjustment to the financial statements, if any, as a result of these reviews are accounted for when notification is received.

Municipal levies are recognized as earned when the levy is established by the Board of Health through the budget process.

Generated revenues are recognized as earned when the goods or services are rendered, amounts are estimable and collectability is reasonably assured.

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**Thunder Bay District Health Unit****NOTES TO FINANCIAL STATEMENTS**

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December 31, 2021

**3. DEFERRED REVENUE**

The Thunder Bay District Health Unit operates a number of programs with March 31 fiscal year ends. As such, any funding received but unearned at December 31 is recorded as deferred revenue.

The continuity of deferred revenue is as follows:

	2021	2020
	\$	\$
Balance, beginning of year	109,278	67,620
Funding received, net	822,536	41,658
Balance, end of year	931,814	109,278

Included in deferred revenue is the amount of \$463,685 related to Infection Prevention and Control funding received from the Ministry of Health. This amount has been approved for carryover as the underspending is related to COVID-19 pressures.

**4. LIABILITY FOR EMPLOYEE VESTED SICK LEAVE BENEFITS**

The Thunder Bay District Health Unit provides certain employee benefits which will require funding in future years, namely its Vested Sick Leave Benefits Plan. Under the sick leave benefit plan, unused sick leave days can accumulate and certain employees become entitled to a cash payment when they retire or leave the Health Unit's employment.

**5. PENSION AGREEMENTS**

The Health Unit makes contributions to the Ontario Municipal Employees Retirement System Fund (OMERS), which is a multi-employer plan.

All employees are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS). The plan is a 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 Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. OMERS provides pension services to more than half a million active, deferred and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of the OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2021. The results of this valuation disclosed total actuarial liabilities of \$120,796 million (2020 - \$113,055 million) in

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2021

**PENSION AGREEMENTS (continued)**

respect of benefits accrued for service with actuarial assets at that date of \$117,665 million (2020 - \$109,844 million) indicating an actuarial deficit of \$3,131 million (2020 - \$3,211 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of the Ontario municipal organizations and their employees. During the year ended December 31, 2021, The Health Unit contributed \$1,151,318 (2020 - \$1,201,625) to the plan.

**6. AVAILABLE FINANCING**

The Health Unit has available an operating line of credit of \$500,000 with TD Canada Trust for which the Health Unit has provided a borrowing by-law. At December 31, 2021, the balance on the line of credit is \$nil (2020 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.50% (1.95% at year-end) (2020- 1.95%).

**7. TANGIBLE CAPITAL ASSETS**

Schedule 2 provides information on the tangible capital assets of the Health Unit by major asset class, as well as accumulated amortization of the assets controlled.

During the year, there were no write-downs of assets (2020 - \$nil).

Interest capitalized during 2021 was \$nil (2020 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2020 - \$nil).

**8. SEGMENTED INFORMATION**

The Thunder Bay District Health Unit provides a wide range of services to citizens of the District of Thunder Bay. For management reporting purposes, the Health Unit'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 3 – Schedule of Revenue and Expenditures.

**9. DESIGNATED ASSETS**

Of the financial assets reported on the Statement of Financial Position, the Health Unit has designated \$3,057,067 (2020 - \$3,055,048) to support reserve funds.



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**Thunder Bay District Health Unit****NOTES TO FINANCIAL STATEMENTS**

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December 31, 2021

**10. COMMITMENTS**

The Thunder Bay District Health Unit leases branch offices in Marathon, Red Rock, Geraldton, and Terrace Bay. Also, the Health Unit leases significant pieces of office and computer equipment. Future minimum payments over the next five years, and in aggregate under the operating leases, with initial terms of one year or more, consisted of the following at December 31, 2021:

	\$
2022	292,874
2023	178,552
2024	118,696
2025	72,287
2026	42,911
	<u>705,320</u>

**11. MUNICIPAL LEVIES**

	2021 \$	2020 \$
Township of Conmee	17,820	17,820
Township of Dorion	6,561	6,561
Township of Gillies	11,689	11,689
Municipality of Greenstone	96,174	96,174
Township of Manitouwadge	50,365	50,365
Town of Marathon	75,518	75,518
Municipality of Neebing	51,940	51,940
Township of Nipigon	36,957	36,957
Township of O'Connor	16,244	16,244
Municipality of Oliver-Paipoonge	144,362	144,362
Township of Red Rock	21,888	21,888
Township of Schreiber	27,818	27,818
Township of Shuniah	66,179	66,179
Township of Terrace Bay	37,387	37,387
City of Thunder Bay	2,552,642	2,552,642
	<u>3,213,544</u>	<u>3,213,544</u>

**12. BUDGETED AMOUNTS**

The budget figures have been restated to conform with the requirements under Public Sector Accounting Board guidelines. As such, the budget figures presented in the financial statements differ from the presentation approved by the Board of Health.

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2021

**14. Comparative Figures**

Certain comparative figures have been reclassified in the 2021 financial statements to conform with the current year's presentation.

**15. Uncertainty Due to COVID-19**

The COVID-19 global pandemic has disrupted economic activities. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of the business disruption and the related financial impact cannot be reasonably estimated at this time.

During the year, the Ministry of Health has provided additional funding for COVID-19 and COVID-19 Vaccination programs and have directed the Health Unit to re-direct resources previously provided for mandatory core programming towards the COVID-19 pandemic and vaccination response. Because of the Ministry directive, the Health Unit's ability to provide mandatory core programming has been reduced. Although the Health Unit expects COVID-19 related expenditures to be funded, cashflows continue to be monitored to ensure obligations are met when they come due.

Thunder Bay District Health Unit

Schedule 1

**SCHEDULE OF ACCUMULATED SURPLUS AND RESERVE FUNDS**

Thunder Bay District Health Unit

Schedule 1

**SCHEDULE OF ACCUMULATED SURPLUS AND RESERVE FUNDS**

As at December 31,

	Sick Leave Plan Allowance Reserve	Capital Expenditures Reserve	Land Development Reserve	Program Contingency Reserve	Benefit Cost Stabilization Reserve	Safe Food Handling Training Reserve	Stabilization Reserve	Accumulated Surplus	Total 2021 \$	Total 2020 \$
Balance, beginning of year	19,377	2,048,430	117,843	291,876	103,297	181,876	292,140	493,983	3,548,822	3,613,714
Interest earned	58	6,154	339	882	316	546	-	(8,295)	-	-
Transfers to (from) operating	(2,281)	-	32,011	7,242	-	-	292,140	(329,112)	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	1,627,970	1,627,970	(64,892)
Balance, end of year	17,154	2,054,584	150,193	300,000	103,613	182,422	584,280	1,784,546	5,176,792	3,548,822

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31,

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Leasehold Improvements	Total 2021 \$	Total 2020 \$
<b>COST</b>								
Balance, beginning of year	147,300	37,444	3,018,233	2,746,116	96,189	75,000	6,120,282	6,048,065
Add: Additions during the year	-	-	783,629	1,449,830	74,595	-	2,308,054	499,130
Less: Disposals during the year	-	-	-	447,061	17,800	-	464,861	426,913
<b>Balance, end of year</b>	<b>147,300</b>	<b>37,444</b>	<b>3,801,862</b>	<b>3,748,885</b>	<b>152,984</b>	<b>75,000</b>	<b>7,963,475</b>	<b>6,120,282</b>
<b>ACCUMULATED AMORTIZATION</b>								
Balance, beginning of year	-	37,444	2,056,283	1,988,791	17,800	3,750	4,104,068	4,271,590
Add: Amortization during the year	-	-	74,466	196,215	6,374	7,500	284,545	237,462
Less: Accumulated amortization on disposal	-	-	-	419,760	17,800	-	437,560	404,984
<b>Balance, end of year</b>	<b>-</b>	<b>37,444</b>	<b>2,130,739</b>	<b>1,765,246</b>	<b>6,374</b>	<b>11,250</b>	<b>3,951,053</b>	<b>4,104,068</b>
<b>NET BOOK VALUE</b>	<b>147,300</b>	<b>-</b>	<b>1,671,123</b>	<b>1,983,639</b>	<b>146,610</b>	<b>63,750</b>	<b>4,012,422</b>	<b>2,016,214</b>

Thunder Bay District Health Unit  
Schedule of Revenue and Expenditures

Schedule 3

For the Year Ended December 31

	Mandatory Core Programs	Indigenous Communities	Northern Fruits & Vegetables	Seniors Dental Care	Unorganized Territories	Healthy Babies Healthy Children	Healthy Kids	HIV Anonymous Testing	Land Development	Nurse Practitioner	Other Funded Programs	Youth Violence Prevention	Totals 2021	Totals 2020
<b>REVENUES</b>														
Provincial Funding MOH*	9,537,800	339,524	495,559	527,002	948,900	-	-	60,567	-	159,805	-	-	12,069,157	11,267,752
Provincial Funding MCCSS**	-	-	-	-	-	1,160,125	-	-	-	-	-	-	1,160,125	1,260,933
Other Provincial & Federal Funding	-	111,819	-	-	-	-	37,088	-	-	-	130,828	157,565	437,300	452,829
Municipal Levies (note 11)	3,213,544	-	-	-	-	-	-	-	-	-	-	-	3,213,544	3,213,544
Interest Revenue	15,268	-	-	-	-	-	-	-	-	-	-	-	15,268	20,196
Generated/Other Revenue	597,004	-	-	3,742	-	-	-	-	-	-	-	-	801,947	789,030
One Time funding & Other Initiatives***	7,558,640	-	-	-	-	-	-	-	201,201	-	-	-	7,558,640	2,760,875
<b>Total revenues</b>	<b>20,922,256</b>	<b>451,343</b>	<b>495,559</b>	<b>530,744</b>	<b>948,900</b>	<b>1,160,125</b>	<b>37,088</b>	<b>60,567</b>	<b>201,201</b>	<b>159,805</b>	<b>130,828</b>	<b>157,565</b>	<b>25,255,981</b>	<b>19,765,159</b>
<b>EXPENDITURES</b>														
<b>Operating</b>														
Salaries & Benefits	15,765,263	299,348	338,379	66,227	696,180	1,121,316	20,168	60,038	132,520	157,661	108,770	82,090	18,847,960	15,753,121
Travel	99,276	-	560	-	105,000	1,000	71	-	22,215	-	-	9	228,131	185,921
Staff Training & Recognition	19,776	-	138	1,030	8,000	50	-	-	-	95	-	-	29,089	42,385
Board of Health	9,304	-	-	-	8,000	-	-	-	-	-	-	-	17,304	29,167
Purchased Program Service	295,936	-	-	251,673	-	-	-	-	631	-	-	-	548,240	287,079
Purchased Allocated Administration	818,186	77,238	87,136	2,638	95,000	4,813	3,210	-	9,985	-	19,808	73,716	1,191,730	1,432,699
Building Occupancy	1,166,866	-	-	-	-	-	-	-	-	-	-	-	1,166,866	859,009
Equipment Expense	497,078	-	2,500	-	8,000	20,927	-	500	1,500	1,500	-	-	532,005	321,426
Materials & Supplies	350,914	151	64,812	51,205	18,720	3,506	13,468	-	-	111	2,227	1,028	506,142	443,338
Office Expenses	107,367	11	34	866	7,000	2,552	171	29	913	12	23	527	119,505	111,617
Communications	116,185	-	2,000	-	3,000	5,961	-	-	1,426	426	-	195	129,193	104,898
Amorization	274,077	6,434	-	3,222	-	-	-	-	112	-	505	195	284,545	237,462
<b>Total expenditures</b>	<b>19,520,228</b>	<b>383,182</b>	<b>495,559</b>	<b>376,861</b>	<b>948,900</b>	<b>1,160,125</b>	<b>37,088</b>	<b>60,567</b>	<b>169,302</b>	<b>159,805</b>	<b>131,333</b>	<b>157,760</b>	<b>23,600,710</b>	<b>19,808,122</b>
<b>Loss on disposal of capital assets</b>	<b>(27,301)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,301)</b>	<b>(21,929)</b>
<b>Annual surplus / (deficit)</b>	<b>1,374,727</b>	<b>68,161</b>	<b>-</b>	<b>153,883</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,899</b>	<b>-</b>	<b>(505)</b>	<b>(195)</b>	<b>1,627,970</b>	<b>(64,892)</b>

\* MOH = Ministry of Health

\*\* MCCSS = Ministry of Children, Community and Social Services

\*\*\*Includes Covid-19 General Program, Covid-19 Vaccine Program, Mitigation, MOH/AMOH Compensation Initiative, PHI Practicum, Covid-19 School Focused Nurses, Infection Prevention and Control Hub, Ontario Seniors Dental Care Program Capital: Dental Clinic Renovations and Capital: Air Handling Units/Boiler Replacement One-Time Funding