

Financial Statements

Thunder Bay District Health Unit

December 31, 2020



Thunder Bay District
Health Unit

MAIN OFFICE
999 Balmoral Street
Thunder Bay, ON
P7B 6E7
Tel: (807) 625-5900
Toll-Free in 807 area code
1-888-294-6630
Fax: (807) 623-2369

GERALDTON
P.O. Box 1360
510 Hogarth Avenue, W.
Geraldton, ON
P0T 1M0
Tel: (807) 854-0454
Speech: (807) 854-0905
Fax: (807) 854-1871

MANITOUWADGE
Tel: 1-888-294-6630

MARATHON
P.O. Box 384
24 Peninsula Road
Marathon, ON
P0T 2E0
Tel: (807) 229-1820
Fax: (807) 229-3356

RED ROCK
P.O. Box 196
Superior Greenstone District
School Board Learning Centre
46 Salls Street
Suite #2
Red Rock ON P0T 2P0
Tel: (807) 886-1060
Fax: (807) 886-1096

TERRACE BAY
McCausland Hospital
20B Cartier Road
Terrace Bay, ON
P0T 1G0
Tel: (807) 825-7770
Fax: (807) 825-7774

TBDHU.COM

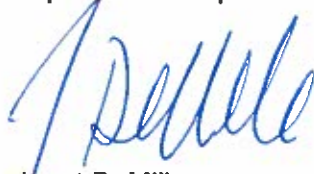
Statement of Administrative Responsibility

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 2020 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

Thunder Bay District Health Unit

TABLE OF CONTENTS

December 31, 2020

	Page
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Operations and Accumulated Surplus	4
Statement of Changes in Net Financial Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7– 13
Schedule 1 – Schedule of Accumulated Surplus and Reserve Funds	14
Schedule 2 – Schedule of Tangible Capital Assets	15
Schedule 3 – Schedule of Revenue and Expenditures	16



Tel: 807-625-4444
Fax: 807-623-8460
www.bdo.ca

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

Independent Auditor's Report

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, 2020, 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, 2020, 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.



Independent Auditor's Report (cont'd)

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 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 21, 2021

Thunder Bay District Health Unit**STATEMENT OF FINANCIAL POSITION**

As at December 31,

	2020	2019
	\$	\$
FINANCIAL ASSETS		
Cash (<i>Note 9</i>)	4,343,975	4,309,333
Accounts receivable	317,445	489,160
Due From Province of Ontario	490,080	108,830
Due From Government of Canada	-	164,575
Inventory for resale	20,097	24,750
Total Financial Assets	5,171,597	5,096,648
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	1,271,322	1,540,213
Due to Province of Ontario	1,240,110	799,310
Due to Government of Canada	122,525	-
Deferred revenue (<i>Note 3</i>)	109,278	67,620
Accrued vacation pay	1,135,105	1,021,478
Vested sick liability (<i>Note 4</i>)	17,154	17,154
Total Financial Liabilities	3,895,494	3,445,775
NET FINANCIAL ASSETS	1,276,103	1,650,873
NON-FINANCIAL ASSETS		
Tangible capital assets - net (<i>Schedule 2</i>)	2,016,214	1,776,475
Inventories of supplies	44,508	21,102
Prepaid expenses	211,997	165,264
Total Non-Financial Assets	2,272,719	1,962,841
ACCUMULATED SURPLUS (<i>Schedule 1</i>)	3,548,822	3,613,714

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 2020 \$ <i>(Note 12)</i>	Actual 2020 \$ <i>(Schedule 3)</i>	Actual 2019 \$
REVENUES	24,693,080	19,765,159	18,946,449
EXPENDITURES			
Operating			
Mandatory Core Programs	19,678,982	15,774,127	12,009,377
Former 100% Programs (Note 14)	-	-	2,801,691
Indigenous First Nations	540,100	325,896	393,081
Indigenous Partnerships	99,500	75,928	20,449
Indigenous Street Outreach	110,000	579	-
Northern Fruits & Vegetables	661,600	390,162	431,824
Senior Dental	612,400	316,159	41,091
Unorganized Territories	948,900	948,900	948,900
HIV Anonymous Testing	60,271	58,691	64,351
Healthy Babies Healthy Children	1,296,335	1,260,933	1,293,630
Land Development	190,842	154,794	176,761
Nurse Practitioner	163,353	156,729	149,574
Youth Violence Prevention	190,804	202,940	247,415
Other Funded Programs	139,993	142,284	168,818
	24,693,080	19,808,122	18,746,962
NET REVENUES/(EXPENDITURES)	-	(42,963)	199,487
Loss on disposal of capital assets	-	(21,929)	(23,795)
ANNUAL SURPLUS/(DEFICIT)	-	(64,892)	175,692
ACCUMULATED SURPLUS			
Beginning of Year	3,613,714	3,613,714	3,438,022
End of Year	3,613,714	3,548,822	3,613,714

The accompanying notes are an integral part of these financial statements

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

For the Year Ended December 31,

	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
Annual Surplus/(Deficit)	-	(64,892)	175,692
Acquisition of tangible capital assets	-	(499,130)	(340,372)
Amorization of tangible capital assets	-	237,462	240,980
Loss on disposal of tangible capital assets	-	21,929	23,795
	-	(239,739)	(75,597)
Acquisition of supplies inventory	-	(44,508)	(21,102)
Acquisition of prepaid expenses	-	(211,997)	(165,264)
Consumption of supplies inventory	-	21,102	25,613
Use of prepaid expenses	-	165,264	134,576
	-	(70,139)	(26,177)
Increase (decrease) in net financial assets	-	(374,770)	73,918
Net financial assets, beginning of year	1,650,873	1,650,873	1,576,955
Net financial assets, end of year	1,650,873	1,276,103	1,650,873

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,

	2020 \$	2019 \$
Operating transactions		
Annual surplus/(deficit)	(64,892)	175,692
Uses		
Increase in accounts receivable	-	(270,831)
Increase in inventory	(18,753)	-
Decrease in accounts payable and accrued liabilities	(268,891)	-
Increase in due from Province of Ontario	(381,250)	-
Increase in prepaid expenses	(46,733)	(30,688)
	(715,627)	(301,519)
Sources		
Decrease in accounts receivable	171,715	-
Decrease in inventory	-	386
Decrease in due from Government of Canada	164,575	-
Increase in accounts payable and accrued liabilities	-	68,505
Increase in due to Province of Ontario	440,800	12,466
Increase in due to Government of Canada	122,525	-
Increase in deferred revenue	41,658	29,652
Increase in accrued vacation pay and vested sick leave liability	113,627	28,373
	1,054,900	139,382
Non-cash charges to operations		
Amortization	237,462	240,980
Loss on disposal of tangible capital assets	21,929	23,795
	259,391	264,775
Cash provided by operating transactions	533,772	278,330
Capital Transactions		
Purchase of tangible capital assets	(499,130)	(340,372)
Cash used in capital transactions	(499,130)	(340,372)
Net change in cash	34,642	(62,042)
Cash, beginning of the year	4,309,333	4,371,375
Cash, end of the year	4,343,975	4,309,333

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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

December 31, 2020

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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 and Long-Term Care (MOHLTC), 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.

Thunder Bay District Health Unit

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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:

	2020	2019
	\$	\$
Balance, beginning of year	67,620	37,968
Funding received, net	41,658	29,652
Balance, end of year	109,278	67,620

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, 2020. The results of this valuation disclosed total actuarial liabilities of \$113,055 million (2019 - \$107,687 million) in respect of benefits accrued for service with actuarial assets at that date of \$109,844 million (2019 - \$104,290 million) indicating an actuarial deficit of \$3,211 million (2019 - \$3,397 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, 2020, The Health Unit contributed \$1,201,625 (2019 - \$1,099,805) to the plan.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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, 2020, the balance on the line of credit is \$nil (2019 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.50% (1.95% at year-end) (2019 – 3.45%).

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 (2019 - \$nil).

Interest capitalized during 2020 was \$nil (2019 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2019 - \$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 \$3,055,048 (2019 - \$2,796,450) to support reserve funds.

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

December 31, 2020

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, 2020:

	\$
2021	250,251
2022	193,598
2023	152,902
2024	110,930
2025	51,004
	<hr/> 758,685 <hr/>

11. MUNICIPAL LEVIES

	2020	2019
	\$	\$
Township of Conmee	17,820	16,200
Township of Dorion	6,561	5,964
Township of Gillies	11,689	10,626
Municipality of Greenstone	96,174	87,431
Township of Manitouwadge	50,365	45,786
Town of Marathon	75,518	68,653
Municipality of Neebing	51,940	47,219
Township of Nipigon	36,957	33,597
Township of O'Connor	16,244	14,767
Municipality of Oliver-Paipoonge	144,362	131,238
Township of Red Rock	21,888	19,898
Township of Schreiber	27,818	25,289
Township of Shuniah	66,179	60,163
Township of Terrace Bay	37,387	33,988
City of Thunder Bay	2,552,642	2,320,585
	<hr/> 3,213,544 <hr/>	<hr/> 2,921,404 <hr/>

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.

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

December 31, 2020

13. Contingent Liability

The Thunder Bay District Health Unit has been named as a defendant in a lawsuit arising from the ordinary course of operations. The Health Unit has contested the claim and legal counsel for the Health Unit has advised that it is premature to make any evaluation of the possible outcome or possible settlement amount of this claim. Consequently, no provision for this claim has been made in the financial statements.

14. Comparative Figures

Certain comparative figures have been reclassified in the 2020 financial statements. As a result of the change in the cost sharing arrangement between The Province of Ontario and obligated municipalities of the Health Unit, certain programs (as listed below) in 2019 which were funded by the Ministry of Health 100% are now funded as part of and included in Mandatory Core Programming.

	\$
Needle Exchange Initiative	124,600
Haines Food Safety Initiative	47,900
Enhanced Safe Water Initiative	15,500
Vector Borne Disease	121,559
Small Drinking Water Systems	83,600
Infectious Disease Control Initiative	556,246
Infection Prevention & Control Nurse	90,100
Healthy Smiles Ontario	470,088
Public Health Nurse Initiative	180,500
Harm Reduction Enhancement	261,034
Smoke Free Ontario	729,064
Chief Nursing Officer Initiative	121,500
	<hr/> 2,801,691 <hr/>

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 programs and have directed the Health Unit to re-direct resources previously provided for mandatory core programming towards the COVID-19 pandemic response. Because of the Ministry directive, the Health Unit's ability to provide normal 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.

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 2020 \$	Total 2019 \$
Balance, beginning of year	19,258	2,035,860	110,359	300,000	105,606	180,643	-	861,988	3,613,714	3,438,022
Interest earned	119	12,570	796	1,876	655	1,233	-	(17,249)	-	-
Transfers to (from) operating	-	-	6,688	(10,000)	(2,964)	-	292,140	(285,864)	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	(64,892)	(64,892)	175,692
Balance, end 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

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Leasehold Improvements	Total 2020 \$	Total 2019 \$
COST								
Balance, beginning of year	147,300	37,444	3,018,233	2,827,288	17,800	-	6,048,065	5,959,389
Add: Additions during the year	-	-	-	345,741	78,389	75,000	499,130	340,372
Less: Disposals during the year	-	-	-	426,913	-	-	426,913	251,696
Balance, end of year	147,300	37,444	3,018,233	2,746,116	96,189	75,000	6,120,282	6,048,065
ACCUMULATED AMORTIZATION								
Balance, beginning of year	-	37,444	1,981,827	2,234,519	17,800	-	4,271,590	4,258,511
Add: Amortization during the year	-	-	74,456	159,256	-	3,750	237,462	240,980
Less: Accumulated amortization on disposal	-	-	-	404,984	-	-	404,984	227,901
Balance, end of year	-	37,444	2,056,283	1,988,791	17,800	3,750	4,104,068	4,271,590
NET BOOK VALUE	147,300	-	961,950	757,325	78,389	71,250	2,016,214	1,776,475

**Thunder Bay District Health Unit
Schedule of Revenue and Expenditures**

Schedule 3

For the Year Ended December 31

	Mandatory Core Programs	Unorganized Territories	Land Development	HIV Anonymous Testing	Healthy Babies Healthy Children	Indigenous Communities	Indigenous Partnerships	Indigenous Street Outreach	Senior Dental	Northern Fruits & Vegetables	Nurse Practitioner	Youth Violence Prevention	Other Funded Programs	Totals 2020	Totals 2019
REVENUES															
Provincial Funding MDH*	8,931,281	948,900	-	58,691	-	207,796	72,429	80,163	423,601	388,162	156,729	-	-	11,267,752	12,517,474
Provincial Funding MCCSS**	-	-	-	-	1,260,933	-	-	-	-	-	-	-	-	1,260,933	1,293,869
Other Provincial & Federal Funding	-	-	-	-	-	118,100	-	-	-	-	-	202,745	131,984	452,829	528,393
Municipal Levies (note 1f)	3,213,544	-	-	-	-	-	-	-	-	-	-	-	-	3,213,544	2,921,404
Interest Revenue	20,196	-	-	-	-	-	-	-	-	-	-	-	-	20,196	67,091
Generated/Other Revenue	610,409	-	161,315	-	-	-	3,499	-	1,853	2,000	-	-	9,954	789,030	938,204
One Time funding & Other Initiatives***	2,760,875	-	-	-	-	-	-	-	-	-	-	-	-	2,760,875	680,014
Total revenues	15,536,305	948,900	161,315	58,691	1,260,933	325,896	75,928	80,163	425,454	390,162	156,729	202,745	141,938	19,765,159	18,946,449
EXPENDITURES															
Operating															
Salaries & Benefits	12,802,624	696,180	124,425	58,191	1,225,638	180,082	75,746	-	73,603	165,470	154,484	89,558	107,120	15,753,121	14,443,924
Travel	57,411	105,000	16,519	-	3,912	813	-	-	-	1,948	183	-	135	185,921	284,548
Staff Training & Recognition	28,117	8,000	2,621	-	371	956	31	-	-	2,289	-	-	-	42,385	130,142
Board of Health	21,167	8,000	-	-	-	-	-	-	-	-	-	-	-	29,167	63,352
Purchased Program Service	158,430	-	-	-	-	-	-	-	128,649	-	-	-	-	287,079	234,247
Purchased Allocated Administration	796,221	95,000	6,259	-	4,775	144,045	-	-	100,955	147,901	-	107,162	30,381	1,432,699	1,730,309
Building Occupancy	857,699	-	-	-	-	-	-	-	1,310	-	-	-	-	859,009	605,971
Equipment Expense	290,601	8,000	1,500	500	10,500	-	-	484	5,178	2,500	1,500	292	371	321,426	278,753
Materials & Supplies	343,230	18,720	-	-	6,688	-	132	86	2,420	68,016	62	128	3,856	443,338	515,005
Office Expenses	94,029	7,000	1,876	-	2,330	-	19	9	823	38	89	5,330	74	111,617	113,410
Communications	91,066	3,000	1,427	-	6,719	-	-	-	-	2,000	411	275	-	104,898	106,321
Amorization	233,532	-	167	-	-	-	-	-	3,221	-	-	195	347	237,462	240,980
Total expenditures	15,774,127	948,900	154,794	58,691	1,260,933	325,896	75,928	579	316,159	390,162	156,729	202,940	142,284	19,808,122	18,746,962
Loss on disposal of capital assets	(21,929)	-	-	-	-	-	-	-	-	-	-	-	-	(21,929)	(23,795)
Annual surplus / (deficit)	(259,751)	-	6,521	-	-	-	-	79,584	109,295	-	-	(195)	(346)	(64,892)	175,692

* MDH - Ministry of Health

** MCCSS - Ministry of Children, Community and Social Services

***Includes Covid-19 Extraordinary, Mitigation, MOH/AMOH Compensation Initiative, PHI Practicum, Pandemic Pay Subsidy, Covid-19 School Focused Nurses and Capital: Air Handling Units/Boiler Replacement One-Time Funding